

## DO'S AND DON'TS

### BUDGET

<b>Please DO</b>	<b>Don't</b>
<ul style="list-style-type: none"><li>- Exercise utmost care while preparing BE/RE.</li><li>- Reappropriation in time</li><li>- Report Excess/Savings promptly and in time.</li><li>- Ensure correct classification</li></ul>	<ul style="list-style-type: none"><li>- Incur expenditure in excess of allotment.</li><li>- Make reappropriation without the orders of competent authority after june.</li></ul>

### UTILISATION CERTIFICATE

UC s for Grant in aid received

<b>Please DO</b>	<b>Don't</b>
<ul style="list-style-type: none"><li>- Furnish UC within maximum Time limit of 18 months</li><li>- Undertake periodical review of expenditure</li><li>- Send UCs to AG</li><li>- Furnish only after the expenditure is incurred.</li></ul>	<ul style="list-style-type: none"><li>- Bunching of UCs across Heads</li><li>- Keep pending for years</li></ul>

## Personal Deposit Account

Characteristics - Requires specific G. O. – Funds

<b>Please DO</b>	<b>Don't</b>
<ul style="list-style-type: none"><li>- Send request for opening with relevant documents</li><li>- Ensure proper funding</li><li>- Prepare accounts monthly</li><li>- Reconcile with the Treasury/PAO/bank</li><li>- <b>Separate accounts for PD from Consolidated Fund and outside.</b></li><li>- <b>Close the PD Account, created out of consolidated Fund on, 31<sup>st</sup> March Every year</b></li></ul>	<ul style="list-style-type: none"><li>- <b>Operate PD Account without authorisation from AG please.</b></li><li>- <b>Keep PD A/Cs inoperative</b></li><li>- <b>Keep account open after the end of financial year</b></li><li>- <b>Keep balances without remitting at the end of year</b></li></ul>

## Unauthorised Heads

<b>Please DO</b>	<b>Don't</b>
<ul style="list-style-type: none"><li>- Prepare Bills with the correct coding of DDO</li><li>- Correct classification in all bills</li><li>- Operate only those Heads which relate to your Department</li><li>- Sanction/.bro</li></ul>	<ul style="list-style-type: none"><li>- Operate MH-1601 , 6003, 6004 as they relate to AGPlease</li><li>- 8658</li><li>- Send proposals for TE where required belatedly</li></ul>

## CONTINGENCY FUND

Temporary source-To be Recouped

<b>Please DO</b>	<b>Don't</b>
<ul style="list-style-type: none"><li>- Ensure proper Orders/GOs</li><li>- Send complete Vouchers</li><li>- Ensure proper recoupment</li></ul>	<ul style="list-style-type: none"><li>- Keep as an open end fund</li><li>- Resort for common expenditure</li></ul>

## 8670 Cheques& Bills

Temporary Head-To be accounted for

<b>Please DO</b>	<b>Don't</b>
<ul style="list-style-type: none"><li>- Classify Cheques correctly</li><li>- Maintain your Cheque Register properly</li><li>- Send proposals for write back of time barred cheques</li><li>- DDOs should Furnish <b>Correct Number</b> of Beneficiary to avoid increase of Uncredited items</li></ul>	<ul style="list-style-type: none"><li>- 'Debit' this Head, as any minus has to be accounted for as 'Minus Credit' only</li><li>- Keep time barred cheques indefinitely</li></ul>

## RECONCILIATION

<b>Please DO</b>	<b>Don't</b>
<ul style="list-style-type: none"><li>- Reconcile Monthly before 15th with TO</li><li>- Go through DB</li><li>- Propose AM correctly through TO concerned</li><li>- Reconcile Receipts also</li></ul>	<ul style="list-style-type: none"><li>- Treat Reconciliation work as year end exercise</li><li>- send Variation Statements proposals to AG</li></ul>