

MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
FINANCE ACCOUNTS SECTION
GROUND FLOOR, MAHALEKHA NIYANTRAK BHAWAN
GPO COMPLEX, E-BLOCK, INA, NEW DELHI -110023

F No: O-14074/2/2025/Finance A/cs/CGA/Com.No.10635/Audit/ 455 Date: 22. 21.10.2025

To

All Pr. CCA/CCA/CA,
Ministries/Departments.

Subject: Submission and processing of Journal Entries (JEs) within timeline and in the prescribed format.

Sir/Madam,

During the audit of UGFA 2024-25, several observations were raised concerning the submission and processing of Journal Entries (JEs). The following points have been noted and require your immediate attention and action:

1. Several JEs were proposed from Ministries/Departments beyond the prescribed schedule.
2. It has also been observed that, the JEs are not being submitted in prescribed format.

It is, therefore, requested to provide a proper justification for the delayed submission of Journal Entries (JEs), so that the same can be forwarded to the Office of the Director General of Audit (Finance & Communication).

Further, it is to bring to your kind attention that Journal Entries (JEs) should be utilized strictly in exceptional cases where corrections are necessary. Although the Office of the Controller General of Accounts (O/o CGA) issues specific timelines for the submission of JEs, it has been frequently observed that JEs are being submitted well beyond the due dates. This delay adversely impacts the overall accounting process and the timely presentation of accounts to Parliament. Therefore, all JEs must be submitted strictly in the prescribed format (CAM-34), within the stipulated timelines, and accompanied by proper justifications or explanations.

Yours faithfully,



(Sanchita Shukla)

Joint Controller General of Accounts

Copy to:-
Sr. AO (ITD) - with request to upload on
CGA website.