

Roles & Responsibilities of H.O.O./D.D.O. as per GF&AR

Standards of Financial Propriety (Rule-10)

- ▶ To exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- ▶ Not more than occasion demand

Contd..

- ▶ Public money should not be utilized for the benefit of a particular person
- ▶ Every purchase should be as per financial Rules and Regulations.

- ▶ Funds shall be withdrawn only if required immediate payment
- ▶ Payment authorized by a competent authority
- ▶ The practice of withdrawing funds with a view to avoiding lapse of Budget is forbidden.

(Rule – 8)

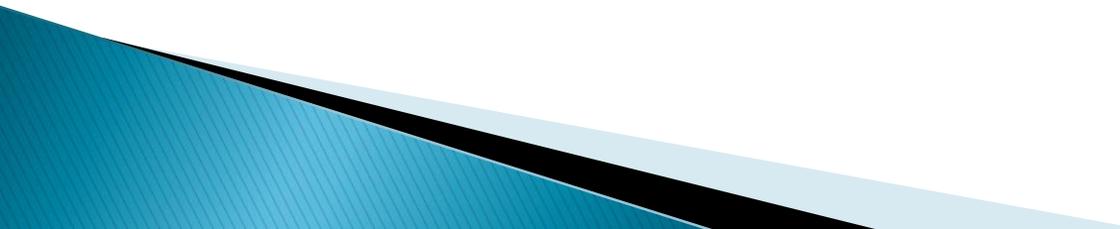
▶ **Report of losses**

- Public money
- Departmental revenue or receipts
- Stamps
- Stores
- Other property

▶ Losses should be reported to next higher authority & A.G.

A register of misappropriation etc. shall be maintained in form GA-163 in each office

(R-20)

- ▶ Every government servant will be held personally responsible for any loss through fraud or negligence on his part.
 - ▶ He will also be held responsible for any loss arising from fraud or negligence on the part of any other govt. servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.
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- ▶ The correct maintenance of accounts is an important part of his duties.
- ▶ A knowledge of the accounts and financial rules relevant to his duties is necessary for every govt. servant through whose hands govt. money passes.

(R-22)

- To ensure compliance of Rules in respect of handling cash to see that cash books is closed daily and balances are worked out at the end of the month.

(R-48)

- Cash book shall be checked by Junior Accountant/Accountant and H.O.O. with Challans, Vouchers
 - Erasure and over writing is strictly prohibited.
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- ▶ Amount received in the office shall be promptly deposited into Treasury
- ▶ To ensure that the amount have been actually credited into treasury or the bank.
- ▶ Timely adjustment of the advances.

- ▶ At the end of the month details of the cash balances in hand shall be worked out and shown in the cash book.

- ▶ The govt. servant signing the cash book at the end of the day shall be fully responsible for the correctness of all entries of the day + opening balances + closing balance.

(R-48)

- ▶ To verify cash balances at the end of the month and also conduct surprise checking of cash balance.
(R-51)
 - ▶ To ensure adequate arrangements for security and safe custody of cash.
(R-52 & 53)
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- ▶ To arrange monthly reconciliation of receipts with the treasury (R-59)

- ▶ To ensure proper maintenance of bill Transit Register and to review it as prescribed in the Rules (R-84 (2))

To arrange prompt intimation of loss of bills/Cheque to the bank and treasury to stop payment. (R-88 & 110)



TO arrange cancellation of sub vouchers in the manner prescribed in the Rules (R-123)



- ▶ To arrange recording of service verification entries in the service book.
- ▶ D.D.O. shall attach to the salary bills for the month of June every year a certificate to the effect that annual verification of service has been completed (R-136)
- ▶ Service verification entries to be recorded before transferring service books/service rolls. (R-137)

- ▶ Duplicate Service Books should be given to govt. servant for his record & reference. (R-139)

To ensure various deductions from salary bills. (R-157)

- Income tax
 - House rent/furniture/garden rent
 - Loans & advances
 - Dues of co-operative Societies
 - Over payments
 - Recovery dues for losses
 - Insurance
 - Provident Funds
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To Attend promptly all objections and orders of A.G./F.A./CAO/Sr. A.O. posted in the Departments regarding disallowances of payment as unauthorized and to make recovers therein

(R-171)



Certificate of deductions to be conclusive proof

- ▶ The DDO shall invariable issue an annual certificate of all kinds of recoveries including insurance and provident fund made from the salary bill of a govt. servant in Form 55-A by 30th June every year.

R-177

- ▶ To ensure payment of time barred claims after obtaining sanction etc. and precheck.

(R-90,188)

- ▶ Such claims shall not be made without prior sanction of the competent authority.

(R-94)



Requirement for pre-check

- ▶ A certificate from the Head of office (the payment of the claim has not been made before)
- ▶ A certificate from claimant stating that he has not drawn amount of the claim previously

Recording of time limits fro pre-check.

- T.A. – From the date of completion of Journey.
- Medical Claims – From the date of signing by the authorized medical attendant or counter signed.
- Ordinary Increment – From the date on which periodical increment certificate is signed by the competent authority.
- Leave Salary – From the date of sanction

(R-188)

- ▶ To see that permanent advance is properly utilized on a payment as is provided in rule.

(R-212)

- ▶ Permanent advance may be granted to Head of Offices who have to make payments before they can have funds by sending the bill to the treasury.

Continued.....

- ▶ The quantum of such advance for any office shall not as a rule exceed half of the monthly average of contingent expenditure for the preceding twelve months. The amount should however, be adequate to meet petty payments.

Sanctioning Authority of Permanent Advance.

- ▶ Regional Officers/HOD may sanction grant of permanent advance for office subordinate to them upto the amount advised as appropriate by F.A./CAO/Sr. A.O.

- ▶ To ensure that all advances are drawn on Advance Contingent bills and detailed contingent bills are prepared and sent to controlling officer & Accountant General within prescribed time.
- ▶ Unspent balances are refunded to treasury and a register of advance and Adjustment maintained properly.

(R-219, 221)

To see that refunds of Revenue is made strictly in accordance with provision of Rule.

(R-255)



THANKS