

F. No. TA-2-01002/2/2024-TA-CGA-/e-16565/159

Government of India  
Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts

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Mahalekha Niyantrak Bhawan,  
GPO Complex, E-Block, INA,  
New Delhi-110023

Dated, the 14<sup>th</sup> May, 2026.  
15<sup>th</sup>

**OFFICE MEMORANDUM**


**Subject: Delegation of Cheque Drawing power to DDOs -reg.**

Attention is invited to para 3.1 of Civil Accounts Manual 2024 which provides for the provisions related to delegation of Cheque drawing powers to DDOs wherein categories of bills for which DDOs are permitted to make payment has also been provided. Further, para 2.17 of CAM 2024 provides for post check of bills passed by CDDOs.

2. It has been observed that CDDOs are making payment in Capital Object Heads as well as various Revenue Object Heads which are not under their delegated powers. All Pr. CCAs/CCAs/CAs (i/c) of Ministries/Departments are, therefore requested to issue instructions to all the PAOs under their control to ensure that concerned CDDOs only make payment for categories of bills for which powers have been delegated to them. Also, the PAOs shall be advised to necessarily carry-out Post check of bills passed by CDDOs on monthly basis. The regular PAO-CDDO reconciliation shall ensure that the payments have been made adhering to financial propriety and applicable rules and regulations and also enable PAO to keep a close watch that no unauthorized payments are being processed.

3. All Pr. CCAs/CCAs/CAs (i/c) of Ministries/Departments are also requested to undertake a review of cheque drawing status of existing CDDOs in terms of para 3.1.10 of CAM 2024 and in the light of e-bill implementation.

This issues with the approval of the Competent Authority.



(Samya Bhushan)

Asstt. Controller General of Accounts (TA)

To,

All Pr. CCAs/ CCAs/ CAs (I/C) of Ministries/ Departments.

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1. PPS to CGA
2. PPS to Addl. CGAs (A&FR), Addl. CGA (HR & Oversight), Addl. CGA (PFMS)
3. Jt. CGA (ARPR)