

**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE, DEPARTMENT OF EXPENDITURE**  
**OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS**  
**MAHALEKHA NIYANTRAK BHAVAN,**  
**E-BLOCK, GPO Complex, INA, NEW DELHI- 110023**

Dated: - 21.05.2026

22OFFICE MEMORANDUM

**Subject: Debit-Credit break of net Suspense Balances depicted in Statement No.13 of Finance Accounts 2025-26.**


Reference is invited to this office O.M. of even number 736 dated 17.03.2026 regarding detailed guidelines for submission of material for compilation of Union Government Finance Accounts for the year 2025-26.

Vide Sl. No.6 (Annexure-I) of the aforementioned OM, guidelines for the preparation of Statement No.13 have been provided. Controllers, vide Sl. No.6 (b) (vii), have been requested to provide a debit-credit break-up of net suspense balances appearing in Statement No.13 in the prescribed format.

It has, however, been observed that the requisite information is not being received in this office from the Ministries/Departments. O/o C&AG has requested that the Controllers also furnish the Debit-Credit break to the concerned Field Audit Offices, also for monitoring the clearance of these balances. Audit has also requested that Controllers may further bifurcate the balances into the periods to which they pertain, i.e. the financial year in which the Suspense amount was originally booked.

Ministries/ Departments are, therefore, requested to provide the debit-credit break-up of net suspense balances as per the format provided vide Sl. No.6(b)(vii) (Annexure-I) of the detailed guidelines issued vide aforesaid OM dated 17.03.2026. This information may also be furnished to the concerned field audit offices. Also, the age-wise break of balances in the format mentioned below may also be kept ready and provided to the field audit party deputed for conducting the audit of SCT.

Major Head	Minor Head of Accounts		Closing Balance as on 31.03.2026 (Net as shown in St. No.13)	Period (to which the balances pertain)	Break-up of Closing Balance (Gross Basis) Break-up of Closing Balance (Gross Basis)	
	Code	Description			Debit	Credit
				2025-26		
				2024-25		
				2023-24		
				2022-23		
				2021-22		
				More than 5 years	XXX	YYY

  
(Madhu Sharma)

Sr. Dy. Controller General of Accounts

To

1. All Pr.CCAs/CCAs/CAs (holding independent charge)/Dy. CAs. of Civil Ministries under Government of India.
2. Controller of Aid Accounts and Audit, Ministry of Finance, Department of Economic Affairs, New Delhi.
3. Accountant General (A&E), U.T. Chandigarh, 17- Bays Building, Sector 17, Chandigarh – 160017.
4. Controller General of Defence Accounts (Defence Services), Ulan Batar Road, Palam, Delhi Cantt, New Delhi-110010.
5. Controller General of Defence Accounts (Defence Civil), Ulan Batar Road, Palam, Delhi Cantt-110010.
6. Financial Commissioner, Railway Board, Ministry of Railways, Rail Bhawan, New Delhi.
7. Director General, Department of Telecommunications, Sanchar Bhawan, New Delhi.
8. Director (PA-II), Department of Post, Dak Bhawan, Sardar Patel Chowk, Parliament Street, New Delhi.
9. Director of Accounts & Budget, O/o the Chief PAO, Andaman & Nicobar Admn., Port Blair – 744101.
10. Director of Accounts and Treasuries, Administration of Union Territory of Ladakh, Finance Department, Ladakh.
11. Director of Accounts, U.T. of Dadra and Nagar Haveli & Daman & Diu, Silvassa.
12. Director of Accounts and Treasuries, Directorate of Accounts and Treasuries, Puducherry.
13. The Secretary (Pay & Accounts), Administration of Union Territory of Lakshadweep, Kavaratti - 682 555.
14. Principal Director of Audit (Central), 18 Rabindra Sarani, Poddar Court, Kolkata – 700001.
15. AG (Audit) Delhi, I.P. Estate, New Delhi, for furnishing the consolidated information in respect of the Audit Department.
16. The Pr. Accounts Officer-cum –Pay & Accounts Officer, President Secretariat, Rashtrapati Bhawan, New Delhi.
17. PAO, Rajya Sabha Secretariat, Parliament House Annexe, New Delhi.
18. PAO, Lok Sabha Secretariat, Parliament House Annexe, New Delhi.
19. PAO, Election Commission of India, Nirvachan Sadan, Ashoka Road, New Delhi.
20. Principal Accounts Officer, National Capital Territory of Delhi, 'A' Block, Vikas Bhawan, New Delhi.
21. Chief Controller of Accounts, Department of Space, Antariksh Bhavan, New B.E.L Road, Bangalore-560094.
22. Principal Director of Audit (Finance & Communication), Shamnath Marg, New Delhi.
23. Director General of Audit (Finance & Communication), O/o Comptroller and Auditor General of India, 9, Deen Dayal Upaghyay Marg, New Delhi -110002. All the Accountants General may be requested to follow the above Time Schedule strictly.
24. The Principal Director of Audit-I, Central Revenues, New Delhi.
25. The Director of Audit, Economic and Services Ministries, AGCR Building, New Delhi.
26. The Director General of Audit, Defence Services, L-II Block, Brassey Avenue, New Delhi.
27. Pr. Director of Audit, Scientific Department, AGCWM Building, New Delhi.
28. Accounts Officer, Government Link Cell, 1st Floor, N S Building, Opp VCA grounds, Civil Lines, Nagpur – 440 001.

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Sr.AO (GIFMIS), O/o CGA, New Delhi for uploading on the Web site.