

# DO'S & DON'TS FOR ACCOUNTS DEPARTMENT

## DO'S

- Before issue of tender inquiry, ensure the existence of the firm.
- Ensure vetting of estimate to be realistic.
- Ensure vetting of quantity to be purchased with proper justification
- Follow prescribed time schedule for passing of accounts and financial bills.
- Ensure that no time barred cases are admitted without condonation /sanction, from competent authority.
- Preserve vouchers/documents, as prescribed in the code of Accounts Department.
- Ensure that the payments made are witnessed by the authorized person only.
- Ensure that the expenditure incurred by an officer is within his competency.
- Prepare checklists for each type of expenditure/bills and follow them scrupulously.
- Ensure that all corrections/alterations in bills are attested by the comp authorized to do so.

## DON'Ts

- Do not pass duplicate bills without investigating/verifying the reasons, for submission of duplicate bills.
- Do not admit and pass supplementary bills without properly verifying the main claim and making necessary endorsement in the main/original bill.
- Do not entertain bills with corrections/alterations, which have not been attested by the competent authority.
- Do not admit and pass bills out of turn, unless the officer concerned has authorized to do so.
- Bills which have some discrepancy, in emergent cases, should not be passed without approval of the officer concerned. It may also be ensured that the amount is entered in "objectionable items",
- Do not allow amount passed as advance, for incurring expenditure beyond the reasonable period and call for the final bills, for clearing the suspense head.
- Do not allow unconnected items in PF accounts to figure in the PF ledger for a long time, as passage of time would affect PF account of employee.
- Do not forget to conduct periodical checks, wherever prescribed.
- Do not pass pay orders for short passed amounts until written communication is received from the DCP and after through verification of the bill.