

CHAPTER VII.

DEPOSITS.

Subsidiary Rules under T.R.s 10 and 16.

Section I – Introductory.

S.R. 329. Moneys received at the Bank for deposit in the Government Account are classified according to the department through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits and (3) Criminal Court Deposits.

Another important class is “Personal Deposit” of which the accounts kept at the Account Office is of the nature of a banking deposit account, the receipts and payments being recorded in personal ledgers. Other classes of deposits may be added under special orders of the Government.

Note. – Separate registers must be kept for each class of deposits in accordance with the directions contained in this behalf in the Account Code, Vol. II, or under special instructions of the Controller General of Accounts

S.R. 330. Unless there be anything repugnant in the subject or context, the relevant provisions of this Chapter shall apply to deposit transactions of the Defence, Railways, Posts, Telegraphs & Telephones, Public Works, Housing & Settlement, Roads and Highways, Public Health Engineering and Forest Departments whose initial accounts are kept in Departmental offices, except in so far as they may be varied or supplemented by departmental regulations.

Note. – This rule does not apply to Post Office Savings Bank Deposits.

Section II – General Rules and Limitations.

S.R. 331. No moneys shall be received for deposit in the Government Account, unless they are required or authorised to be held in the custody of the Government by virtue of any statutory provision or of any general or special order of the Government.

Subject as aforesaid, it is the duty of the Accounts Officer to see that save as expressly otherwise provided by these rules, no money is credited as a deposit except under the formal order of a Court or other competent authority and also if the amount could be classified under some known classification code in the Government account, to make representations to the Court or authority ordering its acceptance or in whose favour the deposit was received.

S.R. 332. The treatment of the following items as deposits is prohibited:

(i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reason.

(ii) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to the Government, and refunded, if necessary, on order of the Appellate Court. But compensation fines (including costs in criminal cases) due to an injured party, and not to the Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(iii) As provided in S.R. 251, no refunds, whether of stamps or of other receipts, can be drawn, to be lodged in deposit pending demand by the payee.

S.R. 333. No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value be stated in money.

S.R. 334. Government Promissory Notes or other security deposits (not being cash) received from contractors or other parties must on no account be credited as deposits.

S.R. 335. The net sale proceeds of unclaimed impounded cattle may be kept in deposits for three months and if no claim be made within that time, are to be credited to the proper account.

S.R. 336. The sale proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, Section 26, the property itself is to be kept for six months, but money realised by sale is at once (Section 27) at the disposal of the Government, and should be taken to credit as receipt. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which Civil Courts will secure and hold for certain period in accordance with the local law.

Note 1. – If unclaimed property be perishable and be sold because it cannot be kept, or if it be sold for the benefit of the owner or because its value is less than ten Taka, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated in the chalan presented at the Bank for entry under “Nature of deposits” in the deposit register.

Note 2. – Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be paid into the Bank at convenient intervals.

Note 3. – The Police Department should have no deposits except security and earnest money deposits, which should be paid into the Bank as Revenue Deposits; unclaimed property found by or delivered upto a police officer should be made over to the Magistrate. Proceeds of sales of old stores or other Government property should be paid into the Bank for credit to Government account.

S.R. 337. Moneys tendered by, or on behalf of wards and attached estates under Government management, may be accepted at Bank for credit as personal deposits for which accounts will be maintained by the relevant Accounts Office.

S.R. 338. Save as otherwise provided by any law or rule having the force of law, and subject to any general or special orders of the Government to the contrary, the provisions of S.R. 345 to 350 apply *mutatis mutandis* to Personal Deposits and all other classes of deposits dealt with in this Chapter.

Section III – Revenue Deposits.

Receipts.

S.R. 339. All deposits must be separately paid into the Bank with chalans or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts.

Note. – Each item of receipt must be recorded in the register of receipts and each entry must be checked and initialed by the Accounts Officer in accordance with the direction contained in this behalf in the Account Code, Vol. II.

S.R. 340. In respect of earnest money deposits made by intending tenderers which are creditable as Revenue Deposits, no previous authority of the departmental officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the Bank which received the deposits.

Repayments.

S.R. 341. (1) Refunds of deposits can be made only on the receipt of the person entitled to them after production of due authority.

(2) Save as provided in S.R. 343, a person claiming refund of a deposit must produce an order of the authority which ordered acceptance of the deposit. The Accounts Officer shall compare the order with the entry in the register of receipts and if the balance be sufficient, he will pass order for payment on payee's receipts and record it at once under his initial both in the register of repayments and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Accounts Officer shall endorse this fact on the order and return it to the person presenting it.

Repayment order and Voucher.

S.R. 342. T.R. Form No. 38 shall be used for repayment order and voucher for deposits repaid. A deposit repayment voucher must in no case be prepared at the Bank or the Accounts Office.

As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words "passed for payment," thus "Passed for payment to"

S.R. 343. Earnest money deposits can not be refunded except under the authority of an order endorsed upon the original deposit receipt by the departmental Officer in whose favour the deposit was made, and under no circumstances can part payment be made.

S.R. 344. If the departmental officer desires that an item of earnest money deposit, instead of being refunded, be carried to the credit of the Government, he must return the deposit receipt with this direction, whereupon the Accounts officer will make the necessary transfer on the authority of the voucher.

S.R. 345. Unless it be otherwise provided by any law, or rule or order issued by competent authority, a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.

Lapsed Deposits.

S.R. 346. Deposits not exceeding one Taka unclaimed for one whole account year, balances not exceeding one Taka of deposits partly repaid during the year then closing and all balances unclaimed for more than three complete account years shall, at the close of June in each year, be credited to the Government. Of deposits and balances thus lapsing, the concerned Accounts Officer will submit to the Controller General of Accounts immediately after 30th June a list prepared in accordance with the direction contained in the Account Code, Volume II.

Note. – For the purpose of this rule, the age of a repayable item or of a balance of it, is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.

S.R. 347. The Government may, in relation to any particular class of deposits, issue orders varying or relaxing any of the conditions or limitations specified in the last preceding rule.

Note. – The following conditions govern the lapsing of Revenue Deposits:

Deposits or balances of deposits not exceeding five Taka unclaimed or partly repaid during two years including the year of deposits or balances thereof, transferred to clearance Register which are reduced to five Taka or less by part payments during the third year from the year of deposit and all deposits or balances thereof unclaimed for more than three complete account years, will at the close of June in each year, be credited to Government by means of transfer entries in the Accounts Office.

S.R. 348. Deposits credited to the Government under S.R.s 346 and 347 can not be repaid, without ascertaining by the Accounts Officer that the item was really received, and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the Officer signing the application of refund.

S.R. 349. The application for refund of lapsed deposits shall be made in T.R. Form No. 28. There must be a separate application for deposits repayable to each person, and it shall be used as the bill on which the payment is to be made by the Accounts Officer.

S.R. 350. The repayment of a lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment.

If the repayment is made after the register of receipt has been destroyed, the responsibility for verifying the claimant's title to refund, shall devolve on the authority who signs the application in T.R. Form No. 28.

Section IV – Civil and Criminal Courts' Deposits.

Receipts and Repayments.

S.R. 351. Subject as hereinafter provided in this section, the provisions of Section III of this Chapter relating to receipt and repayment of Revenue Deposits, shall apply in relation to Civil and Criminal Courts' Deposits, with such adaptation and modification as may be authorised by the Chief Judicial Authority, after consultation with the Controller General of Accounts.

S.R. 352. Subject to such general or special orders as may be issued by the Government, Civil Courts and Magistrates may remit their gross deposit receipts to the Bank for credit in Personal Deposit accounts and make repayments against such Personal Deposit accounts by cheques drawn by the authorised officer of the Court and endorsed by the concerned Accounts Officer who will make necessary entries in his accounts.

Registers of receipts and repayments and other initial records must be kept by the authorized officer of the court or the Magistrate in accordance with the directions contained in the Account code volume II.

The Civil Court or Magistrate will be responsible for the submission of such accounts and returns to the Accounts Office as may be required by the Controller General of Accounts.

S.R. 353. Each transaction of receipt or payment of a Civil or Criminal Court deposit must be initialled by the Judge or Magistrate, or by some duly authorised gazetted Officer of the Court.

S.R. 354. In Civil Courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.,) the detailed control may, with the approval of the Chief Judicial Authority, be left with the receiving Court.

Treasury Rules

Note 1. – The receiving Court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form labelled “Sheriff’s petty accounts” and repayment should be recorded in the similar separate registers of repayments, both to be handled and attested like the general registers. From these two separate registers, daily totals should be carried into the general registers and also into a register of personal ledger form in which a daily balance should be struck; monthly totals of receipts and of payments on “sheriff’s petty accounts” should be noted on the extracts from the general registers submitted to the Accounts Officer and lapses periodically reported.

Note 2. – The detailed procedure for the record of these petty deposits may be prescribed whenever the system is permitted by the Chief Judicial Authority after consultation with the Controller General of Accounts.

S.R. 355. Accounts Officer shall furnish the Court with a monthly advice list of the sums received and paid.

S.R. 356. When it is inconvenient for a depositor to proceed to the Bank with the Court’s Order to lodge his deposit, it may be received by the Court, and deposited to the Bank. The Courts shall deposit all receipts to the Bank daily. Similarly, when it is inconvenient for a claimant to proceed to the Bank to obtain repayment of a deposit, the Judge may pay him in cash, provided that there are in the Court funds sufficient, whether of current deposit receipts or of the office permanent advance, to meet the payment.

Note 1. – In these cases, the gross receipts and payments taking place at the Court must be reported to the accounts office and the payment be supported by the paid order. If the receipts are in excess of the payments, the excess should be remitted in cash to the Bank. Payments in excess of funds should be recouped in the permanent advance account.

Note 2. – No permanent advance may be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

S.R.357. When the list of lapses of deposits under S.R. 346 is made up by the Court, notice of the amount must be sent to the Accounts Officer to enable him to include it in the accounts.

Section V—Personal Deposits.

Receipts and Repayments.

S.R. 358. Subject as provided in S.R. 337, moneys tendered as Personal Deposit may be accounted for in the Accounts Office and received at the Bank from the Administrators of the deposit accounts without specification of detailed items.

S.R. 359. Unless in any case the Government direct otherwise, withdrawals can be allowed only by cheques signed by the responsible administrator of the deposit account concerned and supported by a pay order issued by the Accounts Officer. The paid cheque when returned by the Bank shall be retained in the Accounts Office as supporting documents for the payment.

Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account.

Section VI—Deposits for Works done for Public Bodies or Individuals

S.R. 360. Payments to the Government by Zilla Parishads, Paurashabhas and other Local Bodies for the cost of land taken up on their behalf under the Land Acquisition Act shall be made in accordance with the procedure laid down in paragraph 21 of Appendix 10. The number and date of the award statements as well as the date on which the deposit was credited in the Government Account shall be noted on all orders and vouchers on which the payments are made out of the deposit account.

S.R. 361. Deposit for works to be done on behalf of Local Bodies and other parties may be received and dealt with by the Public Works and other departments carrying out the works in accordance with departmental regulations.

Note. – When under departmental regulations the Local Body or the party concerned is authorised to pay the deposit direct into the Government Account, the accompanying chalan should state clearly the name of the department to which the amount is to be credited, and the division and the work to which the deposit relates.

Section VII—Deposits of Fees.

S.R. 362 Fees received from non-Government bodies or Private persons for work done for them by Government servants shall be dealt with as follows:

(i) In case where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transactions.

(ii) In cases where the fees are divisible between the Government and the Government servant concerned ---

(a) If the exact amount of the fees and distribution of shares between the Government and the Government servants are known beforehand, the share due to the Government should be credited as receipt of the Department to which the Government servant belongs, and the rest should be collected by the Government servant himself. The Government share should be paid into the Bank, as far as possible, by the body or person paying the fee:

(b) If the amount of the fees or the shares are known only approximately beforehand, all the fees should in the first instance be paid into the Bank to the credit of the Government, as far as possible, by the body or person paying the fees. The recoveries should be credited as deposit, pending final settlement, when the share due to the Government should be credited as receipt of the department to which the Government servant belongs, and the rest should remain under deposit for disbursement to the Government servant in accordance with the procedure set out below:-

The Government servant himself, if he holds a gazetted post or the head of office on behalf of a non-gazetted Government servant, must claim the amount due to him on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees, and forward the bill to the Accounts Officer concerned, who will after verifying the credit pay it by debit to the deposit head concerned.

Note. – These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for non-Government bodies or persons. They are not applicable to cases, e.g., fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although in view of the extra work involved and in consideration of the fees realised, he is remunerated by a share out of these receipts. In the latter cases the fees realised are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure.

Section VIII—Other Deposit Accounts.

S.R. 363. Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this Chapter may be paid into or drawn out of the Government Accounts in accordance with such general or special directions as may be given by the Government.