

Duties and Responsibilities of DDO

Functions of DDO

By

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- All financial transactions have to be routed through DDO
- Full Form of DDO is Drawing & Disbursing Officer
- The post of Drawing and Disbursing Officer is a specially authorised post created by the Administrative Department with the concurrence of the Accountant General (A&E), West Bengal
- The Drawing and Disbursing Officer can admit a claim. He can also reject a claim.

- Financial Discipline :- DDO has to maintain financial discipline within the office.
- DDOs is mostly focussed on drawal and disbursement of fund.

Change of DDO:-

The post of a DDO can be changed, the charge being shifted from one Group “A” officer to another Group “A” officer.

- i) The power of a DDO can also be delegated. When the Head of office is himself the DDO and due to remaining busy otherwise may authorise any other Group-“A” officer under his control to sign the Bills for him as a temporary measure [T.R.4.028 (1)] of WBTR 2005.
- ii) For change of office on permanent basis the concerned Administrative Department will have to issue the necessary government order with the concurrence of the Finance Department [T.R.4.028 (2)].

iii) Temporary transfer of charge of the office of the DDO takes place as a stop-gap measure usually when the regular DDO has gone on leave or is transferred and the new incumbent has not joined or the post has fallen vacant due to some other reason [T.R.4.028 (3)].

iv) T.R. 4.028(4) deals with cases of temporary taking over of charge of the office of the DDO When the Head of Office himself is not the DDO and the regular DDO has gone on leave or is transferred and the new incumbent has not joined or the post has fallen vacant due to some other reason. In such circumstances the Head of Office can issue an order directing another Group-"A" officer under his control to take over the charge of the office of the DDO as a temporary measure. There is no change in the designation of the DDO in such cases.

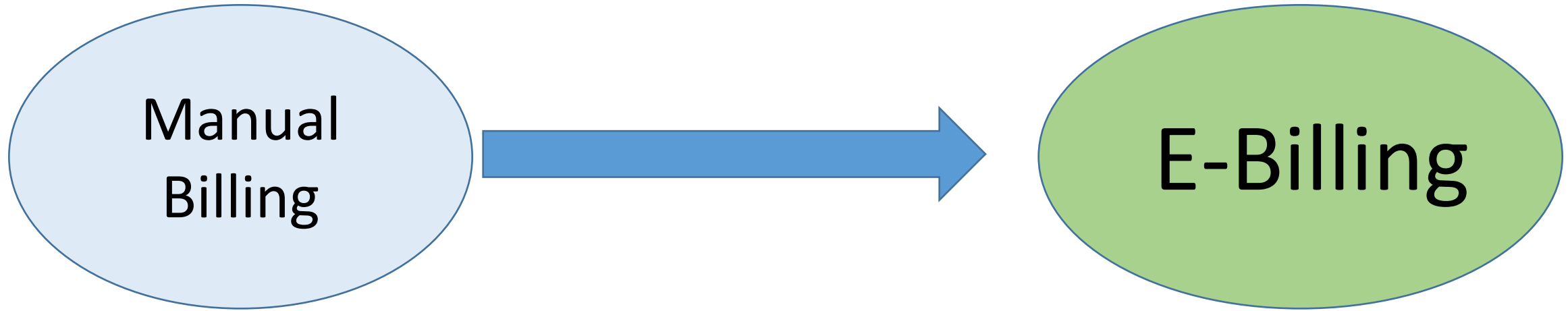
- Change of existing provisions for WBTR,2005 in regard to DDO functioning vide FD Memo No. 4456-F(Y) Dt 11.07.2018
- Change of existing provisions of issuing Drawal authority for Drawing and Disbursing Officer vide FD Memo No. 7580-F(Y) Dt 07.12.18

DDOs function require certain knowledge:-

1. IFMS (E-billing / E Pradan/ HRMS)
2. Financial Rules
3. West Bengal Treasury Rules,2005
4. West Bengal Service Rules –I & II
5. GPF Rules
6. GISS Rules
7. Medical Attendance Rules for IAS and others
8. Medical Rules under West Bengal Health Scheme,2008 now known as West Bengal Health For All Employees and Pensioners Cashless Medical Treatment Scheme,2014
9. Professional Tax Rules
10. West Bengal VAT Act
11. GST
12. Income Tax Act
13. **Other rules and laws as his place of posting and situation in office will demand**

- As per FD Memo No. 5731-F(Y) Dated 05.09.2018 ,all the DDOs/Operators of Deposit Accounts (Other than PF Deposits) who have not yet registered themselves with GSTN as mandated vide FD Memo No. 4406- F(Y) dated 14.07.2017 are directed to register themselves immediately with GSTN and obtain their GSTIN as "Deductor" against their TAN. Without obtaining the GSTIN (as Deductor), TDS deduction and filling of return as per Section 51 of West Bengal Goods and Services Tax Act, 2017 would not be possible and would attract penal clauses under the Act.17-09-2018

- DDOs/Operators (other than PF Operators) after obtaining the GSTIN as Deductor from GSTN shall enter the GSTIN in the Master Maintenance link of e-Billing/Online PL Module of IFMS.



- Introduction of Modified Treasury forms vide FD Notification No 965-F(Y) Dt 18-Feb-2015
- Mandatory E-Billing TR Forms vide FD Memo No. 6295-F(Y) Dt 20.08.2015

User Administration

DSC Administration

Master Maintenance

MIS & Reports

Search

Security Tips

Awards & Recognition

 e-Services for Employees ▶

- ▶ Sign in
- ▶ Sign up for Registration
- ▶ Forgot Password

New features

Functional and Non-Functional Promotion ,Sanctioned Strength, Pay Fixation, Transfer and Training Modules in HRMS

Inter Treasury Transfer of Fund functionality

GPF Balance capture and approval for Group D employees

GPF Final Payment Application and Sanction functionality for Group D employees

Coming up next

Confirmation and Recruitment Management,Exit Management and Deputation Management Module of HRMS

Our Inspiration



Mamata Banerjee
Chief Minister
Government of West Bengal



Help Desk

+91 9038003413/14/15/16/17



Complaint / Call Log



Know Your Payment Status

 e-Pension
WEST BENGAL



Integrated Financial Management System

- 1.e –Bantan – Online Allotment
- 2.e-Pradan – Online Payment
3. e-CTS – Centralised Treasury System
- 4.e-Billing - Online preparation and submission
of Treasury Bill
5. HRMS –Human Resources Management System
6. GRIPS-Government Receipt Portal System
(FD Notification No 5607-F(Y) dt 27.10.2016)

APPLICATION LIST



e-Billing



HRMS



USER ADMINISTRATION



e-Pradan

Notification

Collapse all | Expand all

- e-Billing
 - Task List
 - Bill
 - Entry/Modify
 - COSA-TR31
 - TR-21 Part-A Entry
 - Print
 - Query
 - Bill Redistribution
 - Head Distribution
 - Reports
 - Bill Wise Summary
 - Bill Wise Success Failure
 - General**
 - EB-01-Bill Register
 - EB-02-List of Bills passed
 - EB-03-Appropriation Register
 - EB-04-Bill Wise Summary
 - EB-05-Bill Wise Success Failure
 - EB-09- Reconciliation Register
 - EB-10- TDS Register
 - EB-11- STDS/TCS Deduction Report
 - EB-12- Beneficiary wise Credit Rept
 - EB-13- Benf-wise Deduction & Payn
 - EB-14- Availability of Allotment Rept
 - EB-15- Advance and Adjustment Re
 - EB-16- Credit Verification Report
 - EB-17- GRN Challan
 - EB-18- Major Head wise Payment R
 - EB-19- User Activity Report
 - EB-20- TR68B Bill Status
 - EB-29- Credit Report Against Benefi
 - EB-30- E-Submitted Bill status
 - EB-31- Bill status at DDO
 - Sanction Letter

BILL WISE SUMMERY REPORT NEW

NOTE: Date picker will show Maximum 3 months future Date from the 'Start Date'..

Report Details

Start Date & End Date: *

Show Report

Collapse all | Expand all

- E-PRADAN
- ⊕ Master
 - Beneficiary Bill Entry
- ⊕ Report
 - Failed Transactions
 - Beneficiary Transfer
 - COSA Bill Entry
 - Detail Status View**
 - Payment Head Query
 - Bulk Upload



DETAILS STATUS VIEW

Details Status Search

Financial Year: 2018 - 2019 Reference No.: * OR Token No.: * Search Refresh

Treasury Details View

Voucher No.	<input type="text"/>	Voucher Date	<input type="text"/>	Treasury Name	<input type="text"/>
Submitted Status	<input type="text"/>	Bill Status	<input type="text"/>	Advice Id	<input type="text"/>
Mandate Date	<input type="text"/>	Payment Date	<input type="text"/>	ECS Amount	<input type="text"/>
Cheque Amount	<input type="text"/>	Bill Type	<input type="text"/>	Payment Status	<input type="text"/>
Deleted Status	<input type="text"/>				

Details View

Acknowledgement

Scroll

File Name	Status	MSG Id	Received	No.Of Beneficiary	Error	Payment Date	EndToEndId	CR DR IND	RVSL IND	UTR No
No data available in table						No data available in table				

Beneficiary wise Details View

Show 10 entries Search:

Beneficiary Id	Name	A/C No	IFSC Code	Amount
No data available in table				

Bill Type	Description and Purpose
TR 21	Travelling Allowance Bill for Transfer / Leave Travel Concession /Tour
TR 24	Medical Charges Reimbursement Bills
TR 26	Bill for drawing charges relating to (a) Wages ,(b) Office Expenses, (c) Payment for professional and special services,(d) Rates & Taxes/ Royalty,(e) Publications,(f) Advertising,Sales and Publicity Expenses,(g) Hospitality Expenses/Sumptuary allowances etc.,(h) Machinery and Equipment / Tools and Plants,(i) Motor Vehicles,(j) Maintenance,(k) Motor Works,(f) Materials and Suppliers,(m) Other Charges,(n) Secret Service Expenditure and (o) Recoupment of Permanent Advance etc.
TR 27	Bill for drawing advance without supporting Voucher
TR 28	Detailed bill for adjustment of advance
TR 31	Grant in aid Bill / Consolidated Grant-in-aid Bill
TR 33	Bill for scholarship/stipends payable to College / School
TR 34	Bill for Refund of Revenue
TR 35	Refund of Revenue deposited in respect of Excise Duty, Agricultural Income Tax and Sales & Commercial Tax
TR 36	Bill for drawing charges on account of loans and advances, subsidies,investments,etc. to Co-operative societies , Statutory Corporations and other organisations

Bill Type	Description and Purpose
TR 36A	Bill for drawing charges on account of payment /repayment of loans
TR 37	Bill for drawing loan and advances(Other than G.P.F and Festival advances) sanctioned to employees of the Government
TR 42	Deposit Repayment Order and Bill Form
TR 43	Transfer Credit Bill Form
TR 50	Bill for withdrawal of (a) Cash Equivalent to Leave Salary,(b) Commuted Value of Pension,(c) Provisional Gratuity,(d) Final Payment of Gratuity,(e) Death Gratuity,(f) Final Payment of General Provident Fund,(g) Refundable Advance from General Provident Fund,(h) Non- Refundable Advance (including up to 90%) from General Provident Fund
TR 60	Bill for withdrawal from West Bengal Government Employees Group Insurance-cum-Savings Scheme,1983/1987- For Savings Fund
TR 61	Bill for withdrawal from West Bengal Government Employees Group Insurance-cum-Savings Scheme,1983/1987
TR 68	Medical Charges for Advance /Reimbursement Bill under W.B.Health Scheme 2008
TR 68B	(TO BE USED BY DDO CODE CABFNA009 ONLY) Medical Charges Reimbursement Bill to Health Care Organisation (HCOs) for providing cashless medical treatment to beneficiaries under W.B.Health For All Employees and Pensioners Cashless Medical Treatment Scheme,2014
TR 69	Bill of e-Payment for Unsuccessful Transaction (to be generated in Treasury / PAO only)
TR 70	Works /Forest Bill (Advance Bill, Part Bill & Final Bill)
TR 70B	Bill for Deposit Works
TR 70C	Security Deposit / other deposit refund order and bill form for Works and Forests

Collapse all | Expand a

- HRMS
 - Task List
 - File Upload For TR31(Grant in Aid College)
- Masters
 - Transfer
 - Transfer Out
 - Transfer In
- Reports
 - Loss of Pay Calculation
 - Inbox
 - Pay Bill
 - Employee Termination
 - Loan
 - Bonus
 - Bonus Sanction
 - Bonus Sanction Order Report
 - Increment
 - Increment Initiation
 - Increment Tasklist
 - Interim Relief
 - Interim Relief Initiation
 - Interim Relief Tasklist
 - Compensatory Pay(13th Month)
 - Initiation
 - Tasklist
 - DDO Head Of Office Mapping
 - Request Pulling
- Arrear/Supplementary
- TA / DA
- UO Details
- GPF



Availability of Bill wise Sanction Strength Report at the DDO end

Notice Date: 18/06/2018

The Bill wise Sanction Strength Report is now available to the DDO end on the Pay bill summary page (in HRMS) at the end of the menus for viewing TR 18 and other schedules.



GPF Final Payment Authority download

Notice Date: 13/06/2018

*GPF Final Payment Authority for Group D employees can be downloaded by DDO/HOO from the link HRMS -GPF- Report- Final Payment Authority. After downloading GPF Final payment Authority, bill in TR 50 is to be prepared by DDO using DPPG radio button. * In case of any administrative issues regarding GPF module, following phone numbers may be contacted: -[1] 033-2337-1718 (DPPG WB) [2]033-2253-5417(Finance Department, e-Gov Group) [3] 7595068123. For technical issues, please log call in IFMS Help-desk with details.



Tagging of Employees with Sanctioned Post Codes

Notice Date: 08/06/2018

Sanctioned Post Codes are required to be created from Sanction Strength Sub-module of HRMS in respect of all the Officers, by the respective Cadre Controlling Authorities and all the employees should be tagged against such post codes, otherwise pay bill generation process in respect of employees who are not tagged with any post code, may be hampered.



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Special care needed for Increment Process

Notice Date: 06/07/2018

Please note the following issues relating to the increment order generation from DDO end. 1. If effective date for increment is current pay bill month, then you need to complete increment process before pay bill generation. 2. Please check and act judiciously whether any other pay-fixation is needed before or after initiation of increment process.

Rate of Professional Tax

Sl No.	Class of Persons (Employees earnings monthly salary and wages)	Rate of Tax
1.	Not exceeding Rs 8,500/-	Nil
2.	Rs 8,501/- to Rs 10,000/- (Tax rate reduced to 'Nil', from Rs 90/- p.m., with effect from 1-8-2016 vide Notification No. 682-L dt.28th July, 2016 read with Notification No. 1197-FT dt.16th August, 2016)	Nil
3.	Rs 10,001/- to Rs 15,000/-	Rs 110 per month
4.	Rs 15,001/- to Rs 25,000/-	Rs 130 per month
5.	Rs 25,001/- to Rs 40,000/-	Rs 150 per month
6.	Rs 40,001/- and above	Rs 200 per month

Books of Accounts and Registers are required to be maintained by the DDO

- Cash Book**
- Bill Register**
- Bill Transit Register**
- Subsidiary Cash Book for Local Fund / Deposit Account**
- Head-wise Allotment-cum-Expenditure Register**
- Group D employees GP Fund Account Ledger and Broad Sheet –(w.e.f 01.04.2018 DPPG,WB will maintain vide FD Notification No. 734-F(J) WB Dt 28.02.2018)**
- Group Insurance Register of Members**
- Register of Advance drawn and adjusted**
- Stock Book of Stationary Articles**
- Stock Book of various purchases made**
- Register of Security Deposit**

Principles to be followed by the DDO for preparation and presentation of claims at Treasury or PAO

1. Administrative sanction for the withdrawal
2. There should be a budget provision and allotment of fund except Bills that are allowed from time to time to be passed without allotment mainly comprise salary bills, diet and oxygen bills of hospitals, etc. (FD Memo No. 1331-F(Y) Dated 31.03.2022)
3. The Head of Account (up to the detailed / sub-detailed head) should be selected in e-billing /e-pradan module of IFMS.
4. Advances should be drawn only upon receipt of proper authority based on Govt. orders
5. Advance should be adjusted within 60 days from the date of withdrawal
6. Purchases are required to be made on the basis of quotation /tender as the case may be.
7. TDS for IT and GST as applicable should be deducted
8. Bill should be submitted through Bill Transit Register.
9. Drawing a claim as soon as it becomes due ,otherwise it will be arrear claim
10. Circular of Economy measures vide FD Memo No. 4201-F(P) Dated 02.07.2018

Submission of Detailed Contingent (DC) Bill in new Head of Account and scheduling of time period for submission of DC bill to be followed as per FD Memo No. 3957-F(Y) Dt 18.06.2018

Arrear Claims

4.024. (1) Every Drawing and Disbursing Officer shall arrange to draw a claim immediately after it becomes due.

(2) If, for any reason a claim has not been preferred within one year of its becoming due, the same may be drawn in such manner as stated in sub-rule (3) to sub-rule (6).

Rule	Criteria of Claim	Sanctioning Authority
4.024(3)	Exceeding 1 yr but less than 3 yrs	Head of Office
4.024(4)	Exceeding 3 yrs but less than 6 yrs	Head of Department
4.024(5)	Exceeding 6 yrs	Administrative Department.

Classification and Codification of Expenditure Head

Sl.	Expenditure	Codification	Example
(i)	Major Head – Broad individual Function	4 digits	2403
(ii)	Sub-major Heads – Grouping of various programme NB:- No sub-group - 00	2 digits	00
(iii)	Minor Heads – Programme under each function	3 digits	800
(iv)	Plan status – Non-plan, Annual Plan & State Plan, Centrally sponsored schemes, etc.	Nil w.e.f FY 2018-19 FD No. 1881-F.B Date 27.03.2018	-
(v)	Sub-Head /Scheme-Head – activities of the organisations under each programme	3 digits	015
(vi)	Voted / Charged status	1 abbreviated code	V
(vii)	Detailed Head – Object or nature expenditure	2 digits	31
	Total number of digits from (i) to (vii)	15 digits	
(viii)	Sub-detailed Head, if any	2 digits	02
	Total number of digits in the expenditure code (i) to (Viii)	17 digits	

Classification and Codification of Receipt Head

Sl.No	Receipt	Codification	Example
(i)	Major Head – Function	4 digits	0030
(ii)	Sub-major Head – Grouping of various functions of the Government	2 digits	03
(iii)	Minor Head – Programme of each function	3 digits	104
(iv)	Sub Head - Name of Scheme: activities of the organisations under each programme	3 digits	101
(v)	Detailed Head – Object of Receipt	2 digits	16
	Total number of digits from (i) to (v)	14 digits	

E Services for Employees (ESE) for State Government Employees in HRMS on IFMS Portal

- E-services for employee
 - [-] My Account
 -Change password
 -Add Alternate HOO
 - [-] My Documents
 -View Payslip
 -Loan Application Report
 -I.Tax Document
 -Arrear Statement
 -Loan Details
 - [-] My Application
 -Apply Loan
 -Apply Leave
 -Apply Joining Report
 -Apply Station Leave
 -Leave Cancel/Modify
 -Tour Application Request
 -Claim Request
 -LTC/HTC/TC Application Request
 -LTC/HTC/TC Claim Request
 - [-] My Inbox
 -Inbox
 -Request Status
 - [-] My Request
 -Leave List
 -Balance Report
 -Loan List
 - [-] Tour Report
 -Tour Diary Report
 -Tour Application Report
 -LTC/HTC/TC Application Report

22.06.2021

As per FD Memo No. 4102-F(Y) Dt 03.08.2016 E-Services for Employees introduced by the Government and DDOs were requested to take special initiative for successful implementation of E-Services for Employees.

The West Bengal State Government Employees Group Insurance-cum-Savings Scheme, 1987

- DDO should ensure that necessary verification/certification of the correctness of the deductions of subscriptions from salaries as notes in the Register is done annually.
- The rate of subscription for the scheme should be fixed according the Group to which an employee belongs.
- In case of death of an employee who is a member of the scheme, the DDO should ensure that payment on account of insurance as well as savings fund is drawn and disbursed without delay . In the case of retirement /resignation savings fund balance with interest should be drawn promptly.

Cess

Cess under the Building and Other Construction Worker's Welfare Cess Act, 1996 to be deducted @ 1% be from the bills of a contractor for remittance towards the Building & Other Construction Workers' Welfare Fund u/s 3 of the Building and Other Construction Workers' Welfare Act 1996 and Rules.

Income Tax Act

DDO usually has to deal with the following sections of Income Tax Act, 1961 for TDS while making payment

Section 192 (TDS from salaries)

Section 194C (TDS from contractors)

Section 194I (TDS from rent)

Section 194J (TDS from fees paid for professional / technical services)

Budget

The Drawing & Disbursing Officer has another very important function to perform in the preparation of the annual Budget. The DDO shall prepare the Budget for the next Financial Year within September each year. Statement of expected expenditure under each detail heads of account along with a summary sheet showing the Actual Expenditure of the previous year, Budget Provisions of the current year, Revised Budget of the current year and Budget Estimate for the next F.Y. should be prepared and sent to the concerned fund sanctioning authority. In case of any major increase he should justify his proposal.

The Budget Procedure

The Budget of the State to be presented to the Legislature should show in detail the receipts and expenditure of the state in separate columns –

- **the actuals of the past year,**
- **the budget estimates of the current year,**
- **the revised estimates of the current year,**
- **the budget estimates of the ensuing year.**

West Bengal Financial Rules

Standard Financial Propriety (Rule 35 of WBFR Vol -I)

Every officer incurring or authorising expenditure from public funds should be guided by high standards of financial propriety

i. Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

ii. The expenditure should not be prima facie more than the occasion demands.

iii. No authority should exercise its powers of sanctioning expenditure to pass an order which will directly or indirectly to its own advantage.

Discontinuation of submission of Bill Extract,Top Sheet,Duplicate copies of Schedules and Acknowledgement along with the physical copy of the bill at the Treasury/Pay & Accounts Offices w.e.f 01.04.2017 vide FD Memo No 1371-F(Y) Dt 07.03.2017

1. Bill Extract,Top Sheet and Acknowledgement (Except where payment is required by cheque)
2. Multiple copies of challans and schedules for By transfer deductions. Only one copy will suffice for onward transmission to AG (A&E) West Bengal and other purposes.

Discontinuation of furnishing hard copy of beneficiary list to Treasury as the soft copies of the beneficiary list are readily available in IFMS.

FD Memo No. 5808-F(Y) Dt 10.09.2018

**THANK YOU
TO ALL**