

### Message for DDOs

It has often been noticed that essential functions of the Department are often hampered or stalled due to lack of funds or non-utilisation of funds. Proper accounting of our expenditure and timely reporting of our requirements by DDOs will ensure timely projection of fund requirement to the Board for backward distribution to the DDOs.

DDOs are responsible for keeping record of fund requirement within his/her disbursing territory, timely procurement of funds through precise and timely requisition, and its proper and full utilization, so that genuine expenditures are timely and fully met without overdue debt to personnel and vendors alike. Funds can be procured from DCIT (OSD), in the office of the PCCIT, W.B.& Sikkim, more effectively by putting forward relevant data in the following format within the 14<sup>th</sup> day of every month, for each object head of expenditure. The available funds have to be judiciously expended by the DDO for the purposes of clearing of bills and ensuring payments of all offices for which he or she is the disbursing authority, in an impartial manner, preferably on a first cum first serve basis for bills submitted in DDO's office. To achieve this goal, DDO's should accept prepared bills in his/her office, irrespective of whether fund is available or not, in a common receiving register. When fund will be available, the prepared bills should be sent to the ZAO for payment, strictly according to serial.

All requisition of funds of offices of which he/she is the disbursing authority, has to come from DDO. Funds shall be allotted to the DDO from the office of the Budgetary Authority, and he/she shall be responsible for disbursing the payment to offices within his/her disbursing territory judiciously.

Sample of simplified Budget/Fund requisition format, required from DDO on a monthly basis.

<b>Requisition for the month of .....</b>	
<b>Object head of expenditure with code</b>	:
Funds allocated till date	: Rs. ....
Actual expenditure incurred till date duly reconciled with ZAO	: Rs. ....
a) Bills submitted to ZAO but pending for payment (and not returned)	:Rs. ....
b) Bills received by DDO but not submitted to ZAO	:Rs. ....
c) Work completed but bills not received	:Rs. ....
d) Recurring expenditure for next month with clarification	:Rs. ....
Total requirement of fund(a+b+c+d)	:Rs. ....
DDO name & designation:	DDO mobile no.

\*\* DDO must reconcile their balances of each object head of expenditure with ZAO's account every month to ascertain the correctness of their fund statistics.

DDO's are expected to maintain procedures and Registers as prescribed in DDO Manual.

Please refer : Order no. 56 date 10-12-2014, Order no. 57 date 16-12-2014, Order no. 58 date 30-12-2014

  
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DCIT (OSD)