

भारत सरकार/ Government of India
वित्त मंत्रालय, व्यय विभाग/Ministry of Finance, Dept. Of Expenditure
महालेखा नियंत्रक कार्यालय/ O/o the Controller General of Accounts
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R-08/1/2026-GBA-CGA/E.20091/337-340

दिनांकित/Dated: 17.06.2026

Office Memorandum

Subject: Instructions regarding Clearance of Outstanding Suspense Balances

For review and clearance of outstanding suspense balances, a Task Force was constituted in the Office of the Controller General of Accounts (CGA) to assist Ministries/Departments in ensuring accurate and time-bound reconciliation and settlement of such balances. Based on consultations with Civil Ministries/Departments, the Task Force had recommended a set of procedural and systemic measures given below for effective clearance of outstanding suspense balances.

2. All Principal Accounts Offices (Pr.AOs) should ensure strict adherence to the reconciliation procedures prescribed in Chapter 13 of the Civil Accounts Manual (CAM). Timely scrutiny of Date-wise Monthly Statements (DMS) and Put Through Statements, prompt rectification of discrepancies through Error/Rectification Scrolls by accredited banks, regular monitoring of balances under Public Sector Bank (PSB)/Private Sector Bank Suspense, and effective utilisation of PFMS reconciliation reports may be ensured. Ministries/Departments may also undertake monthly reviews of outstanding suspense balances and pursue unresolved reconciliation issues with the concerned accredited banks and Principal Accounts Offices for their early resolution.
3. To facilitate clearance of accumulated suspense balances, the following measures may be adopted by Principal Accounts Offices and Pay & Accounts Offices (PAOs) in coordination with accredited banks, RBI, Focal Point Branches and Link Cells:

(i) Rectification through Error/Rectification Scrolls

As prescribed under Chapter 13 of CAM, discrepancies attributable to accredited banks are required to be rectified through Error/Rectification Scrolls. PAOs should closely monitor such discrepancies through PFMS reports and reconciliation records and pursue the concerned Focal Point Branches for timely submission of rectified scrolls. Ministries/Departments may also ensure regular review of outstanding suspense balances and compliance with the prescribed reconciliation procedures.

(ii) Scrutiny of DMS and Put Through Statements

In accordance with Para 13.6 of CAM, every PAO is required to maintain the Register of Public/Private Sector Bank Suspense (CAM-17) and verify the DMS received from the Focal Point Branch with the Daily Main Scrolls. Thereafter, the monthly Put Through Statement received from the Link Cell/Government Accounts Department (GAD) should be reconciled with the verified DMS.

During such verification, the following discrepancies should be identified and pursued for rectification:

- (a) Amounts appearing in the DMS but not put through by the bank, or vice versa;
- (b) Amounts shown as put through by the bank but not reflected in the DMS;
- (c) Differences between figures appearing in the Put Through Statement and the corresponding DMS; and
- (d) Minus receipts/payments representing reversal of earlier erroneous settlements, duly linked to the original settlement dates.

All discrepancies should be promptly taken up with the concerned Focal Point Branch/Link Cell for corrective action through subsequent settlement adjustments.

(iii) Monthly Reconciliation Analysis and Monitoring of Outstanding Items

After reconciliation of the DMS with the Put Through Statement, the PAO should prepare the Monthly Reconciliation Analysis (CAM-68) and reconcile all outstanding differences. The Register of Amounts Put Through – Part I (CAM-69) should be maintained separately for receipts and payments to monitor pending items on a month-wise basis.

Transactions remaining unresolved beyond the normal reconciliation cycle should be pursued with the concerned Focal Point Branches for early settlement. The progressive position of outstanding items should also be maintained in the prescribed registers/broadsheets, including Part II records. Further, monthly reconciliation of DMS figures with balances booked under “8658 – Suspense Accounts – PSB/Private Sector Bank Suspense” should be carried out through CAM-71, with age-wise monitoring of outstanding balances to facilitate their timely clearance.

(iv) Utilisation of PFMS Reports for Reconciliation

Ministries/Departments and PAOs should effectively utilise the reconciliation and bank-monitoring reports available in PFMS, including CMP and Bank Reconciliation Reports, for verification of scroll consumption, identification of unmatched transactions, monitoring of suspense balances, and tracking of pending reconciliation

items. These reports should supplement, and not substitute, the reconciliation responsibilities prescribed under Chapter 13 of CAM.

(v) Responsibility of Ministries/Departments

Where mismatches are observed between DMS figures and amounts put through by accredited banks, Ministries/Departments should ensure that the concerned PAOs undertake the prescribed scrutiny, reconciliation and follow-up action in accordance with Chapter 13 of CAM. Persistent or unresolved discrepancies should be escalated to the accredited bank and the concerned Principal Accounts Office for resolution so as to prevent undue accumulation of balances under PSB/Private Sector Bank Suspense.

4. These instructions are issued with the approval of the Competent Authority.



(Dr. Madhu Sharma)

Sr. Dy. Controller General of Accounts(A&FR)

To,

1. All Pr. CCA/CCA/CA (IC) of all the Ministries/Department for information and necessary action for clearance of outstanding suspense balances.
2. Sr.AO(ITD), O/o CGA for uploading on the website of CGA
3. Guard file

Copy to :

PS to Jt CGA (A&FR)

