

Duties and Responsibilities of DDO

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Financial Code, Treasury Code, Budget Manual & Accounts Code

- Responsibilities Toward Receipts-(Article 2, 7 to 11 of APFC vol-1) To assess the demand carefully in advance, maintain proper accounts, steps to collect revenue, reconciliation of accounts etc.,
- Towards Expenditure- (Article 3,4,38 to 44, and 56 of APFC vol-1) Sanction must be by the competent authority, sufficient budget, the expenditure should not be prima facie, and should not utilize for the personal ends or for particular community.

❖ **Towards Audit;**-Each Dept has its area of specialization. Audit is a deterrent against wrong doing. The following are the functions of Audit i)It expects orderly execution of operations,ii) Fulfilling accountability obligations, and iii) Safeguarding the resources against loss, misuse and damage.

- **Other Area of concentration;**- Should be through with the day to day amendments of all codes and procedures, and also should be through day to day G.O.s issued by the Govt.

CHECK LIST FOR VERIFICATION OF VARIOUS CLAIMS

1. Bill should be signed by the DDO(SR 1 of T.R. 16)
2. Bill should be preferred in prescribed proforma. (SR 2b of T.R. 16)
3. While enclosing sanction proceedings financial powers should be observed with reference to. Go Ms No.148, Fin & Plg Dept.dt.21-10-2000.
4. Log book entries duly indicating page numbers for petrol bills and original bills in case of telephone / electrical bills is must.
5. The bill should contain discharge endorsement, protective endorsement, and pass order in figures rounded-off to the nearest rupee's. 2 © tr 16.
6. Bill should be attested with full signature of the DDO of corrections, alterations, and erasures. (SR 2(d) of T.R. 16)
7. Art metical accuracy to be verified(SR7 of TR16)

- 8. Sales tax certificate should be recorded on the bills.
- 9. Stock entry certificate must be adhere to articles or materials have purchased on the tender system & received in good condition.
- 10. Income tax deduction at the rate 2.2% at source should also be deducted.
- 11. With ink signed copy of the sanction order bill must be prepared for drawl. No carbon copy is allowed.
- 12. Time barred and arrears claims:- (APFC Vol-1 Art.52 to 55)
Up to 3 yrs. Appointing authority. Beyond 3 yrs.HOD.
- 13. Addl. Pay:- (FR-49) Up to 3 months HOD, beyond 3 months Govt.
- 14. Subsistence Allowance:- (FR-54)

15. Reconciliation of dept. Figures with Treasury/PAO ;-

- i) At every stage some differences are likely to rise due to misclassification Accounts.
- ii) To rectify defects the DDO should be done reconciliation month wise before 20th of every succeeding month.
- iii) Annual Reconciliation of total expenditure and receipts with the C. A. before June of each F.Y.

- Forms to be used for various drawls

(GoMsNo.87 FIN & pLG (TFR)Dept.dt:31-01-02, w.e.f. 01-04-02.)

- 1) Challan Form:-APTC Form-10
- 2) Salary bill:-Form-47
- 3) Loans & Advance bill :- Form-40
- 4) TA/TTA/FTA/LTC bill:- Form-52
- 5) A.C. bill:- Form-57

- 6) Contingent bill:- Form-57
- 7) Refund of Revenue bill:- Form-58
- 8) Pension bill Form:- Form-75/76
- 9) Grant-in- aid bill:- Form-102
- 10) Scholarships and Stipends:- Form-103

Thank you