



भारतीय रिज़र्व बैंक  
**RESERVE BANK OF INDIA**  
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October 5, 2021

All SGL/CSGL Holders

Madam/Sir,

**Revised Subsidiary General Ledger (SGL) Account Guidelines and Constituents' Subsidiary General Ledger (CSGL) Account Guidelines**

In exercise of powers conferred by Section 4 of Government Securities Act 2006, Reserve Bank of India has issued and gazetted revised [Eligibility Criteria and Operational Guidelines for opening and maintaining of Subsidiary General Ledger \(SGL\) Accounts and Constituents' Subsidiary General Ledger \(CSGL\) Accounts dated September 22, 2021](#). These Guidelines have been issued in supersession to earlier [Guidelines dated October 29, 2018](#).

Yours faithfully,

(Rajendra Kumar)  
Chief General Manager