

O-13013/1/2022/Finance A/c-CGA/C. No. / **338**
Government of India
Ministry of Finance, Department of Expenditure
Controller General of Accounts
Mahalekha Niyantrak Bhawan, Block-E
General Pool Office (GPO) Complex, INA, New Delhi.

Dated : 06.08.2025

Office Memorandum

Subject : Outstanding balances under Suspense Heads and Cheques and Bills.

During the course of audit of Draft Union Government Finance Accounts 2024-25, audit has highlighted the increase in Suspense balance and outstanding balances under Cheques & Bills Suspense. Audit has stated that these heads of accounts are finally cleared by minus debit or minus credit when the amount under them is booked to their respective final heads of accounts. If these remain unadjusted, the balance under suspense heads accumulate and the accounts would give an inaccurate picture of Government Receipts and Expenditure.

This office has been regularly requesting all Ministries/Departments to review and clear these balances. Ideally, such balances should be settled before the close of the financial year or shortly thereafter. However, a substantial increase in some of these balances has been noted in the current accounts.

You are therefore requested to urgently review the balances under Suspense Heads and Cheques & Bills, and take necessary action to clear them at the earliest. A report on the action taken may also please be sent to this office for audit appraisal.



(Sanchita Shukla)

Jt. Controller General of Accounts

To

1. All concerned.
2. Sr.A.O. (ITD), is requested to upload the OM on the website of O/o CGA.

