

COMPILATION OF THE GENERAL FINANCIAL RULES OF THE GOVERNMENT

CHAPTER I - INTRODUCTION

I - INTRODUCTORY

1. The rules contained in this volume, which are essentially executive orders of the President, describe primarily the financial powers of different authorities subordinate to the Government and the procedure prescribed by the President, which should be followed by them in the securing and spending of the funds necessary for the discharge of the functions entrusted to them. Departmental authorities should follow these rules, supplemented or modified by the special rules and instructions, if any, contained in their departmental regulations and other special orders applicable to them.

II - DEFINITIONS

2. Unless there be anything repugnant in the subject or context, the terms defined in this Chapter are used in these rules in the sense hereby explained--

- (i) **Accounts Officer-** means The Controller General of Accounts and an Accounts Officer subordinate to the Controller General of Accounts and includes Thana Accounts officer, District Accounts Officer, Regional Accounts Officer and Chief Accounts Officer.
- (ii) **Appropriation-** means the assignment to meet specified expenditure of funds at the disposal of the assigning authority.
- (iii) **Auditor General-** means the Comptroller and Auditor General of Bangladesh.
- (iv) **Bank-** means the Bangladesh Bank or any of its offices or branches and includes any Branch of Sonali Bank acting as an agent of Bangladesh Bank in accordance with the provision of Bangladesh Bank order, 1972.
- (v) **Competent Authority-** means the Government or any other authority to which the relevant powers may be delegated by the Government.
- (vi) **Controlling Officer-** means the head of a department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and/or the collection of revenue by the authorities subordinate to the department.
- (vii) **Constitution-** means the Constitution of the People's Republic of Bangladesh.
- (viii) **Controller General of Accounts-** means the Controller General of Accounts of Bangladesh.
- (ix) **Drawing Officer-** means a Government Servant who has been authorised to draw bills to pay for services rendered or supplies made to Government.
- (x) **Finance Division-** means the Finance Division of the Ministry of Finance.
- (xi) **Financial Year-** means the year beginning on the 1st of July and ending on the 30th June following.
- (xii) **Government-** means the Government of the People's Republic of Bangladesh.
- (xiii) **Head of a Department-** (1) means any authority declared to be such with reference to Rule 2(10) of the Supplementary Rules, if the declaration is made in general terms and not with reference to certain specified rules only, and (2) includes any other officer declared to be such by the competent authority.
- (xiv) **Non-recurring expenditure-** means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments.

- (xv) **Primary unit of appropriation-** means a lump sum of money placed by the Government at the disposal of a subordinate authority.
- (xvi) **Principal Accounting Officer -** means the Secretary or the Secretary-in-charge of a Ministry or Division.
- (xvii) **Public Accounts -** means the Consolidated Fund and the Public Account of the Republic as defined in Article 84 and 86 of the Constitution.
- (xviii) **Public Works -** means Civil Works including Roads and Highways, Housing and Settlement and Public Health Engineering.
- (xix) **Public Works Department-** means the Department of the Government in specific administrative charge of public works.
- (xx) **Re-appropriation -** means the transfer of funds from one unit of appropriation to another such unit.
- (xxi) **Recurring Expenditure -** means all expenditure which is not non-recurring.
- (xxii) **Subordinate Authority -** means a Department of the Government or any authority subordinate to the President.
- (xxiii) **Treasury Rules -** means the Treasury Rules of the Government.

3. Heads of departments have been authorised to declare any Gazetted officer subordinate to them to be the 'head of an office' for the purpose of these and other financial rules of Government.