

File No.O/1/2023-FinanceA/c-CGA-Part(1)/CNo.13521/230
Government of India
Ministry of Finance, Department of Expenditure
Controller General of Accounts
Mahalekha Niyantak Bhawan, Block-E
General Pool Office (GPO) Complex, INA, New Delhi

Dt:11.09.2024

OFFICE MEMORANDUM

Subject: Timely Submission of Journal Entries for year 2023-24-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 dummy head balances, 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 of 20th June, 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. The CGA has viewed these issues with seriousness. To address this, no extensions for JE submission will be granted beyond 11th September 2024. All JEs must be submitted in accordance with the prescribed deadlines, with accurate and detailed explanations provided to ensure compliance and maintain the integrity of financial reporting.

This directive is issued with the approval of the Controller General of Accounts (CGA).



(Sanchita Shukla)

Joint Controller General of Accounts

To,
Pr.CCA/CCA/CA (IC)/Head of Accounting Organisation (as per list attached)

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Sr. AO ITD for uploading on official website.