

**PART II**

*Subsidiary Rules*

*Made by the Finance Minister in exercise of the powers  
conferred by the Treasury Rules.*

**CHAPTER I**

**GENERAL ORGANIZATION AND WORKING OF  
DISTRICT AND THANA ACCOUNTS OFFICES, CUSTOMS HOUSE AND TREASURIES.**

**Subsidiary Rules under T.R. 4.**

**Section I— General Organization.**

**District and Thana Accounts Officer.**

**S.R. 1.** The District Accounts Officer and the Thana Accounts Officer, as in general charge of the District and the Thana Accounts Office respectively, shall be immediately responsible to the Controller General of Accounts for the general administration and working of the District or the Thana Accounts Office, as the case may be. This responsibility extends not only to the security of Government property and immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of prescribed accounts and returns and punctuality of their submission, and to the obedience of the District and the Thana Accounts Officers to the instructions issued by the Controller General of Accounts or any other competent authority.

The District and the Thana Accounts Officers are responsible to the Controller General of Accounts for the proper maintenance and compilation of accounts of all moneys received on account of revenues of the Government as defined in the note under Treasury Rule 2(h) and credited into Government Account and for the withdrawal of moneys therefrom.

**S.R. 2.** The Accounts Officers shall send immediate notice to the Controller General of Accounts and other concerned authorities of any defalcation or loss of public money and other property discovered in the Accounts Office, even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcations or losses as aforesaid and in reporting such cases to the Controller General of Accounts and other authorities, the Accounts Officers shall be guided by such general orders or instructions as may be issued in this behalf by Government.

**Note.** – The general principles regarding the enforcement of responsibility for losses sustained by Government through fraud and negligence and the detailed instructions for making departmental investigations of losses of Government money, etc., are set forth in Appendix 1 to General Financial Rules.

**S.R. 3.** The Accounts Officers shall remember that, when an irregularity of any kind is brought to their notice by the Controller General of Accounts or the Chief Accounts Officers, nothing but a report on the basis of their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate in as much as reports prepared in this manner have very often, by lulling suspicion, led to greater irregularity afterwards.

**S.R. 4.** (a) The Accounts Officers shall ensure the security of the cheque books and other Government properties in their office and they are bound to satisfy themselves by periodical examination at least once in a month for cheque books and once in a year for other Government properties.

(b) The District Accounts Officer and the Thana Accounts Officer shall satisfy themselves that the deposit registers are kept according to prescribed Rules, and that all necessary entries are made and initialled without fail at the time of the transaction.

(c) When assuming or making over charge, the District Accounts Officer and the Thana Accounts Officer shall verify the number of cheque books in stock and number of unused cheques in partly used cheque books in addition to other procedure of assuming and making over charges.

(d) Accounts Officers are responsible for the proper discharge of their duties for thorough observance of all rules prescribed for their guidance in every branch of their duties and for strict attention to all details of the daily routine of the accounts work. They are responsible for the working of the office and the conduct of their subordinate officials. They must have carefully prepared instructions for the guidance of every section of their offices.

(e) The Accounts Officers are responsible to the Controller General of Accounts and the Chief Accounts Officers for keeping the accounts strictly in accordance with the directions contained in the Account Code, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the Accounts Office.

(f) The special precautions to be observed by the Accounts Officers in matters relating to receipt and payment of Government money are specified in other relevant chapters of these Rules.

#### **Customs House.**

**S.R. 5.** The Commissioner of Customs in charge of a Customs House, authorised under sub rule (2) of Rule 6 of Treasury Rules to perform duties of a Treasury Officer and/or a District and a Thana Accounts Officer, shall be responsible to the Finance Division for its general administration and working. The appointment of a subordinate to the immediate performance of these duties shall in no way relieve the Commissioner from the responsibility. This responsibility extends to the implicit obedience to the instructions issued by the Controller General of Accounts, the Chief Accounts Officer or any other competent authority.

#### **Deputy Commissioner.**

**S.R.6.** (a) The Deputy Commissioner, as in general charge of the District Treasury, shall be immediately responsible to Government for its general administration and working.

(b) The Deputy Commissioner is responsible for security of stamps, opium, valuables and other Government property kept in the District Treasury and the immediate detection of any irregular practice on the part of the subordinates, and correctness of prescribed returns and punctuality of their submission.

(c) The Deputy Commissioner shall send immediate notice to the Controller General of Accounts and other concerned authorities of any defalcation or loss of stamps or opium and other property discovered in the District Treasury, even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcations or loss as aforesaid and in

## Treasury Rules

---

reporting such cases to the Controller General of Accounts and other concerned authorities, the Deputy Commissioner shall be guided by such general orders or instructions as may be issued on this behalf by the Government.

(d) The Deputy Commissioner shall satisfy himself by periodical examination at least once in every six months for opium and once a year for stamps and securities kept in the District Treasury—

(i) that the actual stock of opium, stamps and securities is kept under joint lock and key, and corresponds with the book balance;

(ii) that the Treasurer does not hold opium and stamps in his sole custody, the value of which is larger than the security given by him.

(e) The Deputy Commissioner shall be specially careful when assuming or making over charge, to see that the stock of stamps and opium and other valuables are thoroughly verified and that a certificate of taking over charge in which the state of stamp and opium balances is to be shown is invariably dispatched to the Controller General of Accounts with a certificate in T.R. form No.1 on the same day that the transfer of charge takes place.

**S.R. 7.** The Deputy Commissioner may, in his discretion, appoint an Assistant Commissioner as Treasury Officer who has been instructed in the rules issued for guidance of Treasury Officers and has passed the departmental examination according to higher standard. The appointment of a Treasury Officer shall, however, in no way relieve the Deputy Commissioner from the responsibility for the administration and working of the Treasury.

**S.R. 8.** As the Deputy Commissioner's delegate and representative, the Treasury Officer is responsible to the Deputy Commissioner primarily for the proper discharge of his duties through observance of all rules prescribed for his guidance. He is responsible for the custody of stamps, opium and other valuables jointly with the treasurer.

### **Treasurer.**

**S.R. 9.** (a) The Treasurer is responsible for the handling of opium and stamps in the Treasury. It is the duty of the Deputy Commissioner to see that he furnishes sufficient security to protect Government against any loss due to his negligence or fraud.

(b) A model form for the treasurer's security bond is given in T.R. Form No. 2. The Promissory Notes lodged as security may be returned after six months from the date of vacation of office by a Treasurer, but the bond should be retained until it is certain that there is no necessity for keeping it any longer.

### **Accountant.**

**S.R. 10.** The Accountant of the Treasury is responsible under the orders of the Treasury Officer for keeping complete records of transactions of opium and stamp strictly in accordance with the directions and orders in force. He is also required to see that the rules and orders in force are observed in respect of these transactions and to bring all cases of irregularity to the notice of the Treasury Officer.

**Section II— Keeping Of Records in Thana and District Accounts Offices and District Treasury.**

**Keeping of cash book.**

**S.R. 11.** The District Accounts Officer and the Thana Accounts Officer will maintain cash book in which each receipt and payment shall be posted on the date on which they actually occur and in the order of occurrence.

**S.R. 12.** When stamps or opium have been sold, the total sales shall be entered in the cash book of the Treasury and a memorandum should be prepared and forwarded to the accountant for making necessary entry in the accounts of the Treasury.

**Keeping of Accounts.**

**S.R.13.** (a) The forms and procedure with regard to the initial accounts kept in the Accounts Office and the methods and principles in accordance with which accounts are kept, are governed by the directions contained in the Account Code, Volume II. It is the duty of the Accounts Officer to satisfy himself that these directions are strictly observed, that the accounts are correct in all respects and that the records of receipts and payments are so clear, explicit and self contained that they can be cited, if necessary, as satisfactory and convincing evidence of facts.

(b) The Customs Houses will generally follow the directions contained in the Account Code Volume II except that they will not compile or classify accounts and will not be required to prepare classified and consolidated abstracts. They will report the transactions made in their offices to the Chief Accounts Officer, Internal Resources Division, in the form of Cash Account and List of payments as per provisions of Subsidiary Rules 17,18 and 19.

Note. – A complete record of transactions and book transfers relating to the District and the Thana Accounts Office will be kept in the cash book. Every item received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book in accordance with the directions contained in the Account Code, Vol. II. The daily total from each subsidiary register should pass into the cash book.

**S.R. 14.** The District Accounts Officer and the Thana Accounts Officer shall prohibit any erasure or over-writings in the cash book and other registers of initial record or in any account or schedule and verify and initial every correction in them. The same rule shall be applicable in case of cash book maintained in the treasury on opium and stamp.

**Closing for the day.**

**S.R.15.** Subject to the directions contained in this behalf in the Account Code Volume II, the process of closing accounts for the day shall be as follows:-

The District Accounts Officer and the Thana Accounts Officer will post daily the figures of receipt into, and payment from, Government account received from the Bank in the appropriate subsidiary registers and total them. Receipt shall be posted in the cash book from the subsidiary receipt register which is posted from figures furnished by the Bank and figures of receipts by way of deductions from the bills passed by their offices. Payment side of the cash book shall be posted, in the case of cash payment, from bills paid by the Bank and returned to the accounts offices, which passed the bills, and, in the case of payment by cheque, from the cheques issued by the accounts offices.

The District and the Thana Accounts Officers shall reconcile their Cash Book daily with the figures received from the Bank.

Treasury Rules

---

Note. – The daily account of Bank may, with the concurrence of the Controller General of Accounts, be submitted to the Accounts Office in the morning of the day following that to which it refers. In such cases, the signature and comparison of the Accounts Office's books may be made in the evening instead of in the morning of the day on which the Bank's accounts are received provided the pressure of work renders it necessary so to postpone it.

**Closing for the month.**

**S.R. 16.** With the single exception of June, for which accounts must be kept open up to the date fixed by the Controller General of Accounts, the monthly accounts shall be closed without fail on the last day of each month . June accounts shall be closed at the earliest possible date and in any case not later than the date fixed by the Controller General of Accounts.

**S.R. 17.** (1) In closing the accounts of the District and the Thana for the month, the month's total of the subsidiary registers will be carried into the monthly accounts of receipts and payments.

(2) In Customs Houses, which perform functions of District Treasury and Accounts Office, the month's total of the subsidiary registers will be carried into the cash account in the case of receipts and into list of payments in the case of payments in the following proforma:

**Cash Account for the month of.....**

**Receipts.**

Serial Number of schedule	Accounts Classification Code												Description	Amount	Remarks	
	Level- 1	Level-2			Level-3			Level-4								
														Total Receipt		



## Treasury Rules

---

(3) The officer in charge of the Customs Treasury shall submit cash account to the Chief Accounts Officer of the Internal Resources Division of the Ministry of Finance along with the following certificate:

“Certified that the net amount credited/debited under the classification code 'Bangladesh Bank Deposits' agrees with the net disbursements/receipts shown in the daily statements of receipts and disbursements received from the Bank during the month, totals of which were checked and agreed with the totals shown in the copy, received in this office, of the daily schedule rendered by the Bank to its Head Office”.

(4) The following certificate will be given by District/Thana Accounts Officer on the monthly accounts:

“Certified that the net amount credited/debited under the classification code 'Bangladesh Bank Deposits' agrees with the net disbursements/receipts shown in the daily statements of receipts and disbursements received from the Bank during the month, totals of which were checked and agreed with the totals shown in the copy, received in this office, of the daily schedule rendered by the Bank to its Head Office”.

(5) The monthly accounts shall be subjected to a very careful check by the District Accounts Officer and the Thana Accounts Officer when it is laid before them. They shall check each entry with the corresponding totals in the cash book and see that the totals of all registers are correctly carried into the Cash Book.

(6) Checks similar to those carried out by the Accounts Officer as in sub rule (3) shall be carried out by the Commissioner of Customs in charge of a Customs house.

Note. – If at any time, the Accounts Officer be unable to compare all, at least he may compare some; he should compare the entries in the plus and minus memoranda of deposits with the entries in the account. Similar check will be carried out by the Commissioner of Customs in charge of customs house

### Monthly Accounts and Returns.

**S.R. 18.** (1) A complete list of accounts and returns, to be rendered on different prescribed dates to the Regional Accounts Officer and other authorities, shall be kept at each District and Thana Accounts Office. The accounts and returns shall be written up in accordance with the directions contained in this behalf in the Account Code, Volume II, in the Treasury Rules and such orders and instructions as may be issued by the Controller General of Accounts.

The Customs Houses will dispatch accounts and returns along with complete schedules, vouchers, bills and other supporting documents to the Chief Accounts Officer, Internal Resources Division, direct and comply with instructions issued by the latter in all accounting matters.

(2) With regard to punctual submission of the accounts and returns, the Government shall view with severe displeasure any avoidable delay on the part of the Accounts Officer in the dispatch of the prescribed accounts and returns with complete schedules and vouchers, particularly those required by the Government and the Controller General of Accounts.

Note. – The returns due for dispatch on a holiday may be sent one day (but not more than one day) late.

**S.R.19.** Vouchers pertaining to monthly accounts shall be numbered consecutively in a separate monthly series and kept in the Accounts Office under lock and key in the order of payment. Vouchers pertaining to exchange accounts shall accompany the monthly accounts sent to concerned authority.

In the case of the customs houses, vouchers pertaining to each schedule relating to the cash account or the list of payments shall be dispatched to the Chief Accounts officer, Internal Resources Division. Before dispatch of cash account and list of payments, the Commissioner of Customs shall, by inspection, satisfy himself that the required vouchers are all attached. He may find it useful at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any.

### **Section III — Inspection of Accounts Offices and Treasuries.**

#### **General Rules.**

**S.R. 20** (1) Every Regional Accounts Officer shall make a systematic inspection of the working of the Accounts Offices under his jurisdiction at such interval as may be decided by the Controller General of Accounts, with the object of ensuring that the procedure actually observed in the District and the Thana Accounts offices is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained. The inspection may also be carried out by any other officer designated by the Controller General of Accounts.

(2) Every Deputy Commissioner shall make a systematic inspection of the working of the treasury once a year, with the object of ensuring that the procedure actually observed at the treasury is in accordance with the rules and orders in all respects and the accounts and other records are properly maintained. Detailed procedure for inspection of the Accounts Offices and the Treasuries is laid down in Appendix 3.

(3) The Commissioner in charge of the customs house shall make a systematic examination of the working of the accounting sections once a year with the objective of overseeing that the procedure actually observed is in accordance with the Treasury Rules and Account Code in all respects and that the accounts and other records are properly maintained. The following are some of the more important points to which personal attention must be devoted at the inspection by the Commissioner of Customs :-

- (i) that the arrangements connected with the storage and custody of cheque books and other valuables are perfect and complete;
- (ii) that cheque forms and other forms are handled strictly in accordance with rules;
- (iii) that the arrangements for the examination of money receipts and of claims to be paid are satisfactory;
- (iv) a general review of the various records, registers, books of reference, etc., should be undertaken to see whether the detailed orders of competent authorities, issued since the date of last inspection relating to such matters as the custody of cheque books and the maintenance of accounts, are readily available for reference and have been properly maintained.

---

Treasury Rules

---

These points are not exhaustive and the Commissioner has full discretion to add other items according to local needs. Neither the specification of these points nor the inspection carried out by officials deputed by the Controller General of Accounts or the Comptroller & Auditor General of Bangladesh shall in any way diminish the Commissioner's personal responsibility for the efficient working of the office. As the inspection must be done as systematically and thoroughly as possible, it is open to the inspecting officer to extend his personal scrutiny to points not mentioned in this rule, which in his opinion require such scrutiny.

**S.R. 21.** Inspection reports and orders passed thereon by all inspecting officers shall be forwarded to the Controller General of Accounts and the concerned Chief Accounts Officers for information and necessary action.