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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

MINISTRY OF FINANCE

Finance Division

(Implementation Branch)

ORDER

Dhaka, the 8th August, 1985

No. S.R.O. 359-L/85/MF/FD(IMP)-1/MNS/20/85/62.—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 in the Bangladesh Rifles 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.

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( 5707 )

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” or “Higher Scale (Time Scale)” means the original scale of the post, selection grade 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 post 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 :—

Sl. No.	Existing Scales (Taka).	Sl. No.	Modified New Scales. (Taka).
1.	1850—75—2375	1.	3700—125—4825
2.	1400—75—2225	2.	2800—125—4425
3.	1150—65—1800	3.	2400—120—3600
4.	750—50—900—EB—55—1230—60—1470.	4.	1650—100—2250—EB—110—3020.
5.	625—45—985—EB—55—1315	5.	1350—90—2250—EB—100—2750
6.	645—45—825	6.	1350—90—1710
7.	540—35—645—EB—45—780	7.	1100—70—1170—EB—90—1620
8.	470—35—645—45—735	8.	1000—70—1280—EB—90—1550
9.	370—20—470—EB—25—620	9.	800—50—1150—EB—55—1370
10.	400—25—525—EB—30—825	10.	850—55—1400—EB—60—1700
11.	370—20—470—EB—25—745	11.	800—50—1300—EB—55—1630
12.	325—15—430—EB—20—610	12.	750—45—1200—EB—50—1550
13.	325—15—430—EB—20—510	13.	750—45—1200
14.	300—12—396—EB—18—540	14.	700—40—1100—EB—45—1415
15.	275—10—375—EB—15—405	15.	650—35—860—EB—40—1060
16.	275—10—375—EB—15—480	16.	650—35—1000—EB—40—1280
17.	250—8—282—EB—8—362	17.	600—30—900—EB—35—1110
18.	240—6—282—EB—7—359	18.	550—25—750—EB—30—990
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 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 case of Class II Gazetted Officers enjoying one Higher Scale (Time Scale) after completion of eight 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 twelve years of service or fifteen years of service, the Modified New Scale corresponding *only* to the second Higher Scale (Time Scale) shall be admissible :

Provided further that in the case of Class I Officers enjoying one or more than one Higher Scale (Time Scale), the Modified New Scale corresponding to the 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. অর্ধম/প্রবি-২/ভাতা-১/৮৪/১০২, dated the 21st May 1984 ;

*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 or 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 up to 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 the 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).

(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 subparagraph (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 sub-paragraph (4) but his leave salary shall not be recalculated.

(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 reinstated and actually resumes duty. The pay of such a reinstated 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 provision of this Order.

**7. Continuation of Selection Grade Scale and Personal Scale.**—The Selection Grade Scale or Personal Scale under the Existing Scale shall become the Selection Grade 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 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 Scale) 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 record of service 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:

Provided that Class I Officers in any of the Modified New Scales of pay Tk. 1650—3020 and Tk. 2400—3600 (corresponding to the Existing Scales of pay of Tk. 750—1470 and Tk. 1150—1800) shall move to the Higher Scale



(Time Scale) of Tk. 2800—4425 (corresponding to 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 would have been due, had they not been promoted to posts in higher scale of 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 Scale 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 Scale Nos. 5 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:

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 conditions laid down in Finance Ministry's O.M. Nos. 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 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 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. 3700—125—4825	10 years
2.	Tk. 2800—125—4425	7 years
3.	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 the 1st July, 1973 and the 30th June, 1977 or in a post placed in the Existing Scale of pay of Tk. 750—1470 or above on or after the 1st July, 1977 or in a post in the Modified New Scale of pay of Tk. 1650—3020 on or after the 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 the 1st July, 1973 and the 30th June, 1977 or in a post placed in the Existing Scale of pay of Tk. 625—1315 on or after the 1st July, 1977 or in a post in the Modified New Scale of pay of Tk. 1350—2750 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, rank 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 the 31st May, 1985, shall cease to be admissible with effect on and from the commencing day :—

- (a) travelling allowance and daily allowance on tour or on transfer including fixed travelling allowance ;
- (b) Chittagong Hill Tracts allowance sanctioned by the Ministry of Finance from time to time;
- (c) 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. Medical allowance.—All persons shall be paid a fixed medical allowance of Tk. 100 per month.

14. House rent allowance.—(1) Subject to the other provisions of this paragraph, all persons other than JCOs and ORs shall be paid a house rent allowance at the following monthly rates :—

Basic pay.	Rates of house rent allowance (per month).	
	For cities of Dhaka, Narayanganj, Chittagong, Khulna and Rajshahi.	For other places.
Up to Tk. 800	55% of basic pay.	50% of basic pay.
Tk. 801 to Tk. 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 from Nos. 1  $7\frac{1}{2}$ % of basic pay; to 5 (Tk. 3700—4825 to Tk. 1350—2750).



- (b) if he is in any Modified New Scale from Nos. 10 to 16 (Tk. 850—1700 to Tk. 650—1280) .. 5% of basic pay;
- (c) if he is in any Modified New Scale from Nos. 17 to 20 (Tk. 600—1110 to Tk. 500—860) .. Nil :

Provided that an officer of the rank of Deputy Assistant Director and above who is provided with residential accommodation by the Government shall not be required to pay to the Government any rent on account of residential accommodation provided to him:

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.

15. **House rent ceiling.**—The hiring of private houses for residential accommodation of persons at a rate admissible on the 31st May, 1985, may continue for the persons who were enjoying house rent ceiling at the same rate (in absolute amount) as on the 31st May, 1985, without reference to his basic pay in the Modified New Scale with the usual deduction at the rates specified in paragraph 14(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.

16. **Allowances for certain class of officers.**—Officers of and above the ranks of Deputy Assistant Directors shall be paid the following allowances:

Outfit allowance on first appointment only	..	Tk. 3,500.
Kit allowance	..	Tk. 125 p.m.
Special allowance	..	Tk. 75 p.m.
Batman allowance	..	Tk. 150 p.m.



17. Allowances for the JCOs and ORs.—JCOs and ORs of the Bangladesh Rifles shall be given the following allowances at the rates noted against each subject to the instructions or rules governing the grant of such allowance:

	Rate per month (Taka).
<b>A. Appointment allowance:</b>	
(a) Qr. Master Havildar, HQ. BDR, Sector and Wing.	20·00
Company Signal and Hospital	15·00
(b) Havildar Major, HQ. BDR, Sector and Wing.	25·00
Company Signal and Hospital ..	15·00
(c) Pay Havildar/Naik ..	10·00
<b>B. Special allowance:</b>	
(a) Vehicle Mechanic and Electrician (All Units):	
Sepoy and Lance Naik ..	20·00
Naik and Havildar ..	30·00
HQ:	
Naib Subedar .. ..	35·00
Subedar .. ..	40·00
(b) Armourer Staff :	
Sepoy/Lance Naik .. ..	20·00
Naik .. ..	30·00
Havildar .. ..	35·00
Naik Subedar/Subedar ..	40·00
Inspector of Small Arms (Subedar)	75·00
(c) Radio Mechanic and Fitter :	
Grade-I .. ..	75·00
Grade-II .. ..	65·00
Grade-III .. ..	40·00
(d) Operators :	
Grade-I .. ..	45·00
Grade-II .. ..	40·00
Grade-III .. ..	30·00
(e) Draughtsman/Surveyor ..	20·00
(f) Bands-in-Charge (not below the rank of Havildar and JCOs).	45·00



		Rate per month.	
		(Taka)	
(g) Enrolled Assistants :			
Sepoy/Lance Naik ..	...	25·00*	*This allowance shall be given only to those who are HSC or Intermediate.
Naik Assistant ..	...	30·00	
Havildar Assistant ..	...	45·00	
Naib Subedar Assistant	...	45·00	
Subedar Assistant ...	...	45·00	
Sub-Major Assistant ..	..	45·00	
(h) Stenographer ..	..	45·00*	*This allowance shall not be admissible to Stenographers recruited directly. Enrolled Assistants remustered as Stenographers shall not draw Enrolled Assistants Allowance.
(i) Laboratory Technician :			
Grade-I		75·00	
Grade-II		65·00	
Grade-III		50·00	
(j) Operation Theatre Assistant :			
Grade-I		75·00	
Grade-II		65·00	
Grade-III		40·00	
(k) Radiographer :			
Grade-I		40·00	
Grade-II		30·00	
(l) Instructional Allowance :			
Naik/Havildar/Naik Subedar/ Subedar/Subedar Major.		30·00*	*Instructional allowance shall be admissible only to those Instructors who are employed against authorised and specified vacancies of Instructors. It shall not be admissible to those personnel who are recruited/enrolled as Instructors in the service.



C. House rent allowance :	Rate per month.	
	(Taka)	
Married JCOs/ORs not provided with free married accommodation.		30 per cent of basic pay, subject to a minimum of Tk. 75-00.
Unmarried JCOs/ORs.		20% per cent of basic pay subject to a minimum of Tk. 50-00.
<b>D. Acting allowance :</b>		
JCOs	50-00	Acting allowance shall not be admissible against vacancies of staff officer in the Bangladesh Rifles.
Havildar	15-00	
<b>E. Batman allowance:</b>		
JCOs	150-00	
<b>F. Hair cutting and washing allowance</b>		
	15-00	
<b>G. Leave ration money</b> ... .. 2-50 Per day when on earned leave.		
<b>H. Conveyance allowance :</b>		
JCOs and ORs if residing beyond 2 miles from the place of duty and not provided with free service conveyance.	40-00	
<b>I. Rifle Police</b> .. .. . 10-00		
<b>J. Family ration allowance :</b>		
Firewood allowance		} As per existing rules.
Compensation for dearness of provision		

18. **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.

19. **Procedure for payment.**—(1) The Self Drawing Officers 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 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 shall 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 Ministry of Finance O. M. No. এর এক/শুপায়ন-৬/ক-২/৮০/১০৯(২০০০), dated 9th June, 1985, from 1st June, 1985, and thereafter shall be adjusted against the amounts of pay and allowances admissible under this Order.

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

21. **Repeal, etc.**—(1) The Ministry of Finance Notification No. MF (ID)-P-II/77/852, dated the 20th December, 1977, hereinafter referred to as the said Notification, is hereby *repealed*.

(2) All Notifications, Orders, Office Memoranda and Circulars amending the said Notification, are hereby rescinded.

By order of the President

M. MUSTAFIZUR RAHMAN  
*Secretary.*