

P-23001/1/2021-DAMA-CGA/E-15742/482
Government of India
Ministry of Finance, Department of Expenditure
O/o Controller General of Accounts
(DAMA Section)
Mahalekha Niyantak Bhawan
E-Block, GPO Complex, INA, New Delhi

Email:dama-cga@gov.in

Dated:-31.03.2026

OFFICE MEMORANDUM

Subject:- Provisional Accounts for the Financial Year 2025-26-reg.

Provisional Accounts for the Financial Year 2025-26 are to be prepared and published on CGA's website as per the Advance Release Calendar Schedule. As per time schedule issued vide OM No. P-23001/1/2021-DAMA-CGA/E-15742/469 dated 3rd March 2026 (available on CGA's website www.cga.nic.in), last date for submission of March Supplementary-I (Sy-I) accounts is **30th April, 2026**. **The Statement of Central Transactions for 2025-26 is to be generated on the basis of Sy-I Accounts as in the previous years.** Accordingly, the Grant Controllers are once again requested to take this fact into consideration while preparing **Sy-I Accounts**.

(2) In case, certain transactions are found to be left out upto **Sy-I Accounts**, such transactions are required to be intimated to the DAMA Section for incorporation in **Provisional Accounts for 2025-26**. Information of all such transactions should reach the DAMA Section **latest by 6th May 2026** in a balanced form and submitted in the format given below:-

(₹ in crore)

Grant No	Major Head*	Anticipated adjustments for 2025-26 [over and above March Sy-I]			
		Receipts	Rev. Exp.	Cap. Exp.	Public Accounts Disbursement

*If Grants Controllers have a further breakup, the same may be provided in a separate sheet (in the same format as above) as a balanced account.

(3) For all such cases as narrated in para (2) above and reported to the DAMA Section, the **Grant Controllers would be required to simultaneously process the Journal Entry (JE) proposals as well.**

(4) Further, Sy-I Accounts may be submitted by **April 30, 2026**. Requests for redirection of Sy-I Accounts after due date **will not be accepted.**

(5) All responses should be sent by email to dama-cga@nic.in.

This issues with the approval of the Competent Authority.



(Dr. Madhu Sharma)

Sr. Dy. Controller General of Accounts

To

1. All Pr.CCAs/CCAs/CAs (with independent Charge) of Civil Ministries
2. The Accountant General (A&E), UT Chandigarh, Sector 17, Chandigarh – 160017.
3. The Joint CGDA (Accounts & Budget), M/o Defence, Ulan Batar Road, Palam, New Delhi.
4. The Secretary (Finance), UT of Ladakh & Treasuries, Finance Department, UT Ladakh
5. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti -682555.
6. The Sr. DAG, Accountant General (Audit), Delhi, AGCR Building, I.P. Estate, New Delhi-110002
7. The Director (PA-II) Department of Posts, Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi
8. The Director Accounts, Department of Telecommunication, Sanchar Bhawan, New Delhi.
9. The Director Finance (Accounts), M/o Railways, Railway Board, Rail Bhawan, New Delhi.
10. The Director of Accounts, UT Daman & Diu and Dadra & Nagar Haveli.
11. The Director of Accounts & Budget, O/o the Chief Pay & Accounts Officer, Andaman & Nicobar Islands Administration, Port Blair.
12. The Controller of Accounts, National Capital Territory of Delhi, A Block Vikas Bhawan, I.P. Estate, New Delhi.
13. The Pay & Accounts Officer, Lok Sabha Secretariat, Room No 302, Parliament House Annexe, New Delhi.
14. The Pay & Accounts Officer, Rajya Sabha Secretariat, Room No 201, Parliament House Annexe, New Delhi.
15. The Pr. Accounts Officer-cum Pay & Accounts Officer, President Secretariat, Rashtrapathi Bhawan, New Delhi.
16. The Pay & Accounts Officer, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi.
17. Sr. AO, Finance Accounts Section /Appropriation Accounts Section, O/o CGA, Mahalekha Niyantrak Bhawan, for information.
18. Sr. AO, GIFMIS, O/o CGA with the request to upload OM on CGA's website.

