



**URGENT**

**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
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**No.A/I/13311/ACA/2017-18**

**Dated: 23-05-2018**

**To**

**The PCsDA/CsDA**

**(Through Website)**

**Subject:- Journal Entry-Reg.**

Since March (Sy-I) Accounts 2017-18 has now been closed, therefore, review of the bookings made during the FY 2017-18 may be carried out .

2. The adjustments through Journal Entries (JEs) in respect of very important unavoidable transactions and of large magnitude only may be forwarded to this HQrs office under personnel orders of the PCDA/CDA/Head of office so as to reach this office on or before **01.06.2018**. JEs received after 01.06.2018 will not be accepted.

3. Reasons for not detecting the errors during monthly review and within the Supplementary Accounts-I- are required to be adequately explained with the recommendations of the PCDA/CDA. It is relevant to mention that the Office of CGA Ministry of Finance has suggested that henceforth JEs should be minimized and brought down to zero. In this direction, the causes for resorting to JEs be ascertained and appropriate remedial measures be initiated to prevent the need for corrections through JEs. The HQrs office is expecting minimum JEs as ample opportunities were given by EDP Centre to upload the pending PMs as per the requirement of the PCsDA/CsDA.

4. It has been observed that in last year maximum JEs were initiated under Minor Head 111- Works and Minor Head 800 under Major Heads 2076,2077 & 2078.

This needs to be examined in consultation with MES and Other Organizations .  
Reasons for non-detection and non rectification/non inclusion of PM before closing  
March Final, 2018 may be investigated and responsibilities for not carrying out  
rectification by the closing of March Final 2018 Accounts may be fixed in terms of  
Para 29 (iii) of Defence Account Code,2014.

4. It has been experienced in the past that proposals for JEs were sent to this  
office very late. Therefore, PM/Other documents should be sent through Speed Post  
and e-mailed at [hqaccounts.cgda@gov.in](mailto:hqaccounts.cgda@gov.in) / sent through fax at No.25674786 by 1st  
June 2018 positively.

Jt. CGDA (A&B) has seen.

*sd/-*  
**(Sumit Gajbhiye)**  
**Sr.ACGDA (A&B)**

**Copy to:-**

**EDP Section** : for uploading on website.

*[Handwritten Signature]*  
**Sr.ACGDA (A&B)**