

CHAPTER IV.

WITHDRAWAL OF MONEY FROM GOVERNMENT ACCOUNT.

Subsidiary Rules under T.R. 16.

Section 1 — General Rules.

Sub-Section I — Claims for withdrawal.

Mode of withdrawal.

S.R. 55. Save as otherwise specially provided in these rules, money may not be withdrawn from the Government Account except by presentation of bills.

The purposes for which and the conditions under which money may be drawn by cheques are specified in this and subsequent chapters of these Rules.

Explanation—A bill is a statement of claims against the Government containing specification of the nature and amount of the claim either in gross or by items, and includes such a statement presented in the form of a simple receipt.

A bill or a cheque becomes a voucher when it is receipted and stamped 'paid'

S.R. 56. The Drawing and Disbursing Officers can draw bills on the Accounts Offices as per rules.

Note 1. — The gazetted Government servants (including non-gazetted Government servants referred to in S.R. 140) are their own drawing officers in respect of their personal claims.

Note 2. — The names of Controlling Officers who are authorized to countersign travel/transfer expense bills of different classes of Government servants are given in Appendix 2 to Bangladesh Service Rules, Part II.

Presentation of claims.

S.R. 57. Save as hereinafter provided, all bills or cheques in payment of claims against the Government shall be presented to an accounts office or at an authorised office of disbursement duly receipted and stamped where necessary.

S.R. 58. When a person not in Government employment, claims payment for work done, services rendered, or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the Head of the Department or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

Note 1. — The rules prescribing the detailed procedure to be followed in regard to payment to persons not in Government employment are contained in S.R.103.

Note 2. — Payments to pensioners are governed by special Rules prescribed in section VI of this chapter.

S.R. 59. Subject as provided in S.R. 256, or unless in any case the sanctioning authority directs otherwise, all bills for grants-in-aid, contributions, etc., to local bodies, religious, charitable or educational

institutions and other non-Government bodies or persons shall be presented for payment either through some responsible Government official, or after they have been countersigned by him.

S.R. 60. The procedure to be observed by disbursing officers of the Public Works, Roads and Highways, Public Health Engineering, Housing and Settlement, Forest, Defence, Railways and Post, Telegraph and Telephone Departments in making withdrawals from the Government Account, shall be regulated by the provisions prescribed in appendix 4.

Arrear Claims.

S.R. 61. (a) No claim against the Government not preferred within six months of its becoming due can be paid without investigation. This Rule does not apply to payment of claims on account of pensions, which are regulated by S.R.227 nor to payment of interest on Government securities or any other class of payments which are governed by special rules or orders of the Government.

Note 1. – Claims of other Government Departments against Railways for overcharges and claims of Railways against other Government Departments for undercharges will be recognized and admitted if the claims are preferred within six months-

(i) In the case of cash payments - from the date of payment

(ii) In the case of warrants or credit notes - from the date of presentation of bill by the Railway Administration.

Explanation - The terms "overcharges" and "undercharges" used in this note mean overcharges and undercharges of railway freight and fares only. They refer to shortages and excesses in the items included in a bill which has already been rendered; the omission of an item in a bill is not an "undercharge" nor is the erroneous inclusion of an item an "overcharge."

Note 2 (i). – Scholarships and grant-in-aid bills become due on the last day of the month in which earned and travel/transfer expenses bills become due on completion of journey. The six month limit should, therefore, be calculated from that day and not from the date of countersignature

(ii) Scholarship bills not presented to the Accounts Office within six months of their becoming due may be paid provided they are presented within the financial year. These bills need a fresh sanction by the competent authority, if presented after the end of the financial year.

Note 3. – This Rule does not apply to the duplicate bills for grants-in-aid.

(b) The investigation of claims of Government servants, whether Gazetted or not, to arrears of pay or allowances or to increments except travel/transfer expenses which have been allowed to remain in abeyance for a period exceeding six years and pre-liberation claims will require the sanction of the Government. Power of investigation will rest with following categories of officers depending on the period of arrears:

Category of officer		Power of investigation
1.	Head of the Departments	Full powers with regard to claims in arrears for a period not exceeding six years.
2.	Officer in category-I (Heads of Subordinate offices at divisional/ regional level)	Full powers with regard to claims in arrears for a period not exceeding one year.
3.	Officer in category II (Heads of Subordinate offices at District level)	Do
4	Officer in category III (Heads of Subordinate offices at Thana level)	Nil

No officer will, however, investigate his own claim which must be referred to the Controlling officer.

Heads of Departments and officers in category-I shall have full powers to investigate arrear claims of travel/transfer expenses, if no travel/transfer advance was drawn. When advance had been drawn, claim for travel expenses should be preferred within twelve months of the performance of journey by the Government servant, failing which the advance will be recovered. Arrears claims of travel/transfer expenses for period upto one year may be investigated by Heads of Departments and officers of category -I. When the family of a transferred Government servant could not join him within six months, subject to fulfillment of the conditions that the family could not join due to shortage of accommodation, education of children, or on medical grounds, or on compassionate grounds, the travel/transfer expenses if drawn was to be returned within six months.

Note. – Delays in payment are opposed to all rules and are highly inconvenient and objectionable, and when not satisfactorily explained should be brought to the notice of the Head of the Department concerned.

Checking of arrear claims involves a great deal of labour which is often out of all proportion to the amount or the importance of the claims preferred. All petty arrear claims other than those that affect an officer's pension and all claims for whose delayed submission an adequate explanation is not forthcoming, should be rejected forthwith.

In considering claims more than six years old recommended for sanction, the Government will also take into account the fact that it is normally not possible to check claims more than six years old owing to the limited period of preservation of records.

(c) In case of sanctions accorded with retrospective effect, the periods above should be calculated from the date of sanction and not from the date from which the sanction takes effect.

General Instructions regarding the preparation of Bill.

S.R. 62. The following instructions with regard to the preparation of bills shall be observed:-

(i) Printed Forms of bills in Bangla should be used as far as possible.

(ii) All bills must be filled in and signed in ink. The amount of each bill should, as far as whole Taka is concerned, be written in words as well as in figures. The fraction of a Taka may however be written in figures after the words stating the number of Taka, but in case of there being no fraction of a Taka, the word 'only' should be inserted after the number of whole Taka and care should be taken to leave no space for interpolation as in the following example "Taka six hundred only", "Taka five hundred and paisa 50"

(iii) All corrections in the total of a bill whether made in words or figures should be attested by the full signature of the drawing officer with date instead of by his dated initials.

Erasures and overwriting in any bill are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary should be authenticated by the drawing officer setting his dated initial against each.

(iv) The full accounts classification as per classification chart must be recorded on each bill by the drawing officer, the classification in the budget being taken as a guide. The classification should also show whether the expenditure is voted or charged, and as far as practicable, its allocation between departments where necessary.

(v) Charges against two or more Ministries/Divisions/Departments should not be included in one bill.

(vi) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charges should be quoted. Copies of sanctions accompanying a bill must be duly certified by a Gazetted officer.

(vii) The authority under which deductions are made in a bill should be quoted.

(viii) Dates of payment should, when possible, be noted by the payees in acknowledgment in sub-vouchers, acquittance rolls, etc. If for any reason such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(ix) When the drawing officer requires payment to be made through some other person or agency, he must specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

(x) The spaces left blank either in the money column or in the column for particulars of the bill should invariably be covered by oblique lines.

(xi) A note to the effect that the amount of the bill is below a specified amount expressed in whole Taka should invariably be recorded on the body of the bill in red ink. The amount so specified should be a sum slightly in excess of the total amount of the bill.

Elimination of Paisa from Government Account.

S.R. 63. (a) All receipts to the Government account shall be paid up to actual paisa, no rounding off of paisa being allowed. Similarly all claims against the Government including pay, allowances and pensions of Government servants shall be paid upto actual paisa and no rounding off is permissible.

(b) All subscriptions to Government Provident Fund, which are deductible from pay bills of Government servants, shall be rounded to the next higher Taka. Deductions of Group Insurance and Benevolent Fund may be upto paisa.

(c) While calculating interest on Government Provident Fund to be credited to subscriber's accounts, 50 paisa and more shall be treated as whole Taka and amount less than 50 paisa shall be ignored.

Forms of Bills for Various Classes of Claims.

S.R. 64. The forms prescribed for the preparation of bills relating to the various classes of claims such as pay and allowances of Government servants, supplies and services etc., and the procedure to be observed in the presentation of such claims are specified under relevant heads in the subsequent Section of this Chapter.

Signature and Countersignature on Bills.

S.R. 65. Unless the Government have expressly authorized it in case of any specified office, no payment may be made on a bill or order signed by a staff instead of by the head of an office, although in the absence of the latter the non-Gazetted staff may be in the habit of signing letters for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on a bill is given by a mark, or a seal or a thumb impression, it shall be attested by some known person.

S.R. 66. The head of an office may authorise any gazetted officer serving under him to sign a bill or order for him, communicating the name and the specimen signature of the officer to the disbursing office concerned. This will not, however, relieve the head of the office, in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

Note. – The above rule provides for the authorisation of a Gazetted Officer by the head of an office to draw bills, subject to the head of the office's ultimate responsibility. There is no rule authorising a non-gazetted officer to draw bills. Government consider that the necessity of such authorisation can arise on very rare occasions when the Gazetted staff of an institution is not more than two. Government have accordingly decided that the head of an office may authorise a non-gazetted officer to draw bills only when such authorisation is absolutely necessary subject to the following conditions:

(1) The delegation to a non-gazetted officer shall be confined only to the case of the senior non-gazetted officer of the establishment and shall be under the prior authority of the head of the department in each instance.

(2) The head of the office shall accept in writing full responsibility for all financial transactions which take place in his office during the period.

(3) The delegated power shall be confined to such transactions only as cannot, without inconvenience to Government business or hardship, await the return of the head of the office.

S.R. 67. Bills requiring previous countersignature shall not be presented at a disbursing office before such countersignature has been obtained.

Duplicates and copies of Bills, etc.

S.R. 68. (1) No Government Officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid 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 was paid to 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, if any, in which by any rule or order duplicates have to be prepared and tendered with the originals.

(2) In case of a bill passed for payment at an accounts office but lost before payment, the Government officer who drew the original bill shall ascertain from the accounts office that payment has not been made on it before he issued a duplicate thereof. The duplicate copy, if issued must bear distinctly on its face the word 'duplicate' written in red ink. The fact that duplicate bill has been issued shall be immediately communicated to the accounts office with instructions to refuse payment on the original bill if presented.

(3) When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or countersigned in full and the other copy or copies may only be initialled.

Stamps for Receipts.

S.R. 69. Receipts for all sums exceeding Taka 200 must be stamped under section 3 read with item 53 of schedule-1 of the Stamps Act (Act II of 1899) unless they are exempt from stamp duty. A list of authorised exemptions is given in Appendix 6.

Cheques.

S.R.70. Save as expressly provided in these rules, and sub rules (3) of S.R 71, no person is authorised to draw on the Government Account in the Bank by means of cheques without special order of the Government and before he has been placed in account with the Bank by the Controller General of Accounts or the concerned Chief Accounts Officer.

S.R.71. (1) Cheque shall be drawn on forms in cheque books supplied by the Controller General of Accounts to the Disbursing Officer concerned.

(2) District Accounts Officers obtain supply of cheque books from the office of the Controller General of Accounts. All other cheque issuing officers get their supply of cheque books either from the office of the Controller General of Accounts or from the District Account Officer.

(3) Drawing Officers of Defence, Railways, Post and Telegraph and Telephone Departments shall obtain their supplies of cheque books under departmental arrangement

Note. – Accounts Officers should maintain a stock register of cheque books in T.R. Form No 35.

S.R.72. Accounts Officer shall supply a cheque book to other cheque issuing officers under his jurisdiction only on receipt of printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition must be signed by the officer authorised to draw on the Bank.

S.R.73. A separate cheque book shall be used by a cheque issuing officer for each designated branch of the Bank. Cheques earmarked for a particular branch of a Bank can not be drawn on another branch.

S.R.74. The cheque issuing officer shall notify to the Bank upon which he draws, the number of each cheque book which from time to time he brings into use and the number of cheques it contains.

S.R.75. Cheque books shall on receipt be carefully examined by the cheque drawing officer who should count the number of cheque forms contained in each cheque book and record a certificate of count on the flyleaf.

S.R.76. Before a cheque book is brought into use, all the cheque forms in it shall be marked by a distinguishing letter. Cheques drawn by a cheque drawing officer on a particular Bank shall be distinguished by a different letter from those drawn by his subordinate officers against his drawing account on that Bank and from those drawn by himself on any other Bank.

S.R.77. Each cheque book must be kept under lock and key in the personal custody of the cheque drawing officer who, when relieved, shall take a receipt for the exact number of cheques made over to the relieving officer.

S.R.78. The loss of a cheque book or blank cheque form shall be notified promptly to the District Accounts Officer, the Controller General of Accounts and the Bank branch with whom the disbursing officer has a drawing account.

S.R.79. All cheques shall have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted; thus 'under Taka thirty only' will mean that the cheque is for a sum not less than Taka 20 but less than Taka 30; and similarly 'under Taka eight hundred only' will mean that it is for less than Taka 800 but not less than Taka 700. The amount shall be written in the manner prescribed for bills in clause (ii) of SR. 62 and no abbreviations such as 'eleven hundred' for 'one thousand and one hundred' is permissible.

Note. – All cheques shall be written in indelible ink.

S.R. 80. Cheques drawn in settlement of Government dues shall always be crossed "Account payee only—Not negotiable".

Note. – The procedure prescribed in this rule applies mutatis mutandis to Bangladesh Postal Orders used for remittance of money on Government account.

S.R. 81. Every cheque in favour of a government officer must be made payable to order only.

Note 1. – In cases in which a cheque is presented not for cash payment but for transfer credit in the accounts, the procedure prescribed in S.R. 36 should be followed.

Note 2. – Cheques issued by Accounts Officers in respect of establishment and supplies and services bills (including travel/transfer expenses bills of non-Gazetted establishment) of offices should be issued in favour of Drawing and Disbursing Officers and not in favor of non-gazetted Government servant except in cases of inconvenience to touring heads of offices.

S.R. 82. Save as otherwise directed by the Controller General of Accounts, advice regarding issue of any cheque for Taka 15,000 and above should be sent to the Bank concerned.

S.R. 83. As a general rule, cheques should not be issued for sums less than Tk. 10 unless this is permissible under the provisions of any law or rule having the force of law; but the following cases are exceptions to this rule:

- (1) Cheques on account of Wards and attached estates.
- (2) Cheques issued by heads of educational institutions for withdrawal of caution money deposits held in Personal Ledger Accounts at the Accounts Office.
- (3) Cheques issued for withdrawal of the Chaukidari Equipment Fund held in Personal Ledger Accounts at the Accounts Office.
- (4) Cheques in connection with the Bengal Alluvial Lands Act.
- (5) Cheques of Defence Department, drawn for payment elsewhere than at the station where the drawing officer himself is located, may be drawn for a sum less than one Taka.
- (6) The Customs Department is authorised to issue cheques in favor of the Post Office for sums less than Taka 10 for remittance by money order of refunds arising out of reassessment of customs duty on postal parcel.¹²
- (7) The Taxes Department is authorised to issue cheques in favor of the Post Office for sums less than Taka 10 for remittance by money order of refunds of taxes.

Treasury Rules

Note. – In the case of the Postal Department the lowest sum for which a cheque may be issued is Taka 100.

S.R. 84. All corrections and alterations in a cheque shall be attested by the cheque issuing officer or the authorised cheque signing officer, as the case may be, by his full signature.

S.R. 85. Cheques shall be payable at any time within three months after the month of issue; thus a cheque bearing date any time in January is payable at any time up to 30th April.

If the currency of a cheque should expire owing to its not being presented at the Bank within the period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it.

S.R. 86. When it is necessary to cancel a cheque, the cancellation must be recorded on the counterfoil, and the cheque, if in the drawer's possession, shall be destroyed. If the cheque is not in the drawer's possession, he must promptly advise the Bank to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.

S.R. 87. (1) If a cheque drawing officer be informed that a cheque drawn by him has been lost, he shall request the Bank drawn on, to issue a certificate in the following form.

“Certified that the cheque No....., dated.....for Tk.....reported by (the cheque drawing officer) to have been drawn by him on this Bank in favour ofhas not been paid, and will not be paid if presented hereafter.

(2) The drawing officer, on receipt of the certificate from the Bank, shall enter in his account the original cheque as cancelled and may issue another.

S.R. 88. If a cheque is issued by the Government in payment of any sum due by the Government and that cheque is honoured on presentation at the Government's bankers, payment shall be deemed to be made —

(1) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or

(2) if it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

Note 1. – The provisions of clause (2) above apply mutatis mutandis to payments made by the Government by Postal Money Order or by any other recognised mode of remitting money by post.

Note 2. – Cheques marked as not payable before a particular date should not be charged to the accounts until the date on which they become payable.

Letters of credit, Assignments and other Orders for payment.

S.R. 89. (1) Where under the provisions of these rules or under special orders of the Government, a letter of credit or assignment (T.R Form No.8) is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount up to which the officer credited shall have authority to draw on the particular Bank on which the letter of credit or the assignment, as the case may be, has been issued.

(2) A drawing officer in whose favour a letter of credit or assignment has been issued, is not permitted to draw the whole amount and place it in a separate drawing account at the Bank or in a private account.

(3) A copy of the letter of credit or assignments shall also be communicated to the Bank.

Note. – T.R. Form No.8 prescribed for letter of credit is a general form which may be modified by the concerned Accounts officer, where necessary, to meet the special requirement of any particular drawing officer.

S.R. 90. Letters of credit issued in favour of Post Offices shall remain valid till the close of the month for which they are issued. In all other cases, a letter of credit or assignment shall remain valid till the close of the financial year in which it is issued and a cheque drawn before, but paid after the end of the year, shall be taken against the letter of credit or the assignment of the year in which it was drawn. If this causes overdrawal of the credit, the excess shall be treated as an overdrawal and the attention of the authorities concerned shall be drawn to the irregularity.

Specimen signature and other safeguards.

S.R. 91. Every Government Officer who is authorized to draw cheques or sign or countersign bills shall send a specimen of his signature to the concerned Accounts Officer and the Bank through some superior or other officer whose specimen signature is already with that accounts office and the Bank. When such an officer makes over charge of his office to another, he shall likewise send specimen of the signature of the relieving officer to the concerned Accounts Office and the Bank concerned.

Specimen signatures, when forwarded on a sheet of paper other than the forwarding letter itself, must duly be attested by the Officer signing the forwarding letter.

The procedure prescribed in this rule shall be observed *mutatis mutandis* by all Government officers who are authorised to draw upon the Bank or any other office of disbursement.

S.R. 92. An Accounts Officer will supply to the Bank attested copies of specimen signature of such gazetted officers serving under him as are authorised to draw cheques or sign payment orders upon the Bank.

When any change of office occurs among the gazetted officers aforesaid, the fact will be intimated and attested copies of the specimen signature of the relieving officer shall be supplied to the Bank.

S.R. 93. All orders and authorities for payment issued from Accounts Offices will be stamped with a special seal which remains in the personal custody of the officer authorised to issue such orders and specimen impressions thereof duly attested will be supplied to the Bank and other Disbursing Offices.

Sub-section II—Payment of Claims.

Introductory.

S.R. 94. The rules of procedure prescribed in this sub-section are designed primarily for the guidance of Accounts Officers in dealing with claims upon the Government that may be presented to them for disbursement.

Unless there be anything repugnant in the subject or context and subject to such variations or modifications as may be authorised by departmental regulations, the rules prescribed in this sub-section shall be followed generally by post offices and customs houses mentioned in TR 6 and other offices of disbursement in dealing with claims against the Government that may be presented to them for disbursement.

Checks to be applied at the Accounts Office on claims presented.

S.R. 95. The bill, cheque and other document presented as claims for money shall be received and examined by the Auditor, checked by the Superintendent and then laid before Accounts Officer who, if the claim is admissible, the authority good, the signature, and countersignature where necessary, genuine and in order, and the receipt a legal quittance, will sign the order for payment at the foot of the bill etc. taking care to adopt the precautions prescribed in clause (ii) of S.R. 62. Careful attention should be given to the instructions contained in these rules regarding the completion of bills, cheques, etc., presented in support of claims against the Government. All pay orders must be signed by hand and in ink, specifying the amount payable both in words and in figures.

S.R. 96. All corrections and alterations in the orders of payment must be attested by the dated initials of the Accounts Officer.

Corrections and alterations in orders of payment given by the Accounts Officer on the Bank must be attested by his full signature.

S.R. 97. Special care shall be taken that all bills, cheques, etc. passed for payment at the Bank are paid on the same day and that no payment is made except under the written pay order of the Accounts Officer or in his absence, by an officer authorised by Accounts Officer.

S.R. 98. (1) When a bill is presented by a person who is not the actual payee or his duly authorised agent, he may be required to produce a letter authorising him to take the payment. The signature of the messenger or his thumb impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the cheque/money on behalf of the payee.

(2) No payment should be made by the Bank to cashiers, clerks or messengers who are deputed to receive payment unless they produce identity cards bearing their signatures/thumb impression, and photographs duly attested if the drawing officer does not appear personally.

(3) In cases in which a bill is unauthorised, incomplete or otherwise irregular, Accounts Officers may refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

S.R. 99. Special precautions must be taken by the Accounts Officer as regards all bills and documents showing signs of alterations; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity. No document bearing an erasure can be accepted and payment on such document shall be refused by the Accounts Officer and a fresh document called for.

S.R. 100. With regard to the claims presented either on bills or on cheques, the signature of the drawing officer shall be compared with his specimen signature received under S.R. 91 before payment is ordered.

Note. – Specimen signature received by the Accounts Officer should be carefully posted in the guard files, which must be kept in the personal custody of the Accounts officer.

S.R.101. Accounts Office shall check the arithmetical computations on bills.

Note. – When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, the Accounts Officer should not return such bills but should correct them and pay the corrected amount of the bill. Similarly where bills contain doubtful items which can easily be eliminated, the Accounts Officer should disallow the doubtful items and pay the remainder of the bill. In all cases, the corrections made and the reasons thereof should be intimated to the presenter of the bill.

S.R.102. A register shall be kept in each Accounts Office showing the names of all Gazetted Government servants drawing their pay and allowances or leave salary from that office. When the service records of a government servant are received from the Accounts Office from which he last drew salary, the amount of pay and allowances admissible to him shall be entered against the name of the Government servant concerned. As each pay or leave salary bill is presented for payment, reference to this register shall be made to see that the sanctioned rate is not exceeded.

Payment to persons not in Government Employment.

S.R.103. (1) When a person not in Government employment claims payment for work done, services rendered, or articles supplied, the Accounts Officer shall, subject as provided in S.R. 58, require the submission of the claim by the head of the department or other responsible Government officer concerned.

(2) In any event, if a bill is drawn by a person not in Government employment, the Accounts Officer shall use special precaution for satisfying himself of the identity of the applicant for payment.

Note 1. – (a) Payments due to the contractor may, if so desired by him, be made to his bank instead of direct to him provided that the contractor furnishes to the Engineer-in-charge -

(i) an authorisation from the contractor in the form of a legally valid document, e.g., irrevocable power of attorney or transfer deed, conferring authority on the bank to receive payment; and

(ii) his own acceptance of the correctness of the account made out as being due to him by the Government, or his signature on the bill or other claim preferred against the Government, before settlement by the Engineer-in-charge of the account or claim by payment to the bank. While the receipt given by such bank shall constitute a full and sufficient discharge for the payment, the contractor should, wherever possible, present his bills duly receipted and discharged through his bankers.

(b) In case of bills, which the contractor presents for direct payment and which are not endorsed in favour of the bank, while efforts will be made to secure payment to the financing bank, payment made to the contractor should be accepted as full acquittance so far as Government is concerned. As part of the arrangement, the financing bank should give Government a letter to this effect.

Note 2. – The above procedure will not affect the usual rights of Government to deduct from contractors' bills (whether endorsed in favour of a bank or not) any sum due to the Government on account of penalties, overpayment, etc. on this or any other contracts with the Government.

Note 3. – Nothing contained in Notes 1 and 2 shall operate to create in favour of the bank any right or equities vis-à-vis the Government.

S.R. 104. Accounts Officer shall, at the time of making payments to a non-official either on behalf of the Government or any local authority, on account of fee, commission, bonus, remuneration or reward of any kind, communicate the fact with the addresses of the payees to the Taxes Office concerned, if the amount of each payment is not less than Taka 250.

Cheques and Letters of Credit.

S.R. 105. Stock of cheque books required for supply to the drawing officers under S.R. 71 shall be kept by the Accounts Officer, supplies being obtained periodically from Controller General of Accounts. Cheque books shall on receipt be examined carefully and the number of forms in each book counted, a certificate of count being recorded by the Accounts Officer on a flyleaf. They shall be examined again when issued to drawing officers, care being taken to see that they are acknowledged by the latter promptly.

Note. – The office of Controller General of Accounts will supply blank cheque books to Chief Accounts Officers, District Accounts Officers, Postal Department, Telegraph and Telephone Board, and Parliament Secretariat. District Accounts Officers will supply blank cheque books to other disbursing officers.

S.R. 106. When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book notified under S.R.74 as in use by the drawing officer who has signed it. The provisions of S.R.79 to 85 shall be specially borne in mind.

S.R. 107. Pass books (T.R. Form No 43) sent to the Accounts Officer to be written up shall ordinarily be returned to the drawing officer on the same day.

S.R. 108. In the case of a cheque lost before payment in respect of which a certificate of non-payment has been furnished by the Bank to the drawing officer the precautions prescribed in S.R. 87 shall be carefully observed with a view to preventing the payment of the cheque in question.

S.R. 109. (1) Every payment ordered on the authority of any letter of credit or assignment must without fail be noted at once under the Accounts Officer's initials either in the appropriate register of payments, or on the reverse of the letter of credit or assignment itself.

(2) The Accounts Officer must bear in mind that the letter of credit or assignment shows the maximum amount he has authority to pay, or the departmental officer credited has authority to ask for, and that any further payment is made at the Accounts Officer's own risk; the progressive total of the payments ordered by him must, therefore, be so recorded that there can be no risk of overpayment.

Disbursement of Claims and Records of Payments.

S.R. 110. (i) In the case of an Accounts Office which has no cheque drawing authority, after a bill has been passed and order to pay has been signed by the Accounts Officer, the bill shall be passed on to the payee for presenting to the Bank. The Bank shall make the payment to the payee only on production of an identity card bearing his photograph and signature/thumb impression duly attested, if the drawing officer does not appear personally. The Bank shall punch the stamp, stamp the document "paid" and return the paid bill to the Accounts Officer who will forthwith enter the payment in the cash book and other registers.

In the case of an Accounts Office which has the authority to make disbursement by drawing cheque, after the bill has been passed and order to pay signed by the Accounts Officer, cheque shall be written in the office and delivered to the payee or his authorised representative after surrender of the token. The passed bill will be stamped "Paid" and the cheque number and the date of issue will be written on the passed bill. The payment as per bill is then entered in cash book and other registers and passed bill is retained in the office for accounts and audit purpose.

(ii) The Accounts Officer shall take special precautions to see that receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of the vouchers for the sake of stamps upon them. It must be borne in mind that several cases of loss of vouchers have occurred owing to neglect of this precaution.

Note 1. – Any deductions made by the Accounts Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Accounts Officer to be given to the presenter.

Note 2. – When a payment is made by transfer, that is, by book entry of the amount in the accounts as received under some classification code of receipts under the classification chart, no payment of cash takes place. The amount should be credited to concerned classification code, the relevant voucher being marked as 'paid by transfer'.

Note 3. – Production of identity card will not be necessary in drawing bills/cheques from Bank/Accounts Office through messengers at their own risk by Gazetted officers and other non-Gazetted officers authorised to draw their pay and allowances like Gazetted officer. Such messengers should however hold a written authority from the officer concerned to receive payment on his behalf.

Section II-Personal Claims of Government Servants.

General Rules.

Due Date.

S.R. 111. Bills for monthly pay and fixed allowances of Government servants may be signed and presented at any time five days before the last working day of the month by the labour of which such pay and allowances are earned, and shall be due for payment on the next working day following the last working day of the month.

Note. – All cheques issued by Accounts Officers in payment of personal claims of Government servants shall be crossed 'Accounts payee only', and dated the first of the month following the month for which it is due.

S.R. 112. In the following cases, separate bills may be presented for pay and allowances due for part of a month and these bills may be paid before the end of the month:

(a) When a Government servant proceeds out of Bangladesh on deputation or on leave or on vacation.

(b) When a Government servant is transferred from the parent Department to Railways, Telegraph and Telephone Board, Defence and Forest Departments.

Note. – When men in the additional police force whose pay is debit to the General Police Fund are transferred from the district to which the additional police is attached to another, the portion of their pay for the period for which they were attached to the old district may be paid in the old district before the end of the month.

(c) When a Government servant finally quits the service of Government or is transferred to Foreign Service.

S.R.113. (1) If the first six days of the month are public holidays on which pay and allowances are not disbursed at the Bank, Government may, at their discretion, direct the payment of monthly pay bills other than those of gazetted Government servants on the last working day before the holidays.

Note. – This power may be exercised in respect of their own and subordinate offices by such other authorities as may be authorised by the Government to give directions in this behalf.

(2) The Government may in special cases relax any of the conditions specified in this rule.

Forms and Preparation of Bills.

S.R. 114. The forms on which claims for pay, allowances etc. are to be preferred and the detailed procedure to be observed in the preparation and presentation of such claims, shall be regulated by the provisions contained, in the case of gazetted Government servants, in Section III and in the case of non-gazetted Government servants, in Section IV of this Chapter.

Deductions From Bills.

Fund and Income -Tax Deductions.

S.R. 115. (i) The duty of noting the proper deductions to be made from the pay bills on account of Provident and other Funds shall devolve on the drawer of the bill, but no discretion is allowed in carrying out any order received from the Accounts Officer to make any particular deduction. The procedure to be followed in making such deductions is laid down in Chapter VI.

(ii) Disbursing Officer, i.e. Accounts Officer in case of gazetted officers and Head of offices in case of non-gazetted staff, should, if required under the Income Tax Ordinance 1984, issue to the person from whose salary income tax is deducted at source, an annual consolidated receipt in TR Form No. 16 for the tax so deducted during the financial year.

House Rent Deductions.

S.R. 116 (1) When demands for rent of public buildings recoverable from Government servants, are received from the authority in charge of such buildings, the Government servants who draw their own pay bills, and heads of offices in the case of non-gazetted Government servants, shall make the necessary deductions as specified in the demands from the next bill in which pay is drawn. After the recovery has been made, one copy of the demand statement which will be rendered in duplicate, shall be returned to the authority from which it was received after noting the amount recovered, the other copy being attached to the bill from which the recovery has been made. In noting the deductions in the bills, the Classification code of the house rent account to be credited and other particulars as given in the demand statement must be shown.

(2) If the rent recoverable from a Government servant is limited to a certain percentage of the emoluments of the Government servant, the particulars of such emoluments shall be noted in the remarks column of the demand statement before its return. Where after the return of the demand statement, the emoluments of a Government servant are changed retrospectively, such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(3) The provisions of this rule apply also to other charges, e.g., additional rent recoverable for furniture, electric, water heating and sanitary installations, charges for cost of water, electric energy, etc., which may under the orders of competent authority, be recovered in the same way as, and together with rents of buildings proper.

Recoveries ordered by the Controller General of Accounts and the Chief Accounts Officer.

S.R. 117. Deductions on account of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Controller General of Accounts and the Chief Accounts

Officer. The recovery of a sum disallowed from a pay bill may be made from the next pay bill, and of a sum disallowed from travel/transfer expense bill, from the next payment of travel/transfer expense; but sums disallowed from such a bill must be recovered in cash or from the pay bill when the Government servant concerned does not, within a month, present any other travel/transfer expense bill from which they can be recovered.

Attachment of Pay and Allowances, etc., for Debt.

S.R. 118. When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay bill of the Government servant concerned.

Note 1. – The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in section 60(1) of the Code of Civil Procedure, 1908, as amended from time to time. The following is an extract of the relevant provisions of the section.

“60(1). The following property is liable to attachment * * * in execution of a decree * * * * *
 Provided that the following particulars shall not be liable to such attachment * * * namely:-

(i) the salary of any public officer * * to the extent of the first hundred Taka and one-half the remainder of such salary: Provided that, where the whole or any part of the portion of such salary liable to attachment, has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and, where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree:

* * * * *

(1) Any allowance forming part of the emoluments of any public officer * * * which Government may by notification in the official gazette declare to be exempt from attachment and any subsistence grant or allowance made to any such officer * * * while under suspension.

Explanation 2 – In clauses * * * and (i), “salary” means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (1) derived by a person from his employment whether on duty or on leave.

Note 2. – The following declaration has been issued by the Government under clause (1) of sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (Act V of 1908)

The following allowances of public officers serving in connection with the affairs of Bangladesh shall be exempt from attachment:

- (i) All kinds of travel/transfer expenses ;
- (ii) All kinds of conveyance allowances;
- (iii) All allowances granted for meeting the cost of –
 - (a) uniform, and
 - (b) rations;
- (iv) All allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations and
- (v) All house-rent allowances.

S.R. 119. In accordance with the above provision, the maximum amount attachable by a Civil Court is to be calculated thus:

Treasury Rules

If the total gross emoluments earned by the Government servant are represented by X, and the allowances declared to be exempt from attachment (vide note 2 to S.R. 118) and, if the Government servant is under suspension, any subsistence grant or allowance made to him, are represented by Y, the net amount attachable, if any, is $(X - Y)/2 - 50$.

S.R. 120. Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

Note. – Recovery of outstanding installments of loans if and when intimated by any Co-operative societies in terms of section 50 of Co-operative Societies Ordinance, 1984, should similarly be made by the disbursing officers from the non-attachable portion of the Government servants' salary. The procedure for disposal of such recoveries should be the same as laid down in S.R. 121 (1).

S.R. 121. Without prejudice to the appropriate provisions of the law as contained in Rule 48 of Order XXI in the First Schedule to the Civil Procedure Code, 1908, as subsequently amended, the procedure to be followed by drawing and disbursing officer in making recoveries from pay bills of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules:

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowance shall be drawn on a pay bill, but only the net amount, after deducting the amount recoverable under the attachment order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned. The cost, if any, of remittance to a Court of money realised under its attachment order, shall be deducted from the amount realised and the net amount remitted to the Court.

Note (a) . – Notices attaching the pay and allowances of Government servants mentioned below will be sent to the officer mentioned against each:

Judgment-debtor.	Officer to whom notices should be sent
i) Gazetted Government servants, and non-Gazetted Government servants who are permitted to draw their pay, etc., on bills in forms prescribed for Gazetted Government servants.	Accounts Officer concerned
ii) Other non-Gazetted Government servants.	Head of the office in which the judgment debtor is employed.

(b) The Accounts Officer will maintain a Register in T.R. form No. 9 (called Attachment Register) in which he should note all orders of attachment immediately on receipt. He should also watch the recoveries of installments and their remittance to the Court concerned. The amount recovered should be remitted to the Court in cash or by cheque if the Court is situated in the same station, otherwise by Bank draft.

In regard to non-Gazetted Government servants mentioned in item (ii) above, the Register will be maintained in the same way by the head of the office, who will remit the amount to the Court in cash or by cheque when the Court is situated at the same station, otherwise by Bank draft

(c) The head of office who remits the amount to the Court in cash or by cheque will obtain a receipt for the amount from the Court, which should be filed with the Acquittance Roll. Similar receipts from Courts for payment by cheque obtained by the Accounts Officer should be filed in the relevant page of the Attachment Register maintained in T.R. Form No. 9.

(d) If the Civil Court declines to receive the amount for any reason, the amount should be refunded to Government account or adjusted by short drawal in the next establishment bill, as the case may be. In case of cheque, the relevant cheque should be cancelled by the Accounts Officer.

(e) The officer maintaining the Attachment Register should initial the Register when the attachment order is first received and note when each installment is recovered and again when the receipt from the Court for the amount paid is received.

(f) In cases when Accounts Officer or a head of office is unable to understand the Court's order, he should apply to the Court for direction.

(2) In the case of an attachment order issued by a court in Bangladesh against a Government servant whose salary is disbursed outside Bangladesh, the appropriate authority in Bangladesh, namely, Accounts Officer in the case of Gazetted Government servants and the departmental drawing officer acting as or on behalf of the Accounts Officer in the case of others, will be responsible for drawing the amounts recoverable monthly in compliance with the attachment order and remitting them to the court concerned, unless timely intimation is received by him of the death of the Government servant or any other event necessitating the discontinuance of such payments.

The Controller General of Accounts or the Chief Accounts Officer will issue such instructions as may be necessary in order to ensure that the amounts that will have to be deducted in compliance with the attachment order are specified with necessary directions to the disbursing authority.

(3) In cases in which a judgment debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgment debtor, being a gazetted Government servant, or not being gazetted Government servant but being permitted to draw his pay on a separate pay bill, refrains from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law, the head of the office, or in the case of gazetted Government servant or of a Government servant treated in this respect like a gazetted Government servant, the head of the department/office concerned may draw the pay of the judgment debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned.

(4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned, the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the Court's receipt for the amount shall be filed with the attachment Register or such other suitable record as may be kept by the drawing officer.

First payment of Pay, Allowances, etc.

SR 122. When a Government servant presents his pay bill for the first time, or when the name of a Government servant appears for the first time in an establishment bill, the bill shall be supported by a last pay certificate in the form prescribed by the Comptroller and Auditor General, or if he did not previously hold any post under the Government or is on re-employment after resignation or forfeiture of past service, a health certificate must accompany the bill in conformity with any rule or order governing the conditions of the service to which he belongs. If a pensioner is re-employed, the fact shall be stated in the bill.

Note 1. – The form of last pay certificate prescribed by the Comptroller and Auditor General and the detailed instructions issued by him for its preparation are reproduced in Appendix 7.

Note 2. – When the head of an office is himself a non-gazetted Government servant, he should not sign his own last pay certificate but should obtain one from his superior gazetted Government servant.

S.R. 123. In all cases of transfers, the responsibility for issuing of last pay certificate with a copy to the concerned Government servant rests with Accounts Officer in cases of Gazetted Officers and with the drawing and disbursing officer in cases of non-Gazetted Government servants.

Payment on quitting the Service.

S.R. 124. The last payment of pay or allowances shall not be made to, or in respect of, a Government servant whose pay is drawn on gazetted Government servant's bill form, finally quitting the service of the Government by retirement, resignation, dismissal, death or otherwise, or placed under suspension, until the disbursing officer has satisfied himself by reference to the Accounts Officer concerned and to his records that there are no demands outstanding against him. In cases of other Government servants, payments may be made on the responsibility of the head of the office concerned without reference to the Accounts Officer.

Death of Payee.

S.R. 125. Pay and allowances can be drawn for the day of the person's death; the hour at which death takes place has no effect on the claim.

Note. – "Day" for the purpose of this rule and S.R.228 should mean a calendar day beginning and ending at midnight.

S.R. 126. Pay and other allowances claimed on behalf of a deceased Government servant may be paid to the claimant on production of succession certificate from the Chairman of union council or, in case of metropolitan areas, from the Ward Commissioner and after such enquiry into the rights and title of the claimants as may be deemed sufficient. The drawing and disbursing officer may also make payment on execution of an indemnity bond, with such sureties as he may require, if he is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of the succession certificate.

In case of any doubt, payment should be made only to person producing the legal authority.

Note 1. – In making payment of arrears of pay under this rule to legal heirs of deceased Government servants, the procedure laid down in S.R.124 should be followed.

Note 2. – The form of indemnity bond mentioned in this rule is prescribed as TR Form No. 10.

Note 3. – This rule applies also in the case of gazetted Government servants.

Place of Payment.

Pay and allowances.

S.R. 127. Save as hereinafter provided and subject to any special rule or procedure that may be prescribed by departmental regulations, bills for pay and allowances are ordinarily payable at the accounts office in the jurisdiction of which the claim arises.

S.R. 128. In case of transfer, the pay due in respect of the old post, which has not been drawn at the time of transfer, may be drawn at the new headquarters or at the place where the pay in respect of the new post is drawn.

S.R.129. When a gazetted Government servant proceeds on leave and is permitted to draw his leave salary from a different Accounts Office in Bangladesh, the pay and allowances due to him for the broken period of the month in which he proceeds on leave may be drawn along with his leave salary.

Leave Salary.

S.R. 130. Subject to any special rule or procedure that may be prescribed by departmental regulations, the leave salary of a gazetted Government servant, who draws his leave salary in Bangladesh, may be paid at any Accounts Office in Bangladesh and leave salary of a non-gazetted Government servant may be drawn from that Accounts Office or office of disbursement only from which his pay could be drawn if he were on duty.

The Government may by special orders exempt any particular class of non-Gazetted Government servants from the operation of this Rule.

Bills of Inspecting Officers and their Establishment.

S.R. 131. A Government servant whose duty requires him to travel about on inspection, shall ordinarily take with him a last pay certificate which will enable him to draw from the nearest Accounts Office or office of disbursement within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accounts Officer's jurisdiction to another's, the last pay certificate will be countersigned by both. In such a case, no advance is made and no recovery or adjustment becomes necessary. Similarly, he may draw his travel expense on the prescribed bill form with necessary certificates countersigned by the controlling authority, if any, but he cannot take advances on account of travel expense.

S.R. 132. When a part of his establishment moves with an inspecting officer, the head of the office may grant a last pay certificate for that part in order to enable him to draw from another Accounts Office or office of disbursement such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

Pay due to Government servants absent out of Bangladesh.

S.R. 133. If pay or allowances be due in Bangladesh to a Government servant absent out of Bangladesh, he must make his own arrangements to receive it in Bangladesh.

Payment of Pay, Leave Salary, etc.

Pay and Allowances.

S.R. 134. Save as hereinafter provided, pay and allowances may be paid only upon the personal claim of the Government servant concerned and to his personal receipt and not otherwise, except under the special authority in each case of the Government or of the Controller General of Accounts or Chief Accounts officer. The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive money on his account, but there can be no endorsement on the bill to pay to any such person; and in such a case, the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

S.R. 135. Pay and allowance of a Government servant who is not authorised to draw his own bill may, when he is unable to present himself in person to receive payment be paid to the person bearing a

letter of authority from him. The letter of authority signed by Government servant himself, will have to be surrendered by the concerned person to the drawing and disbursing Officer. The person receiving payment must also furnish a formal receipt to show that the money has been actually received by him. Government accept no responsibility in respect of money handed over on letter of authority.

Leave Salary.

S.R. 136. A Government servant who signs his bills himself, when claiming leave salary in Bangladesh, must either appear in person at the place of payment or furnish a life certificate signed by a responsible Government officer or some other well known and trustworthy person.

S.R. 137. A Government servant who signs his pay bills himself may draw his pay through a Bank.

Section III—Bills of Gazetted Government Servants.

Introductory.

S.R. 138. The provisions of this Section shall apply primarily to claims of gazetted Government servants, including those of non-gazetted Government servants drawing their pay in the forms provided for gazetted Government servants, which are payable on bills drawn directly on the Accounts Office. With regard to claims of Government servants which are payable by or through departmental office of disbursement, these rules shall apply subject to such variation or modification as may be authorised by departmental regulations.

Form of Bills.

Pay, Fixed Allowances, etc.

S.R. 139. (1) The pay and fixed allowances of a gazetted Government servant shall be claimed on bills in T.R. Form No. 13. A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is payable from a source other than the general revenue of the Government.

(2) Subject as hereinafter provided in this Section, the forms prescribed in this rule shall be used for claims relating to leave salary and all occasional payments to a gazetted Government servant that are made on his personal account.

Note. — Instructions for drawal of salary and travel expenses bill by members of National Assembly are contained in Appendix 8.

S.R. 140. The Government may permit certain classes of Government servants, who are not ranked as gazetted Government servants, to draw their pay and fixed allowances separately in the form provided for gazetted Government servants instead of through the pay bill of their office establishment under such condition as may be prescribed by the Government.

S.R. 141. Claims for house allowance admissible under any special rules or orders shall be supported by certificates in the form prescribed in such rules or order.

Travel/Transfer Expenses.

S.R. 142. Travel/Transfer expenses bills of a gazetted Government servant shall be drawn in accordance with rules under which such expenses may be due. For mileage, halting or daily allowance, T.R From No. 14 is prescribed for general use.

S.R. 143. When a circuitous route is taken, the reason for doing so must be stated on the bill. When a Government servant is entitled to draw actual expenses, such expenses shall, in the absence of special orders to the contrary, be set forth in detail.

S.R. 144. The provisions of clause (ii) of S.R.159 apply *mutatis mutandis* to bills for Travel/Transfer expenses of gazetted Government servants.

Advances.

S.R. 145. Advances to a gazetted Government servant on transfer or on the authority of tour may be drawn from the Accounts Office on the form prescribed for usual salary or Travel/Transfer expenses bill, as the case may be, on the sanction or a duly certified copy thereof appended to the bill.

Note. – The sanction to personal advances may, if preferred, be obtained in the form of countersignature on the bill itself before it is presented for encashment.

Rewards for Proficiency in Languages.

S.R. 146. Bills for rewards under civil rules to Civil Officers, including Military Officers in civil employ shall be presented to the concerned Accounts Officer for payment. Bills for rewards under military rules to Military Officers in civil employ shall be submitted to the concerned Accounts Officer, who will pass them for payment after having them checked by the concerned officer of the Controller General of Defence Finance.

Section IV—Bills of Non-Gazetted Establishment.

Introductory.

S.R. 147. The Rules of procedure prescribed in this Section shall apply to personal claims of non-gazetted Government servants whose pay, allowances, etc., are payable on bills drawn directly on the Accounts Office. In their application to personal claims of non-gazetted Government servants, which are payable at a departmental office of disbursement, these rules are subject to such variation or modification as may be authorised by departmental regulations.

Monthly bills.

S.R. 148. For purposes of this Section, parts of an establishment under the same officer, which appertain to different Ministries/Divisions, shall be regarded as distinct establishments, e.g., a Deputy Commissioner's Relief Establishment shall be treated as distinct and separate from his Land Revenue establishment.

S.R. 149. In the bill presented for payment, the establishment shall be distributed in such sections as may be fixed by the Chief Accounts Officer in communication with the head of the office or establishment concerned.

Form and Preparation.

S.R. 150. (1) Bills for pay, fixed allowances and leave salaries of the establishment shall be prepared in T.R. Form No. 15, the instructions printed on the form being carefully observed. Except as provided in S.R.152, the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated either against the name of the Government servant in the body of the bill or in a note at the foot of the page.

(2) The various sections comprising the establishment shall be shown separately, the description of each section as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

Note. — All fixed allowances, including permanent travelling allowance, conveyance allowance, horse allowance, etc., should be drawn in the establishment pay bill.

S.R.151. The entries in all the money columns of the bill shall be totalled separately under each section and the totals written in red ink. The totals must be checked by the drawing officer himself or by some responsible person other than the clerk preparing the bill.

S.R. 152. (1) The names of Police Constables may be omitted from pay bills; provided a certificate in the following form is endorsed on the bill:—

'Certified that all persons whose names are omitted from, but whose pay has been drawn in this bill, have actually been employed during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy.'

The Government may, in consultation with the Controller General of Accounts, extend the provisions of this rule to specified classes of establishment when the entry of names in the bills is not essential for checking purpose.

(2) The claims of Government servants whose names are omitted under the provisions of this rule, shall not be lumped together and entered as a single item in the bills, but the bills must show separately the numbers on different rates of pay or with different designations.

Absentee Statement.

SR 153. (1) The monthly bill shall be supported by an absentee statement in T.R. Form No 17, if any person was absent during the month, either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.

(2) Officers drawing establishment pay bills in which compensatory allowances etc., are drawn for absentees, should furnish on the pay bill a certificate in the following form—

“Certified that in cases where compensatory allowances have been claimed during leave/temporary transfer, the likelihood of the officers returning to the same or similar posts was recorded in the original orders sanctioning the leave /temporary transfer”.

Note 1. – When an officer signs an absentee statement accompanying an establishment bill, he should see that a diagonal line is drawn across the blank space, if any, below the last entry.

Note 2. – In the case of Constables, the requisite absentee statement may be dispensed with, provided the names of the absentees and full particulars of their absence (e.g., leave, deputation, suspension, etc.) are clearly shown in the body of their bills.

Increment Certificate.

S.R 154. To the first bill in which a periodical increment is drawn for a Government servant, a certificate in T.R.18 shall be appended.

S.R.155. T.R. Form No. 18 may be used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave, etc., and, if he has held the post in an officiating capacity, all other kinds of leave which are shown in the tabular portion of the certificate. An increment so earned may be drawn in the establishment bill without further authority.

S.R. 156. When an increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant concerned is fit to cross the bar.

Overtime Allowance.

S.R. 157. Subject to any general or special orders issued by the Government in this behalf, every bill in which overtime allowances are claimed, shall contain a certificate of the head of the office to the following effect:-

“Certified that –

(1) the persons for whom overtime allowances are claimed in this bill have actually earned them by working overtime ;

(2) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct ;

(3) the overtime allowances are claimed at rates sanctioned by competent authority.”

Note. – In cases in which overtime is paid out of fees recovered from private parties and credited in the Government account, the drawing officer should certify on the bill that the prescribed fees have been realised and credited into the Government Account.

Arrear Bills.

S.R. 158. Arrears of pay, fixed allowances or leave salary shall be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the drawer of the arrear bill, in order to avoid the risk of the arrears being claimed over again.

Subject to the conditions laid down in S.R.61 such bills can be presented at any time and may include as many items as are necessary.

Travel/Transfer Expenses Bills.

S.R. 159. Bills for travel/Transfer expenses other than permanent or fixed allowances, shall be presented in accordance with the following rules:-

(i) The bill should be prepared in T.R. Form No 19, the instructions printed on the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.

Note. – Travel/Transfer expenses of non-Gazetted Government servants, who are permitted to draw their salary in the gazetted officer's salary bill form, should be drawn in the travel/transfer expenses bill form prescribed for gazetted Government servants.

(ii) When actual expenses are drawn on account of carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travel/transfer expenses bill. For the purpose of drawing the expense on account of a family, or the higher weight expenses, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the expenses are claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effect, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed.

(iii) Separate bills shall be submitted for Government servants of different grades under the travel/transfer expenses rules, if the bills require different treatment in the Accounts office.

(iv) All travel/transfer expenses bills must bear a certificate of the drawing officer in the following form:-

“Certified that I have satisfied myself that the amounts included in the bills drawn previously to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll.”

S.R. 160. No travel/transfer expenses bill shall be presented at the Accounts Office before it has been countersigned by the controlling officer concerned, save where any special rule or procedure has been authorised by departmental regulations.

Section V—Expenditure on Supplies & Services and Repairs & Maintenance.

Sub-section I—Introductory.

S.R. 161. The term “expenditure on supplies & services and repairs & maintenance” used in this section mean and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical working of a department, other than those which are classified in classification chart under capital expenditure.

S.R. 162. The procedure prescribed in this section shall apply to all items of expenditure classified in the classification chart under the broad economic categories of supplies & services and repairs & maintenance.

S.R. 163. The provisions of this section shall apply primarily to items of expenditure on supplies & services and repairs & maintenance of heads of offices etc., who draw money by bills drawn on the Accounts Office. Other departments and offices are also subject to the rules in this Section, except in so far as they are supplemented or modified by the departmental regulations.

Sub-Section II — General Rules.

Classification of Items of Expenditure on Supplies & Services and Repairs & Maintenance.

S.R. 164. Items of expenditure on supplies & services and repairs & maintenance incurred on the public service are divided into the following classes, the classification adopted in each department or office being determined by orders of competent authority:-

(i) Contract items—items of expenditure for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.

(ii) Scale-regulated items-- comprise such items of expenditure as may be regulated by scales laid down by competent authority, e.g., rewards for destruction of wild animals, etc.

(iii) Special items-- include such items of expenditure, whether recurring or non-recurring, as cannot be incurred without the previous sanction of superior authority.

(iv) Countersigned items--- include such items of expenditure as may require the approval of some controlling authority before they can be admitted as legitimate expenditure against the Government.

(v) Fully-vouched items--- comprise such items of expenditure which require neither special sanction nor countersignature, but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

Note. – The five categories of expenditure on supplies & services and repairs & maintenance set forth above are not necessarily mutually exclusive. There may be items on which special expenditure may be regulated by scales, or on which a bill for scale-regulated expenditure may require countersignature. When an expenditure bill falls within two or more classes, the procedure prescribed in sub-section IV of this section for each of these classes should, as far as possible, be applied to it.

Permanent Advances.

S.R. 165. Government officers who have to make payments for items of expenditure on supplies & services and repairs & maintenance before they can place themselves in funds by drawing bills for these items on the Accounts Office may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of bills.

Note 1. – Permanent Advance is drawn in Form No. T.R. 32.

Note 2. – The following procedure should be observed in making payments out of the permanent advance held by the Secretary to the President and the Secretary to the Prime Minister on account of President's and Prime Minister's discretionary grant respectively __

(a) As soon as the President or the Prime Minister announces a grant, the Secretary to the President or Prime Minister, as the case may be, will issue a cheque out of the Bank Accounts in favour of the payee and obtain receipts from him (payee).

(b) The Secretary to the President and the Secretary to the Prime Minister will draw the permanent advance by drawing bills supported by a statement of expenditure.

General Limitations.

S.R. 166. All expenditure actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

S.R. 167. No money shall be drawn from the Accounts Office unless it is required for immediate disbursement. It is not permissible to draw money from the Accounts Office in anticipation of demands or to prevent the lapse of budget grants.

S.R.168. As far as practicable, one register may be maintained for one Ministry/ Division/Department unless the Controller General of Accounts or Chief Accounts Officer requires otherwise.

S.R. 169. (1) Save as hereinafter provided in this rule, no pay of any kind and no additions to pay may be drawn on bills for expenditure on purchase, supplies and services (T.R. Form No. 21).

(2) Subject to any general or special orders issued by the Government, the pay of the Members of Lower Subordinate Service, by whatever designation they may be called, who have been or

may be declared by a competent authority to be ineligible for pension and who discharge the duties of the classes mentioned below, may be treated as expenditure on supplies and services :-

- (i) Hot weather establishment;
- (ii) Coolies engaged on manual labor and paid daily or monthly wages;
- (iii) Sweepers; and
- (iv) Dhobies, tailors, grass-cutters, etc.

S.R. 170. Expenditure incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates, shall be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid.

S.R. 171. In the case of all other Members of Lower Subordinate Services whose pay is drawn on purchase, supplies and services bills, a certificate in the following form shall be furnished by the disbursing officer---"Certified that all Members of Lower Subordinate Service whose pay has been charged in this bill were actually entertained in Government service during the period concerned."

Responsibility of Drawing Officers.

S.R. 172. Every Government officer shall exercise the same vigilance in respect to expenses on supplies and services etc. as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of expenses on contract items of supplies and services etc. proposed expenditure does not cause any excess over the contract grant.

Responsibility of Controlling Officers.

S.R. 173. The countersigning officer shall be responsible for seeing (i) that the items of expenditure included in purchases, supplies and services bill are of obvious necessity and are at fair and reasonable rates, (ii) that previous sanction for any item requiring it is attached, (iii) that the requisite vouchers are all received and in order, (iv) that the calculations are correct, and specially (v) that the grants have not been exceeded nor are they likely to be exceeded and (vi) that the Accounts Officer concerned has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly he shall communicate with the drawing officer and insist on its being checked. He should also arrange with his subordinate officers for reporting to him monthly expenditure to enable him to exercise a check on the total expenditure against the total appropriation under his control.

Cancellation and destruction of sub-vouchers.

S.R. 174. The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers---

- (i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after lapse of three years.

(ii) Every sub-voucher, which under the provisions of Sub-section IV of this Section, is not forwarded either to the Accounts Officer or to controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the purchases, supplies & services bills of the office. The cancellation should be made at the time when the bill, in which the sub-voucher or sub-vouchers are included, is actually signed. If the amount of sub-voucher exceeds the permanent advance, the cancellation should be made immediately the payment is made and entered in the register of supplies & services and repairs & maintenance.

(iii) Sub-voucher submitted to a controlling officer, which he is not required to forward to the concerned Accounts Officer, should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of countersignature of the bill.

(iv) In all cases in which sub-vouchers are not required to be submitted to the concerned Accounts Officer or the Controlling Officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been destroyed or so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accounts Officer.

Note 1. – Sub-vouchers which are required to be sent to the Accounts Officer should not be cancelled either by the drawing officer or by the controlling officer as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accounts Officer.

Note 2. – These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government servants in their official capacity.

Sub-section III—Record of Expenditure on Supplies & Services and Repairs & Maintenance.

Register of Supplies & Services and Repairs & Maintenance.

S.R. 175. A register of expenditure on supplies & services and repairs & maintenance shall be kept in each office and the head of the office or a gazetted officer authorized by him, shall initial against the date of payment of each item.

S.R. 176. The standard form of the register will be in T.R. Form No. 20. The actual details such as the number of columns to be opened, and such further detailed classification as may be required for the purpose of control, may be settled by the Controller General of Accounts and the controlling authority to suit the conditions of each department and office.

As a general rule, each item which has an economic code will have a separate column with appropriations noted at the top.

Note 1. – If more convenient, a separate register may be maintained for specific items.

Note 2. – If during the absence of the head of the office and of the gazetted officer to whom the duty of maintenance of the register has been delegated, the entries in the register have been initialled by a non-gazetted Government servant, the register must be reviewed and the entries re-initialled by the head of the office or such gazetted officer on return to duty in the headquarters.

S.R. 177. As each payment is made, entries must be made in the register of the date of payment, the name of payee and the number of sub-vouchers and the amount in the proper column.

S.R. 178. To enable the disbursing officer to watch the progress of the expenditure under each item as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total, so as to include all payments under each item from the commencement of the year up to the end of the last expired month.

**Sub-section IV- Bills for Expenditure on
Supplies & Services and Repairs & Maintenance.**

General.

S.R. 179. (1) When it is necessary to draw money for expenses on account of supplies & services and repairs & maintenance, as for example, when the permanent advance begins to run short, or, when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register or registers, the columns added up and totals posted in separate bill for each item of expenditure. The head of the office, or the officer to whom this duty has been delegated, shall carefully scrutinise the entries in the register or registers with the sub-vouchers, initial them if this has not already been done and sign the bill which will then be dated, numbered and presented for payment at the Accounts Office.

(2) The account classification code number of the item/items of expenditure on supplies and services etc. may be entered in the bill and the totals posted against them, provided that in cases of expenditure requiring explanation, full details of the charges must be entered in the bill except when they are given in the sub-vouchers sent to the Accounts Office.

Note. – When the permanent advance is running short, a demand may be presented in excess of the balance; this item too should be entered in the register and included in the bill, the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.

S.R. 180. Supplies and services bills preferring claims for rents, electricity and other connected charges on account of private buildings hired or requisitioned by the Government for accommodation of Government Offices should be accompanied by the following certificates signed by the disbursing officer

“Certified that the amount drawn on account of rent, rates and taxes in the bill No., dated the....., was actually paid to the parties concerned and that—

(i) no portion of the building for which the expenditure was incurred was utilised for residential or other purposes during the period the charges were paid;

(ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the undermentioned Government servants from whom it was due”;

Provided that in the case of drawing and disbursing officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact that the imprest amounts held by each of them are much less than the monthly rate of expenditure on rent, rates and taxes, etc., required to be paid by each of them to different parties, the following certificate should be furnished in lieu of the first portion of the certificate prescribed above—

“Certified that –

- (a) the amounts drawn on account of rent, rates and taxes, etc., in the previous bill
No. dated.....have actually been paid to the parties concerned and
that
- (b) the amounts drawn in this bill will be paid to the parties on realisation”.

S.R. 181. (1) Subject to any order or instruction issued by the Government in this behalf a bill for payment to suppliers, etc., which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. This procedure shall not apply to cases where the disbursing officer is authorised to incur expenditure by drawing cheques on the Bank.

(2) Whenever under the provisions of this rule, a bill is endorsed to a private party, by the drawing officer, he shall issue an advice simultaneously to Accounts Officer concerned, giving full particulars of the bill. The item must at once be entered in the relevant register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

(3) An endorsement on a bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

Note. – Endorsement will in all cases remain current for three months only, counting from the date of issue. In the case of bills issued in the last quarter of the year, however, an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of June.

S.R. 182. When, in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer to the effect that the payment has been duly made, shall be submitted to the Accounts Officer in support of the payment in lieu of the payee’s receipt ordinarily required.

Expenditure on Contract Items.

S.R. 183. In respect of expenditure on contract items, the bill shall be presented in T.R. Form No. 21. Sub-Vouchers for more than Tk. 25 shall be retained in the office while the others shall be destroyed or so defaced that they cannot be used again.

Fully-vouched Items of Expenditure.

S.R. 184. (1) Officers whose bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the Accounts Office, need not submit monthly bills; but they should draw money from the Accounts Office by bills in T.R. Form No. 21, showing full details of the expenses.

Note. – The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates who hold part of his permanent advance and place themselves in funds by sending paid vouchers to A and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B donot require countersignature, but his subordinates are allowed to deal direct with some accounts office, presenting bills for payment which are to be adjusted by B’s monthly bills; B must submit monthly bills in adjustment of the bills against which payments have been received by himself or his subordinates.

(2) Unless in any case the Comptroller and Auditor General directs otherwise, sub-vouchers for more than Tk.25 shall be submitted to the Accounts Office.

Scale Regulated Items and Special Items of Expenditure.

S.R. 185. Scale regulated items of expenditure and special items of expenditure which require the previous sanction of superior authority before they can be incurred shall be drawn in the bill in T.R. Form No.21 with a full description of the charges and accompanied by sub-vouchers above Tk.25 or such other limit as may be prescribed by the Comptroller and Auditor General. In the case of special items, the orders of sanctioning authority must be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent month's bill shall bear a note of how much has been spent up-to-date under the sanction.

Countersigned Items of Expenditure.

S.R. 186. Except in the case of items requiring countersignature before payment, expenditure on supplies and services etc falling under this group may be drawn from the Accounts Office by presentation of bills in T.R. Form No.21 without countersignature subject to subsequent presentation of detailed bills to the controlling officers for countersignature and transmission to the Accounts Officer in accordance with the procedure hereinafter prescribed.

Note. – The conditions under which the Secretary to the Public Service Commission is allowed to draw for payment of remuneration to examiners and printers appointed in connection with the various examinations held by the Commission are laid down in Appendix 9.

S.R. 187. A certificate to the effect that the monthly detailed bill in respect of bills drawn in the previous month without countersignature has been submitted for countersignature to the controlling officer on such and such a date shall be attached to the first bill without countersignature presented for payment after the 10th of each month. On no account may a bill without countersignature be cashed after the 10th of the month without this certificate.

S.R. 188. From the monthly totals of the register of supplies & services and repairs & maintenance, the monthly detailed bill shall, in the case of expenses countersigned after payment, be prepared in T.R. Form No.21 headed "*Not payable at the Accounts Office*" and showing the monthly total of each column. The numbers assigned to the sub-vouchers shall be entered in detail against each item; and the number and date of every bill cashed at the Accounts Office without counter-signature and the sub-vouchers included in each, shall be shown in a memorandum at foot. The amount shown in the bill must be agreed with the total of the bills without countersignature cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.

The detailed bill shall be signed by the head of the office and submitted to the controlling officer, or if there be no controlling officer to the Accounts Officer direct, with all sub-vouchers above Taka 25, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

Note 1. – The limit of Tk. 25, above which sub-vouchers are required to be submitted to the Accounts Officer, is subject to alteration by the Comptroller and Auditor General.

Note 2. – A district officer need not personally give the certificate required from a disbursing officer; with the sanction of the competent authority he may delegate the duty to one of his Gazetted subordinates.

S.R. 189. If, in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary, shall be sent to the countersigning officer with the detailed bill.

Countersignature.

S.R. 190. On receipt of the monthly detailed bill in the office of the countersigning officer, it shall be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, must be noted on the bill, and in the register for expenditure on supplies and services etc. or such other record as may be kept in the office of the controlling officer. The countersigning officer shall then record the date of admission under his initials, sign the bill and dispatch it to the Accounts Officer direct, with the sub-vouchers for items for more than TK.100, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

Note 1. – The limit of Tk.100 is subject to alteration by the Comptroller and Auditor General.

Note 2. – In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

Note 3. – A register may also be kept in the office of the controlling officer in such form and according to such method as may be settled by Government in consultation with the Controller General of Accounts.

Disallowances.

S.R. 191. After despatch of the detailed bill to the Accounts Officer, the countersigning officer shall communicate any disallowance to the drawing officer and its amount shall, without fail, be refunded by short drawing in the next bill presented at the Accounts Office for the same department or office. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered “deduct disallowed from bill ofTk.,” the receipt given being for the net amount only. If, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn in the next bill presented at the Accounts Office by entering after the total of the sub-vouchers “Add amount of disallowance from bill of refunded by deduction from bill No. dated, and allowed as per,” the receipt would be for the gross amount, and the items would be re-included in the next monthly bill.

S.R.192. Bills requiring countersignature before payment shall also be drawn in T.R.Form No 21.

Inspecting Officers' Bills.

S.R. 193. An inspecting officer who is not authorised to take advances on account of supplies and services for office must provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different Accounts Offices or offices of disbursement, bills in the T.R. form No. 21.

In the case of countersigned bills, one detailed bill may adjust moneys drawn at more than one Accounts Office, details of places of payment of the several bills, as well as their dates of payment and amounts, being noted at foot of the bill. The amounts drawn must be taken as final payments, and not as advances.

Sub-section V — Miscellaneous Rules.

Service Postage Stamps.

S.R.194. The following procedure shall be adopted by Government officers for obtaining service postage stamps from treasury:-

A bill in T.R. Form No 21 should be prepared by the departmental officer when he requires service postage stamps. The bill shall be submitted to the concerned Accounts Office which shall pass it after necessary check regarding appropriation and issue the cheque. The drawing officer shall draw up a chalan (T.R. Form No 6) for the amount of cheque, get it enfacd by the Treasury Officer and deposit the cheque in the Bank with the chalan. The Bank shall receive the money and return the original copy of the chalan to the Drawing Officer. The Drawing Officer shall furnish the copy of the chalan to the Treasury Officer who shall supply the stamps.

Section VI — Pension Payment.

Sub-Section I — Place of Payment.

S.R. 195. (i) Pensions payable in Bangladesh may be paid from any Accounts Office in Bangladesh performing the functions of a pension disbursing office with the consent of, and subject to such conditions, as may be laid down by the Controller General of Accounts.

(ii) Pensioners who retired from the Postal, Telephone and Telegraph Departments, may, subject to any general or special order issued by the Government in this behalf, shall draw their pensions from any Post office in Bangladesh.

(iii) Pensions due to defence services pensioners are disbursed by the concerned Finance Controller, Defense Finance, through designated commercial Banks.

(iv) Pensions due to officers and staffs of the Bangladesh Railway, subject to any general or special order issued by the Railway authority, shall be drawn from designated Railway stations in Bangladesh.

(v) At his option, a pensioner may draw his pension as fixed by the Accounts Officer through his Bank Account in an authorised bank. Banks will be reimbursed by the Accounts Officer on presentation of monthly bill.

Sub-Section II — Authority for Payment.

Pension Payment Orders.

S.R. 196. (1) Payment of pension can be made only upon Pension Payment Orders issued by the Accounts Office.

(2) In issuing a Pension Payment Order, the Accounts Officer will:

(i) attach to the Order a specimen signature of the pensioner if he can sign his name and, except in the case of pensioners specified in clause (2) of S.R.225, thumb and finger impressions of the

left hand, the specimen signature and thumb and finger impressions being duly attested by the head of the office concerned or by some other responsible person; and

(ii) paste a certified copy of the pensioner's photograph in passport size on the Accounts Officer's portion of the Pension Payment Order. This requirement will not apply to any person specially exempted by the Government from the operation of this rule.

Note. – For pensions payable at the offices of the Controller General of Accounts and Chief Accounts Officers, the purpose of the Accounts Officer's portion of the Pension Payment Order is served by the Audit Register kept by the offices of Controller General of Accounts and Chief Accounts Officers in which the necessary particulars relating to each pensioner are entered in full.

S.R. 197. (i) The pensioner's portion of the Pension Payment Order shall be made over to the pensioner by the concerned Accounts Office after proper identification when he appears to receive pension for the first time. The specimen signature or the thumb impression, as the case may be, of the pensioner shall be taken where necessary, in the space provided for the purpose in the Accounts Officer's portion of the Pension Payment Order. Disburser's half is kept at the Accounts Office from where the pensioner wants to draw pension. It is sent to the concerned office of the bank if pensioner desires to take payment from a bank.

(ii) Accounts Officer's portion of Pension Payment Order (Disburser's half) shall be pasted in serial order in the files. These files must be kept in the personal custody of the Accounts Officer in such manner that pensioners shall not have access thereto.

S.R. 198. When a pensioner is specially exempted from personal appearance, the fact shall be noted by the disbursing officer on his Pension Payment Order and in all cases of non-appearance of a pensioner, a note shall be made on the Pension payment Order of the form in which proof was given, within each year, of the pensioner's continued existence, e.g. appeared in person on and the initials of the disbursing officer or of the officer verifying the fact, shall be put against the note.

S.R. 199. The Accounts Officers shall renew Pension Payment Order in cases in which pensioner's portion is lost, worn, or torn, or the entries on the reverse of either the pensioner's or the Disburser's portion are completely filled up. The renewed Pension Payment Orders shall bear the old number, date and *facsimile* of signature of the issuing officer and the old ones, if available, shall be retained by the Accounts Officer for three years and then destroyed. A note of the issue of the new Pension Payment Order shall be made in the "Remarks" column of the register mentioned in S.R. 202.

S.R. 200. On the renewal of a Pension Payment Order, the portion of the original order containing the *facsimile* of the pensioner's signature, or his thumb impression, as the case may be, and the copy of his photograph, where it is kept, shall be cut off from the old and pasted on the renewed Pension Payment Order, before the latter is signed by the Accounts Officer.

S.R. 201. In case an anticipatory Pension Payment Order has been issued in favour of a pensioner, special care shall be taken to return both halves of the anticipatory payment order, together with the voucher for the first payment of the final pension, to the Accounts Office concerned.

Register of Pension Payment Orders.

S.R. 202. Each Accounts Office disbursing pensions shall keep a Register in T.R. Form No. 22, of the Pension Payment Orders issued by the Office. After seeing that a new order is correctly entered in this register, the Accounts Officer shall put his initials in the column of 'Name of Pensioners' and rule a

red ink line across the page below the entry. The column of "remarks" will be blank as long as order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner or application for transfer or otherwise, which causes it to be permanently struck off the list of pensioners under his payment, the date and cause of return shall be entered there under the Accounts Officer's initials.

S.R. 203. On the receipt of an intimation about the death of a pensioner, prompt action shall be taken to record the fact in the register and on the Disburser's portion of Pension Payment Order.

S.R. 204. Pensions which are not granted for life but are subject to special conditions, e.g., when they are to cease on marriage, or at a given age, or under other specified circumstances, shall not be entered in the same register with other pensions, but shall be recorded in special registers to be kept for the purpose.

Additional columns shall be opened in such register to show clearly and precisely the special limitations and conditions attached to each pension of this category.

Sub-Section III — Manner Of Payment.

Due Date.

S.R. 205. Pensions fixed at monthly rates are payable monthly on or after the first day of the following month.

S.R. 206. If the first six days of a month are public holidays on which pensions are not disbursed at the bank or Accounts office, the Government may, if it thinks fit direct the payment on the last working day before the holidays.

The Government may in special cases relax any of the conditions specified in this rule.

Payment of Claims.

S.R. 207. Save as hereinafter provided, a pensioner must take payment in person after identification by comparison with the Pension Payment Order.

S.R. 208. A pensioner specially exempted by the orders of competent authority from personal appearance, a female pensioner not accustomed to appear in public, or a pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension through a representative upon the production of life certificate signed by a responsible Government Officer or by some other well-known and trust-worthy person.

S.R. 209. A pensioner of any description, who produces a life certificate signed by a person exercising the powers of a Magistrate under the Criminal Procedure Code or by any Registrar or Sub-Registrar appointed under the Registration Act, 1908, or by any pensioned officer who, before retirement exercised the powers of a Magistrate, or by any Gazetted officer, or by an Assistant Judge, or by a member of the National Assembly, is exempted from personal appearance.

S.R. 210. Payment of pensions to police pensioners may be made in accordance with the rules in this sub-section, but if the disbursing officer entertains any doubt as to the identity of such a pensioner, he may require the local Inspector of Police to identify him. The Inspector would then be responsible for the correct identification of the pensioner.

S.R. 211. A pensioner not resident in Bangladesh may draw his pension in Bangladesh through a duly authorised agent, who must produce a certificate by the Ambassador/High Commissioner of the country in which he resides or an officer authorised by him on each occasion, that the pensioner was alive on the date up to which his pension is claimed, unless the agent has executed a bond to refund overpayments and produce such a certificate as aforesaid at least once a year.

S.R. 212. A pensioner of any description resident in Bangladesh is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund overpayments and produce at least once a year a life certificate signed by a person authorised under S.R. 209 to sign such certificate.

S.R. 213. The pension of a person drawing the pension through an authorised agent who has executed a bond to refund overpayments, shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the Disbursing Officer shall be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payments.

S.R. 214. When a pensioner is a minor, or is for any other reason incapable of managing his own affairs, and has no regularly appointed manager or guardian, or when no such manager or guardian is nominated by the sanctioning authority, the Deputy Commissioner may, on application by, or on behalf of, the pensioner, and subject to such conditions as he may impose, declare any suitable person to be the manager or guardian for the purpose of receiving, on behalf of the pensioner, the pension due to him and payment of pension may be made to such manager or guardian in the same way as to the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time, be revoked or altered at the discretion of the Deputy Commissioner.

Forms of Pension bills and connected Certificates.

S.R. 215. (i) When a pensioner personally submits his Pension Payment Order to the Accounts Office, the Accounts Officer shall make entries in a register in the following form:-

1	2	3	4	5	6
Name of the Pensioner	No. of P.P.O. and date	Month	Amount	Signature of the Pensioner	Signature of the Accounts Officer

A revenue stamp will be pasted on the signature column of the Pensioner in the register of Pension Payment.

(ii) when a pensioner is unable to present himself to draw pension, he may nominate a representative authorising him to draw pension on his behalf. The representative will put his signature in signature column of the register. The accounts officer shall compare the signature of the pensioner maintained in the Accounts Office with the signature given by the Pensioner in the authorisation letter.

(iii) Accounts Officer shall then put his signature in the relevant column of the Pension Payment Order authorising payment of pension and return the book to the pensioner.

(iv) The pensioner will submit the P.P.O. signed by the Accounts Officer to the Bank and receive payment. Alternatively the Accounts Officer may issue cheque covering pension amount.

S.R. 216. (1) A life certificate must accompany every claim which is not personally presented, except in the cases specified in S.R. 211 and S.R. 212. When payment is made on life certificate, it can be made only for periods completed on or before the date of the certificate. The life certificate must be signed by a person authorised under these rules to sign such certificates.

(2) When a pensioner draws his pension through an agent or representative, the claim must be supported by a written authority of the pensioner to pay the pension to the agent or the representative nominated by him to receive payment on his behalf. In other cases, the endorsement "Received Payment" must be signed by the pensioner and a separate receipt which need not be stamped shall be endorsed by the agent or the nominee, as the case may be, in token of having actually received the payment.

S.R. 217. Where the determination of a pension cannot be fixed for a precise date, the pensioner's claim must be accompanied by a certificate in T. R. Form no. 23.

S.R. 218. A declaration in T.R. Form No. 24 certified by a Government gazetted officer/Chairman of the concerned Union Council/the Ward Commissioner of the concerned municipality or municipal corporation shall be obtained half-yearly from female pensioners whose pension is terminable by their marriage or re-marriage, and shall be attached to the P.P.O. for pension paid for December and June.

S.R. 219. If a pensioner is re-employed on contract or otherwise, the payment of pension will be regulated by instruction issued by the Government from time to time.

Checks to be applied by the Disbursing Officer.

S.R. 220. (1) On appearance of a pensioner claiming payment of pension, his personal marks shall be checked by the disbursing officer and the signature on the register shall be compared with facsimile of the signature taken on the Disburser's portion of the pension payment order. If the pensioner can not sign his name, his thumb impression on the receipt shall be compared with the original impression taken on the order. In case of doubt, payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the Disburser's portion of the pension payment order, pending final settlement of any question which may arise about identification marks, signature or finger impressions.

(2) A pensioner drawing pension for the first time shall be required to produce the copy of the order by which the sanction to his pension was communicated to him, and his signature or thumb impression shall be compared with the specimen signature or thumb impression received with the Pension Payment Order.

S.R. 221. When a pensioner draws his pension through another person, the disbursing officer must take special precautions against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and of the identity of the payee before any payment is ordered, and if he feels any suspicion, shall refer it to the pensioner before payment.

S.R. 222. In view of the special risk of fraud involved in the payment of pension of women who do not appear in public, special care shall be taken in the identification of such pensioner. The descriptive rolls, when originally prepared, and the periodical certificate of the continued existence of such women shall be attested by two or more persons of respectability in the town or the village.

Record of Payment.

S.R. 223. Every payment must be entered on the reverse of both portions of the Pension Payment Order and attested by the signature of the Accounts Officer.

Gratuities.

S.R. 224. (1) Gratuities shall be paid on the authority of sanction communicated by the sanctioning authority. The payee must be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Accounts Officer shall record the fact of payment having been made on the copy of the order so produced.

(2) Gratuities may be paid to the person legally entitled. Gratuities may be paid only to, and upon the receipt of, the persons legally entitled to receive them and not to, or upon the receipt of, the head of the office or department in which the pensioner formerly served.

Sub-Section IV- Periodical Identification Of Pensioners.

General Rules.

S.R. 225. (1) On the first appearance of a pensioner on or after the first of July each year, the disbursing officer, if necessary, may, except in the case of pensioners mentioned in clause (2) below, take an impression of the thumb and all the fingers of the pensioner's left hand. The pensioner may then be identified from the particulars given in the Disburser's portion of the Pension Payment Order or in the Pension Register, as the case may be, or by reference to the pensioner's photograph where one is pasted on the Disburser's portion of the Pension payment Order, if he cannot be identified by other means with absolute certainty.

The provisions of this clause with regard to the taking of the thumb and finger impressions of pensioners and the examination of such impressions for purpose of identification may be relaxed or modified by the Government.

(2) Except persons who have been Gazetted officers, a member of the Parliament and persons who have been specially exempted by the Government on the ground that there can be no difficulty in future identification, all pensioners may be liable to the operation of this rule.

(3) Purdanashin ladies and illiterate pensioners must give a thumb impression on the pension register in the presence of the person who grants the life-certificate or, in the case of illiterate pensioners who personally attend the paying office, before disbursing officer.

S.R. 226. In all cases referred to in S.R.s 208, 209 and 214, the disbursing officer must take special precautions to prevent impositions and must, at least once a year, receive proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this purpose the disbursing officer shall, save in case of exemptions from personal appearance allowed by orders of competent authority, require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from attending and in all cases where such inability may be alleged, he shall require proof thereof in addition to the proof submitted regarding pensioner's existence. The disbursing officer is personally responsible for any payment wrongly made, and in all cases of doubt he must consult the Controller General of Accounts.

Note. – A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at the disbursing office.

Sub-Section V- Undrawn Pensions and Arrears.

General.

S.R. 227. Unless the Government, by general or special orders direct otherwise, a pension remaining undrawn for more than one year shall cease to be payable by the Accounts Officer. If the pensioner afterwards appears or a claim is presented on his behalf, the Accounts Officer may make the payment but the arrears cannot be paid without the previous sanction of the competent authority --

(i) if the pension in arrears is to be paid for the first time,

(ii) if the amount in arrears exceeds Taka 1000/- provided that, if in any case, a pension remains undrawn for three years in the case of service pension it can not be paid without the authority of the Controller General of Accounts.

Note 1 . - If the suspension of payment is attributed to error or neglect by any Government officer, Controller General of Accounts may direct payment of the arrears on his own authority.

Note 2 . - A gratuity payment order shall remain in force for one year only.

Death of Pensioners.

S.R. 228. (1) Subject to any rule or order issued by the Government in this behalf, the procedure for payment of arrears of pension due in respect of a deceased pensioner shall be regulated by the following rules-

(i) Pension can be drawn for the day of pensioner's death; the hour at which death takes place has no effect on the claim.

Note. - "Day" means a calendar day beginning and ending with midnight.

(ii) On the death of a pensioner, payment of any arrears actually due may be made to his heirs, provided that they apply within one year of his death. They cannot be paid thereafter without the sanction of competent authority:

Provided that, if the arrears do not exceed Tk. 5000 and the case presents no peculiar features, Accounts Officer may pass the arrears on his own authority.

(iii) Subject as provided in the preceding clauses, the provisions of S.R. 126 shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to pay and allowances due in respect of a deceased Government servant.

(2) Any person claiming as the heir of a deceased pensioner shall be required to produce the pensioner's portion of the Pension Payment Order or if no Pension Payment Order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir.

(3) After payment of arrears of pension, both portions of Pension Payment Order shall be retained in the Accounts Office and necessary entry shall be made in the record about pensioner's death.

(4) Procedure of sanction and payment of family pension may be prescribed by the Finance Division.

Special Annual Enquiries.

S.R. 229. Accounts Officer disbursing pensions will, by the 15th November each year, make out a list of pensioners paid from his office whose age according to records maintained by him, is known to be over 70 years, in order that the continued existence of the pensioner may be tested by special enquiry. Accounts Officers are required to see that this special enquiry is carefully made and the findings of the enquiry are properly noted in the Pension Payment Orders. Purdanashin ladies must be actually recognised by some respectable persons living in the same town or village with whom the verifying authorities are personally acquainted.

Section VII—Payment For Purchase of Stores.

Introductory.

Note. – In this section the term “Stores” is used to indicate all articles and materials required for the public service or coming into an officer’s possession for various purposes, and includes stationery, furniture, machinery, tools and plant etc.

S.R. 230. Subject to such general or special rules or subsidiary instructions as may be issued by the Government for the guidance of officers who are required to make purchase of stores on Government account, the payment for acquisition of stores required for the public service, shall be regulated in accordance with the provisions of this Section, except in so far as they are supplemented or varied by special departmental regulations.

Local purchases of petty articles or consumable stores out of supplies & services grants are not subject to the rules in this Section.

Purchases in Bangladesh.

Purchases through the Department of Supply and Inspection.

S.R. 231. (1) Without prejudice to the generality of the provisions contained in this Chapter with regard to withdrawal of moneys from the Government Account for disbursement on account of Government, the procedure relating to payments for stores purchased through the Department of Supply and Inspection may be regulated by special orders issued by Government in this behalf.

(2) Subject as aforesaid, payments will be made by concerned Chief Accounts Officer by means of cheques drawn on the Bank.

Note. – Bills will be prepared by the supplier in the prescribed form and submitted in triplicate to the office of Director, Supply and Inspection.

Other Purchases in Bangladesh.

S.R. 232. Subject as hereinafter provided, the provisions of Section V of this Chapter shall apply generally to payments for stores purchased in Bangladesh otherwise than through the Department of Supply and Inspection.

S.R. 233. As a general rule, payment for supply is not permissible unless the stores have been received and surveyed. Payment prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all losses in the event of the materials being found short or defective. In all such cases, a bill based on actual measurement must be obtained as soon as possible after payment has been made for submission to the Accounts Officer.

S.R. 234. If not provided otherwise by departmental regulations, bills presented in support of payments for purchases of stores shall be accompanied by tender papers, contract, sanction of expenditure, inspection note, and delivery chalan and a Certificate that the articles detailed in the vouchers have been actually received and entered in the stock register, that their quantities are correct and their quality is good, that the rates paid are not in excess of accepted or market rates and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

Purchase in Foreign Countries.

S.R. 235. Payments for purchases made in a foreign country may be made to suppliers through banking channel by the purchasing officer by opening letter of credit on a commercial bank nominated by Bangladesh Bank for this purpose.

Section VIII—Expenditure on Construction and Works.

General.

S.R. 236. The rules in this Section shall apply to expenditure of capital nature on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the concerned Department or under special orders of the Government by the department using or requiring such works. Expenditure on petty construction and repairs which under any orders issued by the Government, is treated as expenditure on account of repairs & maintenance of the department incurring it, is subject to the rules in Section V of this Chapter.

Mode of obtaining Cash.

S.R. 237. Save where under the provisions of these rules, a disbursing officer is authorised to obtain funds by drawing cheques on the Bank, cash required for works expenditure may be drawn on purchase, supplies & services bills (T.R. Form No. 21) in accordance with the procedure prescribed in Section V of this Chapter.

S.R. 238. When purchase bills for repairs and maintenance (T.R. Form No. 21) are drawn for works expenditure, details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall invariably be entered in the bill. A full description of each item of the expenditure together with details, where necessary, showing the rates and quantities shall be given, and sub-vouchers together with the actual payee's receipts shall be furnished under the rules in Section V of this Chapter. When it is not possible to give detail of the expenditure at the time of drawing the bill, they must be given subsequently in a detailed bill in T.R. Form No 21 to which the necessary sub-vouchers shall be attached, clearly writing at the top of the bill, "Not payable at the Accounts Office". The transmission to the Accounts Officer of the detailed bill and the sub-vouchers shall never be delayed for more than a month.

Note. – Payment for labour should be supported by the certificate prescribed in S.R.170.

Payments by Cheques.

S.R. 239. (1) In cases in which a disbursing officer is authorised to draw cheques on the Bank, all payments in respect of work expenditure shall be made by cheques, as far as possible. In drawing such cheques the disbursing officers shall be guided by the general rules laid down in Section 1 of this Chapter.

(2) Petty sums under ten taka shall not be paid by cheques and for the disbursement of these and other claims which have to be paid in cash, e.g., wages of labourers and of the establishments charged directly to works, etc., the disbursing officer may draw money from time to time from the Bank by cheque to replenish his cash chest.

Save as provided above, no cheque shall be drawn until it is intended to be paid away, and cheques drawn in favour of contractors and others shall be made over to them by the disbursing officer direct, though occasional delivery of a cheque through a subordinate may be permitted at the discretion and responsibility of the disbursing officer.

Note 1. – It is not permissible to draw cheques, and deposit them in the departmental cash chests at the end of the year for the purpose of showing the full amount of the grant as utilised.

Note 2. – Payments due to contractors may be made to their banks direct in accordance with the provisions of the note below S.R. 103.

Payments to Labourers.

S.R. 240. As a general rule, and subject to such exceptions as may be authorised by departmental regulations, wages of labourers engaged departmentally shall be drawn on muster rolls showing the names of the labourers, number of days they have worked and the amount due to each. The daily attendance and absence of laborers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with, or unauthorised additions to, the entries once made.

Subject as provided above, the muster rolls must be kept in such form and in accordance with such methods as may be authorised by departmental regulations.

S.R. 241. The payment made on muster rolls must be made or witnessed by the officer of the highest standing available in the disbursing office, who should certify to the payments individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the muster roll.

S.R. 242. If any item remains unpaid, the details thereof must be recorded separately in the muster roll in which they were originally drawn, before it is finally passed by the person who made the payment. Unpaid items shall subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in the same way as current items.

Notwithstanding anything contained in this rule, it will be optional with the disbursing officer to adopt any other alternative method of making payment of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the muster roll in which they were drawn and that suitable precautions are taken to prevent double payment.

Payments to Work- Charged Establishment.

S.R. 243. Wages of members of work-charged establishment may be drawn on the form of Pay Bill of establishment (T.R. Form No.15) or on such other suitable form as may be prescribed by Government according to local circumstances or to meet local requirements.

S.R. 244. The names and claims of the entire work-charged establishment concerned, including absentees, must be shown in detail in each bill. The names shall be grouped by works on which the men are employed, and the drawing officer must certify that the men were on duty during the period shown against their names, each man being employed on the work and on the duties of which his appointment was sanctioned. Sanctions to the entertainment of the establishment shall be quoted in each case.

Note 1. – Deductions on account of fines, etc. should be shown by special entries against the names concerned.

Note 2. – If the acknowledgment of the payee cannot conveniently be obtained on the bill itself, it may be obtained separately and attached to the bill as a sub-voucher.

S.R. 245. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with, it is permissible and advisable to settle up his account at once.

S.R. 246. Wages remaining unpaid on a passed bill on the date fixed for closing the accounts of the month, may be paid subsequently when claimed, on a separate receipt, reference to the bill in which the charge was originally included and to the particular item thereof being quoted in each case. In making payment of arrears, suitable note of payment must be kept against the original entries in the bill or other records in order to guard against second payment.

Payments to Suppliers and Contractors.

S.R. 247. Unless in any case the Government after consultation with the Controller General of Accounts direct otherwise, payments for all work done otherwise than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared so far as possible by the claimants themselves in authorised forms of bills and vouchers and no payment other than an advance payment may be authorised unless the correctness of the claim in respect of quantities and rates as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by a responsible officer.

Subject to such general or special instructions as may be issued by the Government after consultation with the Controller General of Accounts, measurement books may be kept in such form and according to such methods as may be authorised by departmental regulations.

Payments for Works done through Local Bodies.

S.R. 248. When the maintenance of any Government buildings or roads is entrusted to a local body, the payment made to it on this account shall be treated in the same way as a payment for work done by a contractor.

If lump sum payments have been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

Advances to Contractor.

S.R. 249. As a general rule, and subject to such exception as may be authorised by the Government, no payment can be made to a contractor, except for work actually done or supplies actually received. Subject to such general or special orders as may be issued by the Government in this behalf, advance, if any, made to contractors, during the execution of a work, shall invariably be recovered from their bills for the value of work done or supplies made before final payment is made which must in no case be permitted without detailed measurement.

Bills and vouchers.

S.R. 250. Without prejudice to the generality of the rules in this Section, the detailed procedure to be observed by departmental disbursing officer in making payments for expenditure on construction and works and the forms of bills and vouchers on which such payments are to be made, may be prescribed by departmental regulations.

Section IX – Miscellaneous Payments.

Refunds of Revenue.

S.R. 251. Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on no account may they be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

S.R. 252. Every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail, and a certificate of such a note having been made must be given in all vouchers for refunds.

S.R. 253. (1) Except as hereinafter provided, or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money from the Accounts Office on account of refund of revenue shall be prepared in T.R. Form No 31. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at the foot, while the Accounts Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

(2) The procedure to be followed in refunding examination fee or any part of it received by the Public Service Commission will be determined by the Commission.

Note 1. – As an exception to the general rule laid down in S.R. 253, the numbers and dates of chalans under which cost price of country spirit is deposited in the Bank are not required to be furnished with the refund bill for refunding the cost price to contractors and licensees concerned. Bill for such refunds shall be prepared in T.R. Form No 30. The Deputy Director/Assistant Director, Narcotics will however, have to send to the Accounts Office at the end of every month a statement showing the balance of unrefunded cost price brought forward, the total amount deposited by vendors during the month, the amount in respect of which a refund bill has been issued during the month and the closing balance so that the Accounts Officer may verify the figures with his books.

Note 2. – These instructions do not, however, apply to refunds of excise duty on tobacco. This is regulated by departmental regulations.

Note 3. – The special rules prescribed for the refund of Income Tax and super tax are contained in Income Tax manual issued by the National Board of Revenue.

Note 4. – Special forms have been prescribed for Customs refunds.

Grants-in-Aid and Contributions.

S.R. 254. Grants-in-aid and Contributions, sanctioned by the Government and by the members of the Cabinet, the Speaker, Deputy Speaker etc., should not be disbursed by the Thana and District Accounts Officers except under the authority of the concerned Chief Accounts Officer, but when such expenditure is authorised by subordinate authorities under the powers delegated to them, Districts and Thana Accounts Officers may make disbursement without specific authority of the concerned Chief Accounts Officer.

S.R. 255. Educational scholarships and stipends sanctioned by the Government may be paid by the District and Thana Accounts Officers without specific authority from the concerned Chief Accounts Officer.

S.R. 256. Save as hereinafter provided, bills for grants-in-aid, etc., shall be presented in T.R. Form No 32, unless some alternative form is authorised by departmental regulations. The orders sanctioning the payment must be quoted in each case. Unless in any case the sanctioning authority directs otherwise, the bills shall be prepared and vouched for by the grantees; and no such bill shall be paid by the Accounts Officer, unless it bears signature or countersignature of the sanctioning authority or such other Government official as may be nominated by it in this behalf:

provided that when the sanction of the Government is communicated in the form of an express order to the Controller General of Accounts/the Chief Accounts Officer to make the payment, the Controller General of Accounts/the Chief Accounts Officer may authorise the payment of the bill without requiring the signature or countersignature of a Government official.

S.R. 257. Bills for educational scholarships and stipends etc. shall be presented in T.R. Form No.33 or in such other form as may be prescribed by the Government in consultation with the Controller General of Accounts. In the case of payments to institutions under private management, such bills shall be prepared and vouched for by the authorities of the institution concerned and countersigned by the President of the Managing Committee or such Government official or person as may be determined by the Government in this behalf. The orders sanctioning the payment must be quoted in each case.

If conditions are attached to the payment of scholarships or stipends, the bill must bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

S.R. 258. Compensations to Government servants for accidental losses, etc., due to effects of floods, cyclone, earthquake, or otherwise, may be drawn in ordinary pay bill form; and subject as provided in S.R. 254, bills so drawn may be paid at the Accounts Office on the authority of the sanction noted in the bills.

Interest on Government Debt.

S.R. 259. The procedure with regard to payment of interest on different forms of Government securities shall be regulated by the rules and orders contained in this behalf in the Government Securities Manual issued under the authority of the Government.

Compensation for Land.

S.R. 260. The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders contained in Appendix 10.

Discount on Stamps.

S.R. 261. When discount upon stamps is allowed by deduction from the purchase money, a certificate from Treasury Officer accompanying the Stamp Sales Accounts to the effect that discount has been actually allowed to the parties to whom it was due according to sanctioned rate will be sufficient.

Commission to Registrars.

S.R. 262. Commission to Registrars may be drawn under departmental regulations on bills which must exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the figures in the Accounts Office .

S.R. 263. In cases in which the commission is calculated upon number of documents registered, the bill shall be supported by a certificate of the District Registrar or other Controlling Officers that the amount has been correctly calculated.

Special Political Missions.

S.R. 264. Unless in any particular case the Government after consultation with the Controller General of Accounts direct otherwise, the following Instructions shall be observed by officers placed in charge of special political missions :-

(i) An officer in charge of a special political mission shall supply himself with funds from Accounts Officers against letters of credit issued by the Chief Accounts Officer nominated by the Government in this behalf.

(ii) A cash book in Form T.R. 3 or T.R. 3A, as may be convenient should be kept showing clearly and fully all cash transactions that take place day by day. Amount received should be entered in the cash book on the receipt side as "Received from the Accounts Officer". The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening balance of the next month. At the close of each month an extract from the cash book showing the receipts and disbursements of the month, and opening and closing balance should be submitted with all secret vouchers to the concerned Chief Accounts Officer. Confidential vouchers (as distinguished from secret vouchers referred to above) should be sent in a sealed cover addressed to the Chief Accounts Officer by name, who will be responsible for preventing disclosure of their contents.

(iii) As far as possible vouchers should be furnished to the Chief Accounts Officer for all items of expenditure exceeding Tk. 25 or such other limit as may be prescribed by the Controller General of Accounts. When vouchers are not procurable, bills should be submitted giving full details of the payment made. Every voucher or bill accompanying the cash accounts should contain the certificates prescribed in section V for purchase, supplies & services bills. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers quoted against the expenditure both in the cash book and the cash account submitted to the Chief Accounts officer.

(iv) Vouchers for secret service expenditure should be submitted to the Government with a list showing their amounts. In the cash account such vouchers should be simply quoted secret voucher No..... dated..... The Government will, on passing these vouchers, intimate to the concerned Chief Accounts Officer that secret voucher No..... dated..... of (officer) has been passed for Taka.....

Commissions and Committees.

S.R. 265. The procedure to be observed by commissions and committees of the Government in drawing moneys for their expenditure, shall be governed by the orders embodied in Appendix 11.

Expenditure against Grants at the disposal of an

Administrative Department of the Government.

S.R. 266. (1) When a sum of money is placed under the orders of an administrative department of the Government for expenditure on specified objects, all appropriations sanctioned against it must be supported by an order of the department concerned stating –

- (i) the particular object of the expenditure, which must always be within the general purpose of the grant;
- (ii) the amount of the appropriation sanctioned for it ;
- (iii) the person in whose charge the expenditure is to be ; and
- (iv) the Accounts Office or Offices where the money is required.

(2) A copy of this order shall be sent to the concerned Accounts Officer who will thereupon pay the amounts on the receipt of the disbursing officer.

S.R. 267. The disbursing officer may draw the money on his receipt specifying the order under which it is sanctioned. He may not draw more than what he actually requires from time to time for expenditure, but can draw as often as he finds convenient. He may also make his receipts payable to any other person, advising the Accounts Officer of his action.

S.R. 268. An account of the expenditure against the appropriation must be rendered to the Accounts Officer concerned, in which the officer should enter on the receipt side all sums he has drawn from the Accounts Office and on the expenditure side all amounts he has spent. Vouchers must be furnished in the same way and under the same rules as in the case of a purchase, supplies & services bill. A copy of this account (without vouchers) shall also be sent to the administrative department concerned.

S.R. 269. The account must be sent at the end of every month, except when it is estimated that the sanctioned expenditure will be completed and the account closed within three months from the date of the order sanctioning it. In such a case, the account may be withheld till the end of the said period of three months, and then sent in complete up to date. An account must in any case be made up and sent in up to the 30th June of any year.

Payments on behalf of Defence Services.

S.R. 270. Disbursements by civil authorities for the purchase of, and compensation for, lands taken up for the defense services and for compensation for loss of crops and damage to lands, shall be vouched by the bills and receipts of the payees and the original orders, or certified extracts therefrom under which the expenditure is incurred.

Treasury Rules

S.R. 271. When a civil officer required to supply carriage to troops on the march makes an advance to the owners, half the hire for the whole journey and, on making over the carriage to the Military authorities, recovers from the requisitioning A.S.C. officer the amount so advanced, the amount may be drawn from his permanent advance or on a bill from the Accounts office, the amount of the bill and subsequent recovery being taken to the appropriate account classification code of the classification chart.

A similar procedure will also be followed in cases in which a civil officer is called upon to supply articles of provisions, etc. to troops on the march.