

# WEL COME

## Duties and Responsibilities of DDO & Registers to be maintained

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## Financial Code, Treasury Code, Budget Manual & Accounts Code are relevant

- 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.





# CHECK LIST FOR VERIFICATION OF VARIOUS CLAIMS

1. Bill should be signed by the DDO(SR 1 of T.R. 16)
2. Correct classification up to 7tier(SR 2a of T.R. 16)
3. Bill should be preferred in prescribed proforma Carbon copy of bill or voucher is not allowed (SR 2b of T.R. 16)
4. While enclosing sanction proceedings financial powers should be observed with reference to. Go Ms No.148, Fin & Plg Dept.dt.21-10-2000.
5. Log book entries duly indicating page numbers for petrol bills and original bills in case of telephone / electrical bills is must.
6. The bill should contain discharge endorsement, protective endorsement, and pass order in figures rounded-off to the nearest rupee's. 2 © tr 16.



- 7. Office seal is must on the bill, with discharge endorsement and protective endorsement, along with pass order in figures rounded-off to the nearest rupee (SR 2(c) of T.R. 16
- 8. Bill should be attested with full signature of the DDO of corrections, alterations, and erasures. (SR 2(d) of T.R. 16
- 9. Specimen sign on the bill and specimen sign on record should be the same. (SR 2(d) of T.R. 16)
- 10. Art metical accuracy to be verified(SR7 of TR16)



14. Sales tax certificate should be recorded on the bills, and articles or materials have purchased on the tender system and have been received in good condition, with should quality must be recorded on the each bill.

16. Income tax deduction at the rate 2% at source should also be deducted.

17. Stock entry certificate should be furnished on each bill . 18. DTA s authorization for the first bill is must , further bills authorization number is required.

19. Time barred and arrears claims:- (APFC Vol-1 Art.52 to 55) Up to 3 yrs. Appointing authority. Beyond 3 yrs.HOD.

20. Addl. Pay:-( FR-49) Up to 3 months HOD, beyond 3 months Govt.

21. Subsistance Allowance:-(FR-54)

# 1. BILL REGISTERS

- A) Pay Bill Register:- (APTC Form - 47)
  - i) Fly-Leaf register :-
  - ii) Register of recoveries of long term Loans;-  
HBA, MCA, MA etc:- Form-40
  - iii) Register of Temp. Loans Watch register:-  
FA, EA, APCO etc:- Form-40
  - iv) Register of GPF Advances/Part final/and  
Final payments:-Form-40
  - v) Acquittance Register:-(APTC Form 88)

vi) LPC Issue Register:-

vii) LPC Received Register:-

viii) Increment Watch Register (N.G.&G):-

ix) Loans and Advances Bills Register:-

x) T.A. Bill Register:-(APTC Form-52)

xi) Contingent Bill Register:- :- (APTC Form-58)

xii) Register of LTC Advance :- :- (APTC Form-52)





# 2. Treasury Bill Register

## APTC Form 70 (Revised) columns:18

- For P.A.O. s (APTC:70A) Contains 14 columns:-
- It should be reviewed bi-weekly and the result of the review recorded in the form of abstract as follows:-
  - 1. Opening Balance :-
  - 2. Bills sent during:-
  - 3. Total of 1+2:-
  - 4. Bills passed by the Treasury/PAO:-
  - 5. Balance Pending with reasons:-
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## 3. Register of cheques

(APTC Form 14)

All cheques received from the Treasury/PAO should be entered in to this before enter into the relevant registers- i.e., Cash Book, U.D.P.,P.A., U.D.C. etc.,

## 4.DDO,s Current Account

(As per G.O.Ms.No.90,F&P(TFR)Dept.)

Dt:31-01-2002, each amount transferred by the Treasury/PAO into the DDO Current Account, should be entered along with amounts drawn by

Self or in favor of the party.

The DDO should reconcile the balances at the end of each month with the concerned Bank Account.



# 5.Un Disbursed Pay Register

(APTC Form 20)

The serial numbers in the UDP should be assigned consecutively for each financial year.

And the item which is disbursed leaving no balance should be rounded off.

The un disbursed amount should be remitted within 1 month from the date of drawl.



# 6. Undisbursed Contingencies

## Register:- (Annexure-34 of APTC)

- For payment of services already availed or goods received, when vouchers along with stock entry and quantity verification etc., are enclosed to the bill.
- i. Overtime Allowance
- ii) Tiffin Charges
- iii) Medical Reimbursement
- iv) Exgratia /Adhoc payments to G.S
- v) Honoraria Payments
- vi) Employees State Insurance Allowances
- vii) Wages
- viii) Office Expenses
- ix) Professional and Special Services
- x) Rents, Rates and Taxes
- xi) Publications
- xii) Advertising, Sales and Publicity
- xiii) Hospitality Charges
- xiv) Secret Services
- xv) Materials and Supplies
- xvi) Other Charges – Legal Charges



- xvii) Diet Charges xviii) Purchases of all kinds with Vouchers.
- xix) Monthly Honorarium to Recumbent of Imp rest extension workers.
- xx) village servants/ Anganwadi workers, Adult Education etc.
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# 7. Permanent Advance - CASH BOOK

(APTC Form 89)

Every office is provided with P.A. to meet urgent, un foreseen, petty items of expenditure and it should be recouped by the drawing contingent bill by the DDO

8. Non Govt. Cash Book: For only other than cash transactions on the DDO s official capacity.



# 9. Cash Book (APTC Form 5)

A. Balance as per Cash Book :

-do- UDP Register:

-do- UDC -do- :

-do- PA -do- :

-do- Non Govt. :

Total Book Balance: \_\_\_\_\_

B. Cash on hand :

Cash in the shape of

Cheques / DD s:

Amount in the DDO A/C \_\_\_\_\_

Total Rs: \_\_\_\_\_

In words.....Only.

Denominations:- Every bi-monthly



14. Register of challans remitted into Treasury / PAO:- Form no.10
15. Register of pensioners:-Form No-75/76
16. Keys exchange register:-
17. A.C. Bills Watch Register:- for drawl of A.C.Bill Form No-57
18. Register of Pending Paras with A.G:-





19. Register of Postage Stamps:-

20. Register of pay Advance:- As per instruction of 1 (f) of T.R.19 of APTC Volume-I

21. In charge arrangements of DDO:-

22. Register of Scholarships and Stipends:- For drawl of S & S the bill APTC form-108.

23. Register of Medical Advances:- As per go ms no. 74 HM&FW (K1) Dept. dt:15-03-2005. Form no-47, and for reimbursement, it is Form No-58.



## 24. Internal Audit reports watch register:-

25. Reconciliation of dept. Figures with Treasury/PAO :- At every stage some differences are likely to rise due to misclassification of Plan/Non-Plan.

- To rectify & to propose alterations the DDO should be done reconciliation to treasury/PAO level, and with the A.G. Month wise before 20<sup>th</sup> of every succeeding month.
- Annual Reconciliation of total expenditure and receipts with the A.G. before June of each F.Y.



# Forms to be used for various draws:-

(Forms to be used for various draws :-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-58
- 7) Refund of Revenue bill:- Form-59
- 8) Pension bill Form:- Form-75/76
- 9) Grant-in- aid bill:- Form-102
- 10) Scholarships and Stipends:- Form-103



Thank you

