



कार्यालय, रक्षा लेखा महानियंत्रक
OFFICE OF THE CONTROLLER GENERAL OF DEFENCE
ACCOUNTS

उलान बटार मार्ग, पालम, दिल्ली छावनी-110010
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Accounts & Budget



File No. A- III/12159/2023-24/Accts

Dated 13.2.2026

To

1. PCsDA/CsDA
2. ZO (DPD) Chennai
3. AO DAD, MoD (Civil) New Delhi
4. Admin VI (Local)

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

Copy of CGA letter no. R-08/4/2024-GBA-CGA/E.Comp. 16018/1109-1119 dated 6th March 2026 on the above mentioned subject is enclosed herewith for your information and further necessary action please.

This issues with the approval of Addl CGDA (A&B)

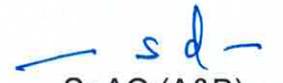
Encls: As stated above


Sr AO (A&B)

Copy to:-

IT & S Wing

— It is requested to upload the same on CGDA website


Sr AO (A&B)

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भारत सरकार/ Government of India
 वित्त मंत्रालय, व्यय विभाग/Ministry of Finance, Dept. Of Expenditure
 महालेखा नियंत्रक कार्यालय/ O/o the Controller General of Accounts
 ब्लॉक - ई, जी. पी. ओ. कॉम्प्लेक्स, आई. एन. ए. - 110023, नई दिल्ली
 E Block, GPO Complex, INA, New Delhi - 110023
 Tel: 011-24665382/383; email ID: sao-rbd@nic.in

R-08/4/2024-GBA-CGA/E.Comp. 16018/1109-1119

दिनांकित/Dated:6th March, 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 following Office Memorandum issued by this office in connection with the arrangements for closing of Financial Year 2025-2026.

- i. OM No. R-08/4/2024-GBA-CGA/886-918 dated 12th February 2026 regarding opening of Agency Banks on March 31, 2026 (Tuesday – Public Holiday) (**Annexure -I**)
- ii. OM No. TA-2-03001(03)/1/2021-TA-II (E.5450)/47 dated 20th February, 2026 regarding rush of expenditure in March, 2026. (**Annexure-II**)
- iii. OM No.I-104001/2/2022-ITD-CGA/193-230 dated 20th February, 2026 regarding Advisory for March 2026 closing – Payments and settlements under PFMS/RBI through TSA & Hybrid TSA Modules. (**Annexure-III**)
- iv. OM No. I-126/1/2022-ITD-CGA(Part(1)/193 dated 18th February, 2026 regarding SOP for issuance of mother sanction for the transition period from 20-31st March 2025 for issuance of mother sanction for the next 2026-27 and current Financial Year 2025-26. (**Annexure-IV**)

2. In order to ensure smooth closure of the financial year 2025-2026, the following special arrangements are also put in place in consultation with RBI and PFMS for March 31, 2026, under e-payment (IAAA, electronic IGAA, TSA, Central Sector Scheme and Centrally Sponsored Scheme (implemented through TSA Model) i.e. under e-kuber integration framework:-

A. For Inter-Governmental Advices (IGAs):-

- i. Electronic IGAs through PFMS can be processed up to 2345 hours on 31st March 2026, as per the RBI window for processing electronic IGAs on the same day. Electronic IGAs which are processed through PFMS and sent to RBI after 2345 hours shall be processed as March Residual. PFMS will remain up and running till the end of FY i.e. up to 2400 hours on 31st March, 2026.
- ii. In case, the IGAs cannot be generated electronically, then the same may be processed physically up to 2400 hours under the signatures of an authorized person updated at RBI and sent to CAS, RBI, Nagpur (**format attached as Annexure-V**).
- iii. Ministries/Departments may ensure that IGA should not be processed through both channels (that is, physically and as well as through PFMS). It should be processed either electronically through PFMS or physically.

B. For IAAA Payments :-

All the payments files under IAAA payments (for above Rs. 75 crores) and other e-payments can be processed through PFMS till the end of FY 2025-26 i.e. up to 2400 hours on 31st March 2026. However, efforts should be made that e-payments files are processed well in advance by

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2200 hours and latest by 2330 hours on 31st March 2026 to enable both PFMS and e-kuber system of the RBI process these files smoothly.

C. For Treasury Single Accounts (TSA) and Central Sector Payments (implemented through TSA framework):-

- i. Under the TSA Systems/Central Sector Schemes, all the assignment advice issued by the PAOs/ABs are valid up to 2400 hours of 31st March 2026.
- ii. However, considering that issuance of e-assignments is pre-payment activity followed by action at the end of the RBI, PFMS and Agencies to begin payment transactions. Accordingly, it must be ensured that assignment limit files meant for FY 2025-26 are sent to e-kuber well in advance by 1800 hours and latest by 2000 hours so that the e-payments against these balance assignments are completed well before closing hours on 31st March 2026.
- iii. In order to avoid system overload during the last days of FY 2025-26, Pr. CCAs/CCAs/CA (i/c) of Ministries/Departments may also request the Programme Divisions in their Ministries/Departments to complete the processing of sanctions expeditiously after taking IFD concurrence etc. wherever applicable for expediting issue of assignment and release of payments against these assignments well before 31st March 2026).

D. For DBT Payments:-

As a special arrangement for Annual Closing, the cut off time of NACH presentation session for processing DBT payments will be extended from 12 PM to 3 PM on March 31, 2026. Subsequently the return session will be closed by 6 pm on March 31, 2026.

3. Help Desk and Nodal Officers for any issues related to March closing operations are annexed (Annexure -VI).
4. All Pr. CCAs/CCAs/CAs (IC) are requested to issue necessary directions for processing payments accordingly by PAOs/Pr.AOs.



(Sanchita Shukla)

Joint Controller General of Accounts (GBA)

To

1. All the Financial Advisors of the Ministries/Departments
2. Addl. Secretary (PF-State), DoE, MoF, New Delhi
3. Addl. Secretary (Budget), DoEA, MoF, New Delhi
4. All Pr. CCAs/CCAs/CAs of Ministries/Departments (holding independent charge)
5. CGM in charge, Government Business, DGBA, RBI, Mumbai
6. All the concerned PAOs 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.
7. Sr. AO (ITD) with the request to upload said OM on CGA's website.

Copy to:-

- i. PSO to Finance Secretary/Secretary (Expenditure)
- ii. PPS to CGA
- iii. All the Addl. CGAs, O/o the CGA
- iv. All the Jt. CGAs, O/o the CGA

Annexure-I 38)

Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantarak Bhawan,
E-Block, GPO Complex, INA
New Delhi – 110 023

No. R-08/4/2024-GBA-CGA/886-918

Dated: February 12, 2026

Office Memorandum

Subject: Opening of Agency Banks on March 31, 2026 (Public Holiday on account of Mahavir Janmakalyanak)

Reserve Bank of India, vide notification No. CO.DGBA.GBD.No.S922/42-01-029/2025-2026 dated 03.02.2026 (copy enclosed) has advised all the Agency Banks to keep all branches of the banks dealing with Government receipts and payments open for transactions on March 31, 2026 (Tuesday – Public Holiday) so as to account for all the Government transactions relating to receipts and payments in the FY 2025-26 itself. The notification is also available on the website of the Reserve Bank of India (www.rbi.org.in)

2. In view of the above, all the Agency Banks dealing with Government receipts and payments are requested to put in place necessary arrangements to carry out government business so that the transactions are processed, reported and accounted for in the Financial Year 2025-2026 itself for arriving at the correct picture of cash balance of the Government of India as on 31st March 2026.

(Samya Bhushan)

Asstt Controller General of Accounts (GBA)

Encl. as above

To

All the General Managers of the Agency Banks doing Government Agency Business

Copy to:

1. The Pr. CCAs/CCAs/CAs (independent charge of all the

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Ministries/Departments)

2. Joint Controller General of Defence Accounts (Accounts and Budget),
O/o the CGDA, Raksha Lekha Bhawan, Ulan Batar Road, Palam, Delhi
Cantt – 1100010
3. Sr. Deputy Director General (PAF), Department of Posts, Dak Bhawan,
New Delhi.
4. Director Finance (CCA), Ministry of Railways, Railway Board, New Delhi
5. Deputy Director General (Accounts), Department of
Telecommunications, Sanchar Bhawan, 20, Ashoka Road, New Delhi
6. Sr. AO (ITD) with the request to upload the above OM on the O/o the
CGA's website