

Dated : 25-05-2026
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OFFICE MEMORANDUM

Subject: Timely submission of Journal Entries for the year 2025-26.

The due date for submission of Journal Entries for FY 2025-26 is 19th June 2026. In the past it has been observed that requests for delayed submission of Journal Entries continue to be received well after the due date. Submission of Journal Entries beyond the prescribed timelines adversely affects the closure of annual accounts, audit clearance process and timely presentation of Accounts before Parliament.

Accordingly, all Pr.CCA/CCA/CA and concerned Controllers are requested to ensure the following:

1. Journal Entries should be used only in rare and exceptional cases.
2. The accounts of FY 2025-26 may be reviewed and if any correction needs to be done the same may be carried out by proposing the JE by the due date.
3. Due care may be taken to review the account with reference to any misclassification related to booking under charged instead of voted provisions or vice versa, clearance of balances under RAT/TSA/Dummy Heads, annual adjustments relating to GPF interest, transfer to Reserve Funds, etc. Any correction in this regard may be carried out by proposing JE by the due date.
4. Detailed and proper reasons/justifications must invariably be recorded on e-Lekha while submitting JEs. Also, all supporting documents justifying the proposal of JE may be enclosed along with hard copy of JE. The same may also be made available to the Field Audit Party (FAP) deputed by the concerned audit office for audit of JEs.
5. Request for delayed submission of JEs beyond due dates should be strictly avoided.



(Sanchita Shukla)
Joint Controller General of Accounts

To

Pr.CCA/CCA/CA (IC)/Head of Accounting Organisation.

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