

*Role
&
Responsibilities
of
Head of Offices/DDO's*



Management of Government Offices

- Under article 53 of the Constitution, all the executive powers vest with the President of India.
- The council of Ministers headed by PM advises the President on the exercise of these functioning under the charge of Ministers and assisted by the Heads of Departments
- These authorities take decisions or convey Govt's decision to lower formations.
- There are Units/Offices throughout the country to implement these decisions. These offices are headed by the senior officers declared as HEAD OF OFFICE.

System of Functioning of Government Offices

- Heads of offices have to perform three fold functions:
- Establishment- Fixation of pay,leave, service books, nominations, payment of retirement benefits, maintenance of discipline, maintenance of confidential reports
- Finance & Accounts: Preparation of Budget, control over expenditure, regulating Govt. finances, drawal of money and disbursement, maintenance of accounts
- General Administration: Procurement of goods and services, purchase of office equipments/stores, maintenance of office decorum, upkeep and maintenance of various equipments installed in the office/station.

Appointment of DDO

- ❖ The Head of Office authorizes a Junior Gazetted Officer to carry out the functions of Drawal of money from Govt. account and payment thereof and is known as “Drawing & Disbursing Officer”
- ❖ The main function of the DDO is to regulate Govt receipts and payments, incurring expenditure as authorised by the competent authority, and also keeping accounts of the office on behalf of the Head of Office.
- ❖ DDOs may also be authorised to look after the duties concerning Establishment and Administration, viz maintenance of service book, attestation of entries in service book.
- ❖ The Head of Office is therefore, assisted by DDO in his day to day functions and both of them play a vital role in efficient functioning of the office.

Need for Complete Knowledge of Rules and Procedures

- ❖ In order to carry out their functions the Heads of Offices are vested with Financial and Administrative powers under:
- ❖ Delegation of Financial Powers Rules 1978
- ❖ General Financial Rules, 2017
- ❖ Central Govt Accounts (Receipt and Payment) Rules 1983
- ❖ Fundamental/Supplementary Rules (FRs&SRs)
- ❖ CCS (Conduct) Rules 1964
- ❖ CCS(CCA) Rules, 1965
- ❖ CCS(Pension) Rules, 1972
- ❖ CCS (Leave) Rules 1972 etc.

Delegation of powers by Head of Offices

- ❖ Under the provision of Rule 13 of DFPR's, a Head of Office may authorize a Gazetted Officer serving under him to exercise to such extent, as may be specified in a written order, all or any of the powers conferred upon him.
- ❖ The Head of Office will, however, continue to be responsible for the correctness, regularity and propriety of the decisions taken by the officers so authorized.
- ❖ The powers so authorized be exercised subject to the availability of funds and in compliance with various economy instructions.
- ❖ Officers performing current duties can exercise administrative and financial powers of the post but not the statutory powers.



Procedure followed by DDOs for drawl of money and Handling of Cash

- ❖ Specimen signatures to be furnished to the bank/PAO and other safe guards to be followed.
- ❖ No money should be drawn by DDO unless it is required for immediate disbursement. It is not permissible to draw money in anticipation of demand or to prevent lapse of Budget Grant.
- ❖ DDO is also to ensure that the Govt money is kept in strong treasure chest secured by two locks of different patterns. The key of one lock shall be kept apart from the key of other lock and in different persons custody.

Procedure followed by DDO's for drawl of money and Handling of Cash (Cont.)

- ❖ The chest will never be opened unless both the custodians of keys of the two locks are present.
- ❖ Duplicate set of keys of the chest shall be kept in safe custody in the accredited Public Sector Bank free of charge
- ❖ Specimen signatures to be furnished to the bank/PAO and other safe guards to be followed.
- ❖ DDO should ensure the depositing with him of the security bond that every Govt. servant entrusted with the responsibility of handling Cash/Stores executes as per rules.

Procedure followed by DDO's for drawl of money and Handling of Cash (Cont.)

- ❖ No expenditure should be incurred without the sanction of the competent authority and availability of budget to cover the expenditure.
- ❖ 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 year's grant.

Procedure followed by DDO's for drawl of money and Handling of Cash (Contd)

- ❖ The expenditure should be kept within the available appropriation.
- ❖ Expenditure control register to be maintained to exercise effective check.
- ❖ The DDO should ensure that the rules regarding preparation of bills are duly observed.
- ❖ Every voucher must bear a pay order signed by the DDO specifying the amount payable both in figures and words.
- ❖ All pay orders must be signed by the DDO
- ❖ All paid vouchers must be stand paid or so cancelled that they cannot be used second time.

Procedure followed by DDO's for drawl of money and Handling of Cash (Contd)

- ❖ Stamps affixed to vouchers must also be cancelled to ensure that it is not re-used.
- ❖ Vouchers and acquittance not required to be submitted to the PAO should be filed and retained carefully in the office as important document.
- ❖ Old vouchers to be weeded out after expiry of its preservation period with the orders of the competent authority.
- ❖ Corrections should be attested by the dated signatures of DDO as many times as they occur.

Maintenance of Cash Book & other records

- ❖ DDO will ensure that Cash Book is in the prescribed form, the pages of which should be machine numbered.
- ❖ Before bringing into use, the DDO should count the number of pages and record a certificate of count on the first page of the Cash Book.
- ❖ All monetary transactions should be entered in the cash book as soon as they occur and attested by the DDO in token of check.
- ❖ The Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of Cash Book or have this done by a responsible subordinate, other than the writer of the Cash Book and initial it as correct.

Maintenance of Cash Book & other records(Contd)

- At the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect in the form as printed in the Cash Book GAR-3.
- The DDO should carry out surprise check of Cash as often as possible in the course of the month, but at the end of the month the Cash must be counted and certificate recorded in the cash book.
- On receipt of L.P.C. it should be ensured that the recoveries mentioned in the L.P.C. are entered in the relevant registers such as T.A./LTC/Medical advance register, G.P.F advance register, PBR etc
- The completion report of house and insurance thereof in the cases of H.B.A sanctioned should invariably be obtained. If the completion report is not submitted within the stipulated period as laid down in H.B.A rules, the necessary action as envisaged in the rules may be taken(GAR 38 Rule 165(2) of CGA R&P)

Maintenance of Cash Book & other records(Contd)

- ❖ The DDO should ensure that the Government receipts are immediately credited into the Govt. account and not kept in the departmental chest unnecessarily. He should also compare the Bank receipts on the challans with the entry in the Cash Book before attesting it and satisfying himself that the amount has actually been credited into the Bank.
- ❖ An eraser or over-writing of an entry once made are strictly prohibited.If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines under proper and dated attestation by the DDO.

Disbursement of Pay & Allowances

- ❖ DDO is personally responsible for the amount drawn on a bill signed by him until he has paid it to the person entitled to receive it and has obtained a legally valid acquittance.
- ❖ Payments remaining unpaid during the course of the month, the amount drawn should be refunded by short drawing in the next bill and when the occasion for making the payment arises, the amount may be drawn as per Rule 89 of Central Govt. Accounts(Receipt & Payment) Rules.
- ❖ The amount of un-disbursed pay and allowances could be retained for a period not exceeding three months with the approval of Head of Office.
- ❖ The account of un-disbursed pay and allowances is to be kept in a separate Register TR-71/GAR-25.

Disbursement of Pay & Allowances(contd.)

- ❖ An abstract of un-disbursed pay& allowances needed to be drawn at the end of each month and reconciled with the Cash Book.
- ❖ The Bill Register(GAR-9) should be maintained by DDO and total drawl of bills pertaining to payment to staff should be reconciled with the receipt side of the Cash book.

Receipts

- ❖ DDO's should issue proper receipts for the sums received by Govt.(in form TR-5/GAR-6)
- ❖ Entries of such receipts in the Cash book should be properly attested by the DDO.
- ❖ DDO should ensure that the amount so received are credited into the bank promptly on the same day or on the next working day.
- ❖ DDO would ensure to reconcile the receipts remitted into the Bank with those indicated in the Bank's scrolls and submit a monthly bank reconciliation statement in the prescribed form to the PAO concerned/Prasar Bharati Sectt.

Guidelines to be Followed in Case of Merger of DDOs in Prasar Bharati

- ❖ Guidelines issued vide Cir. No. [ADG\(B&A\)/AIACS/2018-19/208-25- Dated 29.05.2018.](#)
 - For Cash and Bank Transactions of Merged DDO unit.
 - Maintenance of Records.
 - Passing of Bills, claims and payment.
 - Processing and disbursement of Salary of employees working in Merged DDO Unit.
 - Budget and LOC.
 - Statutory liabilities

Defalcation & Losses

- ❖ Any loss or shortage of public money, Departmental revenue or Receipts, stamps, stores, or other property held by ,or on behalf of , Government irrespective of the cause of loss and manner of detection, shall be immediately reported by the subordinate authority concerned to the next higher authority as well as to the statutory audit officer and to the concerned Principal accounts officer,even when such loss has been made good by the party responsible for it.(Rule 33(1) of GFR 2017)

Receipt & safe custody of Cheque Books

- ❖ Cheque Books received from the bank should immediately be counted by the DDO and be entered in the Stock Register of Cheque Books.
- ❖ DDO should draw cheques only for such payments/claims as they have been authorized to entertain. Payment relating to GPF advances/Withdrawals, Encashment of leave at the time of superannuation, Payments to CGEIS etc. should be referred to PAO.
- ❖ DDO while signing the cheque should simultaneously attest the entries in the Cash Book. Reconciliation of cheques should also be ensured.

Receipt & safe custody of Cheque Books (contd.)

- ❖ It should be ensured that cheques are not drawn in excess of SBG and funds available in bank account.
- ❖ It is serious irregularity to draw cheques and deposit them in the cash chest at the close of the financial year to ensure utilization of grant.
- ❖ Cash Book should not be kept open after close of the financial year to make disbursements in April entering them in cash book as having been made in March.

Maintenance of Service Books

- ❖ Service book of every Govt. servant holding substantive or temporary post likely to continue for more than a year need to be maintained by the Head of Office.
- ❖ Every step in a Government servant's official life should be entered in the Service book and attested by the Head of Office or the officer authorized by him to do so.
- ❖ The head of office should show the service book to each Govt servant under his administrative control every year and obtain his signature therein in token of his having inspected the service book. A certificate to this effect that he has done so in respect of the preceding financial year should be submitted by him to his next superior by the end of every September (SR 202)
- ❖ A certified copy of service book may be supplied on payment of a copying fee Rs. 5/- to a Government servant who asks for it on quitting Government service, by retirement, discharge or resignation.

Maintenance of Service Books (contd.)

- ❖ The Head of Office should scrutinize at least 10% of Service books where a subordinate officer has been authorized to attest entries.
- ❖ Note regarding nominations of DCRG, Family Pension CGEIS, GPF etc. should be recorded in the service Book, duly signed by the HOO/DDO.
- ❖ In the beginning of each year all the service book should be taken up for verification of service by the head of Office in terms of Rule 81 of GFR and a certificate is recorded therein over his signature

Finalisation of Pension Papers

- ❖ Head of Office/DDO should ensure that the pension cases are finalized expeditiously and there should be no delay in settlement of pension and other retirement benefits.
- ❖ Action for preparation of pension papers should be initiated two year's before the retirement of Govt. Servant and verification of qualifying service including completion of Service book completed 8 months in advance of the date of retirement.
- ❖ Pension cases should be processed on BHAVISHYA Portal as per prescribed time horizons.

NEW PENSION SCHEME

- ❖ New pension scheme is applicable to all central govt servants who are appointed on or after 1-1-2004
- ❖ Govt servants have to contribute 10% of their (Basic pay plus DA) through recovery from their salary bills. Recovery will commence from the month following the month of joining the Govt service. Government will make equal matching contribution
- ❖ During HPL the subscription will be based on leave salary .

NEW PENSION SCHEME- CONTINUED

- ❖ During EOL including on medical ground no contribution either from Govt servant or from Government
- ❖ During suspension the subscriber need not pay any contribution. On exoneration or otherwise ,the subscription will be based on emoluments to which he was entitled on the first day after his return from duty. If he elects to pay for the period of suspension the subscription will be based on emoluments allowed for the period of suspension

NEW PENSION SCHEME- CONTINUED

- ❖ A 16 digit Permanent Retirement Account Number(PRAN) will be allotted by the PAO. No withdrawal is possible.
- ❖ Exit from the scheme will be on attaining 60 years of age .Mandatory to invest 40 Percent of pension wealth in an annuity to provide pension for lifetime of the employee and his dependent parents/Spouse.

Procurement of Goods and Services

- ❖ Heads of Offices should ensure adherence of prescribed procedure for procurement of goods and services.
- ❖ Purchase orders should not be split up to avoid the necessity of obtaining the sanction of higher authority.
- ❖ All material received shall be examined, accounted for measured or weighed as the case may be when delivery is taken. The Stores should be taken in charge by a responsible Government Officer and accounted for in the relevant Stock Register.

Procurement of Goods and Services

- ❖ The physical verification of all stores should be carried out at the end of each year in order to ensure the correctness of stock of stores.
- ❖ Prior sanction of controlling authority should be obtained to write off all losses, deficiency or depreciation in the value of the stores.

Responsibilities of DDOs towards GST (As per PB's Circular dated 12-07.2017)

- The tax payments with respect to Goods and/ or Services received in the period prior to implementation of GST regime i.e., before July 01, 2017 shall be made in terms with the law applicable at that point in time
- Taxes with respect to the Goods and/ or Services received on or after the date, the same shall be taxed under the New Indirect Tax Regime which is by charging CGST and SGST or IGST as applicable. The levy under GST is in the following manner:
 - Dual GST Regime - CGST and SGST to be levied on Intra-State supplies (supplies within the same state)
 - IGST to be levied on Inter-State supplies (supplies in different state)

Responsibilities of DDOs towards GST(Contd)

- The DDOs should ensure that the Station Incharge has duly checked that all requisites of an essential invoice are mentioned on the invoice.
- It is recommended to all Prasar Bharati/ AIR/ DD Offices to prepare details in the Excel format (attached) for all goods/ service received from the Unregistered and Registered GST dealers and send the same to State Nodal Officer.
- DDOs should ensure to share the details of creditable purchases available with State Nodal Officer within time.
- DDOs should also ensure that the no CGST on the supplies received from any unregistered supplier not exceeding INR 5,000 per day is paid under RCM. Further, only SGST portion is to be paid.

Travel Expenses and GST

Strict compliance to be followed in case of expenses on journey performed on official tour as per [circular No. 9 dated 9.02.18](#) read with [No. PB-7\(14\) \(1\)/2016-Fin/1916-34 Dt. 25.04/2018.](#)

Tax Deduction at Source @ 2% in respect of GST

LIABILITY TO DEDUCT

- A department or establishment of central or state government
- Local authority
- Governmental agencies
- Such persons or categories of persons as may be notified on recommendations of the GST Council

VALUE OF CONTRACT

- Liability to deduct if value of contract exceeds Rs **2.5 Lakhs**
- **Only Same State.**
- Paid by 10th of Next Month.
- For the purpose of tax deduction, the value of supply shall be taken as amount excluding the tax amount in the invoice

CREDIT OF TAX DEDUCTED

- The deductee can claim credit of the tax deducted in his electronic cash ledger

REFUND OF EXCESS TAX DEDUCTED

- Refund of excess amount or erroneous deduction shall be dealt with in accordance of refund provisions
- No refund shall be granted where the amount deducted has been credited to the electronic cash ledger of the deductee

Role of DDOs under GeM

- ❖ DDO is one of the secondary users in GeM i.e. Paying Authority.
- ❖ Payment can be made after downloading documents from the GeM Portal (Sanction Order, Supply Order, CRAC etc.)
- ❖ The Consignee shall within 10 days of compliance of the condition of the procurement order by the seller vendor generate the CRAC(Consignee receipt and acceptance certificate). Before generating the CRAC , the consignee shall ensure that the goods received are in satisfactory condition and as per required specification.
- ❖ Should also obtain STOCK ENTRY CERTIFICATE before making payment.

e-Office-A digital Work place solution

- ❖ e-Office is a Mission Mode Project(MMP) under the National e- Governance Programme of the Government. The product is developed by NIC and aims to usher in more efficient, effective and transparent inter-government and intra-government transactions and processes.
- ❖ The product is built as single reusable system by bringing together independent functions and systems under a single framework to enhance transparency, increase accountability and transform the work culture and ethics.

e-Office-Continued

Benefits of e-office-

- ❖ Enhance transparency
- ❖ Increase accountability
- ❖ Assure data security and data integrity
- ❖ Promote innovation by releasing staff energy and time from unproductive procedures.
- ❖ Transform the government work culture and Ethics

e-Office-Continued

- ❖ File Management System(e-File) automates the processing of files and receipts. This includes creation of files(electronic and physical both kind of files), movement of files in the workflow, tracking of files and their management.
- ❖ Leave Management System(eLeave) automates the leave application and approval process.
- ❖ Tour Management System(eTour) automates employee tour programmes.

e-Office-Continued

- ❖ Personal Information Management System(PIMS) manages employee records and the output of PIMS is eService book.
- ❖ Property Return Information System Management(PRISM) for electronic filing of Asset and Liability Declaration.
- ❖ Smart Performance Appraisal Report Recording Online Window(SPARROW) application for electronic filing of Performance Appraisal Report(PAR) as per the defines channel of submission.

e-Office-Continued

- ❖ Knowledge Management System(KMS) acts as a centralized repository of various documents such as acts ,policies and guidelines
- ❖ Collaboration and Messaging Services(CAMS) for messaging and collaboration.

Filing of Expenditure in PFMS Portal

- ❖ Expenditure is filed in PFMS which is met out of the Grants-in-Aid received from Central Government.
- ❖ PB receives GIA from M/o I&B to meet expenses on salary and related heads.
- ❖ EAT Module of PFMS to be used for filing expenditure in PFMS Portal

Appropriate Accounting procedure as per Office Memorandum No. 04/20 16-Budget

- ❖ The expenditure should be planned in such a manner that it remains within the budget grant under various sub-heads.
- ❖ No liability of committed expenditure should be created and carried-over to the next financial year.
- ❖ MES should be forwarded by 10th day of the succeeding month by all the DDOs to the concerned Directorate which, in turn, shall forward the same to Prasar Bharati by 15 thday of the month.
- ❖ discontinuation of endorsing copies of various letters/returns relating to MES, request for allocation/re-appropriation of funds to this Sectt.

FLOW OF ACCOUNTING INFORMATION –FROM DDOs TO PRASAR BHARATI

- ❖ Receipts and Payments Accounts (Monthly)
- ❖ Bank Reconciliation Statements (Monthly)
- ❖ Expenditure Statements (Monthly)

FLOW OF ACCOUNTING INFORMATION

– FROM DDOs to DG:AIR

- ❖ Monthly Expenditure Statements
- ❖ Monthly Statement of Revenue Receipts
(Commercial and Non Commercial)
- ❖ RE (current year) and BE(next year)

FLOW OF ACCOUNTING INFORMATION – FROM DDOs to DG:AIR- Contd

- ❖ Annual Reports on :
 - Unspent Balances
 - Outstanding Sundry Debtors
 - Physical verification of Assets
 - Establishment Details regarding staff strength in various Pay-Levels.

Centralized Fund cum Distribution Limits(CFDL)

- ❖CFDL facility has been implemented in all units of Prasar Bharati located in Delhi including Directorates w.e.f 1/4/2019 and rest of the units across the country w.e.f 1/5/2019 vide Accounting circulat No- 13 of Prasar Bharati dated 13.3.2019
- ❖In order to overcome the disadvantage of huge time lag between allocation of funds and its utilization of the existing system of Budget allocation and release of funds to field units it has been decided to implement CFDL facility for OAE bank accounts.

CFDL- Continued

❖CFDL is an efficient fund management system for deployment of funds in central account to increase return on CLTD and to monitor the utilization of the funds by the field units of Prasar Bharati. Under CFDL facility, two types of current bank accounts are opened ie Current account and Subsidiary account. All funds are kept in current account and funds withdrawal limits are set for subsidiary bank accounts. The field units can withdraw the funds upto fund withdrawal limit set for their subsidiary account.

CFDL- Continued

❖ The subsidiary accounts function as a normal current bank account to the extent of deposit and withdrawal of funds are concerned. Initially, on presentation of withdrawal request, the balance of subsidiary accounts will become negative for the time being and at the end of the day, the subsidiary account pull the funds from central account and make its balance zero.



Common discrepancies found during inspection of kendras

Accounts section

- ❖ *Bank reconciliation is not being undertaken*
- ❖ *Kendras have not converted bank accounts into CLTD accounts resulting in loss of revenue*
- ❖ *Verification of cash in hand not being done by the DDOs and HOO as per rules*
- ❖ *Disposal of time barred cheques by depositing them into Prasar Bharati account is not being done*

Common discrepancies found during inspection of kendras

- ❖ Accounts section-Continued
- ❖ *Non adjustment of on account advances, TA/Transfer TA and LTC advance*
- ❖ *Electricity duty is being paid by the kendras alongwith the payment on account of Electricity charges in contravention of DG:DD order 9(2)/Gen/2014-E/768 dated 27.05.2015*
- ❖ *Contingent vouchers are not being attached with bills.*

Common discrepancies found during inspection of kendras

- ❖ Accounts section-Continued
- ❖ *Bill register and supplier bill registers are not being maintained as stipulated. Consequently liability of the kendra's can not be properly assessed.*
- ❖ *Strict compliance of Rule 323 of GFR 2017 while granting on Account advance is not being adhered to*

Common discrepancies found during inspection of kendras

❖ Administration Section

- *Service books and its relevent registers such as service verification registers,service book movement register,roster registers,officiating register,incumbancy register,increment register etc are not being maintained by units*
- *The records relating to allotment of Govt accomodation and registers such as license fee recovery register,Electricity/water consumption register etc are not being maintained.*

Common discrepancies found during inspection of kendras

❖ Administration Section-Continued

- *Follow up for disposal of Audit paras relating to the audit conducted by O/o DGA MIB and internal inspection unit is not being done regularly. No records of outstanding paras are being maintained.*
- *Transfer of staff is not being done as per DG:DD policy especially for the staff deputed in sensitive posts such as purchase, General and Engg stores, A&G, Cash, stores and legal cell*

Common discrepancies found during inspection of kendras

- Administration Section-Continued
 - ❖ *During purchase the original warranty/Guarantee for the goods are not being taken into account which results in an in fructuous expenditure on AMC.*
 - *Dead stock items are not being disposed off after following the procedural formalities*
 - *Physical verification of stock has not been undertaken by many kendras*

Common discrepancies found during inspection of kendras

- ❖ Transport Section

- ❖ *The following registers are not being maintained as per DD Manual in many kendras/Units as below-*

- ❖ *History sheets of vehicles and vehicle papers and log book*

- ❖ *Tyre-Tube history sheet*

- ❖ *Stock registers of old tyres and tubes*

- ❖ *History sheet of battery*



*Common discrepancies found during
inspection of kendras*

- ❖ Transport Section-Continued
- ❖ *Petrol/Diesel of Log book of each vehicle*
- ❖ *Calculation of average consumption for
Petrol/Diesel*

