

Do's and Dont's of DDO/CCO of PW Divisions

	Do's	Dont's
1.	As per para 16 of Bihar Public Works Accounts Code also applicable in Jharkhand State, the Divisional Officer is the primary disbursing officer of the Division who is permitted to obtain by cheques on civil treasuries or the Bank, the fund required for all disbursement in connection with the execution of works. He also collect some of the departmental receipt of the Division and pays them into civil treasuries or the Bank.	Rule 174 of Jharkhand Treasury Code 2016 prohibits drawal of money from the Consolidated Fund of the State, if it is not required for immediate disbursement.
2.	The Account of these receipt and disbursements are compiled under supervision of Divisional Officer by an Accountant posted to his office by the Accountant General and are submitted to the Accountant General who audit them against sanctions and appropriation of funds and then incorporates them in the general accounts of the state.	The Divisional Officer is to ensure that at no time withdrawals from the Consolidated Fund exceeds the limit of funds allotted by State Government by a Letter of Credit.
3.	Public Works Divisions are required to submit the Monthly Accounts to the Pr. Accountant General's office between the 7 th & 10 th of the following month as per Para 22.4.15 of Central Public Works Account Code and Rule 542 of Bihar Public Works Account Code.	As per para 19 of Bihar Public Works Accounts Code also applicable in Jharkhand State, the Divisional Officer is responsible that the accounts of his Division are not allowed to fall into arrears.
4.	He is further required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the Accountant General.	
5.	Under each major head of expenditure, the charges on each project, work, or sub-work are recorded separately in the accounts of Divisional officers.	
6.	Personal payments to all Government servants of the departments are made on bills presented at civil treasuries in accordance with the general rules of Bihar Treasury Code, Volume –I and Volume-II, applicable to all civil departments and are therefore, brought to accounts by the Accountant General himself from data furnished to him direct by treasury officers.	

7.	<p>As per para 17 of Bihar Public Works Accounts Code, A disbursing officer has to satisfy not only himself, but also the Audit Department , that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which is supports, and that an account is correct in all respect.</p>	<p>Under Section 18 of the Comptroller and Auditor General of India's (Duties Powers & Conditions of Service) Act 1971 it is the responsibility of the person in charge of any office or department, the accounts of which have to be inspected and audited to afford all facilities for inspection by the audit team and comply with the request for information is as complete as a form as possible and with all reasonable expedition. The practice of non-production of records/documents to the Audit Department should be avoided.</p>
8.	<p>Paras 16, 18 and 20 of the Bihar Public Works Accounts Code provides that the Divisional Officer is the primary disbursing officer of the Division and is responsible for collection of departmental receipts for depositing into the Consolidated Fund of the State by challans. He is responsible for keeping accounts of these receipts and disbursements and for compilation of monthly Divisional Accounts in the prescribed format for rendition to the Pr. Accountant General on or before the due date.</p>	
9.	<p>The main records of Public Works Divisions to be maintained by the DDO in PW Divisions are: -</p> <ul style="list-style-type: none"> • Cash Book (Works and Subsidiary) • Muster Roll • Work Charged Establishment Bills • Measurement books • Works Abstract • Contractor's Ledger • Register of Works • Transfer Entry Books • Stores Account (Bin Cards, GRS, Indents) • Deposit Register • Adjustment Register • Register of Interest Bearing Securities 	

10.	<p>Cash remitted by Public Works divisions to the Treasuries is classified under “8782-Cash Remittances and Adjustment -102-Public Works Remittances Head-I-Remittance into Treasuries” in the Divisional Accounts. The corresponding credit on account of this appears through the Treasury accounts. At the close of each month, the DDO of Public works divisions are required to send to the Pr. Accountant General’s office the schedule of monthly settlement with treasuries (Central Public Works Accounts Form- 51) supported with Consolidated Treasury Remittances issued by treasuries.</p>	
11.	<p>In terms of Para 13.4.1 of Central Public Works Accounts Code, transactions recorded under the head ‘M.P.W. Advances’ are divided into four classes: -</p> <ul style="list-style-type: none"> (i) Sales on credit, (ii) Expenditure incurred on Deposit works in excess of deposits received, (iii) Losses, retrenchments, errors etc, and (iv) Other items. <p>In terms of Para 22.4.16, a schedule in Central Public Works Accounts Form- 70 is required to accompany the monthly accounts detailing the items brought into accounts during the month and indicating the balance outstanding in the books of the Division on account of all the items awaiting settlement.</p>	<p>Wrong practice of retention of Heavy Cash Balance by the PW Divisions has serious financial ramifications such as: -</p> <ul style="list-style-type: none"> (i) In many cases, the whereabouts of the recipients of temporary advance are unknown to the division due to the death /transfer/retirement of the Assistant Engineer/Junior Engineer concerned. (ii) Most of the sub-divisions do not have a cash chest of their own. There is no control on Assistant Engineers/Junior Engineers and other recipients of advances because of which they cannot be prevented from using the money received as temporary advance for purposes other than those of the Government. (iii) In almost all the cases the cash balances lying with the division and Sub Divisional Officer at the close of the financial year were not remitted to treasury as per Para 22.4.22 of Central Public Works Accounts code. As a consequence the unspent cash balance remained available with the division for the next financial year for expenditure without allotment.
12.	<p>The Public Works Divisions render compiled monthly accounts to the O/o the Accountant General (A&E) which is</p>	

	<p>consolidated together with Forest and Treasury accounts in monthly Civil Accounts of the Government of Jharkhand. The figure of receipt and expenditure as booked by the O/o the Accountant General (A&E) has to be reconciled with the Divisional figures quarterly for correctness of accounts by Public Works Divisions. The Chargeable Heads and their corresponding amount as booked in the O/o the Pr. Accountant General (A&E) must be identical with those booked in Divisions; otherwise the accounts of State Government may exhibit false/excess expenditure without or less Budget provisions.</p>	
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