

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

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No.DAT/D&A/U-I/25-26/40

Puducherry, dt. 14.02.2026

CIRCULAR

**Sub: DAT-D&A-8443-Civil Deposits-Lapsing of Deposits
for the period from 01/04/2022 to 31/03/2023 -
Reg.**

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Kind reference is invited to Para 2.75 of Central Government Account (Receipts and Payments) Rules, 2022 (previously Rule 189 of CGA (R&P) 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 residuary balances 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 2022-23** which are unclaimed **as on 31/03/2026** shall be lapsed and credited to Government under the **Head of Account - "0075 - Miscellaneous General Services - 101 - Unclaimed Deposits"** in the account for **March' 2026**. If any refund is subsequently required against such lapsed deposits, sanction of the Government is necessary for refund of deposits.

3. Therefore, all the Heads of Departments/Offices/DDOs are therefore, requested to verify their records and inform this Directorate whether any deposit(s) made during the **Financial year 2022-23** has to be retained without being lapsed. If so, the details of such deposits which have to be retained may please be furnished to this Directorate **on or before 31/03/2026 duly indicating the reason therein.**

4. If no such replies are received on or before the stipulated date mentioned at para. 3, 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 in the next financial year, **i.e., 2026-27**, the bill may be preferred in **R.P.R. 46** (see para 2.76 of subsidiary instructions) (previously Form GAR 46) (Refund for Lapsed Deposits) along with sanction of the Government.

H. Sheik Moideen
(H. SHEIK MOIDEEN)

DIRECTOR OF ACCOUNTS AND TREASURIES

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To
✓ All Heads of Departments / Offices, Puducherry.

Copy to:

1. The Branch Officers, DAT, 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/P.S. to Director, DAT., Puducherry.