

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, জুলাই ১, ১৯৯৮

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

অর্থ মন্ত্রণালয়

অর্থ বিভাগ

বাস্তবায়ন ও প্রবিধি অনুবিভাগ

প্রবিধি শাখা-১

প্রজ্ঞাপন

তারিখ, ১১ই আষাঢ় ১৪০৫/২৫শে জুন ১৯৯৮

এস. আর. ও, নং ১০১-আইন/৯৮ ইং—গণপ্রজাতন্ত্রী বাংলাদেশের সংবিধানের ৮৫ অনুচ্ছেদে প্রদত্ত ক্ষমতাবলে, উক্ত সংবিধানের ১৪৯ অনুচ্ছেদের সহিত পঠিতব্য, রাষ্ট্রপতি Treasury Rules, বাহা ২৬শে মার্চ ১৯৭১ খ্রীষ্টাব্দের অব্যবহিত পূর্বে Treasury Rules, East Pakistan নামে অভিহিত ছিল, এর নিম্নরূপ সংশোধন করিলেন, যথা:—

উপরি-উক্ত Rules এর—(১) preamble বিলুপ্ত হইবে;

(২) rule 1 এ “East Pakistan” শব্দগুণিল বিলুপ্ত হইবে;

(৩) rule 2 এর—

(ক) clause (a) বিলুপ্ত হইবে;

(খ) clause (b) এর পরিবর্তে নিম্নরূপ clause (b) প্রতিস্থাপিত হইবে, যথা:—

“(b) “Bank” means the Bangladesh Bank or any of its offices or branches and includes any branch of the Sonali Bank acting as

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the agent of the Bangladesh Bank in accordance with the provisions of the Bangladesh Bank Order, 1972 (P.O. No. 127 of 1972);”;

(গ) clause (c) বিলম্বিত হইবে;

(ঘ) clause (c) এর পরিবর্তে নিম্নরূপ clause (c) প্রতিস্থাপিত হইবে, যথা:—

“(e) “Controller General of Accounts” means the head of the office of accounts, subordinate to the Ministry of Finance, who keeps the accounts of the Government;

(ঙ) clause (f) এর পরিবর্তে নিম্নরূপ clause (f) প্রতিস্থাপিত হইবে, যথা:—

“(f) “Finance Minister” means the Minister in charge of the Ministry of Finance, Government of the People’s Republic of Bangladesh;”;

(চ) clause (g) বিলম্বিত হইবে;

(ছ) clause (h) এর পরিবর্তে নিম্নরূপ clause (h) প্রতিস্থাপিত হইবে, যথা:—

“(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;”;

(জ) clauses (i) এবং (j) বিলম্বিত হইবে;

(ঝ) clause (k) এর পরিবর্তে নিম্নরূপ clause (k) প্রতিস্থাপিত হইবে, যথা:—

“(k) “President” means the President of the People’s Republic of Bangladesh;”;

(ঞ) clause (l) বিলম্বিত হইবে;

(৫) clause (m) এর পরিবর্তে নিম্নরূপ clauses (m), (n), (o), (p) এবং (q) প্রতিস্থাপিত হইবে, যথা:—

“(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.”;

(৬) rule 3 এর পরিবর্তে নিম্নরূপ rule 3 প্রতিস্থাপিত হইবে, যথা:—

“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 Bank.”;

(৭) rule 4 এর পরিবর্তে নিম্নরূপ rule 4 প্রতিস্থাপিত হইবে, যথা:—

“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.

- (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.”;

(৬) rule 5 বিলম্বিত হইবে;

(৭) rule 6 এর পরিবর্তে নিম্নরূপ rule 6 প্রতিস্থাপিত হইবে, যথা:—

“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 headquarters 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.”;

(৮) Section V এর শিরোনামে “province” শব্দটির পরিবর্তে “Government” শব্দটি প্রতিস্থাপিত হইবে;

(৯) rule 7 এর—(ক) sub-rule (1) এ—

(খ) দুইটি স্থানে উল্লিখিত “province” শব্দটির পরিবর্তে উভয় স্থানে “Government” শব্দটি প্রতিস্থাপিত হইবে;

(আ) “to the treasury or” শব্দগুলি বিলুপ্ত হইবে;

(ই) Note এ “Presidents of the Union Boards” শব্দগুলির পরিবর্তে “Chairman of Union Parishads” শব্দগুলি প্রতিস্থাপিত হইবে;

(খ) sub-rule (2) এর—

(অ) clause (e) এর পরিবর্তে নিম্নরূপ clause (e) প্রতিস্থাপিত হইবে, যথা:—

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

(আ) clauses (h), (i), (j) এবং (k) বিলুপ্ত হইবে;

(ই) clause (l) এর পরিবর্তে নিম্নরূপ clause (l) প্রতিস্থাপিত হইবে, যথা:—

“(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. LI of 1983) and paid into the Union Fund.”;

(ঈ) clause (m) এ “Bengal Ferries Act (Act I of 1885)” শব্দগুলি, সংখ্যাগুলি ও বন্ধনীগুলির পরিবর্তে “Ferries Act, 1885 (Ben. Act I of 1885)” শব্দগুলি, কমা, সংখ্যাগুলি ও বন্ধনীগুলি প্রতিস্থাপিত হইবে;

(ঊ) clause (n) এবং (o) বিলুপ্ত হইবে এবং তৎপর নিম্নরূপ নতুন clause (p) সংযোজিত হইবে, যথা:—

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

(১০) rule 8 এর “Save as provided in Rule 35 and Rule 37” শব্দগুলি ও সংখ্যাগুলি বিলুপ্ত হইবে;

(১১) rule 9 এর sub-rule (2) এর পরিবর্তে নিম্নরূপ sub-rules (2), (3) এবং (4) প্রতিস্থাপিত হইবে, যথা:—

“(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.”;

(১২) rule 10 এর পরিবর্তে নিম্নরূপ rule 10 প্রতিস্থাপিত হইবে, যথা:—

“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.”;

(১৩) rule 11 এর sub-rule (1) এ “a treasury” এবং “Accountant General” শব্দগুলির পরিবর্তে যথাক্রমে “the Bank” এবং “Controller General of Accounts” শব্দগুলি প্রতিস্থাপিত হইবে;

(১৪) rule 12 এ "Province other than disbursements in the United Kingdom" শব্দগুলির পরিবর্তে "Government" শব্দটি প্রতিস্থাপিত হইবে;

(১৫) rule 13 এর পরিবর্তে নিম্নরূপ rule 13 প্রতিস্থাপিত হইবে, যথা:—

"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 written permission of the Accounts Officer authorised in this behalf by the Controller General of Accounts.";

(১৬) rule-14 এর পরিবর্তে নিম্নরূপ rule 14 প্রতিস্থাপিত হইবে, যথা:—

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

(১৭) rule 15 বিলম্বিত হইবে;

(১৮) rule 16 এর পরিবর্তে নিম্নরূপ rule 16 প্রতিস্থাপিত হইবে, যথা:—

"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 between the different codes.";

(১৯) rule 17 বিলম্বিত হইবে;

(২০) rules 18, 19, 20 এবং 21 এর পরিবর্তে নিম্নরূপ rules 18, 19, 20 এবং 21 প্রতিস্থাপিত হইবে, যথা:—

"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 the 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 duty.
21. Pensions payable in Bangladesh may be paid in any accounts office in Bangladesh.”;

(২১) rule 22 বিলম্বিত হইবে;

(২২) rules 23 এবং 24 এর পরিবর্তে নিম্নরূপ rules 23 এবং 24 প্রতিস্থাপিত হইবে, যথা :—

“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.”;

(২৩) rule 25 এ “Treasury Officer” শব্দগুলির পরিবর্তে “Accounts Officer” শব্দগুলি প্রতিস্থাপিত হইবে;

(২৪) rule 26 এ “Treasury Officer” শব্দগুলির পরিবর্তে “Accounts Officer” শব্দগুলি প্রতিস্থাপিত হইবে;

(২৫) rule 27 এর পরিবর্তে নিম্নরূপ rule 27 প্রতিস্থাপিত হইবে, যথা :—

“27. The Deputy Commissioner of a district in case of emergency, should obtain prior order of Government by Telephone or Radiogram 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 Accounts.”;

(২৬) rule 28 এ “or the treasury” শব্দগুণিল বিলুপ্ত হইবে;

(২৭) rule 29 এ “or the treasury” শব্দগুণিল বিলুপ্ত হইবে এবং “Treasury Officer” শব্দগুণিল পরিবর্তে “Accounts Officer” শব্দগুণিল প্রতিস্থাপিত হইবে;

(২৮) rule 30 এর পরিবর্তে নিম্নরূপ rule 30 প্রতিস্থাপিত হইবে, যথা:—

“30. The transfer of Government moneys between branches of he 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.”;

(২৯) rule 31 এ “a treasury officer” এবং দুইটি স্থানে উল্লিখিত “Accountant General” শব্দগুণিল পরিবর্তে যথাক্রমে “Accounts Officer” এবং উভয় স্থানে “Controller General of Accounts or a Chief Accounts Officer” শব্দগুণিল প্রতিস্থাপিত হইবে;

(৩০) rule 32 এ দুইটি স্থানে উল্লিখিত “Accountant General” শব্দগুণিল পরিবর্তে উভয় স্থানে “Controller General of Accounts” শব্দগুণিল প্রতিস্থাপিত হইবে;

(৩১) Sections X ও XI বিলুপ্ত হইবে;

(৩২) rule 38 এর পরিবর্তে নিম্নরূপ rule 38 প্রতিস্থাপিত হইবে, যথা:—

“38. The Controller General of Accounts, in 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.”;

(৩৩) rule 39 এ “treasuries” শব্দটি এবং দুইটি স্থানে উল্লিখিত “Pakistan” শব্দগুণিল পরিবর্তে যথাক্রমে “Accounts Offices” শব্দটি এবং উভয় স্থানে “Bangladesh” শব্দটি প্রতিস্থাপিত হইবে;

(৩৪) rule 40 এর পরিবর্তে নিম্নরূপ rule 40 প্রতিস্থাপিত হইবে, যথাঃ—

“40. Subject to the provisions of the Bangladesh Bank Order, 1972 (P.O. 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.”;

(৩৫) rule 41 এর sub-rule (1) এ “Governor” শব্দটির পরিবর্তে “President” শব্দটি প্রতিস্থাপিত হইবে।

রাষ্ট্রপতির আদেশক্রমে

ডঃ আকবর আলি খান

অর্থ সচিব।