

No. G-25020/1/2026/Finance A/c-CGA/Comp.No.9116/392-419  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE  
OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS  
MAHALEKHA NIYANTRAK BHAVAN,  
E-BLOCK, GPO Complex, INA, NEW DELHI- 110023

Dated 26.05.2026

**OFFICE MEMORANDUM**


**Subject: Addendum to detailed guidelines for submission of material for compilation of Union Government Finance Accounts for the year 2025-26.**

Reference is invited to this office O.M. of even number 736 dated 17.03.2026 regarding detailed guidelines for submission of material for compilation of Union Government Finance Accounts for the year 2025-26.

2. In the detailed guidelines instructions for compilation of various statements of Finance Accounts has been provided. The instructions, inter alia, include that the effect of changes in Statements due to Journal Entries be intimated to this office along with the Journal Entries proposed. Detailed reasons may be provided while proposing Journal Entry in e-lekha. Also, all supporting documents justifying the proposal of Journal Entry may be enclosed along with the hard copy of the JE.

3. It has been observed that the instrument of Transfer Entries below the minor head level is available to Ministries/Departments up to the submission of Supplementary II Accounts. Incorporation of transfer entry below minor head level may also impact the Statements of Finance Accounts viz. Appendix to Statement No.9 (IGAS - 2) - Disclosure Statement: Accounting and Classification of Grants-in-aid. Ministries/ Departments are, therefore, requested to furnish revised Financial Statements in case of incorporation of Transfer Entries below the minor head level (after submission of SCT and till the submission of Supplementary II Account) has an impact on the Financial Statements furnished earlier.

4. This issues with the approval of the competent authority.

  
(Madhu Sharma)

Sr. Dy. Controller General of Accounts

To

1. All Pr.CCAs/CCAs/CAs (holding independent charge)/Dy. CAs. of Civil Ministries under Government of India.
2. Controller of Aid Accounts and Audit, Ministry of Finance, Department of Economic Affairs, New Delhi.

3. Accountant General (A&E), U.T. Chandigarh, 17- Bays Building, Sector 17, Chandigarh – 160017.
4. Controllèr General of Defence Accounts (Defence Services), Ulan Batar Road, Palam, Delhi Cantt, New Delhi-110010.
5. Controller General of Defence Accounts (Defence Civil), Ulan Batar Road, Palam, Delhi Cantt-110010.
6. Financial Commissioner, Railway Board, Ministry of Railways, Rail Bhawan, New Delhi.
7. Director General, Department of Telecommunications, Sanchar Bhawan, New Delhi.
8. Director (PA-II), Department of Post, Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi.
9. Director of Accounts & Budget, O/o the Chief PAO, Andaman & Nicobar Admn., Port Blair – 744101.
10. Director of Accounts and Treasuries, Administration of Union Territory of Ladakh, Finance Department, Ladakh.
11. Director of Accounts, U.T. of Dadra and Nagar Haveli & Daman & Diu, Silvassa.
12. Director of Accounts and Treasuries, Directorate of Accounts and Treasuries, Puducherry.
13. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti - 682 555.
14. Principal Director of Audit (Central), 18 Rabindra Sarani, Poddar Court, Kolkata – 700001.
15. AG (Audit) Delhi, I.P. Estate, New Delhi, for furnishing the consolidated information in respect of the Audit Department.
16. The Pr. Accounts Officer-cum –Pay & Accounts Officer, President Secretariat, Rashtrapati Bhawan, New Delhi.
17. PAO, Rajya Sabha Secretariat, Parliament House Annexe, New Delhi.
18. PAO, Lok Sabha Secretariat, Parliament House Annexe, New Delhi.
19. PAO, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi.
20. Principal Accounts Officer, National Capital Territory of Delhi, ‘A’ Block, Vikas Bhawan, New Delhi.
21. Chief Controller of Accounts, Department of Space, Antariksh Bhavan, New B.E.L Road, Bangalore-560094.
22. Principal Director of Audit (Finance & Communication), Shamnath Marg, New Delhi.
23. Director General of Audit (Finance & Communication), O/o Comptroller and Auditor General of India, 9, Deen Dayal Upaghyay Marg, New Delhi -110002. All the Accountants General may be requested to follow the above Time Schedule strictly.
24. The Principal Director of Audit-I, Central Revenues, New Delhi.
25. The Director of Audit, Economic and Services Ministries, AGCR Building, New Delhi.
26. The Director General of Audit, Defence Services, L-II Block, Brassey Avenue, New Delhi.
27. Pr. Director of Audit, Scientific Department, AGCWM Building, New Delhi.
28. Accounts Officer, Government Link Cell, 1st Floor, N S Building, Opp VCA grounds, Civil Lines, Nagpur – 440 001.

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Sr.AO (GIFMIS), O/o CGA, New Delhi for uploading on the Web site.