

PAF-Tech/E-3186125/26817708

**MINISTRY OF COMMUNICATIONS  
DEPARTMENT OF POSTS  
PAF WING, DAK BHAWAN, TECH SECTION**

Dated 17<sup>th</sup> February 2026**To**

All the Heads of Circles

**Sub:** Revised Timelines for Submission of Daily Cash Book & Monthly Cash Account by DDOs - reg.

**Ref:** This Office Letter No: PAF-Tech/01/301/Rollout dated 30.09.2025 and 29.10.2025

This is regarding the submission of Daily Cash Books and Monthly Cash Accounts by DDOs through the APT Solution and has reference to the letters cited above. Reference is invited to the Circle committees formed vide the letter dated 29.10.2025.

2. During a review meeting on 16.02.2026, it was directed by the Hon'ble Minister of Communications to ensure that the monthly account is closed by the last working day of the month and data for review to be made available by 3<sup>rd</sup> of the following month. In partial modification of the timeline for submission of Daily Cash Books and Monthly Cash Accounts, the revised timeline of activities for accounting is furnished below

Sl	Activity	Existing Timeline	Revised Timeline	Action By	Remarks
1	Submission of Daily Cash Book by the <b>CDDOs / NCDDOs – Administrative Offices</b>	T+1	Same Day (T+0)	CDDOs/NCDDOs- <b>Not having</b> any Sub ordinate Offices for accounting	Cash Books are to be received by the Last day of the same month
2	Submission of Daily Cash Book by the <b>NCDDOs –Having sub ordinate Offices</b>	T+2	T+1	Other NCDDOs / CDDOs with Sub Ordinate Offices for accounting	Cash Books are to be received by the 1 <sup>st</sup> of the following month
3	Submission of Daily Cash Book by the <b>CDDOs (HOs)</b>	T+3	<b>T+2</b> except for the last date of the month. <b>T+1</b> for last date of the month	CDDOs (HOs)	Pending Cash Books, if any, are to be received by the 1 <sup>st</sup> of the following month

4	NAF Revenue Apportionment as per SoP	--	By 20 <sup>th</sup> of the same month	DDO / Divisional Offices / RO / CO concerned	Invoices are generated in APT between 7 <sup>th</sup> to 9 <sup>th</sup> . All apportionments are to be accounted by 20 <sup>th</sup> of the same month
5	Any unaccounted revenue/expenditure/receipt /payments to be accounted in the DTR of the respective Offices	Daily	Daily	Office of Transaction	DTR and TCB Closing should tally on a daily basis by each Office
6	Reconciliation of mismatch entries	Daily	Daily	Respective Accounts Office (SO/HO/HR O)	Sub Accounts to ensure that all Offices are included and Balances are tallied
7	Rectification of "Pending for Classification" Entries	Daily	Daily	DDO	Through Transfer Entries
8	PAOs to consolidate the DDO-Wise Cash Book data from APT	Daily	Daily	PAO	DDO Wise Cash Books to be reviewed daily and take up with the DDO concerned for rectifications / TEs if any
9	Apportionment of PLI/RPLI Premium Collections Data by PLI Directorate to Circle Office	2 <sup>nd</sup> of following month	1 <sup>st</sup> of the following Month	PLI Directorate & CO	CO to coordinate with PLI Directorate for timely apportionment
10	PAOs to post PLI/RPLI Premium Transfer Entries in PFMS, communicated by CO	2 <sup>nd</sup> of following month	1 <sup>st</sup> of the following Month	CO & PAO	PAO to coordinate with CO
11	PAOs to consolidate the PAO-Wise Cash Book data from APT	--	2 <sup>nd</sup> of the following month	PAO	

12	Furnish Vertical Wise Revenue, Expenditure, ECR information to CO, as per APT (Duly adding PLI/RPLI TE Data in the Business review report) .	5 <sup>th</sup> of the following month	2 <sup>nd</sup> of following month	PAO	Any shortfalls in the Cash Books Data / any corrections made through TEs in PFMS, may be clearly mentioned in the report to CO
13	Review the Data provided by PAO and to GM(Parcel &CCS), Directorate	--	3 <sup>rd</sup> of the following month	CO	Discrepancies noticed, if any, may be rectified in consultation with the DDO,
14	PAOs to provide the data as mentioned at Sl. 12 to Accounts & Budget Division of PAF Wing	8 <sup>th</sup> of the following month	3 <sup>rd</sup> of the following month	PAO	Ensure that there is no difference between APT Cash Book Data as arrived at Sl. 12 and PFMS Data
15	Consolidate Accounts in PFMS	6 <sup>th</sup> of the following month	3 <sup>rd</sup> of the following month	PAO	


**Note:** If any Timeline date happens to be a holiday, such date may be taken as previous working day

3. Non-receipt of Cash Book will impact the Revenue / Expenditure being booked in eLekha for the month, which will impact the Business Review. Hence, close monitoring and corrective action for Operational / Technical / Accounting issues must be addressed on a daily basis, to ensure correct accounting in time.

4. It is being observed that DDOs are frequently requesting reversal of Cash Books by PAOs. The need and reasons for such reversals may be analysed closely and corrective action is taken to avoid these cases.

5. The above timeline is effective for the accounts from February 2026. All the Cash Books from all DDOs shall be submitted through APT by 02.03.2026 (01.03.2026 being holiday).

6. This issues with the approval of the Competent Authority.

  
**(Sharon Shefali Gupta)**  
**DDG (Budget & Accounts)**

**Copy for information to:**

1. Sr. PPS to Secretary (Posts)
2. Sr. PPS to DG(Posts)
3. Sr. PPS to Member(Tech) / Member(FS) / Member(O) / Member(HRD) / Member(P) / Member(Philately) / Member(Customer Satisfaction)
4. CGM (PLI) / CGM(Parcels) / Sr. DDG(PAF)
5. JS & FA
6. The General Manager (Parcel & CCS) / DDG (MB) / DDG(PO) / DDG(FS) / DDG (IR & GB) / DDG(Philately) / GM(O)- PLI for information and necessary action.
7. **All the Heads of PAOs for information and necessary action, with a request to ensure timely coordination to adhere to the timeline.**
8. The General Manager, CEPT, Bengaluru