

GOVERNMENT OF PUDUCHERRY  
DIRECTORATE OF ACCOUNTS AND TREASURIES  
[DEPOSITS & ADVANCES SECTION]

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No.DAT/D&A/U-I/2017-18/

Puducherry, dt. 28 FEB 2018

CIRCULAR

Sub: **DAT-D&A-8443-Civil Deposits-Lapsing of Deposits  
for the period 01/04/2014 to 31/03/2015 - Reg.**

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Reference is invited to Rule 189 of Central Government Account (Receipts and Payments) Rules, 1983 read with Rule 635 of Central Treasury Rules (Vol.1) according to which at the close of each financial year :-

- (a) *Deposits not exceeding twenty five rupees unclaimed for one whole account year or balance not exceeding the said amount out of the deposits partly repaid during the year then closing, and*
- (b) *All deposits or balances in excess of the aforesaid amount unclaimed for more than three complete account years should be credited to the Government under the Consolidated Fund.*

2. The deposits made upto the end of the **financial year 2014-15** which are unclaimed as on **29/03/2018** shall be lapsed and credited to Government under the **Head of Account - "0075 - Miscellaneous General Services - 101 - Unclaimed Deposits"** in the account for **March 2018**. If any refund is subsequently required against such lapsed deposits, sanction of the Government is necessary as for refund of revenue.

3. All Heads of Departments/Offices/Drawing Officers are therefore, requested to verify their records and inform this Directorate whether any deposit made upto the end of the Financial year **2014-15** has to be retained without being lapsed and if so, the sanction of the Government therefor may please be obtained and furnished to this Directorate **on or before 29/03/2018** along with the list of such deposits which are not to be lapsed.

4. If no reply is received on or before the stipulated time it will be construed that all such cases of deposits as lapsed and further action will be taken by this Directorate accordingly.

5. If the amount deposited during the aforesaid period is claimed after **29/03/2018**, bill may be preferred in **Form GAR 46** (refund for Lapsed Deposits), with proper Scheme Code and Bill Type in BEAMS-Authorization Slip.

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(P. RAMANI.)

**DIRECTOR OF ACCOUNTS AND TREASURIES**

To  
All Heads of Departments / Offices, Puducherry.

Copy to:

1. The Deputy Director of Accounts and Treasuries, Karaikal/Mahe/Yanam.  
--- For issue of similar Circular in their respective regions and the details of amounts lapsed may also be furnished to this Directorate.
2. The Dy. Director of Accounts & Treasuries (B&A), DAT, Puducherry.(2-copies)
3. The Programmer, EDP Centre, DAT, Puducherry. - With a request to upload the Circular in the Directorate's website.
4. The Superintendent, Accounts Section, DAT, Puducherry.
5. The Treasury Officer, Puducherry/ Villianur.
6. The Sub-Treasury Officer, Bahour.
7. Office copy file