



By E-mail/Post

Govt. of India
Ministry of Finance
O/o Pr. Chief Controller of Accounts
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CIRCULAR

Sub : Post check of bills of Cheque Drawing and Disbursing Officers-reg

Of late, it has been observed that the exercise required for post check of bills passed by the Cheque Drawing and Disbursing officers falling under the accounting jurisdiction of the Pay and Accounts Offices concerned is not being carried out by them. It may be reminded here that it is the primary duty of the Pay and Accounts Officer to see that the expenditure incurred from the Consolidated Fund of India is governed by the following essential conditions, which could get overlooked in the absence of a regular post check of bills passed by the CDDOs :-

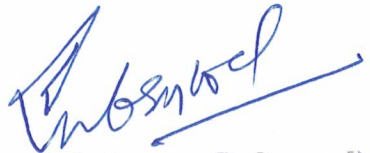
- (i) that there is provision of funds authorized by the competent authority fixing the limits within which expenditure can be incurred;
- (ii) that the expenditure incurred conforms to the relevant provisions of the Act, Constitution and of the laws made there under and should also be in accordance with the financial rules and regulations framed by the competent authority; and
- (iii) that there exists sanction, either special or general, accorded by the competent authority authorizing expenditure.

2. In addition to the general checks mentioned in para 4.10 of CAM and check against provision of funds referred to in para 4.2 of CAM, the following checks are also required to be exercised at the time of conduct of post-check:-

- i. that the vouchers are duly supported by acknowledgement of the payees;
- ii. that they are stamped as "Paid"
- iii. that unless otherwise provided in the rules revenue stamps are affixed to all vouchers whose net amounts exceed Rs. 5000 and the stamps are duly cancelled; and
- iv. that the vouchers bear voucher Nos. as given in the List of Payments.

3. It is therefore incumbent upon the Pay and Accounts Officers that they may pay attention to the requirement of Post Check of bills passed by the CDDOs to rule out the possibility of unauthorized payment of money from Consolidated Fund of India. Zonal Heads are directed to enforce the same under their respective Zones.

This issues with the approval of the competent authority.


(Lakshaman Dubruwal)
Sr. Accounts Officer

To

1. Zonal Heads (WZ, SZ and EZ)
2. PAOs of NZ

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