**Atos KPMG Consulting**

# Government of Bangladesh
# Financial Management Reform Programme

**FMRP**

**Funded by DFID and RNE**

**[Accounting and Monitoring Procedures Manual, Divisional Controller of Accounts]**

**September 2003**

CNTR 012269

## *For Training Purposes Only*

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*This manual contains 139 pages*

*Annex A contains 74 pages*

*Annex B contains 58 pages*

## SECTION I

# SECTION II

## LIST OF ABBREVIATIONS

| | |
|---|---|
| CAO | Chief Accounts Officer |
| CDPU | Central Data Processing Unit |
| CGDF | Controller General Defence Finance |
| CGA | Controller General of Accounts |
| DAO | District Accounts Office |
| DCA | Divisional Controller of Accounts |
| DDO | Drawing and Disbursement Officer |
| ECR | Emergency Cash Requisition |
| FMRP | Financial Management Reform Programme |
| GO | Government Order |
| GOB | Government of Bangladesh |
| GPF | General Provident Fund |
| LPC | Last Pay Certificate |
| OB | Objection Book |
| PL | Personal Ledger |
| DCA | Divisional Controller of Accounts |
| RIBEC | Reforms in Budgeting and Expenditure Control Project |
| RAO | Regional Accounts Office |
| UAO | Upazilla Accounts Office |

## INFORMATION OF REPORT

| | | | |
|---|---|---|---|
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# SECTION I

# 1 INTRODUCTION

## 1.1 Background

Government accounting in Bangladesh has undergone a period of major restructuring in recent years. This has resulted in a significant increase in the number of accounts offices, the establishment of a computerised consolidation and budgetary control system and the modernisation of many practices and procedures.

One key element of this restructuring process has been the formation of 6 Divisional Controller of Accounts (DCA) offices, replacing the 20 Regional Accounts Offices (RAO) that were previously dispersed throughout the country. A considerable portion of the Controller General of Accounts (CGA) monthly and year-end accounting information is channelled from the local District Accounts Offices (DAO) and Upazilla Accounts Offices (UAO) to the CGA through these DCA offices. The local accounts offices act as the primary information source for a vast amount of financial data, the majority of which is currently entered onto the CGA's computer system centrally, at the Central Data Processing Unit (CDPU) in Dhaka. It is therefore the intention of the CGA, given the strategically important position of the DCAs, that they should play a major role in the drive to improve the quality, completeness and timeliness of the financial data flow to the CGA. As part of this programme, the CGA has set in motion a comprehensive information technology strategy, that will, over time, include the computerisation of a large number of DAO and UAO accounts offices and a substantial enhancement of the IT systems at all DCA offices.

The CGA is wholly committed to improving the quality and reliability of the financial information that it provides to the Ministry of Finance (MoF). The successful implementation of the decentralisation of accounting duties through the enhanced role of DCA offices is therefore a key priority for the CGA and will be fundamental to the overall success of the reform programme.

## 1.2 Objective

The objective of this manual is to provide a comprehensive guide for DCA offices, to enable them to provide reliable and timely financial information that will be of genuine value to the CGA.

This manual will determine the procedures, forms and records required to accurately perform the accounting function within the DCA office itself. It will also detail the new functions and procedures that the DCA offices will be required to implement in their new strategic role, such as quality assurance, training and consolidation analysis.

This manual has been specifically targeted towards the end users, namely the officers and staff operating within the DCA offices. It is designed to be appropriate for the skills and resources currently available, yet set at a standard that will still provide the foundation for the increase in responsibility that is now required. The language and manual layout are also specifically targeted at what is considered to be the most effective method of communication for the officers and staff at the DCA offices. Where possible, a simple structure has been used to show clearly the step-by-step procedures to be followed. Due to the very nature of the responsibilities that the DCA office is taking however, in several instances a more theoretical approach has been required.

## 1.3    Structure of the manual

The manual is divided into two principal areas:

**Section I**     focuses on the accounting function that the DCA office performs.
**Section II**    examines the newly enhanced roles that the DCA is required to adopt.

A brief description of the chapters within each section follows:

# Section I

**Chapter 2**     provides an introduction to the forms and registers used in the Divisional Controller of Accounts office and the processes used to capture the financial information at source.

**Chapter 3**     provides detailed instruction in the use and maintenance of the forms and registers required to effectively carry out the accounting function within the DCA office.  This includes explanations of both daily and month end procedures.

**Chapter 4**     describes the control procedures in place to reconcile and monitor the balances of accounts that are considered to be particularly susceptible to risk, principally the General Provident Fund, Loans and Advances and Objection Book Advances Accounts

# Section II

**Chapter 5**     examines the consolidation of monthly accounts.  Particular attention is focused on the issues of improving the timeliness, quality and completeness of the financial data received.

**Chapter 6**     focuses on the data input function that will be located at the DCA offices and details the control measures that are to be accommodated within this process.

**Chapter 7**     details the necessary processes required to fully utilise the new budgetary analysis function within the DCA office.

**Chapter 8**     examines the responsibility of the DCA office in relation to the reconciliation between unit offices and individual departments.

**Chapter 9**     introduces the wide-ranging role of quality assurance into the DCA office and the reporting responsibilities that are required.

**Chapter 10**    provides detailed instruction on the inspection of unit offices as a fundamental component in quality control.

**Chapter 11**    provides an introduction to the fundamental responsibilities of training needs assessor and training provider.

**Chapter 12**    examines the initial duties and reporting responsibilities that are required in relation to providing and effectively allocating scarce resources within the Division.

# 2 DCA ACCOUNTING FUNCTION

## 2.1 Background

The DCA offices have been introduced by the CGA to carry out several important functions. They are to act as Paymaster for all Government offices located within the local district that the DCA office resides in, to prepare monthly and year-end accounts on the basis of transactions reported by the designated bank, pre-audit cheques issued and book adjustments and also to carry out a higher level function of entering and assuring the quality of the financial data transmitted to the CGA for the entire Division.

## 2.2 Summary of Forms and Registers

The forms and registers introduced in this chapter have been adapted largely from the updated Account Code Volume II, issued by the Comptroller and Auditor General of Bangladesh. Some forms, not in current use have been excluded while a set of new forms has been introduced to suit the current need and to formalise practices currently adopted by a number of DCA, DAO and UAO Offices.

In order to capture all transactions within their jurisdictions, DCA's must maintain the following forms and registers:

1. Register of Cash Flow -(DCA 1)

2. Register of Summarised Bank Receipts -(DCA 2)

3. Register of Summarised Bank Payment -(DCA 3)

4. Register of Payments and Recoveries -(DCA 4)

5. Register for Consolidation of Deduction and Recoveries -(DCA 5)

6. Register of Book Adjustment -(DCA 6)

7. Register of Deposits (Receipts) -(DCA 7)

8. Register of Deposits (Payments) -(DCA 8)

9. Register of Personal Ledger (PL) Account and Local Fund -(DCA 9)

10. Register of Remittance & Exchange Accounts (Receipts) -(DCA 10)

11. Register of Remittance & Exchange Accounts (Payments) -(DCA 11)

12. Register of Payments to Post Offices against Letter of Credit -(DCA 12)

13. Register of Payments against Emergency Cash Requisition (ECR)  -(DCA 13)

14. Plus and Minus Memorandum -(DCA 14)

15. Register of Cheque Delivery -cum- Advice -(DCA 15)

16. Register of Functional Code wise Cheque Issue- (DCA 15 A)

17. Register of Pre-audit Cheque reconciliation -(DCA 16)

18. Register of Outstanding Cheques (DCA 17)

19. Monthly Return of General Provident Fund

20. Monthly Return on Loans and Advances

21. Register of Last Pay Certificate

The steps and procedures for maintaining the above forms and registers will be described in detail in chapter 3. To ensure arithmetical accuracy and proper classification of transactions, cross- references have been provided in the forms.

It is important however, at this stage, to demonstrate how the registers inter link.  The following flow diagrams have been designed to show the linkages between the registers and furthermore to demonstrate how the accounting information will be transferred from one register to another.  These flow diagrams can be used as a reference when using this manual to assist with the understanding of the overall framework of the proposed new system.

# GENERAL FLOW OF TRANSACTIONS OF DCA

Accounting information derived from the local bank is accounted for as follows.

```
                            ┌──────────────┐
                            │     Bank     │
                            └──────┬───────┘
                     ┌─────────────┴──────────────┐
         ┌───────────────────┐          ┌───────────────────┐
         │     Receipts      │          │     Payments      │
         │  Credit Scrolls   │          │   Debit Scrolls   │
         └─────────┬─────────┘          └─────────┬─────────┘
         ┌───────────────────┐                    │
         │ Enter daily total │          ┌───────────────────┐
         │    in DCA-1       │          │ Enter daily total │
         └─────────┬─────────┘          │    in DCA-1       │
                   │                    └─────────┬─────────┘
         ┌───────────────────┐
         │  Enter economic   │
         │ code wise daily   │
         │ total in DCA-2    │
         │    register       │
         └───┬───────────┬───┘
```

- Enter daily total in DCA-1
- Enter economic code wise daily total in DCA-2 register
- Enter daily total in DCA-1

- Enter details of deposit in DCA-7
- Enter details of remittance & Exchange account in DCA-10
- Enter economic code wise daily total in DCA-3 register

- Enter details Remittance & Exchange Accounts in DCA-11
- Enter daily total of Pre-Audit cheque in DCA-16
- Transfer monthly Figure of deposits and PL a/c in DCA-14

- Add recoveries and deductions recorded in DCA5 and prepare monthly receipts schedule of accounts
- Transfer monthly total to DCA 4 for preparation of payments schedule of accounts

# GENERAL FLOW OF TRANSACTIONS OF DCA

Accounting information generated from the DCA office is to be accounted for as follows.

```
                    ┌─────────────────────────────────────────────┐
                    │    Divisional Controller of Accounts Office  │
                    └─────────────────────────────────────────────┘
                              │                        │
                    ┌──────────────┐           ┌──────────────┐
                    │   Payments    │           │   Receipts   │
                    └──────────────┘           └──────────────┘
```

| Issues pre-audit cheques | Neither issues cheques nor issues advice | Issues advice to Bank | Deductions and recoveries made through DCA-4 |

| | GPE transfer GPF interest, Service postage stamp etc. | Deposit, Local fund, PL a/c and pension | Consolidate economic code wise monthly total in DCA-5 |

Vouchers

| | Enter book Adjustment register – DCA 6 | | Transfer monthly total into DCA-2 |

Enter in DCA-4 Register

| Workout monthly total | Enter deposit in DCA 8 | Enter Local fund &PL a/c in DCA-9 | Enter in Pension Payment register |

| Prepare Monthly Payment Schedules | Prepare Monthly Receipt Schedules |

## 2.3 Overview of Monthly Accounts Preparation

As can be seen on the flow charts, the 3 primary registers used to record gross receipts, gross payments and the resulting cash flow are DCA1, DCA2, DCA3 and DCA4.

The principal sources of accounting information may be simplified as coming from:

1 Bank Receipts
2 Bank Payments
3 Accounts Office Receipts
4 Accounts Office Payments

The following paragraphs provide a brief outline of the general requirements and relationships for each.

## 1. Bank Receipts

The main sources of receipts are bank credit scrolls supported by challans and memoranda

**Step 1:** Check that the daily total of the bank credit scroll agrees to the detail entries of challans and memoranda.

**Step 2:** Enter daily total of credit scroll into DCA-1 Register.

**Step 3:** Economic the code wise daily total to be posted in DCA-2 register under the relevant functional code.

**Step 4:** Segregate challans and memo relating to the Remittance & Exchange Account and enter in DCA-10 register in detail. (This includes all kinds of receipts of Postal, T&T, Forest, PWD, PHE, R&H, and Customs &Defence). At the end of the month a carbon copy of DCA-10 register, along with supporting challans and memo should be sent to CGA with the monthly accounts.

**Step 5:** Segregate challans relating to deposit (other than departmental deposit) and enter in DCA-7 register in detail.

**2.      Bank Payments**

The main steps involved in recording Paid Cheques and vouchers received from bank are as follows:

**Step 1:**    Enter daily total of debit scroll into DCA-1
**Step 2:**    Enter economic code wise daily total in DCA-3 under relevant functional code
**Step 3:**    Check that the daily total of bank debit scroll recorded in DCA-1 agrees with detail entries of cheques and vouchers recorded in DCA-3
**Step 4:**    Transfer monthly total to DCA 4 under relevant functional head for preparation of monthly schedule.
**Step 5:**    Enter monthly payments relating to Deposits and PL Account in DCA-14 (Plus and Minus Memorandum) for onward transmission to CGA.
**Step 6:**    Segregate departmental (Postal, T&T, Forest, PWD, PHE, R&H, Custom & Defence) cheques and memo relating to Remittance & Exchange Account and enter in DCA-11 (Register of Remittance and exchange Accounts (Payments)) in details.
**Step 7:**    Enter LC payment in DCA-12 (Register of Payments to Post Offices against Letter of Credit)
**Step 8:**    Enter ECR payment in DCA-13 (Register of Payments against Emergency Cash Requisitions)
**Step 9:**    At the end of month carbon copy of DCA-11, DCA-12 and DCA-13 along with supporting cheques and memo are to be sent to CGA with the monthly accounts through DCA.

**3.      Accounts Office Receipts**

There are 2 sources of receipts recorded by the accounts officer, namely: -

A.      Receipts by book adjustment

The steps followed for Receipts by book adjustment, (such as local fund, PL account, Transfer of GPE balance, GPF interest, service postage stamp and rectification of errors) are as follows: -

**Step 1:**    Enter transaction into Book Adjustment Register (DCA 6)
**Step 2:**    Enter in DCA-4 register (Register of Payments and Recoveries) under the appropriate code.
**Step 3:**    Enter Local Fund and PL account in DCA-9 register.

B.      Deductions and Recoveries from bills

The steps followed for receipts from Deductions and Recoveries from bills are as follows: -

**Step 1**:    All deductions / recoveries appearing in DCA-4 register should be transferred and consolidated economic code wise in DCA-5 register (Register for Consolidation of Deductions and Recoveries).
**Step 2**:    Work out Monthly total under each economic code and transfer it to DCA 2 for preparation of monthly receipt schedule.

At the end of the month enter the total of deposits under each category and PL Accounts in DCA-14 register for onward transmission to CGA.

## 4.    Accounts Office Payments

There are several sources of payment information, which are received from the Accounts Office: -

A)      Transactions for which DCA issues pre-audit cheques: -

**Step 1:**    After delivery of cheques, the paid bill then becomes a voucher to be entered in DCA-4 on a daily basis under relevant functional code.

**Step 2:**    At the end of each month take the total of each economic code in DCA-4.

**Step 3:**    Prepare functional code wise monthly schedule.

B)      Transactions like Deposit, Local Fund, PL account, Pension etc. for which DCA does not issue Pre-audit cheque but send advice to bank: -

**Step 1:**    Enter local fund and PL account in DCA-9 register.

**Step 2:**    Enter pension in appropriate Register.

C)      Transactions such as GPF transfer and Service Postage Stamp for which DCA neither issues cheque nor sends any advice to bank: -

**Step 1:**    Enter transaction into bank adjustment register DCA-6.

**Step 2:**    Enter in DCA-4 register under appropriate code.

*N.B. Bank scrolls should be preserved for record and reference i.e. these scrolls should be treated as original and permanent documents.*

# 3   FORMS AND REGISTERS

The following chapter details the daily and month end procedures to be followed for the prescribed Forms and Registers.  Understanding may be assisted by reference to the General Flow of Transactions shown on pages 11 and 12 and to the Overview of Monthly Accounts Preparation on page 13.

## 3.1   Register of Cash Flow DCA 1

This register is used to record the total of credit scrolls in respect of receipts and debit scrolls in respect of payments as received from the bank, to work out cash flow during the month under the code "**Bangladesh bank deposit**".

## Register of Cash Flow          DCA 1

Name of the Office _____

Month_____          Year_____

| Date | Payments | | Receipts | | Initial of Designated Officer | Remarks |
|---|---|---|---|---|---|---|
| | (Taka) | ps | (Taka) | ps | | |
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| | | | | | | |
| Monthly total | | | | | | |

Signature of DCA_____

### 3.1.1 Daily Procedures DCA 1

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Fill in name of DCA, month and year. |
| 2. | Date | Enter date, taken from bank scroll. |
| 3. | Payments (Taka) | Enter total payments, taken from bank scroll. |
| 4. | Receipts (Taka) | Enter total receipts, taken from bank scroll. |
| 5. | Initial of DCA | Obtain initial of Designated Officer. |
| 6. | Remarks | Enter any additional relevant information (generally not needed). |

### 3.1.1.1 Flow of Transactions
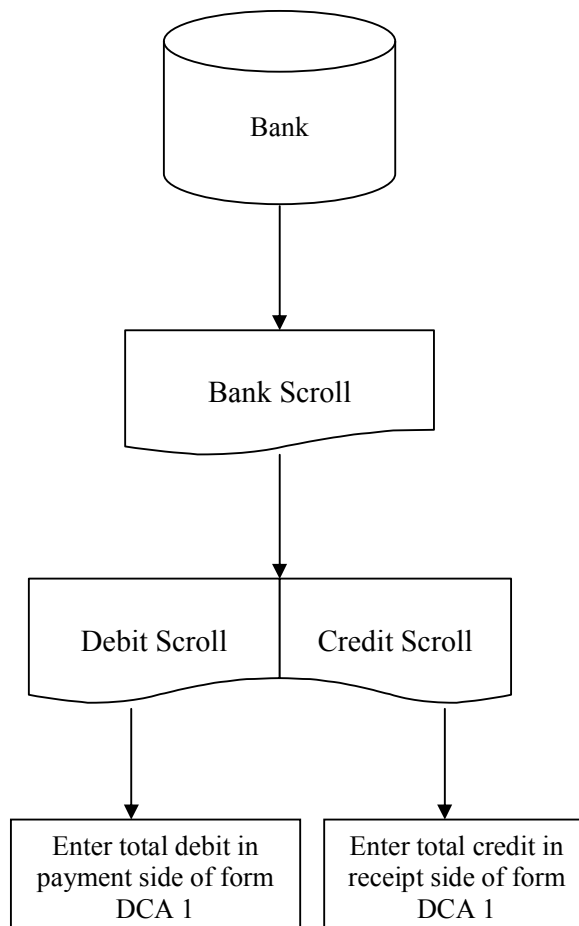
### 3.1.2 Month End Procedures DCA 1

| Step | Procedures |
|------|-----------|
| 1. | Total up payments and receipts for the month. |
| 2 | Agree monthly total of receipts and payments per DCA 1 with that of monthly memo (bank statement) received from the bank. |
| 3. | If above figures do not agree, check DCA original records. If these records are found to be in error, then adjust. If DCA records are found to be correct, then notify bank to obtain amended bank statement. |
| 4. | After the agreement of receipts and payments with the monthly bank statement, enter total receipts under code Bangladesh Bank Deposit 7-1051-0000-9901 and total payments under code Bangladesh Bank Deposits 6-1051-0000-8901 in the Receipts and Payments Schedule of Public Account of the Republic. They will also appear as distinct items in legal code wise summery sheet of monthly account. |
| 5. | DCA should sign at bottom of register. |

### 3.1.2.1 Flow of Transactions

```
        ┌─────────────────────────┐
        │  Work out monthly total  │
        │   of Receipts and        │
        │       Payments           │
        └─────────────────────────┘
                    │
                    ▼
        ┌─────────────────────────┐        ┌──────────┐
        │  Check with monthly Bank │◄───────│   Bank   │
        │         Memo             │        └──────────┘
        └─────────────────────────┘
                    │
                    ▼
        ┌─────────────────────────┐
        │ Enter total receipts and │
        │ payments for the month   │
        │ to Public Accounts       │
        │ Schedule and legal code  │
        │ wise summary sheet for   │
        │ DCA                      │
        └─────────────────────────┘
                    │
                    ▼
        ┌─────────────────────────┐
        │ Public Accounts Schedule │
        └─────────────────────────┘
```
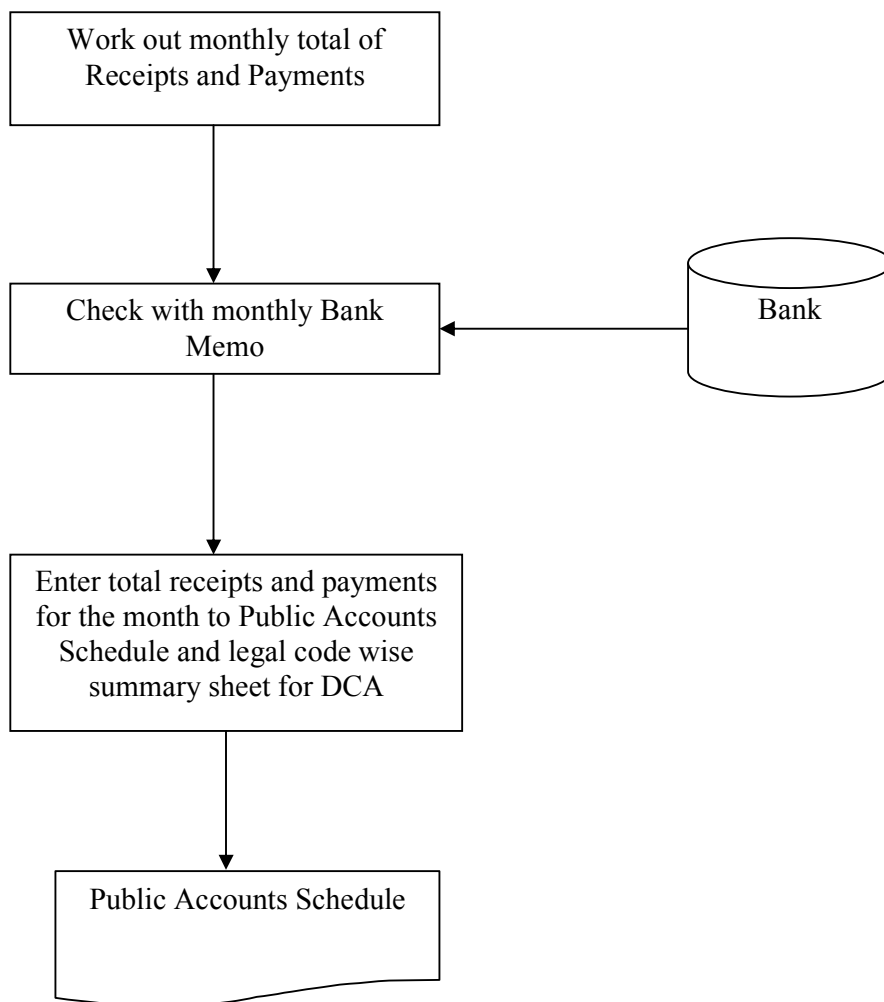
## 3.2    Register of Receipts  - DCA2

The purpose of this register is to summarise receipts on the basis of economic codes under the relevant functional codes.  The information is obtained from the bank challans or memoranda. The monthly total of deductions and recoveries should be transferred from DCA5, and refund of revenue i.e. VAT, income tax etc. should be transferred from DCA 3. The accounting information recorded in this register (DCA 2) will be used for the preparation of the monthly receipts schedule.

### REGISTER OF SUMMARISED BANK RECEIPTS - DCA 2

Economic Code wise Daily Summary of Receipts

Month_____        Year_____

Consolidated Fund/Public Account

| Function code | Economic code | Date | | | | | | Total | Transfer from DCA 5 | Refund of revenue from DCA 3 | Monthly total | Previous month progressive total | Progressive total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1.1.2000 | 2.1.2000 | < > | < > | < > | 31.1.00 | | | | | | |
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| | | | | | | | | | | | | | |
| Daily total | | | | | | | | | | | | | |
| Initial of DCA | | | | | | | | | | | | | |

Signature of DCA_____

### 3.2.1   Daily Procedures DCA 2

| Step | Column Head | *Procedure* |
|------|-------------|-------------|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | Date | Put in date of receipt from bank credit scroll. |
| 3. | Functional Code | Enter 8-digit functional code.   The purpose of this is to allow aggregation of receipts under that functional code. |
| 4. | Economic Code | Put in 4-digit economic code each related to above functional code. |
| 5. | | Enter total of receipts for that day under economic code. |
| 6. | | Do likewise across sheet for additional functional/economic codes. |
| 7. | Total | At the end of the day, total up all receipts vertically and enter in total column; make sure that the total agrees with the daily total of credit scroll sent by the bank. If they do not agree, check workings and reconcile the difference. |
| 8. | Initial of the Officer | Designated Officer should sign his/her initials |
| 9. | | Enter details of the challans relating to Deposits in DCA 7, Remittance and Exchange Accounts in DCA 10 and P/L Accounts and other Local Fund in DCA 9 |

### 3.2.1.1   Daily Flow of Transactions
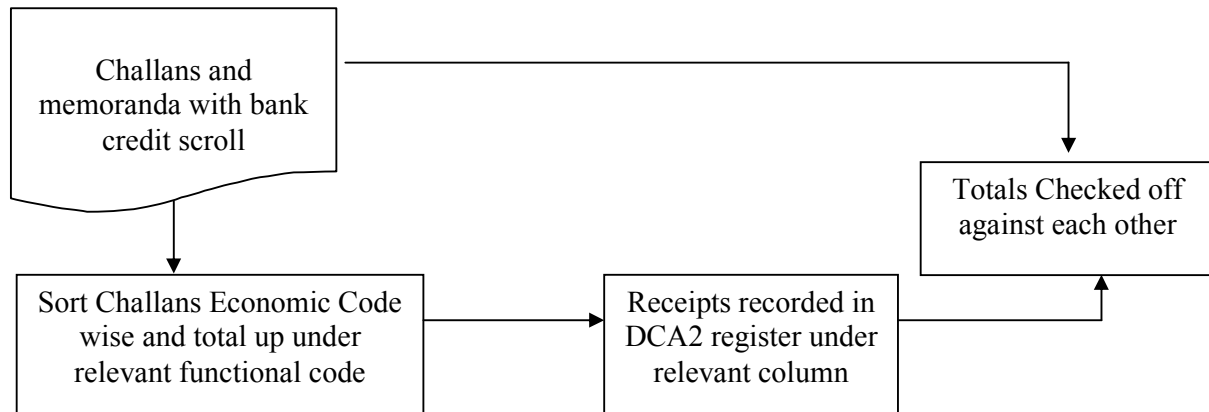
### 3.2.2 Month End Procedures DCA 2

| Step | Procedure |
|------|-----------|
| 1. | Total up columns for each economic code before transferring recoveries and deductions from DCA 5 and refund of recovery from DCA 3 |
| 2. | Sum up total column vertically to be agreed with the daily total column |
| 3. | Agree sum of total column with total of bank memo for the month |
| 4. | If amounts do not agree, check and reconcile difference. |
| 5 | Transfer monthly total of refund of revenue from DCA 3 |
| 6. | Enter all totals to monthly receipt schedules. |
| 7. | As well as step 6, for Deposit, PL accounts and Local Fund, transfer monthly totals to form DCA14 for each relevant coded account. |
| 8. | DCA should sign at bottom of register |

### 3.2.2.1 Month End Flow of Transactions

```
┌─────────────────────────┐
│  Total up the columns in │
│  DCA 2 register under    │
│  functional and economic │
│  codes                   │
└─────────────────────────┘
            │
            ▼
┌─────────────────────────┐
│  Totals entered on monthly│
│  schedules under functional│
│  and economic codes      │
└─────────────────────────┘
            │
     ┌──────┴──────────────────────┐
     ▼                              ▼
┌──────────────────┐   ┌──────────────────────┐
│ Pass to monitoring│   │ For Deposits, PL accounts│
│ and data input    │   │ and Local Funds transfer to│
│ functions of DCA  │   │ form DCA 14              │
│ Office            │   │                          │
└──────────────────┘   └──────────────────────┘
```
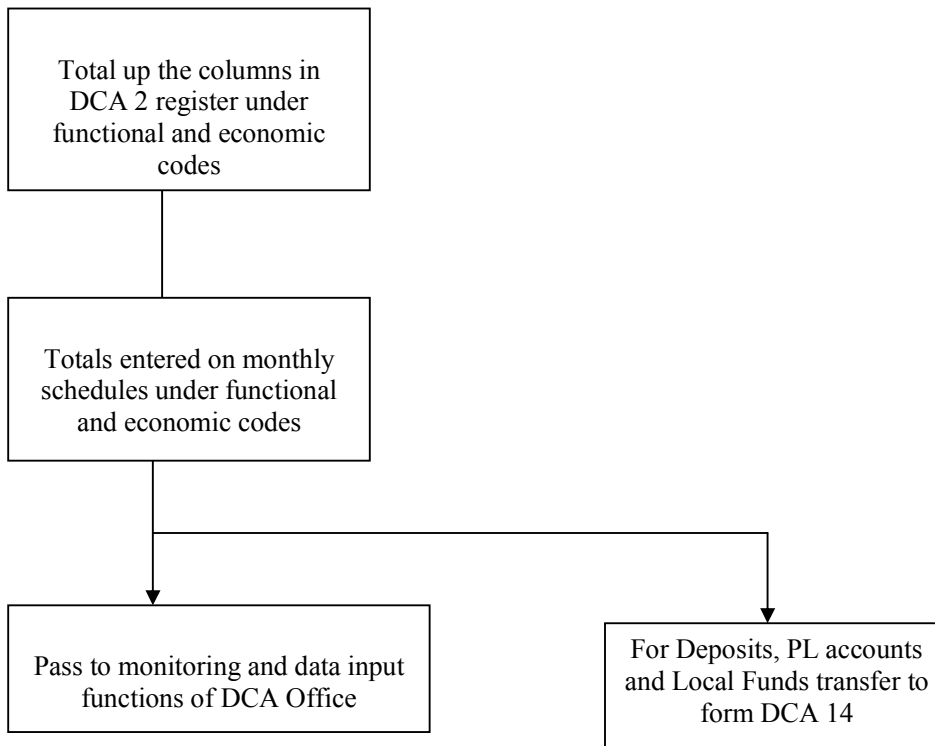
**3.3    Register of Summarised Bank Payment DCA 3**

The purpose of this register is to record a daily summary of all payments including refund of revenue shown in the bank debit scroll with appropriate codes. The monthly total of refund of revenue (if any) should be transferred to DCA 2. Transactions under functional code 0921-0000 and 1050-0000 should be transferred to DCA 4.

## REGISTER OF SUMMARISED BANK PAYMENT DCA 3

Month_____Year_____

Consolidated Fund/Public Account

| Function code | Economic code | Date | | | | | | | | | Monthly total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1.1.2002 | 2.2.2002 | < > | < > | < > | < > | < > | < > | 31.1.2002 | |
| 0921-0000 | 6301 | | | | | | | | | | |
| | 6341 | | | | | | | | | | |
| | 4824 | | | | | | | | | | |
| 1051-0000 | 9101 | | | | | | | | | | |
| | 9321 | | | | | | | | | | |
| | 9346 | | | | | | | | | | |
| | 9351 | | | | | | | | | | |
| | 9421 | | | | | | | | | | |
| | 9616 | | | | | | | | | | |
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| | | | | | | | | | | | |
| Daily total | | | | | | | | | | | |

Signature of DCA_____

### 3.3.1 Daily Procedures DCA 3

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | Date | Put in date of payment from bank debit scroll. |
| 3. | Functional Code | Enter 8-digit functional code.   The purpose of this is to allow aggregation of payments under that functional code. |
| 4. | Economic Code | Put in 4-digit economic code, related to above functional code. |
| 5. | | Enter total of payments for that day under economic code. |
| 6. | | Do likewise across sheet for additional functional/economic codes. |
| 7. | Total | At end of day, total up all payments vertically and enter in total column. |
| 8. | Total | Agree total in this column to debit scroll sent by the bank. |
| 9. | Total | If amounts do not agree, check and reconcile difference. |
| 10. | Initial of the Officer | Put in initial of Designated Officer. |

### 3.3.1.1 Daily Flow of Transactions
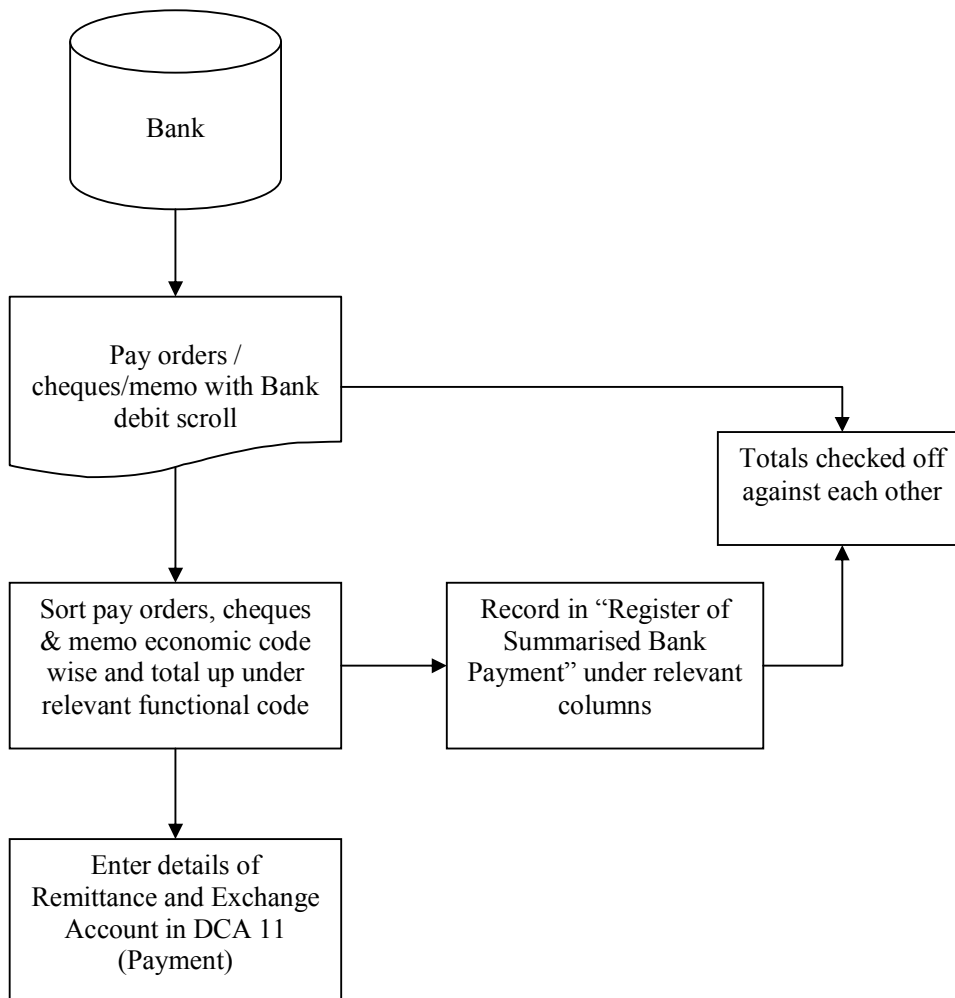
### 3.3.2   Month End Procedures DCA 3

| Step | Procedure |
|---|---|
| 1. | Total up columns for each economic code. |
| 2. | Sum up total columns horizontally to be agreed with the sum of the daily total column |
| 3. | Agree sum of total column with total of bank memo for the month |
| 4. | If amounts do not agree, check and reconcile difference. |
| 5. | Transfer monthly total of refund of revenue (if any) to DCA 2 |
| 6. | Transfer transactions under functional codes 0921-0000 and 1051-0000 to DCA 4. |
| 7. | Enter all totals to monthly payment schedules for the remaining code. |
| 8 | As well as step 5, for PL accounts only, transfer monthly total to form DCA 14 for each relevant coded account. |
| 9. | DCA should sign at bottom of register. |

### 3.3.2.1   Flow of Transactions

Total up the columns in "Register of Summarised Bank Payment" under functional and economic code

Transfer transactions under functional codes 0921-0000 and 1051-0000 to DCA 4.

Transfer monthly total of refund of revenue to DCA 2
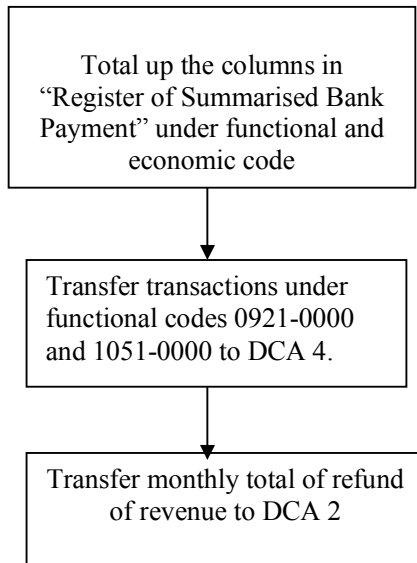
### 3.4 Register of Payments DCA 4

This register is used to record the details of gross payments, deductions and recoveries and net payments for which each pre audit cheque is issued. It also records transactions relating to book adjustment recorded in DCA 6. Transaction appearing in DCA 3 under functional code 0921-0000 and 1051-0000 should also be transferred to this register. Details of gross payments will be carried to the monthly payment schedules. Recoveries and deductions will be transferred to form DCA 5 – Register for Consolidation of Deductions and Recoveries.

**REGISTER OF PAYMENTS      DCA 4**

Name of the Office_____

Month_____ Year_____

**Legal & Functional Code**

| Token No & date | Name of Payee | Date of payment | Admissible claims with economic codes | | | | | Gross payments Dr. | Deductions/recoveries with economic codes | | | | | | Total deductions and Recoveries | Net payment/ cheque | Total Cr. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Pay of Officer 4501 | Pay of Est 4601 | House rent 4705. | Medical 4717 | Furniture 6821 | | GPF 8101 | B.F 8241 | G.I. 8246 | HB advance 3901 | Inter. on loan | VAT | B | C (A—B) 8616 | D (B+C) |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| **Monthly total** | | | | | | | | | | | | | | | | | |
| Previous month | | | | | | | | | | | | | | | | | |
| Progressive | | | | | | | | | | | | | | | | | |

Signature of DCA_____

### 3.4.1 Daily Procedures DCA 4

| Step | Column Head | Procedure |
|---|---|---|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | | Enter 1 digit legal code in first box. Enter functional code in boxes 2 & 3 (4 digits each) from budget book. This gives the identification number of the operating unit. |
| 3. | Token No. and Date | Enter the relevant token number and date in the first column. |
| 4. | Name of Payee | Enter the name of the payee listed on the bill. |
| 5. | Admissible claims with economic codes | Enter value of payment across the different economic description and code headings. Some economic description and code headings are pre-printed as column heads in each form DCA 4 – Register of Payments. Blank column headings are included to take up the remainder needed. |
| 6. | Gross payments Dr | Add values under economic codes horizontally and enter in Gross payments Dr column. |
| 7. | Deductions and recoveries with economic codes | Enter deductions and recoveries in next columns. Some deductions and recoveries are pre-printed as economic column heads and codes in each form DCA 4 – Register of Payments. Blank column headings are included to take up the remainder needed. |
| 8. | Total of Deductions and Recoveries | Total up amounts in deductions and recoveries columns horizontally, and enter amount in this column. |
| 9. | Net payment/cheque | Total of deductions and recoveries deducted from gross payments to get net payment/cheque. This represents the amount of the cheque to be issued. Economic head and code Cheques and Bills DCA 8616 should be entered here. |
| 10. | Total Cr | Add amount in total of deductions and recoveries column with amount in the net payments/cheque column and enter in Total Cr column. This should agree with the amount in the Gross payments Dr column. |
| 11. | | If amounts do not agree, check and reconcile difference. |

### 3.4.1.1 Daily Flow of Transactions

```
┌──────────────────────────┐          ┌──────────────────────────┐
│                          │          │ Cheque issued by DCA in  │
│ Bills passed for payment │ ───────▶ │ respect of this and the  │
│                          │          │ bills become voucher     │
└──────────────────────────┘          └──────────────────────────┘
                                                   │
           ┌───────────────────────────────────────┘
           ▼
┌──────────────────────────┐
│ Form DCA 4 completed from│
│ information on voucher   │
└──────────────────────────┘
```
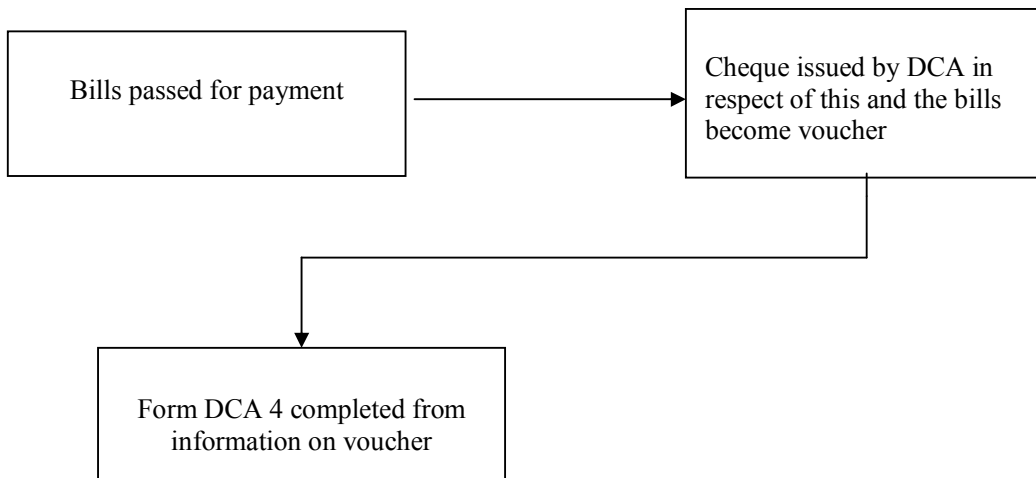
### 3.4.2   Month End Procedures DCA 4

| Step | Procedure |
|------|-----------|
| 1. | Total up values within each column. |
| 2. | Transfer monthly total of transactions recorded in DCA 3 under functional codes 0921-0000 and 1051-0000 |
| 3. | Enter total of each economic code column into the monthly payment schedules.  These will then be included in the monthly accounts.  Agree total of Gross payments Dr column to total of monthly payment schedules. |
| 4. | If amounts do not agree, check and reconcile difference. |
| 5. | Total of Gross payments Dr, deductions and recoveries and net payments/cheque columns are transferred to form DCA 5 for each operating unit under relevant functional codes. |
| 6 | DCA should sign at bottom of register. |

### 3.4.2.1   Flow of Transactions



Register of
Payments DCA 4

Economic code column totals transferred to monthly payment schedules

Totals of gross payment, deductions and recoveries and net payment/cheque columns transferred to form DCA 5
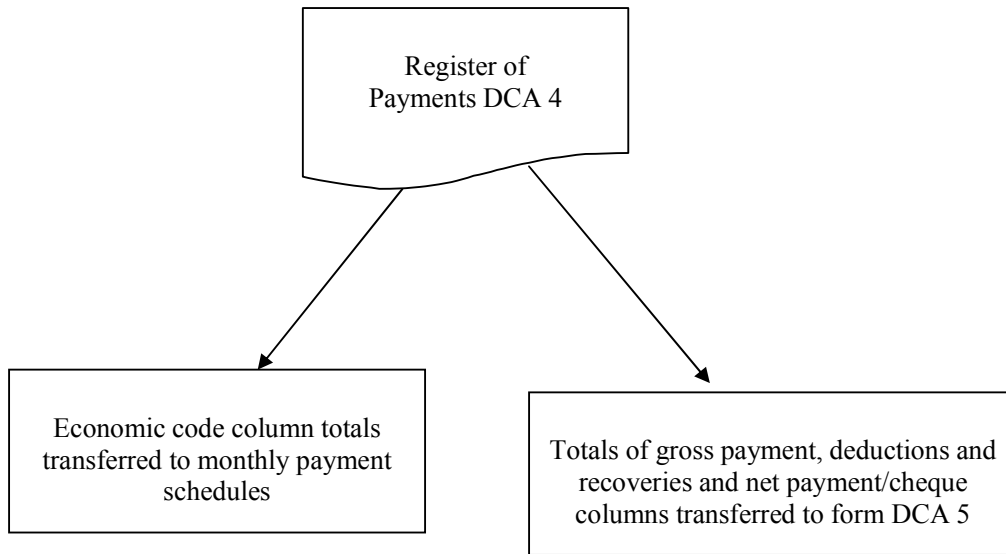
**3.5    Register of Consolidation of Deductions and Recoveries   DCA 5**

The purpose of this form is to consolidate the total monthly deductions, recoveries, and gross and net payments transferred from form DCA 4 on the basis of economic code under relevant functional code. The accounting information recorded in this register will be transferred to DCA 2.

### REGISTER FOR CONSOLIDATION OF DEDUCTIONS AND RECOVERIES   DCA 5

Name of the Office _____
Month_____Year_____

| Sl No. | Operating Unit (with 9 digit code) | Gross payments | 1-1141-0000 | 1-0962-0000 | | | 6-1051-0000 | | | | | | Total ( recoveries and deductions and net payment ) |
| | | | 0109 | 3901 | 1632 | ...... | 8101 | 8241 | 8246 | 8391 | 8511 | 8616 | |
| | | | Income tax | House building advance | H B interest | | GPF | BF | GI | Security Deposit | OB Advance | Net payment cheque | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Monthly total to be transferred to DCA 2 | | | | | | | | | | | | | |

Signature of DCA_____

### 3.5.1   Month End Procedures DCA 5

| Step | Column Head | Procedure |
|---|---|---|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | Serial No. | Put in SL. no. (serial number), starting with 1 and continuing in sequential order of functional code. |
| 3. | Operating Unit (with 8 digit codes) | Enter name of Operating Unit (with 8 digit functional code). |
| 4. | Gross Payments | Enter the Gross amount of payment transferred from DCA 4 – Register of Payments. |
| 5. | Deductions and recoveries with economic codes | Enter 13-digit code at head of each column. |
| 6. | Deductions and recoveries with economic codes | Enter total amount of deductions and recoveries summarised in form DCA 4 – Register of Payments. Some deductions and recoveries are pre-printed as column heads in this form. Blank column headings are included to be used where other deductions and recoveries are required. |
| 7. | Net Payment Cash/cheque | Enter the total amount of Net payment/cheque amount summarised in form DCA 4 – Register of Payments. |
| 8. | Total (recoveries and deductions and net payment) | Add amount in deductions and recoveries columns with amount in net payments column, and enter in this column. Agree this with the amount in the Gross payments column. |
| 9. | | If amounts do not agree, check workings and reconcile difference. |
| 10. | | Total up columns to get monthly total and transfer to DCA 2 |
| 11. | | DCA should sign at bottom of every register used. |

### 3.5.1.1   Flow of Transactions DCA 5

Enter operating unit wise monthly total of gross payments, deductions, recoveries and net payment/cheque transferred from DCA 4

Work out total of each column and transfer to DCA 2
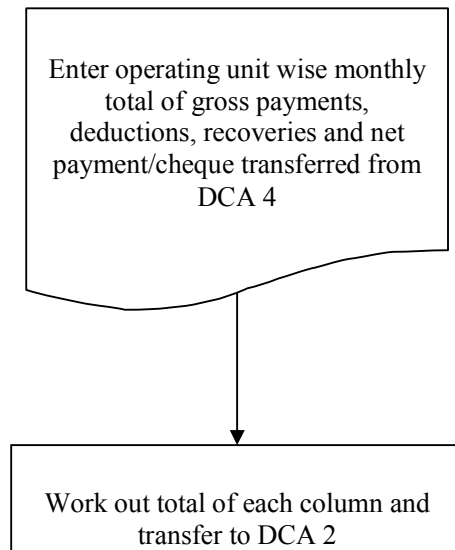
**3.6    Register of Book Adjustment    DCA-6**

The purpose of this register is to record the transactions relating to book adjustment for which no payment advice is required to be issued to the bank nor any challan is received. Such transactions include PL Account, Local Fund, GPF transfer, GPF interest, Service Postage Stamp rectification of errors and adjustment required due to cancellation of cheques  etc. The accounting information recorded in this register will be transferred to DCA 4

## REGISTER OF BOOK ADJUSTMENTS - DCA 6

Name of office_____
Month_____    Year_____

| Sl. No. | Date | Particulars of Transaction | Debit | | Credit | | Initial |
|---------|------|----------------------------|-------|------|--------|------|---------|
| | | | 13 digit code | (Taka) | 13 digit code | (Taka) | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **Monthly total** | | | | | | | |

If PL or Local Fund, G.O. No and date to be entered as Particulars of Transaction.          Signature of DCA_____

### 3.6.1    Daily Procedure DCA 6

| Step | Column Head | Procedures |
|------|-------------|------------|
| 1. | | Fill in name of DCA Office, month and year |
| 2. | Sl. No | Enter Sl. No., starting with 1 and increasing in sequential order for the month. |
| 3. | Date | Enter date of entry in this register |
| 4. | Particulars of transaction | In case of PL A/c and Local Fund enter the G.O.number, date and CAO's authority Number. & date attached with bill and in other cases relevant order or particulars of transactions. |
| 5. | 13 digit code | Fill in appropriate 13-digit code. |
| 6. | Debit (Taka) | Put in amount mentioned in G.O/subsidiary registers. |
| 7. | Credit (Taka) | Enter amount as per challan/subsidiary registers. |
| 8. | | Obtain initial of the officer |
| 9. | | Transfer the total  debit and credit amount of individual items  to the register of payments DCA 4 under appropriate functional code  to DCA 6 at the last working day of the month. |

### 3.6.1.1   Flow of Transactions
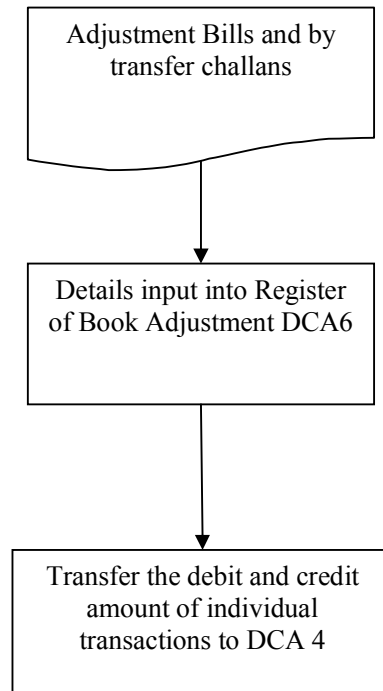
**3.7    Register of Deposits (Receipts) DCA 7**

The purpose of this register is to record all transactions relating to deposits (e.g. Revenue deposits, criminal deposits, contractor's deposits, etc). A separate pages/register is used for each type of deposit.  Personal Ledger and departmental deposits are excluded.  The register contains a receipts and cross-reference of repayments section.  The register is used for control purposes.

## REGISTER OF DEPOSITS (RECEIPTS) DCA 7

| 6 | 1051 | 0000 |  |

Name of Deposit_____

Name of the Office_____

Month_____    Year_____

| Receipts | | | | | | | | Cross reference of repayments | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sl. No. | Date of deposit | Challan/ BT challan No../ Token No. | Authority ordering deposit | From whom received | Amount (Taka) | Signature of the Officer | Date of repayment | SL. No. as per register of repayment | Amount Repaid (Taka) | Balance, if any | Signature of the Officer |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Monthly Total: |  |  |  |  |  |  |  |  |

Signature of DCA_____

### 3.7.1  Daily Procedure DCA 7

| Step | Column Head | Procedure |
|---|---|---|
| 1. | | Enter name of deposit. |
| 2. | | Fill in 4-digit economic code.  Other digits are pre-printed on form. |
| 3. | | Fill in name of Office, month and year. |
| 4. | Sl. No. | Enter serial number, starting with 1 and increasing in sequential order for the month. |
| 5. | Date of Deposit | Fill in date, listed on challans /By Transfer  (BT) challans |
| 6. | Challan No. | Put in number, obtained from challans. |
| 7. | Authority ordering deposit | Enter name of authority ordering deposit. |
| 8. | From whom received | Enter name or person/office from whom deposit is received. |
| 9. | Amount (Taka) | Fill in amount, obtained from challan. |
| 10. | Signature of officer | Put in signature of authorised official. |

### 3.7.1.1  Cross Reference of Repayments

| Step | Column Head | Procedure |
|---|---|---|
| 1. | Date of repayment | Enter date of repayment listed.  Ensure entry is on same row as corresponding receipt. |
| 2. | Sl. No. as per register of repayment | Enter serial number, obtained from Register of Deposits (Repayments) DCA 8. |
| 3. | Amount repaid (Taka) | Enter amount from pay order/cheque, taken from form DCA 8. |
| 4. | Balance, if any | Work out balance, if any, after deducting repayment from the amount received. |
| 5. | Signature of officer | Put in signature of authorised official. |

**3.7.1.2   Flow of Transactions DCA 7**

```
┌─────────────────────┐                          ┌─────────────────────┐
│ Challan/memo received│                          │     Form DCA 8      │
│   from Bank or BT    │                          │                     │
│      challan         │                          └─────────────────────┘
└─────────────────────┘                                     │
          │                                                 │
          ▼                                                 ▼
┌─────────────────────┐                          ┌─────────────────────┐
│  Posting in receipt │                          │   Enter amount of   │
│  column of DCA 7    ├──────────────┬───────────┤  repayment against  │
│                     │              │           │ corresponding receipt│
└─────────────────────┘              │           │      in DCA 7       │
                                     │           └─────────────────────┘
                                     ▼
                          ┌─────────────────────┐
                          │  Enter repayment from│
                          │  corresponding receipt│
                          └─────────────────────┘
                                     │
                                     ▼
                          ┌─────────────────────┐
                          │  Enter balance (if any)│
                          │                     │
                          └─────────────────────┘
```
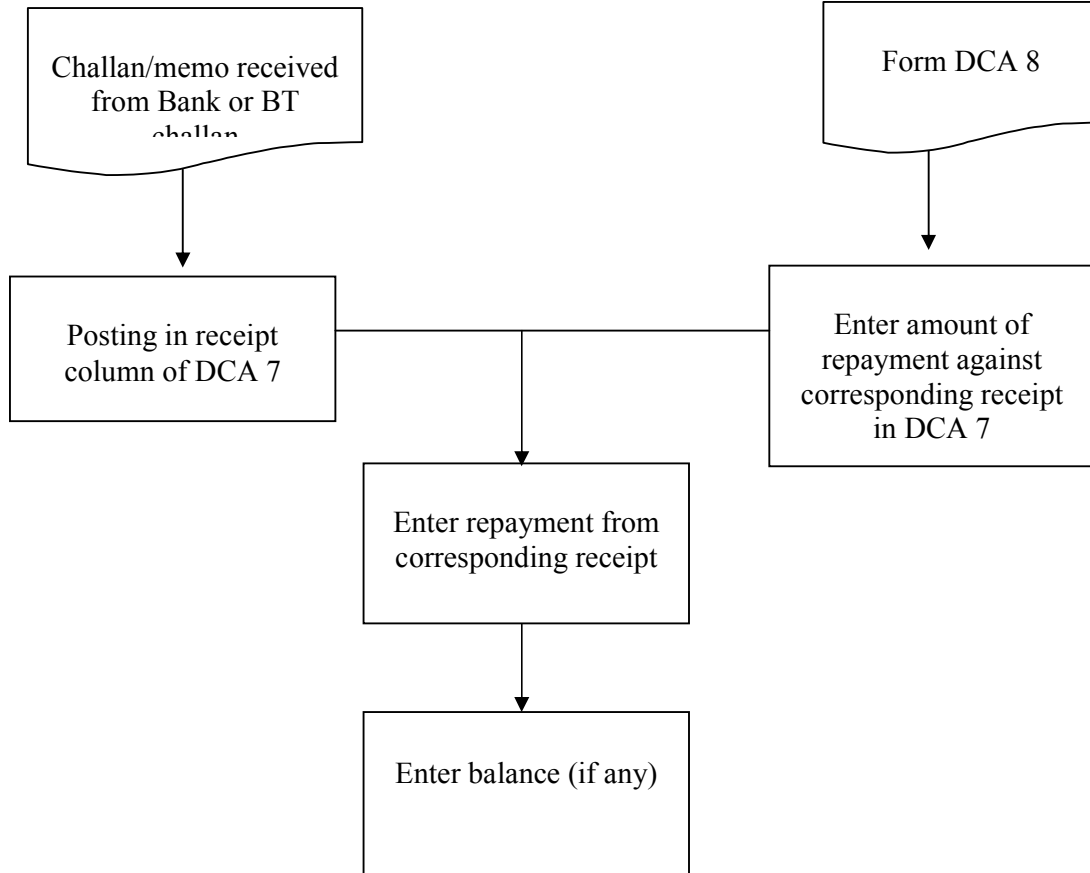
### 3.7.2 Month End Procedures DCA 7

| Step | Procedures |
|------|-----------|
| 1. | Total up amount (Taka) column in receipts section. |
| 2. | Agree total with type of deposit under relevant code in DCA 2 and DCA 5 (if any) register. |
| 3. | If amounts do not agree, check and reconcile difference. |
| 4. | DCA to sign at bottom of register. |

### 3.7.2.1 Flow of Transactions

```
┌──────────────┐
│  Form DCA 7  │
└──────────────┘
        │                 ┌─────────────────┐      ┌─────────────────┐
        │                 │ Check Totals    │      │ Reconcile the   │
        ├────────────────▶│ against         │─────▶│ difference      │
        │                 │ each other      │      │                 │
        │                 └─────────────────┘      └─────────────────┘
┌──────────────┐
│ Form DCA 2 and│
│    DCA 5     │
└──────────────┘
```
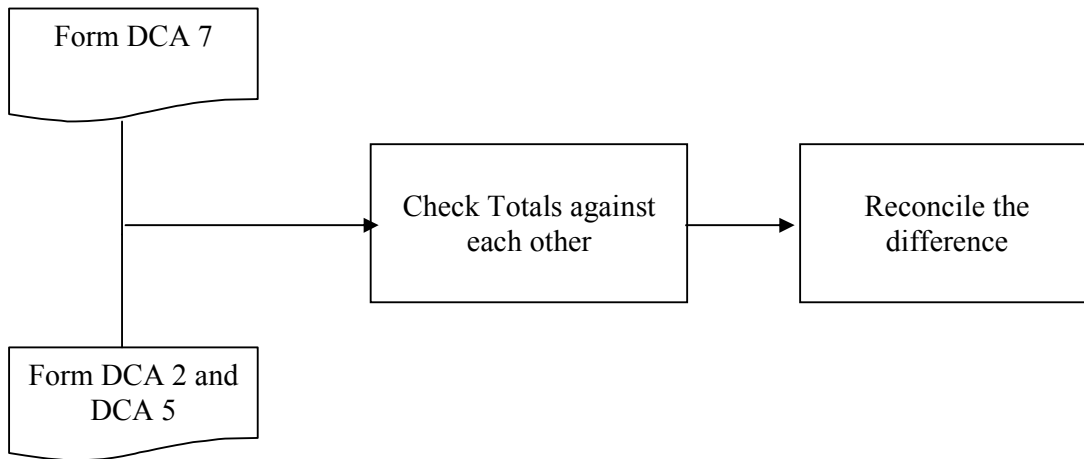
**3.8    Register of Deposits (Repayments)    DCA 8**

This register is used for recording repayments of all types of deposits, except departmental deposits and Personal Ledger accounts, which are covered later in the manual.  A separate page/register is used for each type of deposit. The register contains a payment and cross-reference of receipt section. The register is used for control purposes.

### REGISTER OF DEPOSITS (REPAYMENTS)  DCA 8

| 7 | 1051 | 0000 |  |
|---|------|------|--|

Name of Deposit_____

Name of the Office_____

Month_____    Year_____

| Details of original Deposit (Cross reference from DCA 7) | | | Repayment | | | | | | | Signature of the Officer |
|---|---|---|---|---|---|---|---|---|---|---|
| Date of receipt | Serial No. as per DCA 7 | Amount or balance of deposit as per DCA 7 | Sl. No. | Token No. & date | Date of passing the bill | Repayment orders No. | Name of Authority ordering repayment | To whom repaid | Amount repaid (Taka) | |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Monthly total |  |  |  |  |  |  |  |

Signature of DCA_____

### 3.8.1 Daily Procedures DCA 8

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Enter name of deposit. |
| 2. | | Fill in 4-digit economic code. Other digits are pre-printed on form. |
| 3. | | Fill in name of DCA Office, month and year. |
| 4. | Date of receipt | Enter date of original deposit, obtained from form DCA 7. |
| 5. | Serial number, as per DCA 7 | Put in serial number, obtained from DCA 7. |
| 6. | Amount or balance of Deposit, as per DCA 7 | Fill in amount or balance of deposit, obtained from DCA 7. |
| 7. | Sl. No. | Enter serial number, starting with 1 and increasing in sequential order for the month. |
| 8. | Date | Put in date of passing of repayment bill |
| 9. | Token No. & date | Put in token No. and date listed in bill |
| 10. | Name of Authority ordering repayment | Enter the name of the authority ordering repayment, obtained from repayment order. |
| 11. | To whom repaid | Enter the name of the person to whom deposit is to be repaid, obtained from original challan submitted with the bill, identified on DCA 7. |
| 12. | Amount repaid (Taka) | Put in the amount passed for repayment. |
| 13 | Signature of officer | Obtain signature of authorised officer. |

### 3.8.1.1 Flow of Transactions
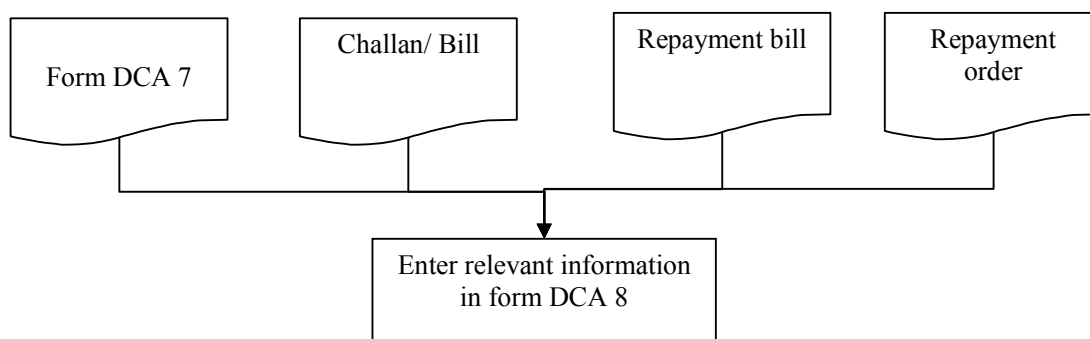
**3.8.2   Month End Procedures DCA 8**

| Step | Procedures |
|------|------------|
| 1. | Total up Amount repaid (Taka) column. |
| 2. | Agree total with total of relevant economic code column in Register of Summarised Bank Payment DCA 3. |
| 3. | If amounts do not agree, check and reconcile difference. |
| 4. | DCA to sign at bottom of register. |

**3.8.2.1   Flow of Transactions**

```
┌─────────────────────────┐
│   Total up amount repaid │
│     column in DCA 8      │
└─────────────────────────┘
             │
             ▼
┌─────────────────────────────┐
│ Agree with total under economic │
│ code in Register of Summarised │
│ Bank Payment (DCA 3)           │
└─────────────────────────────┘
```
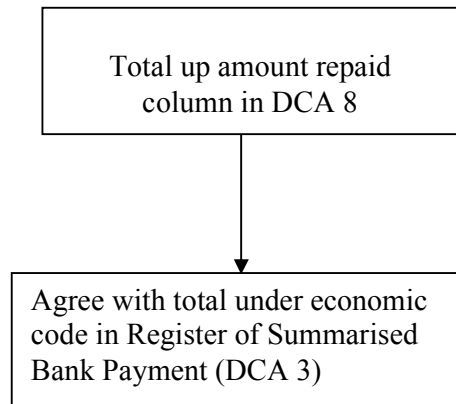
**3.9    Register of Personal Ledger (PL) Account and Local Fund          DCA 9**

The purpose of this register is to record the receipts, payments and balance of individual PL accounts operated by the authorised officers (eg Superintendent of Police, Deputy Director (Fire Brigade), etc). This register may also be used to enter transactions relating to local funds (eg district fund, municipal fund, land acquisitions and vested property, etc). Receipts recorded are in the form of book transfers, challans or cash. Payments are recorded by PL, local fund, land acquisitions cheques and vested property bills.

### REGISTER OF PERSONAL LEDGER (PL) ACCOUNT AND LOCAL FUND   DCA 9

Name of the Officer operating the Account_____

Name of the Office_____

Month_____          Year_____

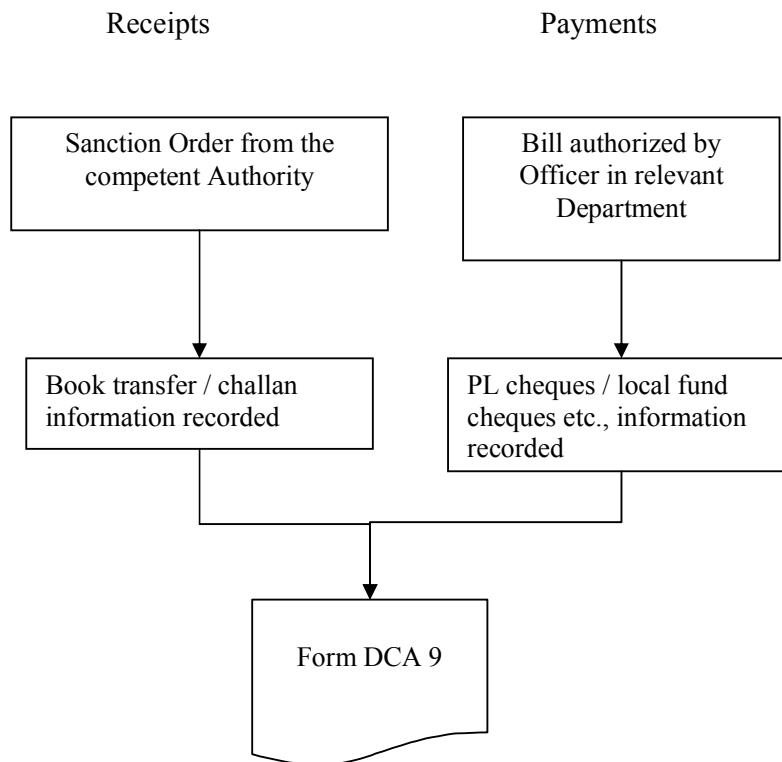| Date | Challan/memo/ cheque No | Opening Balance (Taka) | Amount received (Taka) | Total (Taka) | Amount paid (Taka) | Balance after transactions | Signature of Officer | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

Signature of DCA_____

### 3.9.1 Daily Procedures DCA 9

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Enter name of officer operating this account. |
| 2. | | Fill in name of DCA Office, month and year. |
| 3. | Opening Balance (Taka) | Bring the closing balance of the previous month as opening balance. |
| 4. | Date | In case of receipt put in date, obtained from challan or memo. |
| 5. | Challan/memo/cheque No | Enter challan number in this column. |
| 6. | Amount Received (Taka) | Enter amount of receipt. |
| 7. | Total (Taka) | Add opening balance with amount received to get total. |
| 8. | Date | In case of payment by PL cheques or local fund cheques, enter date of cheque in the row below. |
| 9. | Challan/memo/cheque No | Enter cheque number from cheque. |
| 10. | Amount paid (Taka) | Put in amount of payment. |
| 11. | Balance after transactions | Deduct amount paid from total, to obtain running balance. |
| 12. | Signature of Officer | Signed by the Designated Officer. |
| 13. | Remarks | Enter any additional relevant information (generally not needed). |

### 3.9.1.1 Flow of Transactions

Receipts           Payments

```
┌─────────────────────────┐        ┌─────────────────────────┐
│  Sanction Order from the│        │   Bill authorized by    │
│   competent Authority   │        │   Officer in relevant   │
│                         │        │       Department        │
└───────────┬─────────────┘        └───────────┬─────────────┘
            │                                  │
            ▼                                  ▼
┌─────────────────────────┐        ┌─────────────────────────┐
│ Book transfer / challan │        │  PL cheques / local fund│
│  information recorded   │        │  cheques etc., information│
│                         │        │        recorded         │
└───────────┬─────────────┘        └───────────┬─────────────┘
            │                                  │
            └───────────────┬──────────────────┘
                            ▼
                  ┌──────────────────┐
                  │                  │
                  │   Form DCA 9     │
                  │                  │
                  └──────────────────┘
```

**3.10  Register of Remittance & Exchange Accounts (Receipts)  DCA 10**

This register is used for recording all types of receipts relating to remittance and exchange accounts for relevant departments.  The register is perforated and has a duplicate carbon copy.  A copy along with supporting documents is sent to the CGA with the monthly accounts for onward transmission to concerned CAO for reconciliation with departmental accounts.

## REGISTER OF REMITTANCE & EXCHANGE ACCOUNTS (RECEIPTS) DCA 10

of………………….* Department

Name of the Office _____

| 6 | 1051 | 0000 | |
|---|------|------|---|

Month_____Year_____

| Date of receipt as per challan | Name of Office/Division | Challan No. | Amount (Taka) . | Remarks |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Monthly Total | | | | |

* Write the name of the departments like Forest, Post office, PWD, PHE, LGED, T& T, R& H, Custom, and Defence etc.

Signature of DCA_____

41

### 3.10.1  Daily Procedures DCA 10

| Step | *Column Head* | *Procedure* |
|------|---------------|-------------|
| **1.** | | Enter name of the Department. |
| **2.** | | Fill in name of DCA Office, month and year. |
| **3.** | | Fill in 4-digit economic code in final box.  Other digits are pre-printed on form. |
| **4.** | Date of Receipt, as per challan | Enter date listed on challan. |
| **5.** | Name of office/Division | Fill in name of office/division. |
| **6.** | Challan No. | Enter number listed on challan. |
| **7.** | Amount (Taka) | Enter amount from challan. |
| **8.** | Remarks | Enter any additional relevant information (generally not needed). |

### 3.10.1.1  Flow of Transactions
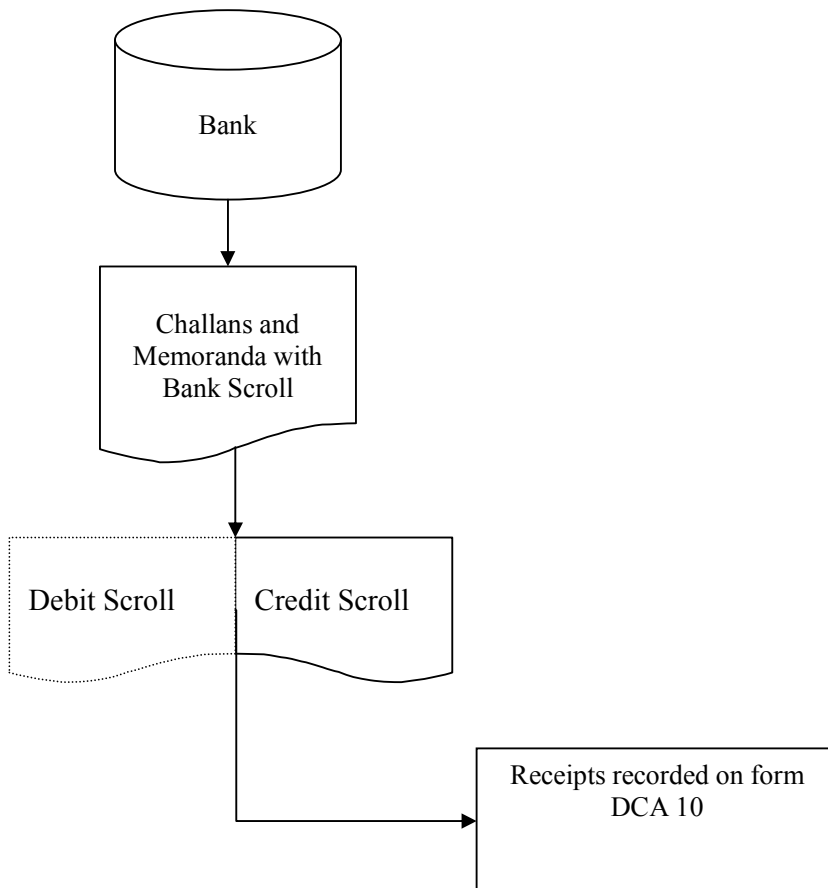
### 3.10.2  Month End Procedures DCA 10

| Step | Procedures |
|------|-----------|
| 1. | Total up Amount column. |
| 2. | Agree this total with total obtained under relevant economic code in form DCA 2. |
| 3. | If amounts do not agree, check and reconcile difference. |
| 4. | Signed by DCA. |
| 5. | A carbon copy of form DCA 10, along with challans/memoranda, is sent to the CGA with the monthly accounts for onward transmission to concerned CAO. |
| 6. | The top copy of form DCA 10 is retained in the DCA, and is filed for record and verification purposes. |

### 3.10.2.1  Flow of Transactions
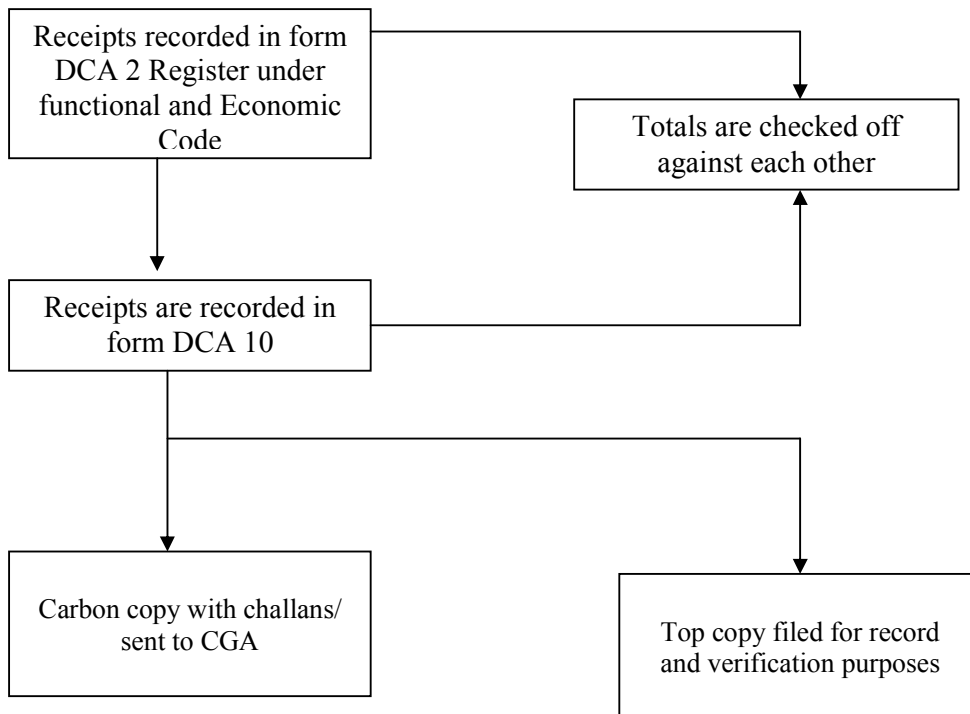
**3.11  Register of Remittance & Exchange Accounts (Payments)  DCA 11**

This register is used for recording all types of payments relating to remittance and exchange accounts for relevant departments.  The register is perforated and has a duplicate carbon copy.  A copy along with supporting documents is sent with the monthly accounts to the CGA for onward transmission to respective CAO's.

### REGISTER OF REMITTANCE & EXCHANGE ACCOUNTS (PAYMENTS) DCA 11

of…………………* Department

Name of the Office_____

Month_____  Year_____

| 7 | 1051 | 0000 | |
|---|---|---|---|

| Date of Payment as per Bank scroll | Name of Office/Division | Cheque/ pay order | | Amount (Taka) | Remarks |
|---|---|---|---|---|---|
| | | No. | Date | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Monthly Total | | | | | |

* Write the name of the departments like Forest, Post office, PWD, PHE, LGED, T& T, R& H, and Custom etc.

Signature of DCA_____

### 3.11.1  Daily Procedures DCA 11

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Enter name of the Department. |
| 2. | | Fill in name of DCA Office, month and year. |
| 3. | | Fill in 4-digit economic code in final box.  Other digits are pre-printed on form. |
| 4. | Date of payment, as per bank scroll | Enter date as per bank scroll. |
| 5. | Name of office/division | Fill in name of office/division. |
| 6. | Cheque/pay order no. & date | Enter cheque/pay order no & date listed on cheque pay order. |
| 7. | Amount (Taka) | Enter amount from cheque/pay order. |
| 8. | Remarks | Enter any additional relevant information (generally not needed). |

### 3.11.1.1  Flow of Transactions
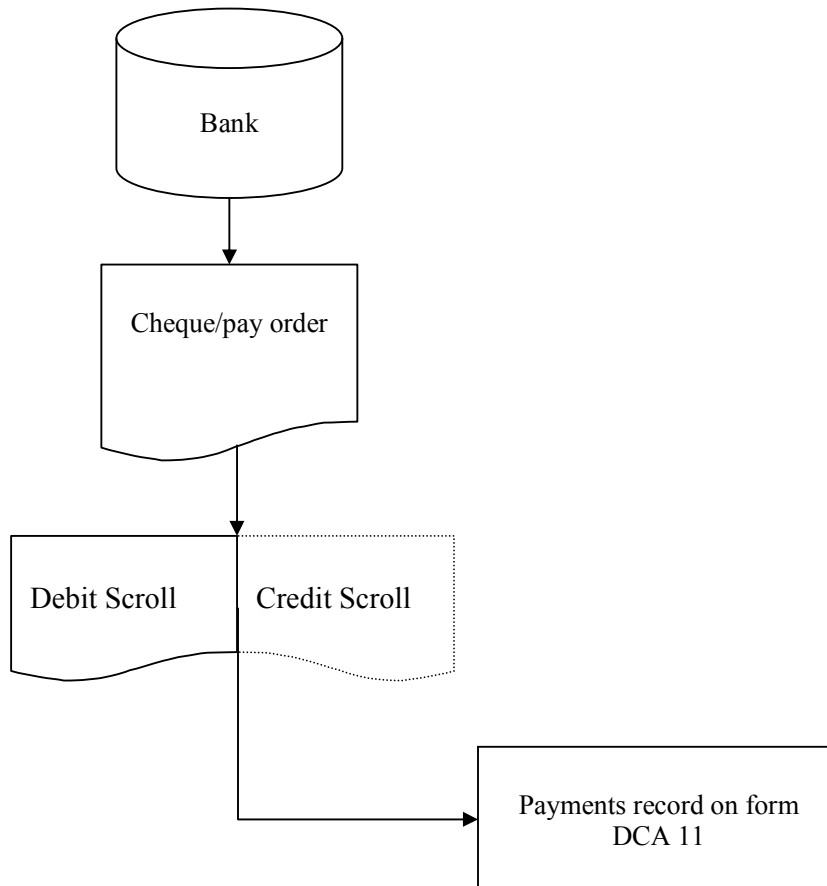
### 3.11.2 Month End Procedures DCA 11

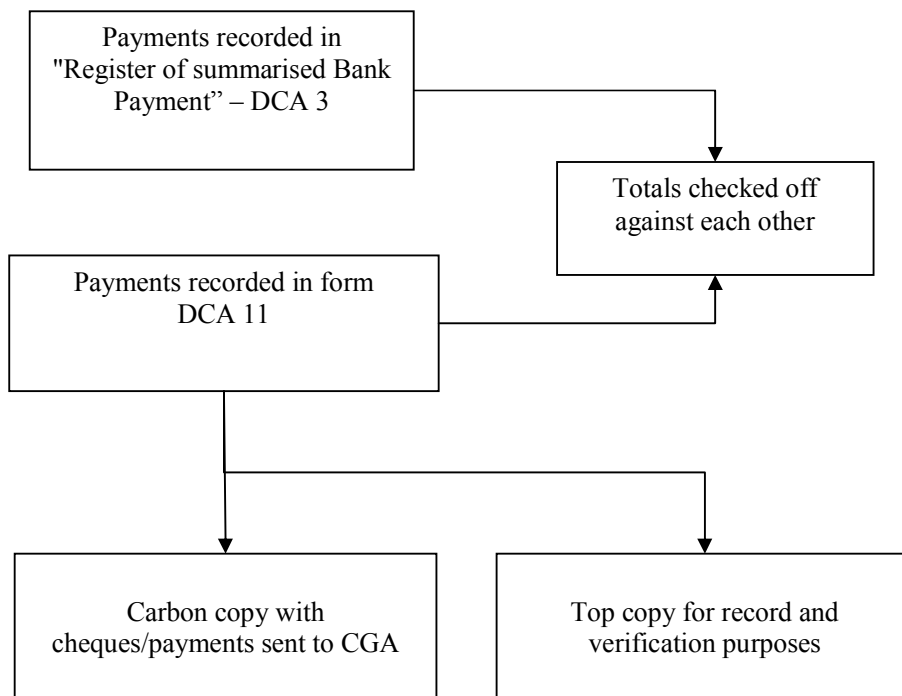| Step | Procedures |
|------|------------|
| 1. | Total up Amount column. |
| 2. | Agree this total with total obtained under relevant economic code contained in DCA 3 Register of Summarised Bank payment. |
| 3. | If amounts do not agree, check and reconcile difference. |
| 4. | DCA to enter signature. |
| 5. | Carbon copy of form DCA 11, along with paid cheques/pay orders, is sent to the CGA with the monthly accounts for onward transmission to concern CAO. |
| 6. | Top copy of form DCA 11 is retained in the DCA, and is filed for record and verification purposes. |

### 3.11.2.1 Flow of Transactions

```
┌─────────────────────────┐
│  Payments recorded in   │
│ "Register of summarised │──────────┐
│    Bank Payment" – DCA 3│          │
└─────────────────────────┘          ▼
                          ┌──────────────────────┐
                          │  Totals checked off  │
                          │  against each other  │
┌─────────────────────────┐└──────────────────────┘
│ Payments recorded in    │          ▲
│     form DCA 11         │──────────┘
└─────────────────────────┘
         │
    ┌────┴────────────────┐
    ▼                     ▼
┌──────────────────┐ ┌──────────────────────┐
│ Carbon copy with │ │ Top copy for record  │
│ cheques/payments │ │ and verification     │
│  sent to CGA     │ │     purposes         │
└──────────────────┘ └──────────────────────┘
```

**3.12   Register of payments to Post Offices against Letter of Credit DCA 12**

The purpose of this register is to record transactions made by the DCA in respect of the District Head Post Office.  This is against authority issued by the CAO, Postal through a Letter of Credit.  The Letter of Credit gives the annual ceiling permitted by the CAO in respect of withdrawals that are made by the District Head Post Office.  This may be withdrawn in proportionate monthly amounts.

### REGISTER OF PAYMENTS TO POST OFFICES AGAINST LETTER OF CREDIT     DCA 12

Name of the Office_____

Month_____Year_____

| Date | Name of the Post Office | LC / Requisition No & date. | Annual ceiling amount credited as per LC | Monthly proportionate ceiling | Supplementary LC amount, if any | Monthly total Ceiling | Amount Passed for payment | Initial of the Officer |
|---|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Monthly total: - |  |  |

Signature of DCA_____

### 3.12.1 Daily Procedures DCA 12

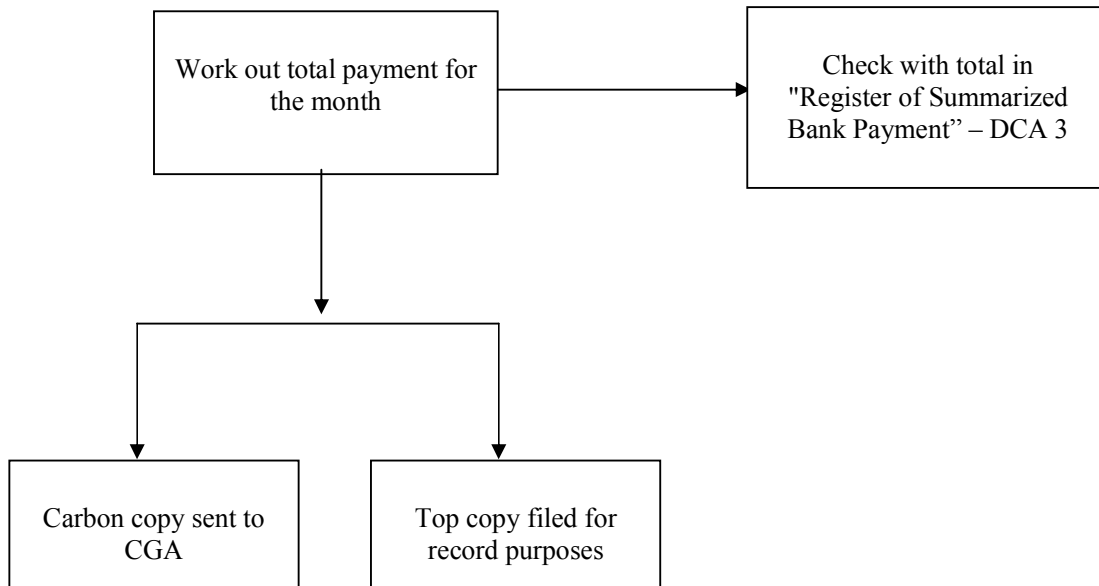| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | Date | Enter date of payment. |
| 3. | Name of the Post Office | Write the name of the Post Office (which has the authority to draw money against the Letter of Credit). |
| 4. | LC/Requisition No. & date | Enter Letter of Credit or Requisition number and date. |
| 5. | Annual ceiling amount credited as per LC | Enter total of Letter of Credit amount. |
| 6. | Monthly proportionate amount | This is one twelfth of the Letter of Credit amount. A payment order will be made against the amount. |
| 7. | Supplementary LC amount, if any | In case of supplementary Letter of Credit enter the amount in this column. |
| 8. | Monthly total ceiling | Add amount in monthly proportionate ceiling column with amount, if any, in Supplementary L.C. amount column to get monthly total ceiling. (Note that amounts are on different rows.) |
| 9. | Amount passed for payment | Amount passed by the DCA for payment and sent to the bank. |
| 10. | Initial of the officer | Authorised officer enters initial after each transaction and the monthly total ceiling. |

### 3.12.1.1 Flow of Transactions DCA 12

```
┌─────────────────────┐
│    Authorisation    │
└─────────────────────┘
           │
           ▼
┌─────────────────────┐
│ Letter of Credit    │
│ issued by CAO Postal│              ┌─────────────────────┐
│ to DCA with a copy  │              │ Amount column posted│
│ sent to Head Post   │              └─────────────────────┘
│ Office              │                         ▲
└─────────────────────┘                         │
           │                         ┌─────────────────────┐
           ▼                         │ Approved requisition│
┌─────────────────────┐              │ sent to Bank        │
│ Posting of Letter of│              └─────────────────────┘
│ Credit amount       │                         ▲
└─────────────────────┘                         │
           │                         ┌─────────────────────┐
           ▼                         │ Verification and    │
┌─────────────────────┐              │ payment on          │
│ Monthly             │              │ requisition by      │
│ proportionate       │              │ Designated Officer  │
│ ceiling entered     │              └─────────────────────┘
└─────────────────────┘                         ▲
           │                                     │
           ▼                         ┌─────────────────────┐
┌─────────────────────┐              │ Requisition for     │
│ Amount of           │   Payment    │ withdrawal of money │
│ supplementary       │─────────────▶│ received by DCA from│
│ ceiling (if any)    │              │ Head Post Office    │
│ entered             │              └─────────────────────┘
└─────────────────────┘
           │
           ▼
┌─────────────────────┐
│ Obtain monthly total│
│ ceiling             │
└─────────────────────┘
```

### 3.12.2 Month End Procedures DCA 12

| Step | Procedures |
|------|-----------|
| 1. | Total up Amount Passed for payment column. |
| 2. | Agree total to code 7-1051-0000-9801 in Register of Summarised Bank payment of DCA 3 |
| 3. | If amounts do not agree, check and reconcile difference. |
| 4. | Enter signature of DCA. |
| 5. | Carbon copy is sent to CGA, with monthly accounts. |
| 6. | Top copy is retained for record purposes. |

### 3.12.2.1 Flow of Transactions

```
┌────────────────────────┐              ┌────────────────────────┐
│ Work out total payment │              │   Check with total in  │
│      for the month     │─────────────▶│ "Register of Summarized│
│                        │              │  Bank Payment" – DCA 3 │
└────────────────────────┘              └────────────────────────┘
            │
     ┌──────┴──────┐
     ▼             ▼
┌──────────┐  ┌──────────────┐
│Carbon    │  │Top copy filed│
│copy sent │  │for record    │
│to CGA    │  │purposes      │
└──────────┘  └──────────────┘
```

**3.13  Register of Payments against Emergency Cash Requisition (ECR) DCA 13**

Authorised Defence officials use this register to record the emergency withdrawal of cash, by requisition, from the bank.  This register is in duplicate carbon copy form.  A copy of the register will be sent to the CGA.

### REGISTER OF PAYMENTS AGAINST EMERGENCY CASH REQUISITION (ECR) DCA 13

Name of the Office _____

Month_____Year_____

| Date | Voucher No. | Name & Rank of Officer giving requisition | Order no. | Amount (Taka) | Initial of the Officer |
|---|---|---|---|---|---|
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  | Monthly Total |  |  |

Signature of DCA_____

### 3.13.1 Daily Procedures DCA 13

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | Date | Put in date of payment from bank debit scroll. |
| 3. | Voucher No. | Enter voucher number from the Emergency Cash Requisition. |
| 4. | Name & Rank of Officer giving requisition | Enter name and rank of officer giving requisition obtained from letter issued by him. |
| 5. | Order no. | Enter order number, obtained from letter from Commanding Officer. |
| 6. | Amount | Enter amount of the ECR from the bank debit scroll. |
| 7. | Initial of Officer | Obtain initial of Designated Officer. |

### 3.13.1.1 Flow of Transactions

Bank Debit Scroll including requisition

↓

Enter transactions on form DCA 3

↓

Enter details transactions on form DCA 13
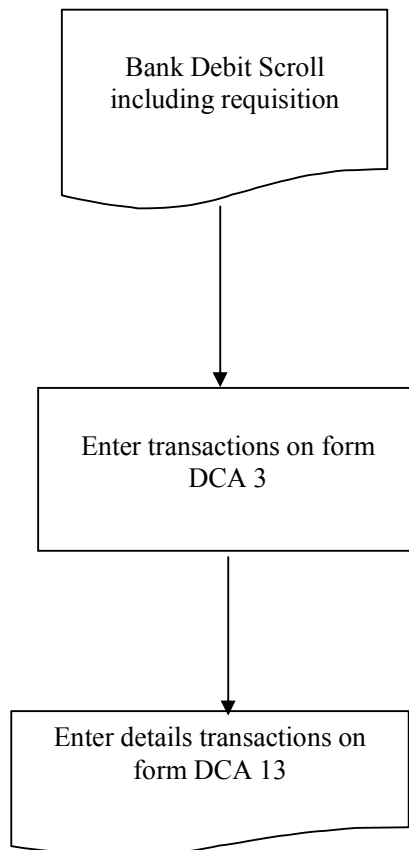
### 3.13.2 Month End Procedures DCA 13

| Step | Procedure |
|------|-----------|
| 1. | Total up amount column. |
| 2. | DCA to enter signature. |
| 3. | Carbon copy, with supporting ECR is sent to CGA along with monthly accounts. |
| 4. | Top copy is retained by DCA, and is filed away for record purposes. |

### 3.13.2.1 Flow of Transactions

```
              ┌─────────────────────────┐
              │  Work out monthly total in │
              │      form DCA 13          │
              └─────────────────────────┘
                          │
            ┌─────────────┴─────────────┐
            ▼                           ▼
┌───────────────────────┐   ┌───────────────────────┐
│ Top copy filed for record │   │ Carbon copy sent to CGA  │
│       purposes         │   │   with monthly accounts  │
└───────────────────────┘   └───────────────────────┘
```
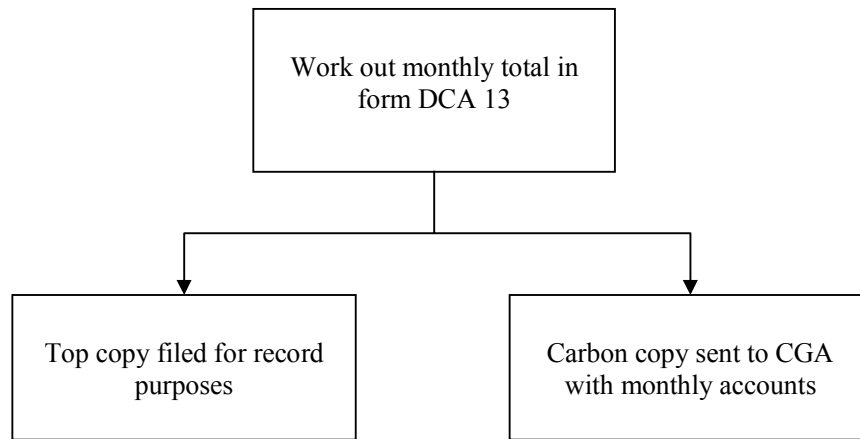
**3.14  Plus and Minus Memorandum  DCA 14**

The purpose of this form is to record the receipts, payments and balance of individual PL accounts operated by the authorised officers (e.g. Superintendent of Police, Deputy Director (Fire Brigade) etc). This register is also used to enter transactions relating to local funds (e.g. district fund, municipal fund, Land acquisitions and vested property etc) and deposits  (e.g. civil deposits, criminal deposit, revenue deposit etc.)

## PLUS AND MINUS MEMORANDUM  DCA 14

Name of the Office _____

Month_____Year_____

(Figures in Taka)

| Name of the Deposit, Local Fund & PL Account | Economic codes Receipt / Payment | Balance from last month | Addition made during the month DCA 2 | Total | Deductions made during the month DCA 3 | Balance at the end of the month | Remarks |
|---|---|---|---|---|---|---|---|
| District Fund | 8316/9316 | | | | | | |
| Municipal Fund | 8321/9321 | | | | | | |
| Upazilla Fund | 8326/9326 | | | | | | |
| Revenue Deposit | 8341/9341 | | | | | | |
| Civil deposit | 8346/9346 | | | | | | |
| Criminal Deposit | 8351/9351 | | | | | | |
| Contractor's/Suppliers Security deposit | 8391/9391 | | | | | | |
| Work of Public and Private bodies | 8401/9401 | | | | | | |
| Personal Ledger Account | 8421/9421 | | | | | | |
| | | | | | | | |
| | | | | | | | |

Signature of DCA_____

### 3.14.1 Month End Procedures DCA 14

| Step | Column Head | Procedure |
|---|---|---|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | Name of the Deposit, Local Fund Account | Enter the name of deposit, Local Fund and PL account etc., |
| 3. | Balance from last month | Pick up the closing balances of the previous month form DCA14. |
| 4. | Addition made during the month | Enter addition amount and economic code obtained from DCA 2 under the relevant economic code. |
| 5. | Total | Total up previous 2 columns, and enter in this column. |
| 6. | Deduction made during the month | Enter deduction amount and economic code obtained from Register of Payments DCA 4. |
| 7. | Balance at the end of the month | Subtract deduction column from Total column, and enter in this column. |
| 8. | Remarks | Enter any additional relevant information (generally not needed). |
| 9. | | Enter signature of DCA. |
| 10. | | Carbon copy passed to the monitoring and data input function of the DCA, with the monthly accounts, for accounts reconciliation and control purposes. |
| 11. | | Top copy is retained by DCA, and is filed for record purposes. |

### 3.14.1.1 Flow of Transactions



55
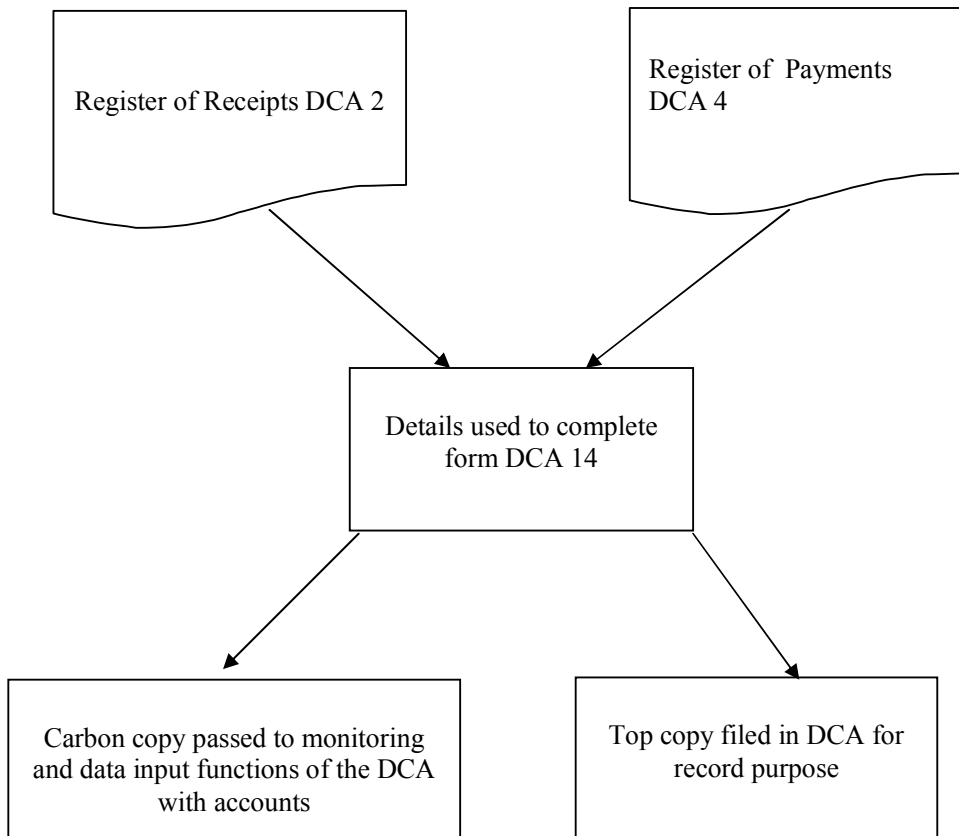
**3.15  Cheque Delivery Register DCA 15**

The purpose of this register is to record the cheques delivered to the payees. This register will also be used for reconciliation with paid cheques. This register is in perforated duplicate carbon form. Carbon copy of this form is sent to the bank.

## CHEQUE DELIVERY REGISTER DCA 15

Name of the Office _____
.Month_____Year_____

Date of delivery_____

| Sl No | Token No | Name of Payee | Cheque No | Amount (To be written both in figure & word) | | Tick Mark |
|---|---|---|---|---|---|---|
| | | | | (Taka) | ps | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Daily Total | | | | | | |

Signature of DCA_____

### 3.15.1 Daily Procedures DCA 15

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | | Put in the date of delivery of the cheques |
| 3. | Sl No. * | Enter a serial number against each cheque, starting with 1 and increasing in sequential order. |
| 4. | Token No. | Enter the token number, obtained from the bill against which cheque is issued. |
| 5. | Name of Payee | Write in name of the person/office listed on the cheque. |
| 6. | Cheque No. | Put in cheque number, obtained from cheque. |
| 7. | Amount (Taka) | Put in the amount listed on the cheque. |
| 8. | | Carbon copy of the form is sent to the bank and top copy is retained by DCA for record and reconciliation purpose. |
| 9. | | Total up amount column to get daily total. |
| 10 | | Transfer daily total to Pre-audit Cheque Reconciliation Register, DCA 16 |
| 11. | Tick mark | Tick off paid checks issued during the month in DCA 15 and tick of paid check issued during the previous month in DCA 17. |

- *If more than one Cheque delivery Register is maintained, separate serial number should be used for each register and totals of all such register should be taken to DCA 16- Pre-audit Cheque Reconciliation Register.*

**3.15.1.1 Flow of Transactions**

```
┌─────────────────────────┐
│ List of cheques signed  │
│ along with bill         │
└─────────────────────────┘
            │
            ▼
┌─────────────────────────┐        ┌─────────────────────────┐
│ Enter the cheques       │───────▶│ Delivery of cheques to  │
│ particulars in this     │        │ payees                  │
│ register                │        └─────────────────────────┘
└─────────────────────────┘                    │
            │                                   │
            ▼                                   ▼
┌─────────────────────────┐        ┌─────────────────────────┐
│ Daily total worked out  │───────▶│ Ticking off paid cheques│
│ & transferred to Pre-   │        │ issued during the month │
│ audit Cheque            │        └─────────────────────────┘
│ Reconciliation          │
└─────────────────────────┘
```
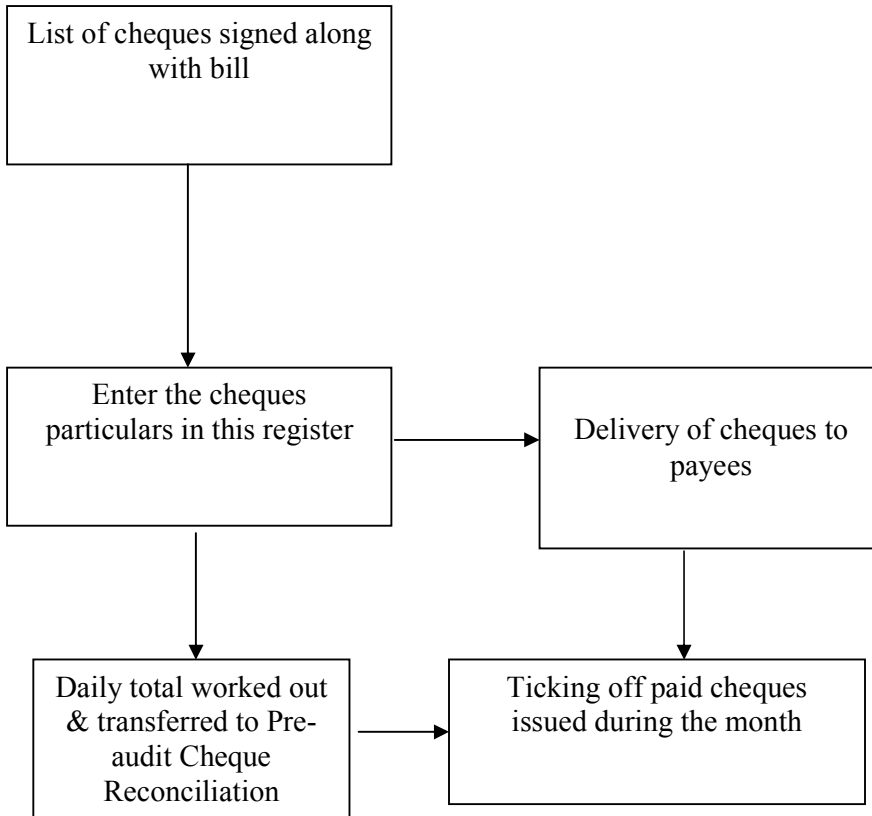
### 3.15.2 Month End Procedures DCA 15

| Step | Procedure |
|------|-----------|
| 1. | Prepare a list of outstanding cheques for the month, from those cheques not ticked off. |
| 2. | Agree number and amount as per list of outstanding cheques with that of Pre-audit Cheque Reconciliation Register, DCA 16. |
| 3. | If these do not agree, check and reconcile difference. |
| 4. | DCA to sign at bottom of register. |

### 3.15.2.1 Flow of Transactions

```
┌─────────────────────────────┐
│  Prepare list of outstanding │
│          cheques             │
└─────────────────────────────┘
              │
              ▼
┌─────────────────────────────┐
│  Reconcile with "Pre-audit   │
│   Cheque Reconciliation      │
│    Register" – DCA 16        │
└─────────────────────────────┘
```
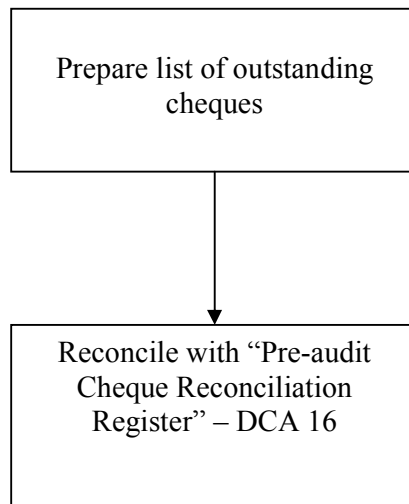
### 3.15.3  Functional Code wise Summary Register for Pre-audit cheques delivered DCA 15 A

The purpose of this register is to provide functional code wise summary of cheque issued daily. It is designed to check misclassification and under posting of vouchers in the compilation process.

**DCA 15 A**

Name of the DCA Office_____

Month_____Year_____

| SL No | Functional Code ( 8 digits ) | Date | | | | | | | | | | | | Monthly Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | | | | 19 | 20 | | | | 30 | 31 | |
| | | Taka | Taka | | | | Taka | Taka | | | | Taka | | Taka |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Daily total | | | | | | | | | | | | | | |

Signature of DCA_____

60

### 3.15.3.1 Daily Procedures DCA 15 A

| Step | Column Head | Procedure |
|---|---|---|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | | Sort out vouchers according to functional code |
| 3. | | Work out daily total amount by functional code |
| 5. | Daily Total | Total the value of cheques issued for that day and enter in the dated column against each Functional Code |
| 6. | Daily Total | Agree total amount for the day with the total amount of the Cheque Delivery Register (CDR) |
| 7. | Daily Total | If amounts do not agree cheques may not be reconciled. |

### 3.15.3.2 Flow of Transactions

Obtain value of cheques against each functional code

Enter in dated column

Agree with total value of the cheque issued for the day with CDR
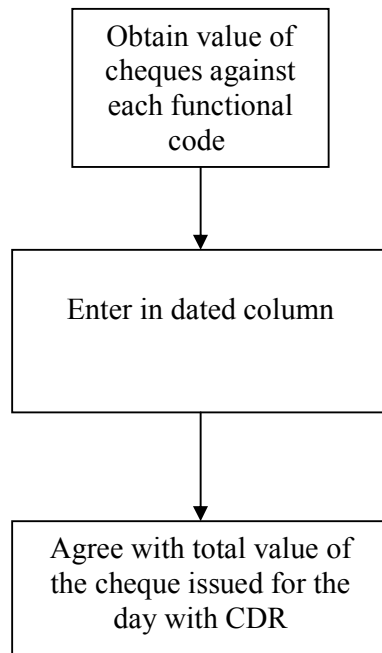
### 3.15.3.3 Month end procedure DCA 15 A

| Step | Procedure |
|---|---|
| 1. | Total up horizontal to obtain net cheques issued by functional code and enter into total column |
| 2. | Agree with the total of net cheques column in form DCA 5 |
| 3. | If amounts do not agree, check and reconcile the difference. |
| 4. | DCA to sign at bottom of register. |

### 3.16 Pre-audit Cheque Reconciliation Register DCA 16

This register is used for recording the opening balance of outstanding cheques, cheque issued, cheques paid and the closing balance of outstanding cheques at the end of the month.

## PRE-AUDIT CHEQUE RECONCILIATION REGISTER DCA 16

Name of the Office_____

Month_____Year_____

| Opening Balance of outstanding cheques | | Date | Cheques issued | | Total | | Cheques paid | | Cheques outstanding (Closing balance) | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Daily total Number. | Daily total Amount (Taka) | No. | Taka | Daily total Number. | Daily total Amount (Taka) | Daily total Number | Daily total Amount (Taka) |
| 1 | 2 | 3 | 4 | 5 | 6(1+4) | 7 (2+5) | 8 | 9 | 10 (6-8) | 11 (7-9) |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | Total Taka | | | | | | | | | |
| Total number. | | | | | | | | | Total number. | Total Taka |
| | | Total | | | | | | | | |

Signature of DCA_____

### 3.16.1 Daily Procedures DCA16

| Step | Column Head | Column Sub-Head | Procedure |
|---|---|---|---|
| 1. | | | Fill in name of DCA Office, month and year. |
| 2. | Opening balance of outstanding cheques | Total no. | Enter total number of outstanding cheques obtained from previous month's reconciliation register. |
| 3. | | Total Taka | Enter total value of outstanding cheques obtained from previous month's reconciliation register. |
| 4. | Date | | Put in date of cheques issued and date of payment of cheque obtained from bank scroll. . |
| 5. | Cheques issued | Daily total no. | Enter total number of cheques issued on that day. |
| 6. | | Daily total Taka | Enter total value of cheques issued on that day from DCA 15 |
| 7. | Cheques paid | Daily total no. | Enter total number of cheques paid on that day from DCA 3 |
| 8. | | Daily total Taka | Enter total value of cheques paid on that day. |

### 3.16.1.1 Flow of Transactions
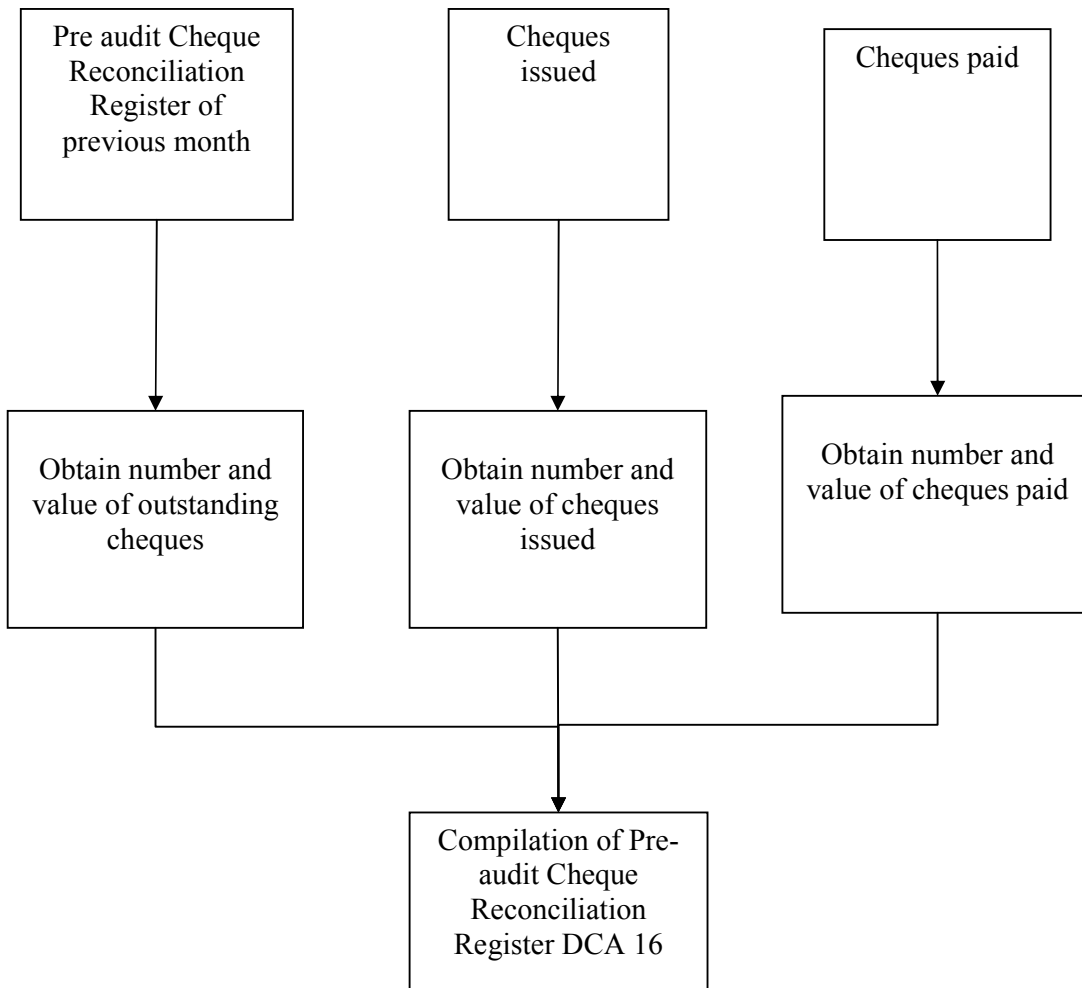
**3.16.2  Month End Procedures DCA 16**

| Step | Procedure |
|------|-----------|
| 1. | Total up columns. |
| 2. | Add total of opening balance of outstanding cheques column to total of cheques issued column and deduct total of cheques paid column (for both number and amount). |
| 3. | Put balance in cheques outstanding (closing balance) boxes. |
| 4. | Agree total value of cheques issued column with total under economic code column 8616 in form DCA 5 |
| 5. | If amounts do not agree, check and reconcile difference. |
| 6. | Agree total value of cheques paid column with economic code column heading 9616 in Register of Summarised Bank payment, DCA 3. |
| 7. | If amounts do not agree, check workings and reconcile difference. |
| 8. | Agree total number and value of cheques outstanding (closing balance) boxes with total as per register of outstanding cheques. |
| 9. | If amounts do not agree, check and reconcile difference. |
| 10. | Register is signed by DCA. |
| 11. | File for record |
| 12. | Extract the total of columns "opening balance of outstanding cheque", "cheque issued", "cheque paid" and "closing balance of outstanding cheque" both in amount and number and pass to the monitoring and data input function of the DCA with monthly accounts. |

**3.16.2.1 Flow of Transactions**

```
┌─────────────────────┐        ┌─────────────────────┐
│ Register for pre    │◄───────│ Obtain monthly      │
│ audit cheque        │        │ totals in register  │
│ reconciliation –    │        │ DCA 16              │
│ DCA 16              │        │                     │
└─────────────────────┘        └─────────────────────┘
```

| Total number & value of cheques issued | Total number & value of cheques paid | Totals number and value of outstanding cheques |
|---|---|---|
| Check against code 8616 in Register DCA 5 (Register for Consolidation of Deductions and Recoveries) | Check against Register of Summarised Bank Payment (DCA 3) under code 9616 | Check against Total of list of outstanding cheques |

Extract of totals columns sent to monitoring and data input function of the DCA with monthly accounts

**3.17 Register of Outstanding Cheques DCA 17**

This register is designed to locate and record those cheques outstanding in the Cheque Delivery Register. It is also used to determine those outstanding cheques that should be revalidated or cancelled.

### REGISTER OF OUTSTANDING CHEQUES DCA 17

Name of the Office_____

Month_____Year_____

| Serial No. | Date of Delivery | Cheque No. | Amount ( Taka ) | Tick mark |
|---|---|---|---|---|
|  |  |  |  |  |
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| Total |  |  |  |  |

Signature of DCA _____

### 3.17.1 Daily Procedure

| Step | Column Head | Procedure |
|---|---|---|
| 1. | Tick mark | Tick off previous months issued cheques, received with debit bank scroll in " previous month's DCA 17". |

### 3.17.1.1 Flow of Transactions

```
┌─────────────────────┐        ┌──────────────────────┐
│ Bank debit scroll   │───────▶│ Segregate previous   │
│                     │        │ month's issued       │
│                     │        │ cheques              │
└─────────────────────┘        └──────────────────────┘
                                          │
                                          ▼
                               ┌──────────────────────┐
                               │ Tick off cheques in  │
                               │ previous month's DCA 17 │
                               └──────────────────────┘
```
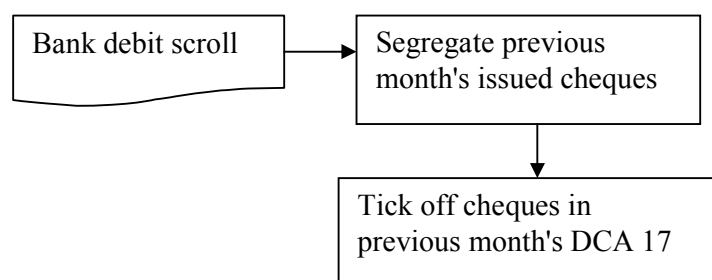
### 3.17.2 Month End Procedures DCA 17

| Step | Column Head | Procedure |
|---|---|---|
| 1. | | Fill in name of DCA Office, month and year. |
| 2. | Serial No. | Put in serial number, starting with 1 and increasing in sequential order for each outstanding cheque. |
| 3. | | Enter particulars of outstanding cheques from previous month register of outstanding cheques not yet ticked off, DCA 15. |
| 4. | Date of Delivery | Put in date from cheque delivery register. |
| 5. | Cheque No. | Fill in cheque number from cheque delivery register. |
| 6. | Amount (Taka) | Enter amount from cheque delivery register. |
| 7. | Amount (Taka) | Total up this column. |
| 8. | | Check total number and value of outstanding cheques with Pre-audit cheque reconciliation register, DCA 16. |
| 9. | | If amounts do not agree, check and reconcile difference. |
| 10. | | DCA to enter signature. |
| 11. | | Issue notice to Drawing and Disbursing Officer for revalidation and cancellation of outstanding cheques that have not been cashed within 3 months of the month of issue. |

**3.17.2.1 Flow of Transactions**

```
┌─────────────────────┐          ┌─────────────────────┐
│  Cheque delivery cum │          │ Last month's register│
│  advice register –   │          │ of outstanding       │
│  DCA 15              │          │ cheques – DCA 17     │
└──────────┬──────────┘          └──────────┬──────────┘
           │                                 │
           │◄────────────────────────────────┘
           ▼
┌─────────────────────┐
│ Locate un ticked     │
│ cheques from above   │
│ documents            │
└──────────┬──────────┘
           ▼
┌─────────────────────┐
│ Enter chronologically│
│ in the register of   │
│ outstanding cheques  │
└──────────┬──────────┘
           ▼
┌─────────────────────┐
│ Total up list        │
└──────────┬──────────┘
           ▼
┌─────────────────────┐        ┌─────────────────────┐
│ Verify with pre-audit│───────▶│ Notice to DDO for    │
│ cheque reconciliation│        │ cheques outstanding  │
│ Register DCA 16      │        │ 90 days beyond month │
│                      │        │ of issue             │
└─────────────────────┘        └─────────────────────┘
```

### 3.18  Journal Preparation

Journals are the principal tool available to the DCA office to allow amendments to monthly accounting information for both the DCA office and reporting offices.  The following procedures are to be observed to ensure the correct preparation and control of journal entries.

| Step | Procedure |
|---|---|
| 1. | The appropriate unique journal number is to be entered |
| 2. | A sufficiently detailed description is to be provided to allow subsequent readers an opportunity to fully and clearly understand the reason and purpose of the journal |
| 3. | The 13-digit account code is to be entered under columns 1 to 4 with column 1 showing Legal Code, columns 2 and 3 showing Function Code and column 4 the Economic Code |
| 4. | For each account code entered, enter the amount of the transaction under either the debit (Dr) or credit (Cr) column |
| 5. | Each transaction should be entered on a new line as per steps 3 and 4 |
| 6. | Where a journal contains several Economic Codes under the same Functional Code, these Economic Codes should be listed directly under the initial 13-digit code |
| 7. | Complete the required number of journal pages, clearly stating on each the page number and total number of pages for the whole journal, for example page 1 of 3 |
| 8. | Once the journal is complete, the total of the amounts under both the debit and the credit columns should be entered in the appropriate total box on the final page of the journal |
| 9. | Check that the total of the debit column equals the total of the credit column.  If this is not the case, identify the errors or omissions, amend the journal and re-calculate the totals until they are equal |
| 10. | The person preparing the journal should sign in the box, "Prepared by" |
| 11. | The authorising officer should sign in the box, "Approved by" |
| 12. | The authorising officer should enter the date of approval |
| 13. | The officer entering the journal should sign in the box, "Data entered by" |
| 14. | The officer entering the journal should enter the date of data entry |
| 15. | The journal should be maintained in a secure manner in the appropriate files for future reference |

# 4    CONTROL PROCEDURES

An effective control over the accounting exercise carried out by the Accounts Offices is fundamental to establishing the quality of accounts produced by CGA. This could be achieved by putting in place appropriate reconciliation procedures and introducing effective monitoring of balances of certain types of accounts which are exposed to a range of risks.

This chapter introduces a set of procedures to guide the reconciliation work to be done by the accounting function within the DCA office.  It also introduces an additional set of returns, other than those set out in Chapter 2, to facilitate control over the transactions of certain types of accounts that are susceptible to a wide variety of risks. The DCA's accounting function is required to pass them along with the monthly accounts to CGA through the monitoring and data input function of the DCA. These returns will enable CGA to review balances of the accounts kept by reporting offices, to undertake trend analysis and suggest remedial actions in case of marked variations. The relevant accounts to be dealt with in this chapter include the following: -

General Provident Fund (GPF)
Loans and Advances
Objection Book Advances

## 4.1    Reconciliation

Reconciliation of the figures in the accounts maintained by the head of the department with those that appear in the books of accounts of Accounts Officer is an essential tool for ensuring reliability and correctness of accounts. This should be carried out monthly and the initial responsibility in this regard rests with the Accounts Officer. Rule 98(4) (vii) of the Compilation of the General Financial Rules is very specific about the reconciliation of figures in the accounts maintained by the departments and the Accounts Offices.

With the creation of Divisional Controller of Accounts Offices (DCAs), District Accounts Offices (DAOs) and Upazilla accounts Offices (UAOs) across the country in the wake of decentralisation of accounts, centralised reconciliation at year-end is less of a priority. Since DCAs, DAOs and UAOs work with the field level administration represented by various Government departments, they are conveniently placed to reconcile their accounts with the respective departments on a monthly basis.

The following procedures are meant to guide the reconciliation work to be carried out by DCAs:

1.  After the closure of monthly accounts the Divisional Controller of Accounts Office will take the initiative to reconcile the figures appearing in his accounts with those maintained by respective departments. In his bid to do this, he will send a reconciliation statement (see page 81) to the Drawing and Disbursing Officers (DDOs) of concerned departments and request them to confirm the figures of receipts and expenditures appearing in his books of accounts within 15 days. He will make sure that DDOs provide acceptance to the figures rendered by him if there is no difference between the figures of receipts and expenditures appearing in the books of accounts of DCA and those of DDOs. If there is any difference, DCA will request DDOs to send a representative to his office to reconcile the difference.

2.  Response from DDOs is indeed critical to make the reconciliation exercise truly effective. DCAs should therefore make all-out efforts to elicit response from DDOs and seek their co-

operation at all stages. If however DDOs do not respond and reconcile the difference DCA will issue reminders giving another 15 days' time and state that the accounts maintained by DCA will be treated as correct if DDOs do not respond within the extended time. Non-compliance from DDOs shall be brought to the notice of CGA by DCA.

3. DCA shall send a report on reconciliation of accounts of the previous month along with the accounts of the current month.

## 4.2    Monitoring of Balances

### GPF, Loans and Advances and Objection Book Advances

### 4.2.1    General Provident Fund

Exercising control over the transactions of GPF is critical to establishing integrity of its balances. Frequent transfer of balances from the jurisdiction of one account office to another, human fallibility and fraudulent transactions have all the more reinforced the necessity of having in place effective controls.

### 4.2.1.1    Control within DCA

Agreement of annual balance shown in the return with the Broadsheet balance for GPF.
Safe custody of subscribers' ledger to prevent production of duplicate ledger
Annual closing of fund account by a set of people not related to the work of fund and issuance of annual account statement to subscribers

### 4.2.1.2    Monthly Return On GPF Transactions

This return will enable CGA to keep a watch on the trend of increase/decrease of the fund balance and also help identify any unusual trend in balances being carried forward from one month to another by an accounts office and take appropriate remedial steps. This will also facilitate monitoring of inter-transfer of balances between accounts offices. In addition, the year-end closing balance will provide a basis for testing the accuracy of interest calculated against the accounts of individual subscribers in the GPF ledger. Any unusual difference between the amounts of interest calculated by the DCA and the one calculated at the data input function of DCA on the basis of monthly return, need to be reconciled.

On receiving the monthly returns from the DCAs, DAOs and UAOs the data input function of DCA will input all data of the returns and finally work out the closing balance of the fund at year-end for its eventual inclusion in the Finance Account.

### 4.2.1.3   Monitoring of transfer of GPF balances

To ensure proper monitoring of transfer of balances between account offices, both inward and outward transfers need to be captured in the monthly accounts by passing through the following entries:

**a.   In case balance transferred to other accounts offices-**

Debit 7-1051-0000-9101 (GPF-Civil)
Credit 6-1051-0000-8835 (GPF transfer)

**b. In case of balance transferred from other accounts offices-**

**Debit** 7-1051-0000-9835 (GPF transfer)
**Credit** 6-1051-0000-8101 (GPF-Civil**)**

In both the cases the balance transferred to or balance received from other accounts offices should initially be recorded in the LPC register, and on the last working day of the month a book adjustment should be made for the total amount in DCA 6 and transferred to DCA 4 under functional code of public account.

### 4.2.2   Monthly Return on Loans and Advances

The purpose of this return is to apprise the CGA of the monthly summary of transactions of each category of loans and advances made to Government employees. This will enable the CGA to keep a watch on the increase /decrease of balance of each category of loans and advances together with the transfer of outstanding balances between accounting units. Further, this will help monitoring of recoveries of loans and advances from the employees. Any unusual trend noted from the returns will be investigated.

Data transmitted through the monthly returns will be captured at the data input function at DCA to work out the correct balances at year-end for their eventual inclusion in the Finance Accounts.

### 4.2.3   Objection Book Advances

OB advances are currently not being properly monitored and considerable outstanding balances could remain undetected in these accounts.  A balance should not remain outstanding indefinitely and the control of this area is discussed in the following section.

### 4.3   Register of Last Pay Certificate

### Monitoring of balances by DCA

The monthly returns on GPF and loans and advances addressed to CGA provide a basis for central monitoring of balances of these two important accounts.

The LPCs issued to and from accounts offices now contain all relevant balances and they together provide an important basis for divisional monitoring of all balances including OB Advance and other

dues. DCA's should, therefore, maintain a register to record all relevant particulars noted in the LPCs.

### 4.4    Monitoring of other Balances of Public Accounts

Accounts which are closed to balances under the Public Account of the Republic eventually find place in the Finance Accounts produced by CGA. Every effort therefore has to be made to work out the correct balances and monitor the transactions during the year. Any unusual entries in these accounts have to be identified for immediate rectification.

## MONTHLY RETURN OF GENERAL PROVIDENT FUND

Name of office_____

Month _____                         Year_____

| Opening balance | | Balance transferred from other office | | Amount of subscription during the month | | Total amount Credited | Balance transferred to other office | | Payments made during the month | | Total amount debited | Closing balance | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. of subsc ribers | | No. of subscri bers | Taka | New subs | | | No. of subs | | No. of subs making final payment | | | No. of subscri bers | |
| | Taka | | | | Taka | Taka | | Taka | | Taka | | | Taka |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 (2+4+6) | 8 | 9 | 10 | 11 | 12 (9+11) | 13 (1+3+ 5)- (8+10) | 14 (7-12) |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

Note: - Transaction relating to BDR (if any) should be deducted from both monthly
receipts & payments to work out closing balance                    Signature of officer_____

**Monthly Procedures – General Provident Fund**

| Steps | Procedure |
|---|---|
| 1. | Enter the closing balance number of subscribers from the previous month as the opening balance in column 1 |
| 2. | Enter the closing balance amount from the previous month as the opening balance in column 2 |
| 3. | Enter the number of new subscribers transferred from other offices during the month in column 3 |
| 4. | Enter the amount of balance transferred from other offices during the month in column 4 |
| 5. | Enter the number of new subscribers during the month in column 5 |
| 6. | Enter the amount of subscriptions during the month in column 6 |
| 7. | Add the figures in columns 2, 4 and 6 to give the total mount credited and enter this amount in column 7 |
| 8. | Enter the number of subscribers transferred to other offices during the month in column 8 |
| 9. | Enter the amount of balance transferred to other offices during the month in column 9 |
| 10. | Enter the number of subscribers making final payment during the month in column 10 |
| 11. | Enter the amount of final payments made during the month in column 11 |
| 12. | Add the figures in columns 9 and 11 to get the total amount debited during the month |
| 13. | Add the figures in columns 1, 3 and 5 and subtract the figures in columns 8 and 10 to get the closing balance number of subscribers and enter this figure in column 13 |
| 14. | Subtract the figure in column 12 from the figure in column 7 to get the closing balance of GPF and enter this amount in column 14 |
| 15. | Enter signature of Accounts Officer |

MONTHLY RETURN ON LOANS AND ADVANCE

Name of the office_____

Month _____          Year_____

| Description of advance | Economic codes Payment/ Recovery | Opening balance | Amount paid during the month | Balance transferred from other office | Total | Amount of recovery | Balance transferred to other office | Total | Closing balance |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 (3+4+5) | 7 | 8 | 9 (7+8) | 10 (6-9) |
| House building advance | 7401/3901 | | | | | | | | |
| Computer advance | 7403/3903 | | | | | | | | |
| Motor car advance | 7411/3911 | | | | | | | | |
| Motor cycle advance | 7421/3921 | | | | | | | | |
| Bicycle advance | 7431/3931 | | | | | | | | |
| Other advance | 7441/3941 | | | | | | | | |

Signature of officer_____-

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**Monthly Procedures Loans and Advances**

| Steps | Procedure |
|---|---|
| 1. | Enter the closing balances for each individual advance from the previous month as the opening balance in column 3 |
| 2. | Enter the amount paid during the month for each individual advance in column 4 |
| 3. | Enter the balance transferred from other offices during the month for each individual advance in column 5 |
| 4. | Add the figures in columns 3, 4 and 5 for each individual advance and enter the total amount debited in column 6 |
| 5. | Enter the amount of advance recovered during the month for each individual advance in column 7 |
| 6. | Enter the amount of balance transferred to other offices during the month for each individual advance in column 8 |
| 7. | Add the figures in columns 7 and 8 for each individual advance and enter the total amount credited in column 9 |
| 8. | Subtract the figure in column 9 from he figure in column 6 for each individual advance and enter the resulting closing balance for each in column 10 |
| 9. | Enter the signature of Accounts Officer |

# REGISTER OF LAST PAY CERTIFICATE (L P C)

Name of the office_____

Month_____          Year_____

Issued

| Sl. No. | Date | Name of the Accounts Office against whom LPC issued | Name & designation of incumbent | Paid up to | Basic pay | Balance/amount transferred | | | | | | | | | | | Initial of Officer |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Pay advance | T A advance | G P F | House building advance | Motor car | Motor cycle | Cycle loan | Computer | Other advances if any | Total | | |
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**Procedures Last Pay Certificate – Issued Register**

| Steps | Procedure |
|---|---|
| 1. | The following details are to be recorded for each Last Pay Certificate issued |
| 2. | Enter the appropriate serial number in column 1 |
| 3. | Enter the date in column 2 |
| 4. | Enter the name of the accounts office to which the officer has transferred in column 3 |
| 5. | Enter the name of the officer and designation in column 4 |
| 6. | Enter the date that the officer was paid up to in column 5 |
| 7. | Enter the basic pay of the officer in column 6 |
| 8. | Where appropriate enter the amounts of any balances to be transferred in columns 7 to 14 |
| 9. | Where an advance balance is to be transferred that is not printed on the register, enter the name of the advance and corresponding balance in column 15 and onwards if required |
| 10. | Enter the initial of the officer recording the details in column 16 |

# REGISTER OF LAST PAY CERTIFICATE (L P C)

Name of the office_____

Month_____ Year_____

Received

| Sl. No. | Date | Name of the Accounts Office from whom LPC received | Name & designation of incumbent | Paid up to | Basic pay | Balance/amount transferred | | | | | | | | | | Initial of Officer |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Pay advance | T A advance | G P F | House building advance | Motor car | Motor cycle | Cycle loan | Computer | Other advances if any | Total | |
| | | | | | | | | | | | | | | | | |
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**Procedures Last Pay Certificate – Received Register**

| Steps | Procedure |
|---|---|
| 1. | The following details are to be recorded for each Last Pay Certificate received |
| 2. | Enter the appropriate serial number in column 1 |
| 3. | Enter the date in column 2 |
| 4. | Enter the name of the accounts office from which the officer has transferred in column 3 |
| 5. | Enter the name of the officer and designation in column 4 |
| 6. | Enter the date that the officer was paid up to in column 5 |
| 7. | Enter the basic pay of the officer in column 6 |
| 8. | Where appropriate enter the amounts of any balances to be transferred in columns 7 to 14 |
| 9. | Where an advance balance is to be transferred that is not printed on the register, enter the name of the advance and corresponding balance in column 15 and onwards if required |
| 10. | Enter the initial of the officer recording the details in column 16 |

**Reconciliation Statement**

Name of the Office_____

Month_____ Year_____

| Level-1<br>Legal Code and<br>Description | Level-2<br>Functional Code and<br>Description | Level-3<br>Operating Code and<br>Description |
|---|---|---|
| | | |
| | | |

| Economic Code | Description | Amount | Amount up to this month |
|---|---|---|---|
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| | **Total** | | |

Amounts reconciled and found correct

_____
Drawing and Disbursements Officer

_____
Accounts Officer
Divisional Controller of Accounts Office

**Procedures - Reconciliation Statement**

| Steps | Procedure |
|---|---|
| 1. | A separate reconciliation statement is to be prepared at the end of each month for each Drawing and Disbursement Officer operating within the DCA's jurisdiction |
| 2. | Enter the name of the office, month and year in the appropriate fields |
| 3. | Enter the appropriate 1-digit Legal Code and description |
| 4. | Enter the appropriate 4-digit Functional Code and description |
| 5. | Enter the appropriate 4-digit Operating Code and description |
| 6. | Enter each 4-digit Economic code that appears in that months accounts for the appropriate DDO in column 1 |
| 7. | Enter the appropriate description for each Economic code in column 2 |
| 8. | Enter the amount of movement during the month for each Economic code in column 3 |
| 9. | Enter the progressive total for the current year for each Economic code in column 4 |
| 10. | Obtain the signature of the Accounts Officer |
| 11. | Carbon copy sent to the appropriate DDO for approval/reconciliation |
| 12. | Top copy is retained by the DCA, and is filed for record purposes. |
| 13. | Collect reconciled copy from DDO and preserve for record and future reference |

# SECTION II

# 5   CONSOLIDATION OF MONTHLY ACCOUNTS

## 5.1   Background

The DCA offices receive the monthly accounts from every DAO and UAO office in the respective Division.  Accounts are also prepared at the DCA office and these should be submitted in the same format and to the same standard of timeliness and completeness as is expected of the other offices.

When accounts are received from a unit office, the following basic steps should be observed:

1. A record taken of the timeliness of the accounts
2. A Quality Assurance Monthly Coversheet attached
3. A check on the documentation enclosed and the logical progression of the accounting data carried out
4. Data entered onto the computer system

## 5.2   Timeliness of Accounts Receipt

There are currently specified time limits for each unit office to supply its completed monthly accounts data to the DCA, depending on the type of unit office.  DAOs and the DCA's own accounting function must supply their completed data in the required format within 10 days of the end of the month in question; a limit of 5 days applies to all UAO offices.

The DCA office is required to assess, input, review and transmit the consolidated accounts for the division by the 15th of the following month.  This is a very tight timeframe that requires the DCA offices to consider the timeliness of accounts receipt to be a significant concern.

The following forms are to be prepared to assess the timeliness of accounts received.

| Form | To be completed by | To be assessed by | Purpose |
|------|--------------------|-------------------|---------|
| Timeliness Recording Register | Accounts office staff | | To record the dates that accounts are received, the number of days the accounts are delayed in the current month and the reason why the accounts are late. |
| Timeliness Recording Sheet 1 | Accounts office staff | Quality Assurance Team | To summarise the information on the Timeliness Recording Register and to provide a brief description of reasons for delays and action taken by the DCA. |
| Timeliness Recording Sheet 2 | Accounts office staff | Quality Assurance Team | To provide a closer analysis of the unit offices that presented delayed accounts in the current month. |

**5.2.1   Timeliness Recording Register**

This computerised register should be completed as and when monthly accounts are received from unit offices.

## DCA Timeliness Recording Register

Month …………………….……………        Year …………………………

| Reporting Office Name | Date Received | Date Amended if required | Number of days delayed beyond the scheduled time | Reason accounts are late |
|---|---|---|---|---|
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Signed by Accounts Officer ………………………….     Date ……………

**Procedures – Timeliness Recording Register**

| Step | Column Head | Procedure |
|---|---|---|
| 1. | | Fill in month and year |
| 2. | | Identify office for which accounts are received |
| 3. | Date Received | Enter the date that accounts are initially received |
| 4. | Date amended if required | If accounts must be delayed for any reason or returned to the unit office for amendment, enter the date that they were amended by and presented again at the DCA office |
| 5. | | Calculate the number of days that the accounts are delayed for every unit office |
| 6. | Number of days delayed beyond the scheduled time | Enter the number of days against the relevant unit office |
| 7. | Reason accounts are late | Enter the reason given by the messenger for the accounts being presented after the scheduled time |
| 8. | | When all entries are made, sign and date the sheet |

**Timeliness Recording Register – Overview**
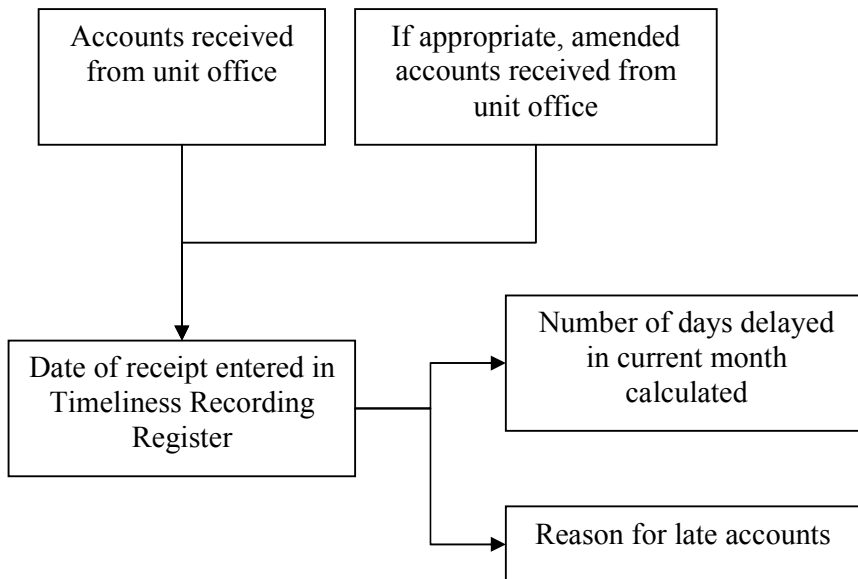
**5.2.2   Timeliness Recording Sheet 1**

This register is used to summarise the information recorded on the Timeliness Recording Register.  It is also used to summarise the reasons identified for delays and any remedial action taken by the DCA office.

# DCA Timeliness Recording Sheet 1

Summary Information for the month of …………………… Year …………………..

|  | Number | % of Total Offices |
|---|---|---|
|  |  |  |
| Total number of reporting offices |  |  |
| Number of reporting offices submitting within time requirements |  |  |
| Number of reporting offices submitting late returns |  |  |
|  |  |  |
| Number of offices more than 10 days late |  |  |
| Number of offices between 5 and 9 days late |  |  |
| Number of offices less than 5 days late |  |  |

| **Summary of Reasons Provided For Late Returns** |
|---|
|  |

| **Summary of Action Taken By DCA Office** |
|---|
|  |

Signed by Accounts Officer …………………………. Date ……………

**Procedures – Timeliness Recording Sheet 1**

| Step | Row Heading | Procedure |
|------|-------------|-----------|
| 1. | Total number of reporting offices | The total number of unit offices reporting to the DCA should be entered |
| 2. | Number of reporting offices submitting within time requirements | The total number of offices that supplied their monthly accounts within the required time limits should be entered. This should also be expressed as a percentage of the total number of offices as entered in step 1 |
| 3. | Number of reporting offices submitting late returns | The total number of offices that did not supply their monthly accounts within the required time limits should be entered. This should also be expressed as a percentage of the total number of offices as entered in step 1 |
| 4. | Number of offices more than 10 days late | The number of offices that supplied accounts more than days after the required date should be entered. This should also be expressed as a percentage of the total number of offices as entered in step 1 |
| 5. | Number of offices between 5 and 9 days late | The number of offices that supplied accounts between 5 and 9 days after the required date should be entered. This should also be expressed as a percentage of the total number of offices as entered in step 1 |
| 6. | Number of offices less than 5 days late | The number of offices that supplied accounts less than 5 days after the required date should be entered. This should also be expressed as a percentage of the total number of offices as entered in step 1 |
| 7. | | A brief summary should be entered to provide an understanding of why accounts were delayed |
| 8. | | A brief summary should be entered to show any remedial action taken by the DCA office to improve future performance |
| 9. | | The sheet should be signed and dated when complete |

### 5.2.3   Timeliness Recording Sheet 2

This register is used to allow a closer assessment of the recent performance of unit offices that provided accounts after the required date.

## DCA Timeliness Recording Sheet 2

Summary Information for the month of …………………… Year …………………..

| | No. of Days Late | Previous Month | Two Months Prior to Current Month | Reason For Late Submission |
|---|---|---|---|---|
| **Offices more than 10 days late** | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Offices between 5 and 9 days late** | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Offices less than 5 days late** | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Signed by Accounts Officer ………………………….   Date ……………

**Procedures – Timeliness Recording Sheet 2**

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | List all offices that presented accounts after the required date under the appropriate section; more than 10 days, between 5 and 9 days or less than 5 days. |
| 2. | No. of Days Late | For each office listed, enter the number of days that the accounts were delayed in the current month |
| 3. | Previous Month | For each office listed, enter the number of days, if any that the accounts were delayed in the month prior to the current month |
| 4. | Two Months Prior to Current Month | For each office listed, enter the number of days, if any that the accounts were delayed two months prior to the current month |
| 5. | Reason For Late Submission | For each office listed, enter the reason for the delay |
| 6. | | The sheet should be signed and dated when complete |

## 5.2.4   Reporting Requirements

Once completed, the two Timeliness Recording Sheets should be presented to the Quality Assurance Team for discussion.

**5.3    Quality Assurance Monthly Coversheet**

The Quality Assurance Monthly Coversheet is used to record any issues that are identified in relation to quality assurance from the moment the accounts arrive at the DCA office until the data is cleared onto the computer system.

## Quality Assurance Monthly Coversheet

Office ……………………..…………….                    Date Accounts received ………………………...

Month ………………….……………                    Year …………………….……

| Serial Number | Date that issue is identified | Method of identification of Issue | Narrative Description of Issue | Remedial Action Taken | Date Issue Resolved | Initial of Designated Officer |
|---|---|---|---|---|---|---|
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

Signed by Quality Assurance Officer …………………………………………..                    Date …………………………….

**Office Procedures – Quality Assurance Monthly Coversheet**

| Step | Column Head | Procedure |
|---|---|---|
| 1. | | Attach Quality Assurance Monthly Coversheet to front of batch upon receipt of monthly accounts |
| 2. | | Enter appropriate information to identify office and date |
| 3. | Serial Number | Each issue identified is to be given a sequential number on the coversheet |
| 4. | Date that issue is identified | The date that any errors, omissions or other issues were identified should be entered |
| 5. | Method of identification of Issue | A brief explanation of how the issue was identified should be entered |
| 6. | Narrative Description of Issue | A brief description should be entered to describe the nature of the issue identified |
| 7. | Remedial Action Taken | If any remedial action is taken, it should be briefly described |
| 8. | Date Issue Resolved | The date that each issue was satisfactorily resolved should be entered |
| 9. | Initial of Designated Officer | An officer, designated by the Quality Assurance Team should review each issue identified and initial the issue if satisfied that it has been satisfactorily resolved. |
| 10. | | When accounts data is cleared into the computer system, the coversheet should be signed and dated by a Quality Assurance Officer. |
| 11. | | All Quality Assurance Monthly Coversheets for the previous month should be presented to the following Quality Assurance Team meeting for discussion. |
| 12. | | After presentation to the Quality Assurance Team meeting, all coversheets are to be maintained in the individual monitoring file for the respective unit offices. |

## 5.4 Quality of Accounts Receipt

### 5.4.1 Accounts Received Checklist for DCA and DAO Offices

This checklist is to be completed upon receipt of the monthly accounts and before the monthly accounts data may be entered onto the computer for every DCA/DAO office. This checklist is used to ensure that all of the required documents have been appropriately attached and to ensure that there is a logical flow of financial data in the accounts presented.

Name of DCA/DAO office_____

Month of Accounts _____ Year _____

Date received_____

| Documents attached / Areas to be checked | Yes | No | Date Satisfactorily Amended |
|---|---|---|---|
| Batch cover sheet is attached? | | | |
| The total amount on the batch cover sheet agrees with the aggregate of receipts and payments as shown in the Legal Code Summary? | | | |
| Legal code summary is attached? | | | |
| The amount shown against each legal code agrees with the total of the functional code list under each legal code? | | | |
| The Legal Code Summary Bangladesh Bank deposit figures agree with economic codes 8901 and 9901 in legal code schedules for legal codes 6 and 7 respectively? | | | |
| Total of receipts and payments from the extract of remittance agrees with the legal codes relating to those departments shown in the Legal Code schedules 6 and 7 respectively? | | | |
| Monthly bank statement is attached? | | | |
| The total of receipts and payments on the Monthly Statement agree with the totals given as Bangladesh Bank deposits in the Legal Code Summary? | | | |
| Function code list for each legal code is attached? | | | |
| All schedules shown in the list are actually attached with the monthly accounts and the total number agrees with the number on the Batch Cover Sheet? | | | |
| Schedules of function codes are arranged sequentially? | | | |
| Carbon copy of the Register of Remittance, with challans, cheques and vouchers is attached? | | | |
| Carbon copy of Register of Exchange Account, with challans, cheques and vouchers is attached? | | | |

| | | | |
|---|---|---|---|
| Carbon copy of the Register of Emergency Cash, with vouchers is attached? | | | |
| Extract of Register for payments made to the Post Office against Letter of credit is attached? | | | |
| Copy of Plus and Minus Memorandum is attached? | | | |
| Receipts and payments of deposits, P/L accounts and local fund shown in the Legal Code schedules 6 and 7 agrees with the Plus and Minus Memorandum? | | | |
| Month end total row of Pre-Audit Cheque reconciliation is attached? | | | |
| The amount for cheques issued agrees with economic code 8616 and the amount of paid cheques agrees with economic code 9616 in Legal Code schedules 6 and 7 respectively? | | | |
| Monthly return on GPF transactions is attached? | | | |
| The amounts for recovery, payment and transfer to or from as shown in the GPF Return agree with the economic codes 8101/9101 and 8835/9835 in the monthly accounts schedules? | | | |
| Monthly return on Loans and Advances transactions is attached? | | | |
| Certificate by DAO is attached stating: The account has been properly prepared; The schedules and documents attached are correct; There are no errors in classification and No bills have been passed for payment without budget? | | | |

Signed by
.

Auditor………………………..……….          Date ………………..

Superintendent…………..………………..          Date ………………..

Accounts Officer…………………………          Date ………………..

Satisfactory/Unsatisfactory? _____

**Office Procedures – Accounts Received Checklist for DCA and DAO**

| Step | Procedure |
| --- | --- |
| 1. | Enter name of unit office |
| 2. | Enter month of accounts received |
| 3. | Enter date accounts were received |
| 4. | Check whether the first item listed is attached with the monthly accounts r is correctly prepared as stated |
| 5. | Tick the yes box if the item is attached or correctly prepared, the no box if it is not |
| 6. | Continue to repeat steps 4 and 5 until all items have been inspected |
| 7. | The messenger should be instructed to amend the accounts, where appropriate for any items that are ticked no |
| 8. | The messenger should be instructed to provide any items that are not attached at the earliest opportunity |
| 9. | When checklist is completed, it should signed and dated by the appropriate officers |
| 10. | The checklist should be marked as unsatisfactory if the officers are not satisfied that the data should be entered onto the computer as a result of the findings of the checklist. |
| 11. | If marked unsatisfactory, the batch should be held until the required documents are presented.  The dates that the items are presented should be entered under "date satisfactorily amended" |
| 12. | When appropriate officers are satisfied that the data may now be entered onto the computer, the checklist should be marked satisfactory, signed and dated. |
| 13. | The batch should then be passed to the data input operator. |

**5.4.2    Accounts Received Checklist for UAO Offices**

This checklist is to be completed upon receipt of the monthly accounts and before the monthly accounts data may be entered onto the computer for every UAO office.  This checklist is used to ensure that all of the required documents have been appropriately attached and to ensure that there is a logical flow of financial data in the accounts presented.

Name of UAO office_____

Month of Accounts _____    Year _____

Date received_____

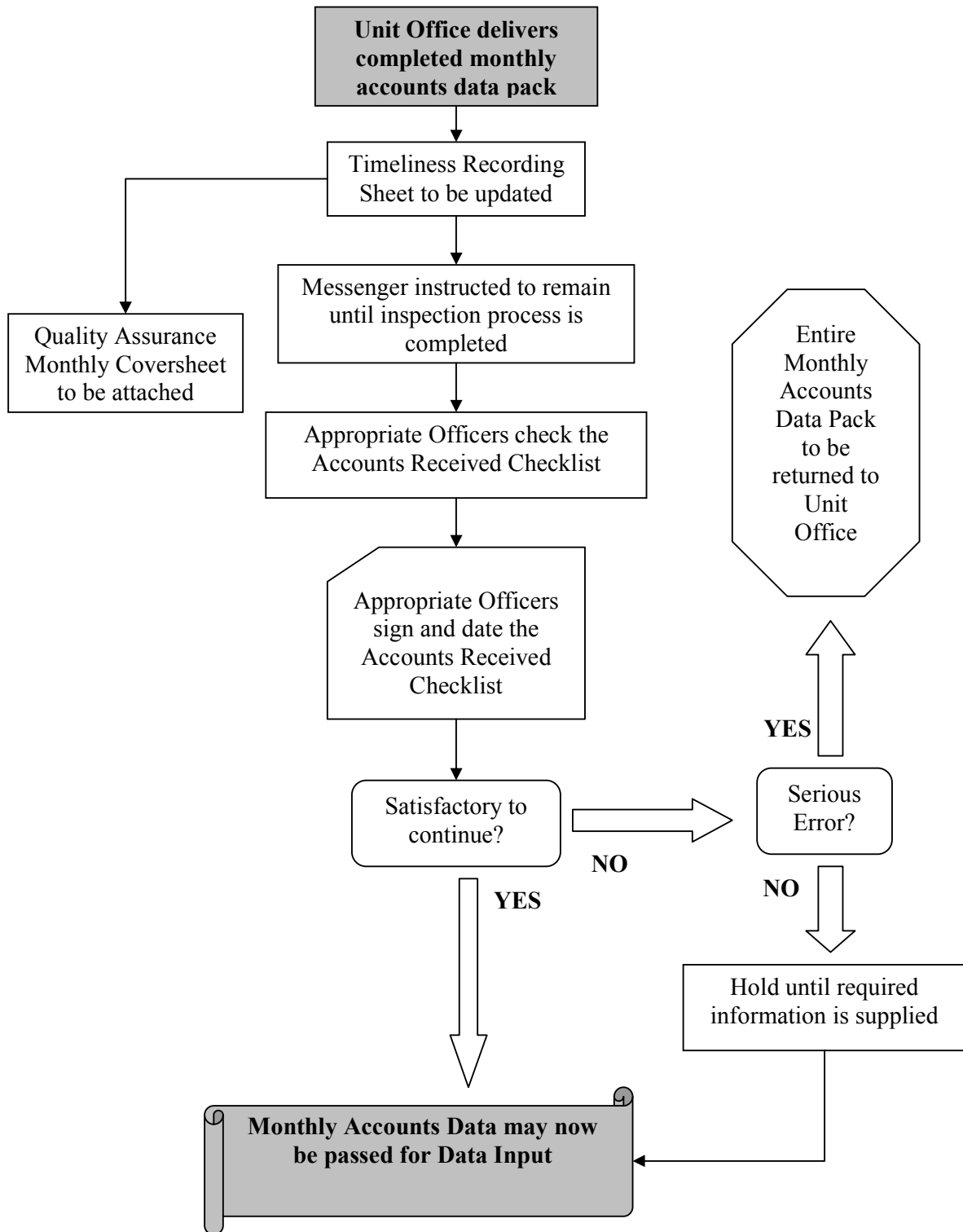| Documents attached / Areas to be checked | Yes | No | Date Satisfactorily Amended |
|---|---|---|---|
| Batch cover sheet is attached? | | | |
| The total amount on the batch cover sheet agrees with the aggregate of receipts and payments as shown in the Legal Code Summary? | | | |
| Legal code summary is attached? | | | |
| The amount shown against each legal code agrees with the total of the functional code list under each legal code? | | | |
| The Legal Code Summary Bangladesh Bank deposit figures agree with economic codes 8901 and 9901 in legal code schedules for legal codes 6 and 7 respectively? | | | |
| Total of receipts and payments from the extract of remittance agrees with the legal codes relating to those departments shown in the Legal Code schedules 6 and 7 respectively? | | | |
| Monthly bank statement is attached? | | | |
| The total of receipts and payments on the Monthly Statement agrees with the totals given as Bangladesh Bank deposits in the Legal Code Summary? | | | |
| Function code list for each legal code is attached? | | | |
| All schedules shown in the list are actually attached with the monthly accounts and the total number matches the number on the Batch Cover Sheet? | | | |
| Schedules of function codes are arranged sequentially? | | | |
| If appropriate the Carbon copy of the Register of Remittance, with challans, cheques and vouchers is attached? | | | |
| If appropriate the Carbon copy of Register of Exchange Account, with challans, cheques and vouchers is attached? | | | |

| | | | |
|---|---|---|---|
| If appropriate the Carbon copy of the Register of Emergency Cash, with vouchers is attached? | | | |
| Copy of Plus and Minus Memorandum is attached? | | | |
| Receipts and payments of deposits and local fund shown in the Legal Code schedules 6 and 7 agrees with the Plus and Minus Memorandum? | | | |
| Monthly return on GPF transactions is attached? | | | |
| The amounts for recovery, payment and transfer to or from as shown in the GPF Return agree with the economic codes 8101/9101 and 8835/9835 in the monthly accounts schedules? | | | |
| Monthly return on Loans and Advances transactions is attached? | | | |
| Certificate by UAO is attached stating: The account has been properly prepared; The schedules and documents attached are correct; There are no errors in classification and No bills have been passed for payment without budget? | | | |

Signed by    Auditor…………………………..……….      Date ………………..
.

                    Superintendent…………..………………..      Date ………………..

                    Accounts Officer…………………………      Date ………………..

Satisfactory/Unsatisfactory? _____

**Office Procedures – Accounts Received Checklist for UAO offices**

| Step | Procedure |
|------|-----------|
| 1. | Enter name of unit office |
| 2. | Enter month of accounts received |
| 3. | Enter date accounts were received |
| 4. | Check whether the first item listed is attached with the monthly accounts r is correctly prepared as stated |
| 5. | Tick the yes box if the item is attached or correctly prepared, the no box if it is not |
| 6. | Continue to repeat steps 4 and 5 until all items have been inspected |
| 7. | The messenger should be instructed to amend the accounts, where appropriate for any items that are ticked no |
| 8. | The messenger should be instructed to provide any items that are not attached at the earliest opportunity |
| 9. | When checklist is completed, it should signed and dated by the appropriate officers |
| 10. | The checklist should be marked as unsatisfactory if the officers are not satisfied that the data should be entered onto the computer as a result of the findings of the checklist. |
| 11. | If marked unsatisfactory, the batch should be held until the required documents are presented.  The dates that the items are presented should be entered under "date satisfactorily amended" |
| 12. | When appropriate officers are satisfied that the data may now be entered onto the computer, the checklist should be marked satisfactory, signed and dated. |
| 13. | The batch should then be passed to the data input operator. |

### 5.4.3   Accounts Messengers

a) Any messengers that deliver the monthly accounts to the DCA office must be knowledgeable in the preparation of the accounts and must have the required authority to make minor amendments to the monthly accounts if the Checklist identifies errors or omissions.

b) The messenger should remain at the DCA office during this check to ensure that any amendments required may be made immediately, or if further documents are required, the messenger will be aware of them before returning to the unit office.

c) If the accounts are delivered after the required date, the messenger should provide a detailed explanation of the reason for the delay.  This is to be noted on the Timeliness recording sheet.

## 5.5   Consolidation of Monthly Accounts - Overview

```
┌─────────────────────────┐
│ Unit Office delivers    │
│ completed monthly       │
│ accounts data pack      │
└─────────────────────────┘
            │
            ▼
┌─────────────────────────┐
│ Timeliness Recording    │
│ Sheet to be updated     │
└─────────────────────────┘
            │
            ▼
┌─────────────────────────┐        ┌───────────────────┐
│ Quality Assurance       │        │ Messenger         │
│ Monthly Coversheet      │        │ instructed to     │
│ to be attached          │        │ remain until      │
└─────────────────────────┘        │ inspection        │
                                   │ process is        │
                                   │ completed         │
                                   └───────────────────┘
```

Quality Assurance Monthly Coversheet to be attached

Messenger instructed to remain until inspection process is completed

Appropriate Officers check the Accounts Received Checklist

Appropriate Officers sign and date the Accounts Received Checklist

Satisfactory to continue?

Serious Error?

Entire Monthly Accounts Data Pack to be returned to Unit Office

**YES**

**NO**

**NO**

**YES**

Hold until required information is supplied

Monthly Accounts Data may now be passed for Data Input

# 6   COMPUTERISED CONTROLS

Data input is a vital component in the flow of data to the CGA and it is an area that is considered to be high risk in terms of data corruption.  The following controls are therefore to be observed.

## 6.1   Data Entry Controls

The comprehensive data input operating instructions for the computer system at the DCA offices will be fully detailed in the IT manual that will accompany any IT enhancements.  This chapter will take a higher-level view of the controls introduced and the procedures to be followed.

### 6.1.1   Entry Authorisation

➢ No data should be input until the Accounts Received Checklist has been signed off as satisfactory.
➢ If accounts are passed to the data input officers without this requirement being fulfilled this should be identified as an issue on the Quality Assurance Monthly Coversheet
➢ The accounts should then be passed back to enable the checklist to be appropriately completed.

### 6.1.2   Batch Total Control

➢ The Batch Total figure should be entered onto the computer on the first data input screen.
➢ This figure will then disappear from the view of the data input officer.
➢ As each individual economic code entry is made for the monthly accounts, the computer will automatically reduce the batch total figure by the corresponding amount.
➢ Once all of the data has been input for that batch, the total figure will ideally have reduced to zero.
➢ If this has not occurred, it indicates that either an error has been made in the data entry or that a manual entry on the monthly accounts received from the unit office is incorrect.

### 6.1.3   Legal Code Summary Control

➢ The Legal Code Summary figures are obtained from the monthly accounts batch summary.
➢  Once entered, this information will also disappear from the view of the data input officer.
➢  The computer will store this information until all of the individual economic code entries have been made.
➢ The system will automatically compile another Legal Code Summary Report
➢ This will be compared to the original information entered to identify any errors in either the detailed economic code information entered or the manually prepared Legal Code Summary Report.

### 6.1.4  Functional Code Summary Control

➢ The Function Code Summary Reports contained in the monthly accounts batch are to be entered into the control summary screen.

➢ The data input officer must enter each function code and the total for that function code from every Function Code Summary sheet contained in the batch.

➢ This information will also disappear from view as the screen changes to permit the actual data input of economic code data.

➢ The computer will display the appropriate reducing balance for each function code as economic level data is entered to assist the data input officers.

➢ When the entire batch has been entered, the computer will compare the Function Code Summary information entered on the initial screen to a summary that it compiles using the economic code data entered.

### 6.1.5  Economic Code Data

➢ When the data input officer has completed the initial control summary screen, the actual economic code data should be entered.

➢ The first economic code and corresponding amount should be input and this process repeated until the whole batch is complete.

➢ As far as possible, there should be no interruptions in the data input process as this may lead to unnecessary errors being made.

### 6.1.6  Suspicious Codes

There are codes available in the DCA's computer system which should not, under normal circumstances be required by accounts officers operating at DCA, DAO or UAO offices.  If the data input officer enters one of these codes, the computer will identify it as suspicious and ask if the officer wishes to proceed.  A similar message will also be displayed if a code is entered for which there is no budget allocation made.  The officer should now confirm that the code entered is the same code as that written in the monthly accounts batch.  If the code entered is not the same as the code on the batch, the officer should select the option not to proceed and should amend the code entered.  If the code has however been entered accurately, the officer should select the option to proceed and continue to the next economic code.

### 6.1.7  Batch Completion

When all of the data has been entered, the data input officer should enter the batch complete option and generate a mismatch report for the batch.

The Monthly Accounts Data for the unit office in question may only be cleared onto the computer system once all of the controls detailed in this chapter have been successfully carried out.

### 6.2 Data Entry Process - Overview

```
                    ┌─────────────────────────────────────┐
                    │  Monthly Accounts Data Pack passed   │
                    │     to the Data Input Officer        │
                    └─────────────────────────────────────┘
                                    │
                                    ▼
┌──────────────┐      ┌─────────────────────────────────┐      ┌──────────────┐
│    Office    │ ◄──  │   The Accounts Received Checklist│  ──► │    Entire     │
│identification│      │   is signed and marked as        │      │   Monthly     │
│information to │      │   satisfactory?                  │      │   Accounts    │
│  be entered  │ YES  │                                  │  NO  │   Data Pack   │
└──────────────┘      └─────────────────────────────────┘      │    to be      │
        │                                                        │ returned to   │
        ▼                                                        │  Designated   │
┌──────────────┐   ┌──────────────┐   ┌──────────────┐           │    Officer    │
│ Batch Total  │──►│ Legal Code   │──►│Functional Code│          └──────────────┘
│ figure to be │   │Summary Sheet │   │Summary Sheet │
│   entered    │   │information to│   │information to│
│              │   │  be entered  │   │  be entered  │
└──────────────┘   └──────────────┘   └──────────────┘
                                              │
                                              ▼
          ┌──────────────────────────────────────────────────────┐
          │ The actual input of detailed Economic Code monthly    │
          │ accounts data may now begin                           │
          └──────────────────────────────────────────────────────┘
```

**6.3    Computer Generated Mismatch Report**

➢ The Mismatch Report will clearly show whether each of the following controls is matched to the data entered or not by stating "Does Match" or "Does Not Match":

❑    Batch Total
❑    Legal Code Summary
❑    Function Code Summary
❑    Number of Function Codes

➢ The report will then state whether the data is ready to clear or not.

➢ The report will also provide both the original Legal Code Summary information entered and the computer generated Legal Code Summary information prepared using the economic code details entered.

➢ The final table on the report shows a comparison of the Function Code Summary information entered against the computer generated Function Code Summary.

Example report layout

# Mismatch Report

Batch Number:                          Month:                          Year:

Major Source:            Minor Source:

Name of Operator:                                              Total:

**Batch Total Status:**                **Does Match**
**Legal Code Summary Status:**         **Does Match**
**Function Code Summary Status:**      **Does Not Match**
**Number of Function Codes:**          **Does Not Match**

**Data Not Ready To Clear**

---

### Legal Code Summary Analysis

| Legal Codes | Amount from Summary | Amount from Detail Entry |
|---|---|---|
| 1 Consolidated Fund Receipts | | |
| 2 Consolidated Fund Non-development Charged Expenditure | | |
| 3 Consolidated Fund Non-development Other Expenditure | | |
| 5 Consolidated Fund Development Expenditure | | |
| 6 Public Accounts Receipts | | |
| 7 Public Accounts Expenditure | | |
| **Total** | | |

---

### Function Code Summary Analysis

| Legal | Function | Operational | Amount from Summary | Amount from Detail Entry |
|---|---|---|---|---|
| | | | | |
| | | **Total** | | |

Report Date:

Where mismatches are indicated on the report, the data input officer is required to examine the information and identify any data input errors that may have caused the mismatch. Any errors should be amended and recorded on the Quality Assurance Monthly Coversheet.

### 6.3.1 Data Entry Officer Mismatch Instructions

**Batch Total Mismatch**

| Step | Procedure |
|------|-----------|
| 1. | Examine the Mismatch Report |
| 2. | If no Batch Total mismatch is indicated, proceed to Legal Code Summary mismatch instructions |
| 3. | If a Batch Total mismatch is indicated, check that the Batch Total entered equals the Batch Total on the monthly accounts |
| 4. | If it has been entered accurately, proceed to step 6 |
| 5. | If it has not been entered accurately, amend the summary amount entered, generate a new Mismatch Report and return to step 1 |
| 6. | Check that the total for the Function Code Summary information entered equals the Batch Total entered |
| 7. | If the summary totals entered are the same, proceed to step 9 |
| 8. | If the Function Code Summary Total entered does not match the Batch Total, identify the Function Code Summary information omitted or entered incorrectly and amend |
| 9. | Identify any Function Code summary mismatches. Check the 13-digit codes and corresponding amounts for all identified mismatched schedules and amend where necessary |
| 10. | Generate a Mismatch Report. |
| 11. | If no Batch Total mismatch is indicated, proceed to Legal Code Summary mismatch instructions |
| 12. | If a Batch Total mismatch is indicated pass to Supervisor for detailed examination of manually prepared accounts |

**Legal Code Summary Mismatch**

| Step | Procedure |
|---|---|
| 1. | Examine the Mismatch Report |
| 2. | If no Legal Code Summary mismatch is indicated, proceed to Function Code Summary mismatch instructions |
| 3. | If a Legal Code Summary mismatch is indicated, check that the Legal Code Summary entered equals the Legal Code Summary on the monthly accounts |
| 4. | If it has been entered accurately, proceed to step 6 |
| 5. | If it has not been entered accurately, amend the Legal Code Summary amounts entered, generate a Mismatch Report and return to step 1 |
| 6. | Check that the total for the Function Code Summary information entered equals the total of the Legal Code Summary information entered |
| 7. | If the totals entered are the same, proceed to step 9 |
| 8. | If the Function Code Summary Total entered does not match the total of the Legal Code Summary, identify the Function Code Summary information omitted or entered incorrectly and amend |
| 9. | Identify any Function Code summary mismatches. Check the 13-digit codes and corresponding amounts for all identified mismatched schedules and amend where necessary |
| 10. | Generate a Mismatch Report. |
| 11. | If no Legal Code Summary mismatch is indicated, proceed to Function Code Summary mismatch instructions |
| 12. | If a Legal Code Summary mismatch is indicated pass to Supervisor for detailed examination of manually prepared accounts |

**Function Code Summary Mismatch**

| Step | Procedure |
|---|---|
| 1. | Examine the Mismatch Report |
| 2. | If no Function Code Summary mismatch is indicated and there is no Batch Total or Legal Code Summary mismatch indicated, sign the Mismatch Report and pass the entire monthly accounts to the Supervisor |
| 3. | If Function Code Summary mismatches are indicated, check that the total of the Function Code Summary information entered equals the Batch Total entered. |
| 4. | If the totals match, proceed to step 6 |
| 5. | If the total of the Function Code Summary information does not match the Batch Total, identify any Function Codes or amounts that have been omitted or entered incorrectly and amend.  Generate a Mismatch report and return to step 1 |
| 6. | Check that the Function Code Summary information indicating a mismatch has been entered accurately as per the monthly accounts for both Function Code and amount |
| 7. | If they been entered accurately, proceed to step 9 |
| 8. | If they have not been entered accurately, amend the Function Code Summary details entered, generate a Mismatch Report and return to step 1 |
| 9. | Examine the identified Function Code schedules showing a mismatch.  Check that all of the 13-digit codes and corresponding amounts in each schedule have been entered accurately as per the monthly accounts. |
| 10. | If any errors or omissions are identified, amend and generate a Mismatch Report.  Return to step 1 |
| 11. | If no errors or omissions are identified, pass to Supervisor for detailed examination of the monthly accounts |

It is the responsibility of the data input officer to ensure that only legitimate amendments are made to the data input at the DCA Office and that all errors identified are summarised and recorded on the Quality Assurance Monthly Coversheet.

Where appropriate, the final, Mismatch Report showing no mismatches should be signed and dated by the data input officer before being attached, with any previous Mismatch Reports produced, to the back of the manually prepared accounts batch.  This should then be passed to the Supervising Officer.

Where the data input officer is unable to identify the reason for any mismatches, the entire monthly accounts and relevant Mismatch Reports should be passed to the Supervising Officer for examination.  If the Supervisor is satisfied that the above measures have been correctly applied, the manually prepared accounts should be examined to ensure that the information contained is correctly calculated.

## 6.4    Detailed Economic Code Control Check

The Supervising Officer should complete the following check, upon receipt of a signed Mismatch Report that indicates no further mismatches to be cleared.  This control will be used to assess the accuracy of the data input and assist in identifying possible training needs for data input officers.

| Step | Procedure |
|------|-----------|
| 1. | Ensure that Mismatch Report is correctly signed and shows no mismatches |
| 2. | Generate a detailed function code report with economic code detail |
| 3. | Randomly select an appropriate sample of approximately 10% of the function codes identified on the report.  Clearly mark on the report those function codes selected. |
| 4. | For each function code selected, confirm that all of the 13-digit code details and amounts are accurate as compared to the relevant function code schedule in the manually prepared accounts.  Tick each economic code entry that is the same as in the manual accounts. |
| 5. | If there are a small number of errors identified, amend the errors and proceed to step 6 |
| 5a. | If there are a significant number of errors identified, carry out a 100% check on every function code schedule entered for the batch. |
| 6. | Carry out a 100% check for all Function Codes relating to Public Accounts, namely Legal Codes 6 and 7 |
| 8. | Amend any errors identified |
| 9. | Record all errors identified during the check on the Quality Assurance Monthly Coversheet.  Assess whether additional training is required as a result of the Mismatch control and Detailed Function Code control results. |

## 6.5    Suspicious Codes Control Check

This control measure will identify Suspicious Codes that have been entered into the system.  It assesses the appropriateness of entries made as opposed to the accuracy of the data input. Experienced officers at the office of the CGA will identify codes that should be blocked, codes that are deemed to be suspicious and codes that are considered to be inevitable for each unit office type. These will be entered onto the computer centrally. The Supervising Officer at the DCA office should:

| Step | |
|------|---|
| 1. | Generate the Suspicious Codes Report for the batch |
| 2. | Identify the individual entries in the manual accounts that relate to the Suspicious Codes identified |
| 3. | Check that all entries are accurately made with relation to economic code and amount |
| 4. | If incorrect entries are identified as a result of this check, make amendments and clearly mark the relevant code as being an error |
| 5. | Where any remaining codes or amounts are considered to be of significant value, or the inevitable codes remain with no amount entered against them the unit office should be contacted and a suitable explanation requested. |
| 6. | Suspicious Codes that are suitably explained may be amended as required and clearly marked on the report |
| 7. | Unexplained Suspicious codes and the corresponding amounts should be recorded on the Quality Assurance Monthly Coversheet to be examined in more detail after the data entry process is complete. |
| 8. | The Suspicious Codes Report should now be signed and dated |

## 6.6    Data Input Monitoring Process - Overview

Monthly Accounts Data Batch entered in full by Data Input Officer

Appropriate amendments made to data entered or summary information entered

Data input Officer generates Mismatch Report from the system and examines for:

Batch Total Mismatch Identified?    **YES**

**NO**

Legal Code Summary Mismatch Identified?    **YES**

**NO**

Function Code Summary Mismatch Identified?    **YES**

If appropriate, the Data Input Officer or Supervising Officer may need to assess the data input, summary information input or the manually prepared monthly accounts.

**If no Mismatch Identified**

Supervising Officer generates the detailed Function Code Analysis Report. A random sample of Function Codes and all Public Account Codes are to be examined in detail against the manually prepared monthly accounts data.

Significant number of errors

100% check to carried out on the batch in question. Possible further training needs for Data Input Officer to be recorded on Quality Assurance Monthly Coversheet along with errors identified. Amendments made to data entered

Small number of errors identified

Errors to be recorded on the Quality Assurance Monthly Coversheet and the amendments made to data entered

Suspicious Codes Report to be examined, suitably explained and signed

**Monthly Accounts Batch with signed Mismatch Report, Functional Code Report and Suspicious Codes Report to be maintained in the permanent file and data to be cleared**

## 6.7    Unit Office Reconciliation

This control measure will introduce a comprehensive check on the data that has been entered at the DCA office.

| Step | Procedure |
| --- | --- |
| 1. | Quarterly Economic Code Report to be generated for every unit office in the Division and sent to the respective offices |
| 2. | Unit offices are responsible for comparing detailed economic code information on the report to the actual records maintained at the unit office for each month in the quarter |
| 3. | Every economic code to be ticked off if checked and found to be correct by unit office |
| | If no differences identified, this should be stated on the first page of the Quarterly Economic Code Report |
| 4. | Any differences found are to be detailed on the report by the unit office |
| 5. | Explanation of differences to be described where appropriate with corrective journals attached |
| 6. | Report to be signed by unit office DAO or UAO |
| 7. | Report to be returned to DCA office within one month of receipt from the DCA office. |
| 8. | Journals detailed on the report are to be assessed and entered if appropriate |
| 9. | Differences identified without corrective journals are to be examined by DCA office |
| 10. | Comparison to original monthly accounts should identify if error caused by data input error, manual error in accounts preparation or subsequent accounts amendment by unit office |
| 11. | Corrective journals to be prepared and entered |
| 12. | Any unexplained differences remaining are to be communicated to unit office with an instruction to carry out further investigation |
| 13. | Random check of report items ticked as correct to be compared to original monthly accounts information as an additional control check |
| 14. | If any discrepancies identified, quarterly economic code report to be re-run after all identified amendments have been entered and sent to unit office for another complete examination to be carried out |
| 15. | All differences identified by quarterly economic code report to be recorded on Quality Assurance Monthly Coversheet stating reasons and remedial action taken |
| 16. | Summary of differences identified with reasons to be presented to the Quality Assurance Team |
| 17. | Quarterly Economic Code Report to be signed by designated officer and maintained in the monitoring file for the respective unit office |

**6.8    Quarterly Economic Code Report**

Year:                                                                                        Up to Month:

Location:                                                                                Report Date:

Signed by DCA/DAO/UAO: …………………………………………………    Date: ………………………………

| Error Ref | 13-Digit Account Code | Description | Budget | Progressive Total to start of quarter | January | February | March | Total July to Date |
|---|---|---|---|---|---|---|---|---|
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|  |  |  | **Monthly Total** |  |  |  |  |  |

# 7 BUDGET ANALYSIS

## 7.1 Background

Systems are currently being developed by the Ministry of Finance and the CGA office to allow detailed budget allocation information for each unit office to be available on the IT systems in the DCA offices. This chapter should be used for reference purposes only until such systems are fully operational. These systems are being designed to work together with the current general requirements outlined in the General Financial Rules 93 (1).

## 7.2 Budget Analysis Recording Sheets

➢ The Quality Assurance Team should select a group of officers to carry out the following budget analysis.

➢ The budget analysis processes detailed below should be used by the DCA offices to identify several areas where DCA office intervention may be required.

| Budget Analysis Recording Sheet | Issue Identified |
|---|---|
| 1 | Economic groups showing expenditure where there is no budget allocation |
| 2 | Budget allocation against an economic group, where there is no expenditure noted |
| 3 | Economic groups that show expenditure exceeding the budget allocation |
| 4 | Economic groups where the rate of expenditure against budget allocation is materially less than or in excess of the expected rate, where the expenditure or budget allocation is a material amount |

**7.3    Budget Analysis Processes**

➢ To carry out the budget analysis, the designated officers should, on a quarterly basis generate the attached Budget Analysis Recording Sheets from the IT system for each unit office under its control.

➢ All economic groups appearing on the Budget Analysis Reports should be individually examined to obtain an explanation for the discrepancy identified.

➢ It is the responsibility of the designated officers to coordinate this examination at both the DCA office and unit offices to obtain a suitable explanation for all identified discrepancies and make amendments where required.

➢ The designated officers should identify if any of the following are responsible for the economic group appearing on the Budget Analysis Recording Sheets:

a) An error has occurred during the data input process for the particular economic group.
b) An error has been made on the manually prepared monthly accounting information.
c) An error has been made in the budget allocation procedures.
d) The economic groups highlighted lend themselves to an uneven expenditure over the year.
e) There has been a genuine overspend by the unit office.
f) There are economic groups where the unit office do not require the full budget allocation.

➢ Once a clear understanding of the current quarter's budget analysis is available, a summary report should be presented to the Quality Assurance Team for further discussion.

➢ Any issues arising, which are considered to be worthy of special mention, should be reported to the Quality Assurance Team.

# Budget Analysis Recording Sheet 1

Economic groups that show expenditure where there is no budget allocation

Office …………………..………………….         Accounting period ……………………………….

| Economic Group Code | | Group Description | Expenditure | Remedial Action Taken | W/P Ref. | Resolved? | Initial of Designated Officer |
|---|---|---|---|---|---|---|---|
| Function Code | Group Code | | | | | | |
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# Budget Analysis Recording Sheet 2

Economic groups that show budget allocation without expenditure

Office ……………………..………………………….          Accounting period …………………………………

| Economic Group Code | | Group Description | Budget | Remedial Action Taken if Necessary | W/P Ref. | Resolved? | Initial of Designated Officer |
|---|---|---|---|---|---|---|---|
| Function Code | Group Code | | | | | | |
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**Budget Analysis Recording Sheets1 & 2 Completion**

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Examine each economic group identified on the report |
| 2. | | Check that data entry is correct as per the manually prepared accounts for the relevant 3 months |
| 3. | | Check that budget allocation figure is accurate |
| 4. | | If data input is correct, request an explanation from the unit office. |
| 5. | Remedial Action Taken | Enter a brief description of any action taken to rectify error |
| 6. | W/P Ref | Enter cross reference to attached section on Working Papers where detailed explanation is given |
| 7. | Resolved? | When issue is resolved satisfactorily, tick this box |
| 8. | Initial of designated officer | When issue is resolved satisfactorily, the designated officer should initial this box to indicate satisfaction |
| 9. | | Designated officer to sign and date sheet when complete |
| 10. | | When complete, hold for summary to be prepared for QAT |
| 11. | | Maintain in unit office's permanent monitoring file |

# Budget Analysis Recording Sheet 3

Economic groups that show expenditure in excess of budget allocation

Office ……………………..………………………. Accounting period ………………………………….

| Economic Group Code | | Description | Budget | Expenditure on System | Apparent Overspend | Correct Expenditure Amount | W/P Ref. | Resolved? | Initial of Designated Officer |
|---|---|---|---|---|---|---|---|---|---|
| Function Code | Group Code | | | | | | | | |
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**Budget Analysis Recording Sheet 3 Completion**

| Step | Column Head | Procedure |
|------|-------------|-----------|
| 1. | | Examine each economic group identified on the report |
| 2. | | Check that data entry is correct as per the manually prepared accounts for the relevant 3 months |
| 3. | | Check that budget allocation figure is correct |
| 4. | | If data input is correct, request an explanation from the unit office. |
| 5. | Remedial Action Taken | Enter a brief description of any action taken to rectify error |
| 6. | W/P Ref | Enter cross reference to attached section on Working Papers where detailed explanation is given |
| 7. | Resolved? | When issue is resolved satisfactorily, tick this box |
| 8. | Initial of designated officer | When issue is resolved satisfactorily, the designated officer should initial this box to indicate satisfaction |
| 9. | | Designated officer to sign and date sheet when complete |
| 10. | | When complete, hold for summary to be prepared for QAT |
| 11. | | Maintain in unit office's permanent monitoring file |

# Budget Analysis Recording Sheet 4

Economic groups that show unusual rate of budget utilisation where the expenditure or budget allocation amount is material

Materiality Level (Taka) ……………………………..

Office ………………………..…………     Accounting period ………………………     Comparative Rate of Budget Use….. ………………%

| Economic Group Code | | Description | Budget | Expenditure | Rate of budget use % | Further analysis required? | Resolved? | W/P Ref. | Initial of Designated Officer |
|---|---|---|---|---|---|---|---|---|---|
| Function Code | Group Code | | | | | | | | |
| | | | | | | | | | |
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**B**udget Analysis Recording Sheet 4 Completion

| Step | Column Head | Procedure |
|---|---|---|
| 1. | | Enter materiality level in Taka, a figure for expenditure or budget below which the report will not identify discrepancies |
| 2. | | Enter comparative rate of budget use. This is a percentage amount that will act as the generally anticipated percentage of budget that should have been used by this point in the financial year. Economic groups will be highlighted on the sheet if their rate of budget use is considerably different from the percentage entered. |
| 3. | | Examine each economic group identified on the report |
| 4. | Further Analysis Required | If there is a reasonable explanation for the economic group appearing on the report, enter no. If there is no obvious reason why this code would not conform to the anticipated rate of use, enter yes and investigate further. |
| 5. | | Check that data entry is correct as per the manually prepared accounts for the relevant 3 months |
| 6. | | Check that budget allocation figure is correct |
| 7. | | If data input is correct, request an explanation from the unit office. |
| 8. | W/P Ref | Enter cross reference to attached section on Working Papers where detailed explanation is given |
| 9. | Resolved? | When issue is resolved satisfactorily, tick this box |
| 10. | Initial of designated officer | When issue is resolved satisfactorily, the designated officer should initial this box to indicate satisfaction |
| 11. | | Designated officer to sign and date sheet when complete |
| 12. | | When complete, hold for summary to be prepared for QAT |
| 13. | | Maintain in unit office's permanent monitoring file |

# 8   DEPARTMENTAL RECONCILIATION

## 8.1   Background

➢ It is currently a requirement that all accounts offices reconcile their monthly accounts information with the relevant Drawing and Disbursement Officers (DDOs) on a monthly basis.

➢ Rule 98(4) (vii) of the Compilation of the General Financial Rules states that the responsibility for carrying out this reconciliation lies with the individual accounts offices and there are strict time limits in place for its completion.

➢ The offices initially have 15 days to obtain confirmation from the relevant DDOs that the information in their accounts agrees with the information held by each DDO or to agree any amendments required.

➢ If this time limit is not met, a second letter is sent to the DDO and again a 15-day period is allowed.

## 8.2   Role of DCA

It is the responsibility of the DCA office to ensure that this process is completed in an accurate, complete and timely manner.  In order to do this, the following procedures should be observed:

| Step | Procedure |
|---|---|
| 1. | Every accounts office is to be instructed to supply the DCA Office with an up to date register of DDOs that are required to reconcile the accounts every month.  This should be supplied in July and maintained on a monthly basis to ensure that it is accurate.  This information will be entered onto the DDO Reconciliation computer program at the DCA office. |
| 2. | The accounts offices are to maintain this register every month to clearly show any DDOs that have not agreed the monthly figures or reconciled any differences and to inform the DCA of any changes that have occurred in the DDOs reporting to the accounts office. |
| 3. | The DCA office is to instruct the accounts offices to provide this information to the DCA office within one and a half months of the quarter end.  This list of non-complying DDOs is to be signed by the designated officer upon receipt at the DCA office and the receipt recorded on DCA Register 1 by ticking against the concerned Accounts office. |
| 4. | Upon receipt of Accounts offices reconciliation reports, the designated officer should update the DCA register 2 by simply ticking those offices that have not reconciled fully for each month in the quarter with their respective DDOs.  Where any office has not sent their reconciliation report by the end of the allotted time, DCA Register 2 is to be marked with an X in each of the three months of the quarter.  These offices are to be contacted by the DCA and compliance enforced. |
| 5. | The individual DDOs that have not reconciled for a particular Accounts office in a month that is ticked on the DCA register 2 should be entered onto the DDO Reconciliation computer program using the drop down menus. |
| 6. | The complete list of defaulting DDOs should be sent electronically to the CGA office every quarter where the information will be distributed to the concerned CAOs who will inform the respective Secretaries of each instance of non-compliance. |

Layout of Accounts Office Register for recording date of reconciliation for each months accounts with the respective departments. This register template will be pre-printed by the DCA office to minimise the work required at accounts office level.

Name of Accounts Office_____ Year_____

| Ministry / Division | DDO | Function Code | Date of reconciliation | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June |
| XXXXXX | XXXX | XXXX | | | | | | | | | | | | |
| XXXXXX | XXXX | XXXX | | | | | | | | | | | | |
| XXXXXX | XXXX | XXXX | | | | | | | | | | | | |
| XXXXXX | XXXX | XXXX | | | | | | | | | | | | |
| XXXXXX | XXXX | XXXX | | | | | | | | | | | | |
| XXXXXX | XXXX | XXXX | | | | | | | | | | | | |
| XXXXXX | XXXX | XXXX | | | | | | | | | | | | |
| XXXXXX | XXXX | XXXX | | | | | | | | | | | | |
| XXXXXX | XXXX | XXXX | | | | | | | | | | | | |

Layout of Accounts office report to inform DCA offices of defaulting DDOs on a quarterly basis. This report template will be pre-printed by the DCA office to minimise the work required at accounts office level. Any months where a particular DDO has defaulted on the reconciliation process should simply be ticked by the accounts office. When complete the report is to be forwarded to the DCA office.

Name of Accounts Office_____ Year_____

| Ministry/Division | DDO | Function Code | Quarter 1 | | |
|---|---|---|---|---|---|
| | | | July | August | September |
| XXXXXX | XXXX | XXXX | | | |
| XXXXXX | XXXX | XXXX | | | |
| XXXXXX | XXXX | XXXX | | | |
| XXXXXX | XXXX | XXXX | | | |
| XXXXXX | XXXX | XXXX | | | |
| XXXXXX | XXXX | XXXX | | | |
| XXXXXX | XXXX | XXXX | | | |
| XXXXXX | XXXX | XXXX | | | |
| XXXXXX | XXXX | XXXX | | | |
| XXXXXX | XXXX | XXXX | | | |

Layout of DCA Register 1 to record the quarterly receipt of Accounts office reconciliation reports. Each reporting Accounts office should be ticked for the relevant quarter upon receipt. Any unticked offices are to be contacted by the DCA, and DCA Register 2 marked with an X in each of the three months for those offices.

DCA Office:_____     Year:_____

| Accounts Office | Accounts offices that have reported quarterly reconciliation to the DCA office | | | |
|---|---|---|---|---|
| | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 |
| xxxxxx | | | | |
| xxxxxx | | | | |
| xxxxxx | | | | |
| xxxxxx | | | | |
| xxxxxx | | | | |
| xxxxxx | | | | |
| xxxxxx | | | | |

Layout of DCA Register 2 for recording the effectiveness of Accounts Offices reconciliation with their respective DDOs within the jurisdiction of the DCA office. This register template will be pre-printed at the DCA office to minimise the work required by accounts officers.

DCA Office:_____     Year:_____

| Accounts Offices | Months that have not been fully reconciled for each reporting office. | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June |
| xxxxxx | | | | | | | | | | | | |
| xxxxxx | | | | | | | | | | | | |
| xxxxxx | | | | | | | | | | | | |
| xxxxxx | | | | | | | | | | | | |
| xxxxxx | | | | | | | | | | | | |
| xxxxxx | | | | | | | | | | | | |
| xxxxxx | | | | | | | | | | | | |

Layout of DDO Reconciliation input screen to be completed by Data Input Officers at the DCA office. This data will be transmitted electronically to the CGA on a quarterly basis. The CGA office will then co-ordinate the production of individual reports for each individual CAO office.

<div style="border:1px solid">

## DDOs that have failed to reconcile with concerned accounts offices

DCA Office:

Date of report:

Month of non-reconciliation:

| Ministry/Div | Accounts Office | | DDO | Function Code |
|---|---|---|---|---|
| *3-digit system major code* | *2-digit system major code* | *3-digit system minor code* | *Pre-entered list prepared in July* | *Pre-entered list prepared in July* |
| | | | | |

</div>

It is important also that the DCA offices themselves establish a good working relationship with the relevant Divisional Offices for each Ministry. In addition to sending the above data to the CGA, where a DDO continually fails to reconcile the accounts, the DCA should take up the matter with the relevant Divisional Officer.

It is only through a legitimate and sincere reconciliation process operating at accounts office level that the CGA will be in a position to have total confidence in the accounting information gathered through the DCA offices.

# 9   QUALITY ASSURANCE

## 9.1   Quality Assurance Team

Successful quality assurance and strict internal control management in any organisation is dependant on the fact that the ownership and responsibility for monitoring, enforcing and reporting is driven from the most senior ranks.  It must be seen to be independent and authoritative so that no pressure may be brought to bear in an attempt to influence and therefore weaken the controls and procedures that should be employed.

- ➢ It is required that a Quality Assurance Team (QAT) be established within the DCA office.
- ➢ It is to be chaired by the DCA, with the other positions filled by the DDCA, Audit and Accounts Officer in charge of accounts, one DAO and one UAO.
- ➢ The QAT may call any officer within its jurisdiction to discuss any important matter that is required.
- ➢ The QAT should meet formally on a monthly basis to discuss any issues that have arisen since the previous meeting and to prepare a summary report for the CGA.

### 9.1.1   Quality Assurance Team Duties and Responsibilities

The Quality Assurance Team should carry out the following duties or ensure that suitable officers are selected to do so:

- ➢ **Timeliness of Accounts Received**

  - ✓ Ensure that timeliness is recorded correctly on the Timeliness Recording Register every month
  - ✓ Assess and discuss the issues that arise in relation to timeliness from Timeliness Recording Sheets 1 and 2
  - ✓ Discuss the remedial action to be taken by the DCA office

- ➢ **Accounts Overview**

  Development and Non-development expenditure and receipts are to be examined for each reporting office to examine the following:

  - ✓ Unusual transactions
  - ✓ Unusual value of transactions
  - ✓ Geographical inconsistencies between office location and code entered
  - ✓ Omission of inevitable transactions

> ➢ **Budget Analysis**

  ✓ Once fully operational, the Budget Analysis Sheets are to be generated, examined and completed for all reporting offices
  ✓ A summary report is to be presented to the Quality Assurance Team on a quarterly basis highlighting:

    1  General areas of concern
    2  Specific issues which are considered to be significant
    3  Any unresolved issues that require further investigation

> ➢ **Public Accounts**

  ✓ Ensure that the Quality Assurance Team is aware of the correct economic codes that are operating in District and Upazilla offices
  ✓ Analyse the Public Accounts data for each reporting office on a quarterly basis using a detailed economic codes report
  ✓ Ensure that transactions are recorded against economic codes where it is expected that there should generally be inevitable expenditure or receipts
  ✓ Identify any transactions that are recorded against economic codes where it is generally expected that there should not be any expenditure or receipt for a District or Upazilla office
  ✓ Investigate any unusual transactions detailed above and rectify any errors that are identified
  ✓ Report to the Quality Assurance Team on a monthly basis summarising the findings for each month and detailing any major areas of concern

> ➢ **Journal Entries**

  ✓ Ensure that all errors identified by the unit offices have been corrected by means of journals.
  ✓ Generate a monthly report detailing all journals posted to the accounts during the previous month for offices within the Division
  ✓ Obtain the journals and assess each to ensure that it is correctly prepared, authorised and entered
  ✓ Where errors are detected, corrective journals should be prepared and entered
  ✓ A brief report should be presented to the Quality Assurance Team on a monthly basis highlighting any major errors that have been detected

> ➢ **Quality Assurance Monthly Coversheets**

  ✓ Examine every Quality Assurance Monthly Coversheet for the previous month
  ✓ Identify any major issues of concern
  ✓ Identify errors that are common to several offices
  ✓ Prepare a brief report to be presented to the Quality Assurance Team on a monthly basis highlighting the above issues

➢ **Inspection Reports**

  ✓ Examine all inspection reports produced during the previous month
  ✓ Identify any unusual entries in either the report, checklists or working papers of each inspection
  ✓ Prepare a brief report on the inspections carried out, and present this to the Quality Assurance Team at the next monthly meeting.
  ✓ This should specifically focus on the following issues:

    1. The overall balance of each report
    2. The findings of each report
    3. Maintenance and quality of Working Papers
    4. The responses provided by the inspected offices
    5. Proposals for follow-up visits where appropriate

## 9.1.2   Reporting

  ✓ The Quality Assurance Team meeting should receive the reports outlined above, along with any supporting documentation and discuss the findings of each.

  ✓ A summary of the findings of each meeting should be prepared and signed by the members of the Quality Assurance Team

  ✓ A copy of the summary should be presented to the CGA at the regular monthly meeting.

# 10  INSPECTION OF UNIT OFFICES

## 10.1  Background

One of the most important components of any quality assurance system is the regular and systematic audit of the source data and the systems in place to gather, document and reconcile this data.

As detailed in the Charter of Duties, the DCA Office is required to inspect reporting offices on a regular basis as per the instructions of the CGA. The following chapter outlines both the general aims of the inspection process and details specific areas to be assessed.

## 10.2  Inspection Checklists

It should be noted that the checklists focus on two central issues that are fundamental to the overall aim of improving the quality of financial information:

    a.  The quality of the financial records maintained at the unit office.

    b.  The adherence to the prescribed rules, procedures and controls at the unit office.
.

## 10.3  General Inspection Guidance

➢ It should be noted that the inspection checklists prescribed are in no way designed to replace or supersede the existing comprehensive instructions that the inspectors are to examine and enforce.

➢ The official rules and orders are to remain the primary focus of all inspections.

➢ The checklists should in no way be considered definitive and comprehensive.

➢ It is the responsibility of the DCA to ensure that not only are the checklists correctly employed and recorded, but also that the primary rules of Government are examined in a broader context, as detailed in the official codes and manuals.

### 10.3.1 Working Papers

➢ It is the responsibility of the inspector to ensure that the information provided is sufficiently detailed and comprehensive for several functions:

  1. To enable the original information assessed to be easily traced
  2. That the reasoning behind any opinions expressed be easily understood

➢ All samples tested should be individually detailed

➢ Where reference is made to other documents, rules or authorising procedures, these should also be referenced and adequately explained.


### 10.3.2 Report Maintenance

➢ All inspection reports and supporting working papers are to be maintained in a permanent inspection file at the DCA office.

➢ Each unit office should have an individual inspection file

➢ The relevant inspection file should be reviewed prior to subsequent inspection visits for each unit office. Inspectors should identify:

  1. Any background information that is considered relevant
  2. Any areas requiring particular attention


### 10.3.3 Training Needs Assessment

➢ All inspection reports are to contain a brief report on possible training requirements at the inspected unit office

➢ This report is to be presented to:


  1. Inspection Team
  2. Quality Assurance Team
  3. Designated Training Officers.

## 10.4 Checklist Completion

**The following steps are to be followed by inspectors for every checklist:**

➢ Identify the specific area to be inspected for each line

➢ Where applicable, select a suitable sample for each issue based on:

     1. Time available
     2. Importance of issue
     3. Providing a balanced assessment of all issues

➢ Reference the checklist to the Working Papers

➢ Complete the Working Papers with the required amount of detail

➢ Where an unsatisfactory issue is identified, provide a brief description on the checklist

➢ When each checklist and supporting working paper is complete:

     1. The inspector is to sign and date each individual page
     2. The DAO/UAO or Accounts Officer is to sign and date each individual page

## 10.5 Follow Up Inspections

If the Inspection Team or Quality Assurance Team considers it to be necessary, additional, brief follow up inspection visits may be carried out. The findings of these visits should be reported to the Quality Assurance Team for discussion.

## 10.6  Summary of DCA office inspections

- The primary focus for all inspections should be to examine, record and report on the overall compliance of each office with the rules and orders disclosed in the General Financial Rules, Treasury Rules, Account Code, Audit Manual, Audit Code and MoF and CGA Orders and Instructions.
- Previous inspection reports for the unit office should be examined prior to an inspection visit.
- Compliance with the current Government financial rules and orders should be examined and recorded as detailed above.
- Inspection Checklist Section 1 should be completed, signed and dated.  This section is deemed to be "Essential" by the CGA and should be carried out in all inspections
- Inspection Checklist Section 2 should be completed, signed and dated.  This section is deemed "Desirable" by the CGA and should be carried out as far as possible in the remaining time of the inspection.
- Sufficient supporting documentation should be prepared to enable a review of the inspection to take place and to support the findings of the inspection report.
- The respective DAO or UAO should examine every checklist upon completion. They should sign and date every page of the checklists.
- When the DAO or UAO has completed this task for each checklist, the findings and recommendations of the inspector should be detailed, signed and dated.
- A report on possible training needs should be prepared, signed and dated.
- The above information should be presented and discussed at the next Inspection Team meeting.
- The Inspection Team will discuss the balance of the inspection, the issues identified, possible training needs arising and issues to be highlighted at the next monthly meeting with DAOs and UAOs.
- The complete inspection report should be filed in the permanent inspection file.
- Where necessary, a follow up inspection should take place, the findings of which should be presented to the Quality Assurance Team by means of the Inspection Team.

**The following points should be used as general guidance during the inspection.**

➢ The points are detailed here to provide assistance in indicating the areas to be aware of during an inspection, but should not form the basis of any detailed examination.

➢ The inspectors should only report on instances identified through the normal course of an inspection where they discover that the points listed are not being complied with.

## 1.    Office Administration

| | |
|---|---|
| 1.1 | Guard Files used to record important decisions are kept in a tidy condition and up to date |
| 1.2 | Files are correctly classified and File Indexation is correctly prepared |
| 1.3 | Unnecessary files and records are correctly sorted and destroyed as per General Financial Rules Appendix 10 |
| 1.4 | All necessary Codes, Manuals and Orders are maintained in the Unit Office for reference |
| 1.5 | Sufficient stocks of all required Forms, Registers and Returns are maintained at the Unit Office |
| 1.6 | All Diaries and Movement Registers are maintained properly |
| 1.7 | Issue and Disbursement Registers are maintained properly and the signature of recipients is obtained in the peon book |
| 1.8 | The postage stamp account is maintained properly |
| 1.9 | The work distribution register for auditors is maintained properly with a work diary for every auditor noted |
| 1.10 | Security measures are satisfactory |
| 1.11 | Working conditions are satisfactory and all offices are clean |
| 1.12 | Drinking water is available and there are sufficient fans are in place in the Unit Office |
| 1.13 | Letters and reports to be sent to the CGA are sent in a timely manner |
| 1.14 | A good relationship is maintained between officers and staff at the Unit Office |
| 1.15 | Attendance of officials is punctual |
| 1.16 | All appropriate furniture and office equipment is numbered and recorded in a stock register and an up to date inventory is maintained |
| 1.17 | There is no misuse of office stationery, telephones, electricity or office equipment |
| 1.18 | Complaints relating to Personal Claims such as pay, increment of pay and advances are attended to in a timely manner |
| 1.19 | Service records and leave records are maintained properly |
| 1.20 | For any transfers of officers or staff, service statements and GPF balances are forwarded in a timely manner |

**2. Accounting Records Inspection Summary**

2.1 All 18 registers are being properly maintained

2.2 Cash inflow and outflow is being accurately recorded daily

2.3 All transactions reported by the bank are being entered in the registers

2.4 All payments and receipts reported by the bank are being correctly classified and entered in the monthly account

2.5 All bills passed for payment and pre-audit cheques issued have been correctly prepared based on the net amount of the bills

2.6 All cheques issued and paid are correctly recorded in the registers and the balance outstanding accurately calculated

2.7 All bills passed for payment have been duly accounted for

2.8 The GPF Ledger and Broadsheet are properly maintained and any transfer of GPF balance is correctly noted in the LPC register and monthly accounts

2.9 Any final payments from GPF are within the balances available

2.10 All Loans and Advances are correctly recorded in the Broadsheet, recovered properly and interest accrued accurately calculated

2.11 All Objection Book Advances are correctly recorded in the Audit Register and their recoveries made within the stipulated time

2.12 The Local Fund account is properly maintained and the balance calculated correctly

2.13 The balances for all deposits are calculated correctly

2.14 All Remittance transactions are recorded in DAO 10 and DAO 11 and the appropriate challans and vouchers are sent to the DCA for onward transmission to the concerned CAO and the Controller General Defence Finance (CGDF)

2.15 The Broadsheet monthly totals are correctly calculated and recorded for Loans and Advances and the GPF

**3. Government Rules and Orders Adherence Inspection Summary**

The comprehensive set of instructions that are to be observed by the DAOs are fully contained and explained in the following documents. The full adherence to these instructions over a wide range of accounting areas is the principal concern of the Inspection Officers, once the Accounting Records have been fully assessed.

3.1 General Financial Rules

3.2 Treasury Rules

3.3 Account Code

3.4 Audit Manual

3.5 Audit Code

3.6 Ministry of Finance Orders and Instructions

3.7 Controller General of Accounts Orders and Instructions

# 11 TRAINING

## 11.1 Background

It is essential that the skills and knowledge of accounting officers and staff at all levels are continually assessed and enhanced in order to keep pace with the dramatic changes taking place within the jurisdiction of the CGA. DCA officers must therefore become skilled in the roles of training needs assessor and training provider.

## 11.2 Officer Selection

The officers selected for this responsibility should be knowledgeable in the accounting procedures to be followed, skilled in communicating with other office personnel and motivated to provide the highest standard of training that can be expected. They should principally be senior officers to clearly communicate the valuable contribution that training will provide to the CGA over the coming years.

## 11.3 Officer Responsibilities

The main duties that will be expected from the selected officers are:

➢ To assess training needs at the DCA office and subordinate offices.

➢ To organise and/or deliver training as required.

➢ Meet on a monthly basis to discuss training needs identified

➢ To report on a regular basis to the DCA on issues relating to training needs identified and training provided.

## 11.4  Training Needs Assessment

There are a wide variety of sources from which the officers may evaluate the training needs of accounting officers and staff.  Any needs identified by these or other methods are to be discussed at a monthly training officers meeting.

| Information Source | Officer Requirement |
|---|---|
| Inspection Visits | All training needs reports produced by inspectors during the previous month should be assessed and where appropriate compared to the inspection working papers and report.  These reports should be signed by one of the selected officers to show that they have been assessed. |
| Internal Controls | All Quality Assurance Monthly Coversheets for the previous month are to be reviewed by an officer and a report presented at the training officers monthly meeting for discussion. |
| DAO/UAO meetings | On a quarterly basis, a senior officer responsible for accounts preparation at each office should attend the meeting with the DCA.  Discussions should be held to discuss training needs in unit offices. |
| DCA Office | Assess any areas where additional training may be required within their own office.  This is to be applied for all officers and staff involved in any way with the accounting information passing through the DCA office. |
| Inspectors | In addition to the officers and staff within the DCA office, the training needs officers should be concerned with the accounting knowledge and understanding shown by the officers with the duty of inspecting unit offices. |

## 11.5  Training Provision

The provision of training is very dependant on the findings of the training officers at each DCA office.  There are however several fundamental requirements that should be implemented by every office as standard.

| Training Provision | Officer Requirement |
|---|---|
| Inspectors Workshops | A workshop should be organised at the very least once a year to ensure that all inspectors reporting on the performance of unit offices are adequately informed about the most current rules and procedures that they need to be aware of to successfully carry out their duties.  This workshop should focus closely on the correct maintenance of the accounting registers and on any specific areas of concern identified by the training officers |
| Nominated Staff Training | Regular accounting workshops should be held at the DCA office for those officers and staff that have been nominated by their respective senior accounts officers to the DCA training officers. |
| Senior Officer Workshops | It is required that the most senior accounts officers at every unit office receive training on the basic accounting procedures and registers that their respective offices are required to maintain.  This training may not be required in all cases, but it must be applied across all offices to ensure that every senior officer is trained to the standard required. |

## 11.6  Reporting to the DCA

At their regular monthly meeting, the officers selected to be responsible for training are required to prepare a summary report for presentation to the DCA.  This report should provide a brief analysis on the following points:

➢ Training issues identified from the previous month's inspection visits.

➢ Training issues identified from the previous month's Quality Assurance Monthly Coversheets.

➢ Training issues identified from other sources.

➢ An assessment of any training provided during the previous month.

➢ Any issues in relation to non-attendance at training provided or non-compliance with training needs assessment requirements that have been identified during the previous month.

➢ A summary of proposed training to be delivered during the current month.

# 12 RESOURCE PROVISION AND ALLOCATION

## 12.1 Overview

To ensure that the highest quality of financial information is provided through the accounting network, it is clearly important that there are sufficient resources available and appropriately distributed throughout the DCA office's division. To this end, the officers in charge of Administration at DCA offices should assume the responsibility for monitoring and co-ordinating the management of scarce resources for the division.

## 12.2 Officer Responsibilities

The principal duties of these officers are:

➢ Meet on a quarterly basis to discuss any issues that have arisen during the previous quarter and assess the results of any remedial action taken

➢ To provide a central overview to the DCA of the current resources available within the division

➢ To recommend remedial action to the DCA to fully utilise scarce resources in the most efficient manner available

➢ Assist in co-ordinating remedial action and reviewing the impact of this action

➢ To provide a channel of communication for accounting offices with concerns relating to resource availability

➢ To pay particular attention to the availability and allocation of Officers and staff

## 12.3 Resource Needs Assessment

There are several information sources available to the designated officers that will provide them with a comprehensive understanding of the current conditions experienced in unit offices relating to resources.

### 12.3.1 Inspection Reports

It is required that every inspection visit assess the office working conditions, staff relations and the condition of equipment held at the inspected office. Therefore:

➢ All inspection reports produced during the previous month are to be examined in relation to resourcing issues
➢ All inspection reports should be signed and dated
➢ A summary report is to be presented to the DCA.

### 12.3.2 Unit Office Reports

➢ Instruct every accounts office in the division to complete an assessment of resources within that office on a quarterly basis

➢ Assess all reports provided

➢ Present a summary report to the quarterly meeting

The reports prepared by the unit offices should examine the following issues:

✓ Current staffing levels compared to requirement
✓ Any specific individual staffing concerns identified
✓ The condition of accommodation
✓ The condition of equipment
✓ The availability of stationery
✓ The availability of the required Forms and Registers
✓ The availability of the required Rules, Procedures and Manuals

While the above issues should be fully examined in the quarterly reports produced by the accounting offices, they should be encouraged to inform the designated resource officers of any significant issues that arise between quarterly reports.

### 12.3.3 Reporting to DCA

At their regular quarterly meeting, the designated resource officers are required to prepare a summary report for presentation to the DCA. This report should provide a brief analysis on the following points:

✓ Resource issues identified from the previous quarters inspection visits

✓ Staffing resource issues identified from the previous quarters inspection visits

✓ A summary of the Resource Needs Assessment reports prepared by unit offices where appropriate

✓ A summarised update on the results of any previous remedial action taken

✓ A summary of proposed remedial action to be implemented during the current quarter.

### 12.3.4 CGA Reporting

The issues identified in relation to resource provision and allocation are to be communicated to the CGA in a summary report at every quarterly meeting held between the CGA, Additional CGA and DCAs.