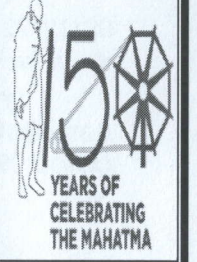




भारत सरकार /Govt of India, रक्षा मंत्रालय / Min of Defence
रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद 009 -
Controller of Defence Accounts
No.1, Staff Road, Secunderabad - 09
(ई-मेल/email: secd-acsn-cda@nic.in)
(वेब साइट /website : cdasecbad.ap.nic.in)
दूरभाष/Tel: 040-27843385/Ext-213 फैक्स/Fax: 040-27810499



परिपत्र /Circular

सं./No. A/II/13027/ROB/Corr/Vol-I

दिनांक/dt. 29TH January, 2024.

सेवा में / To,

प्रभारी अधिकारी / Officers in Charge,

01. वे.ले.का) अ.श्रे (ई.एम.ई/PAO(ORs) EME, Secbad
02. वे.ले.का) अ.श्रे (ए.ओ.सि/PAO(ORs) AOC, Secbad
03. क्षेत्रीय लेखा कार्यालय) थलसेना /AAO (Army), Visakhapatnam
04. सभी उप-कार्यालय / All Sub Offices,
सिकंदराबाद, विशाखापट्टनम, सुर्यलंका और एडिज़लारम /Secunderabad /Visakhapatnam/Suryalanka
05. सभी अनुभाग / All Sections
मुख्य कार्यालय / Main Office
स्थानीय / Local

विषय /Sub : 2023-2024 के लिए जर्नल प्रविष्टि /Journal Entry for the year 2023-24.

संदर्भ / Ref : 1. O/o the CGDA Lr.No. A/II/13311/15/PM/2024, DT .1.2024.

2. This section circular no. A/II/13004/Compiled Actuals dated 22/01/2024

उपरोक्त विषय पर संदर्भित मुख्यालय पत्र की एक प्रति जानकारी के लिए संलग्न है तथा मासिक और वार्षिक खाते बंद करते समय क्रमांक 1 से 10 में उल्लिखित दिशा निर्देशों का पालन करें।

A copy of HQrs letter referred on above ~~on the~~ subject is enclosed for information and adhere to the guidelines mentioned at sl.no.1 to 10, when closing monthly and annual accounts.

पूर्वगामी के आलोक में, यह याद दिलाया जाता है कि अनुभागीय संकलन का समय पर और सही जांच में किसी भी चूक/ कारणात्मक दृष्टिकोण से सख्ती से निपटा जाएगा, क्योंकि इस पर पहले डी जी ए डी एस तथा संसदीय लेखा समिति (पी.ए.सी) द्वारा नकारात्मक टिप्पणी की गई है।

In the light of the foregoing, it is reminded that any lapse/casual approach to the timely and correct examination of Sectional Compilation would be firmly dealt with, as it has previously been negatively commented by the DGADS and the Parliamentary Accounting Committee (PAC).

इस संबंध में, इस कार्यालय ने अनुभागीय संकलन और जांच सूचियों की जांच के संबंध में इस कार्यालय की दिनांक 09/12/22 का पत्रांक A/I/13640/Rev. of Sec.Comp./22-23/Vol.II के माध्यम से विस्तृत निर्देश जारी किए गए हैं और जर्नल प्रविष्टियों के माध्यम से समावेशन/ सुधार त्रुटियों से बचें।

In this regard, this office issued detailed instructions regarding the scrutiny of Sectional compilation and check lists vide this office letter no. A/I/13640/Rev. of Sec.Comp./22-23/Vol.II dated 09/12/22 and avoid the inclusions/rectifications of errors through Journal Entries.

संलग्न / Encl: ऊपरोक्त अनुसार /as above

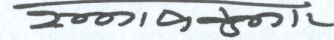
सं-

(एम.सुभाष कुमार/M.SUBHASH KUMAR)
र.ले.स.नि. (लेखा) / ACDA (A/Cs)

प्रतिलिपि/Copy to:-

प्रभारी ले.अ., आई.टी अनुभाग, स्थानीय - इस पत्र को र.ले.नि. के वेबसाइट पर अपलोड करने का
अनुरोध

AO i/c, IT Section, LOCAL - with a request to upload this letter in CDA's website.



(एम.सुभाष कुमार /M.SUBHASH KUMAR)
र.ले.स.नि. (लेखा)/ ACDA (A/Cs)

"हर काम देश के नाम"



कार्यालय रक्षा लेखा महानियंत्रक
उलन बटार रोड, पालम दिल्ली छावनी -110010
Office of The Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt.-110010



Phone: 01125665548

email: hqaccounts.cgda@gov.in

No. A/I/13311/15/PM/2024

Dated: /01/2024

To

सभी रक्षा लेखा प्रधान नियंत्रक/ रक्षा लेखा नियंत्रक

Sub:- Journal Entry for the Financial Year 2023-24

According to Paragraph 29 of the Defence Account Code, 2014, a journal entry must be initiated to correct misclassification/re-adjustments. However, in recent years, the PCsDA/CsDA offices have routinely suggested JEs. The CGDA has taken this matter very seriously. As a result, all are required to rigorously adhere to the following guidelines when closing monthly and annual accounts.

1. Audit Sections should carefully prepare the Punching Medium to prevent misclassification/rectification of Code Heads later on. It is repeated that the compiling division bears primary responsibility for ensuring that the classification provided in Punching Medium is completely accurate.
2. The Sectional Compilation must be evaluated promptly after the monthly accounts are closed. Any discrepancies must be resolved within the next month, and no adjustments should be made beyond the conclusion of March-Final Accounts.
3. The certificate of correctness must be approved by the relevant PCDA/CDA and submitted to the headquarters office.
4. Ensure all Class-I vouchers are punched and uploaded on the NCS portal by the end of March-Pre Accounts. It has been noted that Class-I PMs are accidentally left to be accounted for until the close of March-Pre accounts and then recommended to be included in JE, which is unacceptable and should be avoided. In such cases, the individual in question must bear accountability. According to the protocol, the amount of any proposal for rectification/readjustment needing in JE should not be less than Rs. 1 crore in a single transaction, unless the rectification/readjustment is otherwise required for the closing of yearly accounts.

5. Imprest holders must submit accounts on schedule to ensure accounting entries are executed before the March-Pre Accounts close date.
6. Adjustments/rectifications must be completed by the March-Final Account close date.
7. For "Receipts Awaiting Transfer" Code Heads, transfer balances to NIL.
8. Proposals for JEs are limited to extreme circumstances and must be approved by the PCDA/CDA.
9. Strictly follow the requirements for the 2023-24 Annual Closing of Accounts, which will be circulated shortly.
10. Ensure timely submission of various reports.

In light of the foregoing, it is reminded that any lapse/casual approach to the timely and correct examination of Sectional Compilation would be firmly dealt with, as it has previously been negatively commented on by the DGADS and the Parliamentary Accounting Committee (PAC).

This issues with the approval of Addl. CGDA (A&B).

रिश्तः दाख
रक्षा लेखा उप महानियंत्रक (ले. एवं बजट)