

Do's & Don'ts For DDOs

Do's

1. Send the DC Bills in support of AC Bill within one month of drawal of AC bill as directed by UP Government vide G.O. No. A-1-3(1)/Ten-10820/2001 dated 24.1.2006 and Director of Treasuries, UP letter no. 4703/16/Miscellaneous/02/Ko Ni/Pra Vi dated 3.3.2006.
2. All the AC Bills must bear a rubber stamp in red INK as " A.C. Bills" as directed by Director of Treasuries, UP, Lucknow vide their letter no. 4873/1(62 Lekha). /05/Ko Ni/Pra Vi dated 13.3.2006.
3. Ensure that full fifteen 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 thirteen 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 (other than class iv) and ALL India services officers 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 Plan/ Non-Plan and Voted/Charged details.
8. All bills should be prepared on the prescribed printed format only.
9. All bills other than salary bills must accompany a copy of the relevant sanction orders/GOs.
10. All bills submitted on the basis of reappropriations orders for revised budgetary allocations must be supported with a copy of the relevant orders.
11. For repayment of institutional loans separate challans in respect of principal and interest with complete details must be prepared as directed by Secretary Finance, UP government vide his d.o. letter no. A-1-1-AG/ten-04-ten (45)/04 Vitt(Lekha) Anubhag-I dated 23.9.2004.
12. In case of repayment of different loans with same due date of repayment separate treasury challan for each loan must be prepared during complete details (viz.13 digit classification, G.O. No. of loans, Installment No. of repayment, SLR No. of loans as intimated by this office).
13. Challans for depositing Capital receipts should bear the complete thirteen digit classification (upto detail head level) alongwith the details of grant number, plan/Non-plan detail, voted/charged details as applicable for the capital work from which the capital receipt has appeared.
14. All rules and provisions given in the Financial Hand Book and other manuals, GO's 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, RES and Ground water 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 instead of depositing under major head 8782-Remintances as directed vide G.O. no. 1-963/ten-2001 dated 16.4.2001.
16. Ensure that the Centage Charges / Trade Tax/ Income Tax/ Penalty for delay in completion of work etc. deduced from Deposit Works Bills must be deposited under the relevant revenue receipt head through treasury challan.

In case of Ground Water department, Centage charges should be deposited under the head '0702-Minor Irrigation-02 Ground Water-800 Other Receipts-01 Ground water-recoveries of centage charges' as directed vide G.O. no. 1-963/ten-2001 dated 16.4.2001 and the Divisional Accountant / Accounts Officer of the Division must attest the 13 digit classification code in the treasury challan before the amount is deposited in the Treasury / State Bank as directed in the G.O issued by Vitt(Aaya-Vyayak) Anubhag-I vide no. B-1-3706 / Ten-2004 dated 2.8.2004. The Income tax deducted from the bills should be deposited in the State Bank on the prescribed Income tax department challan form.

Don'ts

1. Except where there is order of any court of law, No bill other than salary (TR-27) should be drawn without budgetary provision.
2. Capital receipts and Revenue receipts should not be intermingled with each other.