

**TIME BOUND**

No. G-25020/1/2026/Finance A/c-CGA/Comp.No.9116/ **737-764**

**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: **17** .03.2026

**OFFICE MEMORANDUM**

**Subject: Time schedule for the submission of material alongwith general Guidelines for preparation of SCT, its annexure, JE, PPA & material etc. for the compilation of Union Government Finance Accounts for the year 2025-26.**

Time Schedule for preparation of Union Government Finance Accounts 2025-26 has been issued vide this Office Memorandum No. O/2/2024-Finance A/c-CGA/E-office C.No.12195/635 dated 24.02.2026.

1. Guidelines for closing of Annual Accounts are annexed herewith as Annexure 'A'.
2. General instructions for preparation of material for the compilation of Union Government Finance Accounts for the year 2025-26 are contained in Annexure 'B'.
3. A check list regarding submission of material for the compilation of Union Government Finance Accounts for the year 2025-26 is enclosed herewith as Annexure 'C'.
4. In order to facilitate submission of material for compilation of Union Government Finance Accounts for the year 2025-26, the following detailed instructions have been uploaded vide our OM of even No. **736** dated **17** 03.2026 on the website [www.cga.nic.in](http://www.cga.nic.in). These instructions may invariably be gone through before compilation of the material.
  - i. Detailed instructions for preparation of Statement No. 4 (IGAS-I).
  - ii. Detailed instructions for preparation of disclosure to Statement No. 9 (IGAS-2).
  - iii. Detailed instructions for preparation of Statement No. 3 (Summary statement of Loans and Advances made by the Union Govt.) (IGAS -3).
  - iv. Detailed instructions for preparation of Statement No. 15 (Detailed statement of Loans and Advances made by the Union Govt.) (IGAS -3).
  - v. Detailed instructions for preparation of disclosure to Statement No.5 (Detailed statement of Prior Period Adjustments) (IGAS -4).
  - vi. Detailed instructions and guidelines for the preparation of material for the compilation of various statements for the financial year 2025-26 and formats in which information is to be furnished.
5. All Pr. CCAs/CCAs/CAs (holding independent charge) and Accountant Generals rendering accounts of Union Territories are requested to furnish **all statements (Hard copy and Excel file) including IGAS-1, IGAS-2, IGAS-3 and IGAS-4 on or before 19.05.2026.**
6. **In order to facilitate efficient communication with Ministries/ Departments with regard to preparation of Union Government Finance Accounts, it is requested that the Contact details of a nodal officer (Sr.A.O/ AAO) along with official e-mail ID may be provided while forwarding the Statements for Finance Accounts 2025-26.**
7. Copy of material/revised material invariably be sent to O/o Director General of Audit, (Finance and Communication) simultaneously.
8. This issues with the approval of the competent authority.

Enclosed: As above

(Sanchita Shukla)  
Jt. 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. Controller 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.

Copy to: -

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

**GUIDELINES FOR CLOSING OF ANNUAL ACCOUNTS**

Statement of Central Transactions (SCT) shall be generated by the system (e-Lekha) after acceptance of Supplementary-I account by the Data Analytics and Monthly Accounts (DAMA) Section. The e-Lekha package shall take care of rounding of figures. However, the Pr. Accounts Office has to verify the rounding off and correctness of the figures appearing in the SCT. After ensuring that there is no discrepancy, the Pr. Accounts Office shall submit the SCT to Finance Accounts Section, O/o CGA through e-Lekha for acceptance. Simultaneously, the Pr. Accounts Office shall submit a signed copy of each of the system generated report along with a forwarding letter to Finance Accounts Section, O/o CGA. On receipt of it, Finance Accounts Section after making usual check shall accord its acceptance to the SCT through the system itself.

**2.** The following certificates may also be furnished with aforementioned forwarding letter:

- i) Certified that the transactions included in this statement were communicated to the Departmental authorities concerned, have been duly reconciled by them and their acceptance has been kept on record.
- ii) Certified that no new Major or Minor head has been opened and included in this statement without the prior approval of the Controller General of Accounts, except where authority thereof exists in the List of Major and Minor Heads of Account.
- iii) Certified that all Debt, Deposits, Suspense and Remittance Heads figures included in this statement have been communicated to the concerned departmental authorities and their acceptance of figures and balances at the end of the year is received and kept on record.

**3.** Further, immediately after submission of the SCT for the year 2025-26, a separate letter should be sent to the Data Analytics and Monthly Accounts Section certifying that: -

- (i) The SCT for the year 2025-26 has been handed over to Finance Accounts Section vide Letter No. .... Dated .....
- (ii) The SCT figures have been reconciled with e-lekha figures and there is no discrepancy.
- (iii) Corrections and periodical adjustments made after submission of March (Prel. A/c) have been made in March 2026 (Sy-I) accounts. In case of no corrections/adjustments, a NIL Supplementary-I account has been submitted to Data Analytics and Monthly Accounts Section.

**4.** After the submission of SCT on e-lekha to this office, no correction is admissible in the accounts, except in special cases, through Journal Entries to be uploaded through e-lekha. System generated hard copy signed by the CCA/CA/Dy.CA (holding independent charge) is to be invariably submitted to the Joint Controller General of Accounts for approval of Controller General of Accounts. Journal Entry should be justified with detailed reasons. These should always be accompanied by a Statement of consequential corrections to the Statement of Central Transactions showing all figures to be corrected and final figures after corrections, as required in Para 5.10 of Civil Accounts Manual.

**5.** After all the Journal Entries for the year 2025-26 have been uploaded on e-lekha and got approved from the Finance Accounts Section O/o CGA, Sy-II account may be submitted to Data Analytics and Monthly Accounts Section along with all corrections below minor head level.

**6.** Past experience has shown that delay in completing departmental reconciliation has resulted in delay in closing of annual accounts in many cases. Suitable action may be taken to ensure that the departmental reconciliation of both receipts and expenditure figures, if in arrears, is brought up to date immediately.

**7.** All adjustments of debits/credits relating to payments/receipts made during the year 2025-26 by one Ministry/Department on behalf of another should be finally accounted for in the accounts of the same year. In this connection, instructions contained in Para 8.5 of Civil Accounts Manual may please be kept in view.

**8.** To complete the accounts, it is essential to conduct a thorough review of all cases of periodical and annual adjustments including interest adjustments etc., which are to be carried out in the account for the year 2025-26. This may be done immediately, if need be, in consultation with other CCAs/CAs concerned in order to ensure that no adjustments required to be made in the accounts for the current year are left out there from and that all adjustments have been duly incorporated before closing the Supplementary-I.

**9.** Misclassifications relating to earlier years in the case of Debt, Deposit, Suspense and Remittance heads of accounts detected as a result of reconciliation of balances or otherwise should be rectified by transfer to the correct D.D.S.& R. head of account through regular accounts in the manner prescribed in Para 5.6.4 of Civil Accounts Manual. Correction to balances without any actual accounting adjustment which used to be carried out proforma prior to 1982-83 are now made through 'Prior Period Adjustments' as envisaged in Para 5.15.3 of Civil Accounts Manual.

**10. The details of Grant Wise, Major/Minor head expenditure figures** incurred in respect of grants controlled by the Ministry and on behalf of each functional Ministry/Department shall be available as a system generated report along with SCT. It has been observed that unauthorised grant numbers or grant numbers relating to previous year has been used in Data Analytics and Monthly Accounts /e-lekha. This may be reviewed before submission to Finance Accounts Section, O/o CGA.

**11. The details of Pay & Allowances and subsidies** in respect of grants controlled by the Ministry and on behalf of each functional Ministry/Department shall be available as a system generated report along with SCT. This may be reviewed before submission to Finance Accounts Section, O/o CGA.

**12.** As the Accountants General is authorized to operate Central side of accounts for a limited purpose only they may render their SCTs, if any, on typed sheets. It may be ensured that figures have also been reported to Data Analytics and Monthly Accounts Section.

**13.** The **annual report of balances adopted/dropped on proforma basis** should be furnished in the following form.

Head of Account Major/Minor Head	Balances adopted from 1 <sup>st</sup> April 2025 to 31 <sup>st</sup> March 2026	A.G. wise/Pr.A.O. wise breakup	No. and date of communication with which certified Proforma B was returned to the respective A.G./Pr. AO
1.	2.	3.	4.

The effect of adoption/dropping should be carried out in the relevant statement and it may be ensured that corresponding Ministry has also shown the effect of adoption/dropping in their material.

**14.** In case of **disinvestments of Govt.'s equity holdings in PSUs etc., proforma adjustment to reduce the investment from Capital Outlay** is required to be carried out in the Finance Accounts of the Union Government. If a Ministry/Department receives the proceeds of disinvestments and premium, if any, it shall book it under the Capital receipt. If the proceeds relates to a PSU under that Ministry/Department itself, that Ministry/Department shall incorporate it and submit the details along with the SCT to Finance Accounts Section, O/o CGA. However, if the proceeds so received pertain to a PSU of some other Ministry/Department, the receiving Ministry shall intimate it to the concerned Ministry/Department. The concerned Ministry shall if required, may obtain the requisite information and after incorporating all such information shall provide the details thereof to Finance Accounts Section, O/o CGA along with SCT.

**General instruction for preparation of material for the compilation of  
Union Government Finance Accounts for the year 2025-26.**

1. The material for the Union Government Finance Accounts is required to be submitted to this office in thousand/lakhs/crores of rupees as the case may be. It has to be ensured that figures during the year should tally with the figures appearing in SCT/JEs. However, in respect of balances under Debt, Deposits and Remittances heads, adopted/dropped on proforma basis, the full details of actual balances so adopted/dropped are to be given in the supporting Statement as hitherto fore.
2. Adverse balances under various heads and huge accumulations under 'Suspense heads' and "Cheques and Bills" have been engaging the attention of the Government as well as the Audit. In order to check the increase in the number of adverse balances and accumulation of balances under suspense heads and Cheques and Bills, it is necessary that these should be scrutinized in depth and action taken immediately to liquidate the same in the accounts for 2025-26 itself. CCA/CA/Dy. CA (holding independent charge) of the Ministry/Department and Accountants General are required to **append an 'Action Taken Note'** duly signed by him/her explaining therein the reasons of adverse balances and remedial measures taken and also action taken for liquidation of outstanding balances under Suspense heads along with the material for Statement No. 13, 14, 14A, 15 and 16 of Finance Accounts.
3. It has been seen in the past that one of the reasons for minus transactions as explained in the SCT/Material was due to rectification of misclassification in previous years. The reasons of minus transactions wherever they occur, should be specific and in case of rectification of misclassification, year/years to which the misclassification pertains together with the relevant heads of Account should be clarified.
4. Consolidated report on Review of Balances for the year 2025-26 for the Ministry/Department as a whole should reach Finance Accounts Section by **7<sup>th</sup> August, 2026.**
5. It has been noticed in the past that proposal for PPA is not sent to this office for approval but is being included in statements. It must be ensured that in accordance with the provisions enumerated in Para 5.15, a proposal for PPA must be submitted for the approval of the Controller General of Accounts indicating full background and justification. The effect of PPA is to be included in material after approval from CGA office.

**CHECK LIST FOR SUBMISSION OF MATERIAL (FOR STATEMENTS OTHER THAN STATEMENT NO. 4 & 11) FOR UNION GOVERNMENT FINANCE ACCOUNTS 2025-26**

- 1. All adverse balances are duly annotated explaining the reason for adverse balance.**
2. Action Taken Note in respect of Adverse Balances is enclosed.
3. Details of balances adopted/dropped on proforma basis are enclosed or has been sent already vide letter No. \_\_\_\_\_ dated \_\_\_\_\_.
4. Details of unreconciled differences between ledger and broadsheets are mentioned in Explanatory Notes to Statement No.5
5. Reasons for minus transactions are explained as per requirement of Office letter O/2/2024- Finance A/c-CGA/E-office C.No.12195/635 dated 24.02.2026.
6. Reasons for minus progressive balances under Capital Expenditure Heads have been explained.
7. All periodical and annual adjustments have been carried out and included in the accounts and a list of adjustments carried out is enclosed.
8. Reasons for huge outstanding balances under minor heads below major heads 8658 to 8662 have been explained and the year wise breakup of the amount outstanding as on **31.3.2026** under such heads have been furnished.
9. Statement showing the amount of balance as on **31.3.2026** in respect of payments made on or before **31.12.2025** under different minor heads under the major head '8670- cheques and Bills' has been furnished.
10. Gross breakup of net closing balance under various suspense minor heads has been furnished in the format prescribed under Para 6(b) (viii).
11. The prescribed certificate of correctness of account has been furnished.
12. Copy of material is being sent to O/o Director General of Audit (Finance & Communication), Shamnath Marg, New Delhi simultaneously.

**Chief Controller of Accounts/Controller of Accounts:**  
**Name of Ministry:**  
**Telephone No.:**