

**PRINCIPAL ACCOUNTS OFFICE
GOVERNMENT OF N.C.T. OF DELHI
A BLOCK, VIKAS BHAWAN, NEW DELHI-110 002**

No.F.1/8/Pr.AO/T-II/PAO-System/2025-26/- 2692

Dated: 17/03/2026

To,

**All Heads of Departments,
Government of NCT of Delhi.**

Subject: Dispensing with the Letter of Credit (LOC) System and attachment of all Divisions of PWD and I&FC Department with Pay & Accounts Office-XVI

Sir/Madam,

I am directed to invite your attention to the Order No. F.No.F.1/8/Pr.AO/T-II/LOC Matter/2025-26/1795-1807 dated 16.10.2025 issued by the Finance Department, Government of NCT of Delhi, whereby the procedure of issuance of Letter of Credit (LOC) has been dispensed with in the interest of better financial management and a revised procedure has been advised. The said order has also been endorsed to all the Heads of Departments of Government of NCT of Delhi for information and necessary action.

2. Consequent upon the above-mentioned order, this office vide letter dated 22.10.2025 has attached all the Divisions of the Public Works Department (PWD) and Irrigation & Flood Control (I&FC) Department with Pay & Accounts Office-XVI for submission of bills along with Payment Advice through IFMS for release of payment. Now all the erstwhile CDDOS of PWD and I&FC comes under PAO system as DDOs under control of PAO-XVI since November 2025.

3. However, it has been observed that despite dispensing with the LOC system, most of the Departments are still regularly forwarding/endorsing the orders relating to Administrative Approval & Expenditure Sanction as well as Authorization of Budget in respect of civil works undertaken by PWD/I&FC to this office either for information or issuance of LOC.

4. In view of the above, it is hereby informed that henceforth all orders relating to Administrative Approval & Expenditure Sanction, as well as Authorization of Budget in respect of civil works undertaken by PWD/I&FC, in terms of the provisions contained in the Civil Accounts Manual/CPWD Manual, may be endorsed to **Pay & Accounts Officer, Pay & Accounts Office-XVI, 17/11, Jamnagar House, Man Singh Road, New Delhi 110001.**

5. **This issues with the approval of the Chief Controller of Accounts.**

Yours faithfully,


(SEENA JOSE)

DEPUTY CONTROLLER OF ACCOUNTS(TECH.)

 **Copy to:- Assistant Director(IT), Principal Accounts Office, GNCT of Delhi with the request to upload the same of website of of Principal Accounts Office.**