

F. No. TA-2-17003(01)/14/2021-TA-II(e-9792)/ 55

Government of India
Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
(TA-II Section)

MahalekhaNiyantak Bhawan,
E-Block, INA,
New Delhi-110023
Dated, 27.02.2026

Office Memorandum

Subject: Review of issue of C category cheque from government payment -reg.

Attention is invited to provision contained in Para 3.2 of subsidiary instruction to CGA(R&P) Rules,2022 relating to various categories of cheque to be used for government payment, and various instruction are being issued from time to time.

2. It has been observed that C category cheques are being used for payment to Bank or NPS(NSDL), Electricity bill, where as "C" Category cheque is a non-negotiable instrument and is to be creditable to government account only.

3. In view of the above, the Head of Accounting organisation of the Ministry/Department are, therefore, requested to issue instructions to PAOs/CDDOs under their control for strict compliance of the provisions contained in 'Subsidiary Instruction to CGA(R&P) Rule, 2022 and CAM 2024 regarding issue of C category cheques.

4. It is imperative that a review of instances of payment made by the PAOs through issue of C category cheques may be done by Pr.AO at the time of consolidation of monthly accounts and discrepancies may be brought to the notice of the concerned for future corrective action.

This issue with the approval of Competent Authority.


(Sanchita Shukla)

Joint Controller General of Accounts

To,

Pr.CCAs/CCAs/CAs (ic) of all Ministries/Departments

Copy to:

1. Addl.CGA(PFMS)/Addl. CGA (CVO)
2. PPS to CGA