

TREASURY RULES AND SUBSIDIARY RULES MADE THEREUNDER.

PART I

Treasury Rules

SECTION I - SHORT TITLE AND COMMENCEMENT.

1. These rules may be called the "Treasury Rules" and they shall come into force with effect from the 1st April, 1957.

Note. — The application of the Treasury Rules has been extended to the Chittagong Hill tracts.

SECTION II --- DEFINITIONS.

2. In these rules, unless the context otherwise requires the following expressions have the meaning hereby assigned to them, that is to say --

(a) Deleted.

(b) "Bank" means the Bangladesh Bank or any of its offices or branches and includes any branch of the Sonali Bank acting as the agent of the Bangladesh Bank in accordance with the provisions of the Bangladesh Bank Order, 1972 (P.O. No. 127 of 1972).

(c) Deleted.

(d) "Competent authority" means the Government or any other authority to whom the relevant powers may be delegated by the Government.

(e) "Controller General of Accounts" means the head of the office of accounts, sub-ordinate to the Ministry of Finance, who keeps the accounts of the Government.

(f) "Finance Minister" means the Minister in charge of the Ministry of Finance, Government of the People's Republic of Bangladesh.

(g) Deleted.

(h) "Government Account" means the Account of the Government consisting of Consolidated Fund and the Public Account of the Republic as defined in Article 84 of the Constitution.

Note. — Without prejudice to anything contained in Article 84 of the Constitution, "revenues received by the Government" would include all moneys received by Government officers on behalf of the Government as such, not only the proceeds of taxation and the yield of ordinary revenues, but also capital receipts, such as the proceeds of sales of land; the proceeds of borrowing operations; unfunded debt; and, unless the contrary intention appears, such receipts of a banking or deposit nature as by virtue of any statutory provision or of any general or special executive order of the Government have to be held in the custody of the Government.

(i) Deleted.

(j) Deleted.

(k) "President" means the President of the People's Republic of Bangladesh.

(l) Deleted.

(m) "Treasury" includes offices of District Accounts Officer, Thana Accounts Officer, and any other officer authorised to perform any or all of the functions of the District Accounts Officer or the Thana Accounts Officer; the offices and branches of the Bangladesh Bank and its agent who are authorised by the Government to receive and pay money on Government Account; the customs treasury; and, the office of the Deputy Commissioner of a district to the extent it performs the security and custodial function of opium, stamp, valuables and Government property;

(n) "Accounts Officer" means an officer subordinate to the Controller General of Accounts and includes Chief Accounts Officer, Regional Accounts Officer, District Accounts Officer, Thana Accounts Officer and any other officer authorised in this respect to do the functions of an Accounts Officer.

(o) "District" and "Thana" respectively means any area, which is served by a District Accounts Officer and a Thana Accounts Officer.

(p) "Service pension" means a pension payable to, or in respect of, a person in consideration of his past employment under the Government and includes a gratuity so payable.

(q) "Political/Literary pension" means a pension, not being a service pension, granted to or in respect of a person on political consideration or in consideration of distinguished or meritorious services or on compassionate grounds.

SECTION III --- LOCATION OF MONEYS STANDING IN GOVERNMENT ACCOUNT.

3. (1) Save as provided in sub-rule (2) of rule 7 moneys standing in the Government Account must be held in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the Government.

(2) The deposit of such moneys in the Bank shall be governed by the terms of such agreement as may be made between the Government and the Bangladesh Bank¹.

SECTION IV -- GENERAL SYSTEM OF CONTROL OVER DISTRICT/THANA ACCOUNTS OFFICES; AND DISTRICT TREASURY UNDER DISTRICT ADMINISTRATION.

4. (1) Unless the Government after consultation with the Controller General of Accounts otherwise directs in any special case, there shall be an Accounts Office and a branch of the Bank or a branch of the Sonali Bank acting as an agent of the Bank in every District and every Thana. There shall be a treasury under District Administration in each district for the safe custody of opium, stamps and other valuables and the officer in charge of the Treasury shall be known as the Treasury Officer.

1. The agreement is printed in Appendix 1.

(2) The District Accounts Officer and the Thana Accounts Officer shall be responsible for the proper observance of the procedure prescribed by or under these Rules and for the timely submission of accounts and all reports and returns required by the Government, the Comptroller and Auditor General of Bangladesh, the Controller General of Accounts, the Chief Accounts Officer concerned and the Bank.

(3) The duty of certifying the monthly cash balance as shown by the Bank in such manner as the Government after consultation with the Controller General of Accounts, may prescribe and of submitting the monthly accounts of such balance in such form as the Controller General of Accounts may require, shall be undertaken by the District Accounts Officers, Thana Accounts Officers or by such other officers as may be authorised by or under these Rules to act in this behalf.

(4) When a new Deputy Commissioner is appointed to a district, he shall report his appointment to the Controller General of Accounts.

5. Deleted.

6. (1) The Offices of the Controller General of Accounts and the Chief Accounts Officers may, with the consent of, and subject to such conditions as may be prescribed by the Government, perform all or any of the duties of a District or Thana Accounts Office in respect of claims against the Government that may fall due for disbursement from the Government Account at the head quarters of the Government.

(2) Customs Houses may, with the consent of, and subject to such conditions as may be prescribed by the Government, perform all or any of the duties of a Treasury officer, District Accounts Officer and Thana Accounts Officer.

SECTION V—PAYMENT OF REVENUES OF THE GOVERNMENT INTO THE GOVERNMENT ACCOUNT.

7. (1) Save as hereinafter provided in this section, all moneys received by or tendered to Government servants on account of the revenues of the Government and all moneys received for deposit in the custody of Government shall without undue delay be paid in full into the Bank and shall be included in the Government Account. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Government Account. No department of Government may require that any moneys received by it on account of the revenues of the Government be kept out of the Government Account.

Note. — Chairmen of union Parishads are deemed to be Government servants in respect of the receipts of moneys mentioned in items (l) and (m) of sub-rule (2) of this rule.

(2) Notwithstanding anything contained in sub-rule (1) of this rule, direct appropriation of departmental receipts for departmental expenditure is authorised in the following cases:-

(a) In the case of moneys received on account of the service of summonses, diet money of witnesses and similar purposes, in Civil, Revenue and Criminal cases.

(b) In cases of deposits received at a Civil Court and utilised by the Court to meet claims for the refund of such deposits.

(c) In non-appealable criminal cases, compensation may be paid out of the fines imposed and realised before the parties leave court. The realisation of the compensation fine from the offending party and its disbursement to the injured party should be noted in the proper columns of the fine register, the Magistrate being responsible for the correctness of the entries made.

(d) In the case of fees received by Government servants, appointed Notaries Public, under the Negotiable Instrument Act, 1881 (Act XXVI of 1881) and utilised to defray legal expenses, incurred by them in the discharge of their duties as such Notaries Public.

(e) In the case of cash receipt utilised in accordance with departmental regulations by the Roads and Highways, the Public Works, Housing and the Settlement and Public Health Engineering Departments to defray expenditure on current works by these departments.

(f) In the case of cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by Jail Superintendents under departmental regulations of similar sums due to other prisoners on their release.

(g) In the case of cash received by the Forest Department and utilised in meeting immediate local expenditure.

Note. — A non-territorial Forest Officer may obtain cash from the departmental receipts with the Rangers of the Division in which he is working for the time being in exchange for cheques drawn by him.

(h) Deleted.

(i) Deleted.

(j) Deleted.

(k) Deleted.

(l) In the case of taxes, rates, fees and other charges realised by the Union Parishads under the Local Government (Union Parishads) Ordinance, 1983 (Ord. L I of 1983) and paid in to the Union Fund .

(m) In the case of Tolls, etc., received by or on behalf of Government and fines under Ferries Act, 1885 (Ben. Act I of 1885) and paid into the Union Fund.

(n) Deleted.

(o) Deleted.

(p) In the case of the cash receipt utilised in accordance with departmental regulations by the Post Masters and other heads of offices of the Post, Telegraph and Telephone Departments for departmental purposes.

Provided that the authority hereby given to appropriate departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into and the withdrawal from the Government Accounts.

8. Moneys received by a Government servant whether in an official or another capacity which do not relate to or form part of the revenues of the Government shall not be included in the Government Account, and a Government servant is not required to pay into the Government Account any such moneys. If any question arises whether moneys are or are not moneys relating to or forming part of the revenues of the Government, the question shall be referred to Government whose decision shall be final.

9. (1) Save as hereinafter provided, a Government servant may not, except with special permission of Government, deposit in a bank moneys withdrawn from the Government Account under the provisions of section VII of these rules.

(2) The Secretary to the President and the Principal Secretary to the Prime Minister may open an account with a bank with the permission of the President and the Prime Minister respectively, which will be operated by the said Secretary to the President or the Principal Secretary to the Prime Minister, as the case may be.

(3) So much of the grant of the three Chiefs of Staff as may be drawn in advance under the Departmental regulations may be kept in any bank in their respective official title.

(4) Officers commanding units and others concerned in the administration of Government funds in the Defence Services may open accounts for such funds with a bank in their official capacity.

10. The procedure to be adopted by Government servants in receiving moneys on account of the revenues of the Government, granting receipts for such moneys and paying them into the Government Account, and by the Bank in receiving such moneys and granting receipts for them shall be such as may be prescribed by the Finance Minister after consultation with the Controller General of Accounts. The procedure so prescribed shall, among other matters, contain provisions so as to secure that –

- (i) any person paying money into the Government account in the Bank shall present with it a memorandum (Chalan) in such form as may be prescribed by the Government, which will show clearly the nature of the payment and the person or Government servants on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between departments concerned;
- (ii) if money is to be deposited at the Bank in Dhaka, in payment of Government revenue payable at a district or a thana, the memorandum or chalan referred to in clause (i) above shall be presented direct at the Bank in Dhaka, which shall grant a receipt;
- (iii) if a cheque on a bank is accepted in payment of Government dues under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the bank on which it is drawn;
- (iv) at places where the money is to be deposited in the Bank the advices of receipts, which according to any provision made under this rule have to be sent to public officers or departments and consolidated receipts or certificates of receipts required by any such provision to be given to any public officer or departments shall be given by the Accounts Office and not by the Bank.

**SECTION VI — CUSTODY OF MONEYS RELATING TO OR STANDING IN THE
GOVERNMENT ACCOUNT.**

11. (1) The procedure for the safe custody of moneys in the hands of Government servants, or held in the Bank shall be as prescribed, by the Finance Minister after consultation with the Controller General of Accounts.

(2) The bank is responsible for the safe custody of Government moneys deposited in the Bank.

**SECTION VII—WITHDRAWAL OF MONEYS FROM
THE GOVERNMENT ACCOUNT.**

12. In this section “withdrawal” with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursement of or on behalf of the Government.

13. Unless the Finance Minister, after consultation with the Controller General of Accounts, otherwise directs in any case, moneys may not be withdrawn from the Government Account without the written permission of the Accounts Officer authorised in this behalf by the Controller General of Accounts.

14. The Controller General of Accounts or any Accounts Officer acting on his behalf may permit withdrawal for any purpose.

15. Deleted.

16. Except as provided in rules 26 and 27, an Accounts Officer shall not permit withdrawal for any purpose unless the claim is presented by such person and in such form, and has been satisfactorily submitted by the Accounts Officer to such checks, as the Finance Minister, after consultation with the Controller General of Accounts, may prescribe. The procedure so prescribed shall, among other matters, contain provision so as to secure—

- (i) that any person having a claim against Government shall present his voucher at the Accounts Office duly receipted, and stamped where necessary and that unless otherwise specially provided, no such claim shall be paid unless the claim is first submitted to, and the payment directed by the Accounts Officer;
- (ii) that all bills and vouchers on which payment is made by the Accounts Office shall show to what classification code the payment is to be debited, how the amount of the payment is to be allocated among the different codes.

17. Deleted.

18. An Accounts Officer shall not honour a claim which he considers to be disputable and shall refer it to the Chief Accounts Officer or the Controller General of Accounts, as the case may be.

19. Except as provided by rules 20 and 21, a payment shall, unless Government by general or special order otherwise directs, be made in the District or Thana in which the claim arises. In case of claims arising in Dhaka Metropolitan Area, payment shall be made by the Controller General of Accounts and the Chief Accounts Officers.

20. The leave salary of a gazetted Government servant who draws his leave salary in Bangladesh may be paid in any accounts office of the country. The leave salary of a non-gazetted Government servant may be paid in that Accounts Office only in which his pay could be drawn if he were on duty².

21. Pensions payable in Bangladesh may be paid in any Accounts Office in Bangladesh.

22. Deleted.

23. No withdrawal shall be permitted on a claim for the first of any series of payments in an Accounts Office of any pay or allowances to a Government servant other than a person newly appointed to Government service, unless the claim is supported by a last pay certificate in such form as may be prescribed by the Comptroller and Auditor-General of Bangladesh. An Accounts Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last pay certificate, unless the certificate is first surrendered.

24. The District Accounts Officer and the Thana Accounts Officer shall be responsible to the Controller General of Accounts or the Chief Accounts Officer, as the case may be, for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.

25. The Accounts Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information, unless there are valid reasons, which he shall record in writing, for omitting to require it.

26. An Accounts Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.

27. The Deputy Commissioner of a district in case of emergency, should obtain prior order of Government by Telephone or Radiogram or Fax before he may, by an order in writing authorise and require an Accounts Officer to make payment, not being a payment of pension, without complying with the provisions of these rules. In any such case he shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Accounts Officer shall at once report the payment to the Controller General of Accounts².

28. A Government servant who is authorised to draw moneys by means of cheques shall notify to the Bank upon which he draws, the number of each cheque book brought into use and the number of cheques it contains.

29. When a Government servant who is authorised to draw or countersign cheques or bills payable at the Bank makes over charge of his office to another, he shall send a specimen of the relieving Government servant's signature to the Accounts Officer or the Bank, as the case may be.

2. Instructions on the subject are given in Appendix 2.

**SECTION VIII.—TRANSFER OF MONEYS STANDING IN THE
GOVERNMENT ACCOUNT.**

30. The transfer of Government moneys between branches of the Bank shall be governed by such instructions as may be issued in this behalf by the Finance Minister after consultation with the Bangladesh Bank. The transfer of moneys from or to a Small Coin Depot shall be governed by instructions issued by the Finance Minister in this behalf.

**SECTION IX.—RESPONSIBILITY FOR MONEYS WITHDRAWN FROM GOVERNMENT
ACCOUNT.**

31. If an Accounts Officer receives intimation from the Controller General of Accounts or a Chief Accounts Officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order, and the drawing officer shall without delay repay the sum in such manner as the Controller General of Accounts or the Chief Accounts Officer concerned may direct.

32. (a) Subject as hereinafter provided in this rule, the procedure to be observed by a Government servant in regard to moneys withdrawn from the Government Account for expenditure shall

33. be such as may be prescribed by the Finance Minister after consultation with the Controller General of Accounts.

(b) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Controller General of Accounts/Chief Accounts Officer. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(c) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.

SECTION X.— Deleted.

33. Deleted.

34. Deleted.

35. Deleted.

36. Deleted.

SECTION XI.-- Deleted.

37. Deleted.

SECTION XII—SUPPLEMENTAL.

38. The Controller General of Accounts, in the exercise of any of his functions under these rules shall be subject to the administrative control of the Finance Division but he shall seek general guidance from the Comptroller and Auditor General on procedural matters. He shall obtain prior approval of the Comptroller and Auditor General to change the form and manner of preparation of accounts.

39. Nothing in these rules and nothing prescribed under these rules shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor-General of Bangladesh of the powers vested in him by or under the Constitution to make rules or to give directions regulating the submission to the Bangladesh Audit Department of the accounts kept in Accounts Offices or in departmental offices and to be accompanied by such vouchers for their support as the Comptroller and Auditor-General may require for purposes of audit, or for the purpose of keeping the accounts for which he is responsible.

40. Subject to the provisions of Bangladesh Bank Order, 1972 (PO No. 127 of 1972), the Finance Minister may not exercise any power conferred upon him by these Rules so as to impose upon the Bank in connection with the business of Government any responsibility, not imposed upon the Bank by the terms of agreement with the Government.

41. (1) Where under the provisions of these rules the detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations and where no rule or order has been made by the President as to the authority by whom the regulations shall be made, such regulations to be observed by the particular departments shall be made by the Government or with the approval of the Government by such departmental authorities as may be authorised by the Government to act in this behalf.

(2) Nothing contained in this rule, affects the validity of any order, instruction or direction contained in any authorised departmental Code, Regulation, Manual or any other Compilation in force on the date of promulgation of these rules except in so far as such an order, instruction or direction is inconsistent with or repugnant to any distinct provision contained in these rules.