



रक्षा लेखा नियंत्रक (सेना)
CONTROLLER OF DEFENCE ACCOUNTS (ARMY)
बेल्वेडियर परिसर, आयुध पथ, मेरठ छावनी - 250001
Belvedere Complex, Ayudh Path, Meerut Cantt-250 001
☎ 0121-2794341-44 फ़ैक्स संख्या Fax Nos. 0121-2646254,
2646216
ई-मेल आई.डी./e-mail id: cdaarmyacctt.dad@gov.in



वेबसाइट के माध्यम से "Circular"
"Most Immediate"

दिनांक: /01/2024

Date: 30/01/2024

विषय: Journal Entry for the Financial Year 2023-24

रक्षा लेखा विभाग, दिल्ली छावनी का उपर्युक्त विषयक दिनांक 29.01.2024 का पत्र संख्या, A/I/13311/15/PM/2024, आपके सूचनार्थ, मार्गदर्शन एवं उचित कार्रवाई हेतु प्रेषित किया जाता है।

Defence Accounts Department (DAD) Delhi Cantt letter No A/I/13311/15/PM/2024 dated 29.01.2024 is hereby forwarded for your information, guidance and necessary action.

संलग्नक: यथोपरि |

Encls: As above


व.लेखा अधिकारी
Sr.AO

फाईल संख्या: लेखा /I/महत्वपूर्ण परिपत्र/2022-23

File No.: A/I/Important Circular/2022-23

वितरण/Distribution:-

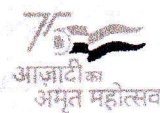
1. समस्त अधीनस्थ कार्यालय |
2. मुख्य कार्यालय के समस्त अनुभाग (स्थानीय)
3. आई० टी० एंड एस-III अनुभाग (स्थानीय) वेबसाइट पर अपलोड करने हेतु।


व.लेखा अधिकारी
Sr.AO

"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: 29/01/2024

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).

रिश्ता दास
रक्षा लेखा उप महानियंत्रक (ले. एवं बजट)