	कार्यालय, रक्षा लेखा नियंत्रक उदयान विहार, नारंगी, गुवाहाटी-781171 OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS UDAYAN VIHAR, NARANGI, GUWAHATI-781171 Tel No. 0361-2640394, 2641142 Fax No .0361-2640204 Email – cdaguwaccounts.dad@hub.nic.in	विकसित भारत अभियान 1947 TO 2047
---	--	---

Email/TTB

No. A/IV/65/Rev. Sec/Cert./Vol-XXXV

Dated: 12/03/2026

To,

The Office-In-Charge

- 1.) Area Accounts Office, Shillong
- 2.) Area Accounts Office, Jorhat
- 3.) PAO ARC, Shillong
- 4.) PAO GTC, Shillong
- 5.) All AOs GE/AGEs/DEOs
- 6.) All Audit Sections of M.O. CDA, Guwahati

Subject: Annual Closing of Accounts for the year 2025-26.

Reference: HQrs. Office letter No. A/I/13311/ACA/2025-26 dated 05.03.2026

Please find enclosed HQrs. Office letter no. cited above along with Annexure 'A' and 'B' for your information, guidance and strict compliance please.

In this context, it is reiterated to review the concurrent and all previously booked PMs in Sectional Compilation meticulously to prevent any left out transactions in Sectional Compilation. Utmost care should be taken in preparation of Punching medium to avoid misclassification. In case of any misclassification, rectification action should be taken before closing of March-Pre/March-Final 2026.

Further, it is directed to compile all the left over transactions and transfer all the balances pending for adjustment with respective Department/Agencies, if any, and bring the same to 'NIL' balance in the current financial year 2025-26. It must be ensured that no Punching Medium (PMs) should be left uncompiled on NCS. In addition to above, it is also directed to clear all the adverse balances in different code heads by making necessary adjustment/rectification on or before the closing of current financial year 2024-25. The closing dates for various transactions are mentioned below.

Month's Account	Date by which daily PM data should be incorporated in the compilation system of IT&SW Cell, CDA Guwahati by DDP/EDP Cell	Date by which daily PM data should be incorporated in the Compilation System of CGDA, IT&S Wing, Ulan Batar Road, Palam, Delhi Cantt.-10 by EDP/DDP Centres	Date of closing of accounts by the CGDA IT&S Wing, Ulan Batar Road, Palam, Delhi Cantt.-10
March 2026 (Cash Transactions)	31.03.2026	31.03.2026	31.03.2026
March (Pre) 2026	06.04.2026	07.04.2026	09.04.2026
March (Sy-I) (March Final) 2026	20.04.2026	22.04.2026	24.04.2026

Cont..P/2

The closing dates for submission of the following documents is listed below:

Sl. No.	Item of work	Due date to provide the document to CDA Guwahati, M.O.	Due date to provide the document to CGDA HQrs. Office
1	Submission of proposal for adjustment on proforma basis outside the books of RBI	01.05.2026	05.05.2026
2.	Last date for submission of Journal Entries	04.06.2026	09.06.2026

In this connection the competent authority has directed to convey that all the cash transactions are to be finalized/settled on or before 30th March 2026 and ensure Compilation of the transactions by 31st March 2026. No PM on account of cash transaction will be allowed to compile after 31st March, 2026. Officer-in-Charge of defaulting Audit Section will be held personally responsible for left out transactions.

Further, Interest on accumulations in various Provident Fund Accounts for the year 2025-26 may please be compiled in the March (Pre) 2026 Accounts positively. For this purpose, all fund transactions taking place during 2025-26 should be booked within March (Pre) 2026 and any rectification required should be carried out in March-Final 2026 Accounts. It may please also be noted that Interest on accumulations in various Provident Fund Accounts including those maintained by PAO (ORs) have been compiled. Non-compilation will result Administrative action against the concerned officials.

In view of the guidelines/instructions mentioned above, it is brought to the notice of all concerned that during the current financial year i.e. 2025-26, all the transfer/adjustment may please be made on or before March Final 2026. No proposal for any Journal Entry will be accepted under any circumstances and the erring officials/officers will be held personally responsible for any misclassification and liable to appropriate Departmental Action.

Enclosures: As Above

(J. B. Buq)
DCDA (A/Cs)

Copy to:-

1. IT&SW (Local): For uploading the same on CDA Guwahati website.

2. FP Branch, HQrs. EC, Kolkata



3. FP Branch, HQrs. 4 Corps,
C/O 99 APO

4. FP Branch, HQrs. 3 Corps,
C/O 99 APO

5. FP Branch, HQrs. 101 Area
/51 Sub Area/ 41 Sub Area

For information with a request to issue suitable instructions to all the units/formations to ensure submission of Bills & Vouchers, Cash Accounts against S&S Imprest Advance so that the expenditure can be booked within the currency of the F.Y. 2025-26 so as to avoid carry over liabilities to the next Financial Year.

Sd/-
(J.B. Buq)
DCDA (A/Cs)

	कार्यालय, रक्षा लेखा नियंत्रक उदयान विहार, नारंगी, गुवाहाटी-781171 OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS UDAYAN VIHAR, NARANGI, GUWAHATI-781171 Tel No. 0361-2640394, 2641142 Fax No .0361-2640204 Email – cdaguaccounts.dad@hub.nic.in	
---	---	---

Email/TTB

No. A/IV/65/Rev. Sec/Cert./Vol-XXXV

Dated: 12/03/2026

To,

The Office-In-Charge

- 1.) Area Accounts Office, Shillong
- 2.) Area Accounts Office, Jorhat
- 3.) PAO ARC, Shillong
- 4.) PAO GTC, Shillong
- 5.) All AOs GE/AGEs/DEOs
- 6.) All Audit Sections of M.O. CDA, Guwahati

Subject: Annual Closing of Accounts for the year 2025-26.

Reference: HQrs. Office letter No. A/I/13311/ACA/2025-26 dated 05.03.2026

Please find enclosed HQrs. Office letter no. cited above along with Annexure 'A' and 'B' for your information, guidance and strict compliance please.

In this context, it is reiterated to **review the concurrent and all previously booked PMs in Sectional Compilation meticulously** to prevent any left out transactions in Sectional Compilation. **Utmost care should be taken in preparation of Punching medium to avoid misclassification.** In case of any misclassification, rectification action should be taken before closing of March-Pre/March-Final 2026.

Further, it is directed to compile all the left over transactions and transfer all the balances pending for adjustment with respective Department/Agencies, if any, and bring the same to 'NIL' balance in the current financial year 2025-26. **It must be ensured that no Punching Medium (PMs) should be left uncompiled on NCS.** In addition to above, it is also directed to clear all the adverse balances in different code heads by making necessary adjustment/rectification on or before the closing of current financial year 2024-25. The closing dates for various transactions are mentioned below.

Month's Account	Date by which daily PM data should be incorporated in the compilation system of IT&SW Cell, CDA Guwahati by DDP/EDP Cell	Date by which daily PM data should be incorporated in the Compilation System of CGDA, IT&S Wing, Ulan Batar Road, Palam, Delhi Cantt.-10 by EDP/DDP Centres	Date of closing of accounts by the CGDA IT&S Wing, Ulan Batar Road, Palam, Delhi Cantt.-10
March 2026 (Cash Transactions)	31.03.2026	31.03.2026	31.03.2026
March (Pre) 2026	06.04.2026	07.04.2026	09.04.2026
March (Sy-I) (March Final) 2026	20.04.2026	22.04.2026	24.04.2026

Cont..P/2

The closing dates for submission of the following documents is listed below:

Sl. No.	Item of work	Due date to provide the document to CDA Guwahati, M.O.	Due date to provide the document to CGDA HQrs. Office
1	Submission of proposal for adjustment on proforma basis outside the books of RBI	01.05.2026	05.05.2026
2.	Last date for submission of Journal Entries	04.06.2026	09.06.2026

In this connection the competent authority has directed to convey that all the cash transactions are to be finalized/settled on or before 30th March 2026 and ensure Compilation of the transactions by 31st March 2026. No PM on account of cash transaction will be allowed to compile after 31st March, 2026. Officer-in-Charge of defaulting Audit Section will be held personally responsible for left out transactions.

Further, Interest on accumulations in various Provident Fund Accounts for the year 2025-26 may please be compiled in the March (Pre) 2026 Accounts positively. For this purpose, all fund transactions taking place during 2025-26 should be booked within March (Pre) 2026 and any rectification required should be carried out in March-Final 2026 Accounts. **It may please also be noted that Interest on accumulations in various Provident Fund Accounts including those maintained by PAO (ORs) have been compiled. Non-Compilation will result Administrative action against the concerned officials.**

In view of the guidelines/instructions mentioned above, it is brought to the notice of all concerned that during the current financial year i.e. 2025-26, all the transfer/adjustment may please be made on or before March Final 2026. **No proposal for any Journal Entry will be accepted under any circumstances and the erring officials/officers will be held personally responsible for any misclassification and liable to appropriate Departmental Action.**

Enclosures: As Above

sd/-
(J. B. Buq)
DCDA (A/Cs)

Copy to:-

1. IT&SW (Local): For uploading the same on CDA Guwahati website.

2. FP Branch, HQrs. EC, Kolkata

3. FP Branch, HQrs. 4 Corps,
C/O 99 APO

4. FP Branch, HQrs. 3 Corps,
C/O 99 APO

5. FP Branch, HQrs. 101 Area
/51 Sub Area/ 41 Sub Area

For information with a request to issue suitable instructions to all the units/formations to ensure submission of Bills & Vouchers, Cash Accounts against S&S Imprest Advance so that the expenditure can be booked within the currency of the F.Y. 2025-26 so as to avoid carry over liabilities to the next Financial Year.

(J. B. Buq)
DCDA (A/Cs)