

PA/Accounts/TS/2025-26/2730 to 2782
Government of India
Ministry of Communications
Department of Posts
PA Wing, Dak Bhawan,
New Delhi-110001

Dated 13/03/2025

To

All the General Managers (PA&F)/
All the Directors of Accounts (Postal)

Sub: Time Schedule for the closure of annual accounts for the financial year 2025-26.

The Time Schedule for the closure/finalization of Annual Accounts of the Union Government for the year 2025-2026 has been received from the Controller General of Accounts. Accordingly, the time schedule fixed for Circle PAOs for submission of Accounts for 2025-26 is furnished below.

Activity	Submission of Accounts in PFMS by all PAOs	Remarks/Process in brief
March (Prelim)	13.04.2026	This account would incorporate all transactions up to 31.03.2026.
March (Sy-I)	27.04.2026	Kindly refer to Annexure IV for activities to be carried out by PAOs
March (Sy-II)	Will be communicated in due course	

Note: JE proposals from PAOs shall not be entertained. Corrections, if any intimated by CGA and DG, F&C Audit will only be allowed for posting through JE by PAOs.

2 All PAOs are requested to adhere to the above timeline and the activities to be carried out during each of the above accounting periods. The anomalies, viz., HOAs not to be operated, booking without budget allotment, and incorrect booking, which were identified during the review of the monthly accounts and communicated to PAOs every month, may be rectified before submission of the March Supplementary-I Account.

3 The following annexures have been enclosed for ready reference, and all the anomalies identified therein should be addressed before submission of the accounts.

- a. **Annexure-I**: General guidelines regarding booking made during the current financial year, which should be adhered to before submission of the accounts.
- b. **Annexure II** : List of HOAs not to be operated; however, amounts have been booked under these heads as per the Monthly Accounts for February 2026.
- c. **Annexure III** – Observation on Debt, Deposit, Suspense and Remittance Heads, which have been identified based on the amounts booked up to February 2026. Necessary action is to be taken up by the PAOs for correct reflection of balances.

4 Considering several shortfalls observed in last year's account submission, , it is requested that all necessary corrections be made in time so that there is no need for any Journal Entry after Supplementary-I.

5 Postal Accounts Offices should take suitable steps in advance to ensure that the **submission of accounts is complete in all respects** by the due date mentioned above. A certificate to this effect is to be furnished by the **Head of PAO by 30.04.2026 in Annexure-IV**.

Enclosure: As above.


(Sharon Shefali Gupta)
DDG (B&A)

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1. **All Heads of Circles** - For information and **issue of necessary instructions to all DDOs** to submit account returns to PAO well in time to adhere the Time Schedule strictly by PAOs.
2. **CGM, PLI Directorate** for information and necessary action for accounting of PLI and RPLI **Investments under the MH 8015 and accounting of PLI and RPLI** remuneration to DoP in the March Sy-I account itself.
3. **GM - CEPT** for information and necessary action.
4. **Director (Budget)**, PA Wing, for information and necessary action
5. **ACAO (PA -Tech)** - PAF Wing, for information and necessary action
6. File


(Satyaranjan Das)
Sr.AO (Accounts)