

CHAPTER II

**RECEIPT OF GOVERNMENT MONEYS AND PAYMENT
OF SUCH MONEYS INTO GOVERNMENT ACCOUNT.**

Subsidiary Rules under T.R. 10.

Section I — General Rules.

General instructions for handling cash.

S.R. 22. Moneys to be tendered as dues of the Government or for deposit in the custody of the Government shall not unnecessarily pass through the hands of a departmental officer. Direct payment into the Bank by the person who tenders such money shall be insisted on, and direct payment arranged whenever this is practicable.

Note. — In exceptional cases when direct payment into the Bank is not possible, the concerned officials of the District Courts may receive money, but they should at once enter it in their cash book and pay all the realisations daily at the close of business, into the Bank, accompanied by chalan showing the amount to be credited in the Government accounts.

S.R. 23. Save as otherwise expressly provided in these rules or in any authorised Departmental Regulations, the following Rules shall be observed by all Government Officers who are required to receive and handle cash :-

(i) Every officer receiving money on behalf of the Government should maintain a cash book in T.R Form No 3.

Note 1. — In the Collectorate cash book is maintained in T.R. Form No 3A.

Note 2. — In the Police offices cash books are maintained in T.R. Form No 3 B.

(ii) All monetary transactions should be entered in the cash book as soon as they occur, and attested by the head of the office in token of check.

Note. — The use of cash book may be dispensed with in offices where money transactions are not heavy.

(iii) The cash book should be closed and balanced each day and completely checked. The head of the office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book, and initial it as correct.

Note 1. — Officers, before initialling the entries of the cash book, should compare the entries with the counterfoils of receipts, paid vouchers and bank's receipt on the chalans.

Note 2. — Where an office contains two or more assistants, the cash and accounts of that office should be in charge of different officials.

(iv) At the end of each month, the head of the office should verify the cash balance in cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current where such account, abstract or account current is required to be submitted to the Accounts Officer concerned. Such certificates must be signed by the head of the office who should invariably date the signature.

(v) When Government moneys in the custody of a Government Officer are paid into the Bank, the head of the office making such payments should compare the Bank's receipt on the chalan or his pass book with the entry in cash book before attesting it, and satisfy himself that the amount have been actually credited into the Bank. When such payments are appreciable, he should, as soon as possible after the end of the month obtain from the Bank a consolidated receipt for all remittances made during the month, which should be compared with the postings in the cash book.

Note. — Except in offices where pass book is kept, a separate bill register in T.R. Form No.4 should be maintained, in addition to the cash book, by all Heads of Offices who are authorised to draw money from the Accounts Office on bills signed by them. The register should be reviewed monthly by a Gazetted Officer and the result of the review recorded thereon.

(vi) An erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials.

(vii) A Government officer who handles Government moneys should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity, money which does not belong to the Government. Where under any special sanction, a Government officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government account.

(viii) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ a Member of the Lower Subordinate Service for the purpose, men with some length of service and of proved trustworthiness should be selected. When the amount of money to be handled is considerable, and if the local conditions or the amount of the sums carried make it advisable to adopt additional precautions, a larger number of peons or an armed police escort may be employed at the discretion of the Head of the Office.

Note. — The duties imposed by clause (ii) to (vi) of this Rule on the head of the office may be entrusted to a subordinate Gazetted officer nominated by head of the office for the purpose.

Receipt of Coins, Notes, etc.

S.R. 24. Government dues or other moneys receivable on Government account may ordinarily be realised in legal tender coin or notes. The conditions of legal tender and the currency of various denominations of coins and notes are governed by the instructions embodied in Part III.

Cheques tendered in payment of Government dues.

S.R. 25. (1) (a). Cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheque.

The preliminary acknowledgment of the receipt of the cheque will be given in the form below :-

“Received cheque NoofBranch ofBank for Taka drawn on account ofas per chalan No.....”

Note. – Bangladesh Bank and Sonali Bank reserve to themselves the right to refuse to accept cheques collection of which, in their opinion, cannot reasonably be undertaken and which they would not accept on behalf of their own constituents.

(b) In the event of a cheque being dishonoured by the bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash, but the Government or the Bank cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the Bank or the receiving office at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

(2) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions prescribed in this Rule.

Note. – The term “Local Banks” as used in these rules means banks (including Bangladesh Bank and Sonali Bank) located in the stations in which a branch of Bangladesh Bank or Sonali Bank keeping Government Accounts is situated.

S.R. 26. Demand Draft shall not be distinguished from cheques for the purpose of these rules and provided that the cheque is honoured on presentation, payment shall be deemed to have been made,

(i) if the cheque is handed over to the Government’s bankers or to a Government officer authorised to receive money on behalf of the Government, on the date on which it is so handed over; or

(ii) if it is sent by post in pursuance of an instruction to make payment by post, on the date on which the cover containing it is put into the post:

Provided that where a cheque is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.

Note. – The provisions of clause (ii) above applies mutatis mutandis to payment made to the Government by postal money order or by any other recognised mode of remitting money by post.

S.R. 27. Special Rules for the acceptance from public of cheques, bank pay orders and bank credit chalans in some departments are prescribed in their departmental regulations.

Grant of Receipt to the Payer.

S.R. 28. (1) A Government officer receiving money on behalf of the Government must give the payer a receipt. The receipt shall be signed by a duly authorised officer who shall satisfy himself at the time of signing the receipt and initialling its counterfoil that the amount has been properly entered in the cash book.

(2) Where money is realised not in cash but by recovery from payment made on a bill setting forth full particulars of the deduction, a receipt may be granted only if specially desired by the

payer; the fact that the recovery has been made by deduction from the bill should be clearly recorded on the receipt.

(3) All receipts must be written both in figures and in words.

Custody of Receipt Books.

S.R. 29. Receipt books in machine numbered T.R. Form No 5 shall be used by all Government Officers receiving money on behalf of the Government, unless any special form of receipt is prescribed by Government to suit the convenience of any particular department or office.

Note 1. – The Forest Department grants receipts in Form No. 5C. Public Works, Roads and Highways, Public Health Engineering and Housing and Settlement Departments grant receipts in Form Nos. 5A or 5B.

Note 2. – The Accounts Officer should maintain in TR Form No. 35 a register, showing therein the particulars of receipt books received and issued to the departmental officers.

S.R.30. The receipt books must be kept under lock and key in the personal custody of the officer authorised to sign the receipt on behalf of the Government.

S.R. 31. Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody.

Issue of Duplicates or Copies of Receipts.

S.R. 32. No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

Departmental Regulations.

S.R. 33. Subject as provided in this section, the detailed procedure to be adopted in any particular Department/Directorate of the Government with regard to realisation of Government dues and granting of receipt for the money realised may be prescribed by departmental regulations.

Section II — Procedure For Paying Moneys Into the Government Account.

Payment of moneys.

S.R. 34. Payments of money into the Bank may ordinarily be made in cash, but cheques, bank pay orders and Bank credit chalang accepted under the provisions of S.R. 24 and 25 will be received for credit in the Government Account.

Note. – The conditions under which small coin and coin which is not legal tender, including foreign coins and coins of other than Bangladesh Mintage, may be received at the Bank are regulated by the orders embodied in Part III.

S.R. 35. Whenever under the provisions of sub-Rule (2) of treasury Rule 7, moneys received on account of the revenues of the Government, instead of being paid into the Bank, are utilised to meet departmental payments, the gross receipts and the payments made therefrom shall be entered as receipts and expenditure in any record that may be kept of the payments into and withdrawals from the Government Account, and accounted for to the Accounts Officer concerned. If the receipts are in excess of payments made, the excess shall be remitted to the Bank, and save where it is otherwise provided in these rules, the officer making such remittance shall note on the memorandum or chalan presented under S.R. 37, the full amount of cash actually received by him, and *per contra*, the expenses disbursed therefrom, and not merely the net receipts.

When a departmental officer remits a cheque to the Bank in adjustment of departmental receipts temporarily appropriated for departmental payments, the particulars of the cheque shall be noted on the chalan or remittance note.

S.R. 36. (1) An officer remitting a cheque to the Bank for transfer credit in the Government Account must endorse the words "Received Payment by transfer credit to *" on the document. The Officer who endorses a cheque in blank shall be held primarily responsible for the loss if by any chance such a cheque is paid in cash.

*The classification code to which the amount of cheque is creditable should be inserted here.

(2) Cash may not be received by the Treasury Officers from the officers of the Government for supplies of service postage stamps, such supplies being regulated by the procedure laid down in S.R. 194.

Memorandum or Chalan.

S.R. 37. Subject as otherwise provided in these rules, or unless the Government in relation to any particular class of transactions direct otherwise, any person paying money into the Bank shall present with it a memorandum (or chalan) in T.R. Form No 6 showing distinctly the nature of the payment, the person or Government officer on whose account it is made, the proper account classification of the credit, its allocations between departments concerned and all other information necessary for the preparation of the receipt to be given. As far as practicable one chalan shall be used for moneys creditable to a particular classification code.

S.R. 38. Except as provided otherwise by the Government, chalans shall be presented in duplicate. Save where any other arrangement has been authorised by the Government for the supply of chalan forms, printed forms of chalans will be supplied by the Bank free of charge.

S.R. 39. Government may provide, for any particular class of transactions, that when money is paid by a private person into the Bank, the chalan will, before presentation to the Bank, be signed by the departmental officer to whose account the money is to be credited.

Note. – Special forms of chalan have been prescribed for payments under the Taxes Department. The portion which is marked "original" should be sent to Taxes Office concerned.

Special Procedure applicable to Particular Departments.

S.R. 40. The procedure to be observed by Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering, Defense, Post, Telegraph & Telephone and Forest Departments in paying into the Bank moneys received by them, shall be regulated by the Rules laid down in Appendix 4.

SECTION III — PROCEDURE AT THE BANK IN RECEIVING MONEY AND GRANTING RECEIPTS.

Chalan to be presented to the Bank.

S.R. 41. A person making payment in the Bank shall present money for deposit along with the memorandum or chalan.

Receipts to be given for the Money.

S.R. 42. The chalan marked 'original' shall be returned to the tenderer duly signed as a receipt, provided that, where under any authorised rule or procedure the 'original' chalan is required to be returned to the departmental authority or to be otherwise dealt with, the Bank receipt may be given on the duplicate or such other copy as may be specially marked for the purpose. In cases in which the chalan is accompanied by a remittance book or a pass book, the Bank receipt may be given on the remittance book or pass book, as the case may be.

S.R. 43. The amount of chalans should be written both in figures and in words.

Remittances of Departmental Officers.

S.R. 44. The procedure to be observed by the Bank with regard to remittances made by or in respect of departments mentioned in SR.40 shall be regulated by the Rules laid down in Appendix-4.

Procedure to be followed by the Bank.

S.R. 45. The procedure to be followed by the Bank with regard to money tendered for credit into the Government Account, and in receiving such moneys and granting receipts for them, shall be regulated by the Rules laid down in Chapter V.

S.R. 46. In the case of revenue payable by a prescribed date, persons depositing revenue at the Bank should allow ample time to enable the Bank to forward the copies of the chalan so as to reach the Accounts Officer concerned before the fixed date. While exercising every care to ensure the prompt dispatch of the copies of the chalan to the Accounts Officer, Bank will not be held responsible for any consequences arising out of the non-receipt of chalan by the Accounts Officer before the prescribed date.