

Dated : 04.09.2024

OFFICE MEMORANDUM

Subject :Timely submission of Journal Entries for the year 2023-24-regarding.

Reference is invited to Office Memorandum No.O/2/2024-Finance A/c-CGA/E-office C.No.12195/773 dated 15.02.2024 regarding Time Schedule for preparation of Union Government Finance Accounts 2023-2024. The last date for submission of Journal Entries through e-lekha was 20th June 2024, however, requests for opening of Journal Entries were received beyond the due date.

As emphasized annually, accounts should be reviewed after the close of the Financial Year, and any necessary Journal Entries should be submitted to this office by the due date. Observations from the review of SCTs have already been communicated, and the compulsory JEs have been received from the respective controllers. However, it has been noticed that additional JEs are expected due to observations of Local Audit Parties.

Requests for Journal Entries submitted after the due date can disrupt the entire timeline for preparing the Annual Accounts. This, in turn, affects the audit clearance process and the subsequent presentation of the Accounts in Parliament.

In light of the above, the Competent Authority has decided that all Ministries/Departments should submit the necessary Journal Entries latest by 06.09.2024.

The requests for reopening the portal after 06.09.2024 will NOT be considered, as it would adversely affect the finalization of the Union Government Finance Accounts.

This issues with the approval of competent authority.

(Sanchita Shukla)
Joint Controller General of Accounts

To

All Pr.CCAs/ CCAs/ CAs/ Head of Accounting Organizations.

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