



सत्यमेव जयते

অসম চৰকাৰ

Govt of Assam

HANDBOOK ON

Roles of DDO



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ARTPPG Department, GoA

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Dr. Himanta Biswa Sarma



মুখ্যমন্ত্রী, অসম
Chief Minister, Assam



FOREWORD

The work environment across the globe is undergoing rapid changes, and the utilization of human resources is evolving accordingly, with Assam being no exception. To keep pace with these changes, it is imperative that the Assam government focuses on empowering its human resources with a global outlook while remaining grounded in Indian values.

To achieve this vision, our government is implementing effective changes in work culture and striving to instill new ideas and a broader perspective in the minds of the officials. In line with this effort, the ARTPPG Department of the Government of Assam is introducing a set of training manuals and handbooks. Our Government is ensuring the smooth functioning of the daily administration with the help of these Training Manuals/ Handbooks for the Grade-3 officials. To effectively cater to the requirements of Grade-3 officials, experts have meticulously drafted the training manuals and handbooks, aiming to cover a wide range of relevant topics. Moreover, focused attempts have been made to embed the books with relevant case studies, examples and FAQs on different topics to enable the users to adapt to the procedural yet divergent needs of today's dynamic administration.

True to the objective of our Government in creating a spirited workforce, introduction of multifaceted learning and training programme have been thought of to enable our officials realize their true potential. This would help them to reorient themselves to the day-to-day administrative developments while performing their duties with honesty and transparency.

I believe the Training Manuals / Handbooks will hold immense value as a guiding light on diverse professional trajectories. They will also serve as a roadmap to steer capacity building of the Grade-III officials in a systematic and coherent manner.

(Dr. Himanta Biswa Sarma)

Dr. Ravi Kota, IAS
Chief Secretary
Government of Assam



ড° ৰবি কোটা, ভাঃ প্ৰঃ সেঃ
মুখ্য সচিব
অসম চৰকাৰ



Preparation of a Training policy of a State and aligning it with the needs of the variegated workforce which has to constantly prove its relevance in this era of transition towards technology forms the very backbone of the administration in the form of a challenging task. In this due course of action, capacity building of Grade-III officials not only requires them to remain efficient in their daily official duties but also must be able to motivate them to work, learn and evolve in a comprehensive manner.

The present District training manuals for Grade-III officials have been prepared under the aegis of the Administrative Reforms Training Pension and Public Grievances Department (ARTPPG) and the Assam Administrative Staff College (AASC), who were aided by renowned experts and stakeholders from all the concerned fields. The manuals are a product of much detailed and multiple deliberations on the requisite subjects and it also includes valuable inputs from The Institute of Secretariat Training and Management (ISTM), Delhi in certain applicable topics. The Training Needs Assessment (TNA) was diligently conducted by AASC to chalk out an inclusive need based approach suited for a bottom up perspective for the Grade-III officials and also to ensure that no vital subject has been overlooked.

I believe that the Training manuals will help the Trainers and the trainees as well in a holistic manner and I earnestly request all concerned to send us feedback which would be of great help when we take up further revisionary exercises.

(Dr. Ravi Kota)
Chief Secretary, Assam

Shantanu Gotmare, IAS
Commissioner & Secretary
to the Govt. of Assam
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MESSAGE

The Department of Administrative Reforms, Training, Pension and Public Grievances (ARTPPG) plays a vital role in the formulation of the State Training Policy and training it's civil servants to build capacity for improving 'Ease of Living' for people of Assam.

The content of the district training manuals aims to bolster capacity of the Grade-3 employees in an elaborate and lucid manner. We have worked meticulously to prepare content of the manuals by collaborating with experts and have actively collated through appropriate stakeholders, which objectively present a comprehensive picture for the officials, covering a broad spectrum of their daily official duties.

I express my sincere thanks to the Committee for vetting the full content. ARTPPG acknowledges the contributions of Committee Members in the preparation of the training manuals. Special mention must be made to the Assam Administrative Staff College, Khanapara and my team in ARTPPG Department for relentless work to get the training manuals.

I sincerely hope that that these manuals will be extremely useful to the trainers, trainees and as well as the officials.

(Shantanu Gotmare)



Foreword

The District Training Manuals for Grade-III officials of the Government of Assam have been designed by the Assam Administrative Staff College (AASC) with the help of renowned guest faculty and experts under the able guidance of the Administrative Reforms, Training, Pension and Public Grievances (ARTPPG) Department and inputs from the Institute of Secretariat Training and Management (ISTM), New Delhi.

I hope these manuals will be used extensively by the trainers and trainees and will help the officials become more knowledgeable, competent and productive at their work places.

I would like to convey my gratitude to all the renowned guest faculty and to all the individuals associated with the successful publication of the manuals for their inputs and support throughout the process of designing and printing these manuals.

A handwritten signature in blue ink, appearing to read 'Riju Gogoi', written in a cursive style.

Riju Gogoi
Director of Training
Assam Administrative Staff College

Duties and Responsibilities of Drawing and Disbursing Officers (DDOs)

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2. Main functions of Drawing and Disbursing Officers (DDOs)
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5. Contingent registers

Duties and Responsibilities of Drawing and Disbursing Officers (DDOs): Prepared by NN Bora

1. Introduction

Under Article 166 of the Constitution of India, executive powers of a State Government vests with the Governor. The Council of Ministers headed by the Chief Minister advise the Governor on the exercise of these powers. The Governor can thus make rules on the advice of the Council of Ministers for the more convenient transaction of the business of the Government of the State. In terms of these provisions, the State Government has notified many rules. For example, the Delegation of Financial Power Rules, 1999.

The Drawing and Disbursing Officers (DDOs) have to apply and comply with all such rules in their day to day functioning. Hence it is essential that the DDOs are well acquainted with and have full knowledge of all such rules and regulations. They should be equally conversant with the powers of the Head of Office and the powers of other officers including themselves. They have to ensure that powers exercised by various authorities are in accordance with the rules and regulations and are within their authorised limits. It may be noted that the Government of Assam has many Departments functioning under the charge of Ministers who are assisted by Principal Secretaries/ Financial Commissioners/Secretaries. Further, each Department has a Directorate under it and under Directorates, there are Heads of Offices and Drawing and Disbursing Officers. The officers in charge of these offices are delegated various powers which have been notified in various rules.

2. Main Functions of Drawing and Disbursing Officers (DDOs)

The role of Heads of Offices and DDOs is very crucial and critical as they are responsible officials not only to comply with various rules and regulations but are also responsible to safeguard the interest of State Government while discharging their day-to-day functions i.e. running of the Government office, performing housekeeping jobs and other functions as allocated by the State Government/Administrative Department/Heads of Departments from time to time. The Head of the Office/ DDO will be held personally responsible for any loss that may arise or noticed due to neglect of duties by them. The DDO has to exercise a strict control over his subordinates with regard to use of public funds. There are other officers/staff to assist the Head of Office and DDO. Briefly, functions, duties and responsibilities of a DDO will include, among other things, the following subjects: Establishment and service matters of the staff; Financial management and control: These will include matters relating to budget formulation, execution, expenditure control, reconciliation of expenditure and receipt, proper accountal of receipts and revenues, both tax and non-tax revenues, custody and payment of Government money; Accounts: These will include maintenance of cash book, receipt books, drawal

of public funds in the prescribed bill forms, making payment in accordance with rules and regulations, bank reconciliation, regulation and preparation of salaries bills and other amount for contingent charges and its disbursement and keeping of its accounts and supporting records/documents/receipts, submission of various reports and returns to Head of Office; Purchase of stores, stationery, etc. and its proper accountal, proper maintenance of stock registers etc.

Compliance to audit inspection reports and prompt disposal of audit objections/observations; and Miscellaneous matters.

2.1 Designating an officer as a DDO

The Head of an Office authorises a gazetted officer to carry out the functions of preparation of various bills and drawal of money from the authorised bank through the treasury and their payment. This officer is called the Drawing and Disbursing Officer (DDO) whose main functions are described above. His functions and responsibilities, among other things, include compliance to accounting and financial rules, regulating receipt of Government money and its deposit in Government account, incurring of expenditure in accordance with prescribed rules and regulations and also keeping the accounts and supporting documents/records etc. in the office. In most of the offices, the DDOs are also made responsible to look after establishment and administration, purchase of office furniture, equipment, stores etc.

An office can be considered efficiently managed if all prescribed rules and regulations are strictly followed and there are no financial irregularities, fraud, and misappropriation of Government money or misuse of delegated powers and there are no administrative lapses in staff matters and general administration and reports/returns are submitted to higher authorities in time. When all the offices are run likewise, the entire Government setup can be considered as efficient and well managed in so far as the finance and administration subjects are concerned. Thus, the Heads of Offices and the DDOs have a vital role in the efficient functioning of the Government.

3. Duties and Responsibilities of the DDO

As stated above, Head of Office may declare a gazetted Officer as Drawing and Disbursing Officer (DDO). The Head of Office is required to send a copy of such an order and specimen signatures of his DDO to the Treasury, duly attested by him. Similarly, specimen signatures of the DDO are also to be sent to the concerned paying branch of the Bank, duly attested by him and someone whose signature is available in the Bank. Sometimes Head of an Office also functions as a DDO. In such cases, Head of Department should designate him as a DDO. The DDO should take the following precautions before the bills are signed and submitted to the treasury:

- (i) Bill should be signed by the DDO.
- (ii) Correct classification up to 7-tier of the Head of the Account to be given in the boxes on the bill.
- (iii) The bill should be preferred in the prescribed form.
- (iv) Carbon copy of the bill or voucher is not admissible.
- (v) The bill should contain the office seal of the Department.
- (vi) The bill should contain discharge endorsement and pass order in figures rounded off to.

Certificate to be attached to contingent bills which include charges on account of light refreshments at formal meetings/conferences

The following certificate, signed by the Drawing Officer, shall be attached to all the contingent bills that include charges on account of expenditure on light refreshments at formal meetings/conferences:

“Certified that the expenditure on entertainment charges included in this bill was incurred in accordance with the terms and conditions laid down by the Government, from time to time and that the prescribed monetary limits have not been exceeded.”

The Assam FRBM Act, Sec-7(2)

Before awarding any work or starting a construction work or awarding an order of supply of goods and services which create liability on the Consolidated Fund of the State, the State Government or the authorities exercising delegated financial powers shall first issue administrative approval or financial sanction, for the work or the order of supply as the case may be, in compliance with the existing Rules, procedures and guidelines and further Rules, procedure and guidelines that may be prescribed from time to time;

Violation of this provision is a cognisable offence punishable with upto three (3) years of rigorous imprisonment and abetment is an equal offence under Sec 8 of the FRBM Act.

3.1: Responsibility of Drawing Officer

Every Government officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The Drawing Officer, however, has a further responsibility for seeing that:

- The rules regarding the preparation of bills are observed
- The money is either required for immediate disbursement or has already been paid from the permanent advance
- The expenditure is within the available appropriation and

- All steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant.

3.2. Responsibility of controlling authority

The countersigning officer shall be responsible for ensuring that:

- The items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates
- Previous sanction for any item requiring it is attached
- The requisite vouchers are all received and are in order, and
- The calculations are correct and the grants have not been exceeded nor are they likely to be exceeded, and
- If grants have been exceeded, that the Accounts Officer has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure is progressing too rapidly, he shall communicate with the Drawing Officer and insist on it being checked.

4. Cancellation and Destruction of Sub-Vouchers

All Drawing and Controlling Officers shall observe the following rules for the prevention of the fraudulent use of sub-vouchers in the matter of cancellation and destruction of sub-vouchers:

- Unless it is distinctly stated otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.
- Every sub-voucher which, under the existing provisions of rules, is not forwarded either to the Accounts Officer or to a Controlling Officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher. The cancellation must be initialed by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time as the contingent bill (in which the sub-vouchers are included) is signed. If the amount of the sub-voucher exceeds the permanent advance, the cancellation should be made as soon as the payment is made and entered in the contingent register.
- Sub-vouchers submitted to a Controlling Officer that do not need to be forwarded to the account officer should be duly cancelled by him after check. The cancellation should be attested by the Controlling Officer at the time of counter-signature on the bill.
- In all cases in which sub-vouchers are not required to be submitted to the Accounts Officer or the Controlling Officer, the Drawing Officer should

certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the Controlling Authority in respect of sub-vouchers submitted to him by the Drawing Officer, but which he is not required to submit to the Accounts Officer.

Note : Sub-vouchers that are required to be sent to the audit Office should not be cancelled either by the Drawing Officer or by the Controlling Officer. In this case, the Audit Officer is responsible for cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use.

5 . Contingent Registers

A register of contingent expenditure shall be kept in each office, and the initials of the Head of the Office, or of a Gazetted Officer to whom this duty has been delegated by the Head of the Office, shall be entered against the date of payment of each item.

The contingent register will be in Contingency Rule Form No. 10 and will be kept according to the form in which the budget is communicated. Columns in the form will be assigned to the various classes of contingencies and detailed heads appropriate to the office. If more convenient, a separate register may be maintained for each class of contingency. If, during the absence of the Head of the Office and of the Gazetted Officer to whom the duty of maintenance of contingent register has been delegated, the entries in the contingent register have been initialed by a non-Gazetted Government officer, the register must be reviewed and the entries re-initialed by the Head of the Office or the Gazetted Officer on his return to duty at the headquarters.

About the Author

Shri Narendra Nath Bora, BSc (AFS, Rtd) joined Assam Financial Services in 1982 as a Treasury Officer. He also served as Senior Finance and Accounts Officer (FAO) in Forest, PN&RD, Agriculture Deptt. ,Chief Accounts Officer Guwahati Municipal Corporation, Senior Financial Adviser in Personal, Chief Minister, Home Deptt. Assam Secretariat, Financial Adviser in the Governor's Secretariat, Comptroller of Accounts, Assam Agriculture University, Jorhat.

As Director of Audit (LF), he rationalized the Audit Department and introduced Online Audit System. During his tenure as Director of Accounts & Treasury , he implemented NPS in Assam. He was re-Employed as Director e-Governance, Finance, and implemented & Rolled out PFMS in GoA. He also worked as Domain Expert (Treasury Operation) in World Bank aided ASPIRe FMIS project up to 2017 and now working as Faculty, AASC, Assam Judicial Academy, CTI, DoAT

He has also trained in International Monetary Fund Training in NIBM Pune, Public Finance in Administrative Staff College of India, Pune

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