

1(7)/DCPS(NPS)/2015/TA-III/ 482
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantrak Bhawan
'E' Block, GPO Complex, INA
New Delhi - 110023

Dated: 11th September, 2018

OFFICE MEMORANDUM

Sub: Deletion/Deactivation of CDDO and PAO codes - Reg.

Reference is invited to IT Division (CGA)'s OM No. MF.CGA/ITD-SPC/Software Rollout/2017-18/178/2127 dated 25th December, 2017 regarding 'Updation of PAO/CDDO/NCDDO Code Directory' for reconciliation of PAOs/CDDOs/NCDDOs status in the Ministries/Departments with the database in e-Lekha and report to IT Division with a request to deactivate/update the codes, wherever required. Consequently, proposals for deactivation/deletion of PAO/CDDO/NCDDO codes are being received in this office.

In this connection, it is reiterated that for creation/reorganization of a PAO and delegation of cheque drawing powers to a DDO necessary approval of the CGA is required in terms of Para 1.2.4.3 and 3.1.1 of CAM respectively and, thereafter, requisite codes are allotted by IT Division on the basis of such approval. It implies that in order to deactivate/delete CDDO and PAO codes, approval of CGA is required in the same manner for closure of PAO and withdrawal of cheque drawing powers of a DDO at first place.

In view of this, following information, inter alia, may invariably be provided in the proposals for closure of PAO/withdrawal of cheque drawing powers of CDDO as the case may be.

1. For closure of PAO/Deactivation of PAO code: The justification for closure of PAO, information regarding unused cheque books, accounting treatment of balances lying under DDR heads, closure of accounts in accredited bank keeping in view the currency of last cheque issued, if any and position of officers/staff posted in the PAO etc.
2. For withdrawal of cheque drawing powers/Deactivation of CDDO code: Approval of the FA of the ministry/department concerned in terms of Rule 11 of Receipt and Payment Rules is required to be mentioned in the proposal for withdrawal of cheque drawing powers. Confirmation regarding closure of bank account, return of unused cheque leaves/cheque books to PAO concerned etc. is also required to be mentioned in such proposals.

This issues with the approval of Addl. CGA (TA)



(Vijay K. Singh)

Jt. Controller General of Accounts

To

All Pr. CCAs/CCAs/CAs (with independent charge) of central civil Ministries/Departments.

Copy to:

1. PPS to CGA
2. Addl. CGA (PFMS)
3. Jt. CGA (ITD)

4. ITD with a request to upload on CGA website.