

BUDGET

<u>Please DO</u>	<u>Please DON'T</u>
<ul style="list-style-type: none">• Exercise utmost care while preparing BE/RE• Reappropriation in time• Report Excess / Savings promptly and in time	<ul style="list-style-type: none">• Incur expenditure in excess of allotment• make reappropriation without the orders of competent authority

TEMPORARY ADVANCES

Art.99-purely Urgent in nature

<u>Please DO</u>	<u>Please DON'T</u>
<ul style="list-style-type: none">• Adjust within the Time limit - 3 months• Adhere to Limitations – not more than 2 advances• Classify correct nature of bills under Article 99• Remit unspent balances immediately	<ul style="list-style-type: none">• Keep Balances• Draw TA Bills for Fuel and Purchases of goods etc

RECONCILIATION

Para 128 of TN Budget Manual –

Must for rendering perfect Accounts

<u>Please DO</u>	<u>Please DON'T</u>
<ul style="list-style-type: none">• Reconcile Monthly before 15th with TO• Go through DB• Propose AM correctly through TO concerned• Reconcile Receipts also	<ul style="list-style-type: none">• Reconciliation work as yearend exercise• send TE proposals to AG

UTILISATION CERTIFICATE

UC s for Grant in aid received

<u>Please DO</u>	<u>Please DON'T</u>
<ul style="list-style-type: none">• Furnish UC within maximum Time limit of 18 months• undertake periodical review of expenditure• Send UCs to AG• Furnish only after the expenditure is incurred	<ul style="list-style-type: none">• Bunching of UCs across Heads• Keep pending for years

Personal Deposit Account

Characteristics - Requires specific G. O. – Funds

<u>Please DO</u>	<u>Please DON'T</u>
<ul style="list-style-type: none">• Send request for opening with relevant documents• Ensure proper funding• Prepare accounts monthly• Reconcile with the Treasury/PAO• Separate accounts for PD from Consolidated Fund and outside.• Close the PD Account, created out of consolidated Fund, on 31st March Every year	<ul style="list-style-type: none">• Operate PD Account without authorisation from AG• Keep PD A/Cs inoperative• Keep account open after the end of financial year• Keep balances without remitting at the end of year

Unauthorised Heads

<u>Please DO</u>	<u>Please DON'T</u>
<ul style="list-style-type: none">• Prepare Bills with the correct coding of DDO• Correct classification in all bills• Operate only those Heads which relate to your Department	<ul style="list-style-type: none">• Operate MH-1601 , 6003, 6004 as they relate to AG• Send proposals for TE where required belatedly

CONTINGENCY FUND

Temporary source-To be Recouped

<u>Please DO</u>	<u>Please DON'T</u>
<ul style="list-style-type: none">• Ensure proper Orders/GOs• Send complete Vouchers• Ensure proper recoupment	<ul style="list-style-type: none">• Keep as an open end fund• Resort for common expenditure

8670 Cheques& Bills

Temporary Head-To be accounted for

<u>Please DO</u>	<u>Please DON'T</u>
<ul style="list-style-type: none">• Classify Cheques correctly• Maintain your Cheque Register properly• Send proposals for write back of time barred cheques• DDOs should Furnish Correct Number of Beneficiary to avoid increase of Uncredited items	<ul style="list-style-type: none">• 'Debit' this Head as any minus has to be accounted for as 'Minus Credit' only• Keep time barred cheques indefinitely