

Bangladesh



Gazette

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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

Finance Division

(Implementation Branch)

ORDER

Dhaka, the 5th August, 1985

No. S.R.O. 354-L/85/MF/FD(Impl.)-1/M.N.S.-16/85-58—In exercise of the powers conferred by section 5 of the Services (Reorganization and Conditions) Act, 1975 (XXXII of 1975), the Government is pleased to make the following Order, namely :—

1. Short title, commencement and application.—(1) This Order may be called the Services (Pay and Allowances) Order, 1985.

(2) It shall be deemed to have come into force on the first day of June, 1985.

(3) It shall apply to all persons in the service of the Republic, except—

- (a) persons employed in the defence services excluding civilians paid out of defence estimates;
- (b) persons employed as workers within the meaning of the State-owned Manufacturing Industries Workers (Terms and Conditions of Services) Ordinance, 1979 (XIX of 1979);
- (c) persons employed as apprentices or trainees; and
- (d) persons employed on contract or part-time basis.

(5491)

Price: Taka 1.00

2. Definitions.—In this Order, unless there is anything repugnant in the subject or context,—

- (a) "commencing day" means the first day of June, 1985;
- (b) "Existing Scale" means the New National Scale of pay introduced with effect on and from the first day of July, 1977;
- (c) "Modified New Scale" means the Modified New Scale of pay specified in paragraph 3;
- (d) "Original Scale", "Selection Grade Scale", "Senior Scale" or "Higher Scale (Time Scale)" means the original scale of the post, selection grade scale of the post, senior scale of the post or the higher scale of pay commonly known as time scale, as the case may be, in the Existing Scale.

3. Modified New Scales of pay.— On the commencing day, all the scales of pay in force immediately before that day in respect of the posts placed in the Existing Scales of Pay shall cease to exist and on and from that day, there shall come into force the following Modified New Scales of pay, corresponding to the Existing Scales of pay as shown against each, namely :—

Existing Scales. (Taka)	Modified New Scales. (Taka)
1. 3000 (Fixed)	1. 6000 (Fixed).
2. 2850 (Fixed)	2. 5700 (Fixed).
3. 2350—100—2750	3. 4750—150—5500.
4. 2100—100—2600	4. 4200—150—5250.
5. 1850—75—2375	5. 3700—125—4825.
6. 1400—75—2225	6. 2800—125—4425.
7. 1150—65—1800	7. 2400—120—3600.
8. 900—55—1285—65—1610	8. 1850—110—2620—120—3220.
9. 750—50—900—EB—55—1230—60—1470.	9. 1650—100—2250—EB—110—3020.
10. 625—45—985—EB—55—1315	10. 1350—90—2250—EB—100—2750.
11. 470—35—645—EB—45—915—55—1135.	11. 1000—70—1560—EB—90—2280.
12. 425—30—575—EB—40—735—50—1035.	12. 900—65—1550—EB—75—2075.
13. 400—25—525—EB—30—825	13. 850—55—1400—EB—60—1700.
14. 370—20—470—EB—25—745	14. 800—50—1300—EB—55—1630.
15. 325—15—430—EB—20—610	15. 750—45—1200—EB—50—1550.
16. 300—12—396—EB—18—540	16. 700—40—1100—EB—45—1415.
17. 275—10—375—EB—15—480	17. 650—35—1000—EB—40—1280.
18. 250—8—282—EB—8—362	18. 600—30—900—EB—35—1110.
19. 240—7—282—EB—7—345	19. 550—25—725—EB—30—965.
20. 225—6—315	20. 500—20—860.

4. **Admissibility of Modified New Scales.**—The Modified New Scales corresponding to the Existing Scales as shown in paragraph 3, shall be admissible on and from the commencing day against the Original Scale, Selection Grade Scale, Senior Scale and Higher Scale (Time Scale) of a person in the relevant post as on the 31st May, 1985. In case where the Existing Scale has been allowed to an incumbent of a post as personal to him, the corresponding Modified New Scale of such personal scale shall be admissible to that incumbent under the same terms and conditions :

Provided that, in the cases of non-gazetted employees, the Modified New Scales corresponding to the Existing Scales as shown in paragraph 3, shall be admissible on and from the commencing day against the respective Higher Scale (Time Scale) enjoyed by them as on the 31st May, 1985 :

Provided further that in the cases of Class II Gazetted Officers enjoying one Higher Scale (Time Scale) after completion of 8 years' of service, the Modified New Scale corresponding to such Higher Scale (Time Scale) shall be admissible, and if they are enjoying Second Higher Scale (Time Scale) or Third Higher Scale (Time Scale) on completion of 12 years' of service or 15 years' of service, the Modified New Scale corresponding *only* to the Second Higher Scale (Time Scale) shall be admissible:

Provided further that in the cases of Class I Officers enjoying one or more than one Higher Scale (Time Scale), the Modified New Scale corresponding to First Higher Scale (Time Scale) only shall be admissible:

Provided also that employees who were entitled to Higher Scale (Time Scale) up to 31st May, 1985, but could not be allowed the same on the due date, shall be allowed to draw the same retrospectively in the Existing Scale of pay up to 31st May, 1985.

5. **Meaning of Present Pay.**—"Present Pay" shall, for the purposes of this Order, mean—

- (a) basic pay drawn or admissible to a person on the 31st May, 1985;

Plus

- (b) dearness allowance admissible on the 31st May, 1985 under Government Order No. অর্থ ম/পূর্ব-২/ভাতা-১/৮৪/১০২, তারিখ ২১-৫-১৯৮৪ ;

Plus

- (c) Compensatory allowance of Tk. 25.00 p.m. admissible on the 31st May, 1985 under Government Order Nos. MF/R-II/Allow-8/80/107(700) dated the 6th May, 1980 and MF/R-II/Allow-8/80/193, dated the 4th September 1981;

Plus

- (d) personal allowance, personal pay, protected pay or temporary personal allowance where admissible, on the 31st May, 1985 under Orders issued by the Government from time to time.

6. Fixation of pay in the Modified New Scale.—(1) The pay of a person shall be fixed in the Modified New Scale corresponding to the original scale of the post, Selection Grade Scale, Senior Scale, Scale allowed to an incumbent as personal to him, Higher Scale (Time Scale), as the case may be, subject to the conditions laid down in provisos to paragraph 4 and on the basis of the following principles :—

- (a) (i) if the Present Pay of a person is less than the minimum of the relevant Modified New Scale, the pay shall be fixed at the minimum of the Modified New Scale ;
- (ii) if the Present Pay is higher than the minimum of the relevant Modified New Scale and coincides with any stage therein, the pay shall be fixed at that stage of the Modified New Scale and, if there is no such stage in the Modified New Scale, the pay shall be fixed at the next higher stage of the Modified New Scale ;
- (iii) if the Present Pay exceeds the maximum of the relevant Modified New Scale, his pay shall be fixed at the maximum of the Modified New Scale and the difference between the Present Pay and the maximum of the Modified New Scale shall be allowed to him as personal pay and shall also be allowed increment over such maximum on account of his past services in the same post or inter-changeable posts held upto 31st May, 1985, at the highest rate of increment of the relevant Modified New Scale in the manner specified in clause (b) and such amount shall be added to his personal pay which shall be treated as pay for all purposes ;
- (b) to the amount worked out under clause (a) there shall be added in the Modified New Scale, for service up to 31st May, 1985, in the same post or inter-changeable posts—
- (i) one increment for such service for any period less than three years on the 31st May, 1985;
- (ii) one increment for every three years of such service and one increment for any fraction of such service over three years or any multiple thereof on the 31st May, 1985;

Provided that the maximum number of such increment shall not exceed—

- (1) three, in respect of the persons who have not drawn the benefit of Higher Scale (Time Scale), and
- (2) two, in respect of the persons who have drawn the benefit of Higher Scale (Time Scale).

Explanation.—Clause (b) shall not apply to persons holding posts in the Modified New Scales of Tk. 6000 (Fixed) and Tk. 5700 (Fixed).

(2) The initial pay in the Modified New Scale of a person promoted to a post carrying higher scale of pay between the commencing day and the date of issue of this Order, shall first be fixed in the relevant Modified New Scale of the lower post on the commencing day in accordance with the provisions of sub-paragraph (1) and then on the basis of the pay so fixed, his pay in the relevant Modified New Scale of the higher post shall be fixed on the date of promotion in accordance with the normal rules.

(3) The pay of a person on deputation shall be fixed on the basis of his Present Pay to which he would have been entitled in his parent office or organisation but for such deputation.

(4) The pay of a person who was on leave on the commencing day shall be fixed in the relevant Modified New Scale on the basis of his Present Pay or what would have been his Present Pay had he not been on leave on that date but the monetary benefit accruing from the fixation of his pay in the Modified New Scale shall not be admissible for the period of leave.

Explanation.—In the case of a person who was on leave preparatory to retirement on the commencing day and retired on a date subsequent to that date, his pension shall be calculated on the basis of what would have been his pay on the date of retirement in accordance with the provisions of subparagraph (4) but his leave salary shall not be re-calculated.

(5) The pay of a person under suspension on the commencing day shall not be fixed in the relevant Modified New Scale unless he is re-instated and actually resumes duty. The pay of such a re-instated person shall first be fixed in the Existing Scale in accordance with the rules and principles in force on the 31st May, 1985, and then on the basis of such pay, his pay in the Modified New Scale shall be fixed in accordance with the provisions of this Order.

7. Continuation of Selection Grade Scale, Senior Scale and Personal Scale.—

The Selection Grade Scale, Senior Scale or Personal Scale under the Existing Scale shall become the Selection Grade Scale, Senior Scale or Personal Scale, as the case may be, in the corresponding Modified New Scale on the commencing day under the same terms and conditions and allowing of the Selection Grade Scale and Senior Scale in the manner admissible on the 31st May, 1985, shall continue in the corresponding Modified New Scale under the same terms and conditions.

8. Admissibility of Higher Scale (Time Scale) in the Modified New Scale.—

(1) For non-gazetted employees belonging to any of the Modified New Scales of Tk. 500—860 to Tk. 1350—2750, the Higher Scale (Time Scale) for moving to the next higher scale of pay shall be allowed after completion of eight, twelve and fifteen years of service in a post, on satisfactory service records :

Provided that none shall move to more than three higher scales than the scale of the post he would actually be holding except on promotion to a higher post :

Provided further that none shall get the benefit of more than three Higher Scales (Time Scales) in the Existing Scale and the Modified New Scale taken together except on promotion.

(2) For Class II Gazetted Officers, the next Higher Scale (Time Scale) shall henceforth be admissible on satisfactory service records and one year after reaching the maximum of the scale of the post and that none shall be allowed to move to more than two Higher Scales (Time Scales) in the Existing Scale and the Modified New Scale taken together than the scale of the post except on promotion to a higher post.

(3) For Class I Officers, the next Higher Scale (Time Scale) shall henceforth be admissible one year after reaching the maximum of the scale on satisfactory service records and selection by the Departmental Promotion Committee or Superior Selection Board, as the case may be, and that none shall be allowed to move to more than one Higher Scale (Time Scale) in the Existing Scale and the Modified New Scale taken together than the scale of the post he would actually be holding except on promotion to a higher post and that none shall move beyond the scale of pay of Tk. 4750—5500:

Provided that Class I Officers in any of the Modified New Scales of pay of Tk. 1650—3020, Tk. 1850—3220 and Tk. 2400—3600 (corresponding to the Existing Scales of pay of Tk. 750—1470, Tk. 900—1610 and Tk. 1150—1800) shall move to the Higher Scale (Time Scale) of Tk. 2800—4425 (corresponding to the Existing Scale of Tk. 1400—2225) one year after reaching the maximum of the scale or one year after the maximum pay in the Modified New Scale of pay of Tk. 1650—3020 or Tk. 1850—3220 would have been due, had they not been promoted to posts in higher scale of Tk. 1850—3220 or Tk. 2400—3600, whichever is earlier.

Explanation.—Class I Officers in other Scales of pay under the Modified New Scales excepting the Scales of pay referred to in the proviso to paragraph 8(3) shall be allowed to move to the next higher scale subject to the conditions laid down in paragraph 8(3).

9. **Increment after fixation of pay.**—(1) Subject to the rules governing the crossing of efficiency bar as indicated by 'EB' in the Modified New Scale and other rules governing the grant or drawal of increment, the first increment of pay after fixation of pay in the Modified New Scales in accordance with the provisions of paragraph 6 shall be due on the date on which it would have been admissible in the Existing Scale, and the increment of pay of a person promoted or appointed on or after the commencing day shall be due on the date of anniversary of the promotion or appointment, as the case may be.

(2) In case the increment falls due on the commencing day, the increment shall be allowed in the Modified New Scale on that date after fixation of his pay in the Modified New Scale.

(3) In case of a person belonging to any of the Modified New Scales Nos. 10 to 20 (Tk. 1350—2750 to Tk. 500—860), whose pay on the commencing day has been fixed at the maximum of the relevant Modified New Scale in terms of paragraph 6(1) (a) (iii) and would remain stuck up there, shall be allowed for every two years of service beyond the maximum of the scale, personal pay equal to one increment at the highest rate of increment of the relevant Modified New Scale and such personal pay shall also be added to the personal pay admissible under paragraph 6(1)(a)(iii) and such total shall be treated as pay for all purposes.

10. **Pay on first appointment.**—The pay of a person on first appointment, otherwise than on promotion or transfer on or after the commencing day, shall be fixed at the minimum of the Modified New Scale applicable to the post to which he is appointed:

Provided that, on such first appointment to a post in the Modified New Scale of Tk. 1650—100—2250—EB—110—3020 and above—

- (a) one advance increment shall be given to a person holding an M.B.B.S. or Bachelor of Architecture degree or a degree in Engineering or a degree recognised by the Government as equivalent to it, if such degree is the prescribed minimum qualification for the post;
- (b) two advance increments shall be given to a person who in addition to having a degree in Engineering, Law or Architecture or a Master degree, holds another degree in Physical Planning from an Institute recognised for this purpose by the Government, if such degree is the prescribed minimum qualification for the post;
- (c) one advance increment shall be given to a person appointed to the post of Munsif if he was enrolled to the Bar before joining as Munsif;
- (d) one advance increment shall be given to a person appointed as a Lawyer Magistrate, if he has to his credit three years of actual practice as a lawyer and is not below thirty years of age at the time of his appointment; two advance increments shall be given to such a person, if he has to his credit four years of such practice and is not below thirty-one years of age at such time; three advance increments shall be given to such a person, if he has to his credit five years of such practice and is not below thirty-two years of age at such time; and four advance increments shall be given to such a person, if he has to his credit six years or more of such practice and is not below thirty-three years of age at such time;

Provided further that one advance increment shall be given to a person who is a licentiate of any Medical Faculty, if such a licence is the prescribed minimum qualification for the post:

Provided further that the Education Department Memorandum Nos. SIV/830-E1n., dated 18th July, 1970, SIV/831-E1n., dated 18th July, 1970, 832-E1n., dated 17th July, 1970 and 833-E1n., dated 17th July, 1970 shall continue to be in force only in so far as they relate to the grant of advance increments for higher qualifications:

Provided further that the conditions laid down in Finance Ministry's O.M. No. MF (ID)-I-3/77/522, dated 13th May, 1978, MF (ID)-II/P-I/81/457, dated 16th April, 1981 and MF (ID)-II/I-1/81/800, dated 29th June, 1981, shall continue to be in force only in so far as they relate to the grant of increments.

11. Conditions for full pay of a post.—(1) Full pay shall be admissible to a person promoted to a higher grade and scale if the person has completed the number of years of service as shown in the table below :—

No.	Scale.	Minimum number of years of service required for full pay.
1.	Tk. 6000 (Fixed)	20 years.
2.	Tk. 5700 (Fixed)	17 years.
3.	Tk. 4750—150—5500	14 years.
4.	Tk. 4200—150—5250	12 years.
5.	Tk. 3700—125—4825	10 years.
6.	Tk. 2800—125—4425	7 years.
7.	Tk. 2400—120—3600	4 years.

Explanation.—For the purposes of this sub-paragraph, the years of service shall be the total of—

- (i) the actual period of service in a post which was classified as Class-I or in a post which was placed in National Grade-V between 1st July, 1973, and 30th June, 1977 or in a post placed in the Existing Scale of pay of Tk. 750—1470 or above on or after 1st July, 1977 or in a post in the Modified New Scale of pay of Tk. 1650—3020 on or after 1st June, 1985;

Plus

- (ii) half the actual period of service in a post which was classified as Class-II (Gazetted) before the 30th June, 1973, or in a post placed in National Grade-VI between 1st July, 1973, and 30th June, 1977, or in a post placed in the Existing Scale of Pay of Tk. 625—1315 or Tk. 470—1135 or Tk. 425—1035 on or after the 1st July, 1977 or in a post in the Modified New Scale of pay of Tk. 1350—2750, Tk. 1000—2280 or Tk. 900—2075 on or after the 1st June, 1985;

Plus

- (iii) one-fourth of the actual period of service in other posts;

(2) 20% of the difference between the Present Pay and the initial pay in the Modified New Scale determined according to paragraph 6 shall be withheld for every year by which the length of service falls short of the required period:

Provided that not more than 60% of the difference shall be withheld in any case.

12. Allowances, etc., to cease to be admissible.—Dearness allowance, compensatory allowance, personal allowance, personal pay excepting that mentioned in paragraph 6(1) (a) (iii), temporary personal allowance and all other extra remunerations, by whatever name called, except the following, where admissible up to 31st May, 1985, shall cease to be admissible with effect on and from the commencing day:

- (a) washing allowance;
- (b) overtime allowance for working extra hours beyond normal working hours of the concerned office as may be approved by the Ministry of Finance from time to time;
- (c) field allowance where admissible in lieu of travelling allowance and daily allowance;
- (d) travelling allowance and daily allowance on tour or on transfer including fixed travelling allowance;
- (e) entertainment allowance on such scale and terms as are admissible under specific sanction of the Ministry of Finance issued from time to time;
- (f) Chittagong Hill Tracts allowance sanctioned by the Ministry of Finance from time to time;
- (g) grainshop allowance in the case of employees of the Bangladesh Railway sanctioned under Ministry of Finance letter No. MF(1C)-34/73-39, dated 28th March, 1974;
- (h) special allowance and supervisory allowance in the case of employees of the Bangladesh Railway other than typists, Stenotypists and Stenographers, sanctioned under Ministry of Finance Corrigendum/Addendum No. MF(1C)-2/73/3, dated 23rd March, 1974;
- (i) special allowance admissible to stenographers working as personal assistant to Joint Secretary, Additional Secretary, Secretary, Minister or Adviser under Ministry of Finance O.M. No. MF(1D)-111/B-1/78/538 dated 17th May, 1978;
- (j) good conduct allowance, operational allowance, telecommunication allowance, cycle maintenance allowance, fixed conveyance allowance, pie allowance and desk system allowance in the case of employees of Post Office Department sanctioned under Ministry of Finance Memo. No. MF(1C)-V/1/77/139, dated 25th March, 1977;
- (k) special allowance and supervisory allowance in the case of employees of Post Office Department other than Typists, Stenotypists and Stenographers, sanctioned under Ministry of Finance Memo. No. MF(1C)-2/77/3, dated 23rd March, 1974;
- (l) other allowances specifically sanctioned by the Government from 1st July, 1977 to 31st May, 1985, excepting those which cease under this Order; and
- (m) allowances specifically mentioned in this Order.

Provided that where the rates have been expressed in terms of percentage the amount drawn on the 31st May, 1985, shall remain the same in absolute amount without reference to the pay in the Modified New Scale.

13. Allowances for Ansars.—Notwithstanding anything contained in paragraph 12, allowances specifically admissible to the employees of the Directorate of Ansars on the 31st May, 1985, shall be admissible to such employees at that rate, and, where the rate has been expressed in terms of percentage, the amount drawn on the 31st May, 1985, shall remain the same in absolute amount without reference to the pay in the Modified New Scale.

14. Allowances for National Security Intelligence.—(1) Notwithstanding anything contained in paragraph 12, allowances specifically admissible to the employees working in the National Security Intelligence, on the 31st May, 1985, shall be admissible to such employees at that rate and where the rates have been expressed in terms of percentage, the amount drawn on the 31st May, 1985, shall remain the same in absolute amount without reference to the pay in the Modified New Scale.

(2) Notwithstanding anything contained in paragraph 17, the employees of the Police Department on deputation to National Security Intelligence shall be governed in the matter of the house rent allowance by the order applicable to the Police Department.

15. Allowances for Nurses.—Notwithstanding anything contained in paragraph 12, allowances specifically admissible to the Nurses on the 31st May, 1985, shall be admissible to them at that rate, and, where the rate has been expressed in terms of percentage, the amount drawn on the 31st May, 1985, shall remain the same in absolute amount without reference to the pay in the Modified New Scale.

16. Medical Allowance.—All persons shall be paid a fixed medical allowance of Tk. 100 per month.

17. House Rent Allowance.—(1) Subject to the other provisions of this paragraph, all persons shall be paid a house rent allowance at the following monthly rates :—

Basic Pay.	Rate of house rent allowance (per month).	
	For cities of Dhaka, Narayan-gonj, Chittagong, Khulna and Rajshahi.	For other places.
Up to Tk. 800	55% of basic pay	50% of basic pay.
Tk. 801 to 1250	50% of basic pay, subject to a minimum of Tk. 440.	45% of basic pay, subject to a minimum of Tk. 400.
Tk. 1251 to Tk. 2500	45% of basic pay, subject to a minimum of Tk. 625.	40% of basic pay, subject to a minimum of Tk. 563.
Tk. 2501 and above.	40% of basic pay subject to a minimum of Tk. 1125.	35% of basic pay, subject to a minimum of Tk. 1000.

(2) A person who is provided with residential accommodation by the Government shall not be entitled to house rent allowance under sub-paragraph (1).

(3) A person who is provided with residential accommodation by the Government shall pay to the Government by deduction from pay bills monthly rent at the following rates :—

(a) if he is in any Modified New Scale room No. 1 to 12 [Tk. 6000 (Fixed) to Tk. 900—2075], 7½% of basic pay;

(b) if he is in any Modified New Scale room No. 13 to 17 (Tk. 850—1700 to Tk. 650—1280), 5% of basic pay;

(c) if he is in any Modified New Scale room No. 18 to 20 (Tk. 600—1110 to Tk. 500—860), Nil :

Provided that a person who, under the rules in force from time to time, is entitled to rent free accommodation shall not be required to pay rent on account of the residential accommodation provided by the Government:

Provided further that if a person is allowed an accommodation of a class higher or lower than the one he is entitled to under the Government rules in force from time to time, he shall pay in the case of higher class accommodation, the minimum rent payable by a person entitled to that class of accommodation and, in case of lower class accommodation, the maximum rent payable by a person entitled to that class of accommodation.

(4) If both the husband and wife are employees in any office of the Government or any public body and nationalised enterprise including banks and financial institutions or any office of the Government and public body and nationalised enterprise including banks and financial institutions and are posted at the same station, and residential accommodation is provided to one of them, the rent shall be recovered from the pay bill of the spouse in whose name the residence is allotted and the other spouse shall neither be entitled to residential accommodation nor the house rent allowance under this paragraph unless the husband and wife live separately.

(5) The Government orders issued from time to time relating to the allotment of residential accommodation who have house or houses of their own in their own name or in the name of their dependants shall continue.

Explanation.—Allotment of a single seat or single room in a mess, hostel, rest house, circuit house, dormitory or dakhbungalow or in improvised accommodation at or near the place of work given by the Department concerned in the interest of public service (such as, accommodation in gang, huts, godowns, wagons, bunks on board a steamer or launch) shall not be treated as provision of accommodation by the Government for purposes of this paragraph and in such cases, the person concerned shall be entitled to receive house rent allowance under this paragraph and shall pay rent and other charges, if any, levied for the single seat or single room or for the improvised accommodation.

18. **House rent ceiling.**—The hiring of private houses for residential accommodation of persons at a rate admissible on the 31st May, 1985, may continue or the persons who were enjoying house rent ceiling at the same rate (in absolute amount) as on the 31st May, 1985, without reference to their basic pay in the Modified New Scale with the usual deduction at the rates specified in paragraph 17(3). No person in future other than those who were enjoying house rent ceiling on the 31st May, 1985, shall enjoy this facility. However, any person now enjoying house rent ceiling may opt for house rent allowance.

19. **Conveyance allowance.**—(1) A person in any of the Modified New Scale Nos. 11 to 20 (Tk. 1000—2280 to Tk. 500—860) posted to any office located in the cities of Dhaka, Narayanganj, Chittagong, Rajshahi and Khulna shall be entitled to a conveyance allowance of Tk. 40 per month. Conveyance allowance of Tk. 40 per month shall also be admissible to a person who is drawing pay in the Modified New Scale of pay of Tk. 1350—2750 or Tk. 1650—3020 or Tk. 1850—3220 as Higher Scale (Time Scale).

(2) The benefit of full time use of car on payment under existing Government order shall continue.

20. **Festival allowance and rest and recreation allowance.**—Annual festival allowance and rest and recreation allowance shall be allowed in accordance with the provisions of the Government Order No. MFP/FD(IMP)-IV/FB/12/84/78, dated the 2nd June, 1984, and the Bangladesh Services (Recreation Allowance) Rules, 1979.

21. **Procedure for payment.**—(1) The Self Drawing Officer shall fix their pay in the Modified New Scale according to the provisions of this Order and send a statement showing the fixation of pay to the respective Audit Officer who shall check and verify the fixation statement and issue necessary Pay Slip as early as possible. If there is delay in verifying the fixation, provisional payment shall be allowed on furnishing written undertaking by the officers along with the pay bill to the effect that any overpayment made shall be refundable.

(2) The Heads of Departments and Drawing and Disbursing Officers shall, after fixation of pay of the concerned employees working under them, send the statement showing the fixation of pay with the related bills for necessary checking by Audit Office. All Audit and Accounts Offices concerned shall duly check and verify the fixation statements as soon as possible and any objection in the matter of fixation of pay shall be settled in consultation with the Heads of Departments concerned.

(3) Heads of Departments and Drawing and Disbursing Officers are authorised to make provisional payment according to pay fixed in the Modified New Scale subject to verification by the Audit and Accounts Offices except in the case of employees who are likely to retire on superannuation within one year from the date of issue of this Order. In such cases, payment should be made only after verification of the fixation of pay by the Audit and Accounts Officer.

(4) Increments in the Modified New Scale shall be allowed only after verification of the pay fixation by the Audit and Accounts Officer.

(5) Provisional payments shall be made after obtaining written undertaking from the employees to the effect that any overpayment will be refundable and recoverable from them. Drawing and Disbursing Officers shall keep a record of such undertaking in their offices. They should endorse a certificate of having received the undertaking in the pay bills

(6) All amounts paid by way of pay and allowance under the Ministry of Finance O. M. No. এন এফ/এফডি/প্রশাসন-৬/স-২/৮৩/১০৯(২০০০), dated the 9th June, 1985, from 1st June, 1985, and thereafter shall be adjusted against the amounts of pay and allowances admissible under this Order.

22. **Income Tax.**—Income tax on pay and allowances admissible under this Order shall be deemed to have been paid by the Government.

23. **Repeal, etc.**—(1) The Services (Pay and Allowances) Order, 1977, hereinafter referred to as the said Order, is hereby *repealed*.

(2) All notifications, orders, office memoranda and circulars amending the said Order are hereby rescinded.

By order of the President
M. MUSTAFIZUR RAHMAN
Secretary.