

DO'S AND DON'TS

BUDGET

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

UTILISATION CERTIFICATE

UC s for Grant in aid received

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

Personal Deposit Account

Characteristics - Requires specific G. O. – Funds

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

Unauthorised Heads

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

CONTINGENCY FUND

Temporary source-To be Recouped

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

8670 Cheques& Bills

Temporary Head-To be accounted for

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

RECONCILIATION

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