

Government of India

Ministry of Finance, Department of Expenditure

Controller General of Accounts

Mahalekha Niyantrak Bhawan, Block-E

General Pool Office (GPO) Complex, INA, New Delhi

Date-30.05.2025

02.06.

OFFICE MEMORANDUM

Subject: Timely Submission of Journal Entries for year 2024-25-reg

Journal Entries (JEs) should be utilized sparingly and only for exceptional cases where corrections are necessary in the accounts. It has come to notice that Journal Entries (JEs) are being used inappropriately for routine corrections, such as misclassifications, and adjustments that should not be handled through JEs. Examples include booking under charged instead of voted accounts, clearing the booking under RAT,TSA & dummy heads of accounts, and processing annual adjustments like GPF transfer out and transfers to Reserve Funds. This misuse reflects poor accounting practices. Additionally, it has been observed that JEs are being submitted well beyond the due date during previous years, disrupting the entire accounting timeline, impeding the audit clearance process, and causing delays in presenting accounts to Parliament.

Furthermore, proper reasons for JEs are often not provided in e-Lekha, which is essential for transparency and audit purposes. All JEs must be submitted in accordance with the prescribed deadlines, with accurate and detailed explanations.



(Sanchita Shukla)

Joint Controller General of Accounts

To,

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

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Sr. AO ITD for uploading on official website.