

भारत सरकार/ Government of India
वित्त मंत्रालय, व्यय विभाग/Ministry of Finance, Deptt. of Expenditure
महालेखा नियंत्रक कार्यालय/ O/o the Controller General of Accounts
ब्लाक - ई, जी. पी. ओ. काम्प्लेक्स. आई. एन. ए. - 110023, नई दिल्ली
E Block, GPO Complex, INA, New Delhi - 110023

R-08/4/2024-GBA-CGA/E.Comp.16018/1417-1467

दिनांकित/Dated: 23.03.2026

Office Memorandum

Subject : Advisory for payments towards closing of the financial year 2025-26, through PFMS/RBI especially on 31st March, 2026.

Reference is invited to this office OM No. **R-08/4/2024-CGA-GBA/1109-1119 dated 06th March, 2026** whereby special arrangements were communicated in order to ensure smooth closure of the financial year 2025-2026, in consultation with RBI and PFMS for March 31, 2026.

2. In continuation of the above mentioned OM, the following communications have been received from RBI containing further instructions/guidelines for smooth and timely closure of the Financial Year 2025-26:

i. RBI Letter No. DGBA.GBD.No.S1052/42-01-029/2025-2026 dated 26th February, 2026 regarding "*Reporting and Accounting of Central Government transactions for March 2026*", prescribing procedure for handling **March residual transactions up to 10th April 2026**".

ii. RBI Letter No. CO.DGBA.GBD.No.S1113/42-01-029/2025-2026 dated 6th March, 2026 on "*Annual Closing of Government Accounts - Transactions of Central/State Governments- Special Measures for FY 2025-26*".

3. The Guidelines in the above RBI letters may be read in continuation to the OM referred in para 1 and complied with to ensure smooth, timely and accurate closure of accounts for FY 2025-26.

4. All Pr. CCAs/CCAs/CAs (IC) are requested to circulate these instructions to PAOs/Pr.AOs and all concerned stakeholders for information please.



(Sanchita Shukla)

Joint Controller General of Accounts(GBA)

To

1. All Pr. CCAs/CCAs/CAs of Ministries/Departments (holding independent Charge) for circulating to all the concerned PAOs/Pr.AOs administering the identified ABs under TSA and Central Sector Schemes implemented through TSA framework with the request to inform all the concerned ABs/Sub ABs/IAs/CNAs.
2. Sr. AO (ITD) with the request to upload said OM on CGA's Website.



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DGBA.GBD.No.S1052/42-01-029/2025-2026

February 26, 2026

~~All Agency Banks~~

Madam/Dear Sir,

Reporting and Accounting of Central Government transactions for March 2026

The Government of India has decided that the date of closure of residual transactions for the month of March 2026 be fixed as April 10, 2026. In view of the ensuing closing of Government accounts, for FY 2025-26, and reporting of March 2026 transactions by Nodal/ Focal Point branches in April 2026, the branches concerned may be advised to follow the procedure as outlined in the **Annex** for reporting and accounting of Central Government transactions including, Central Board of Direct Taxes, Central Board of Indirect Taxes and Customs, Departmentalized Ministries and Non-Civil Ministries.

2. The Nodal/ Focal Point branches will be required to prepare separate set of scrolls, one pertaining to March 2026 residual transactions and another pertaining to April 2026 transactions for the first 10 days of April 2026. The Nodal/ Focal Point branches should also ensure that all transactions (revenues/ tax collections/ payments) at the receiving branches up to March 31, 2026, are effected in the accounts for the current FY 2025-26 itself and are not mixed up with the transactions pertaining to FY 2026-27 till April 10, 2026.

3. Kindly issue necessary instructions in the matter to your branches concerned immediately.

Yours faithfully

Sd/-

(Dr. Tapas Biswas)
General Manager

Encl: As above

Reporting of March 2026 transactions

Beginning from April 1, 2026, the Nodal/ Focal Point branches will segregate on a daily basis all scrolls/ challans pertaining to March 2026 received from the receiving branches concerned and prepare separate main scrolls for:

- (a) scrolls for transactions of March 2026 or earlier period (i.e., effected during the previous FY 2024-25); and
- (b) scrolls pertaining to current transactions (i.e., those effected from April 1, 2026, onwards).

2. The main scrolls for March 2026 transactions prepared from April 1 to April 10, 2026, are to be distinctly marked as "March Residual – 1", "March Residual – 2", and so on, up to April 10, 2026. In other words, serial number should be allotted in consecutive order for each main scroll of March 2026 transactions sent from April 1 to April 10, 2026. These scrolls, along with copies of daily summary of Receipts and Payments prepared separately for March 2026 transactions, will be forwarded to the concerned Departmental Officials (i.e., Zonal Accounts Officers (ZAOs), Pay and Accounts Officers (PAOs) and Designated Officers) in the usual way. The Nodal/ Focal Point branches will also be required to report the above transactions to the Link Cell through separate Daily Memos. These advices must be sent to enable the Link Cell of each bank to make daily settlement with the Reserve Bank of India (RBI), Central Accounts Section (CAS), Nagpur. On receipt of advices from the Nodal/ Focal Point branches, the Link Cell should segregate the advices for the March Residual transactions and forward them separately to the RBI, CAS, Nagpur. This procedure should continue upto and inclusive of April 10, 2026, only. All transactions reported thereafter by the receiving branches will be reported and accounted for in the usual manner in the accounts of the month of report, irrespective of the date of transaction. Following the special arrangements for March 2026 transactions, it is necessary for the Nodal/ Focal Point branches to prepare two sets of Date-wise Monthly Statements (DMS) to be submitted to ZAOs/ PAOs for March 2026 transactions – one for transactions up to March 31, 2026, and another for March Residual transactions adjusted by Nodal/ Focal Point branches with the RBI, CAS, Nagpur, during April 1 to April 10, 2026.

3. Since the Nodal/ Focal Point branches will also be reporting the April 2026 transactions pertaining to FY 2026-27, in addition to March 2026 residual transactions, the monthly

statement for April 2026 transactions should be compiled and furnished to ZAOs/ PAOs in the usual way. In order to distinguish between the April 2026 (FY 2026-27) and March Residual Transactions, the statement pertaining to March Residual Transactions should be clearly marked as "March Residual Account". The statement of March (Residual) Transactions should be sent by all Focal Point branches to ZAOs/PAOs latest by April 18, 2026.

4. Kindly note that all the cheques/ amounts realized on or before March 31, 2026, should be treated as transactions relating to the current FY as "March 2026" or "March Residual Transactions", the reporting of which may take place during the month of April (up to April 10, 2026). However, if any cheque is tendered on or before March 31, 2026, and realised on or after April 1, 2026, it will be treated as a transaction for the next FY as "April Transactions". Accordingly, the banks may prepare separate scrolls for March 2026 and April 2026 (FY 2026-27) transactions.



Endt.DGBA.GBD.No.S1057-1066/42-01-029/2025-26 of date.

Copy forwarded for information and necessary action to:

1. The Controller General of Accounts, Ministry of Finance, Department of Expenditure, Mahalekha Niyantarak Bhawan, Room No. 102, 1st Floor, E-Block, GPO Complex, INA, New Delhi – 110 023.

2. The Director General (Union Accounts), Office of the Comptroller & Auditor General of India, 10, Bahadur Shah Zafar Marg, New Delhi – 110 002.

3. The Principal Chief Controller of Accounts, Government of India, Office of the Chief Controller of Accounts, Central Board of Direct Taxes, Lok Nayak Bhavan, Khan Market, New Delhi – 110 003.

4. The Director, Finance (A) (II), Government of India, Ministry of Railway, Railway Board, Rail Bhavan, New Delhi – 110 001.

✓ 5. The Principal Chief Controller of Accounts, Central Board of Indirect Taxes and Customs, 1st Floor, AGCR Building, New Delhi – 110 002.

6. The Director General, (PA), Department of Posts, Government of India, Ministry of Communications, Department of Telecommunication, Dak Bhavan, 4th Floor, Sansad Marg, New Delhi – 110 001.

7. The Controller General of Defence Accounts, Ulan Batar Road, Palam, Delhi Cantt – 110 010.

8. The Deputy Director General (Budget & Accounts), Ministry of Communications, Government of India, Department of Telecommunication, Sanchar Bhavan, Dak Bhavan, 4th Floor, Sansad Marg, New Delhi – 110 001.

9. The Regional Director / Officer-In-Charge, Reserve Bank of India, Government Banking Division, Andhra Pradesh/ Agartala/ Ahmedabad/ Bengaluru/ Belapur/ Bhopal/ Bhubaneswar/ Chandigarh/ Chennai/ Dehradun/ Guwahati/ Hyderabad/ Jaipur/ Jammu /Kanpur/ Kolkata/ Mumbai/ Nagpur/ New Delhi/ Patna/ Panaji/ Raipur/ Ranchi/ Shillong/ Shimla / Thiruvananthapuram/ Gangtok. For information and necessary action.

10. The Chief General Manager-In-Charge, Central Accounts Section, Reserve Bank of India, Additional Office Building, East High Court Road, Nagpur – 440 001. For information and necessary action.



(Shraddha Solanki)
Manager



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CO.DGBA.GBD.No.S1113/42-01-029/2025-2026

March 06, 2026

~~All Agency Banks~~

Madam/Dear Sir,

Annual Closing of Government Accounts – Transactions of Central / State Governments – Special Measures for Annual Closing of FY 2025-26

All Government transactions done by Agency Banks (ABs) for the Financial Year 2025-26 must be accounted for within the same financial year.

2. In this connection, following arrangements are put in place to report and account for Government transactions for March 31, 2026:

(a) All ABs shall ensure that all branches dealing with Government receipts and payments remain open for over-the-counter transactions related to Government business, up to the normal working hours on March 31, 2026.

(b) As regards reporting of Central and State Government transactions to RBI, including uploading of GST/ TIN2.0 / ICEGATE/ State e-receipts luggage files, the reporting window for March 31, 2026, will be kept open till 1200 hours noon on April 1, 2026.

(c) It may be noted that any delay in reporting by your bank will have cascading and disruptive effects on the Annual Closing of FY 2025-26. Therefore, it is advised to ensure that all such transactions are reported at respective RBI offices or through RBI's e-Kuber, as applicable, **positively by 12 hours (noon) of April 1, 2026, failing which we may be constrained to close the books of Government accounts without incorporating your reporting figures/ balances for March 31, 2026.**

3. Agency banks may take note and give adequate publicity to the special arrangements made as above.

Yours faithfully

Sd/-

(Dr. Tapas Biswas)
General Manager

सरकारी और बैंक लेखा विभाग, केन्द्रीय कार्यालय, मुंबई सेंट्रल रेलवे स्टेशन के सामने, भायखला, मुंबई -400 008

Department of Government and Bank Accounts, Central Office, Opp. Mumbai Central Railway Station, Byculla, Mumbai - 400 008

Telephone: (022) 2308 4121, Fax No. (022) 2300 0370/2301 6072/2301 0095, e-mail: cgmicdgbaco@rbi.org.in

Endt.DGBA.GBD.No.S1114-1118/42-01-029/2025-26 of date.

Copy forwarded for information and necessary action to:

1. The Controller General of Accounts, Ministry of Finance, Department of Expenditure, Mahalekha Niyantarak Bhawan, Room No. 102, 1st Floor, E-Block, GPO Complex, INA, New Delhi – 110 023.
2. The Director General (Union Accounts), Office of the Comptroller & Auditor General of India, 10, Bahadur Shah Zafar Marg, New Delhi – 110 002.
3. The Principal Chief Controller of Accounts, Government of India, Office of the Chief Controller of Accounts, Central Board of Direct Taxes, Lok Nayak Bhavan, Khan Market, New Delhi – 110 003.
4. The Principal Chief Controller of Accounts, Central Board of Indirect Taxes and Customs, 1st Floor, AGCR Building, New Delhi – 110 002.
5. The Deputy Director, Banking Operations (BO-II), Department of Financial Services, Jeevan Deep Building, 3rd Floor, Sansad Marg, New Delhi - 110 001.


(Shraddha Solanki)
Manager