

No.10(6)/2025/TA(C No. 19780)/ 457
GOVERNMENT OF INDIA/ भारत सरकार
MINISTRY OF FINANCE/ वित्त मंत्रालय
DEPARTMENT OF EXPENDITURE/ व्यय विभाग
O/o CONTROLLER GENERAL OF ACCOUNTS/ महालेखा नियंत्रक कार्यालय
MAHALEKHA NIYANTRAK BHAWAN/ महालेखा नियंत्रक भवन
TA-1 SECTION/ तकनिकी लेखा विभाग
GPOA COMPLEX, INA/ जी.पी.ओ.ए. काम्प्लेक्स, आई. एन.ए.
NEW DELHI/ नई दिल्ली

Dated: - 27.10.2026

OFFICE MEMORANDUM

Subject: Preparation and maintenance of broadsheets for Reserve Funds in the Public Account

Reference is invited to this office OM No. 10(6)/2025/TA/425 dated 20.11.2025 regarding the maintenance of broadsheets for Reserve Funds/Deposit Accounts in the Public Account. Reference is also invited to the workshop held in this office on 6th October 2026, at which participants from various Ministries/Departments were apprised of the creation and operationalisation of Reserve Funds. It was also emphasised that the administrative Ministry of each Reserve Fund should prepare a broadsheet to ensure proper accounting, monitoring and reconciliation of transactions relating to the Fund.

2. In light of the workshop and the deliberations thereon, the administrative Ministries of the respective Reserve Funds are requested to prepare broadsheets in the following format:

Name of the Fund:
Head of Account:
Administrative Ministry:

Year	Opening Balance	Receipts	Disbursements	Closing Balance

3. The following guidelines are reiterated for compliance by all concerned:

- i. **Timely communication of information:** A Ministry/Department that transfers amounts to a Reserve Fund or incurs expenditure on schemes financed from the Fund shall invariably furnish the requisite details to the designated Fund Administrator, enabling the preparation of the broadsheet.
- ii. **Preparation and maintenance of the broadsheet:** On receipt of information from Ministries/Departments as above, the Fund Administrator shall prepare and maintain the broadsheet, ensuring that all relevant transactions are duly accounted for and reconciled. The broadsheet shall reflect all relevant receipts, transfers, expenditure and adjustments, as applicable, and shall be reconciled with the corresponding accounts.
- iii. **Timely submission of sanctions:** The Pay and Accounts Officers (PAOs) of the concerned Ministries shall coordinate with the sanctioning authorities to obtain the requisite sanctions for expenditure from the respective Reserve Funds, in accordance with applicable rules and procedures, so as to avoid delays in accounting adjustments.

- iv. **Timely processing of Transfer Entries:** All concerned authorities shall ensure that the requisite documentation and sanctions are furnished in time and that Transfer Entries are prepared, submitted and processed promptly, preferably well before the close of the financial year, subject to applicable rules and prescribed procedures.
- v. **Monitoring and reconciliation:** The Fund Administrator and the concerned authorities shall periodically review the status of pending sanctions, Transfer Entries and accounting adjustments to ensure that transactions relating to Reserve Funds are duly accounted for and reconciled within the prescribed timelines.
4. All PAOs concerned with the administration and accounting of Reserve Funds are requested to take necessary action to ensure strict compliance with the above guidelines. They are also requested to provide a copy of broadsheet for the Reserve Fund administered by them within 2 months from the date of issue of the OM.
5. This issues with the approval of the Competent Authority.



Sr. Accounts Officer

To:

All the Pr. CCAs/CCAs/CAs of the Ministries / Department.

Copy to:

Sr. AO, ITD with a request to upload the OM on CGA's website.