

**General guidelines**

1. **Booking without Budget Allotment:** Booking under the Heads of Account (HOAs) for which budget has not been allotted must be nullified before the closure of March Supplementary-I Accounts.
2. **Heads of Accounts not to be operated :** This includes HOAs that are not to be operated by the Department, or those that are to be operated only by a particular Circle/Office and not by other Circles. Such accounts have already been identified during the monthly accounts review and communicated to all PAOs. A consolidated list of such accounts, which was used during the current financial year, is annexed as Annexure-II for ready reference. The amount booked under such accounts must be nullified before the closure of March Supplementary-I Accounts.
3. **Incorrect Booking :** The following types of bookings are classified as incorrect bookings and are communicated to PAOs through the monthly review remarks. The amount booked under such heads must be examined and rectified before the closure of March Supplementary-I Accounts:
  - a. Negative booking under Budgetary/Revenue Heads.
  - b. Booking under payment/receipt heads where the accounts are to be operated only for receipts/payments, respectively.
  - c. Booking of amounts not in the prescribed multiples.
  - d. HOAs that are required to be nil at the end of the month.
  - e. Positive booking under Deduct Heads.
  - f. Booking under discontinued schemes (excluding POSB-related).
4. **Rectification of Misclassification:** Misclassification, if any noticed, should be rectified before the closure of March Supplementary-I Accounts.
5. **RBI Settlements:**
  - a. Certain inter-government adjustments of payments/repayments are required to be effected by issuing advices to the Reserve Bank of India (RBI). The Central Accounts Section (CAS), RBI, Nagpur will keep its books open for this purpose up to 10-04-2026. Necessary steps should therefore be taken to ensure that such advices reach the Central Accounts Section of RBI well before 10-04-2026. It should also be ensured that the advices are evenly spaced so that the bank gets sufficient time to carry out the necessary adjustments.

- b. Further, appropriate steps should be taken to ensure that the balances under Major Head 8675 – Deposits with RBI (as per Departmental Books) agree with the closing balances intimated by RBI, and that no difference exists between the two sets of figures after the closure of March 2026 (Preliminary) accounts
6. **Adjustments Relating to Other Ministries/Departments** : All adjustments of credits/debits relating to the receipts/payments made during the year 2025-26 by the Department on behalf of other Ministries/Departments should be finally accounted for in March 2026 (SY-I) itself.
7. **Annual Adjustments:** It should be ensured that all annual adjustments such as interest payments, SBCC remuneration, Customs Duty, audit adjustments among DoP, AG Audit and DoT, transfer of 50% share of combined pension amount to DoT, PLI and RPLI remuneration, etc., are carried out in the March 2026 Supplementary-I accounts itself.
8. **Rectification of Misclassification under DDR Heads** : Misclassifications relating to earlier years under Debt, Deposit and Remittance (DDR) heads of accounts, detected as a result of reconciliation of balances or otherwise, should be rectified by transfer to the correct DDR Head of Account before the closure of March SY-I accounts through Deduct From Credit (DFC) and Deduct From Debit (DFD).
9. **Clearance of Suspense and Other Temporary Heads** : evenue and Expenditure for the year 2025-26 should be accounted for within the current year itself to avoid large accumulation under Major Head 8661 – Suspense. Efforts should be made to clear the amounts lying under 8553 – Postal Advances, 8661 – Suspense Account, 8670 – Cheques & Bills, and 8677 – Remittance to Bank. Suitable steps should also be taken to ensure liquidation of adverse balances under Debt, Deposit and Remittance heads during the current financial year.
10. **Proper Booking of Income Tax and Cess** : Income Tax on Union emoluments and other than Union emoluments should be booked properly by the concerned authorities. Further, Health & Education Cess under Major Head 0021 should not be less than 4% of the tax recovered. This should be reviewed and rectified in March 2026 (Preliminary) accounts.

11. **Submission of Minus Booking Statements** : Minus Booking Statements should be forwarded for March Preliminary and Supplementary-I accounts, irrespective of the amount involved. The explanation that minus transactions occurred due to rectification of misclassification is not acceptable to CGA & Audit. Therefore, wherever minus transactions occur, the reasons should be specific, clearly indicating the year/years to which the misclassification pertains along with the relevant Heads of Account.
12. **Clearance under MH 0071 (NPS/SDBS)** : It should be ensured that there is no balance under Major Head 0071 – Receipt Awaiting Transfer for NPS as well as SDBS schemes after the closure of March 2026 Preliminary accounts. Further, payment of CRA charges (Management Expenses) to NSDL for the SDBS scheme should be made before 31-03-2026.
13. **Raising of Commission for Pension Payments**: Raising of commission from the Department of Telecommunications and Ministry of Railways for their pension payments for the financial year 2025-26 and accounting thereof should be ensured. Any earlier booking kept under Suspense or any other head for these schemes should be transferred to the respective Heads of Account positively during the current financial year.

This issues with the approval of the Competent Authority.

  
(Satya Ranjan Das)  
**Sr. AO (Accounts)**