GOVERNMENT OF BANGLADESH

Procedure Manual for The District Accounts Offices

DRAFT

Preface

This Manual has been prepared in response to need for establishing a set of uniform book-keeping procedures for the District Accounts Offices (DAOs) operating under the Office of the Controller General of Accounts. Adherence to the procedures will strengthen the book-keeping practices currently followed by individual DAOs.

The production of the Manual has been initiated by the DFID-funded RIBEC Project within Finance Division. Its purpose is to harmonise the differing book-keeping practices which exist in the absence of any specific guidelines to suit the requirements of new classification system of Government accounts introduced with effect from 1 July 1998 and put in place a set of standard book-keeping procedures to be followed by all DAOs.

The Manual has been extensively field-tested across entire network of DAOs. A number of training sessions was organised to demonstrate how the Manual should be used. Some changes and revisions to the draft were made in response to the feedback received from the participants during the training sessions. Further revisions and updating will be incorporated as required to ensure the Manual's continued relevance.

This Manual is issued in consultation with Comptroller and Auditor General of Bangladesh.

Dated

Asif Ali
Controller General of Accounts

LIST OF ABBREVIATIONS

CAO	Chief Accounts Officer
CDPU	Central Data Processing Unit
CGA	Controller General of Accounts
CGDF	Controller General of Defence Finance
DAO	District Accounts Office
ECR	Emergency Cash Requisition
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
UAO	Upazila Accounts Office

1   INTRODUCTION

1.1   Background

In the wake of restructuring of the accounting set-up, implemented under the scheme of decentralisation of accounts, and subsequent reforms carried out during the last few years, significant changes have taken place in the area of government accounting. The significant increase in the number of accounts offices and the involvement of Sonali Bank branches performing treasury function acting on behalf of Bangladesh Bank has made the accounting system complex and this is liable to complicate the expenditure control and budgetary control mechanism. The CGA's responsibility to produce monthly and annual accounts for establishing efficient expenditure control and budgetary management cannot be ensured unless CAOs, DAOs & UAOs are properly equipped to assume delegated responsibilities.

Surrounding the entire accounting system there are a number of institutional and technical issues that need to be resolved in order to streamline the differing practices being adopted by individual accounts offices. Bearing in mind the existing constraints that are endemic to the institutional arrangement, this manual is designed to provide the required instructions, information and guidance to those engaged in the accounting work of the DAO.

1.2   Objective

The objective of this manual is to establish uniformity in maintenance of accounting forms and records across the DAOs and thus ensure consistent flow of accounting data to the Central Data Processing Unit (CDPU) at CGA. It is also expected that the guidelines detailed in this manual, if followed with due care, will help to ensure proper bookkeeping at DAOs which is fundamental to the production of reliable accounts.

1.3   Structure of the manual

The manual is divided into four chapters:

Section 2 sets out a broad range of daily and month end procedures for maintaining each form and register along with the flow charts.

Section 3 contains worked examples.

Section 4 describes the procedure of preparation of monthly accounting returns and their submission to Divisional Controller of Accounts (DCA) for onward transmission to the CDPU at CGA for consolidation.

Section 5 details the procedure for establishing control over the transaction of certain types of accounts that are exposed to a wide variety of risks.

The manual introduces a set of accounting records to be maintained by DAOs. These records need to be maintained in a manner capable of generating accurate and reliable accounting data for compiling monthly and annual accounts including balances of debt, deposits and

advances. In addition, relevant records and ledgers supporting the accounting function should continue to be maintained by DAOs.

1.4 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 DAOs.

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

1. Register of Cash Flow -(DAO 1)

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

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

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

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

6. Register of Book Adjustment -(DAO 6)

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

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

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

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

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

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

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

14. Plus and Minus Memorandum -(DAO 14)

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

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

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

18. Register of Outstanding Cheques (DAO 17)

(Annex A) - Monthly Return of General Provident Fund

(Annex B) - Monthly Return on Loans and Advances

(Appendix A) – Register of Last Pay Certificate

The steps and procedures for maintaining the above forms and registers will be described in detail in chapter 1. 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.

The 3 primary registers used to record gross receipts, gross payments and the resulting cash flow are DAO1, DAO2 and DAO3.

1.5   Steps for preparation of Monthly Accounts by DAOs

1.5.1   Bank Receipts

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

1.5.1.1   Chalans & Memoranda:

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

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

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

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

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

1.5.1.2   Bank Payments

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

Step 1:   Enter daily total of debit scroll into DAO-1

Step 2:   Enter economic code wise daily total in DAO-3 under relevant functional code

Step 3:   Check that the daily total of bank debit scroll recorded in DAO-1 agrees with detail entries of cheques and vouchers recorded in DAO-3

Step 4:   Transfer monthly total to DAO 4 under relevant functional head for preparation of monthly schedule.

Step 5:   Enter monthly payments relating to Deposits and PL Account in DAO-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 DAO-11 (Register of Remittance and exchange Accounts (Payments)) in details.

Step 7:   Enter LC payment in DAO-12 (Register of Payments to Post Offices against Letter of Credit)

Step 8:   Enter ECR payment in DAO-13 (Register of Payments against Emergency Cash Requisitions)

Step 9:   At the end of month carbon copy of DAO-11, DAO-12 and DAO-13 along with supporting cheques and memo are to be sent to CGA with the monthly accounts through DCA.

1.5.2   Accounts Office Receipts

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

- **Receipts by book adjustment**
- **Deductions and Recoveries from bills**

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 (DAO 6)

Step 2:   Enter in DAO-4 register (Register of Payments and Recoveries) under the appropriate code.

Step 3:   Enter Local Fund and PL account in DAO-9 register.

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

Step 1:   All deductions / recoveries appearing in DAO-4 register should be transferred and consolidated economic code wise in DAO-5 register (Register for Consolidation of Deductions and Recoveries).

Step 2:   Work out Monthly total under each economic code and transfer it to DAO 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 DAO-14 register for onward transmission to CGA.

1.5.3   Accounts Office Payments

There are several sources of payment information which are received from the Accounts Office: -
- Transactions for which the DAO issues cheques.
- Transactions such as Pension, Local fund, PL account etc. for which DAO issues no Pre-audit cheque but sends advice to bank.
- Transactions like GPF transfer and Service Postage Stamp for which DAO neither issues cheque nor send any advice to bank rather accounting is done by book adjustment.

The main step involved in recording the information received from the accounts office will now be discussed: -

1.5.3.1   Transactions for which DAO issues pre-audit cheques: -

Step 1:   After delivery of cheques, the paid bill then becomes a voucher to be entered in DAO-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 DAO-4.
Step 3:   Prepare functional code wise monthly schedule.

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

Step 1:   Enter local fund and PL account in DAO-9 register.
Step 2:   Enter pension in appropriate Register.

1.5.3.3   Transactions such as GPF transfer and Service Postage Stamp for which DAO neither issues cheque nor send any advice to bank: -

Step 1:   Enter transaction into bank adjustment register DAO-6.
Step 2:   Enter in DAO-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 document.

GENERAL FLOW OF TRANSACTIONS OF DAO

```
                            ┌─────────────┐
                            │   BANK      │
                            └─────────────┘
                    ┌───────────────┴───────────────┐
          ┌──────────────────┐            ┌──────────────────┐
          │    Receipts      │            │    Payments      │
          │  Credit Scrolls  │            │  Debit Scrolls   │
          └──────────────────┘            └──────────────────┘
                    │                              │
          ┌──────────────────┐            ┌──────────────────┐
          │ Enter daily total│            │ Enter daily total│
          │    in DAO-1      │            │    in DAO-1      │
          └──────────────────┘            └──────────────────┘
                    │                              │
          ┌──────────────────┐            ┌──────────────────┐
          │ Enter economic   │            │ Enter economic   │
          │ code wise daily  │            │ code wise daily  │
          │ total in DAO-2   │            │ total in DAO-3   │
          │ register         │            │ register         │
          └──────────────────┘            └──────────────────┘
```

- Enter details of deposit in DAO-7
- Enter details of remittance & Exchange account in DAO-10
- Enter details Remittance & Exchange Accounts in DAO-11
- Enter daily total of Pre-Audit cheque in DAO-16
- Transfer monthly Figure of deposits and PL a/c in DAO-14
- Add recoveries and deductions recorded in DAO5 and prepare monthly receipts schedule of accounts
- Transfer monthly total to DAO 4 for preparation of payments schedule of accounts

GENERAL FLOW OF TRANSACTIOS OF DAO

```
                        ┌──────────────────────────────┐
                        │   District Accounts Office    │
                        └──────────────────────────────┘
                  ┌──────────────┐              ┌──────────────┐
                  │   Payments    │              │   Receipts    │
                  └──────────────┘              └──────────────┘
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Payments			Receipts
Issues pre-audit cheques	Neither issues cheques nor issues advice	Issues advice to Bank	Deductions and recoveries made through DAO-4
Vouchers	GPE transfer GPF interest, Service postage stamp etc.	Deposit, Local fund, PL a/c and pension	Consolidate economic code wise monthly total in DAO-5
Enter in DAO-4 Register	Enter book Adjustment register – DAO 6		
Workout monthly total	Enter deposit in DAO 8	Enter Local fund &PL a/c in DAO-9	Enter in Pension Payment register
Prepare Monthly Payment Schedules			Transfer monthly total into DAO-2

2   FORMS AND REGISTERS

2.1   Register of Cash Flow DAO 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   DAO 1

Name of the Office ………………

Month………………….Year…………

Date	Payments		Receipts		Initial of DAO	Remarks
	(Taka)	ps	(Taka)	ps		
Monthly total						

2.1.1   Daily Procedures DAO 1

Step	Column Head	Procedure
1.		Fill in name of DAO, 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 DAO	Obtain initial of DAO.
6.	Remarks	Enter any additional relevant information (generally not needed).

2.1.1.1   Flow of Transactions

```
                    ┌─────────────┐
                    │    Bank     │
                    └──────┬──────┘
                           │
                           ▼
                    ┌─────────────┐
                    │ Bank Scroll │
                    └──────┬──────┘
                           │
                           ▼
            ┌──────────────────────────────┐
            │ Debit Scroll    Credit Scroll │
            └──────┬───────────────┬────────┘
                   │               │
                   ▼               ▼
        ┌────────────────┐  ┌────────────────┐
        │ Enter total    │  │ Enter total    │
        │ debit in       │  │ credit in      │
        │ payment side   │  │ receipt side   │
        │ of form DAO 1  │  │ of form DAO 1  │
        └────────────────┘  └────────────────┘
```
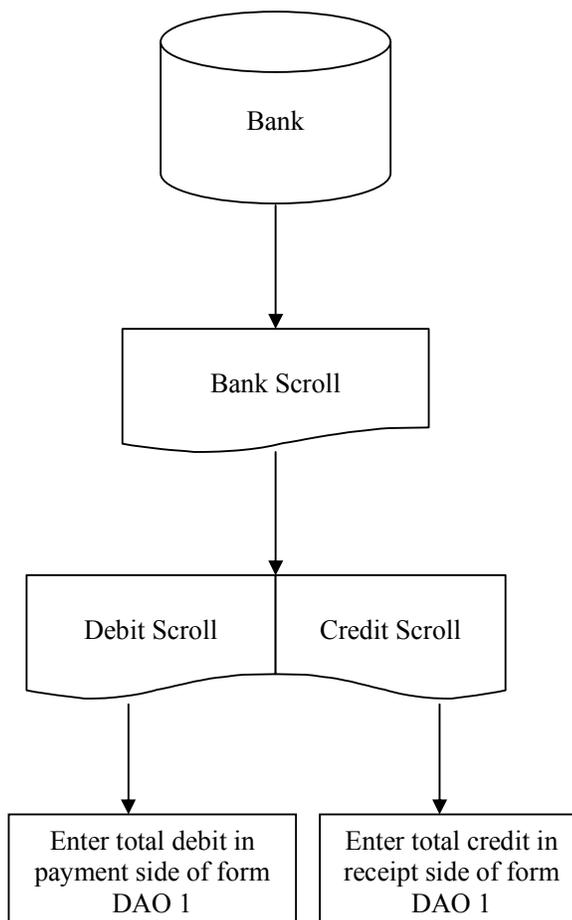
2.1.2   Month End Procedures DAO 1

Step	Procedures
1.	Total up payments and receipts for the month.
2	Agree monthly total of receipts and payments per DAO 1 with that of monthly memo (bank statement) received from the bank.
3.	If above figures do not agree, check DAO original records. If these records are found to be in error, then adjust. If DAO 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.

2.1.2.1   Flow of Transactions

2.2   Register of Receipts - DAO2

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 chalans or memoranda. The monthly total of deductions and recoveries should be transferred from DAO5, and refund of revenue i.e. VAT, income tax etc. should be transferred from DAO 3. The accounting information recorded in this register (DAO 2) will be used for the preparation of the monthly receipts schedule.

Register of Summarised Bank Receipts - DAO 2
Economic Code wise daily Summary of Receipts

Month---------------Year----------------

Consolidated Fund/Public Account

Function code	Economic code	Date						Total	Transfer from DAO 5	Refund of revenue from DAO 3	Monthly total	Progressive total
		1.1.2000	2.1.2000	< >	< >		< >	31.1.2000				
Daily total												
Initial of DAO												

2.2.1   Daily Procedures DAO 2

Step	Column Head	Procedure
1.		Fill in name of DAO, 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	DAO should sign his/her initials
9.		Enter details of the chalans relating to Deposits in DAO 7, Remittance and Exchange Accounts in DAO 10 and P/L Accounts and other Local Fund in DAO 9

2.2.1.1   Daily Flow of Transactions
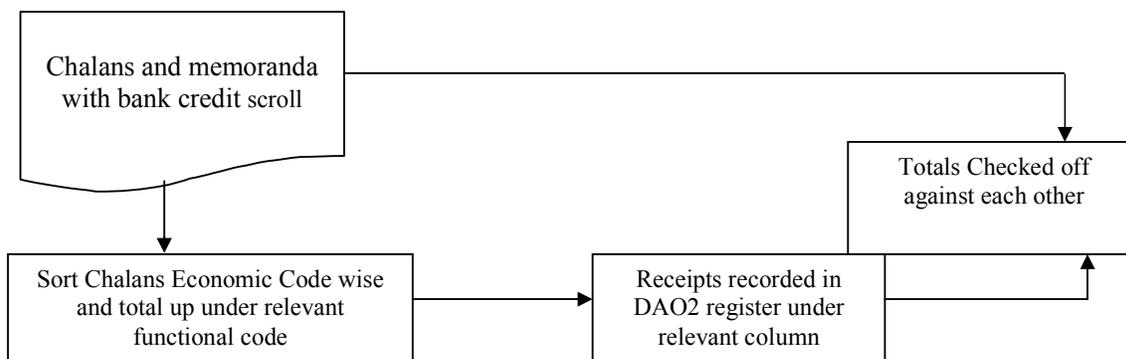
2.2.2   Month End Procedures DAO 2

Step	Procedure
1.	Total up columns for each economic code before transferring recoveries and deductions from DAO 5 and refund of recovery from DAO 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 DAO 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 DAO14 for each relevant coded account.

2.2.2.1 Month End Flow of Transactions

```
┌─────────────────────────────┐
│   Total up the columns in    │
│   DAO 2 register under       │
│   functional and economic    │
│   codes                      │
└─────────────────────────────┘
              │
              ▼
┌─────────────────────────────┐
│   Totals entered on monthly  │
│   schedules under functional │
│   and economic codes         │
└─────────────────────────────┘
              │
       ┌──────┴────────────────────────────┐
       ▼                                    ▼
┌──────────────────────┐      ┌──────────────────────────────┐
│  Sent to CDPU with   │      │  For Deposits, PL accounts    │
│  monthly accounts    │      │  and Local Funds transfer to  │
│                      │      │  form DAO 14                  │
└──────────────────────┘      └──────────────────────────────┘
```
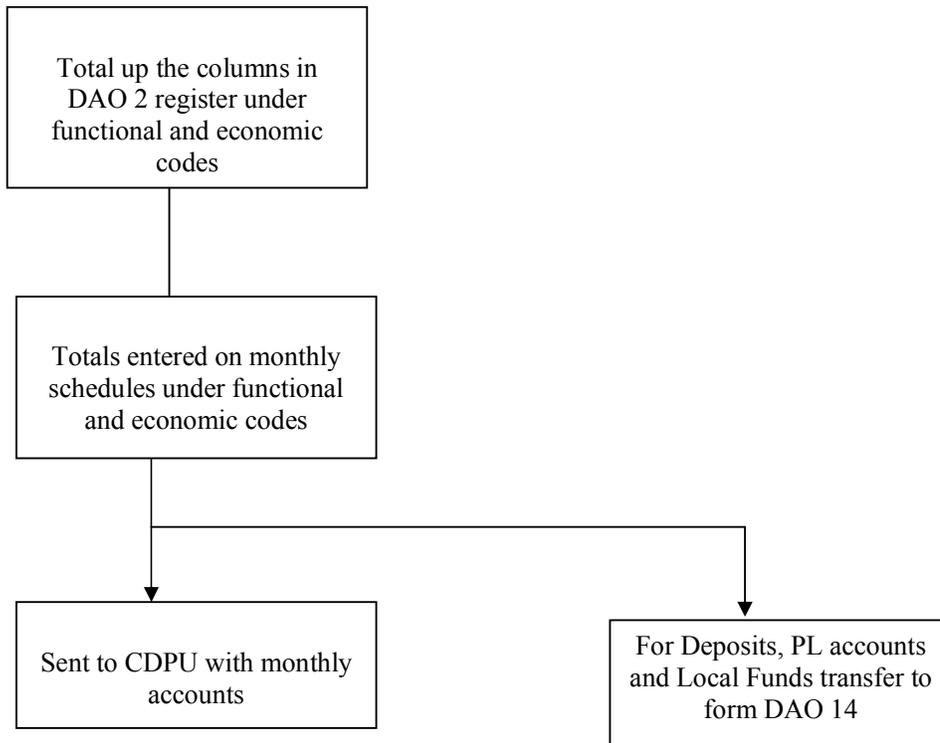
2.3   Register of Summarised Bank Payment DAO 3

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 DAO 2. Transactions under functional code 0921-0000 and 1050-0000 should be transferred to DAO 4.

Register of Summarised Bank Payment DAO 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										

Daily total											

2.3.1   Daily Procedures DAO 3

Step	Column Head	Procedure
1.		Fill in name of DAO, 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 DAO.

2.3.1.1   Daily Flow of Transactions
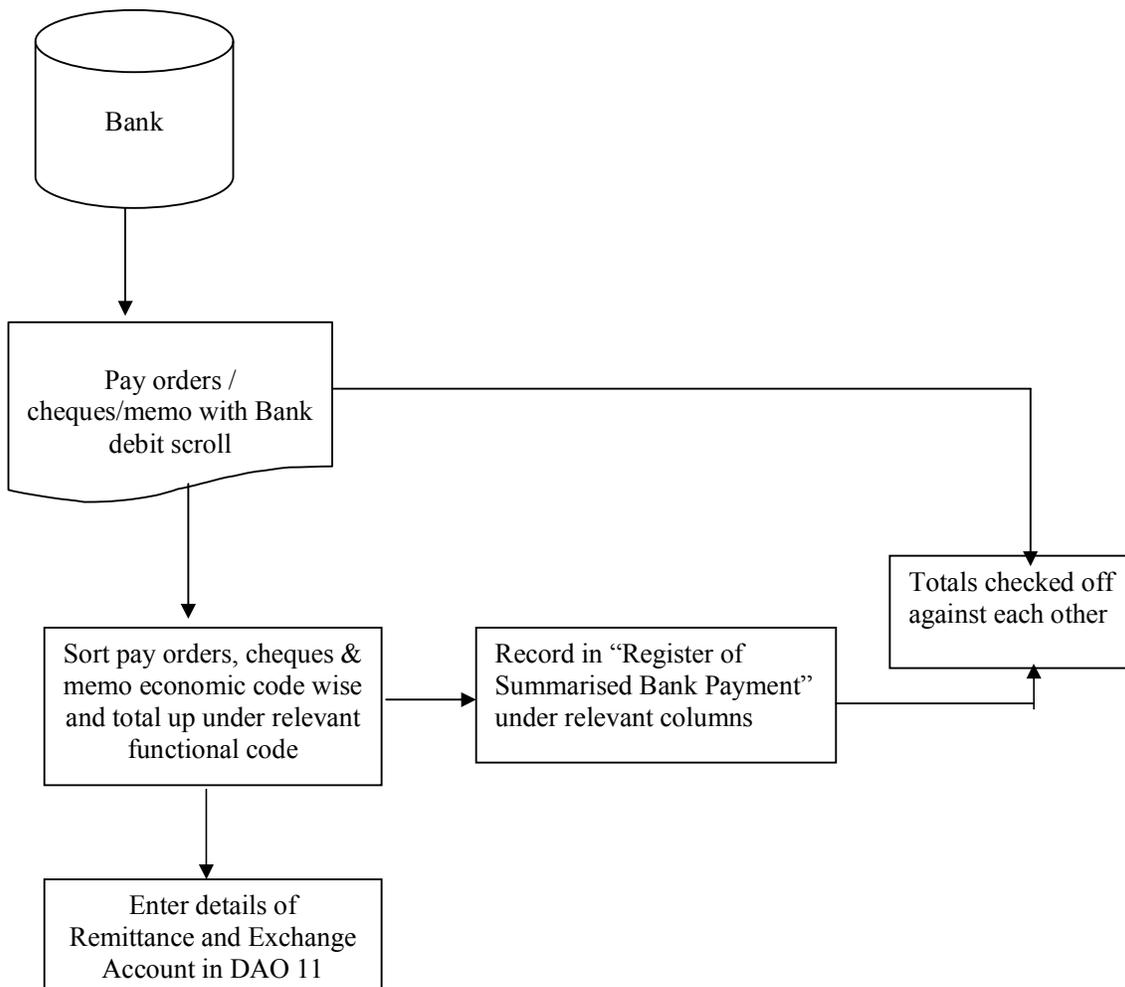
2.3.2   Month End Procedures DAO 3

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 DAO 2
6.	Transfer transactions under functional codes 0921-0000 and 1051-0000 to DAO 4.
7.	Enter all totals to monthly payment schedules for the remaining code.
8	As well as step 4, for deposit and PL accounts only, transfer monthly total to form DAO14 for each relevant coded account.

2.3.2.1   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 DAO 4.

Transfer monthly total of refund of revenue to DAO 2
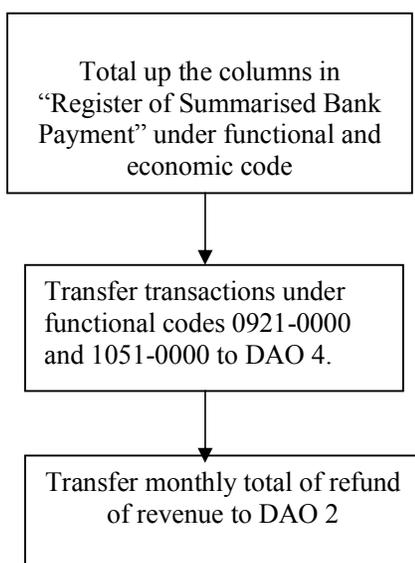
2.4   Register of Payments DAO 4

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 DAO 6. Transaction appearing in DAO 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 DAO 5 – Register for Consolidation of Deductions and Recoveries.

Register of Payments   DAO 4
Name of the Office…………………
Month………….. Year…………..

Legal & Functional Code

Token No & date	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 Estt 4601	House rent 4705.	Medical 4717	Furniture 6821	…	A	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																		

2.4.1   Daily Procedures DAO 4

Step	Column Head	Procedure
1.		Fill in name of DAO, 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.	Bill/voucher No	Put in individual voucher number for payment in the first column.
4.	Date	Enter date of voucher as per cheque delivery register.
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 DAO 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 DAO 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 DAO 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.

2.4.1.1   Daily Flow of Transactions
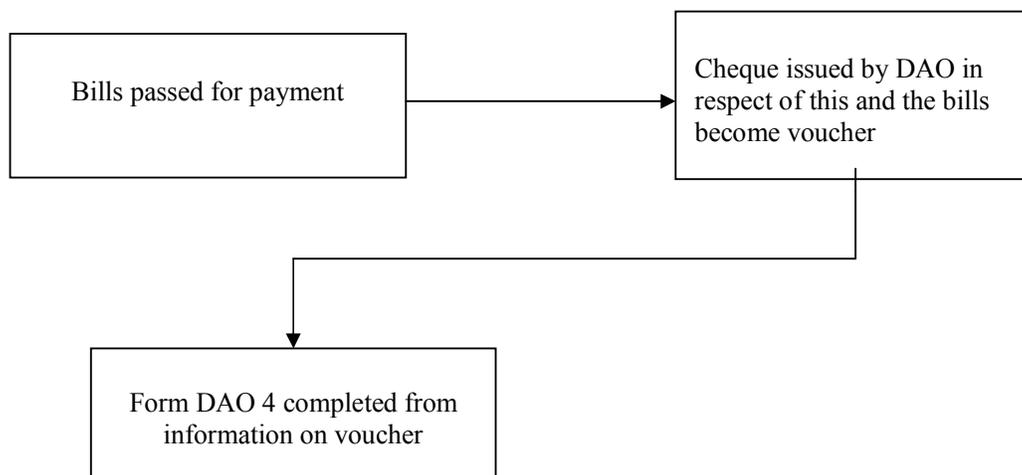
2.4.2   Month End Procedures DAO 4

Step	Procedure
1.	Total up values within each column.
2.	Transfer monthly total of transactions recorded in DAO 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 DAO 5 for each operating unit under relevant functional codes.
	Ensure that the transaction entered in DAO 6 are transferred to DAO 4
6	Enter signature of DAO.

2.4.2.1   Flow of Transactions

Register of Payments DAO 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 DAO 5
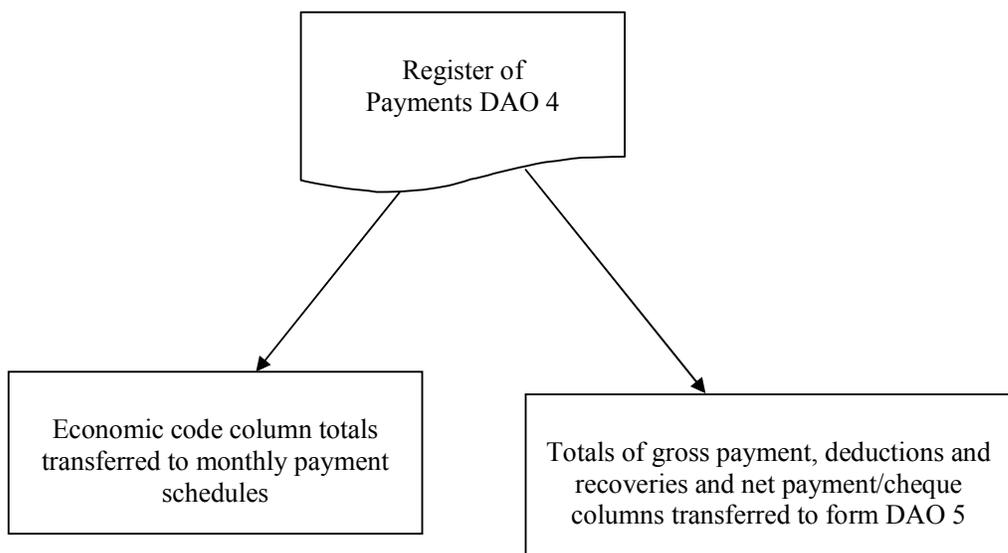
2.5   Register of Consolidation of Deductions and Recoveries   DAO 5

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

Register for Consolidation of Deductions and Recoveries   DAO 5

Name of the Office ……………..
Month………….Year…………….

Sl No.	Operating Unit (with 9 digit code)	Gross payments	13 Digit Code											Total (recoveries & deductions and net payment)
			1-1141-0000	1-0962-0000			6-1051-0000							
			0109	3901	1632	.	8101	8241	8246	8391	8511	Total recoveries & deductions	8616	
			Income tax	House building advance	H B interest		GPF	BF	GI	Security Deposit	OB Adv.		Net payment cheque	
Monthly total to be transferred to DAO 2														

2.5.1   Month End Procedures DAO 5

Step	Column Head	Procedure
1.		Fill in name of DAO, 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 DAO 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 DAO 4 – Register of Payments. Some deductions and recoveries are pre-printed as column heads in this form. Blank column headings are included to take up the remainder needed.
7.	Net Payment Cash/cheque	Enter the total amount of Net payment/cheque amount summarised in form DAO 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 DAO 2

2.5.1.1   Flow of Transactions DAO 5

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

Work out total of each column and transfer to DAO 2
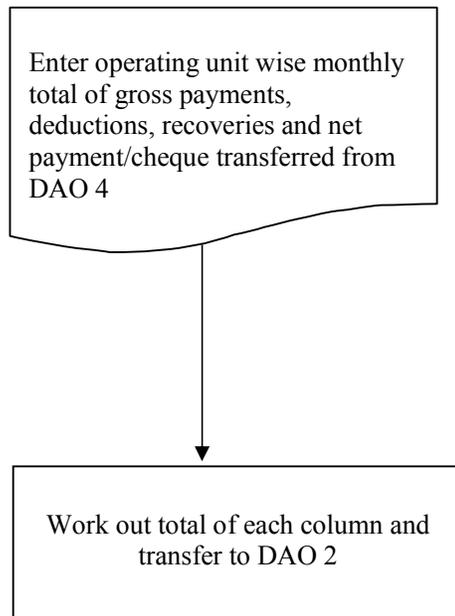
2.6   Register of Book Adjustment   DAO-6

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 chalan 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, forfeiture of deposits etc. The accounting information recorded in this register will be transferred to DAO 4

Register of Book Adjustments - DAO 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							

2.6.1   Daily Procedure DAO 6

Step	Column Head	Procedures
1.		Fill in name of DAO, 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.No, date and CAO's authority No. & 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 chalan/subsidiary registers.
8.		Obtain initial of the officer
9.		On the last working day of the month enter total of 'GPF transfer' from LPC registers.
10.		Transfer the total debit and credit amount of individual items to the register of payments DAO 4 under appropriate functional code to DAO 6 at the last working day of the month.

2.6.1.1   Flow of Transactions

Adjustment Bills and by transfer chalans

↓

Details input into Register of Book Adjustment DAO 6

↓

Transfer the debit and credit amount of individual transactions to DAO 4

2.7 Register of Deposits (Receipts) DAO 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) DAO 7
Name of Deposit ………..………………

Name of the Office……………………….. | 6 | 1051 | 0000 | |

Month…………………Year………………

			Receipts				Cross reference of repayments				
Sl. No.	Date of deposit	Chalan/ BT chalan 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:							

2.7.1   Daily Procedure DAO 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 DAO, 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 chalans /By Transfer (BT) chalans
6.	Chalan No.	Put in number, obtained from chalans.
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 chalan.
10.	Signature of officer	Put in signature of authorised official.

2.7.1.1   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) DAO 8.
3.	Amount repaid (Taka)	Enter amount from pay order/cheque, taken from form DAO 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.

2.7.1.2   Flow of Transactions DAO 7

```
┌─────────────────────┐                    ┌─────────────────────┐
│ Chalan/memo received│                    │    Form DAO         │
│ from Bank or BT chalan│                  │       8             │
└─────────────────────┘                    └─────────────────────┘
          │                                           │
          ▼                                           ▼
┌─────────────────────┐                    ┌─────────────────────┐
│  Posting in receipt │                    │  Enter amount of    │
│  column of DAO 7    │────────────────────│  repayment against  │
└─────────────────────┘        │           │ corresponding receipt│
                               │           │     in DAO 7        │
                               ▼           └─────────────────────┘
                    ┌─────────────────────┐
                    │ Enter repayment from│
                    │ corresponding receipt│
                    └─────────────────────┘
                               │
                               ▼
                    ┌─────────────────────┐
                    │ Enter balance (if any)│
                    └─────────────────────┘
```
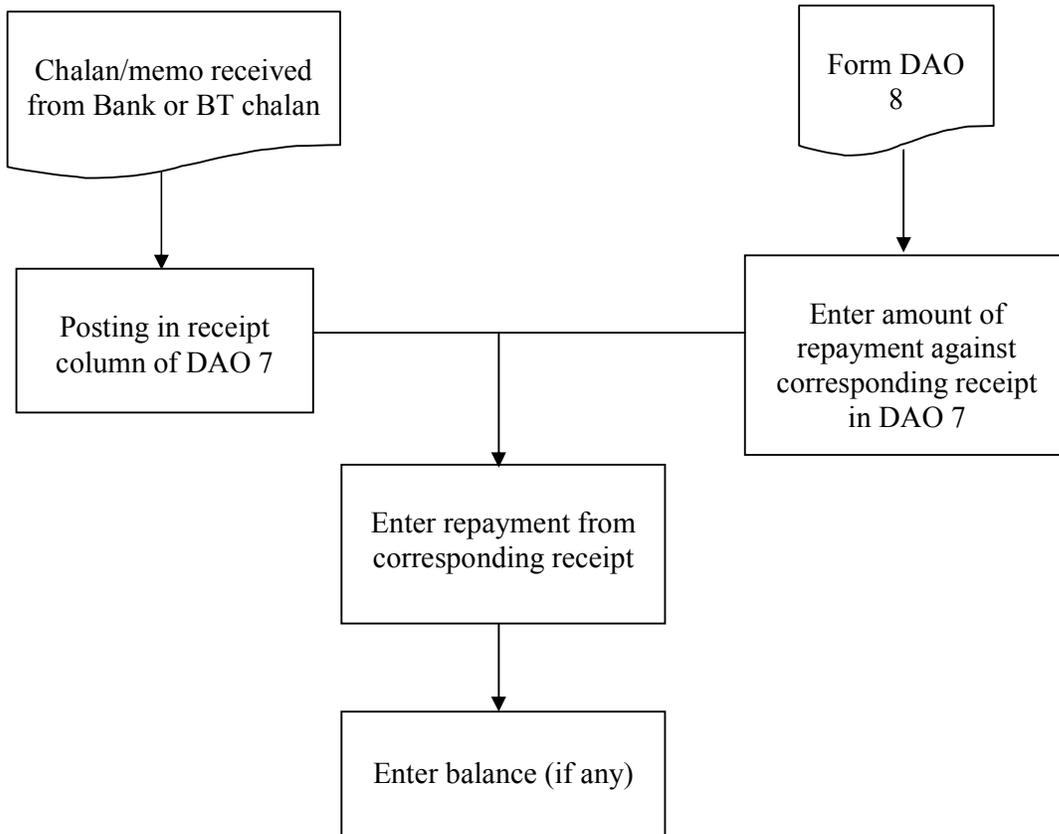
2.7.2   Month End Procedures DAO 7

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

2.7.2.1   *Flow of Transactions*

2.8 Register of Deposits (Repayments)   DAO 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)   DAO 8

Name of Deposit-------------------------------------

| 7 | 1051 | 0000 | |

Name of the Office….

Month… ……….Year………………

Details of original Deposit (Cross reference from DAO 7)			Repayment							Signature of the Officer
Date of receipt	Serial No. as per DAO 7	Amount or balance of deposit as per DAO 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)	
			Monthly total							

2.8.1   Daily Procedures DAO 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 DAO, month and year.
4.	Date of receipt	Enter date of original deposit, obtained from form DAO 7.
5.	Serial number, as per DAO 7	Put in serial number, obtained from form DAO 7.
6.	Amount or balance of Deposit, as per DAO 7	Fill in amount or balance of deposit, obtained from form DAO 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 chalan submitted with the bill.
12.	Amount repaid (Taka)	Put in the amount passed for repayment.
13	Signature of officer	Obtain signature of authorised officer.

2.8.1.1   Flow of Transactions
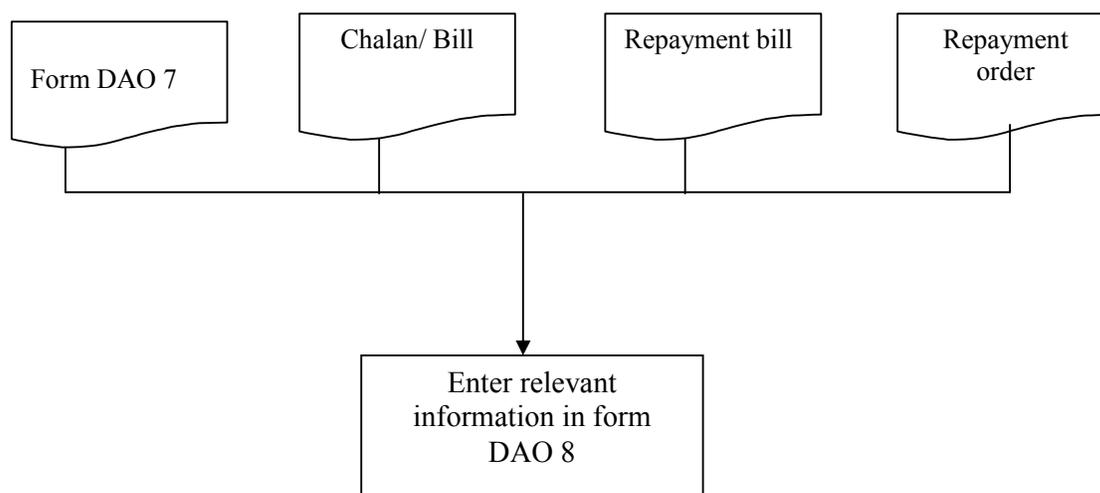
2.8.2   Month End Procedures DAO 8

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 DAO 3.
3.	If amounts do not agree, check and reconcile difference.

2.8.2.1   *Flow of Transactions*

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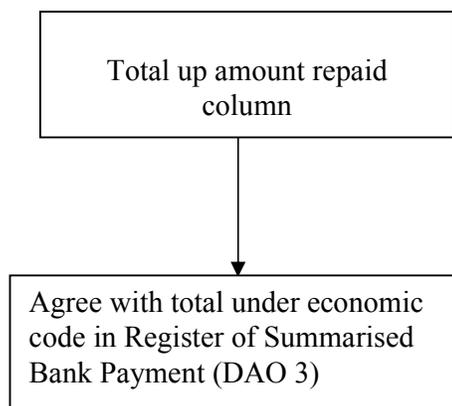
2.9   Register of Personal Ledger (PL) Account and Local Fund   DAO 9

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, chalans 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 DAO 9

Name of the Officer operating the Account ………………….
Name of the Office ………..
Month………….. Year……….

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

2.9.1   Daily Procedures DAO 9

Step	Column Head	Procedure
1.		Enter name of officer operating this account.
2.		Fill in name of DAO, 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 chalan or memo.
5.	Chalan/memo/cheque No	Enter chalan 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 a separate row.
9.	Chalan/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 DAO.
13.	Remarks	Enter any additional relevant information (generally not needed).

2.9.1.1   *Flow of Transactions*

<u>**Receipts**</u>   <u>**Payments**</u>

```
┌───────────────────────┐      ┌───────────────────────┐
│  Sanction Order from   │      │  Bill authorized by    │
│   the competent        │      │  Officer in relevant   │
│      Authority         │      │      Department        │
└───────────┬───────────┘      └───────────┬───────────┘
            │                              │
            ▼                              ▼
┌───────────────────────┐      ┌───────────────────────┐
│  Book transfer /       │      │  PL cheques / local    │
│  chalan information     │      │  fund cheques etc.,    │
│      recorded          │      │  information recorded  │
└───────────┬───────────┘      └───────────┬───────────┘
             \                            /
              \                          /
               ▼                        ▼
              ┌──────────────────────────┐
              │      Form DAO 9           │
              └──────────────────────────┘
```
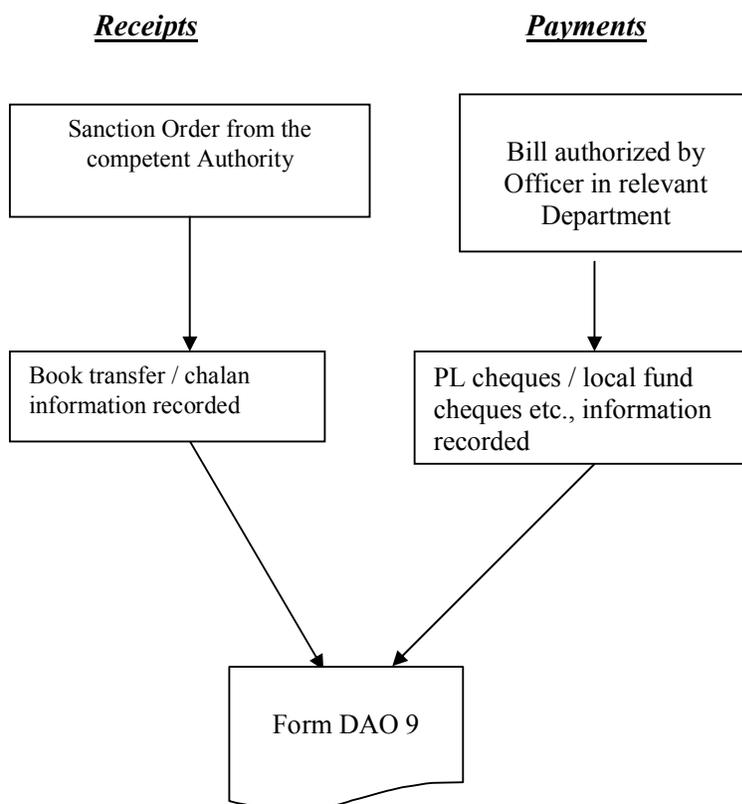
2.10 Register of Remittance & Exchange Accounts (Receipts) DAO 10

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) DAO 10
of……….………….* Department

Name of the Office ………………

6	1051	0000	

Month………………..Year…………..

Date of receipt as per chalan	Name of Office/Division	Chalan No.	Amount (Taka) .	Remarks
Monthly Total				

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

Signature of DAO

2.10.1 Daily Procedures DAO 10

Step	Column Head	Procedure
1.		Enter name of the Department.
2.		Fill in name of DAO, 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 chalan	Enter date listed on chalan.
5.	Name of office/Division	Fill in name of office/division.
6.	Chalan No.	Enter number listed on chalan.
7.	Amount (Taka)	Enter amount from chalan.
8.	Remarks	Enter any additional relevant information (generally not needed).

2.10.1.1 Flow of Transactions

Bank

Chalans and Memoranda with Bank Scroll

Debit Scroll   Credit Scroll

Receipts recorded on form DAO 10
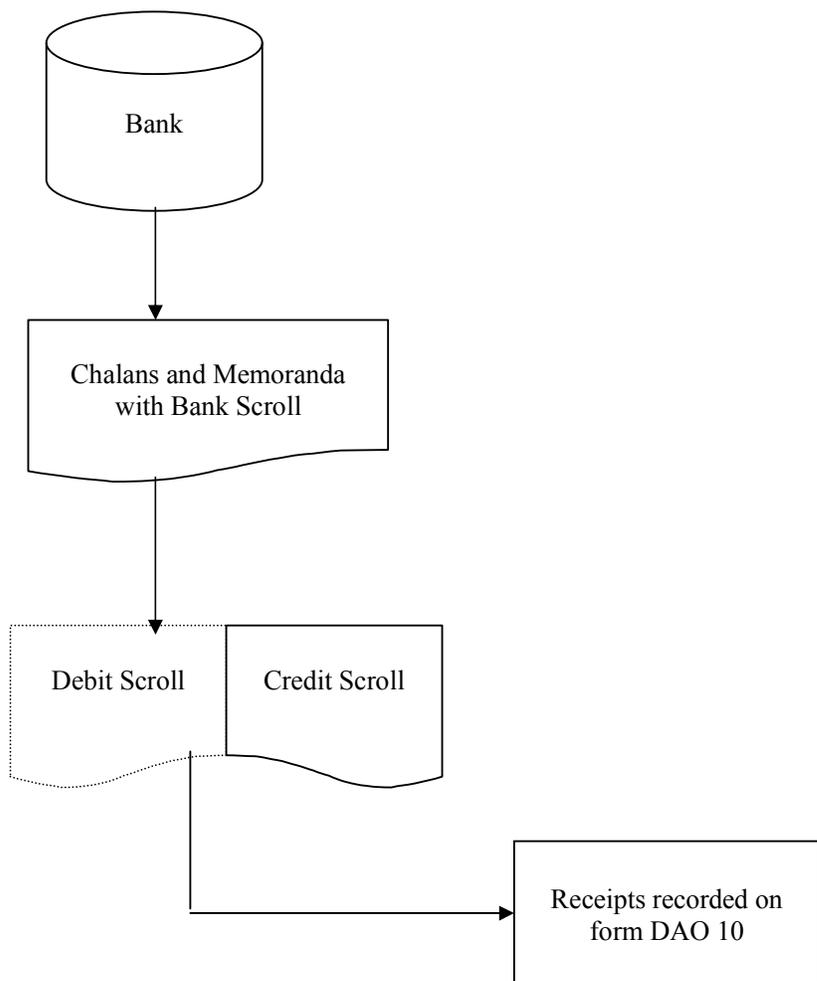
2.10.2 Month End Procedures DAO 10

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

2.10.2.1 Flow of Transactions

```
┌─────────────────────────┐
│ Receipts recorded in form DAO ───────────────┐
│ 2 Register under functional and              │
│ Economic Code                                ▼
└─────────────────────────┘         ┌──────────────────────────┐
            │                        │ Totals are checked off against │
            │                        │ each other               │
            ▼                        └──────────────────────────┘
┌─────────────────────────┐                    ▲
│ Receipts are recorded in form ───────────────┤
│ DAO 10                  │                     │
└─────────────────────────┘                     │
            │                                    │
     ┌──────┴──────────────────────────────────┐│
     ▼                                          ▼
┌─────────────────────────┐         ┌──────────────────────────┐
│ Carbon copy with chalans/ │       │ Top copy filed for record │
│ sent to CGA             │         │ and verification purposes │
└─────────────────────────┘         └──────────────────────────┘
```
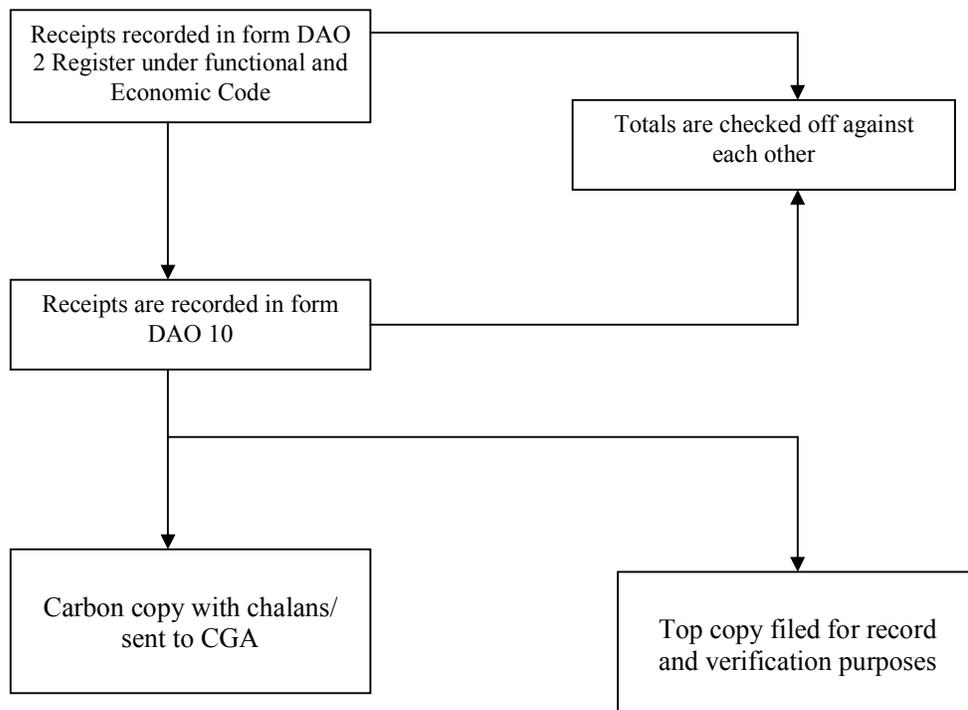
2.11 Register of Remittance & Exchange Accounts (Payments) DAO 11

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) DAO 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, Custom etc.

Signature of Officer

2.11.1 Daily Procedures DAO 11

Step	Column Head	Procedure
1.		Enter name of the Department.
2.		Fill in name of DAO, 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).

2.11.1.1 Flow of Transactions
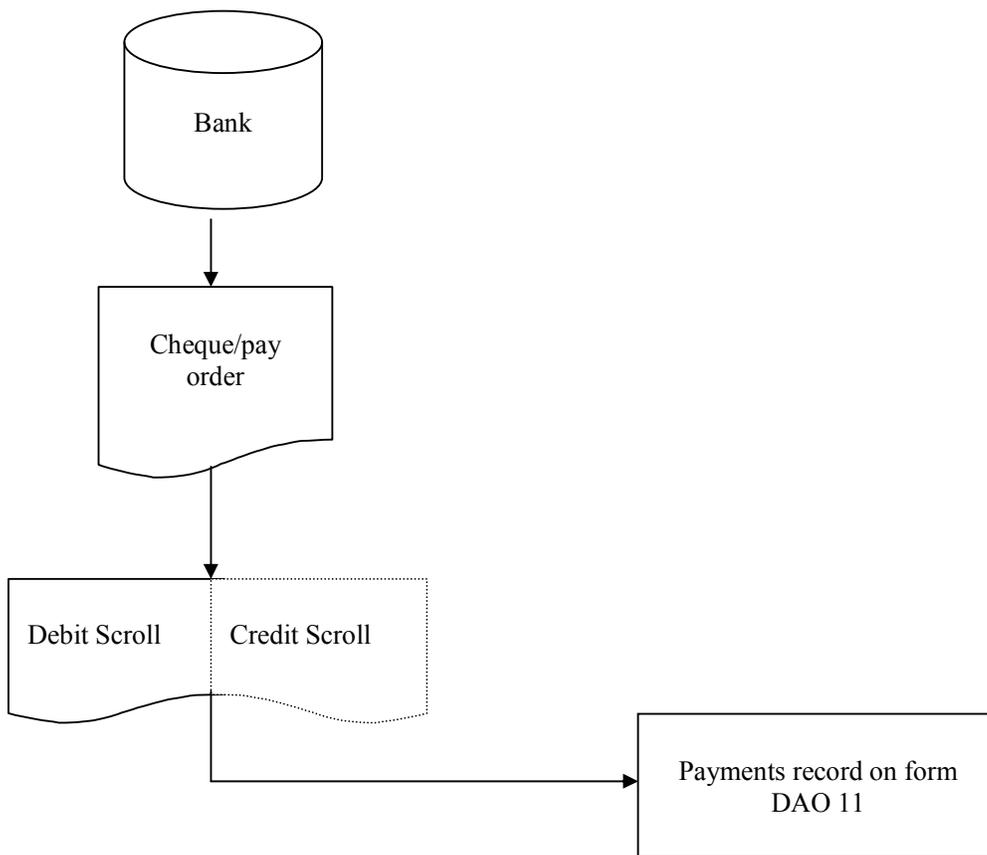
2.11.2 Month End Procedures DAO 11

Step	Procedures
1.	Total up Amount column.
2.	Agree this total with total obtained under relevant economic code contained in Register of Summarised Bank payment.
3.	If amounts do not agree, check and reconcile difference.
4.	Put in signature of DAO.
5.	Carbon copy of form DAO 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 DAO 11 is retained in the DAO, and is filed for record and verification purposes.

2.11.2.1 Flow of Transactions

```
┌─────────────────────────┐
│   Payments recorded in  │
│ "Register of summarised │──────────────┐
│    Bank Payment" – DAO 3│              │
└─────────────────────────┘              ▼
                                 ┌──────────────────┐
                                 │ Totals checked off│
                                 │ against each other│
                                 └──────────────────┘
┌─────────────────────────┐              ▲
│  Payments recorded in   │──────────────┘
│        form DAO 11      │
└─────────────────────────┘
       │                    │
       ▼                    ▼
┌──────────────────┐  ┌──────────────────┐
│  Carbon copy with│  │ Top copy for     │
│ cheques/payments │  │ record and       │
│   sent to CGA    │  │ verification     │
│                  │  │ purposes         │
└──────────────────┘  └──────────────────┘
```
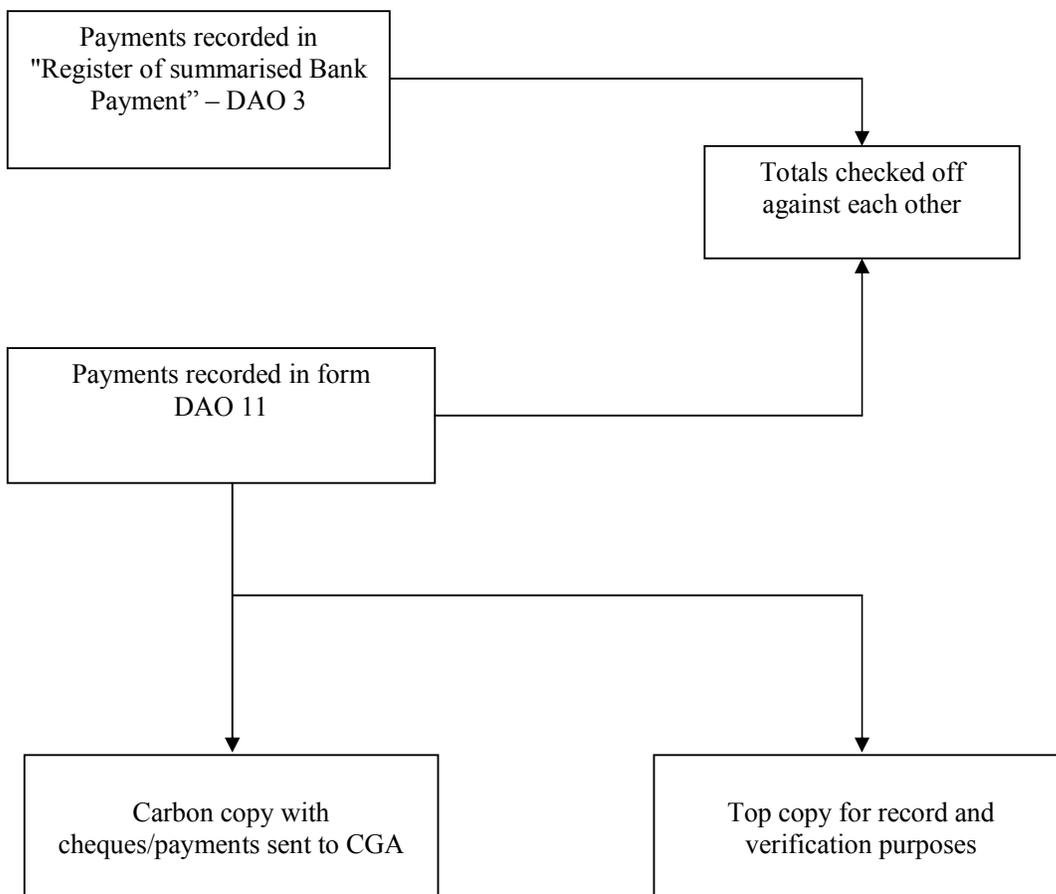
2.12 Register of payments to Post Offices against Letter of Credit DAO 12

The purpose of this register is to record transactions made by the DAO 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   DAO 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
1	2	3	4	5	6	7	8	9
						Monthly total: -		

2.12.1 Daily Procedures DAO 12

Step	Column Head	Procedure
1.		Fill in name of DAO, 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 DAO for payment and sent to the bank.
10.	Initial of the officer	Authorised officer enters initial after each transaction and the monthly total ceiling.

2.12.1.1 Flow of Transactions DAO 12

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

2.12.2 Month End Procedures DAO 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 DAO 3
3.	If amounts do not agree, check and reconcile difference.
4.	Enter signature of DAO.
5.	Carbon copy is sent to CGA, with monthly accounts.
6.	Top copy is retained for record purposes.

2.12.2.1 Flow of Transactions
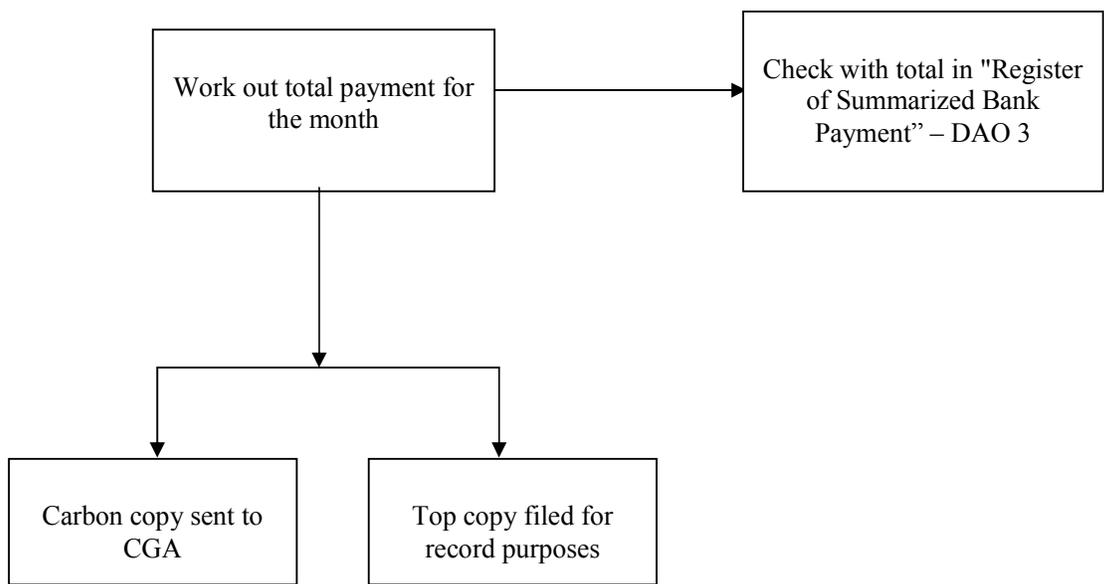
2.13 Register of Payments against Emergency Cash Requisition (ECR) DAO 13

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) DAO 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		

2.13.1 Daily Procedures DAO 13

Step	Column Head	Procedure
1.		Fill in name of DAO, 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 DAO.

2.13.1.1 Flow of Transactions

```
        ┌────────────────────────┐
        │   Bank Debit Scroll    │
        │  including requisition │
        └───────────┬────────────┘
                    │
                    ▼
        ┌────────────────────────┐
        │ Enter transactions on  │
        │       form DAO 3       │
        └───────────┬────────────┘
                    │
                    ▼
        ┌────────────────────────┐
        │ Enter details          │
        │ transactions on        │
        │ form DAO 13            │
        └────────────────────────┘
```
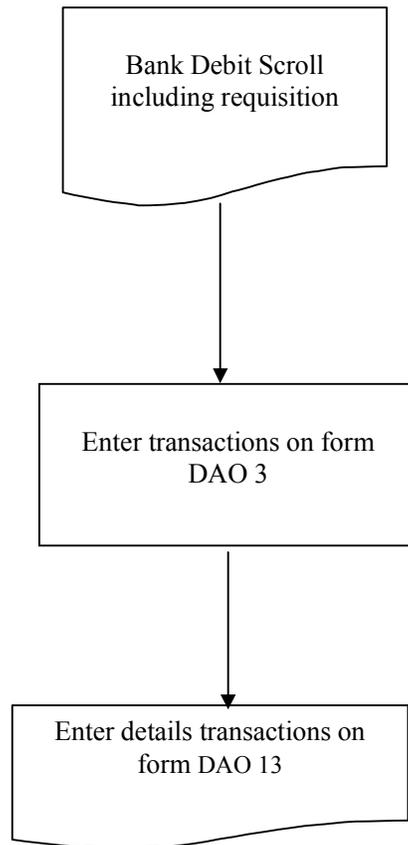
2.13.2 Month End Procedures DAO 13

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

2.13.2.1 Flow of Transactions

Work out monthly total in form DAO 13

Top copy filed for record purposes

Carbon copy sent to CGA with monthly accounts
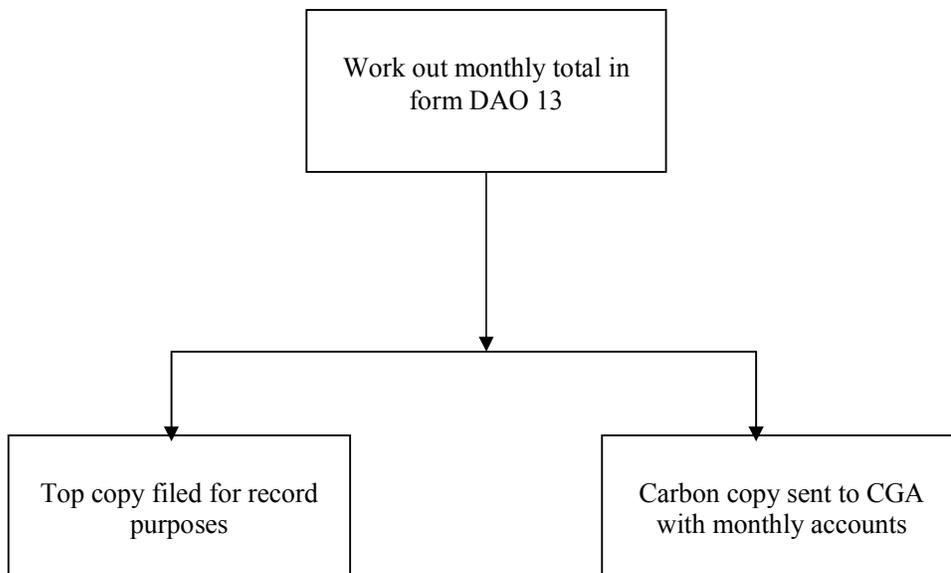
2.14 Plus and Minus Memorandum DAO 14

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   DAO 14

Name of the Office ……….
Month……….. Year……….
(Figures in Taka)

Name of the Deposit, Local Fund & PL Account	Economic codes Receipt/pay ment	Balance from last month	Addition made during the month	Total	Deductions made during the month	Balance at the end of the month	Remarks
District Fund	8316/9316						
Municipal Fund	8321/9321						
Upazila 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 the Officer

2.14.1 Month End Procedures DAO 14

Step	Column Head	Procedure
1.		Fill in name of DAO, 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 DAO14.
4.	Addition made during the month	Enter addition amount and economic code obtained from DAO2 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 Summarised Bank payment DAO 3.
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 DAO.
10.		Carbon copy is sent to CDPU through DCA, with the monthly accounts, for accounts reconciliation and control purposes.
11.		Top copy is retained by DAO, and is filed for record purposes.

2.14.1.1 Flow of Transactions
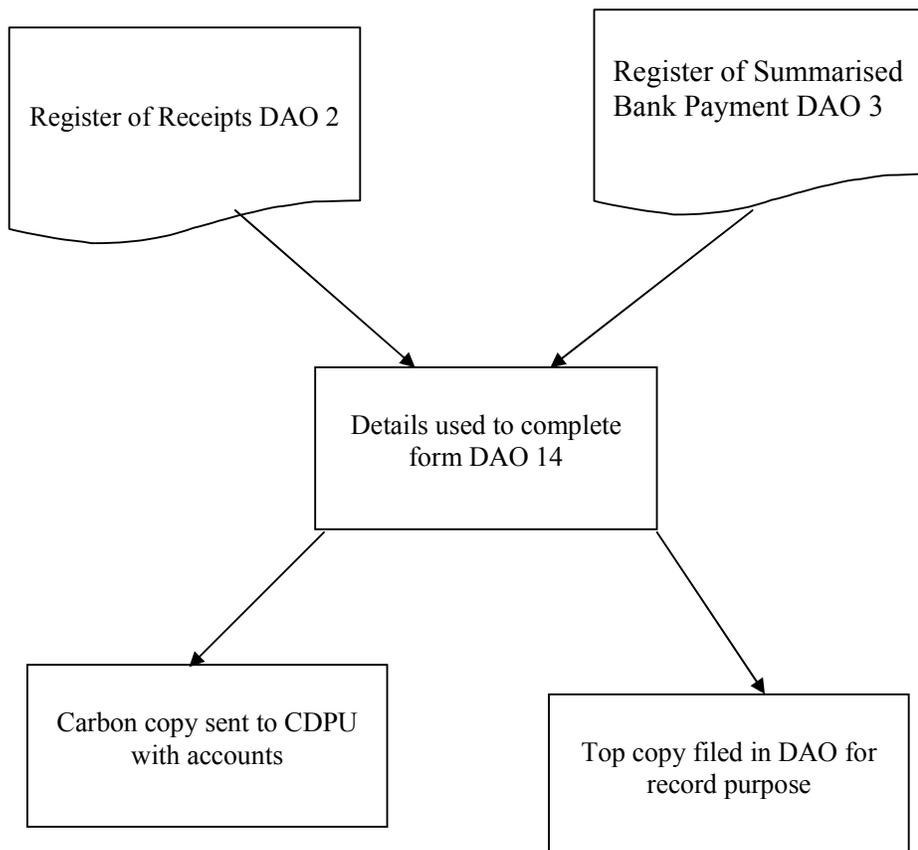
2.15 Cheque Delivery -cum-Register DAO 15

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 -cum- Advice Register DAO 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						

Sigature of Officer

2.15.1 Daily Procedures DAO 15

Step	Column Head	Procedure
1.		Fill in name of DAO, 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 DAO for record and reconciliation purpose.
9.		Total up amount column to get daily total.
10		Transfer daily total to Pre-audit Cheque Reconciliation Register, DAO 16
11.	Tick mark	Tick off paid checks issued during the month in DAO 15 and tick of paid check issued during the previous month in DAO 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 DAO 16- Pre-audit Cheque Reconciliation Register.*

2.15.1.1 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       │
│  & transferred to Pre-  │          │  cheques issued during  │
│      audit Cheque       │          │       the month         │
│     Reconciliation      │          │                         │
└─────────────────────────┘          └─────────────────────────┘
```
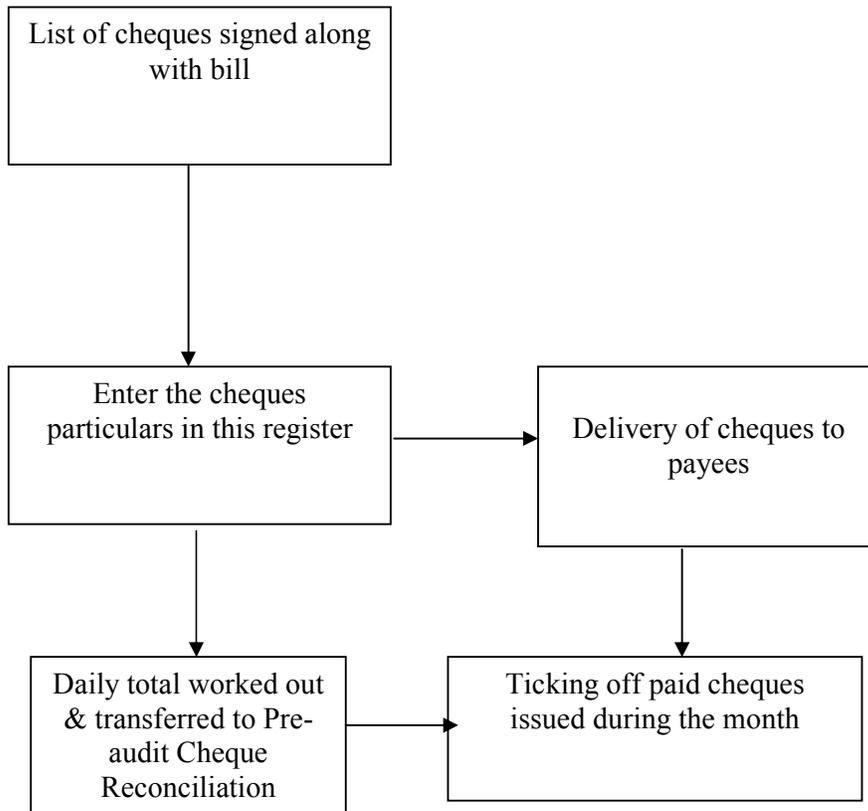
Month End Procedures DAO 15

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, DAO 16.
3.	If these do not agree, check and reconcile difference.

2.15.1.2 Flow of Transactions

```
┌─────────────────────────────┐
│  Prepare list of outstanding │
│          cheques             │
└─────────────────────────────┘
               │
               ▼
┌─────────────────────────────┐
│  Reconcile with "Pre-audit   │
│   Cheque Reconciliation      │
│   Register" – DAO 16         │
└─────────────────────────────┘
```

2.15.2 Functional Code wise Summary Register for Pre-audit cheques delivered 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.

Name of the DAO ....

Month:

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															
Daily total															

Signature of Officer

2.15.2.1 Daily Procedures DAO 15 A

Step	Column Head	Procedure
1.		Fill in name of DAO, month and year.
2.		Sort out voucher 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.	do	Agree total amount for the day with the total amount of the cheque delivery register
7.	do	If amount don't agree cheque may be reconciled

2.15.2.2 Flow of Transactions

```
┌─────────────────┐
│   Obtain value of │
│   cheque against  │
│   each functional │
│       code        │
└─────────────────┘
          │
          ▼
┌─────────────────┐
│ Enter in dated column │
└─────────────────┘
          │
          ▼
┌─────────────────┐
│ Agree with total value of the │
│ cheque issued for the day with │
│           CDR          │
└─────────────────┘
```
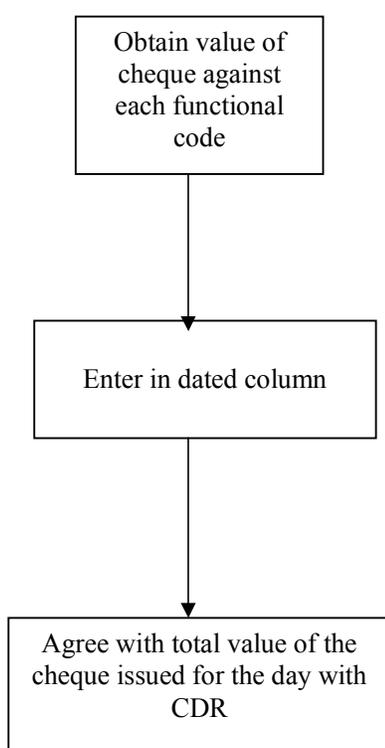
2.15.2.3 Month end procedure DAO 15 A

Step	Procedure
1.	Total up horizontal to obtain net cheque issued by functional code and enter into total column
2.	Agree with the total of net cheque column in form DAO 5
3.	If amounts don't agree, check and reconcile the difference.

2.16 Pre-audit Cheque Reconciliation Register DAO 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 DAO 16

Name of the Office………..

Month…………Year……..

Opening Balance of outstanding cheques		Date	Cheques issued		Total		Cheques paid		Cheques outstanding (Closing balance)	
Total number.	Total Taka		Daily total Number.	Daily total Amount (Taka)	No.	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 number.	Total Taka
		Total								

Signature of the Officer

2.16.1 Daily Procedures DAO16

Step	Column Head	Column Sub-Head	Procedure
1.			Fill in name of DAO, 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.
7.	Cheques paid	Daily total no.	Enter total number of cheques paid on that day.
8.		Daily total Taka	Enter total value of cheques paid on that day.

2.16.1.1 Flow of Transactions
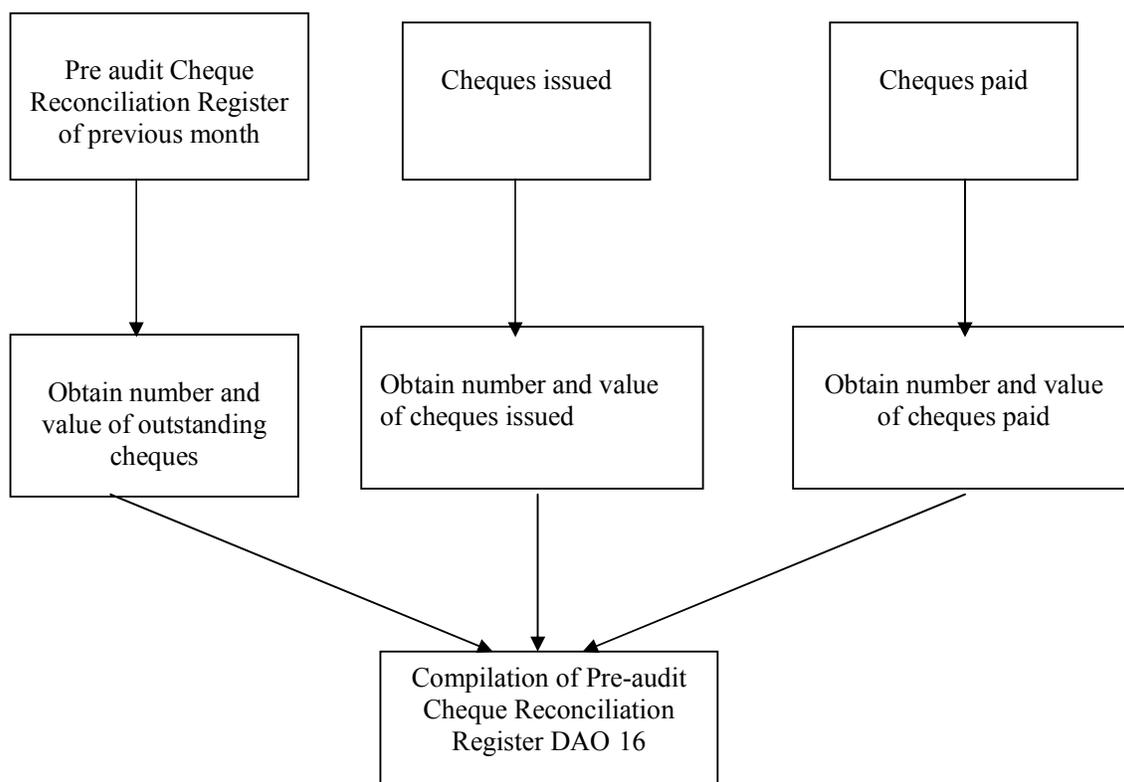
2.16.2 Month End Procedures DAO 16

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 DAO 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.
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 DAO.
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 send to the DCA with monthly accounts.

2.16.2.1 Flow of Transactions

```
┌─────────────────────┐        ┌─────────────────────┐
│ Register for pre audit │ ◄───── │ Obtain monthly totals in │
│ cheque reconciliation  │        │   register DAO 16      │
│    – DAO 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 DAO 5 (Register for Consolidation of Deductions and Recoveries)	Check against Register of Summarised Bank Payment (DAO 3) under code 9616	Check against Total of list of outstanding cheques

Extract of totals columns sent to DCA with monthly accounts

2.17 Register of Outstanding Cheques DAO 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 DAO 17

Name of the Office...

Month......................year................................

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

Signature of DAO

2.17.1 Daily Procedure

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

2.17.1.1 Flow of Transactions

```
Bank debit scroll  →  Segregate previous
                       month's issued cheques
                                │
                                ▼
                       Tick off cheques in previous
                       month's DAO 17
```
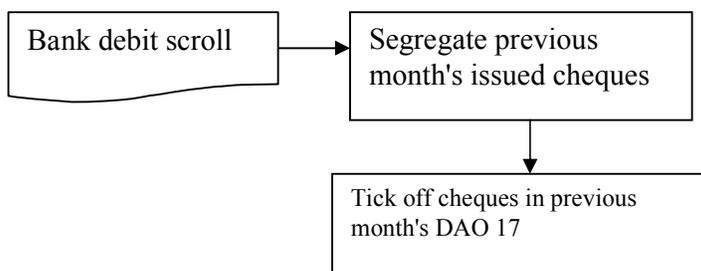
2.17.2 Month End Procedures DAO 17

Step	Column Head	Procedure
1.		Fill in name of DAO, 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.
4.	Date of Delivery	Put in date from cheque delivery – cum advice register.
5.	Cheque No.	Fill in cheque number from cheque delivery – cum advice register.
6.	Amount (Taka)	Enter amount from cheque delivery – cum advice register.
7.	Amount (Taka)	Total up this column.
8.		Check total number and value of outstanding cheques with Pre-audit cheque reconciliation register.
9.		If amounts do not agree, check and reconcile difference.
10.		Enter signature of DAO.
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.

2.17.2.1 Flow of Transactions

```
┌─────────────────────┐        ┌─────────────────────┐
│  Cheque delivery cum │        │ Last month's register│
│  advice register –   │        │ of outstanding       │
│  DAO 15              │        │ cheques – DAO 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               │ cheques outstanding  │
        reconciliation  ───► │ 90 days beyond month │
        Register             │ of issue             │
                             └─────────────────────┘
```
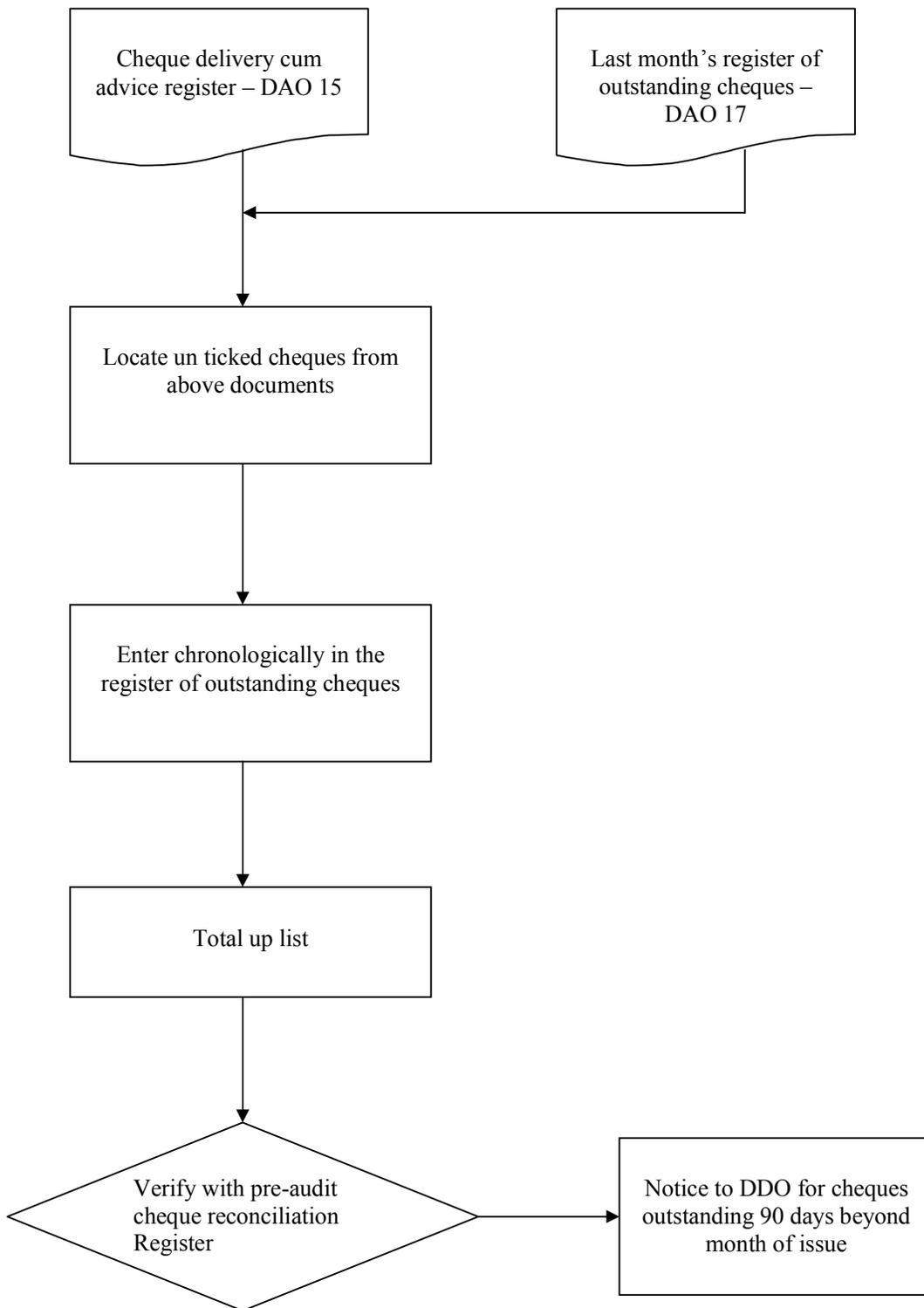
3   WORKED EXAMPLES

The procedures of maintenance of forms & registers as discussed in Section 2, are illustrated in this chapter with examples.

 Bills passed and cheques issued by DAO:

Bill No 1, passed on 1-8-2000

Functional code	Economic code	Description	Taka
2-1037-0000	4501	Pay of officer	7,000
	4705	House rent allowance	2,800
	4717	Medical allowance	200
		Gross payment	10,000
		Deductions & recoveries:	
6-1051-0000	8101	GPF	700
	8241	BF	40
	8246	GI	30
1-0962-0000	3901	HB advance	500
		Total deductions & recoveries	1,270
6-1051-0000	8616	Net payment/cheque issued	8,730

Bill No 2, passed on 2-8-2000

Functional code	Economic code	Description	Taka
3-2781-0000	4601	Pay of establishment	30,000
	4705	House rent	13,500
	4717	Medical allowance	2,000
		Gross payment	45,500
		Deductions & recoveries:	
6-1051-0000	8101	GPF	3,000
	8241	BF	200
1-0962-0000	3901	HB Advance	1,500
		Net deductions & recoveries	4,700
6-1051-0000	8616	Net payment/ cheque issued	40,800

Bill No 3, passed on 19-8-2000

Functional code	Economic code	Description	Taka
5-2531-6050	7016	Building structure etc.	6,00,000
		Deductions & recoveries:	
1-1133-0000	0311	VAT	6,000
6-1051-0000	8391	Contractor's security deposit	60,000
		Total deductions	66,000
6-1051-0000	8616	Net payment / cheque issued	5,34,000

Bill No. 4, passed on 20-8-2000

Functional code	Economic code	Description	Taka
3-0742-0000	4801	Travel expenses	5,000
		Gross payment	5,000
		Deduction & recovery	Nil
6-1051-0000	8616	Net payment/ cheque issued	5,000

Bill No. 5 passed on 30-8-2000

Functional code	Economic code	Description	Taka
7-1051-0000	9101	GPF	2,13,000
		Gross Payment	2,13,000
		Deductions	Nil
6-1051-0000	8616	Net payment/ cheque amount	2,13,000

Passed Book Adjustment Bill

Sl No	Date	Description	Amount
1)	12.08.2000	PL Account of Superintendent of Police	3,00,000
2)	15.08.2000	Municipal fund of Patuakhali	20,000
3)	17.08.2000	Service postage stamp of DAO Patuakhali	500
4)	31.08.2000	GPF Interest and Final payment	13,000
5)	31.08.2000	Monthly total GPF balance transferred to other Accounts Office as per LPC issue register	7,47,000
6)	31.08.2000	Monthly total GPF balance received from other Accounts Office as per LPC receipt register	8,20,000
		Monthly total	19,00,500

DAO received from Bank **Credit Scrolls** along with chalans:

13 digit code	Total chalans	On 1-8-2000 Total Taka	Total chalans	On 21-8-2000 Total Taka
1-1103-0000-0921	4	7,000	2	10,000
1-1103-0000-0901	2	200	1	300
1-1133-0000-0301	3	30,000	2	10,000
1-1133-0000-0311	3	5,000	2	4,000
1-2161-0000-1826	2	16,000	3	12,000
1-2161-0000-1867	2	1,000	2	2,000
6-1051-0000-8346	1	15,000	1	6,000
-8801	1	10,000	1	20,000
-8821	-	-	1	9,000
-8831	2	18,000	1	14,000
-8891	-	-	1	1,000
Day's total		**1,02,200**		**88,300**

DAO received from bank **debit scrolls** along with paid cheques, pay order and vouchers :

Date	13 digit code	No. of cheques/voucher	Total amount against functional code	Daily total
2-8-00	7-1051-0000-9616	1	8,730	8,730
4-8-00	7-1051-0000-9616	1	40,800	
	7-1051-0000-9801	1	80,000	1,20,800
19-8-00	7-1051-0000-9616	1	5,34,000	5,34,000
21-8-00	7-1051-0000-9346	1	7,000	
	-9811	2	1,50,000	1,57,000
24-8-00	7-1051--0000 -9421	3	1,00,000	
	7-1051-0000-9821	2	1,00,000	
	7-1051-0000-9891	1	1,00,000	3,00,000
26-8-00	7-1051--0000 -9831	2	50,000	50,000
27-8-00	7-1051--0000 -9801	1	20,000	
	7-1051-0000-9351	1	3,000	
	Refund of VAT	1	700	23,700
Grand total				**11,94,230**

The above transactions have been posted in the relevant forms & registers as follows:

Register of Cash Flow DAO 1
Name of the Office **DAO**, Patuakhali

Month August Year 2000

Date (1)	Payments (2)		Receipts (3)		Initial of DAO (4)	Remarks (5)
	(Taka)	(Ps)	(Taka)	(Ps)		
1.8.2000			1,02,200			
2.8.2000	8,730					
4.8.2000	1,20,800					
19.8.2000	5,34,000					
21.8.200	1,57,000		88,300			
24.8.2000	3,00,000					
26.8.2000	50,000					
27.8.2000	23,700					
Monthly total	**11,94,230**		**1,90,500**			

Register of Receipts DAO2
Economic Code Wise Daily Summary of Receipts
Name of the Office DAO, Patuakhali
Month August Year 2000

Consolidated Fund/Public Account

Function code	Economic code	Dates					Total	Transfer from DAO 5	Total (Cash+BT)	Refund of revenue from DAO 3	Monthly total
		1.8.2000			21.8.2000						
1103-0000	0921	7,000			10,000		17,000		17,000		17,000
,,	0901	200			300		500		500		500
1133-0000	0301	30,000			10,000		40,000		40,000		40,000
,,	0311	5,000			4,000		9,000	6,000	15,000		15,000
,,	0399									700	700
2161-0000	1826	16,000			12,000		28,000		28,000		28,000
,,	1867	1,000			2,000		3,000		3,000		3,000
0962-0000	3901							2,000	2,000		2,000
1051-0000	8101							8,36,700	8,36,700		8,36,700
,,	8241							240	240		240
,,	8246							30	30		30
,,	8321							20,000	20,000		20,000
,,	8346	15,000			6,000		21,000		21,000		21,000
,,	8391							60,000	60,000		60,000
,,	8421							3,00,000	3,00,000		3,00,000
,,	8616							8,01,530	8,01,530		8,01,530
,,	8801	10,000			20,000		30,000	500	30,500		30,500
,,	8821				9,000		9,000		9,000		9,000
,,	8831	18,000			14,000		32,000		32,000		32,000
,,	8835							7,47,000	7,47,000		7,47,000
,,	8891				1,000		1,000		1,000		1,000
Daily total		1,02,200			88,300		1,90,500	27,74,000	29,64,500	700	29,63,800
Initial of DAO											

Register of Summarised Bank Payments   DAO 3
Name of the Office <u>DAO, Patuakhali</u>
Month <u>August</u> Year <u>2000.</u>

Consolidated Fund/Public Account

Function code	Economic code	Dates							Monthly total
		2.8.2000	**4.8.2000**	**19.8.2000**	**21.8.2000**	**24.8.2000**	**26.8.2000**	**27.8.2000**	
1051-0000	9801		80,000					20,000	1,00,000
	9831						50,000		50,000
	9351							3,000	3,000
	9346				7,000				7,000
	9421					1,00,000			1,00,000
	9616	8,730	40,800	5,34,000					5,83,530
	9811				1,50,000				1,50,000
----------	9821					1,00,000			1,00,000
	9891					1,00,000			1,00,000
1133-0000	0399							700	700
	Daily total	8,730	1,20,800	5,34,000	1,57,000	3,00,000	50,000	23,700	11,94,230

Register of Payments DAO 4
Name of the Office DAO, Patuakhali
Month August Year 2000.

Legal & Functional Code

2	1037	0000

Token No. and date	Date	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 Estt 4601	House rent 4705.	Medical 4717	Postage 4815		A	GPF 8101	B.F 8241	G.I. 8246	HB advance 3901	VAT 0301	Postal remi 8801	......	B	A—B	
1 dated 31.07	1.8.2000	7,000		2,800	200			10,000	700	40	30	500				1,270	8,730	10,000
5 dated 7.8	11.8.00					500		500						500		500	nil	500
Total		7,000		2,800	200	500		10,500	700	40	30	500		500		1,770	8,730	10,500

Signature of the DAO/

Register of Payments DAO 4
Name of the Office DAO, Patuakhali
Month August Year 2000

Legal & Functional Code

2		0983		0020	

As per GPF authority issue register	Date	Admissible claims with economic codes	Gross payments Dr.	Deductions/recoveries with economic codes	Total deductions and Recoveries	Net payment/ cheque *	Total Cr.
		GPF Interest. 5301	A	GPF 8101…	B	A—B	
41	30.8.00	13,000	13,000	13,000	13,000		13,000
Total		13,000	13,000		13,000		13,000

Signature of the DAO

Register of Payments DAO 4
Name of the Office DAO, Patuakhali
Month August Year 2000

Legal & Functional Code

3	2211	0005

Token No. & dt	Date	Admissible claims with economic codes			Gross payments Dr.	Deductions/recoveries with economic codes		Total deductions and Recoveries	Net payment/ cheque *	Total Cr.
		procurement of food 4870	Food 5801		A	PL A/c 8421	……	B	A—B	
42 on 11/08	12.8.00	3,00,000			3,00,000	3,00,000		3,00,000		3,00,000
Total		3,00,000			3,00,000	3,00,000		3,00,000		3,00,000

Signature of the DAO/

Register of Payments DAO 4
Name of the Office DAO, Patuakhali
Month August Year 2000

Legal & Functional Code

| 3 | 0742 | 0000 |

Bill/ voucher No	Date	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	Pay of Estt	House rent	Medical		Travelling Allowance 4801	A	GPF	B.F	G.I.	HB advance	VAT	… …	B	A—B	
		4501	4601	4705.	4717				8101	8241	8246	3901	0301				
4	2.8.2000						5,000	5,000							-	5,000	5,000
Total							5,000	5,000								5,000	5,000

Signature of the DAO/

Register of Payments DAO 4
Name of the Office DAO, Patuakhali
Month <u>August</u> Year <u>2000</u>

Legal & Functional Code

3	3705	3757

Token No & Date	Date	Admissible claims with economic codes				Gross payments Dr.			Deductions/recoveries with economic codes			Total deductions and Recoveries	Net payment/ cheque *	Total Cr.
		Grant for salary support 5903	Grant for burial support 5927	Misc. Grant 5977		A			Local Fund 8321	… …		B	A—B	
45	15.8.00			20,000		20,000			20,000			20,000	-	20,000
Total				20,000		20,000			20,000			20,000		20,000

Signature of the DAO

Register of Payments DAO 4
Name of the Office DAO, Patuakhali
Month August Year 2000

Legal & Functional Code

3	2781	0000

Token No & Date	Date	Admissible claims with economic codes						Gross payments Dr.	Deductions/recoveries with economic codes							Total deductions and Recoveri	Net payment/ cheque	Total Cr.
		Pay of Officer 4501	Pay of Estt 4601	House rent 4705	Medical 4717	Misc. Grant 5977	Hon. & 4883	A	GPF 8101	B.F 8241	G.I. 8246	HB advance 3901	Local Fund 8321	… …	B	A—B	
45	20.8.00		30,000	13,500	2,000			45,500	3,000	200		1,500			4,700	40,800	45,500
Total			30,000	13,500	2,000			45,500	3,000	200		1,500			4,700	40,800	45,500

Signature of the DAO

Register of Payments DAO 4
Name of the Office DAO, Patuakhali
Month August Year 2000

Legal & Functional Code

5	2531	6050

Token No. and date	Date	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 Estt 4601	House rent 4705.	Furniture 6821	Other Building structure 7016	A	G.I. 8246	8391	VAT 0311	… …	B	A—B	
3	19.8.2000					6,00,000	6,00,000	-	60,000	6,000		66,000	5,34,000	6,00,000
Total						6,00,000	6,00,000		60,000	6,000		66,000	5,34,000	6,00,000

Signature of the DAO

Register of Payments   DAO 4
Name of the Office <u>DAO, Patuakhali</u>
Month <u>August</u> Year <u>2000</u>

Legal & Functional Code

7	1051	0000

Token No & Date	Date	Admissible claims with economic codes					Gross payments Dr.	Deductions/recoveries with economic codes					Total deductions and Recoveries	Net payment /cheque *	Total Cr.
		GPF Payment 9101	Security deposit 9391	GPF Transf 9835	-----	-----	A	GPF 8101	Reco.overy paym 2671	HB Adv 3901	GPF Tansf 8835	… …	B	A—B	
	30.8.00	2,13,000					2,13,000							2,13,000	2,13,000
	31.08	7,47,000					7,47,000				7,47,000		7,47,000		7,47,000
	31.08			8,20,000			8,20,000	8,20,000					8,20,000		8,20,000
Total		9,60,000		8,20,000			17,80,000	8,20,000			7,47,000		15,67,000	2,13,000	17,80,000
Transfer from DAO 4															
Monthly total															

Signature of the DAO

Register for Consolidation of Deductions and Recoveries DAO 5

Name of the Office DAO, Patuakhali

Month August Year 2000

			13 Digit Code								1	1		6
			6-1051-0000								0962	1133		1051
											0000	0000		0000
			8101	8241	8246	8391	8321	8421	8801	8835	3901	0311		8616
Serial No.	Operating Unit (with 8 digit code)	Gross payments	GPF	BF	GI	Security Deposit	Local Fund	PL A/C	Postal Remittance	GPF transfer	HBA	VAT	Total deductions and recovery	Net payment Cash / cheque	Total (recoveries & deductions and net payment)
1	1037-0000	10,500	700	40	30				500		500		1770	8,730	10,500
2	0742-0000	5,000	-										-	5,000	5000
3	2781-0000	45,500	3,000	200							1,500		4,700	40,800	45,500
4	2531-6050	6,00,000				60,000						6,000	66,000	5,34,000	6,00,000
5	0983-0020	13,000	13,000										13,000	Nil	13,000
6	2211-0005	3,00,000						3,00,000					3,00,000	nil	3,00,000
7	3705-3757	20,000					20,000						20,000	nil	20,000
8	1051-0000	17,80,000	8,20,000							747,000			15,67,000	2,13,000	17,80,000
Monthly total transferred to DAO 2		27,74,000	8,36,700	240	30	60,000		3,00,000	500	747,000	2,000	6,000	19,72,470	8,01,530	27,74,000

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Register of Book Adjustments - DAO 6
Name of office----DAO Patuakhali

Month--August   **Year--2000**

Sl. No.	Date	Particulars of Transaction	Debit		Credit		Initial
			13 digit code	(Taka)	13 digit code	(Taka)	
1	12.08.00	Min. of Home G.O. No. dated CAO authority no. dated .... token no. date...	3-2211-0005-4870	3,00,000	6-1051-0000-8421	3,00,000	
2	15.08.00	Min. of LGRD G.O. No. dated CAO authority no. dated .... token no. date...	3-3705-3757-5977	20,000	6-1051-0000-8321	20,000	
3	17.08.00	service postage stamp DAO token No and date	2-1037-0000-4815	500	6-1051-0000-8801	500	
4	31.08.00	GPF Final payment interest for the month	2-0983-0020-5301	13,000	6-1051-0000-8101	13,000	
5	31.08.00	GPF balance transfer to other offices during the month of August, 2000 as per LPC	7-1051-0000-9101	8,20,000	6-1051-0000-8835	8,20,000	
6	31.08.00	GPF balance transfer to other offices during the month of August, 2000 as per LPC	7-1051-0000-9835	7,47,000	6-1051-0000-8101	7,47,000	
7		**Total Adjustment for the month**		19,00,500		19,00,500	

Register of Deposits (Receipts) DAO 7

Name of Deposit Civil Court Deposit   *13 digit code*

Name of the Office DAO, Patuakhali

| 6 | 1051 | 0000 | 8346 |

Month August Year 2000

		Receipts					Cross reference of repayments				
Sl. No.	Date of deposit	Chalan/ BT chalan 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
1	1.8.2000	Gha 4	Dist. Judge Patuakhali	A. Mannan	7,000		21.8.2000	1	7,000	Nil	
2	1.8.2000	Sha 96	Do	M. A. Chowdhury	8,000						
3	21.8.2000	Sha 108	Do	Raja Miah	6,000						
				Monthly Total:-	**81,000**						

Register of Deposits (Receipts) DAO 7

Name of Deposit Contractor's Security Deposit   *13 digit code*

Name of the Office DAO, Patuakhali

| 6 | 1051 | 0000 | 8391 |

Month August Year 2000

				Receipts				Cross reference of repayments			
Sl. No.	Date of deposit	Chalan/ BT chalan 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
1	19.8.2000	Gha 4	Govt. Order	Mr. X	60,000		21.8.2000	1	7,000	Nil	
				Monthly Total:-	60,000						

Register of Deposits (Repayments) DAO 8

13-digit code

Name of Deposit…Civil Court. Deposit

Name of the Office…DAO, Patuakhali.

Month…August…Year…2000……………

| 7 | 1051 | 0000 | 9346 |

Details of original deposit (Cross reference from DAO 7)			Payment							Signature of the Officer
Date of receipt	Serial No. as per DAO 7	Amount or balance of deposit as per DAO 7	Sl No.	Token No and date	Date of passing of Repayment bill	Repayment order No.	Name of Authority ordering repayment	To whom repaid	Amount repaid (Taka)	
1.8.00	1	7,000	1	6 20.8.00	21.8.00	D5/46	Dist. Judge	A Mannan	7,000	
								Monthly Total: -	7,000	

Register of Deposits (Repayments) DAO 8

13-digit code

Name of Deposit…Criminal Court. Deposit

Name of the Office…DAO, Patuakhali.

Month…August…Year…2000

7	1051	0000	9351

Details of original deposit (Cross reference from DAO 7)			Payment							Signature of the Officer
Date of receipt	Serial No. as per DAO 7	Amount or balance of deposit as per DAO 7	Sl No.	Token No and date	Date of passing of Repayment bill	Repayment order No.	Name of Authority ordering repayment	To whom repaid	Amount repaid (Taka)	
1.8.00	1	3,000	1	6 27.8.00	27.8.00	D5/46	Dist. Judge	A Mannan	3,000	
									Monthly Total: -	3,000	

Register of Personal Deposit (PL) Account DAO 9

Name of the Officer operating the Account * <u>**Superintendent of Police**</u>

Name of the Office <u>DAO, Patuakhali</u>

Month <u>August</u> Year <u>2000</u>

Date	Chalan/memo/ cheque No	Opening Balance (Taka)	Amount received (Taka) 6-1051-0000-8421	Total (Taka)	Amount paid (Taka) . 7-1051-0000-9421	Balance after transactions	Signature of Officer	Remarks
			-					
12.8.00	Chalan No. 15	49000	3,00,000	349000	-	3,30,000		
24.8.00	MT005612	-	-		100,000	2,30,000		

Register of Personal Deposit (PL) Account DAO 9

Name of the Officer operating the Account * **Chairman, Municipality**

Name of the Office DAO, Patuakhali

Month August Year 2000

Date	chalans/memo/ cheque No	Opening Balance (Taka)	Amount received (Taka)	Total (Taka)	Amount paid (Taka)	Balance after transactions	Signature of Officer	Remarks
1.8.00		1200	-	1200	-	1200		
15.8.00	No. 16	1200	20000	21200	-	21200		

Register of Remittance & Exchange Accounts (Receipts) DAO 10
of Forest * Department

Name of the Office Divisional Forest Officer

Month August Year 2000

6	1051	0000	8831

Date of receipt as per chalan	Name of Office/Division	Chalan No.	From whom received	Amount (Taka)	Remarks
1.8.2000	DFO, Patuakhali	Gha-7	Mahmud Ali Khan	12,000	
1.8.2000	DFO, Patuakhali	Gha-9	Rashid Hawlader	6,000	
21.8.2000	DFO, Patuakhali	Cha-4	Feroze Miah	14,000	
Monthly Total				32,000	

Signature of the Officer

Note: Name of the Departments like Forest, Post office, PWD, PHE,LGED, T& T, R& H, Custom etc. should be written at the space marked * .

Register of Remittance & Exchange Accounts (Receipts) DAO 10

of Postal * Department

Name of the Office:-

Month August Year 2000

| 6 | 1051 | 0000 | 8831 |

Date of receipt as per chalan	Name of Office/Division	Chalan No.	From whom received	Amount (Taka)	Remarks
1.8.2000	Head Post Office, Patuakhali	KA-125	Mr. Y	10,000	
21..8.2000	Do	KA-126	Mr. Z	20,000	
Monthly Total				30,000	

Signature of the Officer

Note: Name of the Departments like Forest, Post office, PWD, PHE,LGED, T& T, R& H, Custom etc. should be written at the space marked * .

Register of Remittance & Exchange Accounts (Payments) DAO 11
of <u>Roads & Highways</u> * Department

Name of the Office <u>DAO, Patuakhali</u>

Month <u>August</u> Year <u>2000</u>

7	1051		0000	9821

Date of payment as per Bank scroll	Name of Office/Division	Cheque/ pay order no.	To whom paid	Amount (Taka)	Remarks
24.8.00	XEN, Patuakhali	RC-201	M/S Rana Traders	50,000	
	XEN, Patuakhali	RC-202	M/S TK. Construction Co.	50,000	
Monthly Total				1,00,000	

Sd/-
Signature of Officer

Note: Name of the Departments like Forest, Post office, PWD, PHE, LGED, T& T, R& H, Custom etc. should be written at the space marked *.

Register of Payments to Post Offices against Letter of Credit DAO 12

| 7 | 1051 | 0000 | 9801 |

Name of the Office Patuakhali
Month August Year 2000

Date	Name of the Post Office	LC / Requisition No.	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
1	2	3	4	5	6	7	8	9
4.8.2000	HPO Patuakhali	RQ 480	9,60,000	80,000	-	80,000	80,000	
27.8.2000	HPO Patuakhali	RQ 481	-	-	20,000	1,00,000	20,000	
						Monthly total:-	1,00,000	

Signature of the Officer

Note: Figures under column 4 to 7 are notional figures, which should not be entered in to the Monthly Accounts. The amount passed for payment should be incorporated in the monthly accounts.

Register of payments made against Emergency Cash Requisition (ECR) DAO 13

| 7 | 1051 | 0000 | 8891 |

Name of the Office : DAO, Patuakhlali

Month August Year 2000

Date	Voucher No.	Name & Rank of Officer giving requisition	Order no.	Amount (Taka)	Initial of the Officer
24.8.2000	DFR 1129	Brigadier Amin , Field offic, Patuakhali	217/ECR/Acctts.	1,00,000	
Monthly Total				1,00,000	

Sd/-

Signature of the Officer

Plus and Minus Memorandum of Deposit Accounts (Monthly summary) DAO 14
Name of the Office DAO, Patuakhali
Month August Year 2000

(Figures in Taka)

Name of the Deposit Account	Balance from last month	Addition made during the month	Total	Deduction made during the month	Balance at the end of the month	Remarks
Civil Court Deposit	48,000	21,000	69,000	7,000	62,000	
Criminal Court Deposit	39,000	-	39,000	3,000	36,000	
PL A/C Supdt. of Police	49,000	300000	349,000	100000	200000	
Municipality	1200	20000	21200	-	21200	
Contractors security deposit	-	60,000	60,000	-	60,000	

Signature of the Officer

Cheque Delivery -cum- Register DAO 15

Name of the Office DAO, Patuakhali

Month August Year 2000

Date of delivery 1-8-2000

SL No	Token No	Name of Payee	Cheque No	Amount (Taka)
1	05	Abul Hossain	KA 007162	8,730
Daily Total 1				8,730

Cheque Delivery -Cum- Register DAO 15

Name of the Office ....

Month <u>August</u> Year <u>2000</u>

Date of delivery <u>2-8-2000</u>

SL No	Token No	Name of Payee	Cheque No	Amount (Taka)
1	06	D. D. Family Planning	KA 007163	40,800
Daily Total 1				40,800

Signature of Officer

Cheque Delivery -cum- Advice Register DAO 15

Name of the Office <u>DAO, Patuakhali</u>

Month <u>August</u> Year <u>2000</u>

Date of delivery <u>19-8-2000</u>

SL No	Token No	Name of Payee	Cheque No	Amount (Taka)
1	07	D. E. O. Patuakhali	KA 007264	5,34,000
Daily Total 1				5,34,000

Cheque Delivery -cum-Advice Register DAO 15

Name of the Office <u>DAO, Patuakhali</u>

Month <u>August</u> Year <u>2000</u>

Date of delivery <u>20-8-2000</u>

SL No	Token No	Name of Payee	Cheque No	Amount (Taka)
1	08	Mr. Yasin	KA 007265	5,000
Daily Total 1				5,000

Cheque Delivery -cum-Advice Register DAO 15

Name of the Office <u>DAO, Patuakhali</u>

Month <u>August</u> Year <u>2000</u>

Date of delivery <u>30-8-2000</u>

SL No	Token No	Name of Payee	Cheque No	Amount (Taka)
1	015	Mr. Ali	KA 007266	2,13,000
Daily Total 1				2,13,000

Functional Code wise Summary Register for Pre-audit cheques delivered 15 A

Name of the DAO __: Patuakhali_____

Month: August...2000

SL No	Functional Code (8 digits)	Date												
		1	**2**				**19**	**20**				**30**	**31**	**Monthly Total**
		Taka	Taka				Taka	Taka				Taka		Taka
1	1037-0000-	8,730												8,730
2	2781-0000		40,800											40,800
3	2531-6050						5,34,000							5,34,000
4	0742-0000							5,000						5,000
5	1051-0000											2,13,000		2,13,000
Daily Total		**8,730**	**40,800**				**5,34,000**	**5,000**				**2,13,000**		**8,01,530**

Signature of Officer

Pre-Audit Cheque Reconciliation Register DAO 16

Name of the Office <u>DAO, Patuakhali</u>

Month <u>August</u> Year <u>2000</u>

Opening Balance of outstanding cheques		Cheques issued			Total		Cheques paid			Cheques outstanding (Closing balance)	
Total No.	Total Taka	Date	Daily Total no.	Daily Total Taka			Date	Daily Total No.	Daily Total Taka		
		1-8-2000	1	8,730			-	-	-		
		2-8-2000	1	40,800			2.8.2000	1	8,730		
							4.5.2000	1	40,800		
		19-8-2000	1	5,34,000			19.8.2000	1	5,34,000		
		20-8-2000	1	5,000							
		30-8-00	1	213000							
					Number of cheques	Amount					
										Total no.	Total Taka
1	15,000	Total	5	8,01,530	6	8,16,530		3	5,83,530	3	2,33,000

Signature of the Officer

Register of outstanding cheques DAO 17

Name of the Office <u>DAO, Patuakhali</u>

Month <u>August</u> Year <u>2000</u>

Serial No.	Date of Delivery	Cheque No.	Amount (Taka)
1	30.7.2000	KA 006204	15,000
2	20.8.2000	KA 007263	5,000
3	30.08.00	KA 007265	213000
Total		**3**	**233000**

Signature of DAO

4   MONTHLY ACCOUNTING RETURNS

4.1   Monthly Accounting Returns

After the close of the monthly transactions the DAO will prepare the Monthly Accounting Returns for submission to the DCA. The following is the list of the Monthly Accounting Returns: -

- Batch cover sheet
- Legal code wise summary
- List of schedules under each legal code
- Monthly receipt and payment schedule
- Monthly bank memo duly certified
- Certificate

4.1.1   Batch Cover Sheet

The purpose of this document is to record information such as the name of the office, the month and year, the source code - major & minor, the number of schedules (functional code detail sheet) and the total of receipts and payments .It also contains dated signatures of the persons who prepared and verified the document and the signature of the officer. A sample of the batch cover sheet is shown below. This has been prepared from the figures of monthly schedules presented in this chapter.

MONTHLY BATCH COVER SHEET

Month   Year

| August | 2000 |

Source Code
Major   Minor

Name of the Office | DAO   Patuakhali |

| 21 | 800 |

Batch Number

| 01 |

| 13 |

Number of Schedules included in the batch

Total of receipts and payment schedules | 83,16,060 |

Is it the last batch? | Yes | | No |

Signature of compiler [   ]   Date [   ]

Signature of verifier [   ]   Date [   ]

Signature of the Offic[   ]   Date [   ]

CDPU Procedure:
No. of schedules receiv[   ]   Date

Data entry:

Signature of operator [   ]   [   ]

Signature of verifier [   ]   [   ]

Remarks:

4.1.2   Legal Code wise Summary of Account

This is a summarised statement of legal code wise monthly transactions. The total figures under legal codes 1& 6 are shown on receipt side and those under legal codes 2, 3, 5 & 7 on the payment side of the summary. If the total payment exceeds the total receipt, the difference is shown on the receipt side against Bangladesh Bank deposit. Where the total receipts exceed the total payments, the difference is shown on the payment side against Bangladesh Bank deposit. A sample of the monthly summary is shown below.

Legal Code -wise Summary of Monthly Account

Office of the DAO ..... *Patuakhali*

Month....*August..*Year 2000

Receipts			Payments		
Legal	Description	Amount	Legal	Description	Amount
1	Consolidated Fund	1,04,800	2	Consolidated Fund - Non- Development: Charged	23,500
6	Public Account	28,59,000	3	Consolidated Fund - Non-Development: Others	3,70,500
			5	Consolidated Fund - Development	6,00,000
			7	Public Account	29,73,530
6	Bangladesh Bank Deposit	11,94,230	6	Bangladesh Bank Deposit	1,90,500
	Total	41,58,030			41,58,030

Signature of DAO

Date...................

4.1.3   List of schedules under each legal code

The purpose of this document is to present a summarised statement of the number of schedules along with the monthly accounts by functional codes under each legal code.

4.1.4   <u>Monthly Receipt and Payment Schedule</u>

Schedule (functional code detailed sheet) is the basic document in which functional code wise monthly total transactions are recorded under detailed economic codes. There should be only one schedule for each functional code. Each schedule contains one digit legal code, eight digit functional code and a number of 4- digit economic codes. The same format may be used for preparation of both the receipts and payments / expenditures under all the legal and functional codes.

<u>Receipt Schedules- Consolidated Fund</u>

The receipt schedules are prepared from the month end accounting data of DAO 2 & DAO 5 under relevant functional codes. Four schedules filled with consolidated fund receipts from the examples of chapter 2 are shown below by functional codes under legal code 1.

<u>List of Schedules under each Legal Code</u>

Office of the DAO Patuakhali
Month.. *August*. Year *2000*
Legal Code.**1**

Serial No.	Functional Code	Amount (Taka)
1	0962 0000	2,000
2	1103 0000	17,500
3	1103 0000	54300
4	2161 0000	31,000
	Total	1,04,800

Signature of Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the DAO.. *Patuakhali*

Month. August Year 2000

Batch Number..01...

Serial Number. .01....

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
1	0962	0000
Consolidated Fund : Receipts	Management loans & advances-- Govt employees	do

Level -4 Economic Codes	Descriptions	Amount (Taka)
3901	House building advance	2,000
	Total	2,000

(In words) . . Two thousand only .

Signature of the Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the DAO.. *Patuakhali*

Month. August Year 2000

Batch Number.01...

Serial Number. .02...

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
1	1103	0000
Consolidated Fund: Receipts	National Board of Revenue	Do

Level -4 Economic Codes	Descriptions	Amount (Taka)
0921	Turn over tax	17,000
0931	Tax on air ticket	500
	Total	17,500

(Total in words). Taka seventeen thousand five hundred only).

Signature of the Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the DAO.. *Patuakhali*

Month. August Year 2000

Batch Number..01...

  Serial Number. .03....

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
1	1133	0000
Consolidated Fund : Receipts	Custom & Excise Commissionarate	Do

Level -4 Economic Codes	Descriptions	Amount (Taka)
0301	VAT on imported commodities	40,000
0311	VAT on domestic products & services	15,000
Total		55,000
0399	Refund of VAT	700
	Net total	54,300

(Total in words). Taka fifty four thousand three hundred only).

Signature of the Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the DAO.. *Patuakhali*

Month. August *Year* 2000

 Batch Number..01...

Serial Number. .04

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
1	2161	0000
Consolidated Fund : Receipts	Registration Department	do

Level -4 Economic Codes	Descriptions	Amount (Taka)
1826	Document registration fee	28,000
1867	Immovable property registration fee	3,000
	Total	31,000

(Total in words). Thirty one thousand only).

Signature of the Officer

<u>List of Schedules under each legal code</u>

Office of the DAO Patuakhali

Month. *August*. Year *2000*

Legal Code..**6**

Serial No.	Functional Code	Amount (Taka)
1	1051--0000	40,53,230
	Total	40,53,230

Signature of Officer

Monthly Accounts Schedule

        Name of the Office. *DAO   Patuakhali*

        Batch -01

SL. No 05

Month...August....................

Year.....2000...........

Level-1 Legal Code and Description	Level-2 Functional Code and Description	Level-3 Operating Code and Description
6	1051	0000
Public Accounts of the Republic - Receipts	Public Accounts Management of the Republic	Public Accounts Management of the Republic

Economic Code	Description	Amount(Taka)
8101	General Provident Fund - Civil	8,36,700
8241	Government Employees Benevolent Fund	240
8246	Government Employees Group Insurance	30
8316	District Fund	
8321	Municipal Fund	20,000
8326	Thana Fund	
8341	Revenue Deposit	
8346	Civil Court Deposit	21,000
8351	Criminal Court Deposit	
8366	Public Health Deposit	
8391	Contractors and Suppliers Security Deposit	60,000
8401	Deposit of works for Govt. Departments or Private persons	
8418	Misc. Deposit	
8421	Personal Ledger Account Deposit	3,00,000
8473	Election Deposit	
8501	Advance taken by Drawing Disbursing Officer	
8511	Objection Book Advance	
8616	D.A.O. Cheques.	8,01,530
8641	Coins	
8801	Remittance Accounts: Postal Department	30,500
8806	T&T Board	
8811	P.W.D.	
8821	R & H. Department	9,000
8826	Public Health Engineering Department	
8831	Forest Department	32,000
8835	GPF transfer	7,47,000
8891	Exchange Account	1,000
8901	Bangladesh Bank Deposit	11,94,230
	Total	**40,53,230**

District Accounts Officer

Payment Schedules-Consolidated Fund: Charged

The payment schedule of 'charged' expenditure is prepared from the accounting data under relevant functional code of DAO 4. Legal code 2 is used to differentiate 'charged' expenditure from 'Others'. A sample schedule prepared from the example in chapter 3 is shown below by functional code under legal code 2.

List of Schedules under each legal code

Office of the DAO Patuakhali

Month *August* Year *2000*

Legal Code .*2*

Serial No.	Functional Code	Amount (Taka)
1	1037-0000	10,500
2	0983-0020	13,000
	Total	**23,500**

Signature of Officer

MONTHLY ACCOUNTS SCHEDULE
Office of the DAO ..*Patuakhali*

Month. August Year 2000

Batch Number..01...

 Serial Number. .06

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
2	1037	0000
Consolidated Fund: Non-Development Expenditure: charged	District Accounts Office	Do

Level -4 Economic Codes	Descriptions	Amount (Taka)
4501	Pay of Officers	7,000
4601	Pay of Establishment	
4705	House rent	2,800
4713	Festival allowance	
4717	Medical allowance	200
4815	postage	500
	Total	10,500

(Taka ten thousand five hundred only)

Signature of Officer

MONTHLY ACCOUNTS SCHEDULE
Office of the DAO ..*Patuakhali*

Month. August Year 2000

Batch Number..01...
   Serial Number. .07

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
2	0983	0020
Consolidated Fund: Non-Development Expenditure: charged	Governmental department and funds	GPF Interest

Level -4 Economic Codes	Descriptions	Amount (Taka)
5301	Interest of GPF	13,000
	Total	13,000

Payment Schedule- Consolidated Fund: Others
The payment schedule is prepared from DAO 4 and economic wise daily summary of payments made by bank with relevant accounting data under various functional codes. Two schedules prepared from the worked examples in Chapter 2 are shown below by functional code under legal code 3.

List of Schedules under each Legal Code

Office of the DAO Patuakhali

Month *August* Year *2000*

Legal Code.**3**

Serial No.	Functional Code	Amount (Taka)
1	0742 - 0000	5,000
2	2781 - 0000	45,500
3	2211-0005	3,00,000
4	3705-3757	20,000
	Total	3,70,500

Signature of Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the DAO.. *Patuakhali*

Month. *August.* Year 2000

Batch Number..01...

 Serial Number. .08

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
3	0742	0001
Consolidated Fund: Non-Development Expenditure: Other	District Administration	Do

Level -4 Economic Codes	Descriptions	Amount (Taka)
4501	Pay of Officers	
4601	Pay of Establishment	
4705	House rent	
4709	Rest and recreation allowance	
4713	Festival allowance	
4717	Medical allowance	
4725	Washing allowance	
4755	Tiffin allowance	
4801	T.A.	5,000
4815	Postage	
4816	Telephone & telegram	
	Total	5,000

(Total in words). Taka five thousand only).

Signature of the Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the DAO.. *Patuakhali*

Month. August Year 2000

Batch Number..01...

Serial Number. .09

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
3	2781	0000
Consolidated Fund: Non-Development Expenditure: Other	Director of Family Planning	Do

Level -4 Economic Codes	Descriptions	Amount (Taka)
4501	Pay of officers	
4601	Pay of establishment	30,000
4705	House rent	13,500
4709	Rest and recreation allowance	
4713	Festival allowance	
4717	Medical allowance	2,000
4725	Washing allowance	
4755	Tiffin allowance	
4801	T.A.	
4806	Office rent	
4816	Telephone & telegram	
	Total	45,500

(Total in words). Taka forty five thousand five hundred   only).

Signature of the Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the DAO. *Patuakhali*

Month. *August.* Year 2000

Batch Number..01...

Serial Number. .10

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
3	3705	3757
Consolidated Fund: Development Expenditure	Directorate of Informal Education	Municipality

Level -4 Economic Codes	Descriptions	Amount (Taka)
5977	Miscellaneous grant	20,000
	Total	**20,000**

(Total in words). Taka twenty thousand only).

Signature of the Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the DAO.. *Patuakhali*

Month. August Year 2000

Batch Number..01...

Serial Number. .11

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
3	2211	0005
Consolidated Fund: Non-Development Expenditure: Other	Directorate of Police	Food stuff at concession rate

Level -4 Economic Codes	Descriptions	Amount (Taka)
4870	Food stuff procurement	3,00,000
Total		**3,00,000**

(Total in words). Taka Three lacs only).

Signature of the Officer

Payment Schedule -Consolidated Fund: Development Expenditure

The payment schedule relating to development expenditure is prepared from the relevant accounting data recorded in DAO 4 and economic wise daily summary of payments made by bank. A schedule prepared from the data of Section 2 is shown below by functional code under legal code 5.

List of Schedules under Legal Code

Office of the DAO Patuakhali

Month. *August* Year *2000*

Legal Code..**5**

Serial No.	Functional Code	Amount (Taka)
1	2531 6050	6,00,000
	Total	**6,00,000**

Signature of Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the DAO. *Patuakhali*

Month. *August.* Year 2000

Batch Number..01...

Serial Number. .12

Level -1 **Legal code with description**	Level -2 **Functional code with description**	Level-3 **Operating code with description**
5	2531	6050
Consolidated Fund: Development Expenditure	Directorate of Informal Education	Development of selected Secondary schools

Level -4 **Economic Codes**	**Descriptions**	**Amount (Taka)**
7016	Other building structure	6,00,000
	Total	**6,00,000**

(Total in words). Taka Six lakhs only).

Signature of the Officer

Payment Schedule- Public Account of the Republic

The payment schedules of Public Accounts are prepared from relevant accounting data of DAO 3 and DAO 4. A sample schedule duly filled in is shown below with the list of the schedules.

List of schedules under each legal Code

Office of the DAO Patuakhali

Month.. *August*.. Year *2000*

Legal Code- 7

Serial No.	Functional Code	Amount (Taka)
1	1051--- 0000	31,64,030
Total		31,64,030

Signature of Officer

Monthly Accounts Schedule

Name of the Office DAO Patuakhali   *Batch No --01*

SL No. 13

Month.... August   Year.......2000.........

Level-1 Legal Code and Description	Level-2 Functional Code and Description	Level-3 Operating Code and Description
7	1051	0000
Public Accounts of the Republic - Payment	Public Accounts Management of the Republic	Public Accounts Management of the Republic

Economic Code	Description	Amount (Taka)
9101	General Provident Fund - Civil	9,60,000
9316	District Fund	
9321	Municipal Fund	
9326	Thana Fund	
9341	Revenue Deposit	
9346	Civil Court Deposit	7,000
9351	Criminal Court Deposit	3,000
9366	Public Health Deposit	
9391	Contractors and Suppliers Security Deposit	
9401	Deposit of works for Govt. Departments or Private persons	
9421	Personal Ledger Account Deposit	
9418	Misc. Deposit	
9501	Advance taken by Drawing Disbursing Officer	
9511	Objection Book Advance	
9616	D.A.O. Cheques.	5,83,530
9641	Coins	
9801	**Remittance Accounts:** Postal Department	1,00,000
9806	T&T Board	
9811	P.W.D.	1,50,000
9821	R & H. Department	2,00,000
9826	Public Health Engineering Department	
9831	Forest Department	50,000
9835	GPF transfer	8,20,000
9891	Exchange Account	1,00,000
9901	Bangladesh Bank Deposit	1,90,500
	Total	**31,64,030**

Signature of the officer

4.1.5 <u>Monthly Bank Memo</u>

This is a summarised statement of the total receipts and payments during the month against various Government accounts. The bank sends two copies of the memo to the DAO, who after verification with his records signs both the copies. One copy is returned to the Bank and other copy is sent to DCA with the monthly account. DAOs are already familiar with the monthly bank memo.

Cross Checking by DAOs

Before certifying the monthly accounts DAOs should cross check the total figure shown in "Legal Code wise summary of monthly accounts" by applying the following procedures:

Register	Descriptions of entries	Receipts	Payments
DAO 1	Enter monthly total of receipts and payments as per monthly bank memo	1,90,500	11,94,230
DAO 5	Enter pre-audit cheque issued in receipts column and gross payments (excluding book adjustment) in the payment column	8,01,530	27,74,000
DAO 5	Enter total recoveries and deductions in receipts side excluding amount brought from DAO 2 and DAO 6	19,72,470	-
DAO 2	Refund of Revenue (Minus entry)	-700	-700
Monthly Bank Memo	Enter withdrawal in receipt column and deposit in payment column	1194230	1,90,500
	Both side agree with legal code wise summary	**41,58,030**	**41,58,030**

N.B. The figures used in the above table have been taken from the worked example of monthly accounts.

Certification
The DAO will send the monthly accounts to DCA with a certificate in the format shown at Annex 1.
Before signing the certificate he must ensure that: -
(1) The batch cover sheet has been correctly prepared and the number of schedules and other documents attached are correct and arranged in proper order;
(2) There is no classification error in any of the schedule;
(3) No bill/claim has been accepted and passed for payment without budget provision;
(4) There is arithmetical accuracy in the total of individual schedule and that of the legal code wise summary;
(5) Deductions and recoveries have been made correctly and posted in the ledgers and broad sheets;
(6) Receipts and payments have been recorded properly and are in agreement with figures of monthly bank memo, and
(7) The opening balances, transactions during the month and month end balances of GPF, each type of loans & advances and deposit accounts are correct.

<div align="center">

Office of the DAO...Patuakhali

Month. *August*. Year.*2000-2001*

</div>

4.1.5   Certificate

On examination of the attached account for the month of   *September* of the financial year

2000--2001, it is certified that :--

(1) The monthly account has been prepared as per the format and instructions issued by the

   CGA;

(2) The codes shown in the schedules are correct;

(3) The total amount of each schedule and that of the summary are correct; and

(4) There is agreement in the balances of receipts and payments as shown in the monthly bank

memo and those appearing in the monthly account.

Sd/
District Accounts Officer

[For use in the office of DCA]

Verified and found correct.

 Signature of officer verifying the account

Countersigned

Sd/ Regional Accounts Officer
Date ....

Additional documents to be attached:
- Carbon copy of Register of Remittance and Exchange Accounts (DAO 10 &11) supported by chalans / advice in case of receipts and paid cheques / pay order in case of payments.
- Materials for exchange account with CGDF. Carbon copy of the Register of Emergency Cash Requisition and other vouchers and chalans pertaining to defence departments.
- Monthly payment made against L.C. to the post office duly supported by a copy of the L.C. register.
- A copy of the plus and minus memorandum of all deposits
- Month end total row of pre-audit cheque reconciliation register.
- Extract of Register of Bangladesh Bank Deposit
- Monthly return on GPF transactions.
- Monthly return on loans and advances.
- A copy of the Register of Last Pay Certificate (LPC).

5   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 at DAO. It also introduces an additional set of returns, other than those set out in Section 4, to facilitate control over the transactions of certain types of accounts that are susceptible to a wide variety of risks. DAOs are required to send them along with monthly accounts to CGA through DCA. These returns will enable CGA to review balances of the accounts kept by DAOs, 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
- OB Advances

5.1   Reconciliation

Reconciliation of the figures in the accounts maintained by the head of the office with those 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 District Accounts Offices (DAOs) and Upazilla accounts Offices (UAOs) across the country in the wake of decentralisation of accounts, centralised reconciliation work at year-end cannot produce intended results. Since DAOs and UAOs work with the field level administration represented by various Government departments, they are rather 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 DAOs:

i.   After the closure of monthly accounts the District Accounts Office (DAO) 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 statement per Annex ... 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 DAO and those of DDOs. If there is any difference, DAO will request DDOs to send a representative to his office to reconcile the difference.

ii   Response from DDOs is indeed critical to make the reconciliation exercise truly effective. DAOs 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 DAO will issue reminders giving another 15 days' time and state that the

accounts maintained by DAO 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 DAO.

iii   DAO shall send a report on reconciliation of accounts of the previous month along with the accounts of the current month.

5.2   Monitoring of Balances: General Provident Fund, Loans and Advances and OB Advances

5.2.1   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.

5.2.1.1   Control within DAO

- Agreement of annual balance with the subscribers' ledger balances
- Agreeing month end totals of broad sheet with the control balances according to ministry/division
- 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

5.2.1.2   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 ste. 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 difference between the amount of interest calculated by the DAO and the one calculated at CDPU on the basis of monthly return, need to be reconciled.

The format of the return is shown at Annex-A.

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

5.2.1.3   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 DAO 6 and transferred to DAO 4 under functional code of public account.

5.2.2   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.
The format of the return is shown at **Annex-B**

Data transmitted through the monthly returns will be captured at CDPU within CGA to work out the correct balances at year-end for their eventual inclusion in the Finance Accounts.

5.2.3   OB 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.

5.3. Register of LPC: 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 LPC's issued to and from accounts offices now contain all relevant balances and they together provide an important basis for regional monitoring of all balances including OB Advance and other dues. DAOs should, therefore, maintain a register to record all relevant particulars noted in the LPC's.

The format of the register is shown at Appendix-A.

While inspecting a DAO, DCA should: