



DDO Manual

Your Daily Friend

Foreword

It gives me immense pleasure to provide this brief booklet containing the checklist from the DDO Manual which can be a friend and philosopher for DDO in his everyday official life. The checklist if used wisely can be of immense help both to the official as well as the organization for its smooth functioning based on highest accounting standards.

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Chapter 1 - Cash & Accounts

1. All monetary transactions should be entered in the cash book in the prescribed form as soon as they occur and duly attested.
2. The cash book should be closed regularly and completely checked, and at the end of each month the cash balance verified physically.
3. In respect of Government moneys paid into the bank, the relevant entry in the cash book should not be attested unless the bank's receipt on the challans is verified.
4. No money should be disbursed unless a legal acquittance from the person(s) entitled to receive the amount drawn on a bill is obtained.
5. An account of undisbursed Pay & Allowances should be kept in a register in form GAR 25 and the amounts remaining undisbursed for 3 months should be refunded.
6. For all moneys received, receipts in the prescribed form GAR 6 should be issued and it should be ensured that such receipts have duly been entered in the cash book.
7. All moneys received in cash or by cheques/Demand Drafts should be promptly paid into the bank/sent to the PAO, as the case may be.
8. A proper account of expenditure and revenue receipts should be rendered to the PAO by the prescribed dates and in the prescribed forms.
9. Except where otherwise specifically provided, any loss or shortage of public money, stamps, stores or other properties caused by defalcation or otherwise should be immediately reported to the next higher authority as well as to the Principal Accounts Officer and the concerned Audit Officer.

Chapter 2- Withdrawal from Government Account

1. No expenditure should be incurred without the sanction of the competent authority.
2. All charges actually incurred must be drawn and paid at once and under no circumstances be allowed to stand over to be paid from the next years' grant.
3. No money should be drawn in anticipation of demand or to prevent lapse of budget grant.
4. Expenditure relating to two or more major heads should not be included in one bill and full account classification must be recorded on each bill.
5. Expenditure control register should be maintained to exercise an effective check over expenditure against the budget allotment .
6. Bills for pay, leave salary and allowances should be prepared separately for :-
 - (i) Establishments whose charges are debitable to different heads of Accounts,
 - (ii) Personnel to whom salary is payable individually by cheque, and
 - (iii) Group `D' Employees.
7. T.A. claim not preferred within one year from the date on which it became due should be dealt with in accordance with the provisions of SR 194-A and the GI Orders thereunder.
8. Contingent charges should not be drawn in advance in abstract bills except in the case of contingent charges requiring conter signature by the Controlling authority after payment. In such cases the amount of each sub voucher in support of the charges should be given in the Abstract bill.

Chapter 3 - Cheque Drawing DDOs

1. Cheque Drawing DDOs should pay by cheques only such claims (e.g. pay and allowances, office contingencies etc.) as they have been authorised to entertain. Bills for other kinds of payments should be presented to the PAO concerned, and such bills should in no case be paid directly by the Cheque Drawing DDO.
2. It should be ensured that cheques are not drawn in excess of the limits prescribed in the letters of credit.
3. The bills should be subjected to the prescribed checks enumerated in CGA (R&P) Rules/CAM before they are passed for payment.
4. All cheques should be drawn on forms in cheque books supplied by the PAO, and the instructions contained in the Central Government Account (Receipts & Payments) Rules with regard to cheques and cheque books should be followed.

Chapter 4 -Reconciliation of Receipt and Expenditure

1. The Head of the Department and Accounts Officer are jointly responsible for monthly reconciliation of Accounts.
2. The DDO shall maintain a bill register in Form 28 A in respect of all the Bills presented to PAO for Payment. As soon as the cheque is received from PAO against the passed bills, the same will be entered in the Register in appropriate column.
3. The PAO shall furnish to each of DDO, an extract from expenditure control register. The DDO upon receipt of the extract, tally the figure from the extract received from the PAO and if any discrepancy is found, the same will be communicated to PAO for rectification.
4. As regards the collection, the PAO has to provide an assessee-wise collection report to the Chief Accounts Officer (CAO) of the concerned Commissionerate. The CAO will distribute the same to the concerned Division/Range officers. The Range Officers in turn compares it with the returns submitted to him by the Assessee, and prepares a monthly statement for submission to the Chief Accounts Officer.
5. After compilation of Monthly Revenue Receipts by the PAO, he will send a copy of Monthly Compilation Sheet head-wise to the Chief Accounts Officer indicating the details of GAR-7 challans, amount deposited Range wise/Division wise. In respect of Major Head "0038-Union Excise Duties" a computer Generated Assessee wise Monthly Revenue Collection report is made available by the PAO to the CAO. The CAO compares the statement received from PAO with that of the Range Officers Monthly Revenue Statement, and notes down the discrepancies such "Less Credit" and "More Credits" in the check register maintained for the purpose and forwards a copy to the PAO.
6. For the "less credits" i.e. amount appearing in the Range Officers Monthly Statement but not appearing in the Compilation Sheet of PAO, the PAO interacts with the Focal Point Branch. The CAO undertakes the correspondence with the Range Officers concerned for items under "More Credits" i.e. amounts appearing in compilation sheet of PAO but not appearing in the Range Officers Monthly Statement. This issue should be settled with the Chief Commissioners/ Commissioners of Central Excise/Service Tax.

Chapter 5 -Service Books

1. A service book should be maintained by the Head of Office for every Government servant (Gazetted and Non-Gazetted) holding a substantive post or a temporary post likely to last for more than one year and every step in a Government servant's official life should be recorded in the service book and attested by Head of Office.
2. The Head of Office should show the service book to each Government servant every year and obtain his signature therein in token of his having inspected the service book.
3. The Head of Office should scrutinise at least ten per cent of service books every year.
4. In the beginning of each year, all the service books should be taken up for verification of service and a certificate of verification of service recorded therein.
5. A note should be kept in the service book regarding the receipt of nominations for DCRG and family pension and related notices from the Government servants and also indicating as to where they have been lodged for safe custody.
6. A note regarding the membership of the CGEGIS should also be made in the service book of the Government servant concerned and the relevant nomination(s), in prescribed form as obtained from him and duly countersigned by Head of Office also pasted in his Service book.

Chapter 6 - Central Government Employees Group Insurance Scheme

1. The Head of Office should ensure that a suitable note has been made in Service Book of the Government servant concerned regarding membership of the scheme and the employee has been informed accordingly.
2. Nomination (s) in prescribed form should be obtained from the Government servant without delay countersigned by the Head of Office and pasted in the Service book.
3. The Head of Office should ensure that the Group-wise register of members is maintained in the prescribed form and kept up-to- date. He should also ensure that the necessary verification/certification of the correctness of the deductions of subscriptions from the salaries as noted in the register is done annually by the DDO concerned.
4. The rate of subscription for the scheme is fixed accordingly to the Group to which an employee belongs, and the salary for January, determines the rate of subscription. In the case of promotion of an employee from one Group to another, the subscription should be revised from next anniversary i.e. January of the following year. The DDO should ensure that once an official has been admitted to a higher Group, the rate of subscription at enhanced rate continues and is not reduced even if the official is reverted to a lower post, from a later date.
5. In the case of death of a Government servant who is a member of the Scheme, the Head of Office should ensure that payment on account of insurance as well as saving fund is drawn without delay from the PAO and disbursed to the nominee(s), as per nomination.
6. In the case of resignation or retirement Savings fund balance should be drawn promptly from the PAO and disbursed to the official.

Chapter 7- Finalisation of Pension Cases

1. The Heads of Offices should see that pension cases are finalised expeditiously and there should be no delay in the payment of pensions DCRG and commuted value of pension.
2. The preparation of pension papers should be initiated two years before the retirement of the Government servant and verification of the qualifying service including completion of service books completed 8 months in advance of the date of retirement of the Government servant.
3. The pension papers duly completed after determining the qualifying service, the average emoluments and the admissible pension and gratuity should be sent to the PAO not later than six months before the date of retirement of Government servant.
4. In exceptional cases, where it is not found possible to complete the pension papers within the prescribed time schedule, the Head of Office should authorise the payment of provisional pension, gratuity and commuted value of pension by the first of the month in which it is due.
5. In order to ensure timely finalisation of pension case, suitable action should be taken to ascertain Government dues including licence fee in respect of Government accommodation well in time and to adjust them in accordance with the prescribed procedures.

Chapter 8 - Maintenance of GPF Accounts of Group `D' Employees

1. All permanent employees and the temporary employees in continuous service of more than one year should be assigned GPF Account Nos.
2. A ledger account for each subscriber should be maintained in the prescribed form and posted every month from the schedule of GPF deductions.
3. A broadsheet in the prescribed form should be maintained and posted every month direct from the ledgers and not from the schedules or vouchers.
4. The total of monthly debits and credits on account of GPF (Group `D') should be reported every month to the Head of Department in the prescribed form and on the prescribed date.
5. Interest for each year should be calculated and entered in the ledger accounts as well as in the broadsheet. The amount of bonus admissible under the New Incentive Bonus Scheme should also be posted in the ledger accounts and in the broadsheet. A statement of interest/bonus thus credited should be sent to the Head of Department by the prescribed date.
6. A pass book should be issued to each subscriber in the prescribed format.
7. At the end of each year the pass books should be collected for completion and returned to the subscribers.
8. Final payment of GPF moneys should be made, after the accounts have been thoroughly checked. In the case of a Government servant dying in harness, payment on account of Deposit-linked Insurance Scheme should also be made alongwith GPF balance to the nominee(s) of the deceased Government servant.

Chapter 9 – Advances to Government Servants

1. The Head of Office should ensure that the conditions attached to the grant of advances are fulfilled and that proper accounts are maintained.
2. Recoveries of advances and of interest wherever recoverable should be effected in time and delayed on no account.
3. The detailed accounts of all short terms advances i.e. advances recoverable in less than 60 instalments should be maintained by the Head of Office.
4. Every payment of advance should be entered in the pay bill register, and the recoveries effected alongwith the interest, if any, should be noted in that register.
5. A monthly abstract of recoveries in the prescribed form (but not of interest) should be prepared and attached to the last establishment, Pay Bill for a month.
6. Discrepancies pointed out by the PAO in the monthly abstracts should be attended to promptly.
7. In the case of transfer of a Government servant from one office to another the amount of each such advance paid and the balance outstanding should be mentioned in the L.P.C.

Chapter 10 - Stores

1. Purchase orders should not be split up to avoid the necessity of obtaining the sanction of higher authority.
2. All materials received shall be examined, counted measured or weighed as the case may be, when delivery is taken and they should be taken in charge by responsible Government Officer.
3. A physical verification of all stores should be made at least once in every year.
4. Previous sanction of the Controlling authority should be obtained to the write off of all losses, deficiencies or depreciation in the value of stores.