

## **Do's & Don'ts for DDOs**

### **Do's**

1. Send the DC Bills with the countersign of the Controlling Officer in support of AC Bill within prescribed time limit from the date of drawal of AC bill as directed by Assam Government from time to time.
2. All the AC Bills must bear a rubber stamp in red Ink as “ A.C. Bills”.
3. Ensure that full sixteen digit classifications for the payments pertaining to Major Heads above the Major Head 8000- Contingency Fund are recorded on the bills.
4. Ensure that full sixteen digit classifications for the receipts pertaining to Major Heads above the Major Head 8000- Contingency Fund are recorded on the receipts Challans.
5. The Schedules of recoveries under the Major Head 7610- Loans to Government Servant and 8009-State Provident Fund and All India services officers (AIS) are attached with the salary bills.
6. Each type of recoveries amount shown on the bill matches with the details given in the respective recovery schedules.
7. Each bill must bear Voted/Charged details.
8. All bills should be prepared on the prescribed format only.
9. All bills other than salary bills must accompany a copy of the relevant sanction orders/GOs and FOC.
10. All bills submitted on the basis of re-appropriations orders for revised budgetary allocations must be supported with a copy of the relevant orders.
11. In case of repayment of different loans with same due date of repayment, separate treasury challan for each loan must be prepared with complete details (viz. classification, G.O. No. of loans, Installment No. of repayment, Reference No.. etc.).

12. Challans for depositing Capital receipts should bear the complete classification (upto detail head level) alongwith the details of grant number, voted/charged details as applicable for the capital work from which the capital receipt has appeared.
13. Ensure immediate credit of Government Receipts (Tax Revenue and Non Tax Revenue) into Government Account.
14. All rules and provisions given in the Financial Hand Book/Assam Financial Rules / Assam Treasury Rules and other manuals, Orders issued by the state government and directives issued by the Accountant General from time to time must be followed while preparing the bills.
15. The DDOs of PW, Irrigation, Minor-Irrigation, PHE and Soil Conservation Departments must ensure that their Non Tax Revenue Receipts (Cash and deducted from the bills of works) should be deposited directly under relevant Revenue Receipt head through treasury challan.
16. Utilization certificate shall be submitted within the prescribed time limit to this office and in the prescribed format through the Head of the Department and duly countersign by the Head of Department. Utilization certificate should bear the information such as sanctioned order No. and date, FOC No. and date, TV No. and date, Name of Treasury from where the bill was drawn, details of major head, minimum five kind of checks ( vouchers, Cash Book, Bank Account, Physical verification, pictorial evidence etc.) to be recorded on the Utilization Certificate. In case of refund full or part must be supported by challan copy.

Don'ts

1. Except where there is order of any Court of Law, no bill should be drawn without budgetary provision.
2. Capital receipts and Revenue receipts should not be intermingled with each other.