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GOVERNMENT OF NCT OF DELHI  
PRINCIPAL ACCOUNTS OFFICE

A BLOCK, VIKAS BHAWAN, NEW DELHI-110002

No. Ph.A.O/R&P/16/T-II/2007/2332-2432

Dated: 20/02/2013

882/PA/DA  
5/0/19

To

All HODs,  
Govt. of NCT of Delhi,  
Delhi/New Delhi.

Sub.: Encircling of cheques and treatment of expenditure in respect of the unpaid cheques

Sir/Madam,

I would like to inform you that due to non taking up of the time barred cheques by the DDOs, huge amount has accumulated under the Suspense Head of Accounts which is not only criticized by the Audit authorities but also by the office of Controller General of Accounts, Ministry of Finance and further desired that appropriate steps be taken to the liquidation of the outstanding Suspense balances and also to follow the correct procedure to deal with the unpaid cheques.

The procedure with regard to deal with the outstanding unpaid cheques have been prescribed under the Rule 45 of Receipt & Payment Rules, 1983 which says that cheque shall be payable at any time within three months after the month of issue and in case the currency of a cheque expires owing to its not being presented at bank within the stipulated time period, it may be received back by the drawer and wherever necessary fresh cheque may be issued after consideration of facts and circumstances (as per provisions of GOI (1) below Rule 46 of R&P Rules, 1983 and provisions of CAM).

According to the above said procedure where the cheque remained unpaid after a period of 3 months, the same should either be renewed or may be sent to the PAO concerned for cancellation and to write back the expenditure under the relevant Head of Account. The above said provisions of the Receipts & Payment Rules and the Civil Accounts Manual are not being followed properly by the DDOs and also the Pay & Accounts Offices which is the main reason of accumulation of Suspense balances and therefore the undersigned has issued instructions to the Pay & Accounts offices to ensure the encircling of the cheques and to provide a list of the unpaid cheques to the DDOs at the end of the month for giving appropriate treatment so that either the cheque could be renewed or could be cancelled and amount of expenditure written back.

Instructions have also been issued to PAOs to obtain a certificate from the DDOs to the effect that either unpaid cheques are being deposited for renewal or for cancellation and to write back the expenditure alongwith the salary bills of the month of March 2013.

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It is, therefore, requested that instructions may be issued to DDOs under your control to submit a certificate alongwith the salary bills of March 2013 that no cheque in respect of their office is outstanding and in case any cheque is outstanding same will be deposited with the PAO concerned within a period of 10 days either for renewal or for cancellation and to write back of expenditure under the relevant Head of Account.

Yours faithfully,

  
(PARKASH CHAND)

DY. CONTROLLER OF ACCOUNTS (TECH.)

No. Pr.A.O/R&P/15/T-II/2007/

Dated:

Copy for kind information to:

1. P.S. to the Principal Secretary (Finance)
2. P.S. to the Secretary (Finance)

  
(PARKASH CHAND)

DY. CONTROLLER OF ACCOUNTS (TECH.)