

PRINCIPAL ACCOUNTS OFFICE  
GOVT. OF NCT OF DELHI  
'A' BLOCK:VIKAS BHAWAN:NEW DELHI

No.F.3(04)/2015/T-I/Pr.A.O./2015 to 2018

Dated: 28/12/15

To

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

**Sub: Authorization of Government servant to handle money and payment bills etc.**

Sir,

As per provisions of Civil Accounts Manual, it is the duty of the Pay & Accounts Officer to see that the proposal of incurring expenditure from the Consolidated Fund is supported by the provisions of funds authorized by the competent authority fixing the limits within which expenditure can be incurred and that there exists sanction, either special or general, accorded by the competent authority authorizing expenditure.

In respect of salary payments, PAOs are required to see that the person for whom pay or salary has been drawn does not exceed the sanctioned strength of the establishment of each office. For this purpose, PAOs shall maintain an establishment Check Register (S.L.O.) in Form Civil Accounts Manual-24 for each DDO under their payment and accounting control.

It has, however been noticed that administrative department are providing the number and date of sanction order with validity period in respect of the temporary posts but in respect of permanent posts, only number of posts of each category are communicated. The reasons behind non-providing the copies of sanction order in respect of permanent posts may be that these posts were created 10/30 years back and copies of the orders of creation of such posts may not be available with the departments.

As per the requirement of submission of sanction orders, both for permanent as well as temporary posts is mandatory as per the provisions of R&P Rules, 1983 and Civil Accounts Manual, it is advised that Administrative Departments would obtain fresh approval of the Finance Department for sanctioning the permanent posts in those cases where Sanction Orders in respect of permanent posts are not available and would provide a copy thereof to concerned PAOs on yearly basis. Also, in respect of the temporary posts, a copy of the Sanction Order with validity period may be provided regularly to PAOs.

Yours faithfully,



(S.P.Singh)

Special Secretary(Finance)

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Dated:

Copy forwarded for information and necessary action to:-

1. All Dy.Secretaries (Finance), Finance Department, Govt.of NCT of Delhi,
2. All PAOs, Govt.of NCT of Delhi, New Delhi/Delhi.

**(PARKASH CHAND)**  
**Controller of Accounts**