

ACCOUNT CODE

VOLUME II

Accounts Kept in District and Thana Accounts Offices

Office of the Comptroller & Auditor General of Bangladesh

ACCOUNT CODE VOLUME II

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VOLUME II

Accounts kept in District and Thana Accounts Offices

PART I

1. Chapter I – Introductory

1. The directions contained in this volume deal primarily with the initial accounts to be kept by District and Thana Accounts Officers and with the accounts to be prepared by District Accounts Officer/Thana Accounts Officer. These are supplementary to the general directions in Volume I, which apply to all offices rendering functions of keeping initial accounts of receipts into and payments from public accounts, unless there is something repugnant in the subject or context or except to the extent that they are modified by the directions in this Volume.

2. The forms of initial accounts described in this volume should be regarded as standard or model forms which may be modified according to local requirements by the Controller General of Accounts in consultation with the Comptroller and Auditor General and the Government. Similarly, as regards accounts returns, the Controller General of Accounts may introduce such changes in detail as he may deem necessary.

3. Unless there is something repugnant in the subject or context, the following expressions in this Volume should be interpreted in the sense here explained:-

(1) “Controller General of Accounts” means the Controller General of Accounts of Bangladesh.

(2) “Bank” means Bangladesh Bank or any of its offices or branches and includes any branch of Sonali Bank acting as agent of Bangladesh Bank in accordance with the provisions of the Bangladesh Bank Order, 1972.

(3) “Government” means the Government of the People's Republic of Bangladesh.

(4) “Department” or “Departmental officers” exclude the Railways and Railway officers respectively.

(5) “Supplies & services and repairs & maintenance” means items of expenditure under the broad economic categories of supplies & services and repairs & maintenance as shown in the Classification Chart in Appendix 1 of Account Code Volume 1 and shall replace the word ‘contingencies’ wherever occurring in the Account Code.

PART II

2. Chapter II - Classification of Transactions in the Accounts of District Accounts Officer and Thana Accounts Officer

A - General

4. Save as provided hereafter in this Volume, each item of receipt and payment occurring at the Bank should be broadly classified by District/Thana Accounts Officer with reference to the Classification Chart.
5. Any transactions which can not be allocated directly to any particular Department, or to any of the prescribed classification codes, should be placed under the broad economic category "suspense accounts", while at the same time a reference should be made to the immediate higher authority. Correction/adjustment, if necessary, must be effected through transfer entries before the accounts of the year are closed.

B - Transactions with Departments which draw money by cheques

6. Save as otherwise provided in this Code, or as may be authorised by the Controller General of Accounts in any special case, transactions with or on behalf of Departments which issue cheques for payments and draw money from or pay money into the Bank direct should be entered in the accounts of District/Thana Accounts Officer, in lump without detail, as receipts and payments, as the case may be, of the Department concerned.
7. Pay, allowances and expenditure on supplies & services and repairs & maintenance of officers of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments drawn on regular bills should be classified under the particular classification codes noted on those bills.
8. Payments on account of compensation for lands for the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments made by Land Acquisition Officers should be entered in the accounts of District/Thana Accounts Officer as debitable to the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Department, as the case may be, the name of the division or office being specified in each case.
9. Earnest money deposits made by intending tenderers of the Forest and Defence Departments, either direct or through the Departmental Officers concerned, should be credited as "Revenue Deposits" and should not be carried to the credit of those Departments.

C - Remittances.

I - Cash Remittances

10. All remittances of coins and notes are made between Bangladesh Bank branches and Sonali Bank branches maintaining currency chests and sub-chests, between one branch of Bangladesh Bank and another, and between one branch of Sonali Bank holding currency chests and sub-chests and another such branch. Such remittances are governed by the Supplementary Rules of the Treasury Rules and do not affect Government balances nor do they pass through the public accounts.

D - Adjustment by Transfer

11. When a payment is authorised to be made "by transfer", that is, by entry of the amount in the accounts as received under some classification code of receipt, the amount should be debited to the appropriate classification code of expenditure by *per contra* to the classification code for receipt concerned.

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VOLUME II

Accounts kept in District and Thana Accounts Offices

PART I

1. Chapter I - Introductory

1. The directions contained in this volume deal primarily with the initial accounts to be kept by District and Thana Accounts Officers and with the accounts to be prepared by District Accounts Officer/Thana Accounts Officer. These are supplementary to the general directions in Volume I, which apply to all offices rendering functions of keeping initial accounts of receipts into and payments from public accounts, unless there is something repugnant in the subject or context or except to the extent that they are modified by the directions in this Volume.

2. The forms of initial accounts described in this volume should be regarded as standard or model forms which may be modified according to local requirements by the Controller General of Accounts in consultation with the Comptroller and Auditor General and the Government. Similarly, as regards accounts returns, the Controller General of Accounts may introduce such changes in detail as he may deem necessary.

3. Unless there is something repugnant in the subject or context, the following expressions in this Volume should be interpreted in the sense here explained:-

- (1) "Controller General of Accounts" means the Controller General of Accounts of Bangladesh.
- (2) "Bank" means Bangladesh Bank or any of its offices or branches and includes any branch of Sonali Bank acting as agent of Bangladesh Bank in accordance with the provisions of the Bangladesh Bank Order, 1972.
- (3) "Government" means the Government of the People's Republic of Bangladesh.
- (4) "Department" or "Departmental officers" exclude the Railways and Railway officers respectively.

PART II

2. Chapter II - Classification of Transactions in the Accounts of District Accounts Officer and Thana Accounts Officer

A - General

4. Save as provided hereafter in this Volume, each item of receipt and payment occurring at the Bank should be broadly classified by District/Thana Accounts Officer in the accounts with reference to such heads of receipts and disbursements as may be required by the Controller General of Accounts
5. Any transactions which can not be allocated directly to any particular Department, or to any of the prescribed heads of classification, should be placed under the head Suspense, while at the same time a reference should be made to the immediate higher authority. Correction/adjustment, if necessary, must be effected through transfer entries within the same financial year.

B - Transactions with Departments which draw money by cheques

6. Save as otherwise provided in this Code, or as may be authorised by the Controller General of Accounts in any special case, transactions with or on behalf of Departments which issue cheques for payments and draw money from or pay money into the Bank direct should be entered in the accounts of District/Thana Accounts Officer, in lump without detail, as receipts and payments, as the case may be, of the Department concerned.
7. Pay and allowances and contingencies of officers of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments drawn on regular bills should be classified under the particular heads of classification noted on those bills.
8. Payments on account of compensation for lands for the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments made by Land Acquisition Officers should be entered in the accounts of District/Thana Accounts Officer as debitable to the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Department, as the case may be, the name of the division or office being specified in each case.
9. Earnest money deposits made by intending tenderers of the Forest and Defence Departments, either direct or through the Departmental Officers concerned, should be credited as "Revenue Deposits" and should not be carried to the credit of those Departments.

C - Remittances.

I - Cash Remittances

10. All remittances of coins and notes are made between Bangladesh Bank branches and Sonali Bank branches maintaining currency chests and sub-chests, between one branch of Bangladesh Bank and another, and between one branch of Sonali Bank holding currency chests and sub-chests and another such branch. Such remittances are governed by the Supplementary Rules of the Treasury Rules and do not affect Government balances nor do they pass through the public accounts.

D - Adjustment by Transfer

11. When a payment is authorised to be made "by transfer", that is, by entry of the amount in the accounts as received under some head of receipt, the amount should be debited to the appropriate heads of payment by *per contra* to the receipt head concerned.
12. The gross payment shall be entered in the accounts of District/Thana Accounts Officer, that is to say, there should be a gross debit with a *per contra* credit. In other words, accounting will be gross, but actual payment will be net. For example:

12. The gross payment shall be entered in the accounts of District/Thana Accounts Officer, that is to say, there should be a gross debit with a *per contra* credit. In other words, accounting will be gross, but actual payment will be net. For example:

- (a) All deductions from pay bills will be adjusted by transfer under the appropriate heads of payment by contra credit to the receipts heads concerned.
- (b) In case of bills containing deductions on account of rent of buildings (including electric installations, water supply etc.) borne on the books of the Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering Departments, the gross amount should be entered as payment and the recoveries credited to the respective heads of account concerned, of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments as noted in the Divisional Officer's demand statement.
- (c) In case of local funds, the gross amount of a voucher should be entered as payment and the deductions credited.
- (d) When a deposit is subject to abatement, the full sum should be entered as payment, and the sum abated brought to credit.

3. Chapter III - Accounts to be kept at District and Thana Accounts Offices

Section 1 - General Direction

A - Introductory

13. The directions contained in this Chapter shall apply primarily to accounts kept by District Accounts Officer and Thana Accounts Officer.

B - Account Books

I - Cash Book.

14. A complete account of all transactions and book transfers relating to the jurisdictions of District or Thana Accounts Officer should be kept in Cash Book Form AC.1. This book should be maintained in two separate parts, one for receipts and the other for disbursements.

15. Every item received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book (*vide* Article 17) and numbered in a consecutive series for each register. Daily totals from subsidiary registers pass into the cash book (*vide* Article 40).

16. Transactions in cash are not conducted by District or Thana Accounts Officer. All transactions of receipts and payments on Government account are conducted by the Bank on behalf of the District/Thana Accounts Officer.

The receipts by the Bank against chalan or memorandum should be entered in the accounts of District/Thana Accounts Officer from the daily accounts rendered by the Bank, after examination with the chalans and connected memoranda accompanying it (*vide* Article 22).

Payments made by the Bank against bills and vouchers passed by Thana Accounts Officer and presented to the Bank for payment should be entered in the accounts of Thana Accounts Officer from the daily accounts rendered by the Bank, after examination of bills and vouchers accompanying it (*vide* Article 22). For bills and vouchers passed by an accounts office and presented to the Bank for payment, payment is considered to have been effected after payment is made by the Bank.

If, however, an accounts office is authorised to make payments by drawing cheques on the Bank, payment is considered to have been effected on the issuance of the cheques, without waiting for actual encashment or payment by the Bank. District Accounts Officer, who makes all payments by cheques, should account for the payments by entry in cash book or in some registers subsidiary to the cash book immediately after the issue of the cheques.

NOTE.--- Adjustments by transfer should be recorded separately from cash transactions, the fact of adjustment by transfer being noted in each case.

II - Subsidiary Registers

(a) General

17. Save where other forms of registers are prescribed in these directions for particular classes of transactions and subject to such modifications as may be authorised by the Controller General of Accounts to meet local requirements, payments will be recorded in a register in Form AC. 3. The entries from the paid vouchers will be made daily in this register and progressive totals from the first of the month worked out. The total of gross payments of the day will be carried to the Cash Book payments. The deductions from the payments appearing in the abstract will be carried to the respective receipts registers through the Register of Transfer Adjustments. A consolidated abstract will also be maintained and posted from the classified abstract at the close of each month and progressive totals also worked out therein.

As in the case of payments, the classified register of receipts will also be written up daily in the Form AC. 2 and progressive total for the months also worked out. The daily totals of the receipts will be carried to the Cash Book Receipts. A consolidated abstract will also be prepared.

The Consolidated Abstract may be prepared in Forms AC. 4A, AC. 4B, AC.4C and AC. 4D.

- (a) All deductions from pay bills will be adjusted by transfer under the appropriate heads of payment by contra credit to the receipts heads concerned.
- (b) In case of bills containing deductions on account of rent of buildings (including electric installations, water supply etc.) borne on the books of the Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering Departments, the gross amount should be entered as payment and the recoveries credited to the respective heads of account concerned, of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments as noted in the Divisional Officer's demand statement.
- (c) In case of local funds, the gross amount of a voucher should be entered as payment and the deductions credited.
- (d) When a deposit is subject to abatement, the full sum should be entered as payment, and the sum abated brought to credit.

3. Chapter III - Accounts to be kept at District and Thana Accounts Offices

Section 1 - General Directions

A - Introductory

13. The directions contained in this Chapter shall apply primarily to accounts kept by District Accounts Officer and Thana Accounts Officer.

B - Account Books

I - Cash Book.

14. A complete account of all transactions and book transfers relating to the jurisdictions of District or Thana Accounts Officer should be kept in Cash Book Form AC.1. This book should be maintained in two separate parts, one for receipts and the other for disbursements.

15. Every item received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book (*vide* Article 17) and numbered in a consecutive series for each register. Daily totals from subsidiary registers pass into the cash book (*vide* Article 40).

16. Transactions in cash are not conducted by District or Thana Accounts Officer. All transactions of receipts and payments on Government account are conducted by the Bank on behalf of the District/Thana Accounts Officer.

The receipts by the Bank against chalan or memorandum should be entered in the accounts of District/Thana Accounts Officer from the daily accounts rendered by the Bank, after examination with the chalans and connected memoranda accompanying it (*vide* Article 22).

Payments made by the Bank against bills and vouchers passed by Thana Accounts Officer and presented to the Bank for payment should be entered in the accounts of Thana Accounts Officer from the daily accounts rendered by the Bank, after examination of bills and vouchers accompanying it (*vide* Article 22). For bills and vouchers passed by an accounts office and presented to the Bank for payment, payment is considered to have been effected after payment is made by the Bank.

If, however, an accounts office is authorised to make payments by drawing cheques on the Bank, payment is considered to have been effected on the issuance of the cheques, without waiting for actual encashment or payment by the Bank. District Accounts Officer, who makes all payments by cheques, should account for the payments by entry in cash book or in some registers subsidiary to the cash book immediately after the issue of the cheques.

NOTE.-- Adjustments by transfer should be recorded separately from cash transactions, the fact of adjustment by transfer being noted in each case.

II - Subsidiary Registers

(a) General

17. Save where other forms of registers are prescribed in these directions for particular classes of transactions and subject to such modifications as may be authorised by the Controller General of Accounts to meet local requirements, payments will be recorded separately for each Major Head in a register in Form AC. 3. The entries from the paid vouchers will be made daily in this register and progressive totals from the first of the month worked out. The total of gross payments of the day relating to each major head will be carried to the Cash Book payments. The deductions from the payments appearing in the abstract will be carried to the respective receipts registers through the Register of Transfer Adjustments. A consolidated abstract for each major head will also be maintained and posted from the classified abstract at the close of each month and progressive totals also worked out therein.

(b) Register of Adjustments by Transfer

18. A Register of Adjustment by Transfer in Form AC. 5 should be kept for the record of receipts or payments adjustable wholly or partly by transfer debit or credit (see Articles 11 and 12).

19. At the end of each day's entries, an abstract should be prepared and recorded showing the figures which should pass into the various Subsidiary Registers.

(c) Other Registers

20. Special forms of registers are prescribed in Sections 2 to 4 of this Chapter for receipts and payments relating to certain Departments which draw money by cheques and for deposits, bills and other specified classes of transactions.

III - Transactions at Bank on behalf of District Accounts Officer and Thana Accounts Officer.

(a) General

21. The Bank renders daily accounts of receipts and disbursements to the respective District Accounts Officer and Thana Accounts Officer in whose jurisdiction the Bank is situated.

22. The transactions reported by the Bank in the daily statement of receipts and payments will be examined in the District/Thana Accounts Office under the supervision of District/Thana Accounts Officer in accordance with the provisions of Treasury Rules and the Chalans, memoranda, bills and vouchers should be entered in Form AC. 6. District/Thana Accounts Officer should retain the Form AC. 6 in his personal custody and pass on the Chalans and memoranda in support of receipts, bills and vouchers in support of payments and paid cheques accompanying the Bank statement to the relevant section in the office of District Accounts Officer/Thana Accounts Officer for entry into accounts (*vide* Article 15).

After examining the Chalans and memoranda, the receipts as reported in the Bank statement should be posted into the cash book direct or through some subsidiary register.

Accounts offices that passes bills and vouchers for payment by Bank on presentation of the passed bills and vouchers, should examine these bills and vouchers accompanying the Bank statement and post the payments as reported in the Bank statement into the cash book direct or through some subsidiary register.

Payments made by Bank against cheques issued by Departments having cheque issuing authority should be posted in the accounts of District/Thana Accounts Officer either into the cash book direct or through some subsidiary register, after verifying the paid cheques with the Bank statement.

District/Thana Accounts Officer, who has cheque issuing authority, should reconcile all his cheques, paid by the Bank, and the accompanying Bank statement, with the cheques issued by him and for this purpose, follow the procedure laid down in Articles 330, 338, 340 and 341 of the Audit Code (given in Annexure).

NOTE 1.--- The net amounts only of payments are entered in the statements of the Bank; for example, when a deduction is made from the amount of a bill on account of house rent the daily statements of the Bank show only the net amount paid after deduction. In such cases the posting should be done with due regard to the directions contained in Articles 12 and 18.

NOTE 2.--- When the cash book and the subsidiary registers are posted, the vouchers should be numbered and arranged according to the register in which they are entered.

(b) Register of Bangladesh Bank Deposits

23. The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in Subsidiary Register called the Register of Bangladesh Bank Deposits (Form AC. 7) in the office of District/Thana Accounts Officer.

IV - Daily Closing of Accounts

24. After the several subsidiary registers have been written up and completed in respect of cash and transfer items, the daily total of each register should be carried into the appropriate cash book. The cash book should then be totalled and to the gross totals of receipts and disbursements thus worked out, the deductions and additions as per Register of Adjustments by Transfer should be adjusted so as to bring out the net totals of receipts and disbursements which should agree with the totals shown in the daily account of the Bank.

District/Thana Accounts Officer having cheque issuing authority will maintain subsidiary register for cheques issued/delivered by them and comply with the procedure laid down in Articles 338, 340 and 341 of the Audit Code for dealing with paid cheques sent back by the Bank with the daily account and, at the end of the month, will prepare a cheque reconciliation statement with the Bank for submission to the Controller General of Accounts.

25. The cash books should be finally closed and signed after such further check and methods of verification have been applied as may be prescribed in the Treasury Rules or by executive instructions of the Government .

V - Monthly Closing of Accounts

26. Every endeavour should be made to close the June accounts not later than 5th of July every year.

27. In addition to the daily closing, the month's totals of the subsidiary registers should be carried into the monthly accounts of receipts and payments (vide Article 49). The account balance at the close of the month under economic code "Bangladesh Bank Deposits" should be duly reconciled with the Bank's scroll for the month.

Section 2 - Transactions of Departments Which Render Separate Cash Accounts

28. Save as provided in Articles 29 to 31 below or as may be specially authorised by the Controller General of Accounts in any particular case, moneys received in the Bank from or on behalf of departmental officers who render separate cash accounts to the office of respective Chief Accounts Officer should be recorded by the District/Thana Accounts Office in a register in Form AC. 8 immediately on receipt of the statement of receipts from the Bank. In the same way, funds supplied to such departmental disbursing officers on cheques drawn against letters of credit or otherwise, should be entered in a register in Form AC. 9.

29. District/Thana Accounts Office should enter remittances by Forest Officers in a register in Form AC. 10 which may also be used for the purpose of consolidated receipt furnished to Forest Divisional Officers. Funds supplied to Forest Disbursing Officers by means of cheques or otherwise should be entered in Register of Forest Cheques Paid (Form AC. 11) in the District/Thana Accounts Office.

30. The receipts and payments of the Defence Department made by the Bank should be entered in separate schedules in District/Thana Accounts Office on the basis of statement furnished by the Bank (Forms AC 12 to AC 15).

31. All receipts and payments on account of the Post Office should be posted in Registers of Post Office Receipts and Payments (Forms AC. 16 and AC. 17). The transactions of each Head Post Office having a separate letter of credit with the District Accounts Officer should be shown in a separate column sub-divided for "payments in cash" and "by transfer". Receipts and payments originating in other Civil Departments should not be included under any Post Office but should be shown in a special column headed "Miscellaneous".

As in the case of payments, the classified register of receipts will also be written up daily in the Form AC. 2 and progressive total for the months also worked out. The daily totals of the receipts of each major head will be carried to the Cash Book Receipts. A consolidated abstract will also be prepared.

The Consolidated Abstract may be prepared in AC. 4A and AC. 4B

(b) Register of Adjustments by Transfer

18. A Register of Adjustment by Transfer in Form AC. 5 should be kept for the record of receipts or payments adjustable wholly or partly by transfer debit or credit (see Articles 11 and 12).

19. At the end of each day's entries, an abstract should be prepared and recorded showing the figures which should pass into the various Subsidiary Registers.

(c) Other Registers

20. Special forms of registers are prescribed in Sections 2 to 4 of this Chapter for receipts and payments relating to certain Departments which draw money by cheques and for deposits, bills and other specified classes of transactions.

III - Transactions at Bank on behalf of District Accounts Officer and Thana Accounts Officer.

(a) General

21. The Bank renders daily accounts of receipts and disbursements to the respective District Accounts Officer and Thana Accounts Officer in whose jurisdiction the Bank is situated.

22. The transactions reported by the Bank in the daily statement of receipts and payments will be examined in the District/Thana Accounts Office under the supervision of District/Thana Accounts Officer in accordance with the provisions of Treasury Rules and the Chalans, memoranda, bills and vouchers should be entered in Form AC. 6. District/Thana Accounts Officer should retain the Form AC. 6 in his personal custody and pass on the Chalans and memoranda in support of receipts, bills and vouchers in support of payments and paid cheques accompanying the Bank statement to the relevant section in the office of District Accounts Officer/Thana Accounts Officer for entry into accounts (*vide* Article 15).

After examining the Chalans and memoranda, the receipts as reported in the Bank statement should be posted into the cash book direct or through some subsidiary register.

Accounts offices that passes bills and vouchers for payment by Bank on presentation of the passed bills and vouchers, should examine these bills and vouchers accompanying the Bank statement and post the payments as reported in the Bank statement into the cash book direct or through some subsidiary register.

Payments made by Bank against cheques issued by Departments having cheque issuing authority should be posted in the accounts of District/Thana Accounts Officer either into the cash book direct or through some subsidiary register, after verifying the paid cheques with the Bank statement.

District/Thana Accounts Officer, who has cheque issuing authority, should reconcile all his cheques, paid by the Bank, and the accompanying Bank statement, with the cheques issued by him and for this purpose, follow the procedure laid down in Articles 330, 338, 340 and 341 of the Audit Code (given in Annexure).

NOTE 1.--- The net amounts only of payments are entered in the statements of the Bank; for example, when a deduction is made from the amount of a bill on account of house rent the daily statements of the Bank show only the net amount paid after deduction. In such cases the posting should be done with due regard to the directions contained in Articles 12 and 18.

NOTE 2.--- When the cash book and the subsidiary registers are posted, the vouchers should be numbered and arranged according to the register in which they are entered.

(b) Register of Bangladesh Bank Deposits

23. The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in Subsidiary Register called the Register of Bangladesh Bank Deposits (Form AC. 7) in the office of District/Thana Accounts Officer.

IV - Daily Closing of Accounts

24. After the several subsidiary registers have been written up and completed in respect of cash and transfer items, the daily total of each register should be carried into the appropriate cash book. The cash book should then be totalled and to the gross totals of receipts and disbursements thus worked out, the deductions and additions as per Register of Adjustments by Transfer should be adjusted so as to bring out the net totals of receipts and disbursements which should agree with the totals shown in the daily account of the Bank.

District/Thana Accounts Officer having cheque issuing authority will maintain subsidiary register for cheques issued/delivered by them and comply with the procedure laid down in Articles 338, 340 and 341 of the Audit Code for dealing with paid cheques sent back by the Bank with the daily account and, at the end of the month, will prepare a cheque reconciliation statement with the Bank for submission to the Controller General of Accounts.

25. The cash books should be finally closed and signed after such further check and methods of verification have been applied as may be prescribed in the Treasury Rules or by executive instructions of the Government .

V - Monthly Closing of Accounts

26. Every endeavour should be made to close the June accounts not later than 5th of July every year.

27. In addition to the daily closing, the month's totals of the subsidiary registers should be carried into the monthly accounts of receipts and payments (vide Article 49). The account balance at the close of the month under head "Bangladesh Bank Deposits" should be duly reconciled with the Bank's scroll for the month.

Section 2 - Transactions of Departments Which Render Separate Cash Accounts

28. Save as provided in Articles 29 to 31 below or as may be specially authorised by the Controller General of Accounts in any particular case, moneys received in the Bank from or on behalf of departmental officers who render separate cash accounts to the office of respective Chief Accounts Officer should be recorded by the District/Thana Accounts Office in a register in Form AC. 8 immediately on receipt of the statement of receipts from the Bank. In the same way, funds supplied to such departmental disbursing officers on cheques drawn against letters of credit or otherwise, should be entered in a register in Form AC. 9.

29. District/Thana Accounts Office should enter remittances by Forest Officers in a register in Form AC. 10 which may also be used for the purpose of consolidated receipt furnished to Forest Divisional Officers. Funds supplied to Forest Disbursing Officers by means of cheques or otherwise should be entered in Register of Forest Cheques Paid (Form AC. 11) in the District/Thana Accounts Office.

30. The receipts and payments of the Defence Department made by the Bank should be entered in separate schedules in District/Thana Accounts Office on the basis of statement furnished by the Bank (Forms AC 12 to AC 15).

31. All receipts and payments on account of the Post Office should be posted in Registers of Post Office Receipts and Payments (Forms AC. 16 and AC. 17). The transactions of each Head Post Office having a separate letter of credit with the District Accounts Officer should be shown in a separate column sub-divided for "payments in cash" and "by transfer". Receipts and payments originating in other Civil Departments should not be included under any Post Office but should be shown in a special column headed "Miscellaneous".

32. District Accounts Officer/Thana Accounts Officer should arrange to have monthly settlement of accounts with the Departmental officers concerned. A reconciliation should be carried out fortnightly and for that purpose the representative of the Department will attend the District or Thana Accounts office on dates to be laid down by District/Thana Accounts Officer. At the end of each month the Departmental officers will prepare a statement showing the expenditure/receipts during the month as well as progressive totals which will be verified and agreed with the figures of District/Thana Accounts Officer.

Section 3 - Accounts of Deposits

A - General

33. No item should be credited as a deposit save under formal order of competent authority. Furthermore, no sums should be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to the Government on account of a demand not yet due should at once be carried finally to the proper revenue head, and should not be placed in deposit.

34. The amount of a lapsed deposit refunded under the rules of the Government should be shown in the accounts of District/Thana Accounts Officer as miscellaneous refund and not as a repayment of deposit.

B - Revenue Deposits

35. Each item of deposit received should be entered in a register in Form AC 18 and numbered. There should be a separate series of numbers for each register, beginning a new each year. The District/Thana Accounts Officer should check carefully the amount and particulars of each entry and then set his initials in the proper column against each. A daily total only should be carried from each register to the cash book.

36. Every item should be recorded in the name of the person from whom, not that of the Government official through whom, it is received; it should be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however, small it be, finally disposed of, never being consolidated with others.

37. Each repayment of deposit should at once be recorded both in the Register of Repayments, Form AC 19, from which the daily total should pass into the cash book, and in that of Receipts, Form AC 18, in the latter the date and amount of the repayment also being noted.

NOTE.-- When a deposit is repaid by an order on the Bank, the entry in the Register of Receipts should be made when the order is issued and that in the Register of Repayments when the repayment is reported in the daily account of the Bank. If, in any case, repayment is not made on the date of the order on the Bank, the actual date of repayment should also be noted in the Register of Receipts just below the entry of the date of the order.

38. When a deposit is adjusted by transfer to some other head of account, the head of account to which it is transferred, and the item in which it is included, should be noted in the Register of Receipts, and in the Register of Repayments and it should be credited separately in the cash book or the subsidiary register concerned. The voucher submitted with the list of repayment should state these facts the statement being attested by the signature of the District/Thana Accounts Officer.

C - Personal Deposits

39. Receipts and payments on Personal Deposit accounts should be recorded in personal ledgers in Form AC 20, which should be bound up into a volume. Every personal account should have its own ledger page in which the receipts should be entered in regular order without being numbered and the disbursements (made not from any particular item, but from the aggregate balance in hand) noted as they are made without any further remark.

40. The daily totals of receipts and payments should be carried from the personal ledgers (Form AC 19) into the Register of Personal Deposits (Form AC 21) from which again the aggregate daily total only should be carried to the cash book.

D - Civil and Criminal Court Deposits

41. There are two methods in which the accounts of civil and criminal court deposits may be kept:
1. When each deposit is separately paid into or drawn from the Bank upon documents passed by competent authority and setting forth the particulars necessary for entries in the deposit registers, the accounts of Civil and Criminal Court Deposits should be kept in the manner prescribed in Articles 35 to 38 for revenue deposits, although the sets of registers and returns should all be separate from those of the revenue deposits proper.
 2. In cases where Civil Courts and Magistrates pay into Bank lump amount and remit to the District/Thana Accounts Officer their gross deposit receipts for credit in a personal ledger and make repayments by cheques, the District/Thana Accounts Officer should keep the accounts in the forms prescribed in Articles 39 and 40 for personal deposits, but quite separate from those of the personal deposits proper; and the deposits should be designated as Civil Court or Criminal Court Deposits.

Whenever, the latter system is permitted the detailed record of deposit transactions should be kept by the court concerned in the form prescribed in Articles 35 to 37 for the accounts of Revenue Deposits of District/Thana Accounts Officer with such adaptations and modifications as may be authorised by the competent authority after consultation with the Controller General of Accounts.

E - Deposits of Local Funds

42. Subject to exceptions allowed by the Controller General of Accounts, transactions of all local funds, including municipal and cantonment funds, should be recorded in the forms used for personal deposits (Forms AC 20 and AC 21), but should be kept quite distinct, and should pass into the accounts as Deposits of Local Funds, and not as Personal Deposits.
43. The transactions of each fund should be entered in a separate column in the register (Form AC 21) which should provide a separate column for every such fund in the District and the Thana. Unless the funds are very few in number, there should be registers and totals for municipal and cantonment funds separate from those of other funds.

Section 4 - Miscellaneous Accounts

44. District/Thana Accounts officer should keep one or more plus and minus memoranda (Form AC 31) for all revenue advances made. The advances should be debited and recoveries credited in the memoranda. One of these plus and minus memoranda should be the ordinary account of revenue advances, and other special accounts may be opened from time to time for any special officers authorised to make such advances, who may, under the orders of revenue authorities keep and submit accounts separate from the accounts of District/Thana officers. Unless the Government requires otherwise, District/Thana Accounts Officer shall keep no detailed accounts of these advances.

NOTE--- An advance held to be irrecoverable by the Revenue authorities should be written off the plus and minus memoranda of District/Thana Accounts Officer. Any subsequent recoveries should not affect the memoranda but should be taken direct to revenue.

45. In addition to the registers prescribed in the foregoing Articles the following subsidiary registers should be kept for the record of transactions specified against each.
- (i) Register in Form AC 22 for the record of advances (other than those mentioned in Article 44) made/recovered under the heads "Loans and Advances" (Non-Development).
 - (ii) Register in Form AC 23 for payments relating to personal claims of Gazetted officers.
 - (iii) Register in Form AC 24 for payments of Pensions under Major head - 140. Separate register for each minor head should be kept for different classes of pensions.

4. Chapter IV - Accounts Returns to be Rendered by Offices of District/Thana Accounts Officers

A - General

46. Except as specified otherwise the directions in this Chapter shall apply to District Accounts Office and Thana Accounts Office at the headquarters of the District and the Thana respectively.

47. The returns prescribed in this chapter should be prepared from the cash book and registers subsidiary thereto and despatched to Regional Accounts Officer punctually on the prescribed date. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

B - Compilation of Monthly Accounts

1 - Monthly Accounts of Receipts and Payments

48. The Monthly Accounts of Receipts and Payments should be prepared in Forms AC 25 and AC 26. Form AC 25 should show the receipts collected and the Form AC 26 the payments made during the month (*vide* article 27) and together should constitute the basis of the monthly accounts to be submitted by Regional Accounts Officer to the Controller General of Accounts. These two forms may be revised by the Controller General of Accounts according to the requirements of making the accounts comprehensive and transparent.

49. The entries from the cash book and registers subsidiary thereto into the Monthly Accounts of receipts and payments and schedules pertaining to these documents (*vide* Articles 49 to 56) should be made in accordance with the following directions:

(i) Those transactions which, under the instructions of the Controller General of Accounts, have to be recorded in full in any one of these documents should be so entered therein on the date on which they appear in the cash book, or, on the following day, provided that the transmission of the accounts and returns on the due dates (*vide* Articles 59 and 60) is not thereby retarded.

(ii) The lump entries appearing in the Monthly Accounts of Receipts and Payments and schedules pertaining to these documents should be made therein in time to permit of the completion of those returns and their submission to the Regional Accounts Officer on the due dates.

(iii) The difference between the monthly totals of receipt and payment columns of the subsidiary register of Bangladesh Bank Deposits (*vide* Article 23) should be carried into the appropriate Receipts Account or the Payments Account according as the difference represents net drawings from, or net payments into, the Bank during the month.

II - Supporting Schedules

(a) General

50. Save as provided in Articles 52 to 56 below and subject to the observance of the following general principles, the form and number of the schedules may be determined by the Controller General of Accounts.

(i) There should be separate schedules of the receipts and expenditure for each Department. All revenue receipts and service payments should appear in one or other of these schedules.

NOTE. --- Where a separate schedule has been prescribed by the Controller General of Accounts, it should be prepared invariably, even if there be no transactions during the period in respect of which the schedule is prepared. In such cases the schedule should show the transactions as 'nil'.

(ii) Miscellaneous items of receipts and recoveries of service payments should be shown with full particulars in the receipt schedules of the department by, or at the instance of which, the money is presented at the Bank.

(iii) Advances of pay, travel expenses, etc., to the Government servant and recoveries of such advances should be included in the schedule of the Department from which the Government servants concerned draw their pay.

(iv) Payments relating to personal claims of Gazetted Officers should be shown in a separate column of the schedule of payments of the department concerned or in a separate schedule (Form AC 23) altogether, the total of which should be brought forward as a single item in the relevant schedule of payments. In the former case schedules containing such payments should be prepared in duplicate.

(v) The vouchers for refunds of revenue should be entered in a separate subsidiary schedule for each department, and the total of this schedule should be entered as a distinct item in the relevant schedule of payments. As an alternative to this procedure, refunds of revenue may be shown in a separate column in the payment schedule of the department.

51. The vouchers and chalans pertaining to, and the paid cheques of, the Defence Services relating to the Controller General of Defence Finance should be numbered consecutively in a monthly series as they are entered therein and attached to the schedule arranged in their numerical order.

(b) Schedules For Departmental Disbursing Officers

52. A simple schedule of Forest Remittances showing separately the cash received from each Forest Division and acknowledged in the Consolidated Receipt (Article 29) should be prepared in Form AC 27.

(c) Schedules of Deposit Transactions

53. An "Extract Register of Revenue Deposits Received" should be written up daily in the office of District/Thana Accounts Officer in Form AC 28 from the Register of Receipts, Form AC 18.

54. In some cases where many deposits are received for very short periods, permission may be given by the Controller General of Accounts to detail in the returns only the items not repaid in the month of receipt; but the permission should not be extended without clear proof of its necessity. When such permission is given, the returns cannot be written up till after the close of the month, and there will be breaks in the series of numbers representing the deposits received during the month, which have been wholly repaid before its close. In these cases, "Deposits received and repaid during the month" should be entered in lump sums at foot of each extract register, both of receipt and repayment (*vide* Articles 53 and 55) in order that extracts might agree with the accounts.

55. An "extract Register of Repayment of Revenue Deposits", Form AC 29, should also be written up daily in respect of transactions for the entire month.

56. An "Extract Register of Receipts and Payments of Personal Deposits", Form AC 30, should be written up from the Register of Personal Deposits (form AC 20). This should show only the monthly totals of receipts and repayments on each personal ledger, the totals of the two columns, "Receipts of the month" and "Payments of the month" alone will be traceable in the Receipts Account and the Payments Account. Monthly totals of this Extract should agree with the total columns of Form AC 21.

4. Chapter IV - Accounts Returns to be Rendered by Offices of District/Thana Accounts Officers

A - General

46. Except as specified otherwise the directions in this Chapter shall apply to District Accounts Office and Thana Accounts Office at the headquarters of the District and the Thana respectively.

47. The returns prescribed in this chapter should be prepared from the cash book and registers subsidiary thereto and despatched to Regional Accounts Officer punctually on the prescribed date. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

B - Compilation of Monthly Accounts

I - Monthly Accounts of Receipts and Payments

48. The Monthly Accounts of Receipts and Payments should be prepared in Forms AC 25 and AC 26, in which heads of receipts and payments should be printed in the order prescribed by the Controller General of Accounts. Form AC 25 should show the total receipts collected and the Form AC 26 the total payments made during the month (*vide* article 27) and together should constitute the basis of the monthly accounts to be submitted by Regional Accounts Officer to the Controller General of Accounts and the Chief Accounts Officer, as the case may be.

49. The entries from the cash book and registers subsidiary thereto into the Monthly Accounts of receipts and payments and schedules pertaining to these documents (*vide* Articles 49 to 56) should be made in accordance with the following directions:

(i) Those transactions which, under the instructions of the Controller General of Accounts, have to be recorded in full in any one of these documents should be so entered therein on the date on which they appear in the cash book, or, on the following day, provided that the transmission of the accounts and returns on the due dates (*vide* Articles 59 and 60) is not thereby retarded.

(ii) The lump entries appearing in the Monthly Accounts of Receipts and Payments and schedules pertaining to these documents should be made therein in time to permit of the completion of those returns and their submission to the Regional Accounts Officer on the due dates.

(iii) The difference between the monthly totals of receipt and payment columns of the subsidiary register of Bangladesh Bank Deposits (*vide* Article 23) should be carried into the appropriate Receipts Account or the Payments Account according as the difference represents net drawings from, or net payments into, the Bank during the month.

II - Supporting Schedules

(a) General

50. Save as provided in Articles 52 to 56 below and subject to the observance of the following general principles, the form and number of the schedules may be determined by the Controller General of Accounts.

(i) There should be separate schedules of the receipts and expenditure for each department and for each major head of account not relating to any particular department. All revenue receipts and service payments should appear in one or other of these schedules. Receipts on account of departments for which descriptive major heads are not opened on the receipt side should be included in the schedule for the major head 65-Miscellaneous Non-Tax Revenue.

NOTE 1.-- In the case of small departments or of major heads under which the transaction are few, two or more such departments or major heads may, at the discretion of the Controller General of Accounts, be treated for the purpose of this rule as relating to a single department.

NOTE 2.--- Where a separate schedule has been prescribed by the Controller General of Accounts, it should be prepared invariably, even if there be no transactions under the head concerned during the period in respect of which the schedule is prepared. In such cases the schedule should show the transactions as 'nil'.

(ii) Miscellaneous items of receipts and recoveries of service payments should be shown with full particulars in the receipt schedules of the department by, or at the instance of which, the money is presented at the Bank.

(iii) Advances of pay, travelling allowances, etc., to the Government servant and recoveries of such advances should be included in the schedule of the department to which the Government servants concerned belong.

(iv) Payments relating to personal claims of Gazetted Officers should be shown in a separate column of the schedule of payments of the department concerned or in a separate schedule (Form AC 23) altogether, the total of which should be brought forward as a single item in the relevant schedule of payments. In the former case schedules containing such payments should be prepared in duplicate.

(v) The vouchers for refunds of revenue should be entered in a separate subsidiary schedule for each department, and the total of this schedule should be entered as a distinct item in the relevant schedule of payments. As an alternative to this procedure, refunds of revenue may be shown in a separate column in the payment schedule of the department or major head concerned.

51. The vouchers and chalans pertaining to, and the paid cheques of, the Defence Services relating to the Controller General of Defence Finance should be numbered consecutively in a monthly series as they are entered therein and attached to the schedule arranged in their numerical order.

(b) Schedules For Departmental Disbursing Officers

52. A simple schedule of Forest Remittances showing separately the cash received from each Forest Division and acknowledged in the Consolidated Receipt (Article 39) should be prepared in Form AC 27.

(c) Schedules of Deposit Transactions

53. An "Extract Register of Revenue Deposits Received" should be written up daily in the office of District/Thana Accounts Officer in Form AC 28 from the Register of Receipts, Form AC 18.

54. In some cases where many deposits are received for very short periods, permission may be given by the Controller General of Accounts to detail in the returns only the items not repaid in the month of receipt; but the permission should not be extended without clear proof of its necessity. When such permission is given, the returns cannot be written up till after the close of the month, and there will be breaks in the series of numbers representing the deposits received during the month, which have been wholly repaid before its close. In these cases, "Deposits received and repaid during the month" should be entered in lump sums at foot of each extract register, both of receipt and repayment (*vide* Articles 53 and 55) in order that extracts might agree with the accounts.

55. An "extract Register of Repayment of Revenue Deposits", Form AC 29, should also be written up daily in respect of transactions for the entire month.

56. An "Extract Register of Receipts and Payments of Personal Deposits", Form AC 30, should be written up from the Register of Personal Deposits (form AC 20). This should show only the monthly totals of receipts and repayments on each personal ledger, the totals of the two columns, "Receipts of the month" and "Payments of the month" alone will be traceable in the Receipts Account and the Payments Account. Monthly totals of this Extract should agree with the total columns of Form AC 21.

III - *Plus* and *Minus* memoranda

(a) General

57. *Plus* and *minus* memoranda should be prepared in Form AC 31 for the transactions on account of each class of deposits. The deductions from balance should tally with the corresponding entries of receipts in the accounts and closing balances should be certified as agreeing with the accounts maintained by District/Thana Accounts Officer. Memoranda may also be required of the outstanding balances of any class of advances which the District or other revenue officer has authority to make [vide Articles 44 and 45(i)].

NOTE 1.-- The *plus* and *minus* memoranda should be prepared in such separate parts as may be determined by Controller General of Accounts. Those relating to particular departments may be furnished wherever this is possible, on the reverse of the receipts schedules concerned.

NOTE 2.-- No difference should ever exist between the closing balance of one month and the opening balance of the next: any addition to, or deductions from, the balance should be made by a special entry to be explained by a foot-note.

(b) Deposits

58. Each head of deposit and each Local Fund should be detailed separately in the appropriate memorandum. The balance in the *plus* and *minus* memorandum of deposit transactions for the month of July should be reduced by the amount reported for lapse under Article 66, so that it may agree with the aggregate of repayable deposit balances upon the deposit register.

C - Submission to Regional Accounts Officer

59. The District/Thana Accounts Officer should submit classified accounts to Regional Accounts Officer on or before the date of the following month determined by the Controller General of Accounts. The accounts will be submitted in the prescribed forms of Monthly Accounts of Receipts and Payments with such supporting schedules and connected vouchers as required by the Controller General of Accounts. Procedure of submitting statement of accounts by the Regional Accounts Officers to the Controller General of Accounts is laid down in the Volume IV of this Code.

60. The following and such other schedules as the Controller General of Accounts may require shall accompany the monthly accounts submitted by District/Thana Accounts Officer to the Regional Accounts Officer:

- (i) statement of classified accounts
- (ii) Vouchers and chalans pertaining to Exchange Accounts,
- (iii) A statement showing the Thana and District figure under the economic Code, Bangladesh Bank Deposits, duly reconciled with the Bank's scroll,
- (iv) Schedule of remittances,
- (v) Extract Register of Receipts and Payments of Deposits,
- (vi) *Plus* and *minus* Memoranda

61. The Monthly Account of Receipts (Form AC 25) should be signed and certified by the respective District Accounts Officer and Thana Accounts Officer.

62. A certificate to the following effect should be given on the Monthly Account of Receipts: "Certified that the net amount credited/debited under the economic code, Bangladesh Bank Deposits, agrees with the net disbursements/receipts shown in the daily statements of receipts and disbursements received from the Bank during the month, totals of which were checked and agreed with the totals shown in the copy, received in this office, of the daily schedule rendered by the Bank to its Head Office".

63. At the end of every quarter, a certificate should be furnished with the Extract Register of Receipts of Deposits (Form AC 28) by Regional Accounts Officer (not being District/Thana Accounts Officer) that he has examined the register personally, and that the entries are made with the utmost care and regularity.

NOTE:--- This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily in deposit, or allowed to remain there without good cause.

64. In July each year, the District/Thana Accounts Officer should examine the Registers of Receipts of Deposits (Form AC 18) of the second preceding year and transfer to a Clearance Register in Form AC 28 with suitable change in the headings, all the outstanding balances which are not reported for lapse under the rules of the Government (*vide* Article 66). To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government.

NOTE:-- It is not intended that the Clearance Registers should be used in the office of District/Thana Accounts Officer; the repayment of items entered in the Clearance Register should continue to be recorded in the original Receipt Registers, *vide* Article 37.

65. For other classes of deposits which are accounted for as personal deposits, a certificate from the administrator of every personal ledger account to the effect that the balance claimed by him is of a named account, and detailing his outstanding cheques in order to explain the difference, if any, between his balance and that reported by District /Thana Accounts Officer in his *plus* and *minus* memorandum should be sent to the Controller General of Accounts.

66. Immediately after 30th June each year, a list of deposits or balances of that year, which lapse under the rules of Government, should be submitted to the Controller General of Accounts in Form AC 32. The authority concerned with the deposit will send periodically to District/Thana Accounts Officer a list of deposits which have lapsed. Any addition or subtraction from the list will be made on the basis of the report of the concerned authority. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in registers of receipt and repayment. On 30th June, each of these lists should be checked again with the Registers of receipts, in which the items pertaining to the list should be marked off as having lapsed and been credited to Government on 30th June. In order to watch repayment and lapsed amounts, a monthly register in Form AC 33 will be kept. It will be a three years record for noting repayment. Besides noting repayment, items lapsed to Government will also be noted in this register. At the end of the three years period there will be no item left outstanding, and if there is any, it will be transferred to the Clearance Register.

NOTE:--- In preparing the lapsed statement, the items should be entered in chronological order and separate totals should be given for deposits relating to different years.

III - Plus and Minus memoranda

(a) General

57. Plus and minus memoranda should be prepared in Form AC 31 for the transactions on account of each class of deposits. The deductions from balance should tally with the corresponding entries of receipts in the accounts and closing balances should be certified as agreeing with the accounts maintained by District/Thana Accounts Officer. Memoranda may also be required of the outstanding balances of any class of advances which the District or other revenue officer has authority to make [vide Articles 44 and 45(i)].

NOTE 1--- The plus and minus memoranda should be prepared in such separate parts as may be determined by Controller General of Accounts. Those relating to particular departments may be furnished wherever this is possible, on the reverse of the receipts schedules concerned.

NOTE 2-- No difference should ever exist between the closing balance of one month and the opening balance of the next: any addition to, or deductions from, the balance should be made by a special entry to be explained by a foot-note.

(b) Deposits

58. Each head of deposit and each Local Fund should be detailed separately in the appropriate memorandum. The balance in the *plus* and *minus* memorandum of deposit transactions for the month of July should be reduced by the amount reported for lapse under Article 66, so that it may agree with the aggregate of repayable deposit balances upon the deposit register.

C - Submission to Regional Accounts Officer

59. The District/Thana Accounts Officer should submit classified accounts to Regional Accounts Officer on or before the date of the following month determined by the Controller General of Accounts. The accounts will be submitted in the prescribed forms of Monthly Accounts of Receipts and Payments with such supporting schedules and connected vouchers as required by the Controller General of Accounts. Procedure of submitting statement of accounts by the Regional Accounts Officers to the Chief Accounts Officers and the Controller General of Accounts is laid down in the Volume IV of this Code.

60. The following and such other schedules as the Controller General of Accounts may require shall accompany the monthly accounts submitted by District/Thana Accounts Officer to the Regional Accounts Officer:

- (i) Major, minor and detailed head wise statement of classified accounts for the Controller General of Accounts and each Chief Accounts Officer, as the case may be,
- (ii) Vouchers and chalans pertaining to Exchange Accounts,
- (iii) A statement showing the Thana and District figure under head Bangladesh Bank Deposits duly reconciled with the Bank's scroll,
- (iv) Schedule of remittances,
- (v) Extract Register of Receipts and Payments of Deposits,
- (vi) *Plus* and *minus* Memoranda

61. The Monthly Account of Receipts (Form AC 25) should be signed and certified by the respective District Accounts Officer and Thana Accounts Officer.

62. A certificate to the following effect should be given on the Monthly Account of Receipts:

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

63. At the end of every quarter, a certificate should be furnished with the Extract Register of Receipts of Deposits (Form AC 28) by Regional Accounts Officer (not being District/Thana Accounts Officer) that he has examined the register personally, and that the entries are made with the utmost care and regularity.

NOTE.--- This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily in deposit, or allowed to remain there without good cause.

64. In July each year, the District/Thana Accounts Officer should examine the Registers of Receipts of Deposits (Form AC 18) of the second preceding year and transfer to a Clearance Register in Form AC 28 with suitable change in the headings, all the outstanding balances which are not reported for lapse under the rules of the Government (*vide* Article 66). To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government.

NOTE: It is not intended that the Clearance Registers should be used in the office of District/Thana Accounts Officer; the repayment of items entered in the Clearance Register should continue to be recorded in the original Receipt Registers, *vide* Article 37.

65. For other classes of deposits which are accounted for as personal deposits, a certificate from the administrator of every personal ledger account to the effect that the balance claimed by him is of a named account, and detailing his outstanding cheques in order to explain the difference, if any, between his balance and that reported by District /Thana Accounts Officer in his *plus* and *minus* memorandum should be sent to the Controller General of Accounts.

66. Immediately after 30th June each year, a list of deposits or balances of that year, which lapse under the rules of Government, should be submitted to the Controller General of Accounts in Form AC 32. The authority concerned with the deposit will send periodically to District/Thana Accounts Officer a list of deposits which have lapsed. Any addition or subtraction from the list will be made on the basis of the report of the concerned authority. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in registers of receipt and repayment. On 30th June, each of these lists should be checked again with the Registers of receipts, in which the items pertaining to the list should be marked off as having lapsed and been credited to Government on 30th June. In order to watch repayment and lapsed amounts, a monthly register in Form AC 33 will be kept. It will be a three years record for noting repayment. Besides noting repayment, items lapsed to Government will also be noted in this register. At the end of the three years period there will be no item left outstanding, and if there is any, it will be transferred to the Clearance Register.

NOTE.--- In preparing the lapsed statement, the items should be entered in chronological order and separate totals should be given for deposits relating to different years.

PART III

5. Chapter V - Accounts Of Small Coin Depots

A - General

67. The directions in this Chapter shall apply to the accounts of Small Coins Depots located in the branches of Bangladesh Bank and Sonali Bank.

68. The accounts and balances of a Small Coins Depot should be kept entirely separate from other accounts and balances of the Government.

B - Accounts to be kept

69. The accounts of the depots should be kept by each branch of the Bank where a Small Coins Depot is located in Form AC 34. Every transaction should be entered at the time of its occurrence and the closing balance struck.

C - Accounts Returns

70. On any day on which transactions occur, a slip in Form AC 35, being a copy of the entry of the transactions in the depot accounts, with the balance before and after it, should be despatched to the Currency Officer of the Issue Department of Bangladesh Bank at the head office.

71. For all Small Coins Depots located at different branches, a certificate in the following form in respect of the last verification conducted in the preceding financial year should be submitted to the Controller General of Accounts by Bangladesh Bank in July each year:-

"The balance of the Small Coins Depot at.....on according to the Depot Book was Taka..... This balance has been duly verified according to the prescribed rules."

6. ANNEXURE

(See Articles 22 and 24)

Extract from Audit Code

PAYMENT BY CHEQUE

330. If payment is to be made by cheque the passed bill will be transferred to the cheque writer, who will prepare a cheque for the net amount in the special form for pre-audit cheques putting his signature after the word entered. He will note the number of the cheque conspicuously on the bill, enter the amount in the Register of Cheques Drawn (Form 102) and lay the cheque and the bill together before the Branch Officer in charge. This officer will tick off the number of the cheque, see that its amount agrees with the amount passed, and then sign the cheque and stamp the bill "Cheque drawn". The passed bill together with the cheque should then be sent to the Cash Department which will date the cheque at the time of delivery. After delivery, the Cash Department will attach the payee's acknowledgement to the bill, stamp it as 'paid', write the voucher number on the upper right hand corner of the bill and enter the payment in the Register of Cheques Delivered (Form 103). The cheque will be paid by the Bank and charged in the relevant schedule of Accountant-General's cheques paid attached to the bank's daily account. (See paragraph 338).

1. When two or more bills are payable to the same person, a single cheque should be issued for their aggregate amount, though the particulars of each bill should be entered separately in the Register of Cheques Delivered (Form 103). In such cases a stamped acknowledgement for each bill should not be demanded; a single stamped receipt is sufficient. Each such bill may, if necessary, be stamped in the Audit Office with a rubber stamp indicating that the relevant receipt is included in the receipt attached to such and such a bill, the number being entered in manuscript.
2. Duplicates of lost cheques are, in some cases, issued on forms differing from the original only in that the word "duplicate" is printed across them in red.
3. The completeness and regularity of an endorsement on a bill should be examined in accordance with the rules made by Government in the behalf.

SCHEDULE OF CHEQUES PAID

338. The Bank will send the paid cheques daily to the Accountant General together with schedules for the payments showing the number and the amount of each cheque; and the whole amount of each schedule will be shown in the relevant daily Bank sheet "Pre-audit cheques paid".

OUTSTANDING CHEQUES

340. The paid cheques returned daily by the Bank should be compared with, and ticked off in, the Registers of Cheques Delivered (Form 103), and from this a list of outstanding cheques (showing number and amount) should be made up and totalled weekly the total being expressed in words and figures. The preparation of this list should on no account be left to, a member of the Pre-audit Pay Department. The entries in the list should be checked and the total attested by a Superintendent, before it is submitted to the Accountant General for him to post his Check Registers (Paragraph 341). The balances for the last day of the month should be agreed with the Ledger balances and the agreement certified by the Superintendent, Book Department.

1. If any cheque appears to be unduly long outstanding enquiries regarding it should be made of the holder; and if it cannot be traced, it may be stopped, and the charge which it represents cancelled and adjusted. The number of the cheques in the outstanding list will sufficiently indicate any such exceptional cases.
2. The most convenient form of the daily schedules will probably be that of a book as the maintenance of an outstanding cheques renders it unnecessary to record the details of the cheques paid.

ACCOUNTANT GENERAL'S CHECK REGISTER

341. A register in Form 107 will be maintained by the Accountant General showing the daily issues and encashment of pre-audit cheques and the balances of unpaid cheques at the end of the week. The register will be kept in the custody of the Accountant General but may be posted by a Superintendent or other nominee of the Accountant General, other than one connected with the pre-audit Pay Department or the Department responsible for the preparation of the list of outstanding cheques.

The weekly comparison as indicated in the form will be made by the Accountant General himself.

A monthly comparison should also be made with the balances in the Registers of outstanding cheques at the end of each month. The Balances in the Accountant General's register should also be verified independently with the Ledger balances in the Book Department and note to this effect recorded in Form 107.

7. FORMS

ফরম এসি-১

(একাউন্ট কোড ২য় খন্ডের তৃতীয় অধ্যায়ের অনুচ্ছেদ ১৪ ও ২৪ দ্রষ্টব্য)

প্রাপ্তি ও প্রদানের ক্যাশ বহি

মাস বৎসর

রেজিস্টার নং	মন্ত্রণালয়/ বিভাগ	কোড	মাসের প্রথম তারিখ	২য় তারিখ	<<>>	৩০শে	৩১ তারিখ	মোট
দৈনিক প্রাপ্তি ও প্রদানের সমষ্টি								

দ্রষ্টব্যঃ মন্ত্রণালয়/বিভাগের জন্য প্রযোজ্য প্রথম দুইটি অংকের পরে "০০" যোগ করে তৃতীয় কলামে মন্ত্রণালয়ের কোড লিখতে হবে।

জেলা হিসাব রক্ষণ অফিসার/

থানা হিসাব রক্ষণ অফিসার

ACCOUNTANT GENERAL'S CHECK REGISTER

341. A register in Form 107 will be maintained by the Accountant General showing the daily issues and encashment of pre-audit cheques and the balances of unpaid cheques at the end of the week. The register will be kept in the custody of the Accountant General but may be posted by a Superintendent or other nominee of the Accountant General, other than one connected with the pre-audit Pay Department or the Department responsible for the preparation of the list of outstanding cheques.

The weekly comparison as indicated in the form will be made by the Accountant General himself.

A monthly comparison should also be made with the balances in the Registers of outstanding cheques at the end of each month. The balances in the Accountant General's register should also be verified independently with the Ledger balances in the Book Department and not to this effect recorded in Form 107.

7. FORMS

FORM AC.-- I

(See CHAP. III ARTICLE 14 and 24)

Cash Book of Receipts/ Payments for the month of _____ year _____

Register No	Revenue / Expenditure Heads of Account	1st of the month	2nd of the month	3rd of the month	4th of the month	< ~ > < ~ >	28th of the month	29th of the month	30th of the month	31st of the month	Total for the month

Daily Total of Receipts/
Payments _____

District Accounts Officer/Thana Accounts Officer

Account Code Volume II as Updated on 16.2.99

ফরম এসি ২

(একাউন্ট কোডের দ্বিতীয় খন্ডের তৃতীয় অধ্যায়ের অনুচ্ছেদ ১৭ দ্রষ্টব্য)

..... বৎসরের মাসের মন্ত্রণালয়/বিভাগের অধীনে প্রাপ্তির/জমার রেজিস্টার

লেভেল ১

২

৩

সাংবিধানিক, মন্ত্রণালয়/বিভাগ এবং অপারেটিং ইউনিট কোড (৯ অংক)

তারিখ	চালান/মেমো নং	চালানে বর্ণিত কোড নং	যাহার নিকট থেকে প্রাপ্ত	পরিমাণ	মোট প্রাপ্তির পরিমাণ (ক)		লেভেল ২ কোড <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	ক্যাশ বহিতে স্থানান্তরিত আদায়/কর্তনের মাধ্যমে প্রাপ্তির যোগফল (খ)	প্রাপ্তির সর্বমোট যোগফল (ক+খ)
					টাকা	পঃ			
							অন্য কোন মন্ত্রণালয়/বিভাগ থেকে কর্তন/আদায়/স্থানান্তরের মাধ্যমে প্রাপ্তি (যদি থাকে)		
							পরিমাণ		
							কোড নং এবং বিবরণ	টাকা	পঃ
							কোড নং এবং বিবরণ	টাকা	পঃ
মাসের মোট প্রাপ্তি									

FORM AC. -- 2

(See CHAP. III ARTICLE 17)

Register of Receipts under Major Head _____

for the month of _____ year _____

Date	No. of Chalan	From whom received	Net receipts	Recoveries/ Deductions under other Heads, if any	Recoveries/ Deductions under other Heads, if any	Recoveries/ Deductions under other Heads, if any	Total gross receipts under Major Head carried to cash book	Cumulative gross receipts

Total receipts at the
end of the month: _____

FORM AC. -- 3

(See CHAP. III, ARTICLE 17)

Register of Payments under Major Head _____

for the month of _____ year _____

Date	No. of paid voucher/ Chalan	To whom paid	Net payments	Recoveries/ Deductions creditable to other heads	Recoveries/ Deductions creditable to other heads	Recoveries/ Deductions creditable to other heads	Total gross payments under Major Head carried to cash book	Cumulative gross payments up to date

Total Payments at the
end of the month _____

ফরম এ সি ৪এ

(একাউন্ট কোডের ২য় খন্ডের তৃতীয় অধ্যায়ের ১৭ অনুচ্ছেদ দ্রষ্টব্য)

মন্ত্রণালয়/বিভাগের একত্রীকৃত সংক্ষিপ্ত হিসাব

সংযুক্ত তহবিল- প্রাপ্তি

কোড লেভেল ২	মন্ত্রণালয়/বিভাগের নাম	জুলাই	আগস্ট	সেপ্টেম্বর	ক্রমবর্ধমান	অক্টোবর	নভেম্বর	ডিসেম্বর	ক্রমবর্ধমান
০১০০	রাষ্ট্রপতির কার্যালয়								
০২০০	জাতীয় সংসদ								
০৩০০	প্রধানমন্ত্রীর কার্যালয়								
০৪০০	মন্ত্রি পরিষদ বিভাগ								
০৫০০	স্পেশাল এফেয়ার্স বিভাগ								
০৬০০	নির্বাচন কমিশন								
০৭০০	সংস্থাপন মন্ত্রণালয়								
০৮০০	পাবলিক সার্ভিস কমিশন								
০৯০০	অর্থ বিভাগ								
১০০০	মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক								
১১০০	অভ্যন্তরীণ সম্পদ বিভাগ								
১২০০	বাংকিং বিভাগ								
১৩০০	অর্থনৈতিক সম্পর্ক বিভাগ								
১৪০০	পরিকল্পনা বিভাগ								
১৫০০	বাস্তবায়ণ, পরিবীক্ষন ও মূল্যায়ন বিভাগ								
১৬০০	পরিসংখ্যান বিভাগ								
১৭০০	বাণিজ্য মন্ত্রণালয়								
১৮০০	পররাষ্ট্র মন্ত্রণালয়								
১৯০০	প্রতিরক্ষা মন্ত্রণালয়								
২০০০	সশস্ত্র বাহিনী বিভাগ								
২১০০	আইন ও বিচার মন্ত্রণালয়								
২২০০	স্বরাষ্ট্র মন্ত্রণালয়								
২৪০০	প্রাথমিক ও গণশিক্ষা বিভাগ								
২৫০০	শিক্ষা মন্ত্রণালয়								
২৬০০	বিজ্ঞান ও প্রযুক্তি মন্ত্রণালয়								
২৭০০	স্বাস্থ্য ও পরিবার কল্যাণ মন্ত্রণালয়								
২৯০০	সমাজ কল্যাণ মন্ত্রণালয়								
৩০০০	মহিলা ও শিশু বিষয়ক মন্ত্রণালয়								
৩১০০	শ্রম ও জনশক্তি মন্ত্রণালয়								
৩২০০	গৃহায়ণ ও গণপূর্ত মন্ত্রণালয়								
৩৩০০	তথ্য মন্ত্রণালয়								
৩৪০০	সংস্কৃতি বিষয়ক মন্ত্রণালয়								
৩৫০০	ধর্ম বিষয়ক মন্ত্রণালয়								
৩৬০০	যুব ও ক্রীড়া মন্ত্রণালয়								
৩৭০০	স্থানীয় সরকার বিভাগ								
৩৮০০	পল্লী উন্নয়ন ও সমবায় বিভাগ								
৩৯০০	শিল্প মন্ত্রণালয়								
৪০০০	পাট মন্ত্রণালয়								
৪১০০	বস্ত্র মন্ত্রণালয়								
৪২০০	বিদ্যুৎ, জ্বালানী ও খনিজ সম্পদ মন্ত্রণালয়								
৪৩০০	কৃষি মন্ত্রণালয়								
৪৪০০	মৎস্য ও পশু সম্পদ মন্ত্রণালয়								
৪৫০০	বন ও পরিবেশ মন্ত্রণালয়								
৪৬০০	ভূমি মন্ত্রণালয়								
৪৭০০	পানি সম্পদ মন্ত্রণালয়								
৪৮০০	খাদ্য মন্ত্রণালয়								
৪৯০০	দুর্যোগ ব্যবস্থাপনা ও ত্রান মন্ত্রণালয়								
৫০০০	যোগাযোগ মন্ত্রণালয়								
৫২০০	নৌ পরিবহন মন্ত্রণালয়								
৫৩০০	বেসামরিক বিমান পরিবহন ও পর্যটন মন্ত্রণালয়								
৫৪০০	ডাক ও টেলিযোগাযোগ মন্ত্রণালয়								

ফরম এ সি ৪বি

(একাউন্ট কোডের ২য় খন্ডের তৃতীয় অধ্যায়ের ১৭ অনুচ্ছেদ দ্রষ্টব্য)

মন্ত্রণালয়/বিভাগের একত্রীকৃত সংক্ষিপ্ত হিসাব

সংযুক্ত তহবিল- ব্যয়

কোড লেভেল ২	মন্ত্রণালয়/বিভাগের নাম	জুলাই	আগষ্ট	সেপ্টেম্বর	ক্রমবর্ধমান	অক্টোবর	নভেম্বর	ডিসেম্বর	ক্রমবর্ধমান
০১০০	রপ্তিপতির কার্যালয়								
০২০০	জাতীয় সংসদ								
০৩০০	প্রধানমন্ত্রীর কার্যালয়								
০৪০০	মন্ত্রি পরিষদ বিভাগ								
০৫০০	স্পেশাল এফেয়ার্স বিভাগ								
০৬০০	নির্বাচন কমিশন								
০৭০০	সংস্থাপন মন্ত্রণালয়								
০৮০০	পাবলিক সার্ভিস কমিশন								
০৯০০	অর্থ বিভাগ								
১০০০	মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক								
১১০০	অভ্যন্তরীণ সম্পদ বিভাগ								
১২০০	ব্যাংকিং বিভাগ								
১৩০০	অর্থনৈতিক সম্পর্ক বিভাগ								
১৪০০	পরিকল্পনা বিভাগ								
১৫০০	বাস্তবায়ণ, পরিবীক্ষণ ও মূল্যায়ন বিভাগ								
১৬০০	পরিসংখ্যান বিভাগ								
১৭০০	বাণিজ্য মন্ত্রণালয়								
১৮০০	পররাষ্ট্র মন্ত্রণালয়								
১৯০০	প্রতিরক্ষা মন্ত্রণালয়								
২০০০	সশস্ত্র বাহিনী বিভাগ								
২১০০	আইন ও বিচার মন্ত্রণালয়								
২২০০	স্বরাষ্ট্র মন্ত্রণালয়								
২৪০০	প্রাথমিক ও গণশিক্ষা বিভাগ								
২৫০০	শিক্ষা মন্ত্রণালয়								
২৬০০	বিজ্ঞান ও প্রযুক্তি মন্ত্রণালয়								
২৭০০	স্বাস্থ্য ও পরিবার কল্যাণ মন্ত্রণালয়								
২৯০০	সমাজ কল্যাণ মন্ত্রণালয়								
৩০০০	মহিলা ও শিশু বিষয়ক মন্ত্রণালয়								
৩১০০	শ্রম ও জনশক্তি মন্ত্রণালয়								
৩২০০	গৃহায়ণ ও গণপূর্ত মন্ত্রণালয়								
৩৩০০	তথ্য মন্ত্রণালয়								
৩৪০০	সংস্কৃতি বিষয়ক মন্ত্রণালয়								
৩৫০০	ধর্ম বিষয়ক মন্ত্রণালয়								
৩৬০০	যুব ও ক্রীড়া মন্ত্রণালয়								
৩৭০০	স্থানীয় সরকার বিভাগ								
৩৮০০	পল্লী উন্নয়ন ও সমবায় বিভাগ								
৩৯০০	শিল্প মন্ত্রণালয়								
৪০০০	পাট মন্ত্রণালয়								
৪১০০	বস্ত্র মন্ত্রণালয়								
৪২০০	বিদ্যুৎ, জ্বালানী ও খনিজ সম্পদ মন্ত্রণালয়								
৪৩০০	কৃষি মন্ত্রণালয়								
৪৪০০	মৎস্য ও পশু সম্পদ মন্ত্রণালয়								
৪৫০০	বন ও পরিবেশ মন্ত্রণালয়								
৪৬০০	ভূমি মন্ত্রণালয়								
৪৭০০	পানি সম্পদ মন্ত্রণালয়								
৪৮০০	খাদ্য মন্ত্রণালয়								
৪৯০০	দুর্যোগ ব্যবস্থাপনা ও ত্রান মন্ত্রণালয়								
৫০০০	যোগাযোগ মন্ত্রণালয়								
৫২০০	নৌ পরিবহন মন্ত্রণালয়								
৫৩০০	বেসামরিক বিমান পরিবহন ও পর্যটন মন্ত্রণালয়								
৫৪০০	ডাক ও টেলিযোগাযোগ মন্ত্রণালয়								

FORM AC 4 A

(See CHAP. III ARTICLE 17)

Consolidated Abstract of Major Head (Receipt)

Figures in Taka

Major Head	Month- July	Month- August	Cumulative- July and August	month - one column for each month	cumulative- one column for each month	June Preliminary	cumulative	June Final	cumulative
Revenue Receipts (1-70)									
Grants - 71									
Total Revenue + Grants									
Public Debt and Advances - (74-80)									
Total Public Debt + Advances									
Total Consolidated Fund									
Public Account -(81- 99)									
Total Public Account									
Consolidated Fund									
Grand Total Receipts									

FORM AC 4 B

(See CHAP. III ARTICLE 17)

Consolidated Abstract of Major Head (Expenditure)

Figures in Taka

Major Head	Month- July	Month- August	Cumulative	month - one column for each month	cumulative- one column for each month	June Preliminary	cumulative	June Final	cumulative
Revenue Expenditure (101-180)									
Total Revenue Expenditure									
Capital Expenditure (Non-Development) - (181 - 188)									
Total Capital Expenditure (Non- Development)									
Public debt and Advances- (191-194)									
Total Public debt and Advances									
Development Expenditure- (201-280)									

ফরম - এসি ৪সি
(তৃতীয় অধ্যায়ের ১৭ অনুচ্ছেদ দ্রষ্টব্য)
মন্ত্রণালয় বিভাগের একত্রীকৃত সংক্ষিপ্ত হিসাব
প্রজাতন্ত্রের সরকারী হিসাব - প্রাপ্তি
..... মাসের বৎসরের প্রাপ্তি

মন্ত্রণালয়/বিভাগের নাম	অর্থনৈতিক কোড রেঞ্জ	বিবরণ	জুলাই	আগষ্ট	ক্রমবর্ধমান	সেপ্টেম্বর	ক্রমবর্ধমান
১০০০ মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক							
১০৫১ সরকারি হিসাব ব্যবস্থাপনা	৮১০০-৮১৯৯	রাষ্ট্রীয় প্রভিডেন্ট ফান্ড					
	৮২০১-৮২৩০	রিনিউয়াল রিজার্ভ ফান্ড					
	৮২৩১-৮২৫০	কল্যাণ তহবিল					
	৮২৫১-৮২৬০	ত্রাণ তহবিল					
	৮৩০১-৮৩১০	অগ্রিম আয়কর জমা					
	৮৩১১-৮৩৪০	স্থানীয় তহবিল জমা					
	৮৩৪১-৮৩৮০	বিভাগীয় ও বিচার বিভাগীয় জমা					
	৮৩৮১-৮৪২০	সরবরাহ ও কাজের জন্য জমা					
	৮৪২১-৮৪৩০	ব্যক্তিগত খতিয়ান হিসাব জমা					
	৮৪৩১-৮৪৬০	খাদ্য সাহায্য বাবদ জমার হিসাব					
	৮৪৬১-৮৪৭০	পণ্য সাহায্য জমার হিসাব					
	৮৪৭১-৮৪৯৯	অন্যান্য জমার হিসাব					
	৮৫০১-৮৫১০	স্থায়ী অগ্রিম					
	৮৫১১-৮৫৩০	পরিশোধযোগ্য জমা					
	৮৫৩১-৮৫৫০	বৈদেশিক সরকারের সাথে হিসাব					
	৮৫৫১-৮৫৬০	বাংলাদেশ ব্যাংকের সাথে হিসাব					
	৮৬০১-৮৬৩০	চেক ও বিল সমূহ					
	৮৬৩১-৮৬৫০	টাকা ও মুদ্রা					
	৮৭০১-৮৭৯৯	অনিশ্চিত হিসাব					
	৮৮০১-৮৮৪০	ডিএও ও টিএও এর মধ্যে প্রেরিত টাকার হিসাব					
	৮৮৪১-৮৮৭০	বিভাগীয় কর্মকর্তাদের মধ্যে স্থানান্তর					
	৮৮৭১-৮৮৯০	নগদ ও ব্যাংক স্থানান্তর					
	৮৮৯১-৮৮৯৯	বিনিময় হিসাব					
	৮৯০১-৮৯২০	বাংলাদেশ ব্যাংকে জমা					
	৮৯২১-৮৯৩০	ক্যাশ ব্যালান্স					
	৮৯৩১-৮৯৪০	বিবিধ সরকারি হিসাব					
১১০০ অভ্যন্তরীণ সম্পদ বিভাগ							
১১৫১ সরকারি হিসাব ব্যবস্থাপনা	৮০০১-৮০২০	সঞ্চয় পত্র সমূহ					
	৮০২১-৮০৪০	ডাকঘর সঞ্চয় ব্যাংকে জমা					
	৮০৪১-৮০৫০	ডাক জীবন বীমা ও অ্যানুইটি					

ফরম - এসি ৪ডি
(তৃতীয় অধ্যায়ের ১৭ অনুচ্ছেদ দ্রষ্টব্য)
মন্ত্রণালয় বিভাগের একত্রীকৃত সংক্ষিপ্ত হিসাব
প্রজাতন্ত্রের সরকারী হিসাব - (ব্যয়/প্রদান)

..... মাসের বৎসরের প্রদান

মন্ত্রণালয়/বিভাগের নাম	অর্থনৈতিক কোড রেঞ্জ	বিবরণ	জুলাই	আগষ্ট	ক্রমবর্ধমান	সেপ্টেম্বর	ক্রমবর্ধমান
১০০০ মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক							
১০৫১ সরকারি হিসাব ব্যবস্থাপনা	৯১০০-৯১৯৯	রাষ্ট্রীয় প্রভিডেন্ট ফান্ড					
	৯২০১-৯২৩০	রিনিউয়াল রিজার্ভ ফান্ড					
	৯২৩১-৯২৫০	কল্যাণ তহবিল					
	৯২৫১-৯২৬০	ত্রাণ তহবিল					
	৯৩০১-৯৩১০	অগ্রিম আয়কর জমা					
	৯৩১১-৯৩৪০	স্থানীয় তহবিল জমা					
	৯৩৪১-৯৩৮০	বিভাগীয় ও বিচার বিভাগীয় জমা					
	৯৩৮১-৯৪২০	সরবরাহ ও কাজের জন্য জমা					
	৯৪২১-৯৪৩০	ব্যক্তিগত খতিয়ান হিসাব জমা					
	৯৪৩১-৯৪৬০	খাদ্য সাহায্য বাবদ জমার হিসাব					
	৯৪৬১-৯৪৭০	পণ্য সাহায্য জমার হিসাব					
	৯৪৭১-৯৪৯৯	অন্যান্য জমার হিসাব					
	৯৫০১-৯৫১০	স্থায়ী অগ্রিম					
	৯৫১১-৯৫৩০	পরিশোধযোগ্য জমা					
	৯৫৩১-৯৫৫০	বৈদেশিক সরকারের সাথে হিসাব					
	৯৫৫১-৯৫৬০	বাংলাদেশ ব্যাংকের সাথে হিসাব					
	৯৬০১-৯৬৩০	চেক ও বিল সমূহ					
	৯৬৩১-৯৬৫০	টাকা ও মুদ্রা					
	৯৭০১-৯৭৯৯	অনিশ্চিত হিসাব					
	৯৮০১-৯৮৪০	ডিএও ও টিএও এর মধ্যে প্রেরিত টাকার হিসাব					
	৯৮৪১-৯৮৭০	বিভাগীয় কর্মকর্তাগণের মধ্যে স্থানান্তর					
	৯৮৭১-৯৮৯০	নগদ ও ব্যাংক স্থানান্তর					
	৯৮৯১-৯৮৯৯	বিনিময় হিসাব					
	৯৯০১-৯৯২০	বাংলাদেশ ব্যাংকে জমা					
	৯৯২১-৯৯৩০	ক্যাশ ব্যালান্স					
	৯৯৩১-৯৯৪০	বিবিধ সরকারি হিসাব					
১১০০ অভ্যন্তরীণ সম্পদ বিভাগ							
১১৫১ সরকারি হিসাব ব্যবস্থাপনা	৯০০১-৯০২০	সঞ্চয় পত্র সমূহ					
	৯০২১-৯০৪০	ডাকঘর সঞ্চয় ব্যাংকে জমা					
	৯০৪১-৯০৫০	ডাক জীবন বীমা ও অ্যানুইটি					

Account Code Volume II

Total Development Expenditure.									
Total Consolidated Fund Expenditure.									
Public Account (Expenditure) - (301-320)									
Total Public Account									
Total Consolidated Fund									
Grand Total -- Expenditure.									

FORM AC. -- 5

See CHAP. III ARTICLE 18

Check Register of Adjustment by Transfer for the month of _____ year _____

Date of the month _____

Department/ Chief Accounts Officer	Particulars of Chalan/ paid voucher/paid bill	Net amount ↓	Amount adjustable by transfer to other Heads of Accounts			Gross amount to be entered in Major Head Register	Major Head of Accounts
			Head of A/c ↓	Head of A/c ↓	Head of A/c		

FORM AC. 6

(See CHAP.III ARTICLE 22)

Register of Vouchers and Chalans for the year _____

in _____ Accounts Office

Date	Number of the Chalan/ memorandum/voucher/ bill	Gross payments	Net payments	Gross receipts	Net receipts	Remarks

ফরম এসি-৫

(একাউন্ট কোডের ২য় খন্ডের তৃতীয় অধ্যায়ের ১৮ অনুচ্ছেদ দ্রষ্টব্য)

স্থানান্তরের মাধ্যমে সমন্বয়ের রেজিস্টার

তারিখমাস বৎসর

বিভাগ/প্রধান হিসাব রক্ষণ অফিসার	চালান/পরিশোধিত ভাউচার/ পরিশোধিত বিলের বিবরণী	নীট টাকার পরিমাণ	অন্যান্য মন্ত্রণালয় বিভাগে স্থানান্তরের মাধ্যমে সমন্বয়যোগ্য অর্থের পরিমাণ			মন্ত্রণালয়/বিভাগের রেজিস্টারে অন্তর্ভুক্তযোগ্য স্থূল (গ্রস) অর্থের পরিমাণ
			১৩ অংকের কোড নং	১৩ অংকের কোড নং	১৩ অংকের কোড নং	

FORM AC. 6

(See CHAP.III ARTICLE 22)

Register of Vouchers and Chalans for the year _____
in _____ Accounts Office

Date	Number of the Chalan/memorandum/ voucher/bill	Gross payments	Net payments	Gross receipts	Net receipts	Remarks

FORM AC.--7

See CHAP.III ARTICLE 23

Register of Bangladesh Bank Deposits for the month of _____ year _____

Date (1)	Net Payments (2)	Net Receipts (3)	Initials of Thana Accounts Officer / District Accounts Officer (4)
Total for the month			
<i>Deduct</i>			
Payments/Receipts			
Net Payments / Receipts			

Note: Against each date, there will be an entry either in column (2) or in column (3). When the total receipts exceed total payments, the difference will be posted in column (2) and when total payments exceed total receipts, the difference will be posted in column (3).

FORM AC.--8

See Chap. III ARTICLE 28

Register/Schedule of _____ Department Receipts during the month of _____ year _____

Date	Payments made by officers of the Department *			Payments made on account of the officers of the Department #			Daily total carried to cash book
	Taka	From whom received **	On what account	On account of -----	On account of -- -----	Other items	

* This part relates to payments made by the Officers themselves or their subordinates.

** Official designation of the Officer should be entered here.

This part relates to payments made not by Officers of the Department, but by others on their account.

FORM AC.--9

See CHAP.III ARTICLE 28

Register of payments made to officers of the Department on cheques against Letters of Credit or otherwise from _____ to _____ year _____

Date of payments	Serial No	Cheque Book No	Cheque No	Amount	Balance **	Initial of TAO/DAO	Daily total of payments carried to cash book

** Entries should be made in the column of 'balance' only when the amount is drawn against letter of credit. Each such entry and each payment entry must be attested by the Thana Accounts Officer / District Accounts Officer's initials who should see that the balance is correct in each case.

One set of columns 1 to 8 should be used for each Officer having a L/C or a separate account. For this purpose, each page of the Register will have more than one set of columns.

FORM AC. 10

(See Chapter III, Article 29)

From Forest

Division

Consolidated Receipt cum schedules for Forest Cash Remittances

For 19

Received from the Officer-in-charge of Division the sum of Taka as detailed below for credit to the Forest Department:					Number of Cr. item and the date of entry in Forest Account
Date of Remittances to Bank	Name of Bank and Accounts Office	By whom remitted	Number of each Chalan	Amount Remitted with each Chalan	

Thana Accounts Officer/District Accounts Officer

Countersigned.

Dated

Forest Officer.

Division

Dated

FORM AC. 11
 (See Chapter III, Article 29)

Accounts Office

Register/Schedule of Forest Cheques paid during

19

Date of Payment	Particulars of Cheque		By whom drawn	Division	Division	Remarks
	No.	Date		Tk.	Tk.	

FORM AC.-- 12

(See CHAP.III ARTICLE 30)

MISCELLANEOUS DEFENCE SERVICES RECEIPTS

DIVISION

List of Receipts on account of Defence Service for the month of _____ year _____

No. of Chalan	Date	From whom received	Recoveries by civil departments for Defence Service		Daily total carried to cash book
			Description	Amount	

FORM AC.-- 13

(See CHAP.III ARTICLE 30)

DEFENCE SERVICE REMITTANCES

DIVISION

List of Receipts on account of Defence Service Remittances for the month of _____
year _____

No. of Chalan	Date	From whom received	Amount	Daily total carried to cash book

N.B.- The Register should have provision of duplicate carbon copy. One copy along with all Chalans/vouchers will be sent to the Controller General of Accounts at the beginning of the following month.

FORM AC.-- 14

(See CHAP.III ARTICLE 30)

DEFENCE SERVICE REMITTANCES

DIVISION

List of Payments on account of Defence Service Remittances for the month of _____
year _____

No. of cheque book	No. and date of cheque	Date of payment	Amount	Daily Total carried to cash book

N.B.-The Register should have provision of duplicate carbon copy. One copy along with all the paid cheques will be sent to Controller General of Accounts at the beginning of the following month.

FORM AC.-- 15

(See CHAP.III ARTICLE 30)

DEFENCE SERVICE REMITTANCES

DIVISION

List of Payments made against Emergency Cash Requisition by Defence Services for the month
of _____ year _____

No. of token/ voucher	date	Name and rank of Officer giving requisition	Amount	Detail of Bank Advice	Daily total carried to cash book

FORM AC. 16

(See Chapter III, Article 31)

Register of Receipts of the Post Office Department

Date	No. of Chalan	Post Office		Post Office		Miscellaneous			Daily Total carried to the Cash Book	Initials of TAO/DAO
		In Cash	By book transfer	In Cash	By book transfer	Sale of Postage stamps ordinary	Sale of large sized Registration envelopes	Sale of service stamps		
	Total									

FORM AC. 17

(See Chapter III, Article 31)

Register of Payments made to Post Office for the month of

Date of payment	No. of Chalan	Post Office		Post Office		Miscellaneous			Daily Total carried to the Cash Book	Initials of TAO/ DAO
		In Cash	By book transfer	In Cash	By book transfer	Sale of Postage stamps ordinary	Sale of large sized Registration envelopes	Sale of service stamps		
	Total									

FORM AC. 18

(See Chapter III, Articles 35 and 37)

Register of Receipts of
Accounts Office

Deposits in the month of _____ at _____

Date of receipt	No. of each deposit	From whom received	Number of deposit	Name of the court or authority ordering the deposit	Amount of each deposit	Initials of TAO/DAO	Daily total carried to cash book	Continued below

Continued

Details of repayment								Total	Lapsed and
Date	Name of the court or authority ordering the repayment	Amount of each repayment	Initials of TAO/DAO	Date	Name of the court or authority ordering the repayment	Amount of each repayment	Initials of TAO/DAO	Repayments	credited to Government

Note.-- The entry in column "Nature of deposit" should be sufficient to explain why the amount is deposited.

FORM AC. 19
(See Chapter III, Article 37)

Register of Repayments of deposits at Accounts Office in the month of

Detail of Original Deposits			Date of present repayment	No. of repayment voucher	To whom repaid	Amount repaid		Initials of		Daily total carried to cash book	Remarks
Date of receipt	No. as per register of receipts	Amount or balance of deposits (Tk.)				In Cash	By transfer	Superintendent	District Accounts Officer/ Thana Accounts Officer		

FORM AC. 20

(See Chapter III, Article 39 and 42)

Register of Personal Deposits on account of _____ in the Accounts Office

Date	No. of Payment cheque	Amount received	Amount paid	Balance after each transaction	TAO/DAO's initials

* If there be large number of transactions on the same day, a balance need not be struck after each transaction, but the TAO/DAO, if there be any possibility of an overdrawal, should by totalling the items of receipts and refunds and striking the balance whenever necessary to satisfy himself that the balance is not overdrawn. The TAO/DAO should, however, strike invariably, a total at the end of each day's transactions.

FORM AC. 21

(See Chapter III, Article 40 and 42)

Register of Daily Receipts and Repayments of Personal Deposits at the

Accounts Office in the month of

Receipts						Payments					
Date	Name of officer operating the account or the A/c No.	Taka	Taka	Taka	Daily total to Cash book	Date	Name of officer operating the account or A/c No.	Taka	Taka	Taka	Daily total to Cash book
date of receipts From the 1st to the 30/31st of the month will be chronologically entered						date of payments From 1st to 30/31st of the month will be entered					

A separate column on each side should be assigned to each account, in which the daily gross receipt and gross charge should be entered from the personal ledger. Thus there should be one single line in this register for the transactions of all personal ledger accounts each day, and its gross totals should give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts. If there be more accounts than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages or more than one register may be opened and the totals of the second, third, etc., carried into separate column of the first.

FORM AC. 22
(See Chapter III, Article 45)

Accounts Office

Register of Advances made/recovered in the month of

19 ____

Date	No. of Chalan <hr/> No. of Voucher	From whom received <hr/> To whom paid	Loans and Advances				Advances Repayable			Daily Total carried to Cash Book	Initials of TAO/ DAO	Remarks

Account Code Volume II

FORM AC. 21

(See Chapter III, Article 40 and 42)

Register of Daily Receipts and Repayments of Personal Deposits at the

Accounts Office in the month of

Receipts						Payments					
Date	Name of officer operating the account or the A/c No.	Taka	Taka	Taka	Daily total to Cash book	Date	Name of officer operating the account or A/c No.	Taka	Taka	Taka	Daily total to Cash book
date of receipts From the 1st to the 30/31st of the month will be chronologically entered						date of payments From 1st to 30/31st of the month will be entered					

A separate column on each side should be assigned to each account, in which the daily gross receipt and gross charge should be entered from the personal ledger. Thus there should be one single line in this register for the transactions of all personal ledger accounts each day, and its gross totals should give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts. If there be more accounts than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages or more than one register may be opened and the totals of the second, third, etc., carried into separate column of the first.

FORM AC. 22
 (See Chapter III, Article 45)
 Accounts Office

Register of Advances made/recovered in the month of

19 ____

Date	No. of Chalan No. of Voucher	From whom received To whom paid	Loans and Advances				Advances Repayable			Daily Total carried to Cash Book	Initials of TAO/ DAO	Remarks

FORM AC. 23

(See Chapter III, Article 45 and 50)

Register/Schedule of Pay and Travelling Allowance of Gazetted Officers

paid from to of 19

Date of Payment	Number of Voucher	To Whom paid and other particulars	Pay	Travelling Allowance	Daily total carried to Cash Book
Grand Total (in words)					

District /Thana Accounts Officer

FORM AC. 24

(See Chapter III, Article 45)

Register of

Pensions paid during the month of

19 __

Accounts Office

Date	Number of voucher	Number of pension payment order	Names of pensioners	Period for which pension is paid					Continued Below

Continued

Charitable Allowance	Superannuation and Retirement Allowances	Compassionate Allowances	Gratuities	Pension for Distinguished and meritorious Services	Net Amount paid	Daily total carried to Cash Book	Initials of TAO/DAO

ফরম এসি ২৫
(তৃতীয় অধ্যায়ের অনুচ্ছেদ ২৭ ও ৪৮ দ্রষ্টব্য)
প্রাপ্তি ও প্রদানের মাসিক হিসাব বিবরণী
প্রাপ্তি হিসাব
সংযুক্ত তহবিল-প্রাপ্তি

মাস বৎসরের প্রাপ্তি

মন্ত্রণালয়/বিভাগ কোড লেভেল ২	অর্থনৈতিক কোড	বিবরণ	পরিমাণ	মাসের শেষ পর্যন্ত পুঞ্জীভূত
০৩০০ প্রধানমন্ত্রীর কার্যালয়				
০৬০০ নির্বাচন কমিশন				
০৭০০ সংস্থাপন মন্ত্রণালয়				
০৯০০ অর্থ বিভাগ				
১০০০ মহাহিসাব নিরীক্ষক ও নিয়ন্ত্রক				
১১০০ অভ্যন্তরীণ সম্পদ বিভাগ				
১২০০ ব্যাংকিং বিভাগ				
১৩০০ অর্থনৈতিক সম্পর্ক বিভাগ				
১৪০০ পরিকল্পনা মন্ত্রণালয়				
১৭০০ বাণিজ্য মন্ত্রণালয়				
২০০০ সশস্ত্র বাহিনী বিভাগ				
২১০০ আইন ও বিচার বিষয়ক মন্ত্রণালয়				
২২০০ স্বরাষ্ট্র মন্ত্রণালয়				
২৫০০ শিক্ষা মন্ত্রণালয়				
২৭০০ স্বাস্থ্য ও পরিবার কল্যাণ মন্ত্রণালয়				
৩২০০ গৃহায়ণ ও গণপূর্ত মন্ত্রণালয়				
৩৩০০ তথ্য মন্ত্রণালয়				
৩৪০০ সংস্কৃতি বিষয়ক মন্ত্রণালয়				
৩৭০০ স্থানীয় সরকার বিভাগ				
৩৮০০ পল্লী উন্নয়ন ও সমবায় বিভাগ				
৩৯০০ শিল্প মন্ত্রণালয়				
৪০০০ পাট মন্ত্রণালয়				
৪২০০ বিদ্যুৎ, জ্বালানী ও খনিজ সম্পদ মন্ত্রণালয়				
৪৩০০ কৃষি মন্ত্রণালয়				
৪৪০০ মৎস্য ও পশু সম্পদ মন্ত্রণালয়				
৪৫০০ বন ও পরিবেশ মন্ত্রণালয়				
৪৬০০ ভূমি মন্ত্রণালয়				
৪৭০০ পানি সম্পদ মন্ত্রণালয়				
৪৮০০ খাদ্য মন্ত্রণালয়				
৫০০০ যোগাযোগ মন্ত্রণালয়				
৫২০০ নৌ পরিবহন মন্ত্রণালয়				
৫৩০০ বেসামরিক বিমান পরিবহন ও পর্যটন মন্ত্রণালয়				
৫৪০০ ডাক ও টেলিযোগাযোগ মন্ত্রণালয়				
		মোট সংযুক্ত তহবিল প্রাপ্তি		

বিশেষ দ্রষ্টব্যঃ

- (১) প্রাপ্তির ও মাসিক হিসাবের সঙ্গে, প্রত্যেক মন্ত্রণালয়/বিভাগের জন্য একটি করিয়া মাসিক বিবরণী সংযুক্ত করিতে হইবে।
- (২) উক্ত মাসিক বিবরণীর নমুনা সংযুক্ত করা হইল।

ফরম-২৫

(তৃতীয় অধ্যায়ের ২৭ ও ৪৮ অনুচ্ছেদ দ্রষ্টব্য)
প্রাপ্তি ও প্রদানের মাসিক হিসাব
প্রজাতন্ত্রের সরকারী হিসাব - প্রাপ্তি

..... মাসের বৎসরের প্রাপ্তি

মন্ত্রণালয়/বিভাগ কোড লেভেল ২	অর্থনৈতিক কোড রেঞ্জ	বিবরণ	মাসের প্রাপ্তি	পূঞ্জীভূত
১০০০		মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক		
১০৫১		সরকারি হিসাব ব্যবস্থাপনা		
	৮১০০-৮১৯৯	রাষ্ট্রীয় প্রভিডেন্ট ফান্ড		
	৮২০১-৮২৩০	রিভিনিউয়াল রিজার্ভ ফান্ড		
	৮২৩১-৮২৫০	কল্যাণ তহবিল		
	৮২৫১-৮২৬০	ত্রাণ তহবিল		
	৮৩০১-৮৩১০	অগ্রিম আয়কর জমা		
	৮৩১১-৮৩৪০	স্থানীয় তহবিল জমা		
	৮৩৪১-৮৩৮০	বিভাগীয় ও বিচার বিভাগীয় জমা		
	৮৩৮১-৮৪২০	সরবরাহ ও কাজের জন্য জমা		
	৮৪২১-৮৪৩০	ব্যক্তিগত খতিয়ান হিসাব জমা		
	৮৪৩১-৮৪৬০	খাদ্য সাহায্য বাবদ জমার হিসাব		
	৮৪৬১-৮৪৭০	পণ্য সাহায্য জমার হিসাব		
	৮৪৭১-৮৪৯৯	অন্যান্য জমার হিসাব		
	৮৫০১-৮৫১০	স্থায়ী অগ্রিম		
	৮৫১১-৮৫৩০	পরিশোধযোগ্য জমা		
	৮৫৩১-৮৫৫০	বৈদেশিক সরকারের সাথে হিসাব		
	৮৫৫১-৮৫৬০	বাংলাদেশ ব্যাংকের সাথে হিসাব		
	৮৬০১-৮৬৩০	চেক ও বিল সমূহ		
	৮৬৩১-৮৬৫০	টাকা ও মুদ্রা		
	৮৭০১-৮৭৯৯	অনিশ্চিত হিসাব		
	৮৮০১-৮৮৪০	ডিএও ও টিএও এর মধ্যে প্রেরিত টাকার হিসাব		
	৮৮৪১-৮৮৭০	বিভাগীয় কর্মকর্তাদের মধ্যে স্থানান্তর		
	৮৮৭১-৮৮৯০	নগদ ও ব্যাংক স্থানান্তর		
	৮৮৯১-৮৮৯৯	বিনিময় হিসাব		
	৮৯০১-৮৯২০	বাংলাদেশ ব্যাংক জমা		
	৮৯২১-৮৯৩০	ক্যাশ ব্যালান্স		
	৮৯৩১-৮৯৪০	বিবিধ সরকারি হিসাব		
১১০০		অভ্যন্তরীণ সম্পদ বিভাগ		
১১৫১		সরকারি হিসাব ব্যবস্থাপনা-সঞ্চয়পত্র		
	৮০০১-৮০২০	সঞ্চয় পত্র সমূহ		
	৮০২১-৮০৪০	ডাকঘর সঞ্চয় ব্যাংক জমা		
	৮০৪১-৮০৫০	ডাক জীবন বীমা ও অ্যানুইটি		

বিশেষ দ্রষ্টব্যঃ

- (১) প্রাপ্তির ও মাসিক হিসাবের সঙ্গে, মন্ত্রণালয়/বিভাগের জন্য একটি করিয়া মাসিক বিবরণী সংযুক্ত করিতে হইবে।
- (২) উক্ত মাসিক বিবরণীর নমুনা সংযুক্ত করা হইল।

FORM AC.-- 25

(See CHAP.III ARTICLE 27 and 48)

MONTHLY ACCOUNTS OF RECEIPTS AND PAYMENTS

RECEIPTS ACCOUNT

Receipts for the month of _____ year _____

.Major Heads of Accounts (Receipts)		Amount for the month (Taka)	Cumulative Amount up to the end of the month (Taka)
Revenue Receipts (1 to 70)			
Code No. of head of accounts	Nomenclature of major head		
Grants 71			
Total of Revenue Receipts and Grants			
Public Debt and Advances (74 to 80)			
Code No. of head of accounts	Nomenclature of major head		
Public Account (81-99)			
Code No. of head of accounts	Nomenclature of major head		
Total Public Account			
Total Consolidated Fund			
Grand Total (Consolidated Fund + Public Account)			

Note---Schedules of major, minor and detailed headwise classified accounts enclosed with the Account should be prepared strictly according to the following instructions :

(1) Revenue Receipts --heads of accounts-- 1 to 71 :--

Particulars of major, minor and detailed heads will have to be shown in accordance with the budget estimates. Care should be observed in classifying recoveries/deductions.

(2) Debt, Deposit and remittances (Receipts) -- Heads of accounts -- 74 to 99 :-

Classification should be made in accordance with the budget. For example, under the head 96-- Remittances, (a) Postal remittances, (b) T&T remittances, (c) Forest remittances, etc., should be separately shown.

Cash balance under the head Bangladesh Bank Deposits will be shown in accordance with FORM AC. 7.

ফরম এসি ২৬
(তৃতীয় অধ্যায়ের অনুচ্ছেদ ২৭ ও ৪৮ দ্রষ্টব্য)
প্রাপ্তি ও ব্যয়/পরিশোধের মাসিক হিসাব
ব্যয়/পরিশোধের হিসাব
সংযুক্ত তহবিল - ব্যয় / পরিশোধ

ব্যয়/প্রদান মাস বৎসর

মন্ত্রণালয়/বিভাগ কোড লেভেল ২	অর্থনৈতিক কোড	বিবরণ	পরিমাণ	মাসের শেষ পর্যন্ত পুঞ্জীভূত
০১০০		রাষ্ট্রপতি		
০২০০		সংসদ বিষয়ক		
০৩০০		প্রধানমন্ত্রীর কার্যালয়		
০৪০০		মন্ত্রিপরিষদ বিভাগ		
০৫০০		স্পেশাল এফেয়ার্স বিভাগ		
০৬০০		নির্বাচন কমিশন		
০৭০০		সংস্থাপন মন্ত্রণালয়		
০৮০০		সরকারী কর্মকমিশন		
০৯০০		অর্থ বিভাগ		
১০০০		হিসাব মহানিরীক্ষক ও নিয়ন্ত্রক		
১১০০		অভ্যন্তরীণ সম্পদ বিভাগ		
১২০০		ব্যাংকিং বিভাগ		
১৩০০		অর্থনৈতিক সম্পর্ক বিভাগ		
১৪০০		পরিকল্পনা মন্ত্রণালয়		
১৫০০		বাস্তবায়ণ, পরিরীক্ষণ ও মূল্যায়ন বিভাগ		
১৬০০		পরিসংখ্যান বিভাগ		
১৭০০		বাণিজ্য মন্ত্রণালয়		
১৮০০		পররাষ্ট্র মন্ত্রণালয়		
১৯০০		প্রতিরক্ষা মন্ত্রণালয়		
২০০০		সশস্ত্র বাহিনী বিভাগ		
২১০০		আইন ও বিচার বিষয়ক মন্ত্রণালয়		
২২০০		স্বরাষ্ট্র মন্ত্রণালয়		
২৪০০		প্রাথমিক ও গণশিক্ষা বিভাগ		
২৫০০		শিক্ষা মন্ত্রণালয়		
২৬০০		বিজ্ঞান ও প্রযুক্তি মন্ত্রণালয়		
২৭০০		স্বাস্থ্য ও পরিবার কল্যাণ মন্ত্রণালয়		
২৯০০		সমাজ কল্যাণ মন্ত্রণালয়		
৩০০০		মহিলা ও শিশু বিষয়ক মন্ত্রণালয়		
৩১০০		শ্রম ও জনশক্তি মন্ত্রণালয়		
৩২০০		গৃহায়ণ ও গণপূর্ত মন্ত্রণালয়		
৩৩০০		তথ্য মন্ত্রণালয়		
৩৪০০		সংস্কৃতি বিষয়ক মন্ত্রণালয়		
৩৫০০		ধর্ম বিষয়ক মন্ত্রণালয়		
৩৬০০		যুব ও ক্রীড়া মন্ত্রণালয়		
৩৭০০		স্থানীয় সরকার বিভাগ		
৩৮০০		পল্লী উন্নয়ন ও সমবায় বিভাগ		
৩৯০০		শিল্প মন্ত্রণালয়		
৪০০০		পাট মন্ত্রণালয়		
৪১০০		বস্ত্র মন্ত্রণালয়		
৪২০০		বিশুদ্ব, জ্বালানী ও খনিজ সম্পদ মন্ত্রণালয়		
৪৩০০		কৃষি মন্ত্রণালয়		
৪৪০০		মৎস্য ও পশু সম্পদ মন্ত্রণালয়		
৪৫০০		বন ও পরিবেশ মন্ত্রণালয়		
৪৬০০		ভূমি মন্ত্রণালয়		
৪৮০০		খাদ্য মন্ত্রণালয়		
৪৯০০		দুর্যোগ ব্যবস্থাপনা ও ত্রান মন্ত্রণালয়		
৫০০০		যোগাযোগ মন্ত্রণালয়		
৫১০০		যমুনা সেতু কর্তৃপক্ষ		
৫২০০		নৌ পরিবহন মন্ত্রণালয়		
৫৩০০		বেসামরিক বিমান পরিবহন ও পর্যটন মন্ত্রণালয়		
৫৪০০		ডাক ও টেলিযোগাযোগ মন্ত্রণালয়		

বিশেষ দ্রষ্টব্য : (১) ব্যয়/পরিশোধের মাসিক হিসাবের সঙ্গে প্রত্যেক মন্ত্রণালয়/বিভাগের জন্য একটি করিয়া মাসিক বিবরণী সংযুক্ত করিতে হইবে।
(২) উক্ত মাসিক বিবরণীর নমুনা সংযুক্ত করা হইল।

ফরম-২৬

(তৃতীয় অধ্যায়ের ২৭ ও ৪৮ অনুচ্ছেদ দ্রষ্টব্য)

প্রাপ্তি ও প্রদানের মাসিক হিসাব

প্রজাতন্ত্রের সরকারী হিসাব - প্রদান

..... মাসের বৎসরের প্রদান

মন্ত্রণালয়/বিভাগ কোড লেভেল ২	অর্থনৈতিক কোড রেঞ্জ	বিবরণ	মাসের প্রাপ্তি	পূঞ্জীভূত
১০০০ মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক				
১০৫১ সরকারি হিসাব ব্যবস্থাপনা	৯১০০-৯১৯৯	রাষ্ট্রীয় প্রতিভেন্ট ফান্ড		
	৯২০১-৯২৩০	রিনিউয়াল রিজার্ভ ফান্ড		
	৯২৩১-৯২৫০	কল্যাণ তহবিল		
	৯২৫১-৯২৬০	ত্রাণ তহবিল		
	৯৩০১-৯৩১০	অগ্রিম আয়কর জমা		
	৯৩১১-৯৩৪০	স্থানীয় তহবিল জমা		
	৯৩৪১-৯৩৮০	বিভাগীয় ও বিচার বিভাগীয় জমা		
	৯৩৮১-৯৪২০	সরবরাহ ও কাজের জন্য জমা		
	৯৪২১-৯৪৩০	ব্যক্তিগত খতিয়ান হিসাব জমা		
	৯৪৩১-৯৪৬০	খাদ্য সাহায্য বাবদ জমার হিসাব		
	৯৪৬১-৯৪৭০	পণ্য সাহায্য জমার হিসাব		
	৯৪৭১-৯৪৯৯	অন্যান্য জমার হিসাব		
	৯৫০১-৯৫১০	স্থায়ী অগ্রিম		
	৯৫১১-৯৫৩০	পরিশোধযোগ্য জমা		
	৯৫৩১-৯৫৫০	বৈদেশিক সরকারের সাথে হিসাব		
	৯৫৫১-৯৫৬০	বাংলাদেশ ব্যাংকের সাথে হিসাব		
	৯৬০১-৯৬৩০	চেক ও বিল সমূহ		
	৯৬৩১-৯৬৫০	টাকা ও মুদ্রা		
	৯৭০১-৯৭৯৯	অনিশ্চিত হিসাব		
	৯৮০১-৯৮৪০	ডিএও ও টিএও এর মধ্যে প্রেরিত টাকার হিসাব		
	৯৮৪১-৯৮৭০	বিভাগীয় কর্মকর্তাগণের মধ্যে স্থানান্তর		
	৯৮৭১-৯৮৯০	নগদ ও ব্যাংক স্থানান্তর		
	৯৮৯১-৯৮৯৯	বিনিময় হিসাব		
	৯৯০১-৯৯২০	বাংলাদেশ ব্যাংকে জমা		
	৯৯২১-৯৯৩০	কাশ ব্যালান্স		
	৯৯৩১-৯৯৪০	বিবিধ সরকারি হিসাব		
১১০০ অভ্যন্তরীণ সম্পদ বিভাগ				
১১৫১ সরকারি হিসাব ব্যবস্থাপনা-সঞ্চয় পত্র	৯০০১-৯০২০	সঞ্চয় পত্র সমূহ		
	৯০২১-৯০৪০	ডাকঘর সঞ্চয় ব্যাংকে জমা		
	৯০৪১-৯০৫০	ডাক জীবন বীমা ও অ্যানুইটি		

বশেষ দ্রষ্টব্যঃ

- (১) প্রদানের মাসিক হিসাবের সঙ্গে, প্রত্যেক মন্ত্রণালয়/বিভাগের জন্য একটি করিয়া মাসিক বিবরণী সংযুক্ত করিতে হইবে।
- (২) উক্ত মাসিক বিবরণীর নমুনা সংযুক্ত করা হইল।

FORM AC. 26

(See CHAP.III ARTICLE 27 and 48)

MONTHLY ACCOUNTS OF RECEIPTS AND PAYMENTS

PAYMENTS ACCOUNT

Payments for the month of _____ year _____

Major Heads of Accounts (Disbursements)		Amount for the month(Taka)	Cumulative Amount up to the end of the month(Taka)
Revenue Expenditure(101-180)			
Code No. of head of accounts	Nomenclature of major head		
Capital Expenditure Non- development (181-188)			
Code No. of head of accounts	Nomenclature of major head		
Public Debt, and Advances (191 to 194)			
Code No. of head of accounts	Nomenclature of major head		
Development Expenditure (201-280)			
Code No. of head of accounts	Nomenclature of major head		
Total of	Consolidated Fund		

Public Account (Expenditure) (301 to 319)			
Code No. of head of accounts	Nomenclature of major head		
Total of Public Account			
Total of Consolidated Fund			
Grand Total (Consolidated Fund + Public Account)			

Note.-- Schedules of major, minor and detailed headwise classified accounts enclosed with the Payments Account should be prepared strictly according to the following instructions :

(1) Revenue Expenditure : heads of accounts 101 to 179 :-

Complete details under major, minor and detailed heads in accordance with budget should be furnished in the schedules. A specimen is given below.

(2) Grants, Debt, Advances and Capital Expenditure (Non-Development) :

heads of accounts 175 to 194 :-

In case of grants and debt, name of organisation and country should be mentioned. As regards detailed heads under Advances and Capital heads, heads of accounts should be mentioned in the schedules in accordance with budget.

(3) Development Expenditure : heads of accounts 201 to 280 :-

In the schedules of Development Expenditure, major and minor heads and the name of the Project should be mentioned in accordance with the Government sanction order.

(4) Deposit and Remittances (Expenditure) : heads of accounts 301 to 319 :-

In the schedules, detailed heads should be given in accordance with budget, such as, Postal remittances, T. and T. remittances, PWD remittances, Forest remittances, Customs remittances, etc.

(5) PL Account :

After sanction is received from relevant Ministry, Head--88--Departmental and Judicial Deposit -Personal (ledger accounts) deposits should be credited and expenditure head of the Ministry debited. Schedule should be prepared in accordance with the description of major, minor and detailed heads in the sanction order. On issue of cheque, expenditure head 308 should be debited.

Cash balance under the head Bangladesh Bank Deposits will be shown in accordance with FORM AC. 7.

(ফরম নং ২৫ এবং ২৬ সম্পর্কিত)

একত্রিভূত ইনপুট ফরম

মাসিক হিসাবের কভার সিট

		মাস	বৎসর
		<input type="text"/>	<input type="text"/>
		সোর্স কোড নং	
		মেজর	মাইনর
প্রেরক অফিসের নাম :	<input type="text"/> হিসাব রক্ষণ অফিস	<input type="text"/>	<input type="text"/>
ব্যাচ নং :	<input type="text"/>	
ব্যাচের অন্তর্ভুক্ত প্রাতিষ্ঠানিক কোডের সংখ্যাঃ	<input type="text"/>	
ব্যাচের অন্তর্ভুক্ত সকল কোডের মোট যোগফল (প্রাপ্তি + প্রদান)	<input type="text"/>	
ইহা চূড়ান্ত ব্যাচ কিনা?	<input type="text"/> হাঁ	<input type="text"/> না
ব্যাচ প্রস্তুতকারীর স্বাক্ষর	<input type="text"/>	তারিখ	<input type="text"/>
যাচাইকারীর স্বাক্ষর	<input type="text"/>	তারিখ	<input type="text"/>
কর্মকর্তার স্বাক্ষর	<input type="text"/>	তারিখ	<input type="text"/>

প্রত্যয়ন করা যাইতেছে যে, এই ব্যাচের অন্তর্ভুক্ত প্রাতিষ্ঠানিক কোড সমূহে প্রদর্শিত টাকার অংক সঠিক।

প্রত্যয়নকারী কর্মকর্তার স্বাক্ষর তারিখ

সিডিপিইউ (CDPU)

ব্যাচে উল্লিখিত প্রাতিষ্ঠানিক কোডের প্রাপ্তি সংখ্যা তারিখ

ডাটা এন্ট্রি

ব্যাচ এন্ট্রি / যাচাইকারীর স্বাক্ষর তারিখ

মন্তব্য

.....

.....

.....

.....হিসাব রক্ষন অফিস

লিগ্যাল কোড অনুযায়ী মাসিক হিসাবের সারাংশ

মাসঃ

বৎসর :

লেভেল-১	প্রাপ্তি/আয়	টাকার পরিমান	লেভেল-১	ব্যয়/প্রদান	টাকার পরিমান
১	সংযুক্ত তহবিল		২	সংযুক্ত তহবিলঃ	
৬	সরকারি হিসাব		৩	অনুময়ন ব্যয়-দায়যুক্ত	
৬	বাংলাদেশ ব্যাংকে জমা		৪	অনুময়ন ব্যয়- অন্যান্য	
			৫	উন্নয়ন ব্যয়-মূলধন	
			৬	উন্নয়ন ব্যয়- রাজস্ব	
			৭	সরকারি হিসাব	
			৭	বাংলাদেশ ব্যাংকে জমা	
	মোট			মোট	

.....হিসাব রক্ষন অফিসার

.....হিসাব রক্ষন অফিস

মন্ত্রণালয় ভিত্তিক মাসিক হিসাবের সারসংক্ষেপ

মাসঃ

বৎসর :

(১) সংযুক্ত তহবিল	মন্ত্রণালয়/বিভাগ	প্রাপ্তি	প্রদান
	০৯০০ অর্থ বিভাগ		
	১০০০ মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক		
	মোট টাকা		
প্রজাতন্ত্রের সরকারি হিসাব	১০০০ মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক	প্রাপ্তি	প্রদান

সর্বমোট টাকা

.....হিসাব রক্ষন অফিসার

সংযুক্ত সিডিউলের তালিকাঃ

মাসঃ

বৎসর :

টাকা

- | | |
|------------------------------|----------------------------|
| (১) সংযুক্ত তহবিল - প্রাপ্তি | (১) অর্থ বিভাগ |
| | (২) অভ্যন্তরীণ সম্পদ বিভাগ |
| | (৩) |

মোট=

- | | |
|---------------------------|------------------|
| (২) সংযুক্ত তহবিল - ব্যয় | (১) থানা প্রশাসন |
| | (২) সচিবালয় |
| | (৩) |
| | (৪) |

মোট=

- (৪) সরকারি হিসাব - প্রাপ্তি
(৫) সরকারি হিসাব - প্রদান

.....হিসাব রক্ষন অফিসার

Specimen of Schedule.

Accounts for the Month of ____

Major Head : 138 Health and Population Control

Minor Head : 3 -- Medical Colleges

(1) Dhaka Medical College

Detailed Head--- a. Pay of Officer

TAKA

b. Allowances and honoraria

Travelling allowances

House rent allowances

Medical "

Conveyance "

Recreation and festival "

Other "

c. Contingencies

Contingent establishment

P.T. and T.

Books and periodicals

Office rent

Municipal taxes

Electricity

Central Transport Pool

Other contingencies

Grand Total -- 3 (1)

FORM AC. 27

(See Chapter IV, Article 52)

Accounts Office

Schedule of Forest Remittances credited during 19
consolidated Receipts

as acknowledged in separate

Item No.	Name of Divisions	Amount (Taka)	Remarks
	Total		

FORM AC. 28
 (See Chapter IV, Article 53 and 64)

Extract Register of Receipts of Deposits of the Accounts Office in the month of 19 __

Date	Number of each deposit	From whom received	Nature of each deposit	Amount of each deposit	In the year of receipt	In the first year following the year of receipt	Total repayment on each deposit	Balance of each deposit	
					12 monthly columns	12 monthly columns		Lapsed	Transferred to clearance register

N.B.--It is not necessary to total the last 3 columns of this register.

.....হিসাব রক্ষণ অফিস
সংযুক্ত তহবিলের মাসিক হিসাবের বিবরণী - আয়/প্রাপ্তি (এসি ২৫ সম্পর্কিত)

মাস :

বৎসর :

লেভেল-১ সাংবিধানিক কোড এবং বিবরণ	লেভেল-২ প্রাতিষ্ঠানিক কোড এবং বিবরণ	লেভেল-৩ অপারেটিং ইউনিট এবং বিবরণ

অর্থনৈতিক কোড (চার অক্ষ)	বিবরণ	টাকার পরিমাণ
		মোট টাকা

..... হিসাব রক্ষণ অফিসার

.....হিসাব রক্ষণ অফিস
প্রজাতন্ত্রের সরকারী হিসাবের মাসিক বিবরণী - প্রাপ্তি (এসি ২৫ সম্পর্কিত)

মাস :

বৎসর :

লেভেল-১ সাংবিধানিক কোড	লেভেল-২ প্রাতিষ্ঠানিক কোড	লেভেল-৩ অপারেটিং ইউনিট

অর্থনৈতিক কোড	বিবরণ	টাকার পরিমাণ
		সর্বমোট ব্যয়

..... হিসাব রক্ষণ অফিসার

.....হিসাব রক্ষণ অফিস
সংযুক্ত তহবিলের মাসিক হিসাবের বিবরণী - প্রদান/ব্যয় (এসি-২৬ সম্পর্কিত)

মাস :

বৎসর :

লেভেল-১ সাংবিধানিক কোড এবং বিবরণ	লেভেল-২ প্রাতিষ্ঠানিক কোড এবং বিবরণ	লেভেল-৩ অপারেটিং ইউনিট এবং বিবরণ

অর্থনৈতিক কোড	বিবরণ	টাকার পরিমাণ
		মোট টাকা

..... হিসাব রক্ষণ অফিসার

..... হিসাব রক্ষণ অফিস
 প্রজাতন্ত্রের সরকারী হিসাবের মাসিক বিবরণী - প্রদান (এসি-২৬ সম্পর্কিত)

মাস :

বৎসর :

লেভেল-১ সাংবিধানিক কোড	লেভেল-২ প্রাতিষ্ঠানিক কোড	লেভেল-৩ অপারেটিং ইউনিট

অর্থনৈতিক কোড	বিবরণ	টাকার পরিমাণ
	সর্বমোট ব্যয়	

..... হিসাব রক্ষণ অফিসার

..... হিসাব রক্ষণ অফিস
 সংযুক্ত তহবিল : উন্নয়ন ব্যয়/প্রদানের মাসিক বিবরণী (এসি-২৬ সম্পর্কিত)

মাস :

বৎসর :

লেভেল-১ সাংবিধানিক কোড	লেভেল-২ প্রাতিষ্ঠানিক কোড	লেভেল-৩ অপারেটিং ইউনিট

অর্থনৈতিক কোড	বিবরণ -	টাকার পরিমাণ
	রাজস্ব ব্যয়	
	মূলধন ব্যয়	
	সর্বমোট ব্যয়	

..... হিসাব রক্ষণ অফিসার

FORM AC 27
 (See Chapter IV, Article 52)
 Accounts Office

Schedule of Forest Remittances credited during 19
 consolidated Receipts.

as acknowledged in separate

Item No.	Name of Divisions	Amount (Taka)	Remarks
	Total		

FORM AC. 28

(See Chapter IV, Article 53 and 64)

Extract Register of Receipts of Deposits of Accounts Office in the month of 19_____

Date	Number of each deposit	From whom received	Nature of each deposit	Amount of each deposit	In the year of receipt	In the first year following the year of receipt	Total repayment on each deposit	Balance of each deposit	
					12 monthly columns	12 monthly columns		Lapsed	Transferred to clearance register

NB: It is not necessary to total the last 3 columns of this register.

FORM AC. 29

(See Chapter IV, Article 55)

[For use only where a duplicate (carbon) copy of Form T.A./D.A. 19 is not utilised for the purpose]

List of Repayments of Deposits of Accounts Office for the month of

Date of Receipt	Date of original Deposit	Amount or balance of Deposit	Number of Repayment Voucher	Amount Repaid
	Number as per Register of Receipts			

FORM AC. 30

(See Chapter IV, Article 56)

Extract Register of Receipts and Personal Deposits at the
month of 19 ___

Accounts Office in the

Accounts	Opening balances	Receipts of month	Total credits	No. of Vouchers	Payments	Closing balances
Total ..						

FORM AC. 31

(See Chapter IV, Article 44 and 57)

Plus and Minus Memorandum of _____ for 19 ____

Nature of Transactions	Balance from the last month	Additions to balance this month	Total	Deductions from balance	Balance at the end of month	Remarks

Accounts Office

District /Thana Accounts Officer

Dated 19

FORM AC. 32

(See Chapter IV, Article 66)

Statement of Lapsed * Deposits of Accounts Office for the Year 19 ____

Particulars of Deposit			Particulars of refund			Remarks
Year	No.	Balance lapsed	No. and date of Refund order	Amount of Refund sanctioned	Initials of TAO/DAO	

* Civil/ Criminal Courts or Revenue

FORM AC. 33

See CHAP.III ARTICLE 66

Register of repayments of Revenue Deposits for the year _____

in _____ Accounts Office.

(Three years' Record)

Deposits		Amount repaid and lapsed			Amount transferred to clearance register at the end of the current year
Item of deposit	Amount	in the first year	in the second year	in the current year	

FORM AC. 34

(see Chapter V, Article 69)

Small Coin Depot Book for Decimal Coins

Date	Nature of transactions	1- paise	5- paise	10 paise	25 paise	50 paise	Grand total	Initials of Officer-in- charge

FORM AC. 35
(See Chapter V, Article 70)
Small Coin Depot Book for Decimal Coins

Date : _____

1	2		3	4	5	6	7	8	9	10	11
Particulars of Remittance	Nickel	Nickel	Cupro-nickel	Nickel brass	Total (2, 3 and 4)	Bronze	Total Bronze	Alluminium		Total (8 and 9)	Grand Total
	50 paisa	25 paisa	10 paisa	5 paisa				2 paisa	1 paisa		
Opening balance in Depot											
Deposits by the Bank											
Remittance received from-----											
Total											
Issued to the Bank											
Remittance sent to-----											
Total											
Closing balance in Depot											

Submitted to Currency Officer, Issue Department, Bangladesh Bank, Dhaka.