

# **ACCOUNT CODE**

**VOLUME IV**

**Accounts Kept in Account Offices**

**Office of the Comptroller & Auditor General of Bangladesh**

# ACCOUNT CODE VOLUME IV

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## Account Code Volume IV

### Definitions

Unless the context otherwise requires, the following expressions used in this Volume have the meanings hereby assigned to them, that is to say:--

"Debt items" means the classification codes of the Classification Chart under which the transactions of Government relating to Debt, Deposits, Sinking Funds, Advances and Suspense accounts are recorded.

"Remittance items" refers to the classification codes of the Classification Chart to which transactions relating to remittance business are taken.

The definitions of certain expressions given in the "Definitions" Chapter of Volume 1 of this Code apply also to the same expressions used in this Volume.

**ACCOUNT CODE**

**Volume IV**

**ACCOUNTS KEPT IN ACCOUNT OFFICES**

---

**1. CHAPTER 1 - COMPILATION OF ABSTRACTS.**

1.1 Introductory

1. The rules in this Chapter apply to:
  1. Offices of the Chief Accounts Officers and
  2. Office of the Controller General of Accounts.

The rules in this Chapter will apply to offices of District Accounts Officer and Thana Accounts Officer to the extent specifically indicated. The Controller General of Accounts may make such further modification in the procedure prescribed in this Chapter as he may deem necessary in order to adapt it to suit the requirements of the offices of District Accounts Officer and Thana Accounts Officer.

1.2 Form of Classified Abstract.

2. District and Thana Accounts offices will compile and classify according to the Classification Chart the receipts and payments of all the transactions for which initial accounts are maintained by them in the respective Districts and Thanas and will prepare classified abstract for the transactions so compiled and classified as per procedure laid down in the Volume II of this Code. The District/Thana Accounts Officers will furnish to Regional Accounts Officers statement of accounts in Forms AC 25 and 26 or any other form prescribed by the Controller General of Accounts with the concurrence of the Comptroller and Auditor General. Regional Accounts Officers will combine all the statements of accounts and submit the consolidated statement to the office of the Controller General of Accounts in a format prescribed by the Controller General of accounts. A specimen of the format is given at A.O. 1.

## Account Code Volume IV

### Definitions

Unless the context otherwise requires, the following expressions used in this Volume have the meanings hereby assigned to them, that is to say:--

"Debt heads" means the heads of account under which the transactions of Government relating to Debt, Deposits, Sinking Funds, Advances and Suspense accounts are recorded.

"Remittance heads" refers to heads of account to which transactions relating to remittance business are taken.

The definitions of certain expressions given in the "Definitions" Chapter of Volume 1 of this Code apply also to the same expressions used in this Volume.

**ACCOUNT CODE**

**Volume IV**

**ACCOUNTS KEPT IN ACCOUNT OFFICES**

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**1. CHAPTER 1 - COMPILATION OF ABSTRACTS.**

**1.1. Introductory**

1. The rules in this Chapter apply to:
  1. Offices of the Chief Accounts Officers and
  2. Office of the Controller General of Accounts.

The rules in this Chapter will apply to offices of District Accounts Officer and Thana Accounts Officer to the extent specifically indicated. The Controller General of Accounts may make such further modification in the procedure prescribed in this Chapter as he may deem necessary in order to adapt it to suit the requirements of the offices of District Accounts Officer and Thana Accounts Officer.

**1.2. Form of Classified Abstract.**

2. District and Thana Accounts offices will compile and classify under major, minor and detailed heads of receipts and payments all the transactions for which initial accounts are maintained by them in the respective Districts and Thanas and will prepare classified abstract for the transactions so compiled and classified as per procedure laid down in the Volume II of this Code. The District/Thana Accounts Officers will furnish to Regional Accounts Officers statement of accounts with schedules of classifications into major, minor and detailed heads separately for each Chief Accounts Office and one for the office of the Controller General of Accounts. Regional Accounts Officers will combine all the statements of accounts relating to one Chief Accounts Office into one statement of accounts and send each of these statements of accounts to each of the Chief Accounts offices to whom it respectively belong. Regional Accounts Officer will also prepare one statement of accounts from the statements of accounts relating to the office of the Controller General of Accounts and send it to the office of the Controller General of Accounts. Each Chief Accounts Officer will classify the transactions made by him in Dhaka Presidency, and the transactions made by Departmental officers who furnish statement of accounts to him. Chief Accounts Officer will prepare (a) a classified Abstract of transactions from the statements of accounts received from Regional Accounts Officers, (b) a classified abstract of the transactions made by him in the Dhaka Presidency and (c) a classified Abstract of transactions made by Departmental officers under his accounting jurisdiction.

Note 1.--Classified Abstract should be maintained by each Chief Accounts Officer for major heads of accounts assigned to him by the Controller General of Accounts.

Note 2.--Transactions in Thana Accounts Offices and District Accounts Offices relating to debt heads and remittance heads are reported direct to the office of Controller General of Accounts by the Regional Accounts Officers and not to the Chief Accounts Officer. Such transactions appearing in the reports of Regional Accounts Officers shall be collected from month to month centrally under each head of account in a Detail Book by the office of the Controller General of Accounts.



3. Offices of Chief Accounts Officers will prepare from the data received from the office of the Controller General of Accounts Classified Abstracts which will consist of some or all of the following parts:-

On the Receipts side:-

- (1) Details of Revenue,
- (2) Details of Grants,
- (3) Details of Public Debt and Advances,
- (4) Details of Public Account Receipts.

On the Payments side:-

- (1) Details of Revenue Expenditure,
- (2) Details of Capital Expenditure (Non-development),
- (3) Details of Public Debt and Advances,
- (4) Details of Development Expenditure,
- (5) Details of Public Account Expenditure.

1.3 Procedure in posting the accounts received from Regional Accounts Officer

4. Deleted
5. Deleted

1.4 Statement of Presidency Accounts

6. Statement of Presidency accounts for the transactions made in the office of the Chief Accounts Officer in his Presidency jurisdiction will be prepared in the Form A.O.1 or any other form prescribed by the Controller General of Accounts with the concurrence of the Comptroller and Auditor General at the end of every month and will be submitted to the office of the Controller General of Accounts by a date prescribed by the Controller General of Accounts.

7. Deleted

1.5 Procedure in posting departmental accounts

8. Officers of Departments who are authorised to issue cheques for payments, and to pay into and withdraw from Public Accounts moneys direct and/or in lump sum, furnish statement of unclassified accounts to the offices of Chief Accounts Officers having accounting jurisdiction over them. The relevant Departments include Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering, Forest, Post Office, Telegraph and Telephone Board.

9. Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering, and Forest Departments furnish every month to respective Chief Accounts Officers statement of accounts(List of Payments and Cash Account) along with schedules accompanied by supporting bills, vouchers and Chalans in accordance with the provisions of the Volume III of this Account Code. Post Office and Telegraph and Telephone Board furnish Cash Account in accordance with the provisions of Post and Telegraph Initial Account Code Volume I.

3. Offices of Chief Accounts Officers will prepare Classified Abstracts in Form A.O.1 which will consist of some or all of the following parts:-

On the Receipts side:-

- (1) Details of Revenue,
- (2) Details of Grants,
- (3) Details of Public Debt and Advances,
- (4) Details of Public Account Receipts.

On the Payments side:-

- (1) Details of Revenue Expenditure,
- (2) Details of Capital Expenditure(Non-development),
- (3) Details of Public Debt and Advances,
- (4) Details of Development Expenditure,
- (5) Details of Public Account Expenditure.

#### 1.3. Procedure in posting the accounts received from Regional Accounts Officer

4. Classified Abstract of Regional accounts will be posted from the monthly statements of accounts furnished by the Regional Accounts Officers. Since Regional Accounts Officer will not report to Chief Accounts Officer transactions under debt and remittance heads, these heads will not appear in this Classified Abstract. Mainly the revenue receipts and service payments will be reflected. All cheques issued by District Accounts Officers and Thana Accounts Officers will be shown under the major head Suspense. Cash balance position will be reflected in Bangladesh Bank deposits.

5. In the Classified Abstract, one vertical column is provided for one head of accounts both in the receipts and payments sides and one vertical column is also provided for the total on either side which will show the total receipts and the total payments of the month for each Regional Accounts Officer. Horizontally, one line is provided for one Regional Accounts Officer and one horizontal line is provided at the bottom for the total which show will the total receipts in the receipts side and the total payments in the payments side under each head of account for all the Regional Accounts Officers taken together. The totals in the horizontal line against the vertical columns for the total both in the receipts and payments sides will represent the total receipts and payments during the month under all the heads of accounts for all the Regional Accounts Officers. These two figures of receipts and payments must agree, if the entries have been made correctly.

#### 1.4. Procedure in posting Presidency accounts

6. Classified Abstract of Presidency accounts for the transactions made in the office of the Chief Accounts Officer in his Presidency jurisdiction is prepared from the Proof Sheets of the transactions effected during the month. The Proof Sheets provide the following information :-

Month ---

Head of Accounts	Debit (payments) In Taka	Head of Accounts	Credit (receipts) In Taka
Total -- Payments issued _____ Total		Total -- Receipts  Total	Add - Cheques

With the addition of cheques issued, the two totals -- payments and receipts -- agree.

7. In preparing this Classified Abstract, cheques issued are shown under the minor head, cheques and bills, of major head, Suspense. If all the receipts and payments are recorded in gross and transfer entries are correctly posted, the totals of receipts and payments on the horizontal line against the vertical columns for totals must agree. If there is a disagreement, all entries must be re-checked and corrected so that the total receipts and payments for the month will agree and the Classified Abstract will then be correctly made.

1.5. Procedure in posting departmental accounts

8. Officers of Departments who are authorised to issue cheques for payments, and to pay into and withdraw from Public Accounts moneys direct and/or in lump sum, furnish statement of unclassified accounts to the offices of Chief Accounts Officers having accounting jurisdiction over them. The relevant Departments include Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering, Forest, Post Office, Telegraph and Telephone Board.

9. Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering, and Forest Departments furnish every month to respective Chief Accounts Officers statement of accounts(List of Payments and Cash Account) along with schedules accompanied by supporting bills, vouchers and Chalans in accordance with the provisions of the Volume III of this Account Code. Post Office and Telegraph and Telephone Board furnish Cash Account in accordance with the provisions of Post and Telegraph Initial Account Code Volume I.

10. Deleted.

11. After the accounts are classified and compiled in the office of the Chief Accounts Officer in accordance with the provisions of Chapter 2 of this Volume, the statement of accounts will be prepared in Form A.O. 1 or any other form prescribed by the Controller General of Accounts with the concurrence of the Comptroller and Auditor General in respect of Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering, Post, Telegraph and Telephone and Forest Departments.

12. Chief Accounts Officer who compiles both Presidency and Departmental accounts will combine the statements of presidency Accounts and Departmental accounts and submit to the office of the Controller General of Accounts consolidated statement of accounts in Form A.O. 1 or any other form prescribed by the Controller General of Accounts with the concurrence of the Comptroller and Auditor General.

13. In fact, the preparation of the Classified Abstract will start with the closing cash balance as brought forward from the previous month's Classified Abstract and the resulting closing cash balance arrived at after all the receipts and payments are posted in the abstract should be proved by comparison with the cash balances shown and certified in the Cash Accounts.

1.6 Procedure in posting one Classified Abstract from the Departmental and Presidency Abstracts

14. The final stage is the preparation of one Classified Abstract. The total figures of receipts and payments along the horizontal line in each of the Classified Abstracts will be posted along the horizontal line of that particular account. Every account for which a column is provided in the respective Classified Abstracts must appear in this Abstract also, and against it must be entered the totals in the respective Classified Abstracts. When all the receipts and payments have been posted against respective accounts in this Classified Abstract, total receipts and payments under the entire jurisdiction of the concerned Chief Accounts Officer will be arrived at by totalling them up and striking grand total. This Classified Abstract will thus show the total receipts and the total payments of the Chief Accounts Officer during the month.

15. All Chief Accounts Officers do not have any cheque-drawing Department under them. On the other hand, a Chief Accounts Officer may have more than one such Departments under him so that his office will prepare more than one Classified Abstracts. However every Chief Accounts Officer will have to prepare a Classified Abstract showing all the receipts and payments under his jurisdiction during the month.

1.7 Examination of Classified Abstracts

16. After all the statements of accounts have been prepared, these along with the schedules of receipts and payments should be made over to the respective Superintendents who are in charge of different compilation sections in the office of the Chief Accounts Officer. They should carefully check the classification of receipts and payments.

1.8 Consolidated Abstract - form and method of posting

17. Every month, Chief accounts officer will receive a copy of that part of the monthly accounts prepared by the office of the Controller General of Accounts which relates to Ministries/ Divisions assigned to him. A Consolidated Abstract of receipts and payments shall be prepared in Form A.O. 25 or any other form prescribed by the Controller General of Accounts with the concurrence of the Comptroller and Auditor General on the basis of that monthly accounts. Columns shall be provided for progressive totals from month to month.

18. The totals of the receipts and payments in the Consolidated Abstract should then be carefully re-checked with corresponding totals of the Classified Abstracts and when these are agreed, the monthly statement of accounts incorporating these receipts and payments should be prepared and sent to the office of the Controller General of Accounts on or before the date fixed by the Controller General of Accounts

1.9 Transfer Entries

19. If an item of receipts or payments relating to one Chief Accounts Officer is included in the accounts of another Chief Accounts Officer, the latter shall send intimation to former who should reflect the receipts and payments in his Consolidated Abstract.

20. If recovery relating to an overpayment of the current year be made by short payment of an item chargeable to the same classification code during the year, no separate adjustment shall be necessary. Recovery relating to an overpayment of the current year, made in cash during the year or made by short payment of items not chargeable to the same classification code as were previously overcharged as well as recoveries relating to overpayments of a previous year, should be adjusted in the economic code, recovery of overpayment, under broad economic category, other non-tax revenue and receipts.

10. The Controller General of Accounts shall prescribe the amount of detail to be recorded in the Classified Abstract in respect of Departmental transactions brought to account through the monthly accounts of Departmental offices. In any case, it is essential that the Classified Abstract should be the main record, so far as the relevant Chief Accounts office is concerned, in respect of the following:--

1) Receipts of the under mentioned classes:-

Revenue receipts;

Receipts of Capital Revenue (Receipts and Recoveries on Capital Account);

2) Refunds of revenue;

3) Other expenditure transactions and such other heads of account as are declared to be units of appropriation, or are distinct suspense heads;

4) Debt head and remittance transactions.

All details are recorded in the Classified Abstract from the monthly accounts received from the Divisional office, so that preparation of statements required for the Annual Accounts is facilitated

11. After the accounts are classified and compiled in the office of the Chief Accounts Officer in accordance with the provisions of Chapter 2 of this Volume, Classified Abstract of departmental accounts will be prepared. For purpose of accounting, each Department is divided into several units called divisions in Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering and Forest Departments, and postal head offices in the Postal Department. Each division/office sends one statement of accounts to the concerned Chief Accounts Officer. Posting of transactions under different heads of accounts of receipts and payments are made for each division/office as in the case of the Classified Abstract of regional accounts and the totals of receipts and payments for each head for each office/division and for the entire Department are similarly cast across the vertical columns and the horizontal lines.

12. As in the case of the other two Classified Abstracts, total receipts and the total payments of the Department shown in the horizontal line against the vertical columns for totals for the month must agree. In the Cash Account is shown an opening cash balance on the receipts side and a closing cash balance on the payments side. These balances will be reflected in Classified Abstract in either of two ways: (a) both the balances may be shown under the head, 99 - cash balance on the receipts side and under the head, 319 - cash balance on the payments side; (b) the two balances will be cast against each other and if the result is a decrease, it will be taken to receipts; if an increase, it will be taken to payments. If the cash balances are correctly worked out, agreement of receipts and payments will emerge and correctness of the accounts will be proved.

13. In fact, the preparation of the Classified Abstract will start with the closing cash balance as brought forward from the previous month's Classified Abstract and the resulting closing cash balance arrived at after all the receipts and payments are posted in the abstract should be proved by comparison with the cash balances shown and certified in the Cash Accounts.

1.6. Procedure in posting one Classified Abstract from the Regional, Departmental and Presidency Abstracts

14. The final stage is the preparation of one Classified Abstract from the above-noted separate Abstracts. Heads of account will be shown in vertical columns, while name of the accounts will appear along horizontal line. The total figures of receipts and payments along the horizontal line in each of the Classified Abstracts will be posted along the horizontal line of that particular account. Every head of account for which a column is provided in the respective Classified Abstracts must appear in this Abstract also, and against it must be entered the totals in the respective Classified Abstracts. When all the receipts and payments have been posted against respective accounts in this Classified Abstract, total receipts and payments under the entire jurisdiction of the concerned Chief Accounts Officer will be arrived at by totalling them up and striking grand total. This Classified Abstract will thus show the total receipts and the total payments of the Chief Accounts Officer during the month.

15. All Chief Accounts Officers are not required to prepare three sets of Classified Abstracts. Some of them do not have any cheque-drawing Department under them. On the other hand, a Chief Accounts Officer may have more than one such Departments under him so that his office will prepare more than three Classified Abstracts. However every Chief Accounts Officer will have to prepare a Classified Abstract showing all the receipts and payments under his jurisdiction during the month.

1.7. Examination of Classified Abstracts

16. After all the Classified Abstracts have been prepared, these along with the schedules of receipts and payments should be made over to the respective Superintendents who are in charge of different compilation sections in the office of the Chief Accounts Officer. They should carefully check the classification of receipts and payments. The Classified Abstracts so checked should be utilised as the basis of the Consolidated Abstract.

1.8. Consolidated Abstract - form and method of posting

17. A Consolidated Abstract of receipts and payments shall be prepared in Form A.O. 25 on the basis of that Classified Abstract which is prepared from the Regional Abstract, the Departmental Abstract and the Presidency Abstract. The figures across the horizontal line of Grand Total in the Classified Abstract will be posted against the corresponding heads of account in the Consolidated Abstract every month. Columns shall also be provided for progressive totals from month to month.

18. The totals of the receipts and payments in the Consolidated Abstract should then be carefully re-checked with corresponding totals of the Classified Abstracts and when these are agreed, the monthly statement of accounts incorporating these receipts and payments should be prepared and sent to the office of the Controller General of Accounts on or before the date fixed by the Controller General of Accounts

1.9. Transfer Entries

19. If an item of receipts or payments relating to a head of accounts assigned to one Chief Accounts Officer is included in the accounts of another Chief Accounts Officer, the latter shall send intimation to former who should reflect the receipts and payments in his Consolidated Abstract.



1.10 Procedure in the office of the Controller General of Accounts

21. The office of the Controller General of Accounts will receive monthly statements of accounts both from the Chief Accounts Officers and Regional Accounts Officers. The transactions under debt and remittance items reported in these statements will be dealt with in the office of the Controller General of Accounts in accordance with the procedure laid down in Chapter 11 of this Volume.

1.11 Review of Consolidated Abstract

22. The Superintendent in charge of preparation of Consolidated Abstract should scrutinise the abstract once every month and see whether the figures under any head are so abnormally high or low as compared with those of the previous months as to arouse a doubt whether there has been misclassification or misposting. If any doubt is aroused, he should carry out the necessary scrutiny with reference to the details of the doubtful items and should satisfy himself about the correctness of the figures. The result of the review should be reported to the Chief Accounts Officer.

**CHAPTER 2 - COMPILATION OF ACCOUNTS FROM THE CASH ACCOUNT AND LIST OF PAYMENTS OF CERTAIN DEPARTMENTS**

**2.1 Departmental Accounts**

23. Monthly accounts showing total receipts and disbursements, accompanied by schedules of vouchers and bills supporting the transactions shall be sent to respective Chief Accounts offices from the concerned offices of Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering and Forest Departments and Post office and Telegraph and Telephone Board.

In the office of the Chief Accounts Officer, all the bills, vouchers and chalans are scrutinised and verified in relation to the reported transactions and compared with the schedules to ascertain that none are missing.

24. Office of the Chief Accounts Officer will post the receipts under the proper classification codes on the receipts side of the statement of accounts after the receipts and chalans have been sorted out and the schedules of receipts examined as to correctness of form and classification.

**2.2 Compilation Book**

25. After the bills and vouchers are verified as to correctness with the schedules of payments, these will be posted first in the Compilation Book and then in the statement of accounts in terms of the provisions of Chapter 1.

26. The amount of payments relating to each detailed head, with the numbers of Chalans and vouchers pertaining thereto, should be entered in a Compilation Book (Form A.O. 2) and total amount of payment under each head should be carried into the total column. The gross, and not the net, amount of the voucher should be taken as the amount of the payment relating to the head concerned, even though certain charges on the voucher may have been placed under objection. But when a recovery relating to an overpayment of the current year is made by short payment of an item debit to the same detailed head, the net amount should be taken.(see also Article 20).

27. In the monthly accounts rendered by departmental offices, refund will be shown as deduction under the receipts head and the net receipts will be reflected. It will be the responsibility of the office of Chief Accounts Officer to verify all refunds with proper bills and vouchers.

28. The accounts of Forest Officers' transactions should be incorporated in the accounts of the month to which they relate, and no departure from this rule should be permitted in respect of the accounts of any Division except in unavoidable circumstances, such as very late receipt of the Divisional Officer's Cash Account.

20. If recovery relating to an overpayment of the current year be made by short payment of an item chargeable to the same detailed head, no separate adjustment shall be necessary. Recovery relating to an over payment of the current year, if made in cash should be deposited in the Bank under the minor head - 'deduct recoveries' of the major head concerned where minor head - 'deduct recoveries' exists and where minor head - 'deduct recoveries' does not exist, a new minor head - 'deduct recoveries' should be opened. But such recoveries, if they are made in cash or by short payment of items not chargeable to the same detailed heads as were previously overcharged, as well as recoveries relating to overpayments of a previous year, should be adjusted in the following manner:

a) by deduction from the current year's charge under the detailed head previously overcharged, if the recoveries relate to overpayments of the current year.

b) by credit to Departmental receipt head concerned as a receipt of the Department or, in the case of Departments not having a corresponding head, to the major head 65.-- Miscellaneous non-Tax Revenue, if the recoveries relate to repayments of a previous year.

#### 1.10. Procedure in the office of the Controller General of Accounts

21. The office of the Controller General of Accounts will receive monthly statements of accounts both from the Chief Accounts Officers and Regional Accounts Officers. The transactions under debt and remittance heads reported in these statements will be dealt with separately in the office of the Controller General of Accounts in accordance with the procedure laid down in Chapter 11 of this Volume. Revenue receipts and service payments will be collected in two Classified Abstracts one for Chief Accounts Officers and one for Regional Accounts Officers. The office of the Controller General of Accounts will also prepare a Consolidated Abstract of revenue receipts and service payments incorporating the transactions of all Chief Accounts Officers and Regional Accounts Officers in Form A.O. 25.

#### 1.11. Review of Consolidated Abstract

22. The Superintendent in charge of preparation of Consolidated Abstract should scrutinise the abstract once every month and see whether the figures under any head are so abnormally high or low as compared with those of the previous months as to arouse a doubt whether there has been misclassification or misposting. If any doubt is aroused, he should carry out the necessary scrutiny with reference to the details of the doubtful items and should satisfy himself about the correctness of the figures. The result of the review should be reported to the Chief Accounts Officer.

**2. CHAPTER 2 - COMPILATION OF ACCOUNTS FROM THE CASH ACCOUNT  
AND LIST OF PAYMENTS OF CERTAIN DEPARTMENTS**

**2.1. Departmental Accounts**

23. Monthly accounts showing total receipts and disbursements, accompanied by schedules of vouchers and bills supporting the transactions shall be sent to respective Chief Accounts offices from the concerned offices of Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering and Forest Departments and Post office and Telegraph and Telephone Board.

In the office of the Chief Accounts Officer, all the bills, vouchers and Chalans are scrutinised and verified in relation to the reported transactions and compared with the schedules to ascertain that none are missing. These are then arranged in order of major and minor heads.

24. Office of the Chief Accounts Officer will post the receipts under the proper heads on the receipts side of the Classified Abstract after the chalans have been sorted out and the schedules of receipts examined as to correctness of form and classification.

**2.2. Compilation Book**

25. After the bills and vouchers are verified as to correctness with the schedules of payments, these will be posted first in the Compilation Book and then in the Classified Abstract in terms of the provisions of Chapter 1.

26. The amount of payments relating to each detailed head, with the numbers of Chalans and vouchers pertaining thereto, should be entered in a Compilation Book (Form A.O. 2) and total amount of payment under each head should be carried into the total column. The gross, and not the net, amount of the voucher should be taken as the amount of the payment relating to the head concerned, even though certain charges on the voucher may have been placed under objection. But when a recovery relating to an overpayment of the current year is made by short payment of an item debitible to the same detailed head, the net amount should be taken.(see also Article 20).

27. In the monthly accounts rendered by departmental offices, refund will be shown as deduction under the receipts head and the net receipts will be reflected. It will be the responsibility of the office of Chief Accounts Officer to verify all refunds with proper bills and vouchers.

28. The accounts of Forest Officers' transactions should be incorporated in the accounts of the month to which they relate, and no departure from this rule should be permitted in respect of the accounts of any Division except in unavoidable circumstances, such as very late receipt of the Divisional Officer's Cash Account.

**3. CHAPTER 3 - COMPILATION OF PAYMENTS.**

**3.1. Introductory.**

29. Claims of Civil Departments and of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments in respect of other than works expenditure within the Dhaka Presidency are submitted to the offices of the Controller General of Accounts and the Chief Accounts Officers according to their respective jurisdictions. The detailed procedures for dealing with such claims will be such as may be prescribed by the Comptroller and Auditor General. The rules in this Chapter prescribe the procedure for accounting for such payments.

**3.2. Payment Vouchers.**

30. At the close of each day, all the bills/vouchers paid should be sorted by Departments and payments entered by carbon process in duplicate in the several Departmental schedules of payments (Form A.O. 3). The total net payments in these schedules should then be entered in a daily cash memorandum in Form A.O. 4 and grand total struck.

31. After the day's total gross payments have been worked out as prescribed in the preceding Article, the recoveries/deductions shown in the Schedules (Form AO 3) will be posted to the respective receipts registers. The postings should then be proved by agreeing the *net* payments with the total shown in the daily cash memorandum (Form No. A.O. 4).

**3.3. Payments by cheques**

32. All payments are made by cheques in the offices of the Controller General of Accounts and the Chief Accounts Officers and the procedure for payments by cheques as laid down in Paragraphs 330, 338, 340 and 341 of the Audit Code should be followed. Payment is deemed to have been made as soon as a cheque is issued. For adjustment purposes, cheques will be credited to debt head 94 on issue and will be debited to debt head 314 on encashment thus squaring up the transactions.

4. CHAPTER 4 - BANK SHEET.

4.1. Bank Account.

33. The Controller General of Accounts is in charge of the operations upon the accounts of the Government with the Bank, and the Bank renders to him daily accounts of moneys received and payments made by it on behalf of the Government except Railways.

4.2. Daily sheet.

34. Each day the Bank furnishes to the Controller General of Accounts \_\_

(1) a register of daily receipts and payments, which should be agreed with the Daily Account, *vide* clause (2) below and returned to the Bank after an officer authorised by the Controller General of Accounts has initialled the entries in token of verification;

(2) an account of receipts and payments, entered generally (as far as the Bank can conveniently do so) in accordance with the classification adopted in the Government accounts;

(3) schedules giving further details of items entered in the accounts under heads which require special treatment in the office of the Controller General of Accounts (e.g., Treasury bills, foreign loans and grants, interest on domestic and foreign debts, investments, service charges, printing charges of coins and notes); and

(4) vouchers supporting receipts and payments.

4.3. Accounting.

35. The procedure prescribed in Chapter 3 for dealing with payments vouchers should apply *mutatis mutandis* in the case of vouchers and schedules received from the Bank.

36. The items in the Daily Accounts, after being verified against the vouchers and schedules, should be posted in a daily abstract in such form as shall provide for totalling of the daily entries under each head so that they shall form part of Classified Abstract for the month.

37. The net difference between the credits and debits in the Daily Account should be posted into the Register of Bangladesh Bank Deposits in Form A.O. 5. At the close of the month, the difference between the totals of the two money columns should be carried to the monthly Debt Head Abstract, the head Bangladesh Bank Deposits being credited or debited as the case may be.

**CHAPTER 5 - DEPARTMENTAL CASH ACCOUNTS.****5.1 Cash Accounts.**

38. Besides the accounts of District Accounts Officer/Thana Accounts Officer, Divisional accounts of Public works, Roads and Highways, Public Health Engineering, Forest, postal and Telephone and telegraph transactions and the Bank Sheet, there are other accounts received from officers and Departments in direct account with the Chief Accounts Officer e.g., Collector of Customs, or with the Controller General of Accounts e.g., Small Coins Depots. These accounts should, as far as possible, be dealt with in the same way as the Departmental accounts and compilation, classification and preparation of Classified Abstract should be done in the office of the Controller General of Accounts or the Chief Accounts Officer, as the case may be, on similar forms with suitable modifications, where necessary. The general statement of accounts should be entered in the Classified Abstract in the following form, the receipts being always equal to the payments:--

Month	Receipts as per Classified Abstract Taka	Payments as per Classified Abstract Taka	Difference in balance				Initials
			Opening balance	Closing balance	Decrease	Increase	

1. Each Officer of Taxes Department authorised to give refunds of taxes shall submit monthly to Chief Accounts Officer, Internal Resources Division a classified account of the refunds made by him by cheques during a month together with the paid refund vouchers and a list showing particulars of the cheques issued by him. These accounts should be given the same treatment as is accorded to Departmental accounts.

**5.2 Balances.**

39. The balances of Departmental accounts should not be shown as cash balances, but an entry should be made upon the receipts side of 'balance diminished, Taka 00', or upon the charge side of 'balance increased, Taka 00, so that total of receipts side may be equal to the total of the charge side. These figures should be credited or debited under major head Suspense, minor head Departmental Accounts, except in the case of Small Coins Depot balances which should go to the major head 99 -- Cash Balance. The calculations of 'balance diminished' or 'balance increased' should be recorded upon the account itself.

**5.3 Small Coin Depots.**

40. The accounts of Small Coins Depots/Sub-depots are received by the office of the Controller General of Accounts from Bangladesh Bank. The accounts as received should be examined and then pasted in a file, so arranged that the accounts of the same depot or sub-depot may be found together.

41. The Controller General of Accounts should prepare from these accounts one general Classified Abstract of the depots in Form A.O. 6 and include in the monthly Cash Balance the balances of several kinds of small coins. The Classified Abstract should be posted under following heads:--

- 1) Small Coin Depot Remittance -- (coins remitted within the country)
- 2) Mint Remittances-- (Coins remitted to or from Mint)
- 3) Small Coin Depot Balances-- (decrease or increase in the balance of different kinds of coins.)

## **CHAPTER – 6 STATEMENT OF BANGLADESH BANK DEPOSITS**

### 6.1 Accounts of Railways and Defence Services.

42. Railways maintains a separate account with Bangladesh Bank and does not operate through District Accounts Officers/Thana Accounts Officers Net balance under Bangladesh Bank Deposits, as reported by the Financial Advisor and Chief Accounts Officer, Railways to the Controller General of Account is separately treated from the cash balance statement in Form 7. Since the Controller General of Defence Finance has no separate account with the Bank, his transactions are included in the cash position of the Controller General of Accounts.

### 6.2 Check of Totals

43. All officers rendering accounts to the Controller General of Accounts will furnish a statement of Bangladesh Bank Deposits showing the aggregates of the monthly receipts and payments and the opening and closing balance of the Government accounts with the Bank. This statement should furnish an effective check on the grand total of the monthly accounts prepared under Article 102.



## 5. CHAPTER 5 - DEPARTMENTAL CASH ACCOUNTS.

### 5.1. Cash Accounts.

38. Besides the accounts of District Accounts Officer/Thana Accounts Officer, Divisional accounts of Public works, Roads and Highways, Public Health Engineering, Forest, postal and Telephone and telegraph transactions and the Bank Sheet, there are other accounts received from officers and Departments in direct account with the Chief Accounts Officer e.g., Commissioner of Customs, or with the Controller General of Accounts e.g., Small Coins Depots. These accounts should, as far as possible, be dealt with in the same way as the Departmental accounts and compilation, classification and preparation of Classified Abstract should be done in the office of the Controller General of Accounts or the Chief Accounts Officer, as the case may be, on similar forms with suitable modifications, where necessary. The general statement of accounts should be entered in the Classified Abstract in the following form, the receipts being always equal to the payments:--

Month	Receipts as per Classified Abstract Taka	Payments as per Classified Abstract Taka	Difference in balance				Initials
			Opening balance	Closing balance	Decrease	Increase	

1. Each Officer of Taxes Department authorised to give refunds of taxes shall submit monthly to Chief Accounts Officer, Internal Resources Division a classified account of the refunds made by him by cheques during a month together with the paid refund vouchers and a list showing particulars of the cheques issued by him. These accounts should be given the same treatment as is accorded to Departmental accounts.

### 5.2. Balances.

39. The balances of Departmental accounts should not be shown as cash balances, but an entry should be made upon the receipts side of 'balance diminished, Taka 00', or upon the charge side of 'balance increased, Taka 00, so that total of receipts side may be equal to the total of the charge side. These figures should be credited or debited under major head Suspense, minor head Departmental Accounts, except in the case of Small Coins Depot balances which should go to the major head 99 -- Cash Balance. The calculations of 'balance diminished' or 'balance increased' should be recorded upon the account itself.

### 5.3. Small Coin Depots.

40. The accounts of Small Coins Depots/Sub-depots are received by the office of the Controller General of Accounts from Bangladesh Bank. The accounts as received should be examined and then pasted in a file, so arranged that the accounts of the same depot or sub-depot may be found together. The Controller General of Accounts should prepare from these accounts one general Classified Abstract of the depots in Form A.O. 6 and include in the monthly Cash Balance the balances of several kinds of small coins. The Classified Abstract should be posted under following heads :--

- 1) Small Coin Depot Remittance -- (coins remitted within the country)
- 2) Mint Remittances-- (Coins remitted to or from Mint)
- 3) Small Coin Depot Balances-- (decrease or increase in the balance of different kinds of coins.)

6.     **CHAPTER 6 - STATEMENT OF DISBURSERS' ACCOUNTS.**

6.1.    Accounts of Railways and Defence Services.

42.    Railways maintains a separate account with Bangladesh Bank and does not operate through District Accounts Officers/Thana Accounts Officers. Net balance under Bangladesh Bank Deposits, as reported by the Financial Advisor and Chief Accounts Officer, Railways to the Controller General of Account is separately treated from the cash balance statement in Form 7. Since the Controller General of Defence Finance has no separate account with the Bank, his transactions are included in the cash position of the Controller General of Accounts.

6.2.    Check of Totals

43.    The Form 7 will bring together the aggregates of the monthly receipts and payments of all officers rendering accounts to the Controller General of Accounts and will reveal the opening and closing balance of the Government accounts with the Bank and should thus furnish an effective check on the grand total of the Abstract of Major Head in Article 102. The latter shows the amounts received and paid *on all accounts*, the Statement of Disbursers' Accounts shows the amounts received and paid by all *accountants*. The grand totals of receipts and payments in both should therefore be equal.

## 7. CHAPTER 7 - GENERAL RULES AND PROCEDURE APPLICABLE TO EXCHANGE ACCOUNTS.

### 7.1. Introductory.

44. The account through which transactions arising in one accounting circle are passed on to another accounting circle for adjustment is called Exchange Accounts. At present, there is Exchange Accounts between the accounting circles of the Controller General of Defence Finance and the Controller General of Accounts only. Transactions arising with the Controller General of Defence Finance, being one accounting authority, will be passed on to the Controller General of Accounts, being another accounting authority, and *vice versa* through Exchange Accounts.

The general rules and procedure applicable to Exchange Accounts are set out in this Chapter.

### 7.2. Nature and Scope of Exchange Account.

45. An Exchange Account should purport to be an extract from the books of an accounting authority who despatches it, to show the amounts he has passed on to the debit or credit of the other accounting authority to the account, with necessary explanation of the credits and with documents supporting the debits.

46. The routine of Exchange Account shall be as follows: A, in his accounts, debits certain charge to "Exchange Account between A and B" and will send an extract from his accounts, including this charge, to B; B, accepting the charge, will debit it to its proper head by credit to "Exchange Account between A and B", and send an account including this credit to A; no further entries in account will be required to complete the transaction. But if, A after debiting B, discovers before the accounts for the year are closed that the charge should be debited elsewhere, he will in his next account, debit the proper account by *minus* debit to "Exchange Account between A and B", thus cancelling the original debit raised by him. It may happen that B may credit A in the same month in which A debits B. In this case the two original entries will answer each other, and no further adjustment will be required.

Note 1.--- An Exchange Account being an extract from books which are posted monthly can only be sent monthly and supplementary statements of omitted credits or debits are impossible. Errors, if any, necessitate debits or credits to other heads and so, must be corrected in accounts of other months. The Exchange Account of June will be an exception; June Preliminary accounts will report the effects of all transactions known up to the date of completion of the preliminary Consolidated Abstract, whereas the final account for June will show the effect of all transactions which are afterwards brought into the same year's accounts and, will especially include the response to the preliminary inward accounts.

Note 2.--- Erroneous debits or credits adjusted in the accounts of a previous year should be written back by fresh credits or debits and not by *minus* debits or credits.

Note 3.--- The total debits or credits in an Exchange Account must tally with the corresponding entries in the Consolidated Abstract and the Ledger. No difference should on any account be allowed and if any occur they should be investigated and reconciled.

47. The instructions contained in Chapter 8 and Chapter 9 shall apply to Exchange Account between the Controller General of Accounts and the Controller General of Defence Finance.

48. As a general rule, no item of receipts or payments should appear in the Exchange Account when no change in incidence is involved.

49. The entries made in the Exchange Account will be either original entries or responding entries. An original entry is one in connection with which cash is either received or paid or for which a transfer adjustment is made for stores or labour is supplied; it may also be a write-back. A responding entry is a response to an original entry and may be a write-back.

50. A responding debit or credit should not, ordinarily appear in Exchange Account, in anticipation of the original credit or debit in the accounts of the other party/accounting authority. But the two accounting authorities may arrange in respect of any particular class of transactions, to afford credit in advance of the debit or *vice versa*, care being taken to prevent double adjustments.

Note .--- An accounting authority to whom an advance made to a Government servant in the other accounting authority is debited through Exchange Account may, if he receives the intimation of the advance earlier, take it to the relevant head and afford anticipatory credit to Exchange Account.

51. Subject to the exceptions mentioned below and to any other exceptions which may be authorised by the Comptroller and Auditor General, net payments only shall be entered in the account passed on to the other party to the Exchange Account.

(i) In the case of deductions on account of Provident Fund, Postal Life Insurance Fund, rent of public buildings(including electricity, water supply, gas, etc.) from the pay, establishment and pension bills, which are to be passed on to the other accounting authority for adjustment, the accounting authority under whom the bills are paid should credit the deductions to the relevant head and pass on the gross amount of the bills to the other accounting authority.

(ii) In cases, where the entire amount of a bill for leave salary is debitabale to the Defence Department, the gross amount should be passed on to the Controller General of Defence Finance.

### 7.3. Vouchers accompanying Exchange Account.

52. When a charge is paid under one accounting authority and is passed on through Exchange Account to be adjusted by the other, the Accounts Officer making the payment shall be responsible for obtaining a voucher which is correct in point of form and which sets forth the charge with sufficient detail and clearness and also for the arithmetical correctness of the calculations in the bill. Unless it is expressly provided otherwise, vouchers must be forwarded to the adjusting accounting authority in support of the debit in the Exchange Account. It is not necessary for the accounting authority finally adjusting the charge to check the arithmetical calculations of the vouchers.

53. Cheques issued by Officers under the Controller General of Defence Finance are sent to District Accounts Officer by the Bank making payment on the cheques. These paid cheques are sent by the District Accounts Officer to the Controller General of Accounts who forwards them to the Controller General of Defence Finance. The transactions appearing in the books of the Controller General of Accounts i.e. inward Exchange Account shall be operated by the office of the Controller General of Accounts which will also operate outward Exchange Account with the Controller General of Defence Finance in the cases of transactions occurring in the offices of District Accounts Officers as well as in the Bangladesh Bank. In case of the offices of Chief Accounts Officers, both outward and inward Exchange Account should be operated by the office of the Controller General of Accounts.

54. The adjusting accounting authority should not reject an item because the voucher is not in order or is wanting; it should be accepted and adjusted but placed under objection. The chief question for the adjusting office to decide should be whether the entry properly belongs to the accounts kept in the office and if on the face of the account it cannot be said that the item is not adjustable on the books of the office, it should be accepted and adjusted against the proper service head; though if it be imperfectly vouched or described, or seem not to belong to the office, it should be entered in the outgoing objection statement.

7.4. Inter-departmental Adjustments

55. Transactions between Departments under the accounting circle of the Controller General of Accounts, such as, Telegraph and Telephone Board, Controller of Printing, Stationary, Forms and Publication, are not passed through Exchange Accounts but are settled by cash transactions.

7.5. Watching of Adjustments.

56. Account Officers subordinate to the Controller General of Accounts and the Controller General of Defence Finance shall be equally responsible for clearance of items in the Exchange Account with which they are connected and should keep a watch over the progress of adjustment on the plan prescribed in Articles 72 to 74. Objections should be intimated by one party to the other through Objection Statements.---vide Article 70.

7.6. Exchange Account for June.

57. Every effort should be made to clear the Exchange Account items within the year of account. The Objection Statements relating to the preliminary accounts of June must be despatched promptly after receipt of accounts and the objections must be promptly answered: any new items which may come to light should be made the subject of correspondence; but an adjusting entry should not be made on account of an item mentioned in correspondence, in anticipation of its appearance in the Exchange Account, unless the other accounting authority states distinctly that it will appear in its account.

7.7. Exchange Account for June Final and Supplementary.

58. The final Exchange Account for June need not detail the items of the preliminary account, but must open with its gross debit and gross credit. This Exchange Account should include responding entries only and no original entries should appear except with the consent of the other party to the account. June Final Exchange Account should be despatched to the Comptroller and Auditor General by the date fixed by him.

Any corrections or adjustments found necessary after the despatch of June Final Exchange Account may, if the other party to the account agrees, be communicated by a Supplementary Exchange Account by the date determined by the Comptroller and Auditor General.

## 8. CHAPTER 8 - FORM AND TREATMENT OF EXCHANGE ACCOUNT

### 8.1. Introductory

59. The instructions in this Chapter relate to the procedure to be observed generally in the treatment of the Exchange Account in the offices of the Controller General of Accounts and the Controller General of Defence Finance and offices subordinate to them. .

### 8.2. Form of Account.

60. An Exchange Account will contain two kinds of items, namely :--

(1) transactions of which the accounting authority receiving the account obtains information through another part of his accounts also, e.g., remittances of money into Accounts Offices under the Controller General of Accounts or cheques issued on the Bank by Officers under the Controller General of Defence Finance;

(2) transactions of which the accounting authority receiving the account gets no information, except through it, and which he has therefore to deal with when he receives it, e.g., payments and receipts by one accounting authority on account of another, which the latter must, on receipt of the Exchange Account, bring within his own accounts.

61. Except as otherwise provided, Exchange Account should be classified under four heads as follows :-

I. Remittances to the Controller General of Accounts from the Controller General of Defence Finance.

II. Remittances to the Controller General of Defence Finance from the Controller General of Accounts.

III. Items adjustable by the Controller General of Accounts.

IV. Items adjustable by the Controller General of Defence Finance.

Forms in which Exchange Account should be prepared is given in Chapter 9.

The classification of Exchange Account under four heads is intended only as a convenient working arrangement and should not be understood as implying any division of responsibility. See Article 64.

62. There should be four schedules attached to Exchange Account, namely :--

A.--- a schedule in Form A.O. 8, giving details of debits under head I or II (as the case may be), viz., remittances to the accounting authority receiving the account;

B.--- a schedule in Form A.O.8, of credits under head I or II;

C.--- a schedule in Form A.O. 9, of debits under head III or IV (as the case may be), viz., items adjustable by the accounting authority receiving the account;

D.--- a schedule, in Form A.O. 9, of credits under head III or IV.

1. In respect of responding adjustments communicated through the outward account, there is no need for detailing the items in the schedule.

Note.--- Writes-back of debits or credits made in a former month under head III or IV should be made under the head under which the debits and credits originally appeared.

63. All original transactions should be detailed in the schedules accompanying the Exchange Accounts in accordance with the following procedure:

(a) Inward Exchange Account with the Controller General of Defence Finance:- The office of the Controller General of Accounts shall receive inward Exchange Account with Defence and prepare a combined classified accounts showing all items of transactions under final head of account according to Budgetary requirements.

(b) Outward Exchange Accounts:- Outward Exchange Accounts pertaining to District and Bank transactions shall, in the usual manner, be prepared and passed on to the Controller General of Defence Finance.

Note.--- Before despatch, the Exchange Account should be examined so that it may be verified that the figures agree with those in the Detail Books, that all necessary explanations are given, and that all documents are attached or their absence explained and necessary action taken.

### 8.3. Disposal of Account.

64. The accounting authority who sends out the account must, in the case of items falling under heads I and III, if his account is the second side, or in the case of those under heads II and IV, if it is the first side, not only state the items correctly and be prepared to give any information required regarding them, but also must keep a careful watch over all outstandings and press the other party for their speedy adjustment. The receiving accounting authority, on the other hand, is directly responsible for the speedy adjustment of all items passed on to him, and if he finds any item which in the case of head I or II he cannot trace, or in the case of head III or IV which he is not prepared to accept and respond to, he must induce the other party to write back the original debit or credit. If the matter cannot be settled by correspondence, a reference should be made to the Comptroller and Auditor General; but until the item is adjusted by the receiving accounting authority or written back by the originating accounting authority, both parties shall remain equally responsible for the outstanding.

1. Items shown under "Remittances to" and "Items adjustable by" other accounting authority should not be written back without the consent of the accounting authority concerned. Errors committed in crediting or debiting amounts to heads I to IV should be rectified by addition or deduction, as the case may be, and not by a transfer entry and the fact intimated to the other party to the account in Form A.O. 10.

65. In the case of items under head I or II, credits will usually be known before debits appear in the Exchange Account. To facilitate the scrutiny of adjustment of transactions under these heads, the credit in each outward account and the corresponding entries from the inward accounts should be posted in a register in Form A.O. 11. If any differences are noticed, necessary action should be taken.

66. Immediately on receipt of the inward account by the Controller General of Accounts and the Controller General of Defence Finance, the transactions shown under head III and IV, as the case may be, should be sorted out among the respective offices (e.g., offices of the Chief Accounts Officers in case of the Controller General of Accounts) to which they relate and posted in order of individual offices in columns 1 to 3 of the Adjustment Register (Form A.O. 12) for credits and debits respectively. These transactions should then be dealt with as follows :---

The batches of supporting vouchers and other documents should be sent to respective offices concerned for necessary adjustment. The respective offices, in their turn, should enter the transactions in their own Adjustment Register (Form 12), classify the transactions, make adjustment in the Classified Abstract and post in columns 4 to 8 of the Form 12. As soon as this has been done, prescribed certificate of adjustment should be returned to the office of the Controller General of Accounts or the Controller General of Defence Finance, as the case may be, (e.g. the Controller General of Accounts in case of the Chief Accounts Officer) for posting in columns 4 to 8 of the Inward Adjustment Register (Form 12). Items which cannot be treated as finally settled, should be placed under objection and entered in columns 4 and 5 as well as in column 8 of the Register. The Adjustment Register should be closed after the total of the "adjusted" and "omitted" column has been agreed with the total of the inward account.

67. An arrear adjustment, that is, an adjustment of an item rejected, or outstanding from a previous account, should be entered in the Inward Adjustment Register in continuation of and below the total of the current month's adjustments, the name of the month in which it originally appeared being noted in the first column.

#### 8.4. Exchange Account Abstract.

68. When the grand total of the Adjustment Register has been made, the amounts entered in the column "adjusted" should be posted into the Exchange Account Abstract (Form A.O.13) by each adjuster. When there is more than one amount under the same detailed head, the figures should at first be posted at the foot of the Abstract, for which purpose sufficient space is left at the foot of each page. Care must be taken that the Abstract is posted only from the Adjustment Registers, and not from the Exchange Account itself or any other document.

69. After all the Exchange Account adjustments of the month have been received by the Controller General of Accounts and the Controller General of Defence Finance respectively from account offices under them and posted in the Exchange Account Abstract, each of the office of the Controller General of Accounts and the office of the Controller General of Defence Finance will prepare consolidated monthly account for the respective accounting authority.

#### 8.5. Objections.

70. Every item which is not finally settled should be entered in an Objection Statement and in the Objection Book (Forms A.O. 14 and A.O. 15). The serial numbers of items of previous months still outstanding should be entered at the beginning of each Objection Statement and the Objection Book. The debit items should be entered first and then the credit items.

The procedure for the upkeep of the Objection Book and for watching the adjustment of the items entered in it will be such as may be prescribed by the Comptroller and Auditor General.

#### 8.6. Advances and Suspense Items.

71. No "Advances Repayable" or other "Suspense" item should be left outstanding under Exchange Account, pending recovery. It should be adjusted to the appropriate head and must be entered in the proper Objection Book.



8.7. Progress Register.

72. The progress of adjustment of Exchange Account should be watched by means of a Register in Form A.O. 16 in which the totals of the prescribed heads should be entered monthly separately for the inward and outward account. The outward figures should be entered first for the twelve months and for June final and supplementary, and the inward figures should be entered similarly below them. Annual totals should be made of all columns separately for the inward and the outward account and grand totals of the two made with opening and closing balances. The Progress Register must be maintained in every accounts office having adjustment items including the Chief Accounts Officer and the Controller General of Accounts.

73. (a) The progress of adjustment under all heads should be watched closely, that under heads III and IV being tested in detail month by month.

(b) The unadjusted balance under heads I and II should ordinarily be small as most of the items are cleared during the same month. The balance should, however, be tested from time to time. *See* also Article 65.

74. After the June final accounts have been despatched, the balances outstanding under heads I and III or II and IV, as the case may be, should be communicated to the other accounting authority. As soon after the close of June supplementary adjustments as possible but not later than the date fixed by the Comptroller and Auditor General an Annual Consolidated Abstract of the Progress Register maintained in the office of the Controller General of Accounts and the Controller General of Defence Finance in Form A.O. 16 prescribed in Article 72 should be sent to the Comptroller and Auditor General and to each other in Form A.O. 17 with detailed explanations, on the reverse of that Form or in Form A.O. 18, of the balance outstanding under heads I and III or II and IV, as the case may be.

**9. CHAPTER 9 - EXCHANGE ACCOUNT BETWEEN THE CONTROLLER  
GENERAL OF ACCOUNTS AND THE CONTROLLER GENERAL OF DEFENCE  
FINANCE**

**9.1. Introductory.**

75. Transactions pertaining to the Defence Services taking place at offices of District Accounts Officers and Chief Accounts Officers as well as transactions arising in the Controller General of Accounts' books which are adjustable in the accounts of the Defence Services should be adjusted through the Exchange Account between the Controller General of Accounts and the Controller General of Defence Finance. Similarly, all transactions arising in the accounts of the Defence Department which are adjustable in the books of the Controller General of Accounts should be passed on by the Controller General of Defence Finance to the Controller General of Accounts through the Exchange Account.

All money settlements regarding transactions arising in the accounts of the Railways which are adjustable in the books of Defence Services and the *vice versa* are effected by the Controller General of Accounts through the Exchange Account between the Controller General of Accounts and the Controller General of Defence Finance.

**9.2. Schedules of Receipts and Payments.**

76. Original schedules of Miscellaneous Defence Services Receipts (Form AC.10 A of Volume II of this Code) submitted by District Accounts Officers with their monthly accounts should be collected together by the Controller General of Accounts and forwarded to the Controller General of Defence Finance under cover of a list in Form A.O. 19 which should be despatched by a date not later than the 10th of the month following that to which it relates. The schedules of Defence Services Remittances (Form AC. 10 B of Volume II of this Code) should be retained in the office of the Controller General of Accounts. The latter schedules should be pasted in a Register in original in Form A.O. 20 and the corresponding debits intimated through the inward Exchange Account should be posted against the items concerned in the appropriate column. At the end of each quarter, the items remaining unadjusted should be carried into the "Balance" column for that quarter and a list of the unadjusted items supported by the connected copies of vouchers should be transmitted to the Controller General of Defence Finance.

The procedure prescribed in this Article shall apply *mutatis mutandis* to the Defence Services receipts by the Bank at places where the Bank renders accounts direct to the Controller General of Accounts.

77. The periodical schedules of the Defence Services payments/Remittances (Forms AC. 11 and AC. 12 of Volume II of this Code) transmitted by District Accounts Officers to the Controller General of Accounts should be collected together and listed separately in Form A.O. 21. The schedules relating to payments of cheques (Form AC. 12) with the paid cheques themselves and schedules relating to other payments (Form AC. 11) with all vouchers should be forwarded to the Controller General of Defence Finance direct by the Controller General of Accounts on the 10th of the month following that to which they relate. It should be ensured by a preliminary scrutiny of the accounts that the schedules and vouchers sent to the Controller General of Defence Finance are complete in all respects.

1. The due dates prescribed by the Comptroller and Auditor General must be strictly observed and if all the schedules have not been received from District/Thana Accounts Officer by the due dates, those which have been received should be forwarded, and supplementary lists should be sent as early as possible after the receipt of the late schedules.

78. The Controller General of Accounts should preserve for record a copy of the covering lists and also a copy of the schedule of receipts and of the entries in "Miscellaneous Payments" column of the schedule of payments.

79. The credits relating to Defence Services Officers' Provident Fund should be communicated to the Controller General of Defence Finance in advance of the monthly Exchange Account. Schedules containing particulars of these credits should be prepared in the office of the Controller General of Accounts in Form AO. 9 and sent on the dates mentioned below, copies being retained for record:-

- (i) deductions from bills paid up to the 10th of a month -- by the 25th of the month;
- (ii) deductions from bills paid up during the remainder of the month and subscriptions paid in cash during the month -- on the 10th of the following month.

### 9.3. Form of Exchange Account.

80. The outward Exchange Account should be prepared in Form A.O. 22, and the inward in Form A.O. 34. The mutual adjustment and clearance of items shall be regulated in accordance with the rules laid down in Chapter 8 .

81. The transactions which are passed through heads I to IV of the Exchange Account are of the kind specified below:--

#### Head I.---- *Remittances to the Controller General of Accounts from the Controller General of Defence Finance*

This head is intended for (i) cash remitted by officers of the Defence Department into the Bank (ii) transfer receipts drawn by accounts offices under the Controller General of Accounts and (iii) Receipts arising to the Controller General of Defence Finance from the Financial Advisor and Chief Accounts Officer, Railways .

#### Head II.---- *Remittances to the Controller General of Defence Finance from the Controller General of Accounts*

These remittances comprise payments upon cheques issued by the officers of the Defence Department, emergency cash requisition by officers of the Defence Department and payments made by the Controller General of Defence Finance to the Financial Advisor and Chief Accounts Officer, Railways.

#### Head III.---- *Items adjustable by the Controller General of Accounts*

This head is intended for moneys received or charges incurred on account of the Civil Department by officers of the Defence Department, and credited or debited by them to the Civil Department for adjustment in the accounts of Accounts Officers under the Controller General of Accounts. Under this head should be included contributions for foreign service and subscriptions to Service Funds. Consequently the original items under this head should appear always in the account rendered by the Controller General of Defence Finance to the Controller General of Accounts and responding entries in the account rendered by the Controller General of Accounts to the Controller General of Defence Finance.

Head IV.---- *Items adjustable by the Controller General of Defence Finance*

This is intended for receipts received otherwise than on Receivable orders and for payments on account of the Defence Department made otherwise than on cheques issued by officers of Defence Department and also for the value of stores supplied by and returned to Civil Departments. These transactions should be debited or credited to the Controller General of Defence Finance in the account rendered to him by the Controller General of Accounts. The only entries under this head in the account rendered to the Controller General of Accounts by the Controller General of Defence Finance should be the responses given by the Controller General of Defence Finance in adjustment of these debits and credits.

82. Controller General of Accounts need give no particulars in his outward Exchange Account of the items credited and debited under heads I and III, and in the same way, the Controller General of Defence Finance need give no particulars of the items credited and debited under heads II and IV of his outward Exchange Account. These particulars should be given in separate schedules on the plan described in Articles 62 and 63. In giving particulars of credits under head IV, full designation of the party paying the amount in the Bank should be entered in the relevant schedules.

9.4. Account for June

83. All original transactions relating to Defence Services which are likely to appear in the Exchange Account for June (Final) under head "IV. - Items adjustable by the Controller General of Defence Finance" according to latest information, should be communicated by the Controller General of Accounts to the Controller General of Defence Finance by batches in the form of advance schedules, the last batch being sent in time to reach him before 25th August.

Any such transactions coming to light after the despatch of the last batch of advance schedules, which may be adjusted by the Controller General of Accounts in his June Final account, should be communicated to the Controller General of Defence Finance, as they are noticed, for adjustment in the June Supplementary accounts, in time to reach the Controller General of Defence Finance before 25th September.

9.5. Lapse of cheques

84. Defence Services cheques lapse at the end of the third month after the month of issue and should be adjusted in the books of the Defence Department and not in those of the Civil Department.

9.6. Deceased Soldiers' and Deserters' Estates

85. Under Rule 44 of the Fundamental Rules Part II, the receipts in respect of the surplus of Estates of deceased, insane and missing persons and of the property of deserters should be credited by the Standing Committee of Adjustments or the Officer Commanding in the Bank in favour of the Controller General of Defence Finance. The amount will be held in deposit by the Controller General of Defence Finance pending disposal on receipt of instructions from Ministry of Defence.

10. CHAPTER 10 - SETTLEMENT WITH RAILWAYS.

10.1. Introductory.

86. (a) A separate account for Railways has been created on the books of Bangladesh Bank under the consolidated Fund. This account accommodates all earnings and receipts and bear all the expenditure of the Railways. The account is operated by the Financial Advisor and Chief Accounts Officer, Railways.

(b) The cash balances of the Railways will be considered as a part of Consolidated Fund. The responsibility for verification of the balances on the books of the Bank and their agreement with the balances on the books of Railways will be that of the concerned Financial Advisor and Chief Accounts Officer, Railways. He will also be required to confirm the net total of the transactions in the account intimated monthly by the Bank direct to the Controller General of Accounts for adjustment under head # 97--Bangladesh Bank Deposits, Minor Head --Bangladesh Bank deposit -- Railways. At the end of the year, balances of the account of Railways with the Bank will be transferred to the general Government account of the Controller General of Accounts so that on the first day of the following year the account of Railways with the Bank will start with nil balance.

(c) All earnings and other receipts of Railways will be paid into and all expenditure chargeable to Railways will be met from account of Railways with the Bank.

10.2. Railway Transactions arising at the Bank.

87. The transactions on behalf of Railways, taking place at the Bank, shall not pass through the accounts of the District/Thana Accounts Officer or consequently through the accounts of the Controller General of Accounts, but shall be brought to account direct against the Account of Railways in the books of the Bank.

10.3. Transactions between Railways and other Departments of Government including Defence Services.

88. The transactions between Railways and other Departments will be settled by cheques as far as possible. In other cases, monetary settlement would be effected through the Bank on the authority of the advice issued by Railways or the Controller General of Accounts/the Controller General of Defence Finance, according as the services have been rendered by/to Railways. In the case of transactions, which are adjustable in the accounts of the Controller General of Accounts or the Controller General of Defence Finance, separate Advices shall be prepared by the Financial Advisor and Chief Accounts Officer, Railways, for the amount relating to each and sent to the Bank. Copies of the Advices shall also be sent by the Financial Advisor and Chief Accounts Officer, Railways, to the Controller General of Accounts or the Controller General of Defence Finance, as the case may be. The clearance memo will be sent to the Controller General of Accounts and the Financial Advisor and Chief Accounts Officer, Railways, by the Bank.

The transactions of Railways, arising in the books of the Controller General of Accounts, will be settled by the latter direct with Railways through the general Government account of the Controller General of Accounts and the account of Railways in the Bank. In case of transactions of Railways with the Controller General of Defence Finance, it shall be the responsibility of the Controller General of Accounts to arrange for necessary money settlement in respect of such transactions through the Exchange Account between the Controller General of Accounts and the Controller General of Defence Finance.

10.4. Settlement of transactions in cash between the Controller General of Accounts, the Controller General of Defence Finance and Railways

89. Government Departments including Defence Services will issue credit notes as heretofore in favour of Railways in payment of fares and freight, etc. The Department concerned will receive from Railways full particulars of payments demanded.

The Financial Advisor and Chief Accounts Officer, Railways will work out the payments receivable from other Departments on the basis of these credit notes and periodically issue advices to the Bank for crediting the Railways account with the amounts thereof by *per contra* debit to the cash balances of the Government i.e. the account of the Controller General of Accounts in Bangladesh Bank. Railways will simultaneously endorse copies of such advices duly supported by the credit notes to the Controller General of Accounts or the Controller General of Defence Finance on whose books the payments in question are adjustable.

90. In case of work executed by Public Works Department, on behalf of the Railways, prior deposits will be credited by cheques by the Railways under the major head -Departmental and Judicial Deposit, minor head - Public Works Deposits. Provisions of Public Works Account Code will be followed and refunds of unspent balances of deposits will be made by cheques by debit to the above head. In case of the expenditure incurred in excess of the amount deposited by Railways, the excess expenditure will be transferred to the detailed head "Misc. P.W. Advances" in the books of Controller General of Accounts and action will be taken by him for recovery of the amount from Railways. The Divisional Officer of Public Works Department will render periodical account of the Expenditure from the deposit account to the Financial Advisor and Chief Accounts Officer, Railways, concerned. The reimbursement will be made in full by the Financial Advisor and Chief Accounts Officer, Railways, concerned and the Controller General of Accounts. Subsequent reimbursement will be made with the consent of the other party.

10.5. Railway Transactions with the Controller General of Accounts and the Controller General of Defence Finance.

91. If payments fall due to Railways (for example) for food carried in wagons, the Financial Advisor and Chief Accounts Officer will send an advice to Bangladesh Bank to debit the Government account and credit the account of Railways. In the books of the Financial Advisor and Chief Accounts Officer, Railways the receipts head of Railways will be credited and Suspense head with the Controller General of Accounts debited. On receipt of clearance memo from the Bank, the Financial Advisor and Chief Accounts Officer, Railways will credit Suspense head and debit cash-Bangladesh Bank Deposit head. In its books of accounts, the Controller General of Accounts, on receipt of copy of the advice sent by Railways to the Bank, will debit Food head and credit Suspense with Railways. After receipt of clearance memo from Bank, office of the Controller General of Accounts will debit Suspense and credit cash - Bangladesh Bank Deposit.

If payments are due to Railways against travel warrants issued by the Defence Services, the Financial Advisor and Chief Accounts Officer will send an advice to the Bank to debit Government account and credit account of Railways. In its books, the Financial Advisor and Chief Accounts Officer, Railways will credit receipts head and debit Suspense with the Controller General of Accounts. On receipt of clearance memo of Bank, the Financial Advisor and Chief Accounts Officer will credit Suspense and debit cash- Bangladesh Bank Deposit, thus squaring up his accounts. On receipt of copy of the advice to the Bank sent by the Financial Advisor and Chief Accounts Officer, Railways, the Controller General of Defence Finance will debit Defence head, credit Remittance head with the Controller General of Accounts and report the transaction to the Controller General of Accounts through Exchange Account with the latter. In its turn, on receipt of clearance memo from Bank, office of the Controller General of Accounts will debit Remittance with the Controller General of Defence Finance and credit cash- Bangladesh Bank Deposit.

10.6 Return on Government investment.

Return on Government investment in the Railways will be payable by Railways to Government annually. The amount of contribution payable by Railways will be subject to audit and the Director General of Railways Audit will have to furnish the audit certificate. The Controller General of Accounts, on receipt of audit certificate and approval of the Government, will effect necessary adjustment through the Bank. Principal of foreign and other loans and Interest accrued thereon payable by Railways will be adjusted by the Controller General of Accounts through the Bank.

**CHAPTER 11 - CONSOLIDATION OF ACCOUNTS.**

11.1 Introductory.

93. Deleted

94. Particulars relating to transactions under debt items and remittance items are reported to the office of the Controller General of Accounts by Bangladesh Bank, Chief Accounts Officers and Regional Accounts Officers, the Financial Advisor and Chief Accounts Officers, Railways, the Controller General of Defence Finance. All these particulars will be incorporated in the accounts from month to month in the office of the Controller General of Accounts.

95. Deleted

96. Deleted

97. Deleted

98. Deleted

99. Deleted

100. Deleted

101. Deleted

102. Monthly accounts of the Government shall be prepared by the office of the Controller General of Accounts in the form prescribed by the Comptroller and Auditor General, showing the receipts and disbursements during and to the end of the month. The totals of the receipts and disbursements should then be checked against the Statement of Bangladesh Bank Deposits received from the Accounts Officers(see Article 43) and Bangladesh Bank, and the General Statement of Account should be drawn up on the back of the disbursement section of the Abstract as follows:

Opening Balance---

Bangladesh Bank Deposit--others:	Taka	
Do	--Railways:	Taka
Total Opening Balance		Taka
Receipts of the month as detailed within		Taka _____
	Total	Taka _____
Disbursements of the month as detailed within		Taka _____
	<u>Closing Balance</u>	Taka

Detail of Closing Balance---

Bangladesh Bank Deposit--	Others:	Taka
Do	--- Railways:	Taka _____

The closing balance of the books of the Controller General of Accounts as worked out in the General Statement of Account should then be reconciled with the Statement of closing balances received from Bangladesh Bank.



10.6. Return on Government investment.

92. Return on Government investment in the Railways will be payable by Railways to Government in equal monthly instalment. The amount of contribution payable by Railways will be subject to audit and the Director General of Railways Audit will have to furnish the audit certificate. The Controller General of Accounts, on receipt of audit certificate, will effect necessary adjustment through the Bank. Interest payable by Railways on other loans and foreign credits will also be adjusted by the Controller General of Accounts through the Bank. All such interest should be credited to major head 24-- Interest Income, minor head-- Bangladesh Railways.

## 11. CHAPTER 11 - CONSOLIDATION OF ACCOUNTS.

### 11.1. Introductory.

93. In this Chapter, Articles 94 to 101 deal exclusively with the Compilation of the transactions under debt heads and remittance heads in the office of the Controller General of Accounts, remaining Articles being devoted to general procedure relating to Consolidation of accounts in the office of the Controller General of Accounts.

### 11.2. Detail Book.

#### *Form and method of posting.*

94. Particulars relating to transactions under debt heads and remittance heads are reported to the office of the Controller General of Accounts by Bangladesh Bank (e.g. 74-domestic debt, 75-foreign debt), Chief Accounts Officers and Regional Accounts Officers (e.g. 78-loans and advances, 81-Provident Fund), the Financial Advisor and Chief Accounts Officers, Railways (e.g. 94- suspense), the Controller General of Defence Finance (e.g. 96- remittances). All these particulars will be collected from month to month in a Detail Book in the office of the Controller General of Accounts.

1. If the accounts for any month is received from an office so late that they cannot be included along with other transactions of the month in the Detail Book without greatly delaying the consolidation of accounts, they should be kept back for inclusion in the next month's accounts. A note of the omission should be recorded distinctly in red ink below the month's entries in the statement of Disbursers' Accounts (Form 7). When they are posted in the Detail Book and the Statement of Disbursers' Accounts of the next month, a note should be made against the entries giving reference to the month to which they relate. On no account should the figures of the two months be combined into a single set of entries.

95. The Detail Book (Form A.O. 24) shall be arranged in vertical columns, of which the first two columns on each folio or page shall show the period of account and the name of the reporting office(e.g. Bangladesh bank, Chief Accounts Officer), and the remaining columns the entries which appear in that report under each head of account. The Detail Book should be so arranged as to provide sufficient space under each heading for the consecutive entry of twelve months' transactions; that is, the set or sets of heads of account should be repeated on consecutive pages as often as may be necessary to record the transactions of the whole year from July to June(Final), and any additions or deductions consequent on corrections made after the despatch of June(Final) accounts.

96. When all the entries in the statements have been posted in the Detail Book, it will present the total figures under the various debt heads and remittances heads for the entire Government.

Note.-- The Detail Book, if not bound before being brought into use, should be bound at all events at the end of the year; meanwhile sufficient sections containing the pages assigned for the whole year to one or more heads should be securely stitched in covers of stout paper and labelled clearly on the outside. The words "receipts" or "payments", as the case may be, should be written conspicuously at the top of each page.

#### *Checking.*

97. The grand totals of receipts and disbursements of the Detail Book should be agreed with the Statement of Disbursers' Accounts.

98. The postings in the Detail Book should be checked independently with the entries in the statements of the various offices in which they occurred. The person who checks the postings shall be required to put his initials on the face of the statement from which the postings have been made, and if all the entries of a month on one page of the Detail Book are posted by one man, and checked by another, the poster and the checker severally should set their initials at the foot of the page.

1. Any difference between the account balance shown in the General Statement of Account and the balance reported by Bangladesh Bank should be explained in a note to be added to the former.

103. The accounts of each month must be completed, carefully checked and signed punctually and then despatched to the Finance Division so as to reach by the 14th of the second month following, with a copy to the Comptroller and Auditor General.

#### 11.5 Final Accounts for June and June Supplementary Adjustments.

104. The accounts for June as first prepared are only preliminary records, as the books remain open in the office of the Controller General of Accounts for adjustments and transfers until 31st October, when the supplementary adjustments are completed. Adjustments and corrections to be incorporated in the June Final accounts should be despatched by Chief Accounts Officers and Regional Accounts Officers to the office of the Controller General of Accounts so as to reach the latter by 10th September. The Controller General of Accounts should despatch the progressive figures for June Final to the Comptroller and Auditor General in special forms prescribed by him so as to reach him by 30th September. As the June Final accounts may be corrected by subsequent entries (Article 105), their despatch should not be delayed merely by reason of their not being absolutely complete, but every endeavour should be made to incorporate in them all adjustments and corrections that can possibly be made by the date of despatch.

Note.---The June Final accounts should ordinarily be prepared by major heads and such minor and detailed heads only as find place in the Finance Account.

1. For the preliminary account for June, the Detail Book, Classified Abstract and Consolidated Abstract will be dealt with in the respective offices of the Controller General of Accounts and Chief Accounts Officers as if no later account will be submitted. Entries will be made in ink, but below the grand total will be ruled lines for exhibition of the effect of later adjustment for the final account for June (to be taken from an Abstract of the later transfers), and correct total for the month will be made below; subsequent entries should be posted as *plus* or *minus* in red ink.

105. Correcting or additional entries made after the despatch of the June Final account together with an Abstract in form A.O. 26 should be communicated by Regional Accounts Officers and Chief Accounts Officers to the Controller General of Accounts by the 10th October and the latter should intimate to the Comptroller and Auditor General by the 30th October, after which no entries will ordinarily be permitted. The reason why the adjustment was not effected before the closing of the June Final account should be briefly stated against each entry. In the event of the corrections affecting Exchange Account head, assent of the Controller General of Accounts or the Controller General of Defence Finance, as the case may be, must be obtained and certified on the copy of the correcting entry sent to the Comptroller and Auditor General. All correcting or additional entries should be recorded in a single statement, in which entries made under instructions from the Comptroller and Auditor General should also be included.

106. The accounts of each financial year shall be kept open by the Controller General of Accounts till October of the following year, so that, as far as possible, all the transactions of the year may be entered in the accounts of the year, but it is not essential that transactions relating to earlier years should be booked in the accounts of the year which are still open. If it is impossible to have any expenditure booked in the accounts of the year to which it relates, owing to the fact that the actual incidence of the expenditure is under dispute, it ought to be debited to the accounts of the year in which the final decision is taken, though at the same time, all possible efforts should be made to expedite the decision as far as possible.

Adjustments should not be made in the accounts of the past year when they involve debits against a Department which could not reasonably have been anticipated in time for funds to be obtained from the proper authorities. In all cases, where the expenditure could reasonably have been anticipated,

11.3. Consolidated Abstract.

*Form and method of posting*

99. The next process is the preparation in Form A.O. 25 of the Consolidated Abstract of transactions under debt heads and remittances heads. Columns shall be provided in the Abstract for showing the progressive totals, month by month, under each major head (and such minor and detailed heads as may be found necessary). Every head of account for which a column is provided in the Detail Book must appear in the Consolidated Abstract and against it should be entered the total of the month's entries as there recorded.

Note.-- The classification of Exchange Account transactions under four heads as prescribed in Article 61 need not be shown in the Consolidated Abstract.

100. As the transfers of each month are posted in the Detail Book without reference to the amount of the month's transactions under the detailed head concerned, the result may be a *minus* entry, which will pass in red ink into the Consolidated Abstract and reduce the total of the minor head.

It may sometimes happen that the *minus* entry under a detailed head is so large as to exceed the aggregate of the *plus* entries for the current month under the other detailed heads subordinate to the same minor head. In this case, the net entry for the minor head also will be a *minus* one in red ink both in the Consolidated Abstract and in the Ledger. In exceptional cases, *minus* entries under a major head may appear in any month.

101. After the Consolidated Abstract is closed, the totals of the receipts and payments recorded in it should be checked against the totals in the Detail Book.

11.4. Abstract of Major Head Totals.

102. Abstract of Major Head Totals shall be prepared by the office of the Controller General of Accounts in the same form as the Consolidated Abstract, showing the receipts and disbursements by major heads during and to the end of the month. The totals of the receipts and payments should then be checked against the Statement of Disbursers' Accounts (*see* Article 43), and the General Statement of Account should be drawn up on the back of the disbursement section of the Abstract of Major Head Totals as follows :

Opening Balance---

Bangladesh Bank Deposit--others : Taka  
Do --Railways: Taka

Total Opening Balance	Taka
Receipts of the month as detailed within	Taka _____
Total	Taka
Disbursements of the month as detailed within	Taka _____
<u>Closing Balance</u>	Taka

Detail of Closing Balance---

Bangladesh Bank Deposit--Others : Taka  
Do --- Railways : Taka \_\_\_\_\_

The closing balance of the books of the Controller General of Accounts as worked out in the General Statement of Account should then be reconciled with the Statement of closing balances received from Bangladesh Bank.

1. Any difference between the account balance shown in the General Statement of Account and the balance reported by Bangladesh Bank should be explained in a note to be added to the former.

103. The accounts of each month must be completed, carefully checked and signed punctually and then despatched to the Finance Division so as to reach by the 14th of the second month following, with a copy to the Comptroller and Auditor General.

#### 11.5. Final Accounts for June and June Supplementary Adjustments.

104. The accounts for June as first prepared are only preliminary records, as the books remain open in the office of the Controller General of Accounts for adjustments and transfers until 31st October, when the supplementary adjustments are completed. Adjustments and corrections to be incorporated in the June Final accounts should be despatched by Chief Accounts Officers and Regional Accounts Officers to the office of the Controller General of Accounts so as to reach the latter by 10th September. The Controller General of Accounts should despatch the progressive figures for June Final to the Comptroller and Auditor General in special forms prescribed by him so as to reach him by 30th September. As the June Final accounts may be corrected by subsequent entries (Article 105), their despatch should not be delayed merely by reason of their not being absolutely complete, but every endeavour should be made to incorporate in them all adjustments and corrections that can possibly be made by the date of despatch.

Note.—The June Final accounts should ordinarily be prepared by major heads and such minor and detailed heads only as find place in the Finance Account.

1. For the preliminary account for June, the Detail Book, Classified Abstract and Consolidated Abstract will be dealt with in the respective offices of the Controller General of Accounts and Chief Accounts Officers as if no later account will be submitted. Entries will be made in ink, but below the grand total will be ruled lines for exhibition of the effect of later adjustment for the final account for June (to be taken from an Abstract of the later transfers), and correct total for the month will be made below; subsequent entries should be posted as *plus* or *minus* in red ink.

105. Correcting or additional entries made after the despatch of the June Final account together with an Abstract in form A.O. 26 should be communicated by Regional Accounts Officers and Chief Accounts Officers to the Controller General of Accounts by the 10th October and the latter should intimate to the Comptroller and Auditor General by the 30th October, after which no entries will ordinarily be permitted. The reason why the adjustment was not effected before the closing of the June Final account should be briefly stated against each entry. In the event of the corrections affecting Exchange Account head, assent of the Controller General of Accounts or the Controller General of Defence Finance, as the case may be, must be obtained and certified on the copy of the correcting entry sent to the Comptroller and Auditor General. All correcting or additional entries should be recorded in a single statement, in which entries made under instructions from the Comptroller and Auditor General should also be included.

106. The accounts of each financial year shall be kept open by the Controller General of Accounts till October of the following year, so that, as far as possible, all the transactions of the year may be entered in the accounts of the year, but it is not essential that transactions relating to earlier years should be booked in the accounts of the year which are still open. If it is impossible to have any expenditure booked in the accounts of the year to which it relates, owing to the fact that the actual incidence of the expenditure is under dispute, it ought to be debited to the accounts of the year in which the final decision is taken, though at the same time, all possible efforts should be made to expedite the decision as far as possible.

Adjustments should not be made in the accounts of the past year when they involve debits against a Department which could not reasonably have been anticipated in time for funds to be obtained from the proper authorities. In all cases, where the expenditure could reasonably have been anticipated,

for example, recurring payments from one Department to another, the adjustment in the accounts should be made by respective Chief Accounts Officers before they are finally closed.

11.6. Rectification of errors.

107. (a) No alteration should be made in the Detail Book, Classified Abstract or Consolidated Abstract of any month after they have been closed. When errors are discovered in the same year, involving a correction by transfer of amounts from one minor head to another under the same major head or from one major head to another, the necessary corrections should be made by a formal transfer entry (*see* Articles 19 and 20 and Chapter 12). If the corrections are made by Chief Accounts Officers, the Controller General of Accounts must be informed immediately for giving effect to the corrections in the final accounts.

(b) If any error be detected after submission of June Final accounts, it should be adjusted only by a formal transfer entry, a copy of which should be submitted by the Chief Accounts Officer concerned to the Controller General of Accounts who will submit it to the Comptroller and Auditor General in the usual course after approval.

*Exception.*--- If the amount involved does not exceed ten Taka, no formal transfer is necessary and it should be sufficient simply to make a note of the error against the original entry.

*Note.* ---Corrections between detailed heads under the same minor head should not be made by formal transfer entry; such corrections will be made by *plus* and *minus* entries against the heads affected. Chief Accounts Officers should, however, communicate all such corrections to the Controller General of Accounts. These corrections, unless they affect the detailed heads which appear in the Finance Account, need not be communicated to the Comptroller and Auditor General. Any correction between detailed heads which affect the Finance Account should be communicated by the Controller General of Accounts to the Comptroller and Auditor General.

## 12. CHAPTER 12 - TRANSFER ENTRIES.

### 12.1. Object of Transfer Entries

108. Transfer entries, which are entries intended to transfer an item from one head of account to another, are necessary---

(a) in order to correct an error of classification in the original accounts;

(b) in order to adjust, by debit or credit to its proper head, an item outstanding under a debt head or remittances head.

In the case of services rendered or articles supplied by one Department to another, the serving Department should take credit in its accounts by debit to the Department served. The debit should be accepted in the accounts of the latter and adjusted to the proper head of account.

1. Another type of case in which transfer entries are necessary occurs when it is found more convenient to classify items pertaining to more than one head of account under a single head of account in the first instance than to classify them under each head of account from the beginning; for example, when a definite proportion of a receipt or charge is taken to a separate head, it is often convenient to make the distribution upon the totals of the Abstracts or the Detail Book.

### 12.2. General Rules.

109. Transfer entries should be prepared in Form A.O. 27. On one side of every transfer entry, there should be only one major head to which there may be a debit by credit to *sundry* heads, or *vice versa*; debit should not be taken against *sundry* heads by credit to *sundry* heads. *A fortiori*, the same entry should not contain independent corrections of two major heads; it may not debit A by credit B, and again C by credit to D.

In a transfer entry, all particulars explaining both the nature of the adjustment and (if it is a correcting transfer) the grounds of the correction must be clearly stated.

110. A list of adjustments which have to be made periodically should be maintained in order to ensure that they are regularly made. These adjustments should, as a rule, be made monthly. If this is found inconvenient and if the Comptroller General of Accounts considers that there are sufficient grounds for postponing adjustments, they may be made quarterly. Unforeseen adjustments should, however, be made as soon as the necessity for them arises.

111. Save as may be authorised by the Comptroller and Auditor General or by the Government in consultation with the Comptroller and Auditor General, annual and half-yearly transfers should, as a rule, be avoided. Cases in which such transfers are authorised will be found in the manuals specific to a Department or Accounts office.

### 12.3. Correction of Accounts.

112. (a) If an item which properly belongs to a Revenue or Expenditure head is wrongly classified under another Revenue or Expenditure head, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in Article 107; but after the accounts are closed, no correction is admissible, it being sufficient to make a suitable note of the error against the original entry. If, however, the error affects the transactions of a commercial Department, it should be corrected in all cases as soon as the error is detected. The procedure to be observed for correction of errors in the accounts of Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments shall be as laid down in Articles 117 and 146(a) of Volume III of this Code.



(b) An error which affects a debt head or remittances head must be corrected by transfer, however old and however small it may be. If the accounts of the year in which the error took place are not closed, the correction should be made by the removal of the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the year in which the error took place are closed, then the following procedure should be followed in the cases referred to :--

(1) an item taken to one debt/remittances head instead of another, -- the correction should be made by transfer from one to the other;

(2) an item credited to debt/remittances head instead of to a revenue head or debited to a debt/remittances head instead of to an expenditure head, -- the correction should be made by transfer to the head under which it should originally have appeared;

(3) an item credited to a revenue head instead of to a debt/remittances head, -- correction should be made by reducing receipts under the concerned revenue head by the amount of the item (that is, debiting refunds under the major head) and crediting the proper head;

(4) an item debited to an expenditure head instead of to a debt/remittances head, -- correction should be made by debiting the proper head and by crediting the receipts head of the Department to whom the receipt relates or, in the case of Department not having a corresponding receipts head, by crediting the major head - 65. (vide Article 20).

Note 1.---After the accounts of the year are closed, corrections or transfers affecting capital major heads should usually be effected without financial adjustment by alteration of progressive figures without passing the debit and credit entries through the accounts of the year's financial transactions. This would prevent unnecessary inflation of the current year's account, and the voting of grants of doubtful propriety which the inclusion of the correcting entries in the current accounts would otherwise involve.

Note 2.--- Errors in the accounts of Divisional Officers of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments shall be governed by the rule in Article 146 of Volume III of this Code.

#### 12.4. Outline of Procedure.

113. A correction by a transfer entry may be proposed by any section of an Accounts office (office of the Controller General of Accounts, Chief Accounts Officer, Regional Accounts Officer, District Accounts Officer and Thana Accounts Officer); it should be accepted by the other section/office concerned, if the entry has been drawn up according to rule and necessary particulars are furnished. Original vouchers and other documents in support of the entry should be recorded in the section/office which originally dealt with them and not sent to the other section/office concerned along with the transfer entry.

114. A Transfer Entry Number Book in Form A.O. 28 should be maintained in each section of the Accounts office in which should be entered in brief but clear detail the particulars of each transfer originating in that section as well as that received from other sections.

115. The additions or deductions which should be posted in Abstracts or the Detail Books on account of the transfer entries should be worked out from the transfer entries recorded in the Form No. AO 28.

**13. CHAPTER 13 - JOURNAL AND LEDGER.**

13.1. Forms.

116. All Accounts Officers should maintain Journals and Ledger

117. The Journal should be kept in Form A.O. 29. The first two or three pages should be set apart for the opening entries as the closing balances of the preceding year's accounts are brought upon the books of the year (*see* Article 120), the next few pages should be used for the monthly entries (*see* Article 121); these will provide columns for the twelve months of the year with headings printed on the left-hand page and lastly a sufficient number of pages should be provided for the closing entries of the year.

118. The Ledger should be maintained in Forms A.O. 30 and A.O. 31, the former for debt and remittances heads which are closed to balance and the latter for Revenue, Expenditure, Debt and Remittances heads which are closed to Government (*see* Articles 125 and 126). While Ledger for all the relevant heads should be kept in the office of the Controller General of Accounts, District Accounts Officer, Thana Accounts Officer and Chief Accounts Officer should maintain Ledger for those heads only which are closed to balance.

13.2. Heads.

119. The accounts to be opened on the Ledger should be classified as follows :--

(1) Opening and closing heads, *viz.*, Government Balance.

(2) Revenue Receipt ... Being the total of the transactions under Tax, Non-Tax and Capital Revenue;

(3) Service Expenditure ... Being the total of the transactions under Revenue Expenditure and Capital/Development  
Expenditure Heads (*see* Article 123);

(4) Debt and Remittances heads which are closed to Government (*see* Article 126)

(5) Debt and Remittances heads which are closed to Balance(*see* Article 126)

(6) Personal Accounts of officers who are in account with District Accounts Officer/Thana Accounts Officer and also the following special heads, *viz.* Exchange Accounts, Settlement Accounts and Transfers, under which the entries on both sides must always be the same.

Ledger for each Personal Account under Treasury Rule S.R. 337 should be maintained by District Accounts Officer and Thana Accounts Officer in their respective jurisdictions and Provident Fund Accounts should be maintained by the Controller General of Accounts, Chief Accounts Officer, District Accounts Officer and Thana Accounts Officer in their jurisdictions. Office of the Controller General of Accounts should maintain such Ledger as is necessary for preparation of Consolidated Abstract of Debt and Remittances Heads.

### 13.3. Opening the Books.

120. The books should be opened by transferring from Balance account to the various debt and remittances heads and personal accounts the debtor and creditor balances with which they closed in the preceding year's books.

Note 1.--- The processes are here described as if they took place in their natural order. As a matter of fact, the opening entries described in this Article cannot be made until the books of the previous year are closed, which is not done until a part of the new year has passed and a part of its transactions duly posted in the Journal and Ledger. But immediately on the closing the books of any year, the balances at credit or debit of the several balanced heads should be carried forward to the books of the following year.

Note 2.--- As the opening entries of a year in the Journal are the exact replica of the closing entries of the previous year, the former may be posted only by group heads, full details under each of these being available in the closing entries in the previous year's Journal.

### 13.4. Monthly entries.

121. The transactions of each month should be journalised by the following entries :--

(1) Sundry Accountants(that is, the personal accounts) Dr. to Revenue Receipts and Sundry Accounts for the revenue and receipts of the month.

(2) Service Expenditure and Sundry Accounts Dr. to Sundry Accountants for the disbursements of the month.

1. The posting of the Journal should not be delayed till the opening entries can be brought on the new year's Books.

Note 1.--- For adjustments made by transfer entries after the despatch of June Final accounts (*see* Article 105), an Abstract should be prepared in detail of Ledger heads to facilitate the postings in the Journal.

122. In the monthly entries, the figures against Sundry Accountants should be taken from the statement of personal accounts and those against the "Revenue Receipts and Sundry" and "Service Expenditure and Sundry" accounts should be taken from the Abstract of Major Head Totals referred to in Article 102.

123. In the office of the Controller General of Accounts, the Ledger should be posted monthly from the Abstract of Major Head Totals(*see* Article 102) for transactions under Revenue, Service and Capital heads and from the Consolidated Abstract (*see* Article 99) for transactions under Debt and remittances heads. The object of the Ledger is to bring out the balances under the debt and remittances heads other than those which are closed to Government (*see* Article 126). The posting of Revenue, Expenditure and Capital heads is required only for the purpose of squaring the Ledger and should, therefore, be made by totals only, while such of the debt and remittances heads as are closed to Government (*see* Article 126) should be posted by major heads. The debt and remittances heads, which are closed to balance (*see* Article 126) should be posted in detail of ledger heads. As Ledger will be maintained by Chief Accounts Officers, District Accounts Officers and Thana Accounts Officers separately for each holder of Provident Fund account or personal account, office of the Controller General of Accounts should show balances under each Chief Accounts Officer or Regional Accounts Officer as separate Ledger head. Each prescribed minor head under debt and remittances heads which closes to balance should also be treated as a separate Ledger head. The inner columns in the Ledger should be used for detailed heads subordinate to the prescribed minor heads.

1. In the debt and personal classes of accounts, the inner columns, if not required for the record of the detailed head figures can be conveniently used for independent headings, so that several accounts can be introduced in the same folio; this arrangement will facilitate their being grouped in classes.

13.5. Closing of Books.

124. The Books should not be closed formally until orders are received from the Controller General of Accounts.

125. Tax, Non-Tax and Capital Revenue, Revenue Expenditure(Service Expenditure) and Capital/Development Expenditure heads in the Ledgers shall be closed to "Government".

126. The debt and remittances heads and personal accounts shall be closed separately to balance, except that the heads under Bangladesh Bank Deposits, Exchange Account and Settlement Account shall be closed to "Government".

13.6. Journal Totals.

127. The totals in the amount columns of the Journals should not be closed at the end of the month, but carried forward continuously till the end of the year. They should be noted in pencil only, until the orders of the Controller General of Accounts permit the opening entries to be posted . (Article 120, Note 2).

1. The Journal totals, after the completion of each Journal entry, should, of course, be equal.

13.7. Trial Balance Sheet

128. The accuracy of the Ledger posting should be tested annually after the closing of the accounts for June Final(including Supplementary Adjustments) by the preparation of a Trial Balance Sheet in Form A.O.32 and a certificate to the effect that this has been done should be forwarded to the Controller General of Accounts by Chief Accounts Officer, District Accounts Officer and Thana Accounts Officer, and to the Comptroller and Auditor General by the Controller General of Accounts.

## 14. CHAPTER 14 - MONTHLY AND ANNUAL ACCOUNTS OF THE GOVERNMENT

### 14.1. The Monthly Account of the Government

129. The Controller General of Accounts should, as soon as the accounts of a month are closed, submit to the Government in the Finance Division in Form AO 33, a monthly combined account of the transactions of the Controller General of Accounts, the Controller General of Defence Finance and the Financial Advisor and Chief Accounts Officer, Railways. The Form AO 33 may, however, be modified, if necessary, in consultation with the Government. The figures for this account should be taken from the Consolidated Abstract of Major Head totals. A certificate should be furnished by the Controller General of Accounts on each account to the effect that the balance shown under the head "Bangladesh Bank Deposits" has been checked and reconciled with the balance of the Government on the books of the Bank as shown in the statement of balances rendered by the latter. Any difference between the balance as shown in the books of the Controller General of Accounts and the balance shown by the Bank should be worked out and explained on the face of the Account.

1. Progressive accounts incorporating adjustments made in the accounts for June Final and any supplementary adjustments made after the close of those accounts should also be submitted to Finance Division.

### 14.2. The Annual Accounts of the Government

130. The Annual Accounts to be submitted to the Government are the Appropriation Account and the Finance Account. The form of the Appropriation Account shall be such as may be determined by the Comptroller and Auditor General after consultation with the Government. Detailed instructions relating to the preparation and submission of Appropriation Account are included in the Comptroller and Auditor General's Audit Manual. (see also Article 4 of Volume I of this Code).

131. The Finance Account submitted to the Government shall be a certified presentation of the general accounts of Government to the Legislature. The Finance Account with the Report on it, which will form part of a single document, shall be divided into two sections as shown below :-

#### Section A--- Consolidated Fund :

- (1) Revenue,
- (2) Capital, and
- (3) Debt.

#### Section B--- Other Finance :

- (1) Debt (excluding debt included in Section A), Deposits and Advances, and
- (2) Remittances.

The Account shall commence with an audit certificate which will present and authenticate the reports of the Controller General of Accounts on the accounts and shall end up with audit observations on the accounts by the Comptroller and Auditor General.

The Finance Account should be prepared by the Controller General of Accounts in the form given in Appendix 1.

132. The Finance Account should be submitted to the Comptroller and Auditor General by the Controller General of Accounts by a date to be determined by the former.

**15 FORMS**

**Appendix 1**  
(See Article 131)

**Form of Finance Account**

**1. General Abstract of Receipts and Expenditure**

**Consolidated Fund**

Receipts	Actual (Taka)	Expenditure	Actual (Taka)
<b>Opening Balance :</b>		<b>Direct Demands on Revenue :</b>	
<b>Tax on income and profit :</b>		Organs of Government, Administration of justice, Audit (Civil Administration)	
Income tax - Companies		National Board of Revenue	
Income tax - other than companies		Customs	
Taxes realised under Martial Law Regulations		Excise	
Estate duty and Gift tax		Narcotic Control	
Wealth tax		Income and Sales Tax	
Narcotic tax		Land revenue	
Land Revenue		Stamps	
Stamp duty		Registration	
Registration		Vehicles	
<b>Taxes on goods and services :</b>		Other taxes and duties	
Customs duties		Currency	
Excise duty		Coinage and Mint	
Value Added Tax		<b>Total --- Direct Demands on the Revenue:</b>	
Supplementary duty		Secretariat, Foreign Affairs (Civil Administration)	
Sales tax		General Administration(Division, District etc.)	
Forest		Public order and safety(Police, BDR, Jail etc.)	
Taxes on vehicles		General Services	
Electricity duties		Defence	
Other taxes and duties		Education	

Jamuna bridge surcharge and levy		Pension and retirement benefits	
<b>Total -- Major Heads of Revenue :</b>		Health and Family Welfare	
Interest, dividend and profit		Social and community services	
General administration and services		General economic services	
Defence		Agriculture and allied services	
Social welfare		Industry and mining	
Economic services		Water and energy	
Agriculture		Transport and communication	
Industries		Railways	
Transport and communications		Post Office Department	
Railways		Telegraph and Telephone Board	
Post Office Department -- Net		Subsidies and grants-in-aid	
Telegraph and Telephone Board -- Net		Interest on domestic debt	
Non-tax revenue		interest on foreign debt	
From property		Development Expenditure from Revenue (development Expenditure Major Heads 201 to 234)	
Foreign aid grants			
<b>Total -- Revenue Receipts :</b>		<b>Total--- Revenue Expenditure :</b>	
<b>Revenue Surplus/Deficit during the year:</b>		Capital expenditure (Non- Development) outside Revenue Account (Major Heads 181 to 188)	
Domestic debt		Capital Development (Development Expenditure Major Heads 242 to 280)	
Floating debt		<b>Total --- Capital :</b>	
Foreign debt		Domestic debt	
		Floating debt	
		Foreign debt	
<b>Total -- Debt :</b>		<b>Total -- Debt</b>	
Loans and advances by Government		Loans and advances by Government	
Capital outlays on Currency		Development loans and advances	



		<b>Closing Balance : (+ or -)</b>	
<b>Total -- Consolidated Fund :</b>		<b>Total -- Consolidated Fund :</b>	

**Other Moneys - Public Account of the Republic**

<b>Receipts</b>	<b>Actual(Taka)</b>	<b>Expenditure</b>	<b>Actual(Taka)</b>
<b>Opening Balance :</b>			
State Provident Fund		State Provident Fund	
Postal Savings Certificates		Postal Savings Certificates	
Postal Savings Deposits		Postal Savings Deposits	
Reserve Fund		Reserve Fund	
Local Fund		Local Fund	
Civil Deposits		Civil Deposits	
Other Deposits		Other Deposits	
Foreign Aid Deposits		Foreign Aid Deposits	
Repayable Advance		Repayable Advance	
Suspense		Suspense	
Special deposits		Special deposits	
Remittances		Remittances	
Bangladesh Bank Deposits		Bangladesh Bank Deposits	
<b>Total --- Other Moneys :</b>		<b>Total --- Other Moneys :</b>	
		<b>Closing Balance :</b>	
<b>Total --- Public Account of the Republic</b>		<b>Total --- Public Account of the Republic</b>	

## Abstract of Budget Performance

Heads of Accounts	Actuals in Taka
1. General Revenue	
From Taxes	
Other than Taxes	
2. Total Disbursements	
Revenue	
Development Expenditure from Revenue	
Capital Expenditure-- Development	
Capital Expenditure-- Non- Development	
Loans and Advances (net)	
Grand Total -- Deficit	
3. Deficit Financing	
a--External sources	
Grants	
Loans	
b-- Internal sources	
Permanent Debt	
Public Account of the Republic	
Floating Debt	
Banking System	

## No. 2 --- Abstract of Net Receipts of Loans and Grants etc. And Capital Expenditure

Receipts	Actuals	Expenditure	Actuals
<b>Opening Balance</b>		<b>Investments:</b>	
		a) In commercial and quasi - commercial institutions Abstract No. 4	
		b) Capital in non- commercial institutions Abstract No. 4	
<b>a-- Loans raised abroad :</b>		<b>Total -- Investments</b>	
Foreign Loans----- Deduct Repayments			
<b>Total -- Foreign Loans (Net of Repayments)</b>		<b>Commutation of Pension</b>	
<b>b-- Loans raised at home :</b>			
i) Permanent Debt----- Deduct Repayments Total -- Permanent Debt			
ii) Floating Debt----- Deduct Repayments Total -- Floating Debt			
iii) Post Office Savings Bank Deposits			
iv) Post Office Cash Certificate			
<b>Total -- Domestic loans Net of Repayments)</b>		<b>Total -- Capital Expenditure</b>	
<b>Total Loans raised during the year</b>		<b>Closing Balance</b>	
<b>Grand total</b>		<b>Grand total</b>	

Note.-- Loan from each source should be shown separately and serially.

## No. 3 --- Annual Account of Resources (Receipts from Loans and Other Sources)

Heads of Account	Actuals in Taka
<b>Loans raised in Bangladesh --</b>	
a--Permanent Debt ---	
For each Loan :	
Loan Amount	--
Deduct Repayments	--
Net	--
Total -- Permanent Debt	--
<hr/>	
b-- Floating Debt---	
Treasury Bill	--
Deduct Repayments--	
Net	--
Ways and Means Advance --	
Deduct Repayments	--
Net	--
Advance from commercial banks in Bangladesh--	
Deduct Repayments	--
Net	--
Special Treasury Bills --	
Deduct Repayments	--
Net	--
IMF	--
Deduct Repayments --	
Net	--
Total -- Floating Debt	--
<hr/>	
Total --Loan raised in Bangladesh	--
<hr/>	
<b>Loans raised abroad---</b>	
a) Permanent Debt----	
Project Loan	
For each Loan :	
Loan amount	--
Deduct Repayments	--

Net	--
Total -- Project Loans	--

Commodity Loans --

Total -- Loans raised abroad	--
------------------------------	----

Receipts from other sources(internal)---

Budget Deficit	--
Loans outside the Consolidated Fund	--
Reserve Funds	--
Remittances	--
Other Accounts	--
Deposit in Bangladesh Bank	--

Total -- Receipts from other sources(internal)	--
--	----

Receipts from other sources(external)---

Project Grants (including technical assistance)	--
---	----

Total-- Receipts from other sources(external)	--
---	----

Deduct foreign grants included in Revenue Account	--
---	----

Net--- Receipts from other sources(external)	--
--	----

Internal Resources--

a-- Receipts from Loans--
Permanent Debt (Net)
Floating Debt (Net)

b-- Receipts from other sources--
-----------------------------------

Total -- Internal Resources
-----------------------------

External Resources--

a-- Receipts from Loans--

Project Loans (Foreign currency)

Do (Local currency )

Non-Project Loans (Local currency)

Commodity Loans (Foreign currency)

Loans raised abroad

b-- Receipts from other sources--

Total -- External Resources --

Deduct foreign grants included in Revenue Account --

Net -- External Resources --

**No. 4--Abstract of Investment in Commercial and Quasi-Commercial Institutions  
and  
Abstract of Investment in Non-commercial Institutions.**

Heads of Account	Actuals
------------------	---------

Total -- Commercial and Quasi-commercial

Total -- Non-Commercial

Grand Total -----

Total --Commercial and Quasi-commercial

Total --Non-commercial, Commercial and Quasi-commercial

Grand Total

## Consolidated Fund

### Account of Revenue Receipts

#### No. 6-- Detailed Account of Revenue by Minor Heads

Heads	Actuals for 19 -- 19 . (Taka)
1--Income Tax --companies Private industrial and investment companies	
Total	
2--Income Tax -- Other than companies Total	
3--Taxes realised under Martial Law Regulations Total	
4-- Estate duty and Gift Tax Estate Duty Gift Tax	
Total	
5--Wealth Tax similar details for other heads	
71--Foreign Aid Grants EEC IDA ADB and so on	
Total	

#### No. 7-- Percentage Distribution of Total Revenue and Expenditure amongst Total Revenue and Expenditure Heads

Revenue under Major Heads of Revenue	Amount in Taka	% of Total Revenue	% of Total Expenditure
Major Heads of Revenue - 1--Income tax - companies 2--Income tax other than companies.  Other similar Major Heads			
Total --Major Heads of Revenue			

**No. 7-- Percentage Share of Direct Demands on Revenue in Total Revenue and Expenditure**

<b>Direct Demands on Revenue</b>	<b>Amount in Taka</b>	<b>% of Total Revenue</b>	<b>% of Total Expenditure</b>
<b>Major Heads of Revenue Expenditure ---</b>			
101			
102			
103			
105			
106			
107A			
108			
109			
110			
111			
112			
113			
114			
115			
118			
119			
<b>Total-- `Direct Demands on Revenue</b>			



**No. 8-- Detailed Account of Expenditure by Minor Heads**

Heads  <b>1</b>	Actuals for 19 -- 19 .		Total  <b>4</b>
	charged <b>2</b>	other <b>3</b>	
101--Organs of Government - 1--President-- 1 (1) President's Secretariat-- A- Salary of President B- Sumptuary allowance so on and so forth. Total			
2 -- Parliament-- National Assembly Speaker Leader of Opposition Total			
Similar details for other Major Heads to 178-interest on Foreign Debt			

## Development (Rev) Expenditure

### No. 8-- Summary of Development (Rev) Expenditure by Major Heads

Heads of Development Expenditure	Total
(1) 201- Agriculture	--
so	
on	
to ----	
(32) 234- Energy	--
Grand Total (Development)--	

### No. 8-- Detailed Account of Development (Rev) Expenditure by Minor Heads

Heads of Development Expenditure	Charged Taka	Other Taka	Total Taka
----------------------------------	--------------	------------	------------

201--Development -Agriculture

Minor Heads :

(1) Ministry of Agriculture--

(2) 2nd Expansion & Research

Project --

(3) Agriculture Research Institute --

(4) so on & so forth

---

Total

---

202-- Development -Forest

Similar details of Minor heads

for each Major Head

so on

to --

---

234-- Development -Energy

Minor Heads such as

Atomic energy Commission ---

Total

Grand Total Development

**Account of Capital Expenditure outside the Revenue Account  
(Non- Development)**

**No. 9-- Statement of Capital Expenditure outside the Revenue**

Heads	Upto preceding year	Expenditure during the year	Cumulative
1	2	3	4
	Taka	Taka	Taka

Capital Expenditure

(Non-Development) --

181--Capital Outlay on

Currency(IMF)--

Adjustment in respect of Taka holdings

in IMF-

(1) promissory notes --

(2) cash --

Other Minor Heads --

---

Total 181

---

184--Capital Outlay on

State trading(Food)

Minor Heads

Details of all minor Heads

---

Total 184

---

185--

Minor Heads    Total

187--

Minor Heads    Total

188--

---

Minor Heads    Total

---

**No. 9-- Abstract of Capital Expenditure outside the Revenue Account**

Heads	Upto preceding year	Expenditure during the year	Cumulative Major Heads
1	2	3	4
	Taka	Taka	Taka

181--

184--

185--

187--

188--

---

Grand Total--Capital Expenditure  
outside Revenue Account (Non-  
Development)

---

Statement of Capital Expenditure outside the Revenue Account  
(Development)

No. 9 -- Statement of Capital Expenditure outside the Revenue Account during and to the end of the year

Heads	Upto preceding year	Expenditure during the year	Cumulative
1	2	3	4
	Taka	Taka	Taka

242 -- Construction of State Railways

Minor Heads : Separately for each

Minor Head --

Grand Total --242 :

243 -- Capital Outlay on Water

Supply and Sanitation Scheme

Minor Heads : Separately for each

Minor Head ---

Grand Total-- 243 :

so

on

to --

---

280 -- Food for Works Programme

Minor Heads : Separately for each

Minor Head ---

Total -- 280 :

Grand Total : Capital Outlay ----

No.9 -- Abstract of Development (Capital) Expenditure

Heads of Capital Expenditure(Development)	Actuals
	Taka

242 -- Construction of State Railway

243 -- Capital Outlay on Water Supply and Sanitation Scheme

so

on

to --

--

--

--

280 (excluding 271)

Grand Total -- outside Revenue Account

## LOANS AND ADVANCES

**No. 10 -- Statement showing additions to and discharges of Public Debt and interest during the year, and the amount of Public Debt at the commencement and close of the year.**

Heads	Amount on 1st July	Additions during the year	Discharges during the year	Amount on 30th June	Credit + Debit - Interest during the year
1	2	3	4	5	6

74 -- Domestic Debt-  
Permanent --  
Minor Heads : Separately  
for each minor head

---

Total --- 74

75 -- Foreign Debt-  
Permanent --  
Minor Heads : Separately  
for each minor  
head

---

Total --- 75

76 -- Floating Debt --  
Minor Heads : Separately  
for each minor  
head

---

Total --- 76

77 -- Capital Outlays on  
Currency --  
Minor Heads : Separately  
for each minor  
head

---

Total --- 77

---

Total Public Debt --

---

**No. 11 - - Summary of Loans and Advances showing the amounts advanced and repaid, interest received during the year and balances of such Loans and Advances at the commencement and close of the year**

Heads	Credit + Debit -				
	Balance on the 1st July	Amount advanced during the year	Amount repaid during the year	Balance on the 30th June	Interest received during the year
1	2	3	4	5	6
	Taka	Taka	Taka	Taka	Taka

78 -- Loans and Advances

(Non-Development) --

Minor Heads : Separately  
for each minor

head\_\_\_\_\_

Total --- 78

Grand Total ---

**No. 12 - - Detailed Account of Loans and Advances to Local Funds/bodies**

Heads	Credit + Debit -				
	Balance on the 1st July	Amount advanced during the year	Amount repaid during the year	Balance on the 30th June	Interest received during the year
1	2	3	4	5	6
	Taka	Taka	Taka	Taka	Taka

Minor Head-- Loans to  
local Bodies :

Detailed Heads --

Chittagong Port Trust

Khulna Development Authority

Etc.

Minor Head --Advances to  
cultivators :

Detailed Heads --

Loans to co-operatives

Loans to small jute growers

Etc.

Similarly for  
other

Minor Heads

Grand Total -----

**No. 12A - - Statement of Loans and Advances to Government employees  
showing the amounts advanced and repaid, interest received during the year and  
balances of such Loans and Advances at the commencement and close of the year  
under the Detailed Heads of Minor Heads.**

Credit + Debit -

Heads	Balance on the 1st July	Amount advanced during the year	Amount repaid during the year	Balance on the 30th June	Interest received during the year
1	2	3	4	5	6
	Taka	Taka	Taka	Taka	Taka
1. House building advance :					
	Civil				
	Railways				
	Defence				
	Total				
2. Car advance:					
	Detailed heads				
	Total				
3. Motor cycle etc. advance					
	Detailed heads				
	Total				
4. Other transport advances ;					
	Detailed heads				
	Total				
5. Others-with interest					
	Detailed heads				
	total				
Interest-free loans					
6. Cyclone advance					
7. Other advances					
	Detailed heads				
	Total				
Grand Total					

**No. 13. --- Detailed Account of Development Loans under Major Head 272**

Minor/Detailed 1	Balance 2	Amount advanced 3	Balance 4
	Taka	Taka	Taka

Head	On 1st July	during the year	on 30th June
2-- Agriculture & Forest division			
2-- Fisheries & Livestock Division--			
3-- Local Government--			
4-- BRDB & Co-operative Department			
5-- Road & Road Transport Corporation--			
So on			
Grand Total :	Loans and Advances by Government-- Loans and Advances Bearing Interest (Development)		



**NO. 14--Statement showing distribution between Charged and Voted Expenditure**

Particulars 1	Credit + Debit		
	Charged 2 Taka	Other Expenditure 3 Taka	Total 4 Taka
Expenditure on Revenue Account (a)---			
Expenditure outside Revenue Account ---- Disbursements under Development and Capital for RAJUK, Development Expenditure, loans, deposits, etc., Treated as expenditure (b) _--			
<hr/> Total			
<hr/>			
(a) The figures have been arrived at as follows--			
Total--Expenditure on Revenue Account---			
Total--Working expenses of P.T&T-----			
Add working expenses of Railways---			
total			
<hr/>			
(b) The figures have been arrived at as follows--			
public Debt			
Permanent--			
Floating---			
Advance to Railways--			
Loans to Local Fund etc.--			
Loans to Government employees--			
<hr/> Total			
<hr/>			

**No. 15 --- Summary of Receipts and Expenditure by Major Heads  
Consolidated Fund**

Heads of Receipts	Actuals	Heads of Expenditure	Actuals	Actuals	Actuals
			Charged	Voted	Total
1 Taka	2 Taka	3 Taka	4 Taka	5 Taka	6 Taka
Opening Balance -		Direct Demands on Revenue-----			
A-Principal heads of Revenue-----		Heads 101 to 113&158-----			
Head 1 to 19&48-----		Total -Direct Demand on Revenue --			
Total-Principal Heads of Revenue-					
Heads 22 to 57 -----		Heads 114 to 168			
Revenue Account of Railways Heads 60, 60A, 60B		Revenue Account of Railways Heads 169 -- 169F			
Post office		Post office			
T&T Board		T&T board			
Other Non-tax Revenue Heads 64 and 65		Heads 174 to 178 Total - Revenue Expenditure (Non-Development)			
Capital Revenue Heads 67 to 69		Capital Expenditure (Non-Development ) Heads 181 to 188 -- Total --			
Total -Revenue Receipts		Public Debt & Advances- 191 to 193, Loans and Advances by Government Head 194 (non-Dev) and Head 272 (Dev) - Total			
Public Debt & Advances-74 to 77, Loans and Advances by Government head 78		Development (Rev) Expenditure Head 201 to 234			
Total - Consolidated Fund		Capital Outlay on Development 242 to 271			
		Total - Consolidated Fund			
		Closing Balance			
Grand Total		Grand Total			

## Other Moneys -- Public Account of the Republic

### No.16-- Account for State Provident Fund and National Savings Scheme --statement of Balance, Receipts and Interest.

Heads	Balance on the 1st July	Receipts during the year	Payment during the year	Balance on the 30th June	Interest payments
1	2	3	4	5	6
	Taka	Taka	Taka	Taka	Taka

81/301

Provident Fund

Minor and Detailed

Heads -----

Total

Similarly for

83/303

Deposits in National Savings Scheme

Savings Certificates --

Post office Savings Bank---

Total

Similarly for

85/305--Reserve Fund--

A.-- Deposits bearing Interest

Minor heads ---

Total ---

### NO. 17-- Account of Reserve Fund -- Statement of Balance, Receipts, Payments and Interest

Heads	Balance on the 1st July	Receipts during the year	Payment during the year	Balance on the 30th June	Interest payments
1	2	3	4	5	6
	Taka	Taka	Taka	Taka	Taka

85/305 -

Reserve fund :

A. Deposits bearing interest:

Minor and Detailed Heads ---

Total A --

B. Deposits not bearing interest

Minor and Detailed Heads ---

Total B --

Total --85

**No. 18--Interest-free Amortisation Fund -- Statement of Balance, Receipts and Interest**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June	Interest Payment during the year
1	2	3	4	5	6
	Taka	Taka	Taka	Taka	Taka

Amortisation Fund

Total - Amortisation Fund

**No. 20-- Deposits of Local Fund -- Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

87/307- Local Fund

Minor/Detailed heads --

Total -87/307 -----

**No.21 -- Departmental and Judicial and Civil Deposits (excluding P.T&T Deposits,State Railways Deposits, Defence Services Deposits)-- Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

88/308-- Civil Deposits--

Minor/Detailed Heads ---

Total -- Civil Deposits

**No. 22--Interest-free Other Deposits-- Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

88/308 - Other Deposits--

P.T&amp;T Deposits--

Minor/Detailed Heads --

Defence Service Deposits--

Minor/Detailed Heads --

State Railways Deposits--

Total - Non-civil and other Deposits

**No.24--Foreign Aid Deposit Accounts -- Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

**90/310-External Project Aid--**  
Minor/Detailed Heads --

Grand Total - 90/310----

**No.25-- Advances Repayable -- Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

**92/312-**

**(1)Advances Repayable**

**Civil Advance**

**Special Advance**

**Forest ”**

**Public Works ”**

**Defence Service ”**

**Total- Advances Repayable**

**No. 26 --Permanent Advances-- Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

**92/312 --**

**(2)Permanent Advances--**

**Total**

**No.27 --- Account of Transactions between Bangladesh and Foreign Governments --  
Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

92/312--Advances Repayable--

(3) Account with Foreign Government:

With India

With Burma

With Bangladesh Bank

Total--

**No. 28--Coinage Account-- Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

92/312--

Minor Head- Coinage Account

Bronze coin

Nickel "

Aluminium "

Total -

92/312 Grand Total Interest-free Advances

**N0. 29--Suspense Account-- Statement of Balance, Receipts, Payments and Net  
Transactions**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka
Civil(with public Works)				
Minor/Detailed Heads				
Railway Suspense				
Embassy Suspense				
Etc.				
Grand Total- Suspense Account				

**No.30--- Cheques and Bills-- Statement of Balance, Receipts, Payments and Net Transactions**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

Pre-audit Cheques

Departmental Cheques

Etc.

Total :

Grand Total

**No.31--Departmental and Similar Accounts-- Statement of Balance, Receipts, Payments and Net Transactions**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

94/314-- Departmental and Similar Accounts

Public Works

Bangladesh Mission abroad

Etc.

Total :

Grand Total-94/314 Suspense

**No.32--Part 5- Miscellaneous Account -- Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

95- No.34

Special Deposits for  
construction work--

Miscellaneous

Total

**No.33-- Foreign Aid Suspense Accounts-- Statement of Balance, Receipts and Payments.**

Heads	Balance on 1st July	Receipts during the year	Payment during the year	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka

Detailed Heads  
Supply of plants and  
equipments from-  
USA etc.

Total

**No.34-- Remittance within Bangladesh --Statement of Balance, Receipts, Payments and Net Transactions.**

Heads	Balance on 1st July	Transactions during the year			Balance on 30th June
		Receipts	Payment	Net	
1	2	3	4	5	6
	Taka	Taka	Taka	Taka	Taka

96/316- Remittances-  
Sub- heads/Detailed  
Heads ----

Total --(1) Remittance within Bangladesh

**No.35-- Foreign Remittance -- Statement of Balance, Receipts, Payments and Net Transactions.**

Heads	Balance on 1st July	Transactions during the year			Balance on 30th June
		Receipts	Payment	Net	
1	2	3	4	5	6
	Taka	Taka	Taka	Taka	Taka

Remittances between  
England and Bangladesh

Total



**No.36--Summary of Receipts and Disbursements by Major Heads**

Heads of Accounts 1	Page 2	Actual Receipts 3	Actual Disbursements 4
Opening Balance--			
Loans outside the Fund --			
Detailed Heads ---			
Total - Loans outside the Fund			
Deposits and Advances--			
Part 1-Interest bearing Deposits --			
(a) Reserve Fund --			
Post office			
Etc.			
Part 1- Interest bearing Deposits ended			
(b) Other Deposits -			
Part 2- Deposits not bearing Interest-			
(a) Debt Settlement Fund			
(b) Reserve Fund-			
Welfare Fund - Etc.			
(c) other Deposits -			
1. Local Fund Deposits			
2. Departmental and Judicial Deposits			
3. Foreign Aid Deposits			
Part 3. - Advances not bearing Interest			
Advances Repayable			
Permanent Advances			
Coinage			
Part 4-Suspense-			
Suspense Account			
Cheques and Bills			
Departmental and similar Accounts			
Total			
Part 5-- Miscellaneous			
Total ---Deposits and Advances			
b-- Remittances --			
1--Remittances within Bangladesh --			
Money order, Etc.			
2. Remittances between England			
and Bangladesh			
Total - Remittances--			
Bangladesh Bank Deposits			
Total - Other Moneys --			
(Public Account of the Republic)			
a-- Cash Balance(Other Moneys)			
(Public Account of the Republic)			
Grand Total			

**No. 37-- Statement of Cash Balance at the Commencement and Close of the Year.**

Heads of Account  1	Charged (Page) 2 Taka	Opening Cash Balance on 1st July 3 Taka	Closing Cash Balance on 30th June 4 Taka
---------------------------	--------------------------------	--	---

Bangladesh --  
Cash in Bangladesh Bank  
and its branches

Total ---

Bangladesh High Commission  
in UK--

Grand Total --

Detailed Account of Cash Balance--  
Consolidated Fund---  
Other Moneys(Public Account of the Republic)

Total --

## Appendix

### Appendix 1

#### Statement of principal Sources of Revenue per 1,000 square miles and per 1,000 Population

Heads	Total Revenue	Land in thousand sq. miles	Net Revenue per thousand sq. miles	Population in thousand	Net Revenue per thousand people
1	2 Taka	3	4 Taka		

Income-tax  
 Customs Duties  
 Etc.

---

Total --Major Heads --

---

### Appendix 2

#### Revenue and Capital Accounts of P.T&T.

Capital Account : Within Revenue Account -- Outside Revenue Account--		Revenue Account : Net Receipts in Taka-- Interest -- Renewal, Reserve and other Funds	
Major Heads	Details	Revenue Actuals	Expenditure Actuals
1	2	3 Taka	4 Taka

Capital Account : Capital outlay  
 Revenue Account : (Profit + or Loss-)  
                     P.T&T Revenue  
                     Misc.       "  
                     Total Receipts

---

Working expenses

---

Net receipts

---

Interest on Capital  
 Allocation from  
 Renewal/Reserve Fund  
 Welfare Fund  
 Development Fund

---

**Statement of Capital Investment during and at Close of the Year-- Post, Telegraph and Telephone Departments**

Heads	Investment during the			year	Investment at close of			Total
	Postal Dept.	Telegram Dept.	Telephone/Wireless Dept.	Telegraph/Tel ephone/Wireless Total	Post Dept	Telegram Dept	Telephone/ and Wireless	
1	2	3	4	5	6	7	8	9
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka

Fixed Assets--

Land & building

Etc.

Total - Fixed Assets

Deduct--

Contribution to construction of Residential Buildings.

Etc.

Total

Equipment & Production Suspense

Expenditure --

Total - Capital Investment not bearing Interest

Capital Investment Outside Revenue Account

**Statement of Working Profit and Loss of every Branch of Post, Telegraph and Telephone Departments (In Taka).**

Heads	Post Office	T&T Department	Total
1	2	3	4
	Taka	Taka	Taka

Working Expenses--

Interest on Capital

Investment -----

Interest, Surcharge(+) or Discount(-) on Profit or Loss till close of the previous year -----

Total -Expenditure --

Grand Total --Receipts --

Net Profit(+) ---

Loss(-) during the year --

**Detailed Statement of Revenue of Post, Telegraph and Telephone Departments(In Taka).**

Heads 1	Total 2 Taka	Distribution between		Telephone with wireless 5 Taka
		Post Office 3 Taka	Telegraph 4 Taka	

Postal Revenue--

Ordinary receipts---

Ordinary stamp sale--

deduct--refund of ordinary stamp--

service stamp sale--

Total-ordinary receipts--

Post--

postal receipts--

Cash receipts from Postal charges---

Net receipts from other Postal administration--

Total---

Deduct--refund of Postal charges ---

Net disbursement of other

Postal administration-----

Total---deduction ---

Net Postal receipts----

Total Postal Revenue --

Telegraph and Telephone Revenue --

Telegraph Receipts ---

Cash Telegram Receipts --

Net Receipts from other Telegraph Receipts --

Net Receipts from Radio--

Recoveries of Telegraph Department by transfer

from the joint office of Postal Department --

Total --

deduct --net Disbursement of other Telegraph administration --

net Disbursement to Radio companies----

refund of excess Receipts, Disbursement of

distribution expenses, adjustment of external

telecommunications(Misc. Revenue Transfer)--

Total deduction--

Net Telegraph Receipts --

Telephone Receipts (including Radio, Telephone)

(a) Telephone rent

(b) Telephone call fee---

deduct --share payable to other administration --

Total -- Telephone Receipts

(including Radio, Telephone)

Total --Telegraph and Telephone Revenue --
Total --Postal charges Revenue
Postal Department --
Ordinary Receipts --
Interest on the balance of Renewal Reserve Fund---
Fees and other Receipts ----
deduct --refund ---
Total --Ordinary Receipts --
Postal Receipts --
Net Receipts from Money order, British Postal order and Bangladesh Postal order--
Fees and other Receipts --
Net fees on radio receiver licence--
deduct --refund ---
Total --Receipts relating to Postal Department
Total --Misc. Revenue of Postal Department --
Combined Receipts of Telephone and Telegraph Departments --
Interest on the balance of Renewal reserve Fund --
Fees and other Receipts --
Total --combined Receipts --
Rent of wires and equipments leased to Telegraph(Including radio equipments), Railway and canal authority etc.--
recoveries from guarantors --
Adjustment of external telecommunication exchange--
deduct -- Misc. refund ----
Total
Share in Telephone Receipts --
Recoveries from guarantors--
Fees due on licence for private Telephone line and system and other Receipts ---
deduct --Misc. refund ---
Total-----
Total --Misc. Revenue of Telegraph and Telephone Departments--

## Account of Working Expenses of Postal, Telegraph and Telephone Departments

### Account of Working Expenses of Postal, Telegraph and Telephone Departments.

Heads	Disbursement in Bangladesh Total - Telegraph and Telephone	Disburse- ment in England	Loss or Profit on Exchange	Disbursement in Bangladesh of Postal department	Postal Department	total -- Telegraph & Telephone (Including wireless)	Distribution of expenses at rates determined by DG provisionally	
							Telegraph	Telephone and wireless
1	2 Taka	3 Taka	4 Taka	5 Taka	6 Taka	7 Taka	8 Taka	9 Taka
c-General administration								
d-Audit and Accounts								
e-Control office								
f-technical and wireless								
g-Pension								
h-Printing and stationary, stamp, postcard								
i-Maintenance								
j-Postal expenses								
k-1-- Telegraph signals office (excluding expenses of combined office)								
k-2--Wireless signals office								
l- Telephone Departmental expenses								
m-Contribution to Renewal Reserve Fund								
n-Interest on Domestic Debt								
o-Repayment of Foreign Debt-Permanent								
Total								
b- deduct --Deposit of Working Expenses Account								
Net--Working Expenses								
Inter-branch adjustment								
Grand Total								

**Statement of Allocation to and from Renewal Reserve Fund of Postal, Telegraph and Telephone Departments during the year and  
Balance of the Fund at Commencement and Close of the Year.**

Credit+ Debit-

Branch 1	Balance on 1st July 2 Taka	Allocation from Revenue 3 Taka	Allocation from Fund 4 Taka	Balance on 30th June 5 Taka
-------------	-------------------------------------	---	--------------------------------------	--------------------------------------

Postal  
Department ---  
Telegraph and  
Telephone  
Department  
(including  
wireless)----

---

Total

---

**Statement of Allocation to and from Welfare Fund of Postal, Telegraph and  
Telephone Departments during the year and Balance of the Fund at Commencement and Close of the Year.**

Credit+Debit-

Branch 1	Balance on 1st July 2 Taka	Allocation from Revenue 3 Taka	Allocation from Fund 4 Taka	Balance on 30th June 5 Taka
-------------	-------------------------------------	---	--------------------------------------	--------------------------------------

Postal  
Department ---  
Telegraph and  
Telephone  
Department  
(including  
wireless)----

---

Total

---



**Statement of Allocation to and from Welfare Fund of Postal, Telegraph and Telephone Departments during the year and Balance of the Fund at Commencement and Close of the Year.**

Credit+Debit-

Branch	Balance on 1st July	Allocation from Revenue	Allocation from Fund	Balance on 30th June
1	2	3	4	5
	Taka	Taka	Taka	Taka
Postal Department --- Telegraph and Telephone Department (including wireless)-				
<b>Total</b>				

## Appendix--- 3

**Account of Capital and Other Disbursements(outside Revenue Account) at close of year and Principal Sources of Fund (In Taka)**  
Credit + Debit -

Heads	Opening Balance, 1st July	Balance at close of Previous year	Balance, 30th June Previous year	Increase+ Decrease-at close of year, 30th June	Balance on 30th June
1	2 Taka	3 Taka	4 Taka	5 Taka	6 Taka

Capital and other disbursements ---

1. Capital Outlay--

Investment in Commercial Accounts --

Railways -----

Post office -----

T&amp;T -----

Electricity-----

Irrigation -----

Other Commercial Departments

and Organisations -----

Total -- Commercial Departments--

Other Departments --Other Accounts --

Total --Capital Outlay --

2. Loans and Advances--

Advances to Local Bodies etc.---

Total -- Loans and Advances---

Total --Capital and other disbursements --

3. Deduct -- contribution from Revenue

for capital outlay---

4. Net Capital outside Revenue Account and

other disbursements ----

Fund: Principal Sources---

1. Debt--

Domestic Debt--

Floating Debt-----

Permanent Debt-----

Foreign Debt---

Permanent Debt-----

Loans from erstwhile Pakistan Government

Loans outside Fund --

Savings Bank Deposit---

Postal Cash Certificates--

State Provident Fund etc.--

Other Accounts -----

2. Amortisation Fund and

Reserve Fund -----

3. Deposits, Net balance of Advances----

4. Remittances ---

5. Bangladesh Bank ` Deposits ---

---

Total Loans and other disbursements -----

---

6. Deduct---Cash balance -----

7. Deduct---Investment -----

---

8. Net Allocation of Fund ---

---

**FORMS**

**FORM A.O. 1**  
 (See Article 3.)  
*Classified Abstract*  
 (Not Standardised)

Specimens of formats in common use are given below

**Classified Abstract of Regional Accounts**

For the Month of

RAO	RECEIPTS				PAYMENTS					
	Revenue heads (1 - 70)	Cheques and bills - Major Head - 94 Suspense	Bangladesh Bank Deposits - 97	Total	Revenue Expenditure Heads(101 - 180)	Capital Expenditure (Non- Development) (181 - 190)	Cheques and bills - Major Head - 314 Suspense	Bangladesh Bank Deposits - 317	Development Expenditure (201 - 280)	Total
RAO										
RAO										
RAO										
RAO										
Total										

Classified Abstract of Departmental Accounts

For the Month of

Name of Office	RECEIPTS					PAYMENTS					
	Revenue Heads (1 - 70)	Grants - 71	Public Debt and Advances (74 - 80)	Public Account Heads (81 - 99)	Total	Revenue Expenditure Heads(101 - 180)	Capital Expenditure (Non-Development) (181 - 190)	Public Debt and Advances (191 - 195)	Development Expenditure (201 - 280)	Public Account Heads (301 - 319)	Total
Total											

Classified Abstract of Presidency Accounts

For the Month of

RECEIPTS						PAYMENTS					
Revenue Heads (1 - 70)	Grants - 71	Public Debt and Advances (74 - 80)	Public Account Heads (81 - 99)	Total	Revenue Expenditure Heads(101 - 180)	Capital Expenditure (Non-Development ) (181 - 190)	Public Debt and Advances (191 - 195)	Development Expenditure (201 - 280)	Public Account Heads (301 - 319)	Total	
<b>Total</b>											

Classified Abstract of Chief Accounts Officer

Receipts For the Month of

Totals from Classified Abstract of	Revenue Heads (1 - 70)	Grants - 71	Public Debt and Advances (74 - 80)	Total of Cosolidadated Fund	Public Account Heads (81 - 99)	Total of Public Account	Grand total of Cosolidadated Fund + Public Account
Regional Accounts							
Departmental Accounts							
Presidency Accounts							
Grand Total							

Payments For the Month of

Totals from Classified Abstract of	Revenue Expenditure Heads(101 - 180)	Capital Expenditure (Non-Development) (181 - 190)	Public Debt and Advances (191 - 195)	Development Expenditure (201 - 280)	Total of Cosolidadate d Fund	Public Account Heads (301 -319)	Total of Public Account	Grand total of Cosolidadated Fund + Public Account
Regional Accounts								
Departmental Accounts								
Presidency Accounts								
Grand Total								

**FORM A.O. 2**  
(See Article 5.)  
*Compilation Book*

Date/Period of account	Voucher No./Token No.	Amount	Total of each detailed head	Voucher No./Token No.	Amount	Total of each detailed head	And so on



**FORM A.O. 3**  
(See Article 29.)

Schedule of Payments of

Department

No. of Voucher	Net Payments	Recoveries/Deductions creditable to other heads						Total Gross Payments	Remarks
		House rent	G.P. Fund	Benevolent fund	Group Insurance Fund	Postal Life Insurance Fund	And so on		
1	2	3	4	5	6	7	8	9	10
					By Cheque				
Total by Cheques									
					In Cash				
Total in Cash									
Total by Cheques and in Cash									

**FORM A.O. 4**  
(See Article 29.)

*Daily Cash Memorandum of Payment*  
.....(Date)

Total no. of vouchers	Department	Net Payments by Cheque	Remarks

**FORM A.O. 5**  
(See Article 37.)

*Register of Bangladesh Bank Deposits at* \_\_\_\_\_ *for the month of* \_\_\_\_\_ *19* \_\_\_\_\_

Date	Receipts	Payments	Initials
Total for the month			
Deduct --- Receipts/Payments			
Net Receipts/Payments			

**FORM A.O. 6**  
(See Article 40.)  
(RECEIPTS)

*Classified Abstract of Small Coin Depots in* \_\_\_\_\_ *for the month of* \_\_\_\_\_ *19* \_\_\_\_\_

Name of Depot	Small Coin Depot Remittances in Taka	Mint Remittances In Taka	TOTAL RECEIPTS
TOTAL RECEIPTS			
Small Silver Balance decreased			
Nickel Balance decreased			
Bronze and Copper Balance decreased			
GRAND TOTAL			

FORM A.O. 6 --- continued.  
(DISBURSEMENTS)

*Classified Abstract of Small Coin Depots in* \_\_\_\_\_ *for the month of* \_\_\_\_\_ *19* \_\_\_\_\_

Name of Depot	Small Coin Depot Remittances	Mint Remittances	Total Disbursements
TOTAL DISBURSEMENTS			
Small Silver Balance increased			
Nickel Balance increased			
Bronze and Copper Balance increased			
GRAND TOTAL			

	SMALL COIN DEPOT BALANCES			Total
	Small silver	Nickel coin	Bronze and Copper coin	
Memo of Balance				
Balance, current month				
Do., last month				
Decrease				
Increase				

**FORM A.O. 7**  
(See Article 41.)

*Statement of Disbursers' Accounts*

*for the month of*

*19*

Office	Receipts during the month	Disbursements during the month	Bangladesh Bank Deposit -- Receipts during the month	Bangladesh Bank Deposit -- Disbursement during the month
The names of all CAOs and CGA should be printed here serially				
GRAND TOTAL				
DEDUCT	Receipts/Disbursements			
NET	Receipts/Disbursements			
ADD	Opening Balance			
	Closing Balance			

**FORM A.O. 8**  
 (See Article 134.)  
**SCHEDULES A AND B OF EXCHANGE ACCOUNTS**

*Schedule A.--- Debits/B.--- Credits*      *Account between*      *and*  
*side, for the month of*      *under "Remittances to*      *"*

No. of voucher	Remitted		Amount	Remarks
	From	To		

**FORM A.O. 9**  
 (See Article 62.)  
**SCHEDULES C AND D OF EXCHANGE ACCOUNTS**

*Schedule C.---Debits/D.--- Credits in Exchange Account between*      *and*      *side, for the*  
*month of*      *to be adjusted by*

No. of Voucher or List	Particulars	Amount	Remarks

**FORM A.O. 10**  
(See Article 64.)  
(Obverse)

*Detailed Statement showing Plus and Minus Entries of Transfer Adjustments made in the Progress Register under the following heads during the                                month of                                19*

## Credits/Debits

Month of Account	Particulars	Name of Accounts office	Head under which the item was previously shown in error	Amount	Total	Head to which the item is now transferred	Remarks (Reference to correspondence, etc.)

No.                                dated                                19

Forwarded to the  
Volume IV.

with reference to Rule 1 under Article 136, Account Code,

(Signature)  
(Designation)

**(Reverse)**

*Abstract showing the net result of the entries on the reverse under each head of Account*

Heads of Account	Net Result	
	Plus	Minus
I. Remittances to                                from		
II. Ditto to                                from		
III. Items adjustable by		
IV. Ditto by		
Total Tk.		

**FORM A.O. 11**  
(See Article 65.)

*Register of Outward Credits under Heads I and II of Exchange Accounts*

Serial No. of Remittances	Date	To	Amount (Tk.)	Particulars of corresponding items in Inward Account for 19								Balance at end of year
				July	August	Sept.	Balance 1st quarter	Similar columns for the other months of the year with a "Balance" column after each quarter	June Final	Balance	June Supply	
1	2	3	4	5	6	7	8	9	10	11	12	13

**FORM A.O. 12**  
(See Article 66)

Adjustment Register of Inward Exchange Account

*Inward Adjustment Register of Exchange Account for the month of \_\_\_\_\_*

ADJUSTED					OMITTED				Credits/Debits
Serial No. of item 1	No. of voucher or list 2	Amount of each item (Tk.) 3	Suspense or other head of account concerned 4	Amount (Taka) 5					

Minus figures should invariably be noted with a *minus* sign

**FORM A.O. 13**  
(See 68.)

*Classified Abstract of Receipts/Payments of the month of 19*

*Exchange Accounts during the*

Reference No. of Adjustment Register	Heads of Receipts/Payments	Total
	Debt and Remittance Heads	



**FORM A.O. 14**  
(See Article 70.)

Objection Statement showing the result of the examination of the Exchange Accounts with \_\_\_\_\_ for the month of 19\_\_

N.B.---This Statement is to be returned within a fortnight of its receipt, or the cause of delay in doing so should be explained by a docket.

Serial No.	Nature of items	Debits		Credits		Nature of error or objection	Explanation	Orders of the Accounting Authority
		Accepted but awaiting clearance	Rejected	Accepted but awaiting clearance	Rejected			
	Total Taka							
Enclosures _____ No. _____ Forwarded to the _____ with the request that he will be good enough to return this with his reply recorded in the proper column.  Office of the _____ (Signature) The _____ 19__ (Designation)				No. _____, dated the _____ 19__ Enclosures _____ Returned with explanations noted against each item  _____ (Signature) _____ (Designation)				

**FORM A.O. 15**  
(See Article 70)

Objection Book for Exchange Accounts between \_\_\_\_\_ and \_\_\_\_\_ for the month of \_\_\_\_\_ 19\_\_\_\_

Period of Account	Serial No. of item	Nature of item	Debits		Credits		Nature of Objection	Subsequent Reminders, etc.	Mode of Adjustment				
			Accepted but awaiting clearance	Rejected	Accepted but awaiting clearance	Rejected			Month in which admitted if finally passed		If disallowed, the month's Exchange Account in which the Item is credited or debited		
									Month	Amount of each portion admitted	Month	Amount	
Total of month's objections - - - -													
Balance from last month - - - -													
Total - - - -													
Deduct amount adjusted in ..... as in separate Register - - -													
Add or Deduct : adjustments in June Final - - -													
Balance carried forward													
							Examiner		Superintendent			Gazetted Officer	

**FORM A.O. 16**  
(See Article 72.)

PROGRESS REGISTER OF EXCHANGE ACCOUNTS

Progress Register of Exchange Accounts between

and , for the year 19\_\_ 19

Credits						Debits				
I--- Remittances to Controller General of Accounts	II--- Remittances to Controller General of Defence Finance	III---Items adjustable by Controller General of Accounts	IV---Items adjustable by Controller General of Defence Finance	Total	Months	I--- Remittances to Controller General of Accounts	II--- Remittances to Controller General of Defence Finance	III---Items adjustable by Controller General of Accounts	IV---Items adjustable by Controller General of Defence Finance	Total
1	2	3	4	5	6	7	8	9	10	11
					Outward Accounts July August & so on - - - - - June Preliminary June Final Supplementary Exchange Accounts Total					
					Inward Accounts---					
					July August & so on - - - - - June Preliminary June Final Supplementary Exchange Accounts Total					
					Opening Balance Closing Balance GRAND TOTAL					

**FORM A.O. 17**  
 (See Article 74.)

ANNUAL CONSOLIDATED ABSTRACT OF PROGRESS REGISTER OF EXCHANGE ACCOUNTS

Exchange Accounts between \_\_\_\_\_ and \_\_\_\_\_ for the year 19\_\_ 19\_\_

Head of Classification	Balance of outstandings from last year + or --	Figures of the first side			Figures of the second side			Sum of Columns 2, 5, and 8, being net outstanding for explanation	
		Credits by	Debits by	Net + or --	Credits by	Debits by	Net + or --	+	--
1	2	3	4	5	6	7	8		
I.--- Remittances to									
II.--- Remittances from									
III.--- Items adjustable by									
IV.--- Items adjustable by									
<b>Total</b>									

Date \_\_\_\_\_

Controller General of Accounts/

**FORM A.O. 18**  
(See Article 74.)

(To be printed on the reverse of Form 25 and also separately)

*Details of outstanding on the 30th June 19\_\_ in the Exchange Accounts under Head \_\_\_\_\_*  
*Items adjustable by*

Serial No. of item	Month of origination	Nature of item	Amount	Explanation

N.B.--- There will be one consecutive series of numbers for all the items shown in this statement.

Form 27 --- Deleted

Form 28 --- Deleted

Form 29 --- Deleted

**FORM A.O. 19**  
(See Article 76.)

*List of Schedules of Miscellaneous Defence Services Receipts for the month of 19\_\_ of*  
*District Accounts Office /Thana Accounts Office at \_\_\_\_\_*

Name of the office	Departmental Receipts	Receipts from other sources	Total
Total			

Date

Controller General of Accounts

**FORM A.O. 20**  
(See Article 76.)

*Register of Outward Credits under Head I on account of Remittances from Defence Services*

	Responding debits appearing in Inward Defence Services Exchange Accounts							Remarks	
	1st quarter			Similar columns for other quarters of the year	June Final		June Supplementar y		Balance at end of year(Th.)
	Month	Amount(Tk.)	Balance		Amount(Tk.)	Balance	Amount(Tk.)		
[ Blank space in which the Schedule of Defence Services Remittances should be recorded in the Office of Controller General of Accounts ]									

**FORM A.O. 21**  
(See Article 77.)

List of Schedules of Defence Services Payments for the month of  
Office/Thana Accounts Office at \_\_\_\_\_

19\_\_ of District Accounts

Name of office	Cheques(Tk.)	Emergent Advance(Tk.)	Miscellaneous Payments(Tk.)	Total	Remarks
Total					

Date

Controller General of Accounts

**FORM A.O. 22**  
(See Article 80.)

*Exchange Account between Controller General of Accounts and Controller General of Defence Finance \_\_\_ Civil side*

*Controller General of Defence Finance*

*Month of*

*19*

DEFENCE DEPARTMENT, Dr.		DEFENCE DEPARTMENT, Cr.	
I	Remittances to Controller General of Accounts from Controller General of Defence Finance -- -- -- -- -- -- -- -- -- Writes-back of Departmental Receipts (Schedules attached)	I.	Remittances to Controller General of Accounts from Controller General of Defence Finance -- -- -- -- (Schedules attached)
II	Remittances to Controller General of Defence Finance from Controller General of Accounts -- -- -- -- -- -- -- -- -- (Schedules attached)	II.	Remittances to Controller General of Defence Finance from Controller General of Accounts -- -- -- -- Writes-back of Debits (Schedules attached)
III	Items adjustable by Controller General of Accounts -- -- -- -- -- -- -- -- --	III.	Items adjustable by Controller General of Accounts -- --
IV	Items adjustable by Controller General of Defence Finance -- -- -- (Schedules attached)	IV.	Items adjustable by Controller General of Defence Finance -- -- (Schedules attached)
	Total		Total

Date



**FORM A.O. 23**  
(See Article 80.)

Exchange Account between Controller General of Accounts and Controller General of Defence Finance -- Defence Services side

Month of 19\_\_

Particulars	Amount (Tk.)	Particulars	Amount (Tk.)
<b>RECEIPTS CREDITED IN THE ACCOUNTS of CGDF, Viz:--</b> I.--- Remittances to Controller General of Accounts from Controller General of Defence Finance, as per schedules accompanying  II.--- Remittances to Controller General of Defence Finance from Controller General of Accounts  III.--- Items adjustable by Controller General of Accounts as per details accompanying  IV.--- Items adjustable by Controller General of Defence Finance		<b>PAYMENTS CHARGED IN THE ACCOUNTS of CGDF, Viz:--</b> I.--- Remittances to Controller General of Accounts from Controller General of Defence Finance, as per schedules accompanying  II.--- Remittances to Controller General of Defence Finance from Controller General of Accounts  III.--- Items adjustable by Controller General of Accounts as per details accompanying  IV.--- Items adjustable by Controller General of Defence Finance	
	Total		Total

No. ....

Forwarded to the \_\_\_\_\_ with \_\_\_\_\_ vouchers for receipts and \_\_\_\_\_ for payments.

Station

(Signature)

Date

(Designation)

**FORM A. O. 24**  
(See Article 95)

*Detail Book*

Period of Account	Name of the reporting office e.g., CAO,RAO,Bangladesh Bank	Head of Account				Total	Head of Account				Total	And so on
Total												
Add/Deduct ---												
Transfers												
Grand Total												

**FORM A.O. 25**

(See Articles 16 and 99)

Consolidated Abstract for the year \_\_\_\_\_

Heads of Account	July	Aug.	1st. July to date	Sept.	1st. July to date	Oct.	1st July to date	Nov.	1st July to date	Dec.	1st July to date	Jan.	1st July to date	Feb.	1st July to date	March	1st July to date	April	1st July to date

FORM A.O. 25 --- contd

May	1st July to date	June Preliminary	1st July to date	June Final	1st July to date	June Supplementary entries	1st July to date

**FORM A.O. 26**  
(See Article 105.)

*Abstract of correcting or additional entries made after the despatch of the final June Accounts*

Debits	No. of the entry	Heads	Credits

**FORM A.O. 27**  
(See Article 109.)

*Transfer Entry in the accounts of*  
(Sectional No.            )

19

Date

General No.

	<p>Dr. MAJOR HEAD &amp; MINOR HEAD, DETAILED HEAD</p> <p>To Heads in two lines as above</p> <p style="text-align: right;">Cr.</p>	
<p><i>Debit post.</i> Date of Posting, Initials of Poster</p>	<p><i>Full description of the item should here be given with a reference to the direct account from which the entry now corrected was taken (if it be not one of the ordinary monthly entries), and also to the correspondence leading up to the correction. The explanation may, if necessary, be continued on the reverse.</i></p>	<p><i>Credit post.</i> Date of Posting, Initials of Poster</p>

Supdt. of the Section/Gazetted Officer  
receiving the entry.

Supdt. of Section desiring  
the entry.

This entry has been noted in the  
Detailed Book or Classified Abstract  
of the month of .....

Sent to Superintendent Section, for  
note and return

Superintendent

Noted and returned

**FORM A.O. 28**

(See Article 114)

*Transfer Entry Number Book for the month of 19\_\_*

No. of Transfer Entry  1	Debited		Credited		Reasons for Transfer Entry  6	Receipt of Receiving Section  7	Remarks  8
	Head 2	Amount(Tk.) 3	Head 4	Amount(Tk.) 5			

Form A.O. 52---- Deleted

**FORM A.O. 29**  
(See Article 117.)

*Journal*

Dr.

Cr.

Tk.	Opening entries	Tk.
	Carried over	

*Monthly postings*

	July		August		September		Similar monthly columns	
	Dr. (Tk.)	Cr. (Tk.)	Dr. (Tk.)	Cr. (Tk.)	Dr. (Tk.)	Cr. (Tk.)	Dr. (Tk.)	Cr. (Tk.)
Brought forward								
Sundry Accounts Dr.								
To Revenue Receipt and Sundry Accounts Cr.								
etc.								
etc.								
Carried over								

Dr.

Cr.

Tk.	Brought forward	Tk.
	Closing entries	
	Total	

**FORM A.O. 30**

(See Article 118)

LEDGER FOR DEBT AND REMITTANCE HEADS CLOSED TO BALANCE

Name of Major and Minor Head

Dr.

Cr.

Month		Nine money columns for minor or detailed heads								
	To or by balance.									
	To or by sundry Accountants.									
July 19__										
August 19__										
April										
May										
June 19__	To or by Balance									
Total										

Month		Nine money columns for minor or detailed heads								
	To or by balance.									
	To or by Sundry Accountants.									
July 19__										
August 19__										
April										
May										
June 19__	To or by Balance									
Total										



**FORM A.O. 31**  
(See Article 118.)

*Ledger for heads which are closed to Government*

Month	Journal page		Name of account		Name of account		Name of Account		Name of Account	
	Debits	Credits	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
July 19_	To or by Sundry Accountants	---	----							
Aug. 19_	Ditto									
April. 19	Ditto									
May. 19	Ditto									
June. 19_	Ditto									
Total										

Month	Journal page		Name of account		Name of account		Name of Account		Name of Account	
	Debits	Credits	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
July 19	To or by Sundry Accountants									
Aug. 19	Ditto									
April. 19	Ditto									
May. 19	Ditto									
June. 19	Ditto									
Total										

**FORM A. O. 32**  
(See Article 128.)

*Trial Balance Sheet for the year ending*

Account Amounts		Ledger page or folio	Names of Ledger Heads	Balance Amounts	
Debits	Credits			Debits	Credits

The columns in the left should be filled up with the totals of the postings on either side of each account and should equal, be compared with the forward totals of the Journal ; entries in columns to the right will appear only opposite those heads which are carried on with a balance into the books of the following year.

-----

**Form A.O. 33**  
**Office Of the Controller General of Accounts**  
**Monthly Accounts Of the Government of Bangladesh**

Month.....Year.....

*General Statement of Accounts*

Account Heads	Page	Current Month	Cumulative
Section -1 : Revenue and Grants	17		
Section -2 : Public Debt and Advances	18		
<b>Div - 1. Total - Consolidated Fund :Receipts (a)</b>	18		
<b>Div - 2. Public Account: Receipts (b)</b>	21		
<b>Grand Total - Receipts (A) [(a)+(b)]</b>	21		
<b><u>Consolidated Fund : Expenditures</u></b>			
Div - 3 : Revenue Expenditures (Non-Dev)	23		
Div - 4: Capital Expenditures : (Non-Dev)			
Non-Food	Food		
Loans and Advances	24		
	24		

<b>Div - 5 : Development Expenditures:</b>			
Dev. Exp.(Revenue)	25		
Dev. Exp.(Capital)	26		
Dev. Loans and Advances	26		
<b>Total Consolidated Fund Expenditures: (Div. 3+4+5)</b>	26		
<b>Div.6: Public Account Expenditures</b>	28		
<b>Grand Total - Expenditures (B) : (Div.3+4+5+6)</b>	28		
<b>Total Transactions - (A - B)</b>			
<b>Opening Balance .. ..</b>			
<b>Closing Balance .. ..</b>			

Rounded to Taka

Heads Of Account (Receipt)		Current Month	Cumulative
<b>Sec.1: Consolidated Fund: Revenue &amp; Grants</b>			
1	Income Tax- Companies		
2	Income Tax—Other than Companies		
3	Taxes realised under Martial Law Regulations		
4	Estate duty and Gift Tax		
5	Wealth Tax		
6.	Narcotics Tax.		
7	Land revenue		
8	Stamp Duty (Non-Judicial)		
10	Registration		
12	Customs Duties		
14	Excise Duties		
14a	VAT		
14b	Supplementary Tax		
15	Sales Tax		
16	Taxes on vehicles		
17	Electricity Duties		
18	Other Taxes and Duties		
19	Jamuna Surcharge		
22	Dividend and Profit from Public Financial Institutions		
23	Dividend and Profit from non-Financial Public Enterprises		
24	Interest Income		
26	Administration of Justice		
27	Jails		
28	Police		
29	Civil Defence and Fire Service		
30	Bangladesh Rifles		
31	Supply and Inspection		
32	Stationery and Printing		
34	Defence Receipts		
35	Education		
36	Health and Population Control		
<b>Total-</b>			

<b>Heads Of Accounts (Receipt)</b>		<b>Current Month</b>	<b>Cumulative</b>
<b>B.F. from Previous page.</b>			
38	Public Health, Sanitation and Water		
39	Rent on Govt. Housing		
40	Radio and Television		
42	Trade and Commerce		
43	Co-operative		
45	Agriculture		
46	Fisheries		
47	Livestock		
48	Forest		
<b>Industries and Minerals (50-51)</b>			
50	Industries		
51	Mines and Minerals		
<b>Transport and Communication (55-62)</b>			
55	Ports Lighthouse and shipping		
56	Road, Bridges and ferry		
57	Aviation		
60	Railway		
61	Post Office Department-(Net Receipt)		
62	Telegraph and Telephone Board (Net)		
<b>Other non-tax Revenue (64-65)</b>			
64	Contribution for Pension and Gratuities		
65	Miscellaneous non-Tax Revenue		
67	Sale of Govt. Assets		
68	Receipts from Disinvested Industrial Units.		
<b>Total Revenue Receipts</b>			
71	Foreign Aid Grants		
<b>Total Rev.+ Grant (Sec.1)</b>			

	<b>Heads of Accounts (Receipt)</b>	<b>Current Month</b>	<b>Cumulative</b>
	<b>Brought Forward from Previous Page</b>		
	<b>Consolidated Fund Sec-2 : Capital Receipts (Public Debt and Advances)</b>		
74	Domestic Debt - Permanent Bangladesh Prize Bond		
75	Foreign Debt —Permanent		
76	Floating Debt : Ad-hoc treasury bills. Special Treasury Bills. Cash credit advance from Bank Other Floating Debt		
	<b>Total - Public Debt</b>		
78	Loans and Advances (Non- Development). Loans to local bodies,Port Fund etc. Loans to Govt. Servants		
	<b>Total Debt &amp; advances (Sec-2)</b>		
	<b>Div - 1. Grand Total of Consolidated Fund Receipts (Sec 1 + Sec 2)</b>		

	<b>Heads of Accounts (Receipt)</b>	<b>Current Month</b>	<b>Cumulative</b>
<b>Div-2: Capital Receipt—Public Account</b>			
81	State Provident Fund		
83	Deposits in National Savings Scheme		
85	Reserve Fund:		
	A. Deposits bearing Interest		
	B. Deposits not bearing Interest		
	Depreciation Reserve Fund :		
	Dev. fund Railway		
	Government Press		
	Government Printing Press		
	Government Flour Mill.		
	Cultural Heritage Fund.		
	Jute Fund		
	National Defence Fund.		
	Film Development Fund.		
	Government Employees Benevolent Fund.		
	Government Employees Insurance Fund.		
	Total 85 Reserve Fund.		
87	Deposits of Local Fund		
	• Divisional Funds		
88	Departmental and Judicial Deposit		
	• Civil Court Deposits		
	• Others Deposits		
	• Others Accounts		
90	Foreign Aid Deposit Accounts		
	<b>Total</b>		

<b>Heads of Accounts (Receipt)</b>		<b>Current Month</b>	<b>Cumulative</b>
<b>B.F. From Previous page</b>			
92	Advance not bearing Interest (1) Advances Repayable: (2) Permanent Advances. (3) Account between Foreign and Bangladesh <ul style="list-style-type: none"> <li>• Governal</li> <li>• Accounts with the Bangladesh Bank</li> </ul>		
94	Suspense <ul style="list-style-type: none"> <li>• Suspense Account.</li> <li>• Foreign Aid Suspense Accounts.</li> <li>• Cheques &amp; Bills</li> <li>• Departmental and similar Accounts.</li> <li>• Exchange on remittance Accounts: (shown under 96. Remittance)</li> </ul>		
Total			
B. F			



	<b>Heads of Accounts (Receipt)</b>	<b>Current Month</b>	<b>Cumulative</b>
	<b>B.F. from previous page</b>		
95	Special Deposit Account • Bangladesh Bank Remittance.		
96	Remittance: Remittance within Bangladesh Remittance abroad Exchange Account		
97	Bangladesh Bank Deposits • Bangladesh Bank Deposits— Railways. • Bangladesh Bank Deposits— others.		
	<b>Total 97—Bangladesh Bank Deposit</b>		
99	Cash balance		
	Div - 2. Total—Capital Receipt— Public Accounts		
	Grand total- receipt Division (1+2)		

## SECTION 3 — REVENUE EXPENDITURE

	Heads of Accounts (Exp)	Current Month	Cumulative
<b>Div-3: Consolidated Fund—Revenue Expenditure</b>			
101	Organs of Government		
102	Administration of Justice		
103	Audit		
105	National Board of Revenue		
106	Customs		
107	Excise		
108	Corporation Tax and Sales Tax		
109	Land Revenue		
110	Stamp		
111	Registration		
112	Taxes on Vehicles		
113	Other Taxes and Duties		
114	Currency		
115	Coinage and Mint		
118	Secretariat		
119	Foreign Affairs		
121	Division, District and Thana Administration		
122	Jails		
123	Police		
124	Bangladesh Rifels		
125	Bangladesh Ansar		
126	Anti-corruption Department		
127	Civil Defence and Fire Services		
128	Passport and Immigration		
130	Supplies and Inspection		
131	Stationery & Printing		
132	Civil Works non-Residential Buildings.		
133	common Service and Miscellaneous Department.		
	Total—		

	Heads of Accounts (Exp.)	Current Month	Cumulative
<b>Brought Forward :</b>			
135	Defence		
137	Education		
138	Health and Population Control		
140	Pension and Retirement Benefit		
141	Public health Sanitation and Water Supply		
142	Housing and urban Development.		
143	Cultural Affairs and sports		
144	Religious Affairs		
145	Relief		
146	social services and Welfare		
147	Science and Research		
148	Broadcasting, Press and Publication.		
149	Local Infrastructure		
150	Trade and Commerce		
151	Labour and Manpower		
152	Co-operation		
153	Other General Economic Services		
155	Agriculture		
156	Fisheries		
157	Livestock		
158	Forest		
160	Industry		
161	Mines and Minerals		
162	Irrigation, Navigation, Drainage and Flood Control		
164	Energy		
166	Ports, Lighthouse and Shipping		
167	Aviation		
168	Road, Bridges and Ferry		
169	Railway		
170	Postal Department		
171	Telegraph and Telephone Board		
174	Subsidies		
175	Grants-in aid, contribution		
177	Interest on Domestic Debt		
178	Interest on Foreign Debt		
179	Unexpected Expenditure		
	<b>Total—Revenue Expenditure (Non-Development) (Div-3)</b>		

	<b>Heads of Accounts (Expenditure)</b>	<b>Current Month</b>	<b>Cumulative</b>
	<b>Div-4: Consolidated Fund—Capital Expenditure (Non-Development)</b>		
181	Capital Outlay on Currency		
185	Capital Outlay on State Trading (Miscellaneous)		
187	Misc. Investment (Non-Development)		
188	Extra Ordinary Charges		
	<b>Total: Capital (Non-Dev), Non - Food</b>		
184	Capital Outlay on State Trading (Food)		
	<b>PUBLIC DEBT AND ADVANCES (191—195)</b>		
191	Repayment of Domestic Debt-Permanent		
192	Repayment of Foreign Debt-Permanent		
193	Floating Debt		
	Ad-hoc Treasury Bills		
	Special Treasury Bills		
194	Loans and Advances:		
	Cash Credit Advance from Bank		
	Loans to Local Bodies		
	Loans for House Building		
	Loans for purchase of transports:		
	1. Motor Car		
	2. Motor Cycle		
	Advance for purchase of other transports		
	<b>Total : PUBLIC DEBT AND ADVANCES (NON-DEV.)</b>		
	Loan for Municipal Organizations, Ports Funds etc.		
	Loan for Municipal Organizations		
	<b>Total: Division 4: Capital Expenditure (Non-Dev.)</b>		

Heads of Accounts (Expenditure)	Current Month	Cumulative
<b>Div-5: Consolidated Fund : Development Expenditure</b>		
<b>Development Expenditure (Revenue) (201-234)</b>		
201 Development (Agriculture)		
202 Development (Forest)		
203 Development (Fisheries)		
204 Development (Livestock)		
205 Development (Education)		
206 Development (Sports & Cultural Affairs)		
207 Development (Religious Affairs)		
208 Development (Scientific Research)		
209 Development (Women Affairs)		
210 Development (Medical)		
211 Development (Social Welfare)		
212 Development (Labour & Training)		
213 Development (Rural Development)		
214 Development (Transport)		
215 Development (Industries)		
216 Development (Textile)		
217 Development (Irrigation)		
218 Development (Population Planning)		
219 Development (Miscellaneous)		
220 Development (Establishment)		
221 Development (Others)		
222 Development (Jute)		
223 Development (Information)		
224 Development (Commerce)		
225 Development (Planning)		
226 Development (Statistics)		
227 Development (External Resources)		
228 Development (works)		
229 Development (Home Affairs)		
230 Development (Power)		
231 Development (Natural Resources)		
232 Development (Railway)		
233 Development (Youth Development)		
234 Development (Energy)		
<b>Total Dev. Expenditure(Revenue)</b>		
<b>Dev. Expenditure (Capital)</b>		
242 Construction of State Railway		
243 Capital Outlay on Water Supply and Sanitation Scheme.		
244 Capital Outlay on Establishment.		
245 Capital Outlay on Planning		
<b>Total</b>		

	Heads of Accounts (Expenditure)	Current Month	Cumulative
	<b>B.F. from previous page</b>		
246	Capital Outlay on Women Affairs		
247	Capital Outlay on Other project.		
248	Capital Outlay on Youth Development.		
249	Capital outlay on religious Affairs		
250	Capital Outlay on Forests		
251	Capital Outlay on Postal Department.		
252	Capital Outlay on Telegraph and Telephone Department.		
253	Capital Outlay on Education		
254	Capital Outlay on Health Services		
255	Capital Outlay on Sports and Cultural affairs.		
256	Capital Outlay on schemes of Agricultural Improvement and Research.		
257	Capital Outlay on Veterinary Development Schemes.		
258	Capital Outlay on Fisheries Development Schemes.		
259	Capital Outlay on rural Development Schemes.		
260	Capital Outlay on Industrial Development.		
261	Capital Outlay on Civil Aviation.		
262	Capital Outlay on Information and Broadcasting.		
263	Capital Outlay on Civil Aviation on Labour and Training.		
264	Capital Outlay on Social Welfare		
265	Capital Outlay on Town Development Schemes.		
266	Capital Accounts of Civil Works Outside the Revenue Account—Roads.		
267	Capital Accounts of Civil Works Outside the Revenue Accounts—Buildings.		
268	Capital Account of other Works outside the Revenue Account.		
269	Capital Outlay on Schemes of State Trading.		
270	Miscellaneous Development Investments.		
271	Capital Outlay on Schemes for Rehabilitation.		
280	Food for Works Programme		
	<b>Total Dev. Expenditure (Capital)</b>		
272	Loans and Advances by Government—Loans and Advances Bearing Interest (Development).		
	<b>Total Development Expenditure (Division 5)</b>		
	<b>Grand Total of Consolidated Fund Expenditure (Div.3+Div.4+Div.5)</b>		
	<b>Division 6: Public Accounts Expenditure</b>		
301	State Provident Fund		
303	Deposit in National Savings Scheme.		
305	Reserve Fund:		
	A) Deposit bearing Interest		
	<b>Total</b>		

	<b>Heads of Accounts (Expenditure)</b>	<b>Current Month</b>	<b>Cumulative</b>
	<b>B.F. from previous page</b>		
305	B) Deposit not bearing Interest Government press Government Printing Press Government Flour Mill Renewal and Reestablishment Cultural Heritage Fund Jute Fund National Defence Fund Film Development Fund Government Employees Fund. Government Employees Insurance Fund		
307	Deposits of Local Fund • Divisional Funds		
308	Departmental and Judicial Deposit. 1) Civil Court Deposit 2) Other Deposits 3) Other Accounts		
310	Foreign Aid Deposit Accounts		
312	Advance not Bearing Interest. Advances Repayable: Permanent Advances		
	<b>Total</b>		

	Heads of Accounts (Expenditure)	Current Month	Cumulative
	<b>B.F.</b>		
	<ul style="list-style-type: none"> <li>• Account between Foreign Government and Bangladesh.</li> <li>• Accounts with Government of Burma.</li> <li>• Accounts with Government of India.</li> <li>• Accounts with the Bangladesh Bank.</li> <li>• Coinage Account.</li> </ul>		
314	<b>Suspense</b> <ul style="list-style-type: none"> <li>• Suspense Account</li> <li>• Suspense Account related to Foreign Aid</li> <li>• Cheques and Bills</li> <li>• Departmental Similar Accounts.</li> </ul> Exchange on remittance Account		
315	<b>Special Deposit Accounts</b> <ul style="list-style-type: none"> <li>• Bangladesh Bank Remittance.</li> </ul>		
316	<b>Remittances</b> <ul style="list-style-type: none"> <li>• Remittance within Bangladesh</li> <li>Remittance outside Bangladesh</li> </ul>		
317	<b>Bangladesh Bank Deposit —</b> Bangladesh Bank Deposit-Railway Bangladesh Bank Deposit—Others Total- 317—Deposit with the Bangladesh Bank.		
319	Cash Balance		
	<b>Total—Public Accounts Expenditure (Division-6)</b>		
	<b>Total Expenditure (Division 3+4+5+6)</b>		



**Certificate**

This is to certify that the attached abstract of Accounts of the Government of Bangladesh for the month ..... year..... has been compiled in my office and signed by me on.....  
General Statement of the Account is given below:

Opening Balance	_____
Bangladesh Bank Deposit	_____
Bangladesh Bank Deposit (Railway)	_____
Receipt of the current month	_____
1. Consolidated Fund	_____
2. Public Accounts	_____
Total-	_____
Expenditure of the current month	_____
1. Consolidated Fund	_____
2. Public Accounts	_____
Closing Balance	_____
Description of Closing Balance	_____
Bangladesh Bank Deposit	_____
Bangladesh Bank Deposit (Railway)	_____
Total-	_____

Certified that the Closing Balance of Deposit in Bangladesh Bank as shown in the list of Balances furnished by Manager, Bangladesh Bank, Central Branch, Dhaka is TK..... has been reconciled. The explanation of the difference of the amount, Tk..... has been shown in the enclosure.

Balance as per Cash Balance Report	
A/C No. 1 and Railway	Tk.....
A/C No. 2       ,,	Tk.....
Total -	TK.....

Sd /-

Sd /-

Sd /-

Sd /-

Suptdt.(Accts. Compilation) A.A.O.(Accts. Compilation) D.C.G.A (Accounts) C.G.A.  
Date :