

F. No. TA-2-01002/2/2021-TA-II-/e-16565/262  
Government of India  
Ministry of Finance  
Department of Expenditure  
Office of Controller General of Accounts of India

Mahalekha Niyantarak Bhawan,  
GPO Complex, E-Block, INA,  
New Delhi-110023  
Dated: 27<sup>th</sup> July, 2026  
28<sup>th</sup>

**OFFICE MEMORANDUM**

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

Reference is invited to this office O.M. No.TA-2-01002/2/2024-TA-CGA/e-16565/159 dated 15-05-2026 wherein all Pr. CCAs/CCAs/CAs (i/c) of Ministries/Departments were requested to issue instructions to all the PAOs under their control to ensure that the concerned CDDOs only make payments for categories of bills for which powers have been delegated to them.

2. In this regard the bills passed by CDDOs for FY 2025-26 have been examined and it has been observed that CDDOs are making payments in Capital heads as well as various revenue heads which are not under their delegated powers. The names of the Ministries/Departments in which CDDOs have done the payments in various Capital/Revenue Object heads is attached for review. PAO/CDDO-wise bill passing report will be shared with concerned Pr.AOs through mail.

3. Since the CDDO-PAO wise exercise is being undertaken on monthly basis and certificate of the same is being rendered by PAOs to Pr.AO / Pr.AO to DAMA Section, O/o CGA such occurrence of payments made other than the permitted heads have not been pointed out in any of the Monthly Reconciliation Report.

4. All Pr. CCAs/CCAs/CAs (i/c) of Ministries/Departments are once again requested to instruct PAOs under their control to exercise post checks of the bills passed by CDDOs in terms of para 2.17 of CAM, 2024 and take necessary corrective action. The Action Taken report may also be shared with this office. As also Pr.CCAs/CCAs/CA(i/c) may 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 in CDDOs.

This issues with the approval of the Competent Authority.

Encl : As above



(Madhu Sharma)

Sr. Dy Controller General of Accounts (TA)

To

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

Copy for kind information to:

1. PPS to CGA
2. PS to Addl. CGAs
3. Jt. CGA (AR&PR)
4. Sr.AO (GIFMIS), O/o CGA, New Delhi – for uploading on CGA website.

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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**

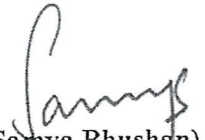
**Subject: Delegation of Cheque Drawing power to DDOs -reg.**

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.

Copy for kind information to:

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

# CAPITAL

| MOTOR VEHICLES<br>(51)            | MACHINERY AND<br>EQUIPMENT (52)     | ICT (71)                              | FURNITURE &<br>FIXTURES (74)        | OTHER<br>CAPITAL<br>EXPENDITUR<br>E (60) |
|-----------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|------------------------------------------|
| 016-REVENUE                       | 001-AGRICULTURE                     | 001-AGRICULTURE                       | 006-COMMERCE                        | 031-ATOMIC<br>ENERGY                     |
| 017-HEALTH and FAMILY<br>WELFARE  | 013-EXPENDITURE                     | 006-COMMERCE                          | 009-SOCIAL JUSTICE<br>AND           |                                          |
| 018-HOME AFFAIRS                  | 016-REVENUE                         | 007-HIGHER EDUCATION                  | 010-POWER                           |                                          |
| 021-LABOUR AND<br>EMPLOYMENT      | 017-HEALTH and FAMILY<br>WELFARE    | 009-SOCIAL JUSTICE AND<br>EMPOWERMENT | 013-EXPENDITURE                     |                                          |
| 022-LAW & JUSTICE                 | 018-HOME AFFAIRS                    | 010-POWER                             | 016-REVENUE                         |                                          |
| 023-PLANNING STATISTICS<br>AND PI | 019-INDUSTRY                        | 013-EXPENDITURE                       | 017-HEALTH and<br>FAMILY WELFARE    |                                          |
| 029-CIVIL AVIATION &<br>TOURISM   | 020-INFORMATION and<br>BROADCASTING | 016-REVENUE                           | 018-HOME AFFAIRS                    |                                          |
| 031-ATOMIC ENERGY                 | 021-LABOUR AND<br>EMPLOYMENT        | 017-HEALTH and FAMILY<br>WELFARE      | 019-INDUSTRY                        |                                          |
| 032-INFORMATION<br>TECHNOLOGY     | 022-LAW & JUSTICE                   | 018-HOME AFFAIRS                      | 020-INFORMATION<br>and BROADCASTING |                                          |
| 034-PERSONNEL, P.G. & P.          | 023-PLANNING STATISTICS<br>AND PI   | 019-INDUSTRY                          | 021-LABOUR AND<br>EMPLOYMENT        |                                          |
| 037-SCIENCE AND<br>TECHNOLOGY     | 026-MINES                           | 020-INFORMATION and<br>BROADCASTING   | 022-LAW & JUSTICE                   |                                          |
| 038-SPACE                         | 029-CIVIL AVIATION &<br>TOURISM     | 021-LABOUR AND<br>EMPLOYMENT          | 023-PLANNING<br>STATISTICS AND PI   |                                          |
|                                   | 031-ATOMIC ENERGY                   | 022-LAW & JUSTICE                     | 026-MINES                           |                                          |
|                                   | 032-INFORMATION<br>TECHNOLOGY       | 023-PLANNING STATISTICS<br>AND PI     | 029-CIVIL AVIATION<br>& TOURISM     |                                          |
|                                   | 034-PERSONNEL, P.G. & P.            | 026-MINES                             | 031-ATOMIC ENERGY                   |                                          |
|                                   | 035-CBEC                            | 029-CIVIL AVIATION &<br>TOURISM       | 032-INFORMATION<br>TECHNOLOGY       |                                          |
|                                   | 036-CBDT                            | 031-ATOMIC ENERGY                     | 034-PERSONNEL, P.G.<br>& P.         |                                          |
|                                   | 037-SCIENCE AND<br>TECHNOLOGY       | 034-PERSONNEL, P.G. & P.              | 035-CBEC                            |                                          |
|                                   | 038-SPACE                           | 035-CBEC                              | 036-CBDT                            |                                          |
|                                   | 039-A.G. (AUDIT) DELHI              | 036-CBDT                              | 037-SCIENCE AND<br>TECHNOLOGY       |                                          |
|                                   |                                     | 037-SCIENCE AND<br>TECHNOLOGY         | 038-SPACE                           |                                          |
|                                   |                                     | 038-SPACE                             | 039-A.G. (AUDIT)<br>DELHI           |                                          |
|                                   |                                     | 039-A.G. (AUDIT) DELHI                |                                     |                                          |

| BUILDINGS AND STRUCTURES (72) | INFRASTRUCTURAL ASSETS (73) | ARMS AND AMMUNITIONS (CAPITAL) (75) | OTHER FIXED ASSETS(77)         | LAND (78)                      |
|-------------------------------|-----------------------------|-------------------------------------|--------------------------------|--------------------------------|
| 016-REVENUE                   | 018-HOME AFFAIRS            | 016-REVENUE                         | 001-AGRICULTURE                | 016-REVENUE                    |
| 017-HEALTH and FAMILY WELFARE | 023-PLANNING STATISTICS AND |                                     | 013-EXPENDITURE                | 018-HOME AFFAIRS               |
| 031-ATOMIC ENERGY             | 038-SPACE                   |                                     | 016-REVENUE                    | 023-PLANNING STATISTICS AND PI |
| 038-SPACE                     |                             |                                     | 017-HEALTH and FAMILY WELFARE  | 035-CBEC                       |
|                               |                             |                                     | 018-HOME AFFAIRS               | 036-CBDT                       |
|                               |                             |                                     | 019-INDUSTRY                   |                                |
|                               |                             |                                     | 021-LABOUR AND EMPLOYMENT      |                                |
|                               |                             |                                     | 022-LAW & JUSTICE              |                                |
|                               |                             |                                     | 023-PLANNING STATISTICS AND PI |                                |
|                               |                             |                                     | 031-ATOMIC ENERGY              |                                |
|                               |                             |                                     | 034-PERSONNEL, P.G. & P.       |                                |
|                               |                             |                                     | 035-CBEC                       |                                |
|                               |                             |                                     | 036-CBDT                       |                                |
|                               |                             |                                     | 038-SPACE                      |                                |

# REVENUE

| ARMS AND AMMUNITION (22)     | COST OF RATION(23)     | GRANTS-IN-AID GENERAL (31)      | SUBSIDIES(33)                   |
|------------------------------|------------------------|---------------------------------|---------------------------------|
| 018-HOME AFFAIRS             | 018-HOME AFFAIRS       | 007-HIGHER EDUCATION            | COMMERCE                        |
|                              |                        | 017-HEALTH and FAMILY WELFARE   |                                 |
|                              |                        | 018-HOME AFFAIRS                |                                 |
|                              |                        | 034-PERSONNEL, P.G. & P.        |                                 |
|                              |                        | 037-SCIENCE AND TECHNOLOGY      |                                 |
|                              |                        |                                 |                                 |
|                              |                        |                                 |                                 |
| BANK AND AGENCY CHARGES (39) | AWARDS AND PRIZES (40) | SECRET SERVICE EXPENDITURE (41) | SCHOLARSHIPS / STIPEND (34)     |
| PERSONNEL, P.G. & P          | 006-COMMERCE           | 016-REVENUE                     | 003-CONSUMER AFFAIRS AND PUBLIC |
|                              | 019-INDUSTRY           | 035-CBEC                        | 007-HIGHER EDUCATION            |
|                              |                        | 036-CBDT                        | 017-HEALTH and FAMILY           |
|                              |                        |                                 |                                 |
|                              |                        |                                 |                                 |
|                              |                        |                                 |                                 |

| <b>Pensionary Charges(04)</b>                | <b>Pensionary Charges(04)</b>  | <b>MINOR WORKS(27)</b>                       | <b>MINOR WORKS(27)</b>     |
|----------------------------------------------|--------------------------------|----------------------------------------------|----------------------------|
| 001-AGRICULTURE                              | 022-LAW & JUSTICE              | 003-CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION | 032-INFORMATION TECHNOLOGY |
| 003-CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION | 023-PLANNING STATISTICS AND PI | 006-COMMERCE                                 | 034-PERSONNEL, P.G. & P.   |
| 006-COMMERCE                                 | 026-MINES                      | 013-EXPENDITURE                              | 035-CBEC                   |
| 007-HIGHER EDUCATION                         | 029-CIVIL AVIATION & TOURISM   | 016-REVENUE                                  | 036-CBDT                   |
| 009-SOCIAL JUSTICE AND                       | 031-ATOMIC ENERGY              | 017-HEALTH and FAMILY WELFARE                | 038-SPACE                  |
| 010-POWER                                    | 032-INFORMATION TECHNOLOGY     | 018-HOME AFFAIRS                             | 039-A.G. (AUDIT) DELHI     |
| 012-TRIBAL AFFAIRS                           | 034-PERSONNEL, P.G. & P.       | 019-INDUSTRY                                 | 032-INFORMATION TECHNOLOGY |
| 013-EXPENDITURE                              | 035-CBEC                       | 020-INFORMATION and BROADCASTING             | 034-PERSONNEL, P.G. & P.   |
| 016-REVENUE                                  | 036-CBDT                       | 021-LABOUR AND EMPLOYMENT                    | 035-CBEC                   |
| 017-HEALTH and FAMILY WELFARE                | 037-SCIENCE AND TECHNOLOGY     | 022-LAW & JUSTICE                            | 036-CBDT                   |
| 018-HOME AFFAIRS                             | 038-SPACE                      | 023-PLANNING                                 | 037-SCIENCE AND            |
| 019-INDUSTRY                                 | 039-A.G. (AUDIT) DELHI         | 029-CIVIL AVIATION & TOURISM                 | 038-SPACE                  |
| 020-INFORMATION and BROADCASTING             | 038-SPACE                      | 031-ATOMIC ENERGY                            | 039-A.G. (AUDIT) DELHI     |
| 021-LABOUR AND EMPLOYMENT                    | 039-A.G. (AUDIT) DELHI         | 032-INFORMATION TECHNOLOGY                   |                            |