

F. No. TA-2-10003(01)/14/2021-TA-II (e-7357)/342

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

MahalekhaNiyatrak Bhawan,
E-Block, INA,
New Delhi-110023
Dated, the 27th Sept., 2024

Office Memorandum

Subject: Category of Cheques to be used for Government payments-reg.

Attention is invited to this office OM No. TA-2-17003(01)/1/2020-TA-CGA(e-1069)/474 dated 17-11-2023 (Copy enclosed) on the above cited subject. It has been observed that the instructions contained in the ibid OM are not being followed.

2. In view of the above, Head of Accounting Organisation of Ministries/Departments are, therefore, requested to review instances for payments made by the PAOs through issue of cheques and issue instructions to PAO/CDDOs under their control for strict compliance of the provisions contained in Subsidiary Instructions to CGA(R&P) Rules, 2022 relating to instructions for making payment from Government Account.

This issues with the approval of Addl. CGA (A&FR).

Encl.: As above.

(Amit Malhan)

Dy. Controller General of Accounts (TA)

To,

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

Copy to:

Oversight & Monitoring Cell, O/o CGA w.r.to their OM No. M-54014/5/2023-CDN
CGA/CF. No. 16027/2911 dated 20.08.2024.

Dated: 17-11-2023

OFFICE MEMORANDUM

Subject: Category of Cheques to be used for Government payments-reg.

Attention is invited to the provisions contained in Para 3.2 of Subsidiary Instructions to Central Government Account (Receipts and Payments) Rules, 2022 relating to categories of cheques to be used for Government payments. Further, para 2.2(2) c of the Subsidiary Instructions to RPR, 2022 provides that *Payments to the suppliers or vendors etc. exceeding Rs. 5000/- shall be through Payment advice only.* In this connection, it is stated that the category of Cheques used by Ministries/Departments for making payments during 01-04-2023 to 31-10-2023 has been examined by this Office and some of the discrepancies noted are given below: -

- (i) PAO/CDDOs of some Ministries/Departments are still resorting to issuance of 'A' category cheques for payments above Rs.5000 to suppliers etc. which is in contravention of the provisions contained in Para 2.2(2)c as stated above.
- (ii) Some Offices used Category A Cheque for making payment in favour of Government Offices like "PAO, MEA", "Sr. Post Master", "AG (A&E) of State Governments", "PAO, Cabinet Affairs" etc. instead of using Category C cheque for this purpose.
- (iii) Some offices used Category B Cheque for making payment in favour of " Commissioner of Professional Tax", "Manager, SBI", "GST" etc. whereas Category B cheque is meant for payment to the payee who is a Government Officer designated as DDO.
- (iv) PAO of a few Ministries/Departments issued 'C' category cheques in favour of "YOURSELF" or "to self", 'MTNL','LIC', etc. whereas 'C'- category cheque is a non-negotiable instrument and is to be creditable to Government account only.

2. A consolidated monthly e-payment progress report and use of cheques by Ministries/Departments are being furnished by this Office to Department of Expenditure for its inclusion of monthly DO to Cabinet Secretary.

3. In view of the above, Head of Accounting Organisation of Ministries/Departments are, therefore, requested to issue instructions to PAOs/CDDOs under their control for strict compliance of the provisions contained in Subsidiary Instructions to CGA(R&P) Rules, 2022 relating to instructions for making payment from Government Account.

This issues with the approval of Competent Authority.


(Narender Singh)

Assistant Controller General of Accounts (TA)

To

1. Pr.CCA/CCA/CA (ic) of Ministries/Departments
2. Directorate of Accounts, UTs without Legislature-Ladakh/Dadra & Nagar Haveli and Daman and Diu/Lakshadweep/A&N.
3. AG (A&E), UT Chandigarh
4. Member (Finance), Department of Telecommunications
5. Dy. DG (Post), Department of Posts, New Delhi.
6. O/o Pr.AG (Audit), O/o CAG of India, DGACR, IP Estate, New Delhi
7. PAO, Rajya Sabha Secretariat, New Delhi.
8. PAO, Lok Sabha Secretariat, New Delhi.