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DRAWING AND DISBURSING OFFICER

DDO

- DISBURISING OFFICER MEANS A HEAD OF OFFICE AND ALSO ANY GAZETTED OFFICER SO DESIGNATED BY A DEPARTMENT OF THE CENTRAL GOVERNMENT, A HEAD OF DEPARTMENT OR AN ADMINISTRATOR TO DRAW BILLS AND MAKE PAYMENT ON BEHALF OF THE CENTRAL GOVERNMENT.

- Rule 2(xii) of GENERAL FINANCIAL RULES, 2005

CHEQUE DRAWING DDO

- CHEQUE DRAWING DDO MEANS A DRAWING AND DISBURSING OFFICER FUNCTIONING UNDER A MINISTRY OR DEPARTMENT WHO IS AUTHORISED TO DRAW MONEY FOR A SPECIFIED TYPES OF PAYMENTS AGAINST AN ASSIGNMENT ACCOUNT OR LETTER OF CREDIT ACCOUNT OPENED IN HIS FAVOUR IN A SPECIFIED BRANCH OF AN ACCREDITED BANK.
 - RULE 2(g) OF CGA (R&P) RULES, 1983.

APPOINTMENT OF DDO

- RULE 35 NOTE 2(2) OF CGA(R&P)RULES,1983
- THE HEAD OF AN OFFICE MAY AUTHORISE ANY GAZETTED OFFICER SERVING UNDER HIM TO SIGN A BILL OR ORDER FOR HIM COMMUNICATING THE NAME AND SPECIMEN SIGNATURES OF THE OFFICER TO THE DISBURSING OFFICE CONCERNED. THIS WILL NOT, HOWEVER, RELIEVE THE HEAD OF THE OFFICE IN ANY WAY OF HIS RESPONSIBILITY FOR THE ACCURACY OF THE BILL OR FOR THE DISPOSAL OF THE MONEY RECEIVED IN PAYMENT.

THREE TYPES OF DDO

- NON – CHEQUE DRAWING DDO
- CHEQUE DRAWING DDO
- MERGED DDO

NON CHEQUE DRAWING DDO

- THE DDOs WHO ARE NOT VESTED WITH THE POWER OF DRAWING/ ISSUE OF CHEQUES FOR THEIR DEPARTMENT ARE KNOWN AS NCD DDOs. THEY PREPARE AND SUBMIT THEIR BILLS TO THE PAO.

CHEQUE DRAWING DDO

- CHEQUE DRAWING POWERS HAVE BEEN DELEGATED TO SOME DDOs WHICH ARE NOT LOCATED AT THE SAME STATION WHERE THE PAO IS LOCATED.

NORMS FOR CD DDO

- DISTANCE FROM PAO TO DDO SHOULD NOT BE LESS THAN 400 KMs
- BUDGET PROVISIONS FOR ITEMS OTHER THAN SALARY MAY NOT BE LESS THAN RS. 1 CRORE.
- DDO SHOULD BE ACCOUNTS KNOWING PERSON.
- NUMBER OF STAFF FOR WHICH DDO WOULD BE MAKING PAYMENTS MAY NOT BE LESS THAN 150.

PAYMENTS MADE BY CD DDO

- PAY AND ALLOWANCES
- WAGES
- MEDICAL CLAIMS
- HONORARIUM
- LTC
- TRAVEL EXPENSES
- OFFICE CONTINGENCIES- RRT, ELECTRICITY, WATER, TELEPHONE AND OTHER DAY TO DAY CHARGES.
- ADVANCE FROM GPF

PAYMENTS MADE BY CD DDO -CONTD

- ALL SHORT TERM ADVANCES
- WITHDRAWL FROM GPF BY GR. D
- PAYMENT OF D.L.I. TO GR. D STAFF.
- OVER TIME ALLOWANCE.
 - BILLS FOR ALL OTHER KINDS OF PAYMENTS ARE SUBMITTED TO PAO FOR PAYMENTS.

MERGED DDO

- MERGED DDO SCHEME WAS INTRODUCED W.E.F. 1.4.1986.
- IT IS PREVALENT ONLY IN THE SECRETARIAT OF THE MINISTRIES.
- ONE ACCOUNTANT FROM THE PAO IS POSTED IN CASH SECTION WHO CHECK THE BILLS ON THE SPOT.
- SUBMISSION OF SCHEDULES ETC.WITH THE BILLS HAVE BEEN DISCONTINUED.
- MAINTAINS GPF ACCOUNT OF ALL STAFF.

FIRST ACTION ON APPOINTMENT AS DDO

- SENDING OF SPECIMEN SIGNATURES TO PAO / BANK
- ALLOTMENT OF DDO CODE
- ALLOTMENT OF DDO CODE
- ALLOTMENT OF TAN FROM ITO

DUTY RELATING TO INCOME TAX

- ALLOTMENT OF TAN NUMBER
- RECOVERY OF INCOME DUES PROPERLY
- SUBMITTING OF QUARTERLY RETURN TO I T O
- ISSUE OF SALARY CERTIFICATE TO STAFF.

REVENUE RECEIPTS

- ASSESSING THE RECEIPTS PROPERLY
- COLLECTING THE RECEIPTS SO ASSESSED PROPERLY
- REALISING THE RECEIPTS
- CREDITING THE RECEIPTS IN TO GOVERNMENT ACCOUNT IMMEDIATELY.

DRAWAL OF MONEY

- DRAWAL OF MONEY AGAINST PROPER AND LEGAL SANCTION
- NO WITHDRAWAL UNLESS IT IS INTENDED IMMEDIATE DISBURSEMENT
- DRAWAL ON PROPER FORMS
- SEPARATE BILLS FOR SEPARATE HEAD
- DIFFERENT BILLS FOR GR. D STAFF.

DRAWAL OF MONEY

- ENTRY IN THE PBR TO BE ATTESTED
- MAINTENANCE OF GPF ACCOUNT OF GR D STAFF.

DISBURSEMENT OF MONEY

- PROPER ACQUITANCE FOR THE AMOUNT SO DISBURSED
- NO MONEY TO BE KEPT UNDISBURSED FOR MORE THAN THREE MONTHS

FUNCTIONS OF DDO

- RELATING TO INCOME
- REVENUE RECEIPTS
- DRAWAL OF MONEY
- DISBURSEMENT
- CONTROL OF EXPENDITURE
- MAINTENANCE OF ACCOUNTS REGISTER
- MAINTENANCE OF GPF ACCOUNT
- RECONCILIATION ACCOUNTS WITH THE PAO

EXPENDITURE CONTROL

- MAINTENANCE OF REGISTER IN FORM GFR – 9
- SUBMITTING THE EXPENDITURE FIGURES TO CONTROLLING OFFICER BY 3RD OF EVERY MONTH
- PROPER CLASSIFICATION ON BILLS
- RECORDING PROGRESSIVE TOTAL ON EACH BILL
- MAINTENANCE OF PAY BILL REGISTER

SAFE CUSTODY OF CASH

- MAINTENANCE OF CASH BOOK IN FORM GAR 3
- EMBEDDED CASH CHEST
- TWO LOCKS OF DIFFERENT PATTERN
- KEY SHOULD BE WITH DIFFERENT PERSONS
- CHEST SHOULD BE OPENED IN THE PRESENT OF BOTH THE KEY HOLDER
- DUPLICATE KEY WITH ACCREDITED BANK

SAFE CUSTODY CONTD.

- DUPLICATE KEY REGISTER SHOULD BE MAINTAINED
- IN APRIL EVERY YEAR KEY MUST BE SENT FOR EXAMINATION
- KEYS ARE TO BE SENT IN FRESH SEAL COVER
- EVENTS OF FRESH KEYS ETC. SHOULD BE RECORDED IN THE KEY REGISTER.

MAINTENANCE OF VARIOUS REGISTER

- CHEQUE ISSUED REGISTER IN FORM GAR 4 BY CDDDO
- REGISTER OF VALUABLE IN FORM GAR-5
- BILL REGISTER IN FORM GAR 9
- PAY BILL REGISTER IN FORM GAR 17

THANKS