

E-3157937  
Government of India  
Ministry of Communications  
Department of Posts  
PA Wing, Budget Division  
New Delhi-110 001



File 20-5/BGT/2025-26

Dated 24.11.2025

To  
Heads of Circles  
Heads of PAOs

**Subject: Standardised Methodology for Preparation of Data for Ongoing Monthly Review Meetings – Regarding.**

1. During the recent review meetings, several issues were observed relating to inconsistencies in the data being compiled and presented at various levels, particularly with reference to the revenue figures available in the e-Lekha system. Significant mismatches were noted between vertical-wise revenue prepared by Circles and the reconciled figures calculated by the Budget Division. Moreover, certain Circles highlighted operational challenges in accessing up-to-date data from various systems during the reviews held on 18.11.25, 19.11.25 and 21.11.2025. These discrepancies have resulted in avoidable confusion during financial analyses and monthly reviews.

2. Although detailed instructions on the above methodologies have been issued earlier, discrepancies continue to be observed in the computations submitted by different units. To ensure complete uniformity and to eliminate variations arising from multiple interpretations, it has been considered necessary to issue a revised and standardised methodology for preparation of data for ongoing monthly review meetings. Accordingly, the following instructions shall be strictly followed by all Circles and PAOs:

**A. Vertical-wise Revenue**

**i. Revenue for Verticals (MO, Parcel, IRGB, CCS and Others):**

HOA-vertical mapping data is being provided by the Budget Division. All calculations are required to strictly follow this mapping. The sum total of all vertical revenues must reconcile with the total revenue booked under HoA 1201 in e-Lekha.

**ii. Tentative Revenue from SB & CC**

**a. Live Accounts (Progressive)**

Formula:

= No. of Live Accounts (as on that month) × Rate of Remuneration (219.23) × (No. of Proportionate Months / 12) (For September, Use 6 months)

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Schemes Covered: NSS87, NSS92, PPF, SSA, MIS, RD, SCSS, TD, SB (All Schemes), PCMIS, PCFTD

**b. Silent Accounts.**

Formula: No. of Silent Accounts (as on that month) × Rate of Remuneration (35.61)

**c. Certificates (NSC & KVP)**

Formula: No. of Certificates (Issued + Discharged) (as on that month) × Rate of Remuneration (73.92)

**Note:**

- i. Data source must strictly be [mis.cept.gov.in](http://mis.cept.gov.in). Circles should ensure that the date of last updation is checked prior to calculation.
- ii. Remuneration for MSSC and IVP is not to be considered in tentative remuneration, as the amounts are negligible and are to be computed only at the end of the financial year.
- iii. The above calculation provides **progressive remuneration of SB & CC**. Monthly remuneration should be calculated by taking the difference between the current month's progressive figure and the previous month's progressive figure.

**iii. Tentative Recovery from PLI/RPLI**

**a. PLI:**

= 4% of (Total in HoAs 801401- 10201, 10301, 10401, 10501, 10601 & 10701) + (Direct Cost ie - amount spent under 3201031010801)

**b. RPLI:**

= 12% of (Total in HoAs 801402- 10201, 10301, 10401, 10501, 10601, & 10701) + (Direct cost ie amount spent under 3201031010901)

**Source:** e-Lekha only.

(The above methodology has already been communicated by GM(F), PLI Directorate vide email dated 24.11.2025).

**B. Expenditure**

Budget Division will share an Excel sheet containing HoA-wise mapping into Scheme, Non-Scheme, Revenue, and Capital heads. Circles shall record monthly expenditure in the prescribed format and compute Non-Scheme Revenue, Non-Scheme Capital, Scheme Revenue, and Scheme Capital expenditure separately as per the mapping. Uniform adherence to this mapping is mandatory for ensuring comparable and consistent data for review purposes.

### C. ECR Calculation

The prescribed formula for calculation of Expense Coverage Ratio is:


$$\text{ECR} = (\text{Revenue Receipts} / \text{Revenue Expenditure}) \times 100$$

For this calculation:

- i. **Revenue Receipts** will be the total of all vertical revenues including tentative SB&CC remuneration and PLI/RPLI recoveries;
- ii. **Revenue Expenditure** will be the Non-Scheme Revenue expenditure as derived from the mapping mentioned above.

For calculating **ECR with pension** all non-scheme revenue expenditure including expenditure in Object head 04 to be taken into account. While for calculating **ECR without pension**, expenditure in Object Head 04 to be excluded.

3. Issuance of these consolidated guidelines is expected to bring greater clarity, eliminate inconsistencies, and enable smooth and reliable preparation of monthly review data. All Circles and PAOs are instructed to adhere strictly to the above methodology with immediate effect. Any operational challenge or technical issue may be reported promptly to the PA Wing for necessary intervention.

  
(Sharon Shefali Gupta)  
DDG (B&A)

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