

Message for Drawing & Disbursing Officers from DCIT, Hqrs. (Finance), Kolkata

1. It has often been noticed that essential functions of the Department are often hampered or stalled due to lack of funds or non-utilization of funds. Proper accounting of our expenditure and timely reporting of our requirements by DDOs will ensure timely projection of fund requirement to the Board for backward distribution to the DDOs. DDOs are responsible for keeping record of fund requirement within his/her disbursing territory, timely procurement of funds through precise and timely requisition, and its proper and full utilization, so that genuine expenditures are timely and fully met without overdue debt to personnel and vendors alike. It is a recurring yearly experience that most of the allotted funds remain unutilized till the last quarter of the year due to various reasons which may include delay in processing and submission of bills to ZAO or not following up long pending bills with them by monthly reconciliation of expenditure with ZAO. If funds remain unutilized for long it is most likely to be withdrawn by the Expenditure Budget wing of CBDT, New Delhi.
2. For a disciplined approach towards fund management, it has to be ensured that the vendors submit their bills in the respective offices immediately after supply of goods/ services. Thereafter the bill should be processed and submitted in the DDO's office under a proper acknowledgement, preferably within a week.
3. DDO's should accept prepared bills in his/her office, irrespective of whether fund is available or not, in a common receiving register. When fund will be available for a particular head of expenditure, the prepared bills should be sent to the ZAO for payment, strictly according to serial.
4. Funds can be procured from the office of the PCCIT, W.B.& Sikkim, more effectively by sending a fund requisition statement to the DCIT (OSD) (Finance), in the format given overleaf, within the 14th day of every month, for each object head of expenditure. The DDO's are expected to reconcile monthly expenditure every month with ZAO and priority shall be given to a properly filled up requisition.
5. All requisition of funds should come from DDO. Funds shall be allotted to the DDO from the office of the Budgetary Authority, and he/she shall be responsible for judicious and timely payments to offices within his/her disbursing territory.
6. Under a broader head **"Office Expenses (Voted)"** under Object Code **"01.01.13"**, fund is allocated under four sub-heads of expenditure. They are :
 - (i) General
 - (ii) Conveyance charges to ITIs
 - (iii) 1% incentive scheme (2007-08)
 - (iv) AayakarSeva Kendra (ASK)

The allocation of funds are made separately for the different sub-heads as above. DDOs should ensure that the bills submitted to ZAO do not exceed the amount allocated for each sub-head. ZAO makes no distinction of funds allotted in different sub-heads of 'OE (Voted), Object Code 01.01.13'. For example, if the amount of the submitted bills exceed the allocated fund under OE(Gen), a shortfall of funds in other sub-heads (e.g. conveyance to Inspectors) may arise.

7. A Proforma for reconciliation of details of bill submission to ZAO is also given below for sending to the DCIT (OSD) **only if** abnormal delay is experienced in passing of bills by ZAO. However, the report should be sent **compulsorily** immediately after the first three quarters of the FY and on 15th February 2016.

Sample of Fund requisition proforma, required from DDO on a monthly basis.
Fund requisition for the month of, FY 2015-16

Object head with code: O.E.(01.01.13). Sub head: (General / Insp. Conv.) (*Strike off as applicable*)

- a) Funds allocated till date in FY 2015-16 :Rs.
- b) Actual expenditure incurred (after reconciliation with ZAO) :Rs.
- ***Date of reconciliation made with ZAO :***
- c) Bills pending for payment with ZAO (and not returned) :Rs.
(b) + (c) should not exceed (a)
- d) Prepared bills with DDO ready for sending to ZAO :Rs.
- e) Work completed but bills not received by DDO (if known) :Rs.
- f) Recurring expenditure for next month :Rs.
 (give nature of expenditure and amount)

DDO mobile no.

DDO name & designation

Proforma for reconciliation of details of bill submission to ZAO

Expenditure head:

Object code:

Date:

Sl. No.	Bills presented before ZAO		Bill passed on (date)	Bill returned with objection (date)	Returned resubmitted (date)	bills on
	Date	Bill ref no				
1						
2						