

## Treasury Rules

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(i) A daily account of receipts and payments in T.R. Form No.29 together with connected chalans and vouchers.

(ii) A pass book or register of receipts and payments, to be daily forwarded to, and returned by, the Accounts Officer.

**S.R. 301.** In the daily accounts rendered by the Bank, such payments and receipts will be classified as may be directed by the Controller General of Accounts, in order that their arrangement may fit in with the forms prescribed for accounts kept at the Accounts Office. The daily account will be prepared every day and the Manager, after satisfying himself as to its accuracy, will docket and forward it to the Accounts Officer with the register of daily receipts and payments and with all the appertaining chalans and vouchers at the close of the day.

The net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction, and not the gross amount of demand.

Note 1. – It is of importance that these documents be secured in a locked box when sent by the Bank to the Accounts Officer, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Accounts Officer.

Note 2. – With the concurrence of the Controller General of Accounts, the daily accounts may be submitted in the morning following the date to which they refer, instead of at the close of the same day.

**S.R. 302.** Care shall be taken that vouchers sent to the Accounts Officer are conspicuously marked by the Bank with the word "Paid". Inattention to this rule may lead to documents being paid twice, in the event of their falling into unscrupulous hands.

**S.R. 303.** The register of daily receipts and payments will contain five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Manager and (5) the initials of the Accounts Officer. It will be written up and forwarded with the daily account to the Accounts Office, the entries being certified by the initials of the Manager in the 4th column. The Accounts Officer shall check the receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialling in the 5th column of the register in token of his verification, shall return the register to the Manager the same day or, as soon as possible, on the following day.

**S.R. 304.** The transactions of the Railways shall not be included in the daily accounts and returns rendered by the Bank to the Accounts Officer under S.R. 300. Separate statements of receipts and payments at the Bank on account of Railways, together with all connected vouchers and other documents, will be forwarded by the Bank daily to the Financial Advisor and Chief Accounts Officer of the Railways in accordance with such arrangement as may be settled between the Bangladesh Bank and the Railways.

### Section V—Miscellaneous.

#### Register of orders for payment.

**S.R. 305.** The Accounts Officer shall maintain a register of orders for payment in suitable form.

### **Daily Posting of Accounts.**

**S.R. 306.** When the daily account with the chalans and vouchers is received from the Bank, the account shall first be examined against the chalans and vouchers which support it. Then the vouchers which have been approved by the Accounts Officer shall first be marked off in the register of orders of payment, that is, the date of discharge shall be noted against entries of them in the register. Each item of receipt or payment will then be posted from the daily account, with its chalans and vouchers, into the cash book either direct or through some subsidiary register, and the net difference between the total receipt and total payment posted in the Register of Bangladesh Bank Deposits, in accordance with the directions contained in this behalf in the Account Code, Volume II.

In case of an Accounts Officer with cheque issuing authority, paid cheques will be received from the Bank with the daily account. These paid cheques will be marked off in the register of cheques issued and reconciled with cheques & bills accounts.

### **Advices and Certificates.**

**S.R. 307.** Advices of receipts or payments which according to any rule or order have to be sent to public officers or departments and consolidated receipts or certificates of receipts or payments required by any rule or order to be given to any public officer or department, shall be prepared in the Accounts Office and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the accounts of the Accounts Officer.

Nothing contained in this rule shall be deemed to override any local usage or practice under which advices and certificates referred to above are prepared by the Bank.

### **Accounts Returns.**

**S.R. 308.** All accounts returns, with the exception of those the Bank is instructed to furnish under the rules in this Chapter or under express orders of the Controller General of Accounts, shall be prepared in the Accounts Office and not in the Bank.

### **Remittances.**

**S.R. 309.** The procedure with regard to remittance of treasure from one branch of Bank to another branch and the testing of remittances are regulated by the provisions contained in Chapter IX of these rules.

**S.R. 310.** Special Rules applicable to particular Departments are given in Appendix 4.



CHAPTER V.

INSTRUCTIONS FOR THE BANK.

Subsidiary Rules under T.Rs. 4,10, 16, and 30.

Section I—General.

**S.R. 272.** The rules in this Chapter are intended primarily for the guidance of Accounts Officers and Officers of the Bank in dealing with the receipts and disbursements on account of the Government. They include information on most points likely to arise; but in case of doubt, and as a general rule, the Accounts Officer shall refer the matter to the Controller General of Accounts.

Note 1. – At places where there are branches of the Bangladesh Bank, the cash business of Government is for the most part conducted by the Bangladesh Bank. At other places where there are branches of the Sonali Bank which act as Agents of the Bangladesh Bank, in accordance with the provisions of the Bangladesh Bank Order, 1972, the cash business of the Government is conducted by those branches of the Sonali Bank as agents of the Bangladesh Bank.

Note 2. – Further Bangladesh Bank maintains one agency of its Banking Department at Dhaka in charge of a Currency Officer who is an Officer of Bangladesh Bank. This agency deals with limited classes of transactions, e.g., those connected with issue and discharge of treasury bills, remittances etc.

**S.R. 273.** In printed and manuscript forms or documents used in connection with Government business at the Bank, the words “General Treasury” shall never be used, as those words do not correctly represent the relation of the Government to the Bank. Any other erroneous expressions, which misrepresent this relation, shall be carefully avoided by all concerned.

**S.R. 274.** The Bank and the Accounts Office will be kept open for the transaction of Government business on a recognised holiday, if so required by the Deputy Commissioner.

**S.R. 275.** Except where the context otherwise requires, and subject to the provisions of T.R. 6, such of the functions of the District and the Thana Accounts Officers under these rules will be performed in Dhaka by the Controller General of Accounts and the Chief Accounts Officers as the Controller General of Accounts determines.

**S.R. 276.** All bills, cheques and other documents, passed by the Thana Accounts Officers, the District Accounts Officers, Chief Accounts Officers and the Office of the Controller General of Accounts for payment at the Bank as well as Interest Payment Orders etc., are non-negotiable instruments and warrant special precaution on the part of the Bank in the matter of identification of payees. No endorsements being permissible, all such claims have normally to be presented by the payee personally at the Bank. To facilitate business, the Bank will, however, disburse payments of such claims when presented through messengers who can be identified, provided the Bank is previously in possession of a specimen of the payee's signature as recorded thereon.

**S.R. 277.** Payment of cheques including Public Debt Office Interest Warrants which are governed by the Negotiable Instruments Act will be made in accordance with the provisions of the Act and any generally recognised practice established among bankers by custom.

## **Section II—Payments into The Bank.**

### **General Rules.**

**S.R. 278.** (1) Save as otherwise provided, and subject as provided in S.R. 37, any person who desires to pay money into the Bank on Government account shall present at the Bank chalan in T.R. Form No. 6 in duplicate duly filled in. The money will be received by the Bank if the chalan is found in order, and subject as provided in S.R.42, an acknowledgment will be granted to the payer on the original chalan, other copy being retained by the Bank to be forwarded to the Accounts Office with the daily account.

(2) Government may in certain cases direct that any person who desires to pay money into the Bank on Government account shall first present the chalan in duplicate to the concerned departmental officer in whose account money will be paid. If the chalan is in order in all respect, the departmental officer shall enface it with an order to the Bank to receive the money and return both the original and duplicate copies of the chalan thus enfaced to the payer. The payer shall then present it to the Bank within the validity period.

**S.R. 279.** Chalans requiring enfacement by departmental officers shall be valid for such time as may be fixed by them; if they are presented after the validity period, the money will not be received by the Bank until they are revalidated by them.

**S.R. 280.** Cheques on local banks will be accepted by the Bank in accordance with S.R.25. The transactions will, however, be included in the daily account rendered to the Accounts Officer after the cheques have been cleared.

### **Remittances of Departmental Officers.**

**S.R. 281.** Moneys received by officers of the departments mentioned below will be received at the Bank in accordance with the special rules specified against each -

(I) Public Works Department	Part I of Appendix 4.
(ii) Forest Department	Part II of Appendix 4.
(iii) Defence Department	Part III of Appendix 4.
(iv) Postal Department	Part IV (a) of Appendix 4.
(v) Telegraph and Telephone Department	Part IV (b) of Appendix 4.
(vi) Other specified Departments	Part V of Appendix 4

**S.R. 282.** In the case of departments, other than those mentioned in the preceding rule, moneys received by Departmental Officers shall be forwarded by them daily to the Bank direct with chalan in duplicate, describing the several items and the accounts classification code under which they should appear in the accounts. The duplicate copy of the chalan will be retained by the Bank and forwarded with the account of the day to the Accounts Office and the original returned receipted to the departmental officer for record in his office. The original chalan may be in the form of a book sent daily for signature.



**Deposit Receipts.**

**S.R. 283.** The detailed account and the registers of deposits will be kept in the Accounts Office or in the Magistrate's and Judge's Offices. The Bank only will receive the amounts tendered in accordance with S.R. 278 and credit them under their name and designation.

**Section III—Withdrawal from the Government Account at the Bank.**

**Civil Charges.**

**S.R. 284.** (1) Subject as hereinafter provided, all bills for pay and allowances and expenditure on supplies & services and repairs & maintenance of the civil establishments shall be presented to the Accounts Officer in the first instance for examination. The Accounts Officer, if he passes the claim, shall enface on the bill an order to pay a specified amount. Such orders shall be recorded in the Register of payment orders issued, which is kept under S.R. 305, and shall be numbered, dated and signed. If the Accounts Officer does not make payment by cheque, the passed bill shall be returned to the person presenting it, who, if he is not himself the drawing officer, must produce an identity card bearing thereon his photograph and signature/thumb impression duly attested and will be paid at the Bank in accordance with the order of the Accounts Officer. The responsibility of the Bank shall be limited to strict compliance with this order and to obtaining upon the bill a proper discharge from the payee who, if not himself the drawing officer, must produce a proper identity card before payment is made. The discharge must be in addition to the signature at the foot of the bill.

(2) Accounts Officers who have cheque drawing authority will not return the passed bill to the person presenting it, but will retain it in the Accounts Office. A cheque for amount payable as per payment order will be drawn on the Bank and handed over to the person presenting the bill.

Note1. – Production of identity card will not be necessary in drawing bills/cheques from Accounts Office/Bank through messengers at their own risk by gazetted officers and other non-gazetted officers authorised to draw their pay and allowances like gazetted officer. Such messengers should however hold a written authority from the officer concerned to receive payment on his behalf.

Note2. – In respect of each bill the payee/endorsee who calls at the office of the Bank to obtain payment in cash will be required to give a second receipt at the counter of the cash department of the Bank before receiving payment. This discharge receipt will be in addition to the first discharge given by him/her at the counter of the Government Account Department of the Bank before the issue of a token. In case of cheques, these will be cleared through bank account of the payee as cheques are crossed and are made 'Accounts payee only'.

**S.R. 285.** The District Accounts Officers, the Chief Accounts Officers, the Controller General of Accounts and any other officer authorized by the Controller General of Accounts shall have cheque issuing authority.

**S.R. 286.** Without prejudice to the generality of the provisions made in these rules with regard to the withdrawal of moneys from the Government Account, the procedure to be followed in the payment of claims presented at the Account Offices may be governed by such instructions as may be issued in this behalf by the Comptroller and Auditor-General.

**Pensions.**

**S.R. 287.** Save where any other procedure has been duly authorised, pension may be paid at the Bank.

**Departmental payments.**

**S.R. 288.** Funds required for departmental disbursements by officers of the departments named below may be obtained from the Bank direct in accordance with the rules specified against each -

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| (i) Public Works Department            | Part I of Appendix 4.      |
| (ii) Forest Department                 | Part II of Appendix 4.     |
| (iii) Defence Department               | Part III of Appendix 4.    |
| (iv) Postal Department                 | Part IV (a) of Appendix 4. |
| (v) Telegraph and Telephone Department | Part IV (b) of Appendix 4. |
| (vi) Other specified Departments       | Part V of Appendix 4.      |

**S.R. 289.** (a) Officers of the Departments of Public Works, Roads and Highways, Housing and Settlement, and Public Health Engineering are authorised to draw funds by cheques.

(b) In respect of cheques, no letters of credit will be issued by the Accounts Officer. Cheques will be cashed without any limitation, if otherwise in order; but where a Divisional Officer has intimated any limit on drawings of the Sub-divisional Officer, the Bank will observe the prescribed limitation.

(c) Bills will be cashed by Bank only on payment orders endorsed thereon by the Accounts Officer.

**S.R. 290.** Government may, by special order, authorise a department or authority to draw funds by cheques.

**Refunds.**

**S.R. 291.** Refunds of revenue, fines, etc., will be made by the Bank in accordance with the procedure prescribed in S.R. 284.

This rule does not apply to refund of Income Tax. In case of such refunds, the officers of Taxes Department are authorised to make out refund order in the form of direct order on the Bank, without reference to Accounts Officer.

**Discount on sale of stamps.**

**S.R. 292.** When discount on sale of stamps is allowed by deduction from the amount paid in by the purchaser, the net amount will be received and brought to account under S.R. 278, the receipted chalan being the payer's authority for receipt of the stamps from the treasury.



**Public Debt.**

**Government Promissory Notes.**

**S.R. 293.** Government Promissory Notes, on which interest may be due, shall be presented to the Bank, which, having made the necessary examination and record, shall make the payment.

**Bearer Bonds.**

**S.R. 294.** The interest coupon attached to a bond shall be presented to the Bank, which, having made the necessary scrutiny and record, shall make the payment.

**Stock Certificates.**

**S.R. 295.** Interest on Stock Certificates shall be paid by Bangladesh Bank on interest warrants issued by the Public Debt Office. It will arrange to pay interest due on the warrant to the proprietor of the Stock Certificates.

**Repayment of Principal.**

**S.R. 296.** The provisions of S.R.s 293 to 295 apply *mutatis mutandis* to repayment of the principal of any Promissory Notes, Bearer Bond or Stock Certificate, which may be notified for discharge; but nothing in these rules shall be deemed to override any rule or order contained in the Government Securities Manual issued by the authority of the Government, regulating the procedure for the payment of interest on or principal of any Public Debt.

**Deposit Payments.**

**S.R. 297.** Repayment of deposits standing at the credit of individuals in the Accounts Office register or in the Magistrate's or Judge's register will be made on the order of the Officer on whose register they are. Persons claiming repayments of such deposits must, therefore, apply to the officer who received them, who, after examining the appropriate register and making the necessary record, will give the applicant an order for payment. A Magistrate's or a Judge's order must be taken to the concerned Accounts Officer who, after verification, shall send advice to the Bank to make payment.

**S.R. 298.** Unless in any case the Government direct otherwise, cheques for withdrawals from a personal deposit account shall not be paid by the Bank, unless an order on the Bank to make payment is endorsed on the cheque by the concerned Accounts officer.

**Currency of Payment Orders.**

**S.R. 299.** Payment Orders issued on the Bank shall be valid only for a time not exceeding ten days. If presented after the allotted time they will be refused payment by the Bank until revalidated by the Accounts Officer concerned.

**Section IV- Daily Accounts And Returns.**

**S.R. 300.** The accounts and returns to be rendered by the Bank to the Accounts Officer in respect of transactions of the Government will consist of :-