PAF-Tech/01/301/Rollout/25529471

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

Dated: 29th October 2025

To

All the CPMsG

Sub: Submission of Daily Cash Book & Monthly Cash Account by DDOs – reg

Ref: This Office Letter of even no. dated 30th September 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 letter cited above.

2. As per para 4 of the above cited letter, it was requested to ensure that all pending Cash Books upto 30.09.2025 are submitted to PAO by 06.10.2025, for incorporation of accounts data in PFMS. PAF Wing conducted a series of VCs with PAOs on a daily basis to ensure that the accounts are closed incorporating all Cash Book data from the DDOs. Recently, a two day Workshop was also conducted with all PAOs at Nagpur on 27.10.2025 and 28.10.2025.

3. During the Review of Annual Business Plan with Heads of Circles by the HMoC on 29.10.2025, it was reported by the Circles that there are differences between the actual business and the revenue booked in Lekha upto the month of September 2025. Government Accounting is Cash based. The booking is dependent on the Accounts data submitted by the DDOs. Hence a proper monitoring of the Cash Book submission by DDOs and its booking in eLekha by PAOs is necessary

4. In this connection, HMoC has directed that it is to be monitored closely in the Circle by a Committee headed by the Head of PAOs. In pursuance of these directions, a Committee comprising of Accounts and Administrative Offices, chaired by the Head of the PAO, may kindly be formed in each Circle immediately, with members as mentioned below.

1.	Head of the PAO	-	Chairperson
2.	APMG/AD concerned at CO	-	Member
3.	Sr.AO/AO concerned at PAO	-	Member -Convenor
4.	AD concerned from each RO	-	Member
5.	Representative from Divisions	-	As per requirement

5. The Committee shall to ensure the following

(i) Daily Cash Book of a date is submitted to PAO within T+3 days by all DDOs
(ii) Daily Cash Book of NCDDOs of Administrative Offices on T+1 days
(iii) Daily Cash Book of other NCDDOs maximum within T+2 days
(iv) Daily Cash Book of CDDOs (HOs) maximum within T+3 days
(v) Submit all pending Cash Books of the month by all DDOs before 4th of the following month
(vi) Identify the Technical / Operational / Accounting issues
(vii) Technical Issues are taken up with CEPT through Circle Office
(viii) Operational Issues are addressed by the respective Administrative Offices
(ix) Accounting Clarifications are taken up with PAF Wing through PAO
(x) Only Cash Based data (Money Received/Paid) is compared for identifying the differences

(xi) Submit Daily Cash Book Data to PFMS by the PAOs
(xii) Satisfy that all the Accounts Data for all DDOs and Dates in a month is incorporated in PFMS/eLekha in time before closure of the Accounts for the month.
(xiii) Reconciliations, if any, may be caried out with the source system reports by the DDOs and rectify through "Transfer Entry" to ensure that there is **No Excess / Short Booking.**
(xiv) Submission of Monthly Cash Accounts incorporating "Transfer Entries" (Month Cash Account = Daily Cash Books + Transfer Entries) by 4th of the following Month
(xv) Visit the defaulting units to identify the systemic issues and address them.
(xvi) Submit Monthly Report as per Annexure by 10th of the following month

6. For the Accounts closure for the month of October 2025, the following may be ensured by the Committee:

a. Analyse the difference between booked figure and actual figures from 01.04.2025 top 30.09.2025.
b. Pending Data in SAP may be analysed and submitted to PFMS by PAOs
c. Submission of Cash Books upto 31.10.2025 by all the DDOs
d. In case of any unresolved technical issues before closure of accounts for October 2025, Accounts data for the pending dates may be submitted by the DDOs to PAOs, for booking in PFMS before closure of accounts of October 2025, by 06.11.2025
e. Rectify booking in PFMS by posting manual Transfer entries, to ensure that there is no excess booking / short booking in PFMS.
f. Head of Circle to be intimated the overall bookings upto 31.10.2025 along with the issues being faced, before closure of the accounts in PFMS by 06.11.2025
g. DDO-Wise status report to be submitted to PAF Wing by 10.11.2025, in the proforma mentioned in the Annexure

This issues with the approval of the Competent Authority

Sharon S Gupta

(Sharon Shefali Gupta)
DDG(Budget & Accounts)
29/10/25

Copy to:
1. Sr. PPS to Secretary (Posts)
2. Sr. PPS to DGPS
3. Sr. PPS to Member (Tech)
4. Sr. PPS t Member(O)
5. CGM (PLI)/ CGM(Parcels)
6. All the Heads of PAOs to ensure that all the Cash Books Accounts data received is incorporated in October 2025 Accounts Consolidation, in PFMS.
7. The General Manager(BD)/DDsG (of respective verticals) in Dak Bhawan for information and necessary action.
8. The General Manager, CEPT, Bengaluru with a request to resolve the technical issues raised by the Circles, before closure of the Accounts of October 2025, by 06.11.2025

Annexure-I

STATUS REPORT OF SUBMISSION OF CASH BOOKS BY THE DDOs TO PAO

Month:

Due Date: 10th

DDO Details

Name of the Circle	Total No. of DDOs	CDDOs (GPO/HOs)	CDDOs (Other than GPO/HO)	NCDDOs (Administrative Unit)	NCDDOs (Other Than Administrative Units)
(1)	(2)	(3)	(4)	(5)	(6)

DDO Wise Details

Name of the Circle	Region	Division	DDO Code	DDO Name	Type of DDO As per Column 3 to 6 in above Table)	Date of Roll Out	Date Upto which the Cash Book Submitted through APT	Month Upto which the Monthly Cash Account is submitted	Reasons for Non-Submission of Cash Book from Roll Out date to 31.10.025 through APT	Action Taken by the Committee to ensure Cash Books in time (Best Practices)	Action Taken by the Committee for those DDOs which could not submit Cash Books

It is certified that the above information is brought to the notice of Head of the Circle

(Signature of the Chairperson)

PAF-Tech/01/301/Rollout/ 25I30643

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

Dated: 30th September 2025

To

All the CPMsG

Sub: Submission of Daily Cash Book & Monthly Cash Account by DDOs - reg

This is regarding the submission of Daily Cash Books and Monthly Cash Accounts by DDOs through the APT Solution.

2. APT has been rolled out successfully across all Post Offices. While initial challenges and user-level gaps have delayed submission of Daily Cash Books and Monthly Cash Accounts, PAOs are actively guiding DDOs, CEPT is addressing technical issues as a top priority, and PAF Wing is reviewing feedback from the field offices for quick resolution.

3 The Cash Books (Receipt & Payment Accounts of DDOs) earlier submitted had discrepancies in opening/closing balances and mismatches in receipts and payments, affecting Government Accounting in PFMS. These were reverted in APT for rectification, and a note on accounting processes with exception handling is attached (Annexure A). With the resolution of initial issues in the APT Solution, resubmission of daily Cash Books has picked up, but several are still pending. For accurate reflection of revenue and expenditure for the first two quarters, all Cash Books from the rollout date to 30.09.2025 are to be received from DDOs for incorporation into the September 2025 Accounts in PFMS. PAOs are actively coordinating with DDOs, providing support, and escalating issues to the PAF Wing as required.

4. For successful incorporation of Accounts in PFMS up to September 2025, it is requested to ensure that the DDOs are submitting all the pending Cash Books through APT up to 30.09.2025 to PAO, **by 06.10.2025.** Virtual /Physical workshops may be conducted with DDOs and PAOs to achieve this by 06.10.2025. However, in case of pending Cash Books, if any, which could not be received for any reason, such Cash Books data will be incorporated in October 2025. The combined effort will ensure robust, accurate, and timely Government accounting of the Department in PFMS in the new environment.

This issues with the approval of the Competent Authority

30/09/25

(Shivani Sharma)
ADG(Accounts)

DA: ART

Copy for information to:

1. Sr. PPS to Secretary (Posts)
2. Sr. PPS to DGPS
3. Sr. PPS to Member (Tech)
4. All the Heads of PAOs to ensure that all the Cash Books Accounts data received is incorporated in September 2025 Accounts Consolidation, in PFMS
5. The General Manager, CEPT, Bengaluru

Accounting in APT Solution:

1. Cash-based accounting with a single-entry system, wherein receipts will inflate the Closing Balances and payments will decrease the Closing Balance, with checks and balances at each individual Office level and at the next reporting office levels.
2. 14000+ GL Accounts in SAP were reduced to 3000+ Account Codes for simplification
3. Tallying Closing Balances between "Daily Transaction Report" and "Treasurer's Cash Book" on a daily basis is a crucial check by each Office independently.
4. The Financial Transactions are accounted for and tallied on the same day by each Post Office, without hampering the business and accounting flow.
5. Transfer entries provision is made for the correction of accounts at the DDO level.

Exception handling for Daily Transaction Report:

1. Due to technical issues, if the accounts data is not flown from source systems, Receipt and Payment Mismatch Account Codes are provisioned to facilitate the Post Office to account and tally the Closing Balance on the same day. This can be rectified at their Accounts Offices.
2. If any account code is not known, "Receipts Pending for Classification" and "Payments Pending for Classification" (Other than Budget Expenditure)

Exception handling for Summary Generation:

3. If any Subordinate Office's Daily Transaction Report is to be excluded for any technical/operational issue, such Subordinate Offices can be excluded from Consolidation, but their OB/CB will be considered for the SO Daily Account / Cash Book
4. If any SO/HO, SRO/HRO did not perform day begin/day end on any given date, while their Subordinate Offices worked, then HO/HRO can exclude such SO/SRO from consolidation, while their balances will be taken into account.

Cash Book Submission by DDOs to PAOs:

Submission of Cash Books from the majority of the DDOs started in the month of August 2025 after pan India Rollout of the APT Solution.

I. Cash Books Submission During the month of August 2025

Cash Books received by PAOs were checked, and it was found that there are two major types of errors in respect of Head Post Offices (DDOs), while NCDDOs did not have such issues.

1. **Error Type: 1: Previous Day Closing Balance is not equal to Next Day Opening Balance**
   Cash Books having errors in CB/OB Mismatch were submitted to PFMS by the PAOs, though the Cash Books were not tallied to ensure that revenue/expenditure is not impacted. The discrepancies were proposed to be rectified in September 2025 through Transfer Entries.

2. **Error Type 2: "Opening Balance + Receipts is not equal to Payments + Closing Balance" within the Cash Book**
   Cash Books with these errors could not be submitted as PFMS rejects the data if the Totals are not matched.

II. Analysis During the month of September 2025:

After submission of Accounts in PFMS for August 2025 by 10.09.2025, a detailed analysis was made to identify the reasons for discrepancies so that all the discrepancies are settled through Transfer Entries in September 2025. The following are the major reasons analyzed. The majority of the issues faced are in the months of June and July 2025 due to data flow, validation issues, which were rectified on priority by CEPT.

1. Validation of *"Closing Balance of Daily Transaction Report with Closing Balance of TCB"* at each Post Office Level
2. Non-inclusion of Subordinate Offices Accounts for consolidation by its Accounts Offices viz., SO / HO
3. Working of Branch Post Offices on Holidays/Sundays while their Accounts Offices have not done any transaction on such dates
4. Incorrect Account Codes reflected, which are not available in the Account Code Master
5. Double data reflection in Accounts from Delivery, while the actual payment is once.
6. Non-inclusion of Accounts Data from Booking Solution
7. Office IDs of SRO mapped to HOs instead of HROs
8. Incorrect clearance of mismatch entries while verifying daily Accounts
9. Performing Day Begin/ Day end for the dates prior to "No Transaction Date" before Rollout.

III. Action in September 2025

As Cash Book Opening and closing balances are cumulative balances of the Financial Transactions, correction of all errors of exclusions/inclusions, correctness of receipts and payments require corrections right from the day the discrepancy was observed. Hence, the Cash Books which were having errors were reverted to DDOs for resubmission after rectification. If not done in the initial stage, it will have a cascading effect, and rectifications will be very difficult in future. With all validations in place in the APT Solution, the revised Cash Book submission process will ensure correct data flow.

PAOs will reverse the erroneous data submitted to PFMS in August 2025, so that the revised and rectified Cash Books data will replace incorrect financial accounting data

IV. Objective for September 2025 Accounts submission to PFMS

All pending Cash Books up to 30.09.2025 are expected to be received to PAOs by 04.10.2025, for inclusion in September 2025 accounts, through coordination between all concerned in the Circle.

V. Reconciliations

Even though Cash Book data is submitted to PFMS after tallying OB/CB and Receipts and Payments totals, misclassification / incorrect accounting is being observed. This requires rectification through Transfer entries, which will be taken up in October 2025