

APPENDIX I.

[See note below T.R. 3]

**Agreement between the Government of the People's Republic of Bangladesh and Bangladesh Bank**

An Agreement made this tenth day of September One thousand nine hundred and eighty five

BETWEEN The Government of the People's Republic of Bangladesh (hereinafter called "the Government") of the one part ,

And Bangladesh Bank (hereinafter called "the Bank") of the other part.

WHEREAS the Bank was established by Bangladesh Bank Order, 1972 (P.O. No. 127 of 1972) (hereinafter called "the Order") for the purposes set forth in the Order; and

WHEREAS it is expedient that an agreement be made between the Government and the Bank:

- (1) for the Bank to accept moneys on account of the Government and to make payments on behalf of Government and to carry out its exchange remittances and other banking operations, including the management of the Public Debt;
- (2) for the Government to entrust the Bank with all its money, remittance, exchange and banking transactions in Bangladesh and in particular to deposit free of interest all its cash balance with the Bank excepting that the Government shall be at liberty to carry on money transactions at places where the Bank has no branches or agencies and the Government might hold at such places such balances as it may require; and
- (3) for the Government to entrust the Bank with the management of the Public Debt and with the issue of new loans;

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say :-

The general banking business of the Government (in which business, is included the payments, receipt, collection and remittance of money on behalf of the Government) shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Order and subject to such orders and directions as may from time to time be given to the Bank by the Government through such officer as may be authorised by the Government in this behalf (hereinafter called the authorised officer) and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Government or the authorised officer shall from time to time direct in the manner aforesaid.

2. The Government shall employ the Bank as its sole Banker in Bangladesh and shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agencies and the Bank shall subject to such orders as may from time to time be given by the Government or the Authorised Officer in the manner aforesaid receive and hold for the Government all such moneys as may be or become payable to it or on its account and the Bank shall transact at its offices, branches or agencies for

the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittances of money and other matters as is usually transacted by bankers for their customers. The Bank shall make the said moneys at the said offices, branches or agencies available for transfer to such places and at such times as the Government or the Authorised Officer may direct. No interest shall be payable to the Government on any of the money for the time being held by the Bank.

3. The management of the Public Debt and the issue of new loan by the Government and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondences incidental thereto shall be transacted by the Bank at its office in Dhaka and at any of its offices, branches and agencies at which respectively the administration of any portion or portions of the public debt is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said Public Debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in Bangladesh for the Government in the management of the said Public Debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government or the authorised Officer.

4. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of Government cash balances free of obligation to pay interest thereon.

5. As remuneration to the Bank for the management of the Public Debt as aforesaid the Bank shall be entitled to charge to the Government half-yearly commission at the rate of Tk.2,000 per crore per annum on the amount of the Public Debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amounts shall be excluded from the amount of Public Debt, namely:

(a) the amounts of loans discharged outstanding after one year from the date of notice of discharge;

(b) the amount of stock for Tk.50,000 and upwards held by the Government (President of Bangladesh) or by any officer (or officers) of the Government authorised in this behalf ; and

(c) the amount of the Government Taka securities held in the issue Department of the Bank.

In addition to the charge of Tk.2,000 per crore per annum, the Bank shall be entitled to charge to the Government a fixed sum of Tk. 2,000 a year on account of the stock referred to in sub-clauses of this clause and the Bank shall be also entitled to charge the Public (but not the Government) all such fees in respect of the issue of duplicate Government securities and of the renewal, conversion, consolidation and sub-division of Government securities issued by the Bank as are payable under the rules made by the Government in exercise of the power conferred upon it by section 28 of the Public Debt Act (XVIII of 1944).

6. The Bank shall make Ways and Means Advances to the Government if so required at such rate of interest not exceeding bank rate as may be fixed by the Bank from time to time, provided the advances outstanding shall be fully paid off at intervals not exceeding three months from the date of making the advances. The Bank will automatically repay the Ways and Means Advances granted to the Government together with the amount of interest accrued thereon as and when its balance with the Bank permits.

7. The Bank shall also be entitled to charge to the Government:

(a) monthly, the charges for telegrams, trunk telephones and postage incurred by the Bank in the management of the public debt as aforesaid and

(b) the charges incurred by the Bank on account of over printing of border forms and the printing of interest Warrants.

In addition to the above the Bank shall be entitled to charge the Government the following fees in connection with the management of floatation of new issues of loans:-

- (i) fees for conversion of Government securities at the rates prescribed in the rule 31 of the Public Debt Rules, 1946 on application for conversion;
- (ii) the amount of brokerage actually payable including brokerage for the Bank on its own application and brokerage (but not commission) payable by the Bank to any agency appointed by the Bank in this behalf;
- (iii) the commission payable by the Bank to any agency as aforesaid less the amount of turnover commission normally payable to the said agency as aforesaid;
- (iv) out of pocket expenses for advertising, telegrams, trunk telephone calls and for incidental expenses and
- (v) a fee at the rate of Tk.1,000 per crore on all new issues with a minimum of Tk.5,000 in respect of each new loans.

8. The Bank shall maintain currency chests of its Issue Department at such places as the Government may prescribe and the Government shall provide sufficient accommodation for such chests as may be required for the deposit of notes or coins and shall be responsible to the Bank for the safe custody of the said chests, notes and coins. The Bank shall keep the said chests supplied with sufficient notes and coins to provide currency for the transaction of the Government and reasonable remittance facilities to the Public at the said places. The Government shall supply the Bank with such information and returns as the Bank may, from time to time require as to the composition of the balances in the said chests and the amount and nature of the transfer to and from the said chests. The Bank shall have access to the said chests at all reasonable time for the purpose of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coins or notes at the time of deposit in or withdrawal from the said chests.

The Bank shall not be at liberty to close any of its offices or branches except on such days as are public holidays under Section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881), subject nevertheless and notwithstanding the provision of the Act to any special orders or directions which may be issued by the Government, and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing shall be closed except on such public holidays.

9. The responsibility for all loss or damage to the Government which may result from any act or negligence or omission of the Bank in conducting the business of the Public Debt aforesaid or the payment of interest or discharge value there on or the renewal, conversion, consolidation, sub-division or cancellation of any Government security shall rest with and be borne by the Bank.

Provided however that it shall not be incumbent on the Bank, to verify signatures and endorsements on Government securities which *prima facie* appear to be in order and in the acceptance of which the

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Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect there to,

Provided also that in regard to the ordinary banking business at the offices, branches and agencies of the Bank of receiving and realising money and securities for money on account of the Government and paying cheques, orders, drafts, bills and other documents, whether negotiable or not, in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies on its behalf, the responsibility to the Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

10. The Bank shall undertake Foreign Exchange remittances on account of Government between Bangladesh and other countries as may be required by the Government from time to time at parity rate/cross rate based on parity, Provided, however, the Telegraphic Transfer Charges and other incidentals will be recovered at actuals.

11. This agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 30<sup>th</sup> day of June in any year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank to be served by being left at the Head Office of the Bank and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government of Bangladesh in the Ministry of Finance, Finance Division and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.

12. Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Government or on the Bank by or under the order or any subsequent amendment (or amendments) of the Order.

13. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agency or agencies as may be prescribed by the Order or any amendment thereof or as may be approved by the Government.

IN WITNESS WHEREOF the Secretary to the Government of the People's Republic of Bangladesh in the Finance Division, Ministry of Finance for and on behalf of the Government of the People's Republic of Bangladesh and the Governor of the Bangladesh Bank for and on behalf of the Bank, have hereunto set their hands as subscribing officials on the day and year first above written.

Sd/  
Governor  
Bangladesh Bank

Witnesses

Sd/  
1. Director, Bangladesh Bank

Sd/  
2. Director, Bangladesh Bank

Sd/  
Secretary  
Finance Division  
Ministry of Finance

Sd/  
1. Joint Secretary  
Finance Division  
Ministry of Finance

Sd/  
2. Deputy Secretary  
Finance Division  
Ministry of Finance

**APPENDIX 2.**

*(See T.R. 20 and 27)*

**Instructions under certain Treasury Rules.**

**Instructions under Treasury Rules 20.**

1. The leave salary of a non-gazetted Government servant on leave cannot be drawn except under the signature of the head of the office or of the gazetted Government servant authorised to sign "for" the head of the office.
2. No Gazetted Government servant can begin to draw his leave-salary at any Accounts Office in Bangladesh without producing a leave-salary certificate from the Accounts Officer who paid his pay before he proceeded on leave.
3. If during leave the gazetted Government servant desires to change the office at which he received payment of his leave salary, he must obtain a new certificate from the Accounts Officer within whose jurisdiction his leave-salary was last paid.
4. If a gazetted Government servant signs his bill himself he must either appear in person at the place of payment or furnish a life certificate signed by a responsible officer of Government or some other well-known and trustworthy person. If he draws his leave-salary through an authorised agent, the agent, whether he has or has not a power of attorney, must either furnish a life certificate as aforesaid, or execute a bond to refund overpayment. A life certificate may be given periodically, a bond being given to cover intermediate payments, not supported by life certificate.

**Instructions under Treasury Rules 27.**

5. The following may be regarded as cases of emergency coming under this Treasury Rule when a Deputy Commissioner on obtaining prior order of Government over phone or by Radiogram or Fax message authorises the Accounts Officer by an order in writing to make payments, not being a payment of pension, reporting the circumstances to the Controller General of Accounts:-
  - (1) Prevention of loss of life and property, resulting from disaster such as floods, cyclone, earthquakes, fires, etc.
  - (2) Safeguarding against the loss of life and property threatened by the washing away of embankments, collapsing of bridges on rivers, railways etc.

**APPENDIX- 3.**

(See S.R. 20)

**Detailed procedure for Inspection of Treasuries and Accounts Offices.**

**A. PROCEDURE FOR INSPECTION OF TREASURIES.**

1. Every Deputy Commissioner and every Treasury Officer shall make a systematic inspection of the working of his treasury once a year. Normally a period of four months should intervene between the inspections by the Deputy Commissioner and those by the Treasury Officer. Deputy Commissioners are to transmit a copy of their treasury inspection memoranda to Commissioners and the Treasury Officers through the Deputy Commissioners to the Commissioners. Copies of inspection memoranda and of orders passed thereon by the Deputy Commissioners should be forwarded to the Controller General of Accounts. No date of this return can be fixed, as it is not desired that the inspection shall be made on any fixed date.
2. For facilitating the work of inspection, memorandum of points requiring attention during the inspection of treasuries and a set of questions to be answered by inspecting officer have been prescribed. The attention of inspecting officers is directed to the importance of satisfying themselves that the personal assurances which are periodically given by officer-in-charge of stamps and opium are strictly and literally in accordance with fact.
3. The commissioners will communicate a copy of their orders on the inspection reports of district treasuries by Deputy Commissioners to the Controller General of Accounts.

**Memorandum of points requiring attention during the inspection of treasuries.**

4. Every Deputy Commissioner and Treasury Officer should 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.
5. The strong-room should be first inspected.
6. The following are some of the more important points to which personal attention must be devoted at the inspection:-
  - (i) that the arrangements connected with the strong-room for the storage and custody of stamps, opium, padlocks and keys and other valuables are perfect and complete;
  - (ii) that the Treasury Officer exercised a proper check over the working of the treasury;
  - (iii) that the employees of the treasury who are required to furnish security have given adequate security and in addition furnished security bond in proper form.
  - (iv) A general review of the various records and registers should be undertaken to see whether the detailed orders of competent authorities, issued since the date of last

inspection relating to such matters as custody of pad-locks and keys, stamps and opium are readily available for reference and have been properly maintained.

7. A list of questions is appended below outlining in a convenient form the scope of the inspection. It is not exhaustive and the Deputy Commissioners have full discretion to add other items according to local needs. As the inspection must be made as systematically and thoroughly as possible, it is open to the inspecting officer to extend his personal scrutiny to points not mentioned in the memorandum or questionnaire which in his opinion require such scrutiny.

### Questions for treasury inspection.

#### *General.*

1. (a) Are the boxes and safes in good order? Are there two locks to each, as well as on the outer doors, and is the key of one kept by the Treasury Officer, and that of the other by the Treasurer or any other authorised person?  
  
(b) Are the locks in use imported one?
2. Are the rules for the custody of padlocks and keys of the treasury strong room chests observed? Have the duplicate keys of the treasury locks been all destroyed? [S.R. 53].
3. If the bags are kept on trestles, is the strong room so closed as to prevent the insertion of any rod or instrument within the room?
4. Are copies of the certificate of the Inspection Officers and the orders of the Police Superintendent, hung up in a conspicuous place and are these strictly enforced? [S.R. 52 (iv)]
5. (a) What is the date of the Inspecting Officer's certificate?  
  
(b) Is it still in force? [S.R.52 (ii)].
6. Are there any money or valuables belonging to private persons or other departments placed in the treasury for safe custody? [S.R.50, 51]
7. (a) Is a register in T.R. Form No.7 maintained for recording the receipt and return of valuables? [Note(ii) under S.R.51].  
  
(b) Are the cash chests of other departments embedded in the floor outside the strong room within view of the sentry? [S.R.50-Note(c)]  
  
(c) Are there any non-treasury padlocks, keys and duplicate keys deposited in the treasury for safe custody? If so, are the rules laid down in Appendix 5 followed in such cases? [Note(f) below S.R.50]

Note. – A few items may be examined to see that the valuables are received, kept and returned in accordance with the rules.

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8. Is the stock of stamps and opium kept in proper receptacles in the strong-room ? (Rule 26 of the "Rules for the Supply and Distribution of Stamps" in the Bangladesh Stamp Manual, Volume I and paragraph 820 of the Manual of the Excise Department, Volume II).
9. Are all the registers to be maintained in the treasury properly kept according to rules? Is any unauthorised register maintained in the treasury ?

### *Stamps and Opium.*

10. Are the Store Accounts of Stamps and Opium kept according to prescribed rules ?
11. What stock is left with the treasurer or official vendor ? Does it exceed the limit fixed by the Deputy commissioner?
12. Are the arrangements for the storage and custody of stamps and opium in the strong-room perfect and satisfactory ? (Rules 26 of the Rules for the Supply and Distribution of Stamps in the Stamps Manual, Volume I, and paragraph 820 of the Excise Department Manual, Volume II).
13. (a) When was stock last actually taken ?  
(b) By whom ?  
(c) Does the stock found at inspection agree with the balance in the register ? The details of discrepancy noticed should be stated.

### *Treasurer.*

14. (a) What is the security given by the Treasurer ?  
(b) Where is the bond kept ?  
(c) When was it last tested ?
15. Are the totals of the value of stamps and opium in the Treasurer's custody within the amount of his security or not ?
16. Have the irregularities or suggestions, noted in the last inspection report of the treasury by the Treasury Officer or Deputy Commissioner been rectified or carried out?

## **B. PROCEDURE FOR THE INSPECTION OF DISTRICT/THANA ACCOUNTS OFFICES.**

1. Regional Accounts Officers and representatives of the Controller General of Accounts will periodically inspect the District and Thana Accounts Offices in accordance with instructions and procedure prescribed by the Controller General of Accounts.

### **Memorandum of points requiring attention during the inspection of District and Thana Accounts offices.**

3. Without prejudice to the instructions and procedure prescribed by the Controller General of Accounts, a list of questions is appended below for guidance of Regional Accounts Officers.

**Questions for District/Thana Accounts Office Inspection.**

***Accounts.***

1. Are the vouchers stored properly after payments are made?
2. Has any payment been made without proper authority and without formal order of the Accounts Officer?
3. Are all payments at once entered in cash book or subsidiary registers ?

Note. – Some vouchers paid on dates of inspection may be examined.

4. Are the subsidiary registers maintained in the prescribed forms and in accordance with the rules prescribed?
5. Have the totals of cash book been verified by the Accounts Officer or by any subordinate officer other than auditor who makes the entries in the cash book and initialled as correct?
6. Are the schedules submitted with bills properly arranged and sent to concerned sections for taking necessary action and preservation and for inspection during audit by the office of the concerned Audit Directorate?

***Pensions***

7. How many pension cases are pending in the Accounts Office ? From what date ?  
What are the reasons for keeping the pension cases pending ?
8. How many days are taken by the Accounts Office to dispose of a pension case after submission of pension papers ?
9. Are the registers of the Pension Payment Orders properly kept ? (S.R. 202).
10. Are the files of Pension Payment Orders complete according to that register ? Are they in good condition ? (S.R. 197)
11. Does the Accounts Officer regularly satisfy himself about the identity of the pensioner before paying him ? (S.R. 220)
12. Has any payment been made in case of any pension which remained un-drawn for a period of three years or more in the case of service pensions ? (S.R.227). If so, was the previous sanction of the Controller General of Accounts obtained?
13. Has the pension of any deceased pensioner claimed after one year of his death been paid? Have the necessary entries been made in the records as required under S.R. 228(3) ?
14. In case of pensioners specially exempted from personal appearance, is proof obtained every year of their continued existence and recorded ? (S.R.226).
15. In case of pensioner whose pensions are payable subject to fulfilment of certain conditions, are the necessary enquires made half-yearly or oftener ? (S.R.217, 218).

***General Provident Fund***

16. Are the deductions regularly and correctly posted in the Broad-sheet and the Ledger?
17. Have the balances of General Provident Fund shown in the Last Pay Certificate been correctly posted in the ledger of the Government servants transferred from other District /Thana/ /Dhaka Presidency ? Have these been attested by the Accounts Officer?
18. Have the balances of the transferred Government servants been correctly shown in the Last Pay Certificate issued by the Accounts Office ?
19. Have all the applicants for General Provident Fund Accounts numbers been given Accounts Number ? How many days it has taken to issue the Accounts Number?
20. Are the recoveries of General Provident Fund Advances recorded in the Ledger and the broad sheet and regularity of recovery watched?
21. Are the advances drawn recorded promptly and correctly in the General Provident Fund Ledger under the signature of the Accounts Officer?
22. Has the correctness of the General Provident Fund Interest calculation been checked by the Accounts Officer and attested by him?
23. Have the General Provident Fund Statements been issued within the time fixed by the Controller General of Accounts?
24. How many General Provident Fund Accounts holders drew advances more than once in a year and why?

***Recovery of Advances on Account of House  
Building and Purchase of Conveyance***

25. Have the Ledgers of Government servants taking above advances been maintained correctly in the Accounts Offices ?
26. Are the recoveries of the advances made and posted in the Ledger and the regularity of recovery watched?
27. Are the number and date of the sanction memorandum and the amount sanctioned recorded in the Ledger?
28. Have the particulars of all the recoveries of the advances as stated in the Last Pay Certificate been correctly recorded in the Ledger ?
29. Has the interest calculation been made in applicable cases and the installments regularly recovered?

*Advances on Account of Pay, Transfer/ Travel Expenses.etc.*

30. Is a register maintained for recording the above advances?
31. Are the adjustments and recoveries on these advances recorded in the register?
32. Have the above advances been adjusted or recovered within the prescribed time limit ?
33. Have the advances on account of travel expenses been adjusted within the fiscal year?

*Deposits.*

34. Are deposit Registers kept according to rules prescribed in Account Code Volume II?
35. Does the Accounts Officer initial each deposit in the Deposit Register ?
36. Is each repayment entered in the Deposit Register at the time of payment and initialled by the Accounts Officer ?
37. Is there a periodical agreement of the balance at the credit of personal ledger account ?
38. Has a formal acknowledgement of the correctness of balance at the credit of each Local Fund at the end of the previous year as certified by the Accounts Officer been obtained from officer or Committee administering the fund?

*Miscellaneous.*

39. (a) Is a register kept for recording all retrenchment orders ?  
(b) In whose custody is it?  
(c) Is it kept upto date?
40. (a) Is a register kept of all gazetted officers drawing their pay from the Accounts Office ?  
(b) Have the entries affecting emoluments been duly attested by the Accounts Officer ? (S.R. 102).
41. Is a complete record kept of the specimen signature of all officers who draw cheques, sign or countersign bills payable at the Accounts Office, and are they regularly consulted in passing bills? (S.R. 100)
42. Are corrections to the Account Code, Government Securities Manual, Treasury Rules, General Financial Rules and other books or manuals in use posted upto date?
43. Is the Circular file of the Comptroller & Auditor General, Controller General of Accounts, Chief Accounts Officers and Regional Accounts Officers complete ?
44. Do the Accounts Officers take pains to see that important new circulars are understood by the officers and staff ?

45. Are the office registers and records in good order ?

***Supplementary questions for the Accounts Office.***

46. Is the register of payment orders issued properly maintained? Are the dates of payment by the Bank noted in that register, the amount actually paid being compared with the amount passed by Accounts Officer ? (S.R.s 305 and 306)

47. Are the daily accounts together with chalans and vouchers received from the Bank in a locked box ? (Note I of S.R. 301)

48. Are the daily accounts with chalans and vouchers received from the Bank on the same day which they refer ? (S.R. 301) If received on the morning of the following day, is it done with the concurrence of the Controller General of Accounts ?

49. Are the Accounts Officer's accounts agreed on the day of the receipt of the accounts from the Bank ? (S.R. 303)

50. Are the vouchers conspicuously marked by the Bank with the word "Paid" ?

51. Is the register of Bangladesh Bank Deposits properly maintained ?

52. Is the pass book sent by and returned to the Bank daily ? (S.R. 300).

53. Is the cheque register properly maintained ? Are the paid cheques received from the Bank reconciled and verified with the register of cheque issued?

**APPENDIX 4**

**(SRs 40, 60 and 281)**

**Special rules applicable to particular departments.**

**PART I**

**Special Rules for Public Works, Roads and Highways, Public Health Engineering, Housing and Settlement Departments.**

(Note. – For these rules, Public Works Department will also include the Department of Roads and Highways, Public Health Engineering, Housing and Settlement etc.)

1. The rules in this part shall apply to the officers of Public Works Department in relation to their transactions with Accounts Officers and the Bank. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to Public Works Department, who may be authorised to incur expenditure against the grant for construction and works. They do not apply to charges for repairs and maintenance executed by civil officers which are not treated as expenditure of Public Works Department.

Note. – When a Government servant of another Civil Department is authorized to incur charges on account of Public Works Department against the grant for construction and works he will do so as public works disbursing officer.

2. Accounts Officers are prohibited from issuing any money for disbursement of civil officers acting as Public Works disbursing officer, except in accordance with the rules in this part.

***Remittance to the Bank.***

3. Moneys received by officers of the Department shall be paid as soon as possible into the Bank for credit as remittances. If a Divisional Officer or Subdivisional Officer makes use of cash receipts temporarily for current expenditure under the provisions of sub-rule (2) of T.R. 7, he must, before the end of the month, send to the Bank a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself, with the words "Received payment by transfer credit to the Public Works Departments".

Note. – Recoveries made by deduction from paybills of Government servants on account of rents of public buildings borne on the books of the Public Works Department including rents of electric installation, water supply and other special services, should be credited as receipts of Public Works Department.

4. No deposit accounts can be opened by an officer of this Department and all remittances made by him or on his account must be credited in the accounts of the Accounts Officer as "Public Works remittances".
5. An officer of the Department who has frequently to make remittances shall keep a book in T.R. Form 51, in which he will enter all his remittances to the Bank. This book shall accompany the cash and the chalan (T.R. Form No. 6) to be receipted by the Bank.

Note. – All entries in the Remittance Book with which money is paid in the Bank shall, in addition to the signature prescribed, be stamped with Bank seal. Such attestation will however, not be necessary, if a copy of the chalan is returned to the Remitting Officer properly signed and stamped with Bank seal.

6. Remittances made to the Bank of cheques paid in as receipt of the department should be entered in the remittance book but in the column of the signature of Bank Officer should be entered "By

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Bank cheques," and the book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in rule 3 above.

### *Drawings from Bank.*

7. Funds may be supplied to officers of Public Works Departments in two ways- directly on pay bills, travel expenses, bills purchase, supplies & services bills by District and Thana Accounts Officers, and by means of cheques.

Note. – This rule is not applicable to charges for repairs and maintenance which are adjustable against the budget appropriations of the Department concerned.

### *Bills.*

8. Gazetted Government servants of the Public Works Department shall draw their personal bills in the same way as gazetted Government servants of other Civil Departments. Non-gazetted Government servant's bills and purchases, supplies & services bills presented by officers of the Department shall be checked and passed for payment by Accounts Officer concerned.

Note. – Payment should be made by the Bank only to those messengers of gazetted Government servants of the Public Works Department who hold an identity certificate with an attested photograph and the seal of the head of the office. The messenger should also hold a signed authority from the drawing officer authorising him to receive the payment.

### *Cheque.*

9. Officers in charge of Public Work Divisions and other disbursing officers of the Department who may be so authorized by the Controller General of Accounts in accordance with departmental regulations, may draw cheques on specified branch of the Bank transacting Government business and thus obtain the funds required by them for departmental disbursements not covered by bills paid by the concerned Accounts Office. No letter of credit will be issued specifying the limit upto which such cheques may be drawn.

Note. – Payment for value of service postage stamps shall be made in accordance with the provisions of S.R. 194.

### *Subordinate Officer.s*

10. (1) A Divisional Officer authorised to draw cheques on the Bank may empower any of his Subdivisional Officers to draw against his own account. Separate accounts for Subdivisional Officers shall not be opened; the Divisional Officer shall give a letter of authority only and the cheques drawn and paid under his authority will be dealt with in the same way as if drawn by himself. But, if the Divisional Officer has intimated any limitation on the drawings of a Subdivisional Officer for any month, the cheques drawn by the latter during that month shall be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation, in the manner prescribed in S.R. 109.

Note. – As the accounts of all officers of the Public Works Department are not closed on the last day of the calendar month, the letters of limitation should specify the dates of commencement and termination of the month in each case, and the limitations advised therein should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance should not be available for drawings in subsequent month.

(2) When funds are required for a Subdivisional Officer at a different Bank branch from that with which the Divisional Officer himself banks the latter shall get himself placed in account with that Bank branch and then empower his subordinate to draw against his account. Funds may not be made available for such a purpose by means of Bangladesh Bank drafts.

***Pass Book.***

11. The amount of each cheque paid must be recorded also in a pass book or list of cheques cashed (T.R Form No. 42), which will remain with the Divisional Officer, and be sent by him periodically to be written up by the Accounts Office from register of cheques paid, details of cheques paid at the Bank being taken from the daily sheets.

Note. – A Divisional Officer should send his pass book to be written up every week or at such interval as may be convenient, but the dates should be fixed.

***Monthly settlement.***

12. The Accounts Officer shall arrange to have a monthly settlement very early in the month with the Divisional Officer; he should have the pass book written up in respect of cheques cashed during the previous month, and return after the signature the consolidated receipt sent to him by the divisional officer for the whole of the remittances sent by him and his subordinates during that month. He shall also furnish the Divisional Officer with a certificate of total issues as follows-  
I hereby certify that the total issues made from the Bank on cheques drawn against the account of Mr. ....Officer-in-charge,.....Division during the month of....., amounted to Tk.....(in words.....).

***Return of Forms Supplied.***

13. Accounts Officer shall send quarterly to each Divisional Officer a statement showing the numbers and dates of all cheque books and receipts books issued on requisition received from the Divisional Officer and each of his Subdivisional Officers.

***Supplemental.***

14. Subject to the above general provisions, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

**PART II**

**Special Rules for Forest Department.**

***Introductory.***

1. The rules in this part are intended primarily for the guidance of Forest Officers in their dealings with the concerned Accounts Office and the Bank. They are equally applicable to any other officer not belonging to the Forest Department who may be authorised to incur expenditure against Forest grants.

Note. – when Government servants of other Civil Departments are authorised to incur charges on account of the Forest Department they will do so as Forest Disbursers.

***Remittance to the Bank.***

2. Moneys received by officers of the Forest Department shall be paid as soon as possible into the Bank for credit as "Forest Remittance."

Note. – Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by them direct into the Bank, where these will be credited to revenue Deposit, and not to Forest Remittances. Refunds of these deposits are regulated by S.R. 343.

3. If a Forest officer makes use of his cash receipts temporarily for current expenditure under the provisions of sub-rule (2) of T.R. 7, he must, before the end of the month, send to the Bank a cheque for the amount thus utilised, drawn in his own favour and endorsed by him with the words "Received payment by transfer credit to the Forest Department".

4. The Bank shall receive Forest Revenue:

- i) When paid in by a Forest Officer; or
- ii) When the chalan (T.R. Form No. 6) is countersigned by a Forest Officer under S.R. 39; or
- (iii) When the Bank is specially authorised to receive it. In such cases, a copy of the chalan shall be forwarded by the Bank direct to the Divisional Officer in order that the Revenue may be brought to account in the books of the latter.

***Monthly Settlement.***

5. A consolidated receipt in T.R. form No. 44 for the Forest Remittances received and credited during the month shall be furnished by the Accounts Officer on the first day of the ensuing month to each of the Forest Officers dealing with Bank.

Note. – Under the directions contained in the Account Code Volume II, a simple schedule of Forest Remittances will be prepared every month by the Accounts Office.

***Drawings from the Bank.***

6. Officers-in-charge of Forest divisions are authorised to obtain funds required for departmental disbursements by drawing cheques on the Bank with which they may be placed in account by the Controller General of Account. No letter of credit will be issued specifying the limit up to which such cheques may be drawn.
7. The Bank may cash against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a Forest subdivision or range, provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the Divisional Officer.

***Forest Officer on Leave.***

8. The leave salary of gazetted Government servants of the Department on leave in Bangladesh at a place where there is no forest disbursing officer, may be drawn from the Accounts Office on presentation of bills in the same way as gazetted Government servants of other Civil Departments.

***Supplemental.***

9. The provisions of this part may be varied or supplemented to such extent as may be deemed necessary by Government after consultation with the Controller General of Accounts.

**PART III**

**Specail Rules for Defence Department.**

***General.***

1. The following rules are intended primarily for the guidance of officers of the Defence Department and of the Accounts Officers dealing with transactions connected with that Department. In times of war, these rules may be modified or supplemented by special regulations made by, or with the approval of, the President.

***Remittance to the Bank***

2. Except in the case of earnest money deposits, cash tendered at a Bank by an officer of the Defence Department on account of that Department must be accompanied by a Receivable Order, in duplicate, issued by one of the officers authorized to issue a Receivable Order. On the authority of such an order, the Bank shall accept the money, credit it as a receipt on account of the Defence Department and give the receipt to the person who pays the money.

The Receivable Order shall be issued in Army Form A.- 507, which is reproduced below :-

“ Please receive from ..... or order the sum of Tk. .... on account of .....and credit the amount as a receipt of the Defence Department, pertaining to the<sup>(a)</sup>..... No....., dated .....

(<sup>a</sup>) Here enter the name of the Defence Accounts Officer concerned.”

Note 1. – Receivable orders may be prepared by carbon process in copying indelible pencil. The name of the Defence Accounts Officer concerned should invariably be entered therein, care being taken to note the correct allocation.

Note 2. – The duplicate copies of the Receivable Orders should be forwarded to the Controller General of Accounts by the Accounts Office with the List of Receipts on account of Defence Department Remittances.

Note 3. – Cheques received in payment for service stamps supplied to the Defence Department should not be treated as receipts on account of that Department, but dealt with under S.R. 194..

3. All Commissioned Officers and Junior Commissioned Officers of the Armed Forces of Bangladesh and all gazetted officers under the Controller General of Defence Finance are authorised to grant Receivable Order.

4. On receipt of the paid Receivable Orders from the Bank under rule 2, the Accounts Officer will enter these in the relevant register and send all the paid Receivable Orders included in his list of Remittances to the Controller General of Accounts.

Note 1. – The person paying the money into the Bank should forward the Receivable Order received by the Bank without delay to the officer issuing the Receivable Order (either direct or through the Supply Officer in the case of sums deposited on account of articles demanded on payment requisitions) to enable him to pass it on at once to his Accounts Officer for adjustment.

Note 2. – When the Director of Contract, Army Headquarters, undertakes to issue Railway Receipts for goods sold by him in exchange for the remittance tendered on the authority of Receivable Orders, the Railway Receipts should be sent by him or by any other officer under his instructions to the Accounts Officer concerned, who will comply with the instructions received.

5. Amounts paid into the Bank by civil officers on account of Military cemeteries shall be treated in the Accounts Office in the same way as payments made by officers of the Defence Department.

Save as provided above, all recoveries made by civil officers on account of the Defence Department may be paid into the Bank without Receivable Orders.

***Deposits on account of the Defence Department.***

6. Deposits of the Defence Department are of two kinds, namely –

- (a) Earnest money deposits made by intending tenderers, which are treated as Revenue Deposits under S. R. 340.

Such deposits may be received in the Bank without Receivable Orders, but the depositor must state the designation of the officer in whose favour he makes the deposit. That designation shall be entered on the receipt given by the Bank.

- (b) *Other deposits.* - These can be received only under the written authority prescribed in rule 2, and they can be repaid only by cheques drawn against assignments or otherwise. These must be credited in the List of Receipts on account of Defence Department Remittances in accordance with the directions contained in the Account Code, Vol. II.

***Deceased Officers' Estates.***

7. The following form of receipt must be used when cash is tendered by Presidents of Committees of Adjustment of estates of deceased officers and men: -

***Estates of Deceased Officers and Soldiers***

Bank of \_\_\_\_\_ at \_\_\_\_\_  
Dated \_\_\_\_\_ the \_\_\_\_\_ 19.

Received from \_\_\_\_\_ President, Committee of Adjustment, the sum of Tk. \_\_\_\_\_,  
to be placed to credit of \_\_\_\_\_ (a) on account of estate of \_\_\_\_\_ of the \_\_\_\_\_  
\_\_\_\_\_ regiment \_\_\_\_\_

(a) The name of the Defence Accounts Officer specified in the Receivable Order should be entered here.

Note. – The surplus of the estate of a deceased person subject to the Army Act (Act VIII of 1911), to which no claim has been established within twelve months after his death and of the estate of a deserter, should be remitted by the Commanding Officer concerned to the Controller General of Accounts Bangladesh.

**Drawings from the Bank.**

*Defence Accounts Officers.*

8. A Defence Accounts Officer is authorised to draw cheques for departmental disbursements on any branch of Bangladesh Bank or its agent consistent with the requirements of SR. 70 to 88 or other relevant provisions of these rules.

*Other Disbursing Officers.*

9. (1) Disbursing officers of the Defence Department other than Defence Accounts Officers may be placed in funds at particular Accounts Office by annual assignment estimates in their favour issued to Accounts Officer by the Defence Accounts Officer concerned. The probable cash requirements of each officer for each month shall be specified in these assignments. Disbursing officers may arrange in direct communication with the Defence Accounts Officer for the transfer of their cash assignments from one Accounts Office to another, except in cases in which the transfer of funds is desired in favour of another disbursing officer.

(2) Payments will be made by Accounts Officers against these assignments, provided that the disbursements made in any month, added to the payments already made in the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual assignment estimate. For the purpose of watching payments against assignments, the Accounts Officers shall keep a progressive account in Form T. R. 45.

*Explanation.* - If the total provisions of funds from July to February inclusive, be at the rate of one lakh Taka per month, or eight lakhs in the aggregate, and the amount drawn up to January be only six lakhs, the difference of two lakhs may be drawn in February.

Note. – As provided in SR 90 the balance of the assignment unpaid on the last day of the financial year should lapse, except as regards cheques drawn before but paid after the end of the year, the amounts of which are to be taken against the assignment of the year in which the cheques were drawn, the excess, if any, being treated as an overdrawal of the previous year and reported to the authorities concerned.

10. A disbursing officer who is allowed an annual assignment on an Accounts Office, shall draw against it exclusively by cheques, which will be forwarded as vouchers in support of the charges in the Accounts Office.
11. Each disbursing officer other than a Defence Accounts Officer shall maintain a pass book in T.R. Form No.46, which will be sent periodically, to the Accounts Officer to be completed from the register of cheques paid, and always immediately after the close of the month.
12. In order to ensure that no inconvenience is caused to Civil Account Officers in determining the particular Defence Accounts Office against which debits should be raised for sums paid by the Accounts office on account of the Defence Department, any person who draws money by issuing a cheque or otherwise for disbursement on the Defence Services, shall state on the cheque or

other document, the particular Defence Accounts Office against which the amounts should be debited, special care being taken to indicate the correct allocation.

*Advances.*

13. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the public service, disbursing officers in need of funds over and above the amount which they may draw under rule 9, may obtain an additional credit on an Accounts Office on the authority of an Emergency Cash Requisition (Defence Services). Such credit must not be applied for except in cases of actual necessity. Payments against advances so obtained shall be made on cheques in the ordinary form and shall be charged in the Accounts Office in the same way.

Note. – The procedure in respect of custody, issue and enactment of Emergency Cash Requisitions (Defence Services) should be the same as in the case of cheques that is-

(1) Emergency Cash Requisitions (Defence Services) should be written in a prescribed form printed on a special kind of paper and bound in books of convenient sizes.

(2) The instructions contained in rules 73 to 79 should be followed *mutatis mutandis* in the case of Emergency Cash Requisition (Defence Services) also.

(3) Each Book containing Emergency Cash Requisition (Defence Service) forms should be numbered consecutively and there should be two numbers on each form, namely,

Emergency Cash Requisition (Defence Services).  
Book No.

The number of each book as well as that of the first and the last forms contained therein should be communicated to the Accounts Officer before the book is brought into use. On presentation of an Emergency Cash Requisition (Defence Services) at the Accounts Office for payment, it will be the duty of the Civil Accounts Officer to satisfy himself, by comparison of the numbers printed on it, that it has been issued from the book notified to be in use by the Officer signing the Emergency Cash Requisition (Defence Services).

14. (a) In cases of emergency, when time does not admit of money being obtained from Defence Accounts Officer, an advance, if admissible under departmental regulations, may be drawn from the Civil Accounts Officer on the authority of an Emergency Cash Requisition (Defence Services) specifying the sum sanctioned and the name and office of the payee. The individual receiving the advance must furnish the Civil Accounts Officer with a copy of the order sanctioning the advance and receipt in duplicate. The order authorising the Accounts Officer to make advance of pay, travel expenses etc. should also indicate the particular Defence Accounts Officer by whom the advance is adjustable.

(b) Each officer who signs an order for an advance shall satisfy himself of its propriety and admissibility and the identity of the applicant. He shall be held responsible that no unauthorized or irregular advances are granted. Receipts for such advances shall be marked “ emergent ” and the Emergency Cash Requisition (Defence Services ) must be furnished in each case to support the payment. One receipt with one copy of Emergency Cash Requisition (Defence Services) shall be transmitted to the Defence Accounts Officer concerned on the very day on which the advance is made, the other copy of the receipt, with another copy of the order, forming voucher for the account.

Note. – The Note under rule 9 applies to this rule also.

15. In every case when an advance is made on the authority of an Emergency Cash Requisition under the provisions of rules 13 and 14, the Civil Accounts Officer shall, on the same day, send a letter

of advice to the officer who authorised the advance in Emergency Cash Requisitions (Defence Services).

16. All extracts from or copies of Emergency Cash Requisitions (Defence Services) which are intended for presentation at the Civil Accounts Office shall when practicable, be signed by the officer on whose responsibility the requisitions are issued. As this may not always be possible or convenient, specimen of signature of officers who may be authorised to sign true copies of such Requisitions shall be forwarded to the Accounts Officer concerned to enable them to compare signatures on the extracts or copies with the specimen.
17. Civil Accounts Officer shall on no account receive cash from officers of the Defence Department in re-imbusement of advances made from their offices. Such advances shall be adjusted by the officers receiving them in communication with the Defence Accounts Officer concerned.

***Emergent Payments for Troops on Active Service.***

18. When a Civil Accounts Officer is required to make payments for troops on active service and such payments are not provided for in these rules the fact of the payment must be reported immediately to the Defence Accounts Officer concerned, as in the case of emergent advances.
19. In times of war when a Civil Officer is directed to incur expenditure for the Defence Department in procuring or collecting baggage, animals or supplies, or in other ways, he shall at once report to the Defence Accounts Officer concerned the best estimate he can form of the amount he will expend and the probable time during which his payments will be made. It is very necessary, too, that all claims thus incurred should be promptly paid.
20. (a) Every payment made by a Civil Officer on account of animals or stores purchased for the Defence Department shall be supported by –
  - (i) the payee's receipt, and
  - (ii) the receipts of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals the depot roll on which they will be accounted for, and in the case of stores, the return in which they will be brought to account.

(b) When there is no representative of the Defence Department to whom the animals or stores can be handed over, the Civil Officer shall furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgement of their receipt by the Station Master or other responsible officer of the railway.

***Bangladesh Navy Department Payments.***

21. (1) Officers commanding ships of the Bangladesh Navy Department will be furnished with Warrants in Form TR 47, on presentation of which, accompanied by a requisition in duplicate in Form T. R. 48, they may draw from the Civil Accounts Office such sums as they may require for the pay of the officers and crew and for petty expenses. The Accounts Officer shall note the advance on the Warrant which he will return to the officer receiving the money and shall forward

the original requisition to the Senior Finance Controller of Naval Accounts keeping the duplicate, duly received, as the voucher for his accounts.

(2) Other payments for the Bangladesh Navy Department may be made on cheques issued by the Senior Finance Controller of Naval Accounts.

22. Bills for the hire of transports, and for coal, stores, etc., supplied to the Department shall be forwarded direct to the Senior Finance Controller of Naval Accounts, who after proper check will issue cheques for the amounts payable at the Bank. A list of cheques paid will be furnished to the Senior Finance Controller by the concerned Civil Accounts Officer monthly through the Controller General of Accounts as also a list of all other payments made by their offices on account of the Bangladesh Navy Department, accompanied by vouchers for such payments.

*Payment of Rents.*

23. Vouchers in support of payments of rents in Defence Cantonments and other recurring charges of a similar nature shall contain a reference to the authority under which each payment is made, and shall be forwarded in original.

*Payments to Men on Leave.*

24. Payments to men on leave in Bangladesh will be arranged for by their Commanding Officers by means of Bangladesh Bank drafts, irrespective of the command to which they belong while on leave.

*Payments to Pensioners.*

25. Arrangement for payments to Defence Services pensioners, etc., will be regulated by the orders issued by Ministry of Defence from time to time.

*Supplemental.*

26. Subject to the above general provisions, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

**PART IV**

**Special Rules for Posts and Telegraph and Telephone Departments.**

**A - Postal Department.**

*Pass Book.*

1. Each Head Post Office must keep for each Accounts Office with which it deals a separate Pass Book in the departmental form, which will contain a complete record of all sums received from or paid into the Bank, whether in cash or by transfer, by itself or by any of its sub-offices. If the Head Post office is at the Headquarters this book shall accompany all remittances to or demands on the Accounts Office, and shall be attested by the Accounts Officer in respect of the Head Post office transactions as they occur.

Note 1. – When a Postmaster has a sub-post office under him, which has transactions with an Accounts Office in another District/Thana, he must keep two Pass Books one with the local Accounts Office and the second with the Accounts Office of the other District/Thana.

Note 2. – Separate pass books should be kept by sub-post offices dealing directly with the Accounts Office.

2. The Head Post Office Pass Book must be kept in the Head Postmaster's personal custody and he must himself make all the necessary entries in it.

#### ***Remittance to the Bank.***

3. Money to be paid into a the Bank by a Postmaster shall be forwarded with the memorandum of remittance prepared under departmental regulations and the Post Office Pass Book to the Accounts Officer and, on his endorsement, the Bank will receive payment.

Note. – Cheques, credit chalangans and pay orders accepted under SR 27 should be forwarded to the Bank along with a separate memorandum of remittance in duplicate showing full particular of the cheque. After clearance of the cheque, the Bank Officer shall return the original memorandum duly signed as the final receipt for the remittance and duplicate to the Accounts Officer. The Pass Book will then be presented to the Accounts Officer who will attest the receipt entries in the Pass Book.

#### **Drawings from the Bank.**

##### ***Letters of Credit.***

4. Letters of credit, both ordinary and telegraphic, may be issued by the Chief Accounts Officer, Postal Department on the Accounts Officer in favour of Postmasters to place them in funds for their cash requirements.
5. When Funds are required for a Sub- postmaster at a different Accounts Office from that with which the Postmaster himself has accounts, the latter must obtain from the Chief Accounts Officer, Postal Department a letter of credit on that Accounts Office and then empower his subordinate Post-master to draw against it.

##### ***Supplementary Telegraphic Credits.***

6. Should an unexpectedly large demand arises, the Chief Accounts Officer Postal Department shall telegraph to the Accounts Officer direct and shall confirm the Telegram on the same day. Immediately on receipt of the telegram, the Accounts Officer shall issue necessary advice to the Postmasters and the Bank concerned.

##### ***Payments against Letters of Credit.***

7. Payments to the Post Office against letters of credit shall be made on presentation of receipts, which will simply show the amount required without mentioning the nature of the charge.

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8. A Postmaster may empower any of his Sub-postmasters to draw against his own letter of credit to any extent that he may specify, intimation being given to the Accounts Officer and his consent obtained.
9. The Postmaster shall inform the Accounts Officer the manner in which he desires the amount of his letter of credit to be distributed between District and Thana Accounts Offices to be drawn against by himself and his Sub-postmasters. If, at any time, payments are required to be made in excess of the allotment made to it, the Postmaster may sanction an additional allotment by a corresponding reduction in the amounts assigned to specified Sub-postmaster. The Accounts Officer shall then order payments against the revised allotments. Redistribution of allotments shall be communicated by wire wherever possible by the Accounts Officer to the other concerned Accounts Office.
10. For drawing fund, a Postmaster shall present his Pass Book with the receipt to the Accounts Officer who will initial the entry in the Pass Book, pass a payment order on the receipt and return the Pass Book and the receipt to the Postmaster for presenting the receipt to the Bank and obtaining payment. On the basis of the Bank receipt, the Accounts Officer will account for the payment in his own account.
11. When funds are drawn by a Sub-postmaster, same procedure will be followed with the additional requirement that he will get a copy of the receipt.

### *Postal Accounts.*

12. At the end of the month, the Postmaster of each Head Post Office shall prepare a consolidated receipts in T. R. Form No. 49 for all payments made by him during that month in the Bank, giving full particulars of each transaction chronologically, and send it to the Accounts Officer by the fourth of the month following. The Accounts Officer shall fill in, against each item in the receipt, the month in which credit has been afforded by it, attest the entry, make out an analysis of the amounts of credit by months at the foot of the receipt and return it to the Postmaster by the tenth of the same month.

The Postmaster of each Head Office shall prepare in duplicate (by carbon process) in T. R. Form No. 50, a similar consolidated receipt for all drawings made during the month, giving full-particulars of each transaction chronologically and send it to the Accounts Officer by the fourth of the month following the month of transaction. The Accounts Officer shall fill in against each item in the receipt, the month in which the corresponding debit has been raised by him, attest the entry, incorporate in the consolidated receipt any modification by addition or deduction in red ink at the end, also make out an analysis of his debits by months at the foot of the receipt. The Accounts Officer shall agree the figures with his total debits for the month and send both the copies of the receipt to the Chief Account officer Postal Department by the 10th of the month following.

### *Post Office Cash Certificates.*

13. Subject to the general provisions of the rules relating to receipts and payments on Governments account, the procedure to be followed by Post Offices in respect of custody, issue and discharge of Post Office cash certificates may be laid down by departmental regulations.

Note. – The conditions under which cash certificates of different denominations are issued and discharged, the maximum limits of investment, the interest which accrues on them and other matters connected therewith are regulated by special instructions issued by or on the authority of the President.

*Post Office Savings Bank Deposits.*

14. Without prejudice to the generality of the provisions made in these rules and particularly those in Chapter VII of Treasury Rules with regard to money received for deposits in the custody of Government, the procedure to be observed by Post offices in transacting savings bank business, may be laid down by departmental regulations.

*Supplemental.*

15. Subject to the above general provision, supplemental instructions for the guidance of departmental officers may be laid down by departmental regulations.

**PART IV**

**B -Telegraph and Telephone Department.**

**(Telegraph and Telephone Board)**

*Receipts.*

1. Moneys received by Departmental Officers of the Telegraph and Telephone Department who are allowed to draw funds for departmental disbursements from Post Office, may be remitted to Post Offices in accordance with departmental regulations. Moneys received by other officers of the Department shall be paid into the Bank for credit as Telegraph Remittances.

*Remittance to the Bank.*

2. Before depositing money to the Bank, the Telegraph Officer must forward to the Accounts Officer the chalan or a memorandum of particulars of payment, along with a Remittance Book which will be initialled by the Accounts Officer with an order for payment in the Bank.

The Remittance Book will be a simple memorandum book with date, particulars and amount of remittance and place for initials of the Accounts Officer.

Whenever the cash receipts of a Telegraph Officer, instead of being paid into the Bank, are utilised for departmental payments, he must, before the end of the month, send to the Bank a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words “ Received payment by transfer credit to the Telegraph Department”.

3. Telegraph Officers are prohibited from opening any deposit account with Accounts Office. Every payment made into the Bank must be to the credit of the Government as a Telegraph Remittance.

*Payments.*

4. (1) Disbursing officers of the Telegraph Traffic, Telegraph Engineering and Wireless Branches of the Department are authorised to obtain cash for departmental disbursements in two ways :-
  - (i) by presentation of bills and imprest certificates at Post Offices and
  - (ii) by means of cheques drawn on the Bank.
- (2) Supplies of funds from Post Offices may be arranged in accordance with departmental regulations.
- (3) Officers in charge of Telegraph Engineering and Wireless Divisions and Telegraph Store Depots and Superintendent in charge of the Department Telegraph Offices when are authorized by the Chief Accounts Officer, Telegraph and Telephone may draw cheques on the Bank and thus obtain the funds required by them for departmental disbursements. No letters of credit will be issued specifying the limit up to which cheques may be drawn during the month.

*Foreign Telegraph Administration.*

5. Balances found to be due to Foreign Telegraph Administration for messages sent by their lines will be paid by cheques drawn on the Bank by the Accounts Officer, Telegraph Check Office.

*Postage Stamps.*

6. Sanctioned permanent advances of postage stamps may be made to Heads of Departmental Telegraph Offices without payment; their value will be adjusted in the *plus and minus* memorandum of postage stamps, in accordance with the directions contained in the Account Code, Vol. II., the deduction being supported by the receipt granted by the Head of the Departmental Telegraph Office and the sanction.
7. To prevent inconvenience to the public when banks are closed for holidays of more than one day's duration, Treasury Officers are authorised to advance to Heads of local Departmental Telegraph Offices without payment, such postage stamps as the Postmaster General ( Telegraph traffic Branch) of the Circle may consider necessary. The requisition of the Postmaster General shall be attached to the receipt for the stamps and will support the reduction appearing in the *plus* and *minus* memorandum.

*Supplemental.*

8. Subject to the above general provisions, supplementary instructions for the guidance of departmental officers may be laid down by departmental regulations.

**PART V**

**Special Rules of Other Departments**

**(a) Military Secretary to the President.**

1. Cheques of the Military Secretary to the President will be drawn on, and cashed, by the Bank direct. If the Controller General of Accounts has specified any limits on these drawings, the Bank will observe the specified limitations.
2. Subject as provided above, funds required to meet disbursements on account of expenditure from contract, allowances and expenses of the President on tour may be obtained by cheques drawn by the Military Secretary.

The Military Secretary is also authorized to draw funds on simple receipts on account of sumptuary allowances and miscellaneous household expenses of the President.

**(b) Bangladesh Betar.**

3. The Station Directors are authorised to make payment by cheques of claims relating to expenditure on supplies and services.  
All claims for pay and allowances of the Station Directors and their establishments shall be drawn from Accounts Office on bills in the relevant forms prescribed in Chapter V of Treasury Rules.

**(c) Department of Excise and VAT.**

4. Whenever any revenue on account of Excise and VAT is deposited into the Bank by a tax-payer, he shall render a chalan in triplicate in the special form prescribed by the departmental regulations. The Bank shall retain one copy of the chalan for onward transmission to the Accounts Officer concerned, return the second copy to the payer and forward immediately the third copy duly received by the Bank to the Assistant Commissioner concerned.
5. The special procedure prescribed for the supply of excise banderoles on cash payment or on credit is laid down in the departmental regulations of the Department of Excise and VAT.
6. At the end of each month, the Accounts officer shall forward to the Assistant Commissioner concerned a consolidated statement of receipt for all moneys received and all refund bills paid at the Bank during a month on account of Excise and VAT to enable the latter to secure an agreement between the departmental accounts and accounts of the Accounts Office and the Bank. Discrepancies, if any, shall be settled by the Assistant Commissioner in direct communication with the Accounts Office and the Bank.

**APPENDIX 5.**

[See note (f) below S.R. 50]

**Rules for the custody of non-treasury padlocks and keys and duplicate keys of such locks.**

1. Every padlock shall have a number impressed upon it, or attached to it by a metal or other label, and the same number shall be impressed on or attached to each key belonging to it, and no two padlocks in the same district shall be of the same number.

Note. – The term 'padlocks' includes also the 'self locks' of iron safes and steel almirahs.

2. (a) All spare padlocks with their keys, and all duplicate keys of locks in use in offices situated at the Headquarters of a district and other outlying offices in the district shall be sent to the Treasury Officer for safe custody.
- (b) All padlocks and keys sent to the Treasury Officer for safe custody shall be sent with a forwarding letter mentioning the numbers of the padlocks and the keys so sent.
- (c) The Treasury Officer shall send receipts direct to the Officer concerned after the necessary entries have been made in his register.
3. A register of all padlocks and keys received for safe custody by the Treasury Officers shall be maintained in the following form:-

Date of receipt	From whom received	Number borne by padlocks and keys	Number of duplicate keys received	Name of office using the padlocks	Initials of the Treasury officer receiving the keys.	Date of removal of any duplicate key.	Number and date of order sanctioning the removal	Initials of the Treasury Officer removing the key	Remarks
1	2	3	4	5	6	7	8	9	10

4. The padlocks and keys received by the Treasury Officer shall be kept in a special box in the treasury in the custody of that officer.
5. (a) At least once every three months, and whenever the charge of the treasury is transferred, all padlocks with their keys and all duplicate keys in the custody of the Treasury Officer shall be examined by him, and a certificate shall be signed that they have been found to be correct.
- (b) The Deputy Commissioner shall examine and verify the entries once a year during his annual inspection.
6. (a) If any key in use is lost, the lock shall be opened, unless otherwise directed by the head of the office, with a duplicate key obtained from the Treasury Officer, and the lock and the key shall then be withdrawn from use.

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(b) A duplicate key shall be issued by the Treasury Officer when the requisition for it is signed by the head of the office concerned.

(c) No local mechanic shall be allowed to repair a padlock except under the personal supervision of the head of the office. Where such local supervision is not possible, or where there is doubt as to the safety of the operation of repair, a new lock and key shall be brought into use.

(d) A new key shall in no case be made locally.

Note. – In these rules for districts in which there is no treasury the word “nazarat” shall be substituted for the word “Treasury” and the expression “Nazarat Deputy Collector” for the expression “Treasury officer”.

**APPENDIX 6.**

(See S.R. 69)

**Different Classes of Receipts Exempt from Stamp Duty.**

Note. – The contents of this Appendix have no validity except in so far as they reproduce the exact wording or represent correctly the meaning of the relevant act, rule or order by which the exceptions have been granted. No doubtful case should be decided except by reference to the appropriate act, rule or order, as the case may be, and if necessary, to the Government.

The following items are exempt from stamp duty:--

- (1) Receipt given by or on behalf of the Government of Bangladesh.
- (2) Receipt on cheques or bills of exchange payable on demand.
- (3) Receipt given for payment of interest on Government Promissory Notes.
- (4) Receipt for pensions or allowances by persons receiving such pensions or allowances in respect of their service as non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the Government of Bangladesh in any other capacity.

Note. – The Expression soldiers/airmen used in this Appendix includes persons below the rank of non-commissioned officers who are enrolled under the Army Act, 1911/Air Force Act, 1932.

- (5) Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.
- (6) Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of a short or wrong payment of such an Order.
- (7) Receipt endorsed by the holder of a Postal Certificate at the time of its discharge.
- (8) Receipt given by an officer of the Bangladesh Posts and Telegraphs Departments in respect of a sum paid to him by the Government as an advance for the purchase of railway or steamer tickets.
- (9) Receipt or bill of lading issued by the Railway Administration or an Inland Steamer Company for the fare for the conveyance of passengers or goods or both or animals or for any charges incidental to the conveyance thereof or given to Railway Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare or charges.
- (10) Receipt given by a Railway Administration or an Inland Steamer Company, for money received by it from another Railway Administration or an Inland Steamer Company or a Tram way company or other Carrying Company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals.
- (11) Receipt for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of army, navy or air forces and those of mounted police constables.

- (12) Receipt given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman of any of the said forces and serving in such capacity.
- (13) Receipt given for pension or allowances paid by the Government to an heir of a deceased non-commissioned officer or petty officer, soldier, sailor or airman of Bangladesh army, navy or air forces.
- (14) Receipt for any payment of money without consideration, such as receipt for grant-in-aid bills, for fees paid to Advocate and for scholarships, etc.
- (15) Receipt for any payment of rent by a cultivator on account of land assessed to Government revenue.
- (16) Receipt given by an Opium Cultivator or his representative for money paid to him by the Government as an advance for the cultivation of opium.
- (17) Receipt endorsed on instrument executed by or on behalf of any society for the time being registered or deemed to be registered under the Co-operative Societies Act, 1912, or instruments executed by any officer or member of any such Society relating to the business of the Society.
- (18) Receipt given by a person, for advance received by him from the Government under the Agriculturists' Loan Act, 1884 (XII of 1884).
- (19) Such other receipts or class of receipts as may be legally exempted from stamp duty.

Note 1. – Cash memorandum issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of section 2(23) of the Stamp Act (Act 11 of 1899) and need not be stamped even if the amount exceeds Tk. 200 unless they contain an acknowledgement of the receipt of money from the purchasers as named therein of the price of the articles sold.

Note 2. – The following documents do not come under the exemption but are chargeable with stamp duty under the general rules :-

- (a) Receipts given by State Railway for terminal tax collected by them on behalf of local bodies, unless exemption is granted for such receipts under Section 9 of the Stamp Act or by any other law.
- (b) Receipts signed by a Government officer as Chairman of a Municipality.
- (c) Receipts other than those mentioned in item (14) above drawn on account of Cantonment and other Local Funds.
- (d) Receipts for advances taken by Government servants other than those of the Posts and Telegraphs Departments in respect of sums paid to them by the Government as advances for the purchase of railway tickets.
- (e) Receipts for amounts of emigrants' money orders.
- (f) Receipt for refund or prepayment of deposits, other than those covered by item (17) above.
- (g) Receipt on acquittance rolls of establishments.
- (h) Receipts drawn by the Accounts Officer or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

**Appendix 7.**

*(See Note 1 to S. R. 122).*

**Rules made by the Comptroller and Auditor General for regulating the preparation of “Last Pay Certificates” in cases of transfer on duty or on return from leave.**

1. A Government servant may proceed on duty from one place to another on transfer.
2. In case of transfer, the Government servant should obtain a last pay certificate from the Accounts Office from which he last drew his pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.
3. A Government servant who has drawn his leave salary in Bangladesh should, before returning to duty, obtain a last pay certificate, from the Accounts Officer by whom, or within whose jurisdiction, his leave salary was last paid.
4. The last pay certificate shall be prepared in the form shown in the Annex. This form provides for detail of the fund deductions. Although the officer preparing the bills is responsible for their correctness, the Officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order of attachment of his pay by a Court of Law of which he may have received notice before granting the certificate, but also for passing on any notice which he may afterwards receive, to the Accounts Office or the disbursing office from which the Government servant will in future draw pay.
5. In all cases of transfers from one district/thana to another the last pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district/thana except where the Treasury Rules or the Financial Rules provide to the contrary.

Treasury Rules

পরিশিষ্ট

শেষ বেতনের প্রত্যয়ন পত্র

[ অডিট কোডএর এপেনডিঞ্জ ৩-এর ৫ম অনুচ্ছেদ দ্রষ্টব্য ]

- ১। জনাব/বেগম.....
- ক. বদলীর আদেশ নম্বর ও তারিখ.....
- খ. কর্মরত অফিসের নাম.....
- গ. বদলীকৃত অফিসের নাম.....
- ঘ. কর্মরত অফিসে দায়িত্বভার হস্তান্তরের/অব্যাহতির তারিখ.....
- ঙ. বদলীকৃত অফিসে যোগদানের জন্য প্রাপ্য সময়..... দিন.
- চ. বেতন স্কেল টাকা.....
- ছ. বার্ষিক বেতন বৃদ্ধির পরবর্তী তারিখ.....

- ২। তাহাকে ..... তারিখ পর্যন্ত নিম্নবর্ণিত বেতন-ভাতাদি পরিশোধ করা হইয়াছে :

ক. মূল বেতন	টাকা.....	খ. বিশেষ বেতন	টাকা.....
গ. দায়িত্ব/বিশেষ ভাতা	টাকা.....	ঘ. বাড়ি ভাড়া ভাতা	টাকা.....
ঙ. চিকিৎসা ভাতা	টাকা.....	চ. মহার্ঘ ভাতা	টাকা.....
ছ. যাতায়াত ভাতা	টাকা.....	জ. ষৌত ভাতা	টাকা.....
ঝ. অন্যান্য ভাতা (যদি থাকে)	টাকা.....		

- ৩। কর্তন সমূহের বিবরণঃ

ক. কল্যাণ তহবিল	টাকা.....	খ. যৌথ বীমা	টাকা.....
গ. ডাক জীবন বীমা	টাকা.....	ঘ. বাড়ি ভাড়া	টাকা.....
ঙ. গ্যাস বিল বাবদ	টাকা.....	চ. পৌর কর	টাকা.....
ছ. পানি/পয়ঃপ্রণালী	টাকা.....		

- ৪। তাহাকে নিম্ন বর্ণিত ছুটির বেতন প্রদান করা হইয়াছে :

ক. পূর্ণ বেতনে .....	..... হইতে..... পর্যন্ত মাসিক.....	টাকা হারে
	..... হইতে..... পর্যন্ত মাসিক.....	টাকা হারে
খ. অর্ধ বেতনে .....	..... হইতে..... পর্যন্ত মাসিক.....	টাকা হারে
	..... হইতে..... পর্যন্ত মাসিক.....	টাকা হারে

- ৫। ভবিষ্য তহবিলের হিসাব সংক্রান্ত বিবরণঃ

- ক. ভবিষ্য তহবিলের হিসাব নম্বর.....
- খ. ভবিষ্য তহবিলের বর্তমান মাসিক চাঁদার হার.....
- গ. ভবিষ্য তহবিল অগ্রিম সমূহ :

অগ্রিমের নম্বর	মঞ্জুরিকৃত পরিমাণ	অগ্রিমের	পরিশোধের মোট	আদায়কৃত	কিস্তির	আদায়যোগ্য	সুদের পরিমাণ
		কিস্তির	কিস্তির	সংখ্যা	সংখ্যা	সংখ্যা	
১ম অগ্রিম							
২য় অগ্রিম							
৩য় অগ্রিম							
৪র্থ অগ্রিম							

ঘ. ....সালের ৩০শে জুন তারিখে ৫ (ক)এ বর্ণিত ভবিষ্য তহবিলে সমাপনী স্থিতির পরিমাণ টাকা..... (কথায়)

ঙ. ....সালের .....মাস হইতে .....সালের.....মাস.....পর্যন্ত জমা.....  
মোট জমার পরিমাণ টাকা..... (কথায়).....

- ৬। গৃহনির্মাণ অগ্রিমের বিবরণ :

- ক. মঞ্জুরিকৃত অগ্রিমের পরিমাণ টাকা..... ( কথায়).....
- খ. মঞ্জুরি আদেশ নম্বর ও তারিখ.....
- গ. পরিশোধের মোট কিস্তির সংখ্যা.....
- ঘ. মঞ্জুরি আদেশ অনুযায়ী কর্তন আরম্ভ হওয়ার মাস.....সাল.....
- ঙ. কর্তন আরম্ভ হওয়ার প্রকৃত মাস.....সাল.....
- চ. সুদের হার..... ছ. দন্ড সুদের হার.....
- জ. আদায়কৃত মোট কিস্তির সংখ্যা ও টাকার পরিমাণ..... (কথায়).....
- ঝ. আদায়যোগ্য মোট কিস্তির সংখ্যা ও টাকার পরিমাণ..... (কথায়).....
- ঞ. অগ্রিমের উপর অর্জিত সুদ আদায়যোগ্য..... ফরম নং- এটিসি ৫ (ক)

## Treasury Rules

৭। মোটর কার/মোটর সাইকেল/বাই সাইকেল অগ্রিমের বিবরণ :

- ক. মঞ্জুরিকৃত অগ্রিমের পরিমাণ টাকা..... (কথায়).....
- খ. মঞ্জুরি আদেশ নম্বর ও তারিখ .....
- গ. পরিশোধের মোট কিস্তির সংখ্যা.....
- ঘ. মঞ্জুরি আদেশ অনুযায়ী কর্তন আরম্ভ হওয়ার মাস..... সাল.....
- ঙ. কর্তন আরম্ভ হওয়ার মাস..... সাল.....
- চ. সুদের হার..... ছ. দস্ত সুদের হার.....
- জ. আদায়কৃত মোট কিস্তির সংখ্যা ও টাকার পরিমাণ.....
- ঝ. আদায়যোগ্য মোট কিস্তির সংখ্যা ও টাকার পরিমাণ.....
- এং. অগ্রিমের উপর অর্জিত সুদ আদায়যোগ্য.....

৮। ভ্রমণ ব্যয়/দৈনিক ভাতা বাবদ প্রদত্ত অগ্রিম টাকা..... (কথায়).....  
..... যাহা ভ্রমণ ব্যয় বিলের মাধ্যমে সমন্বয়যোগ্য।

৯। অগ্রিম বেতন টাকা ..... (কথায়).....  
যাহা .....কিস্তিতে মাসিক বেতন ভাতা বিলের মাধ্যমে সমন্বয়যোগ্য।

১০। ..... তারিখ পর্যন্ত তাহার প্রাপ্য ছুটির বিবরণ :  
পূর্ণ বেতনে..... বৎসর..... মাস..... দিন  
অর্ধ বেতনে..... বৎসর..... মাস..... দিন

১১। অননুমোদিত ছুটির বিবরণঃ  
..... তারিখ হইতে..... পর্যন্ত ।

১২। চাকুরির বিবরণী :  
(ক) চাকুরিতে প্রথম যোগদান..... (খ) বর্তমান পদে যোগদান.....  
(গ) জন্ম তারিখ.....

চাকুরিস্থল	স্থায়ী নিয়োগ	তারিখ	অফিসিয়োটিং নিয়োগ	তারিখ	বেতন	অফিসিয়োটিং বেতন	মন্তব্য

নোটঃ ক. যদি উক্ত তথ্যাবলী অফিস রেকর্ড হইতে পাওয়া না যায় তবে সংশ্লিষ্ট কর্মকর্তা/কর্মচারীর ঘোষণা অনুযায়ী পূরণযোগ্য। সেক্ষেত্রে মন্তব্য কলামে তাহা সুস্পষ্টভাবে উল্লেখ থাকিতে হইবে।

খ. স্থান সংকুলান না হইলে এই প্রত্যয়নপত্রের সঙ্গে অতিরিক্ত কাগজ ব্যবহার করা যাইতে পারে।

স্থান :.....

স্বাক্ষর :.....

তারিখ :.....

পদবী :.....

**APPENDIX 8**

(See Note below S. R. 139.)

**Instructions for the drawal of salary and travel expenses bills by the members of the Parliament.**

1. Members will draw their salary bills on gazetted Government servants' salary bill forms, copies of which are available in the office of the Secretary of the Parliament and at District/Thana Accounts Offices. The countersignature of any higher authority on the salary bill form is not required.
2. A member who wishes to draw his salary from a District/Thana Accounts Office should communicate the name of the District or Thana Accounts Office to the Chief Accounts Officer concerned. On receipt of the information the Chief Accounts Officer will issue the necessary salary slip authorising the drawal of the salary from the Accounts Office indicated.
3. If a member, who usually draws his salary from an Accounts Office outside Dhaka, wishes to draw his salary from the concerned Chief Accounts Officer at Dhaka during the pendency of the session of the Parliament, he will follow the following procedure:-

A Last Pay Certificate must be obtained from the Thana/District Accounts Office at which he usually draws his salary. The salary bill and the last pay certificate should be sent to the Chief Accounts Officer for check by the 25<sup>th</sup> of the month for which salary is claimed. After the bill is checked by the Chief Accounts Officer, the member may draw his salary not earlier than the first of the month following that for which the salary is claimed. Once a last pay certificate has been issued from a District/Thana Accounts Office, no further payment will be made from that Accounts Office until a last pay certificate is received from the Chief Accounts Officer concerned.
4. Members, who wish to draw their salaries in Dhaka, should similarly send their bills to the Chief Accounts Officer at Dhaka for check by the 25<sup>th</sup> of the month for which they desire pay. After the bill is checked by the Chief Accounts Officer, payment may be obtained not earlier than the first of the month after that for which payment is claimed.
5. When a member who is drawing his salary from the Office of the concerned Chief Accounts Officer at Dhaka returns to his constituency after the session, he will obtain a last pay certificate from the Chief Accounts Officer for the presentation at the District/Thana Accounts Office.
6. When the first salary bill is presented, either at the Office of the concerned Chief Accounts Officer at Dhaka or at a District/Thana Accounts Office the specimen signature, in duplicate, of the member, countersigned by an officer of the Parliament Secretariat, must be provided with the bill. Travel expenses bills of the Members which should also include the daily conveyance expenses bills should be countersigned by the Assistant Secretary of the Parliament before presentation to the concerned Chief Accounts Officer or the District/Thana Accounts Officer. No travel expenses bill will be payable either in Dhaka or in the District/Thana Accounts Office after the last pay certificate has been issued.

**APPENDIX 9**

**(See Note below S.R. 186)**

**Procedure for payment to Examiners and Printers of the  
Public Service Commission.**

1. A personal ledger account shall be maintained in the District Account Office at Dhaka in the name (official designation) of the Secretary of the Public Service Commission.
2. A personal ledger account shall be operated upon to meet expenses in connection with payment of remuneration to examiners and printers appointed in connection with the various examinations held by the Public Service Commission.
3. The Secretary shall make an estimate of the probable expenditure to be incurred during the month and submit a bill in the concerned Accounts Office on a Purchase, Supplies & Services bill form without any detail at the commencement of each month. The amount thus withdrawn from the Accounts Office shall be credited to the personal ledger account of the Secretary.
4. The Secretary withdraws the required amount from personal ledger account and deposits the amount in an account opened by him with a branch of Sonali Bank. He then makes the payment to the examiners and printers by cheques drawn on the Sonali Bank branch.
5. The drawing from the Accounts Office and the expenditure incurred against it shall be accounted for in a cash book which may be opened in the form approved by the Comptroller and Auditor General and Government.
6. The accounts kept in the office of the Public Service Commission shall be subject to local inspection twice a year, viz., in July and January by an officer deputed by the Comptroller and Auditor General.

APPENDIX 10.

(See S. R. 260.)

**Rules for the payment of compensation for land taken up under the  
Land Acquisition Act.**

1. Unless there be something repugnant in the subject or context, the rules given in this Appendix for the acquisition of land for the Public Works Department apply *mutatis mutandis* to other departments of the Government also.
2. The term "Act" used in this Appendix means the Land Acquisition Act, (Act I of 1894).

*Land Acquisition officers.*

3. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken under the Act either by the Deputy Commissioner or by some special officer who is placed at the disposal of the Works Department and invested with the powers of a Deputy Commissioner under the Act; the procedure differs in the two cases.

*Procedure of Special Officers appointed under the Act.*

4. Officers who are specially employed for this work being invested with power of a Deputy Commissioner under the Act and placed at the disposal of the Public Works Department are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works Department officers, the expenditure being accounted for under the rules in the Account Code. The following procedure shall be observed by such officers.
5. When an award is made under section II of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accounts Officer with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amount due under the award and should himself enter the total of column 6 of the statement in words both in the original and in the copy. A subsidiary statement in Form AA giving particulars regarding the acceptance by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the concerned Accounts Officer as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the concerned Accounts Office on the receipt of the statement in Form AA.
6. In case where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accounts officer. On receipt of this statement, the Accounts officer will proceed to check the entries in columns 1 to 4 with the original award by the officer.
7. Any change in the appointment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accounts Officer for the necessary corrections in the

award statement. And if under section 31(3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

8. In giving notice of the award under section 12(2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be deposited in the Bank as Revenue Deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payee of such deposits, specifying the Bank in which the deposits have been made and the Accounts Office. In the Deputy Commissioner's accounts the amounts deposited in the Bank will at once be accounted for as Public Works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary Revenue Deposits. The Officer should as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.
9. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 5. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accounts Officer with whom he is in account, when forwarding to him the account of the month in which the payments are made.
10. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to the credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Deputy Commissioner, who will keep one copy and forward the other to the Accounts Officer with the accounts of the month in which the payments are made. The amounts deposited in the Court will be accounted for as expenditure in the Public Works Accounts of the Deputy Commissioner and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules, for the payment of Civil Court Deposits.
11. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.
12. The Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the Bank.

*Payments under the Act after the Special officer is relieved of his Special Duties*

13. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Deputy Commissioner, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 10 and 11 above.

*Procedure of Deputy commissioner or other Civil Officer  
not specially employed for Land Acquisition*

14. When the land is taken up by the Deputy Commissioner or other Civil Officer, not specially employed for the work, such Deputy Commissioner or Civil Officer is not a Public Works disbursing officer, but draws money for payment due under his award from the Accounts Office. Such Deputy Commissioner or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due and forward a copy thereof to the Accounts Officer concerned in the manner prescribed in paragraph 5 and 6. Additions and alterations in the award statement should also be communicated to the Accounts Officer as prescribed in paragraph 7, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 5. The procedure laid down in paragraph 8 should also be observed by such Deputy Commissioner or Civil Officer.
15. In making the payments due under the award, the Deputy Commissioner shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 9. These receipts will be the vouchers for the payments, and shall be forwarded to the Accounts Officer concerned. For payments into Civil Courts the procedure laid down in paragraph 10 and 11 should be observed.
16. The District/Thana Accounts Officer has no concern with award or with the award statement; he makes the payments on the authority of the Deputy Commissioner, or other officer assessing compensation. The Deputy Commissioner may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Bank to the payee, altering the words "Paid in my presence in cash/by cheque" to "Pay....."; or he may draw the total amount to be disbursed by him under the awards on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Accounts Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Accounts Officer.

*Procedure in office of the concerned Accounts Officer*

17. Whether the payment is made by a Special Officer or by the Deputy Commissioner (or other Civil Officer) the check of the Accounts Officer will consist in seeing that every payment is supported by a receipt in Forms C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding rules. The Accounts Officer will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.
18. The Accounts Officer will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Form A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A; when all the vouchers showing either payment

to the payee or payment into the Court on deposit and all reports of possession have been received, he will forward the completed statements in Forms A, AA and B to the Chief Revenue Authority. This will complete the check of the Accounts Officer; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accounts Officer.

***Procedure when no money compensation is paid***

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31(3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by the Government. If, however, the land is acquired for a body financially independent of the Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be debited against advances of funds (paragraph 21) made by that body.

***Investment of compensation money deposited in Court***

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Bangladesh Bank and purchase of land should be effected under the Court's orders through the Deputy Commissioner or other Revenue Authority. The Bank will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

***Adjustment and recovery of payments on behalf of bodies financially independent of the Government***

21. In any case in which land is acquired for a municipality or other body financially independent of the Government, the Government may direct that the payments instead of being made and checked in the same manner as the ordinary payments of such body, shall be made and checked as if the land were being acquired for the Government. If the Government issues such an order, the Deputy Commissioner or other officer who makes payments on account of the land acquired, shall draw funds from the Accounts Office and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Accounts Officer. The municipality or other body will pay the estimated cost of the compensation to the credit of the Government in advance\* on such date and in such instalments as the Government may direct, further payment to the Government being required as soon as the Accounts Officer reports that the payments made exceed the amount received in advance. The Accounts Officer will deal with the accounts and payment as prescribed in these rules debiting the payments against the advances received from the municipality or other body.

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- These sums should be credited in the Accounts Office to the appropriate Classification Codes while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accounts Officer will place them under objection, till the necessary vouchers have been obtained. If awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Bank for credit of the concerned Classification Code any balance of the sum originally credited which is not claimed at the expiration of a year from date of the award will be paid into Civil court by the officer in accordance with paragraph 10.

Treasury Rules

FORM A.

NO AND DATE OF STATEMENT \_\_\_\_\_

DATE OF AWARD \_\_\_\_\_

Name of work for which land has been acquired \_\_\_\_\_

No. and date of declaration in \_\_\_\_\_ Gazette, viz., No. \_\_\_\_\_ Date \_\_\_\_\_, Page \_\_\_\_\_

Statement showing compensation awarded by \_\_\_\_\_ under section \_\_\_\_\_ Act I of 1894 to all the persons interested in the plot of land situated in the village of \_\_\_\_\_ in District \_\_\_\_\_, No. \_\_\_\_\_ on the Revenue Roll of the District of \_\_\_\_\_ Thana/Parganah \_\_\_\_\_

1	2	3	4		5		6		7	8	9*		10*	
Serial No.	Names of persons to whom payment is due under the award	Area of land.	Abatement of Land Revenue		Valuation of any buildings that may be taken upon the land.		Total amount due to each person including the amount shown in column 5, the amount awarded for the land, interest costs and any other amounts due to the payee in connection with the acquisition of the land		Distribution of the amount in Column 6 taken from the subsidiary statement AA.	Remarks	Number and Date of voucher		Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired.	
			Tk.	P.	Tk.	P.	Tk.	P.			No.	Date	Date.	Referen ce to the report stating the date.

- To be filled up in the Accounts Office.

Note 1. – Each award statement should be confined to the lands to be taken under one declaration-i.e., the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

Note 2. – Regarding col.7, see Note to Form AA.





**FORM C.  
(Obverse)**

**FORM C.  
(Obverse)**

No. of Vouchers _____	No. of Vouchers _____
Name of work for which the land has been acquired _____	Name of work for which the land has been acquired _____
No. and date of declaration in _____ Gazette No. viz., _____ dated _____	No. and date of declaration in _____ Gazette No. viz., _____ dated _____
Serial No. _____ in Award Statement No. _____ dated _____	Serial No. _____ in Award Statement No. _____ dated _____
Name of payee _____	Name of payee _____
I, _____ of _____	I, _____ of _____
Thana/Parganah _____, Zillah _____	Thana/ Parganah _____, Zillah _____
do hereby acknowledge to have received Taka _____	do hereby acknowledge to have received Taka _____
On account of cost of land taken up by the Government as detailed on reverse.	On account of cost of land taken up by the Government as detailed on reverse.
Signature of payee _____	Signature of payee _____
Locality _____	Locality _____

**Note: The following will be superimposed vertically in red ink on the 'Form C' (Obverse)**

Paid in my presence in cash/by cheque to \_\_\_\_\_ resident of \_\_\_\_\_  
 Village \_\_\_\_\_, Station \_\_\_\_\_ Thana/Parganah \_\_\_\_\_  
 District \_\_\_\_\_ the sum of \_\_\_\_\_ Taka \_\_\_\_\_ paisa \_\_\_\_\_

Tk. \_\_\_\_\_  
 Dated \_\_\_\_\_

In words  
 In figures.

Treasury Rules

**FORM C.  
(Reverse)**

DETAILS OF LAND, ETC, AND THEIR VALUES.			DETAILS OF LAND, ETC, AND THEIR VALUES.		
Mouza _____	Thana/Parganah _____	Zillah _____	Mouza _____	Thana/Parganah _____	Zilla _____
Land _____	Bigha _____ Cotta _____	Chuttack. _____	Land _____	Bigha _____ Cotta _____	Chuttack _____
Value _____	Taka _____	Paisa _____	Value _____	Taka _____	Paisa _____

Treasury Rules

**FORM CC.**

Consolidated voucher for payment made during the year \_\_\_\_\_, in accordance with Award Statement No \_\_\_\_\_  
 dated \_\_\_\_\_, on account of land acquired for \_\_\_\_\_ in the district of \_\_\_\_\_, Tahshil \_\_\_\_\_  
 Mouza \_\_\_\_\_.

1	2	3	4		5
Serial No. in Award Statement.	Name of payee.	Area of land	Amount paid		Signature of the payee and date of payment
			Tk.	Paisa	
			<b>Total</b>		

Paid in my presence in cash/by cheque to the above person the total sum of Taka \_\_\_\_\_ paisa only. (In words) \_\_\_\_\_

Dated the \_\_\_\_\_ 19

Signature of officer.

Treasury Rules

FORM D.					FORM D.					FORM D.							
Name of work for which land has been acquired _____ _____					Name of work for which land has been acquired _____ _____					Name of work for which land has been acquired _____ _____							
To the Judge of the Court at _____					To the Judge of the Court at _____					To the Judge of the Court at _____							
The sum of Tk. _____ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:- ____					The sum of Tk. _____ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:- ____					The sum of Tk. _____ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:- ____							
Serial no. in Award Statement No.	Names of parties	Area of land	Amount payable to each		Remarks	Serial no. in Award Statement No.	Names of parties	Area of land	Amount payable to each		Remarks	Serial no. in Award Statement No.	Names of parties	Area of land	Amount payable to each		Remarks
			Tk.	P.					Tk.	P.					Tk.	P.	
		Acres.						Acres.						Acres.			
		Total.						Total.						Total.			
Land Acquisition Officer. Dated _____ Received the above amount for credit to Civil Court Deposits. Judge.					Land Acquisition Officer. Dated _____ Received the above amount for credit to Civil Court Deposits. Judge.					Land Acquisition Officer. Dated _____ Received the above amount for credit to Civil Court Deposits. Judge.							
NOTE- This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					NOTE- This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					NOTE- This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.							

\* Note: " Paid by cheque No. ....dated.....on.....Bank" will be superimposed vertically on the Form in red ink.

Treasury Rules

FORM E.					FORM E.						
Name of work for which land has been acquired _____					Name of work for which land has been acquired _____						
To the Officer in charge of _____ Accounts office.					To the Officer in charge of _____ Accounts office.						
Please receive for transfer to credit of Revenue Deposits the sum of Tk. _____ on account of compensation on for land taken up for the above purpose, payable as detailed below:-					Please receive for transfer to credit of Revenue Deposits the sum of Tk. _____ on account of compensation on for land taken up for the above purpose, payable as detailed below:-						
Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.		Remarks.	Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.		Remarks.
		Acres	Tk.	P.				Acres	Tk.	P.	
		Total						Total			
Land Acquisition Officer. Dated _____					Land Acquisition Officer Dated _____						
Received the above amount and has been credited to Revenue Deposits.					Received the above amount and has been credited to Revenue Deposits.						
Accounts officer					Accounts Officer						
<p><b>Note-</b> This form should be used when the amounts of compensation due are deposited in the Bank to the account of Accounts officer in the absence of proprietors who have failed to present themselves for payment.</p>					<p><b>Note-</b> This form should be used when the amounts of compensation due are deposited in the Bank to the account of Accounts officer in the absence of proprietors who have failed to present themselves for payment.</p>						

Note: " Paid by cheque No. ....dated.....on.....Bank" will be superimposed vertically on the form in red ink.

**Appendix 11.**

(See S.R. 265)

**Instructions for Commissions and Committees.**

1. These orders apply to Commissions and Committees of the Government which do not remain exclusively at the headquarters of the Government. In what follows, the terms "Commission(s)" applies also to such Committees. The Secretary will be the officer in charge of the accounts unless a separate officer has been nominated for this purpose.
2. All expenditure will be incurred under the order of the proper Department of the Government and no disbursements may be made except in accordance with authorised rules and orders. The expenditure will, unless specific orders to the contrary are issued, be checked and brought to account by the concerned Accounts officer, (hereafter referred to as the "Accounts Officer").

*Cheques.*

3. The concerned Chief Accounts Officer should be supplied with specimen signatures of the Secretary to the Commission and he will arrange for the supply of necessary funds on the application of the Secretary. Applications should ordinarily be made by letter in sufficient time to admit of an assignment being granted on the District/Thana Accounts Officer by letter or, when necessary by telegram. The Secretary will draw against such assignments by means of cheques which may either be made payable to the Secretary when he requires cash or to individuals to whom the Secretary has to make payments. Cheque books will be furnished by the Accounts Officer on requisition to him. Before a cheque book is brought into use, the Secretary should advise the Accounts Officer and the Bank concerned and supply them with the specimen signatures. As far as possible the Secretary should make payments by cheque in order to avoid the risks involved in the custody of cash.

*Bills.*

4. Bills should be prepared in the appropriate bill forms prescribed in Chapter IV and attention is directed to the requirements of S.R. 62 in this connection. A rubber stamp should be used to record on each bill the names of the Ministry/Division and accounts classification code number as per Classification Chart and the name of the Commission. No separate bill in respect of expenditure on supplies and services need be submitted, the payees' receipts being treated as bills in such cases.

Payees' receipts for items not exceeding Tk. 25 need not be furnished to Accounts Officer but should be retained by the Secretary after cancellation for a year before destruction. Such items should be detailed on the reverse of abstract submitted to the Accounts Officer under paragraph 5 below. Where payee's receipts cannot be obtained without a disproportionate amount of trouble, a certificate from the Secretary to the effect that the expenditure has actually been incurred will be accepted. Vouchers in appropriate forms should accompany the abstract mentioned in paragraph 5. Attention is also directed to the necessity of furnishing an absentee statement or a nil report regarding absentees with vouchers relating to the pay of the establishment.

*Cash Book and Account.*

5. A Cash Book should be maintained in T.P. form No. 3C and an abstract of the same in such form as may be prescribed by the Controller General of Accounts (duly signed by the Secretary), should be submitted to the Accounts Officer, each month, so as to reach him, not later than 10th of the

following month. The Abstract should show on the receipt side the opening cash balance and on the disbursement side the closing cash balance of the month, the latter being verified by the Secretary by actual count. If he is unable to do this, he should make appropriate modification in the certificate regarding actual count. The following certificates should be recorded by the Secretary on the Abstract:-

"(1) The closing balance has been verified by actual count and found correct.

(2) Conveyance hire shown in the abstract was unavoidable and was not incurred for a gazetted Government servant.

(3) Articles of non-expendable stores included in the abstract have been duly accounted for in a stock register maintained by me and the rates paid are not high as compared with market rates and the articles were received in good order."

***Receipt.***

6. Receipt of Government money should not be acknowledged by letter. Counterfoil machine numbered receipt books (T.R. Form no. 5) should be used and all receipts should be signed by the officer in charge of the accounts and by clerk. This officer should attest the relevant entry in the cash book when he signs the receipt.

***Verification of Cash.***

7. The actual cash balance should be verified during the month by the Officer in charge of the accounts and he should then record a dated certificate "cash in hand verified and found to be Taka (in words).....  
(Taka.....)"

Sd./ .....dated.....

(See also paragraph 5 regarding monthly verification of cash by the Secretary.)

***Custody of Cash.***

8. A cashier should be appointed to each Commission, who will be responsible for the custody of cash and control of receipts and payments. Wherever possible the cashier should be a person who holds a lien on a permanent post under the Government, but if this is not the case he should be required to give adequate security. Money should not be drawn in advance or in excess of immediate requirements or merely to prevent a lapse of funds. A cash box should be provided for holding the cash and it should be deposited in the nearest Treasury for safe custody when an appreciable sum of money has to be kept overnight: such action must in particular be carried out when some days will elapse before the cash is again required. If the cash box is not deposited at the treasury overnight, proper steps should be taken for its safety.
9. Government money should be kept in an entirely separate cash box from private cash and transactions relating to services rendered to the personnel of the Commission should be kept out of the Government accounts. Persons entrusting their private money to the cashier do so at their own risk, but the Secretary should depute some one to verify monthly the cash balances held against such private transactions.

*Control of Expenditure.*

10. The following general instructions relating to the control of expenditure will be applicable, except to the extent that they are abrogated by specific instructions to the contrary-
- (1) The Administrative Ministry/Division concerned will be responsible for the control of expenditure.
  - (2) The Secretary will send the controlling authority a monthly statement showing to the nearest Taka the progressive expenditure from the 1st of July of the current year to the end of the past month under the following classification:--:
    - Pay of officers (charged)
    - Pay of officers (voted)
    - Pay of establishment
    - Allowances
    - Supplies and services
    - Repairs and maintenance
  - (3) For the purpose of control, the Accounts Officer will also send to the controlling authority a monthly statement of book adjustment relating to the expenditure of the Commission and will intimate to the Secretary and to the controlling authority any instances of misclassification in the accounts prepared by the Secretary.

*Purchase of Books and Stationery.*

11. The Secretary is authorised to incur expenditure on the following items subject to the cost being met within the sanctioned allotment of the Commission:
- (1) The purchase of such books and publications as may be required for the Commission's use.
  - (2) The local purchase of such articles of stationery as may be urgently required up to a limit determined by the controlling authority as per existing orders /rules.

*Printing.*

12. The question of desirability of printing the evidence before Committees, etc., should be carefully considered in each case and as far as possible the printing of evidence in full should be restricted to the most important Commissions only. Such Commissions as are authorised to have printing work done should ordinarily confine their work to a particular press and should avoid sending it piecemeal. When it is found necessary to send work to other presses, care should be taken to send a sample of that portion which is already in print so as to serve as a guide in regard to set-up, style and size. All work will be paid for on presentation of the bill by the press concerned. Managers of presses should submit their bills promptly, as difficulty arises in realising the money once a Commission has been dissolved.

APPENDIX-12

(See Note Below S.R. 426)

**Bangladesh Bank Remittances—  
Conditions Governing issue of drafts on Government Account.**

1. Subject as hereinafter provided, Government drafts at par will be issued for remittances on behalf of the Government and for other quasi-public purposes set forth in paragraph 4 below, under the terms and conditions hereinafter specified.
2. Two forms of Government drafts will be issued-
  - (i) *Bangladesh Bank Government drafts* —to be drawn by or on Bangladesh Bank on its own offices and branches of Sonali Bank.
  - (ii) *Sonali Bank Government drafts*— to be drawn by the Sonali Bank on its own offices and branches.

In either case, the drafts will be superscribed “on Government Account only”.

3. Draft will be issued for a minimum prescribed amount, except in special circumstances, such as Sepoy's or Policemen's remittances. The limit of Government draft obtainable for private purposes of a Government Officer is, in all cases, except that of a sepoy or policeman proceeding on leave, the amount of a month's pay and allowances of the remitter.
4. The issue of Government drafts at par is authorised in the following cases\_
  - (1) *General* — To a Government Officer, for a remittance to be made by him in his official capacity in payment of any service rendered or in pursuance of his official duties. The purpose for which the drafts are required must be clearly stated in the application.

Note. – The facility of remittance by Government drafts at par is also permitted to the Local Funds named in Schedule A to this Appendix, and to such additional funds as may be determined from time to time by the Government in consultation with Bangladesh Bank, subject to the condition that the remittances are for *bona fide* public purposes.

- (2) *Public Works, Roads and Highways, Public Health Engineering, Housing and Settlement Departments*— To Executive Engineers and to all Subdivisional Officers of Public Works, Roads and Highways, Public Health Engineering, Housing and Settlement Departments, whether they have drawing accounts or not, for payment to be made outside their Divisions but only on public service and not for private purpose or the convenience of contractors. When purchases are effected or work is done by one Division on account of another, the adjustment will be made by book transfer.
- (3) *For Family Remittances in the case of Police Department*— To officers and men of the Police constabulary, for remitting money to their families in the form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.
- (4) *Subscriptions for a public or quasi-public purpose* — With a view to facilitate the collection of subscriptions for any public or quasi-public purpose, Government may allow the issue of one draft a month from the Bank to the local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.

(5) *Local Funds* —

- (i) To any Local Parishad for investment of their surplus funds in an office of Bangladesh Bank or Sonali Bank or any Co-operative Bank authorised by the Government for this purpose.
- (ii) To Co-operative Bank in which these surplus funds have been invested for remittances of interest or investments realised for payment to the local Parishad or Paurashava.

(6) *For remittance by Public Debt Office of interest on Government Promissory Notes*— For remittance by the Public Debt Office—

(i) of interest overdue on Government Promissory Notes which are transmitted to it for renewals by Bank other than that on which they are enfaced for payment of interest;

(ii) of broken interest on allotment certificates;

(iii) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual;

(7) *General Public*— At Sonali Bank for remittance to the office of the Bangladesh Bank, for purchase of Government Promissory Notes. The minimum amount of a draft in such cases is Tk. 5000.

Note. — In order to ensure that "Government" drafts are used for the purpose for which they are taken, they should be issued payable to the office of the Bangladesh Bank at Dhaka and marked "for investment in Government Securities".

**SCHEDULE- A**

*[Referred to in note below paragraph 4(1)]*

1. District Funds (including Zila, Thana and Union Parishad's Fund).
2. District Road Fund
3. Steam Boiler Inspection Fund
4. District Chaukidari Reward Fund
5. Road Patrol Fund
6. Village Chaukidari Fund
7. Police Fund
8. Minor Pilotage Fund
9. Chaukidari Uniform Fund

**APPENDIX 13.**

**[See paragraph 12 (note) of Chapter 2 in part III]**

**Instructions to the Managers of the Bank Branches in Charge of Currency Chests.**

1. The Accounts of all currency chests are maintained at the Issue Department of the Bangladesh Bank. As that office has not only to bring all transactions to book, but also to watch that each transaction is adjusted by an opposite transfer of an equivalent amount and that the balance shown in the accounts agrees with the balances reported in the verification statement, it is essential that, opposite transfer should be correctly made and that all transactions should be reported promptly and accurately.
2. All currency transactions must be reported on currency slip as described in Chapter 2, paragraph 9, clause V of part III. These slips should be numbered serially for each financial year to facilitate reference. The name of the Bank branch to or from which a remittance is sent or received should be stated.
3. Slips for actual remittances of treasure and the Bank transfers should be sent by the Bank direct to the Currency Officer.
4. Transactions of any kind should be avoided as far as possible after the last day for transactions in each month fixed by the Bank Manager for each chest within his jurisdiction so as to ensure that the last currency slip reaches the Currency Officer by the fourth of the following month at the latest. In order to avoid differences arising between the balances of the chest as worked out in the head office and those reported in the monthly verification statement, great care should be taken to avoid any delay in dispatch of slips.
5. Amended slip is occasionally received without being called for and without any indication that they are "amended". The word "Revised" should always be prominently written in red ink on such slips, the serial number of the slip remaining unchanged.
6. No currency chest slips should contain corrections, alterations, obliterations or overwriting. Currency chest slip containing such corrections etc. should not be regarded as valid for acting upon even if it is authenticated by the Bank Officer who signs it.