

ACCOUNT CODE

VOLUME II

Accounts Kept in District and Thana Accounts Offices

Office of the Comptroller & Auditor General of Bangladesh

ACCOUNT CODE VOLUME II

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VOLUME II

Accounts kept in District and Thana Accounts Offices

PART I

1. Chapter I – Introductory

1. The directions contained in this volume deal primarily with the initial accounts to be kept by District and Thana Accounts Officers and with the accounts to be prepared by District Accounts Officer/Thana Accounts Officer. These are supplementary to the general directions in Volume I, which apply to all offices rendering functions of keeping initial accounts of receipts into and payments from public accounts, unless there is something repugnant in the subject or context or except to the extent that they are modified by the directions in this Volume.

2. The forms of initial accounts described in this volume should be regarded as standard or model forms which may be modified according to local requirements by the Controller General of Accounts in consultation with the Comptroller and Auditor General and the Government. Similarly, as regards accounts returns, the Controller General of Accounts may introduce such changes in detail as he may deem necessary.

3. Unless there is something repugnant in the subject or context, the following expressions in this Volume should be interpreted in the sense here explained:-

(1) “Controller General of Accounts” means the Controller General of Accounts of Bangladesh.

(2) “Bank” means Bangladesh Bank or any of its offices or branches and includes any branch of Sonali Bank acting as agent of Bangladesh Bank in accordance with the provisions of the Bangladesh Bank Order, 1972.

(3) “Government” means the Government of the People's Republic of Bangladesh.

(4) “Department” or “Departmental officers” exclude the Railways and Railway officers respectively.

(5) “Supplies & services and repairs & maintenance” means items of expenditure under the broad economic categories of supplies & services and repairs & maintenance as shown in the Classification Chart in Appendix 1 of Account Code Volume 1 and shall replace the word ‘contingencies’ wherever occurring in the Account Code.

PART II

2. Chapter II - Classification of Transactions in the Accounts of District Accounts Officer and Thana Accounts Officer

A - General

4. Save as provided hereafter in this Volume, each item of receipt and payment occurring at the Bank should be broadly classified by District/Thana Accounts Officer with reference to the Classification Chart.
5. Any transactions which can not be allocated directly to any particular Department, or to any of the prescribed classification codes, should be placed under the broad economic category "suspense accounts", while at the same time a reference should be made to the immediate higher authority. Correction/adjustment, if necessary, must be effected through transfer entries before the accounts of the year are closed.

B - Transactions with Departments which draw money by cheques

6. Save as otherwise provided in this Code, or as may be authorised by the Controller General of Accounts in any special case, transactions with or on behalf of Departments which issue cheques for payments and draw money from or pay money into the Bank direct should be entered in the accounts of District/Thana Accounts Officer, in lump without detail, as receipts and payments, as the case may be, of the Department concerned.
7. Pay, allowances and expenditure on supplies & services and repairs & maintenance of officers of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments drawn on regular bills should be classified under the particular classification codes noted on those bills.
8. Payments on account of compensation for lands for the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments made by Land Acquisition Officers should be entered in the accounts of District/Thana Accounts Officer as debitable to the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Department, as the case may be, the name of the division or office being specified in each case.
9. Earnest money deposits made by intending tenderers of the Forest and Defence Departments, either direct or through the Departmental Officers concerned, should be credited as "Revenue Deposits" and should not be carried to the credit of those Departments.

C - Remittances.

I - Cash Remittances

10. All remittances of coins and notes are made between Bangladesh Bank branches and Sonali Bank branches maintaining currency chests and sub-chests, between one branch of Bangladesh Bank and another, and between one branch of Sonali Bank holding currency chests and sub-chests and another such branch. Such remittances are governed by the Supplementary Rules of the Treasury Rules and do not affect Government balances nor do they pass through the public accounts.

D - Adjustment by Transfer

11. When a payment is authorised to be made "by transfer", that is, by entry of the amount in the accounts as received under some classification code of receipt, the amount should be debited to the appropriate classification code of expenditure by *per contra* to the classification code for receipt concerned.

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VOLUME II

Accounts kept in District and Thana Accounts Offices

PART I

1. Chapter I - Introductory

1. The directions contained in this volume deal primarily with the initial accounts to be kept by District and Thana Accounts Officers and with the accounts to be prepared by District Accounts Officer/Thana Accounts Officer. These are supplementary to the general directions in Volume I, which apply to all offices rendering functions of keeping initial accounts of receipts into and payments from public accounts, unless there is something repugnant in the subject or context or except to the extent that they are modified by the directions in this Volume.

2. The forms of initial accounts described in this volume should be regarded as standard or model forms which may be modified according to local requirements by the Controller General of Accounts in consultation with the Comptroller and Auditor General and the Government. Similarly, as regards accounts returns, the Controller General of Accounts may introduce such changes in detail as he may deem necessary.

3. Unless there is something repugnant in the subject or context, the following expressions in this Volume should be interpreted in the sense here explained:-

- (1) "Controller General of Accounts" means the Controller General of Accounts of Bangladesh.
- (2) "Bank" means Bangladesh Bank or any of its offices or branches and includes any branch of Sonali Bank acting as agent of Bangladesh Bank in accordance with the provisions of the Bangladesh Bank Order, 1972.
- (3) "Government" means the Government of the People's Republic of Bangladesh.
- (4) "Department" or "Departmental officers" exclude the Railways and Railway officers respectively.

PART II

2. Chapter II - Classification of Transactions in the Accounts of District Accounts Officer and Thana Accounts Officer

A - General

4. Save as provided hereafter in this Volume, each item of receipt and payment occurring at the Bank should be broadly classified by District/Thana Accounts Officer in the accounts with reference to such heads of receipts and disbursements as may be required by the Controller General of Accounts
5. Any transactions which can not be allocated directly to any particular Department, or to any of the prescribed heads of classification, should be placed under the head Suspense, while at the same time a reference should be made to the immediate higher authority. Correction/adjustment, if necessary, must be effected through transfer entries within the same financial year.

B - Transactions with Departments which draw money by cheques

6. Save as otherwise provided in this Code, or as may be authorised by the Controller General of Accounts in any special case, transactions with or on behalf of Departments which issue cheques for payments and draw money from or pay money into the Bank direct should be entered in the accounts of District/Thana Accounts Officer, in lump without detail, as receipts and payments, as the case may be, of the Department concerned.
7. Pay and allowances and contingencies of officers of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments drawn on regular bills should be classified under the particular heads of classification noted on those bills.
8. Payments on account of compensation for lands for the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments made by Land Acquisition Officers should be entered in the accounts of District/Thana Accounts Officer as debitable to the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Department, as the case may be, the name of the division or office being specified in each case.
9. Earnest money deposits made by intending tenderers of the Forest and Defence Departments, either direct or through the Departmental Officers concerned, should be credited as "Revenue Deposits" and should not be carried to the credit of those Departments.

C - Remittances.

I - Cash Remittances

10. All remittances of coins and notes are made between Bangladesh Bank branches and Sonali Bank branches maintaining currency chests and sub-chests, between one branch of Bangladesh Bank and another, and between one branch of Sonali Bank holding currency chests and sub-chests and another such branch. Such remittances are governed by the Supplementary Rules of the Treasury Rules and do not affect Government balances nor do they pass through the public accounts.

D - Adjustment by Transfer

11. When a payment is authorised to be made "by transfer", that is, by entry of the amount in the accounts as received under some head of receipt, the amount should be debited to the appropriate heads of payment by *per contra* to the receipt head concerned.
12. The gross payment shall be entered in the accounts of District/Thana Accounts Officer, that is to say, there should be a gross debit with a *per contra* credit. In other words, accounting will be gross, but actual payment will be net. For example:

12. The gross payment shall be entered in the accounts of District/Thana Accounts Officer, that is to say, there should be a gross debit with a *per contra* credit. In other words, accounting will be gross, but actual payment will be net. For example:

- (a) All deductions from pay bills will be adjusted by transfer under the appropriate heads of payment by contra credit to the receipts heads concerned.
- (b) In case of bills containing deductions on account of rent of buildings (including electric installations, water supply etc.) borne on the books of the Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering Departments, the gross amount should be entered as payment and the recoveries credited to the respective heads of account concerned, of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments as noted in the Divisional Officer's demand statement.
- (c) In case of local funds, the gross amount of a voucher should be entered as payment and the deductions credited.
- (d) When a deposit is subject to abatement, the full sum should be entered as payment, and the sum abated brought to credit.

3. Chapter III - Accounts to be kept at District and Thana Accounts Offices

Section 1 - General Direction

A - Introductory

13. The directions contained in this Chapter shall apply primarily to accounts kept by District Accounts Officer and Thana Accounts Officer.

B - Account Books

I - Cash Book.

14. A complete account of all transactions and book transfers relating to the jurisdictions of District or Thana Accounts Officer should be kept in Cash Book Form AC.1. This book should be maintained in two separate parts, one for receipts and the other for disbursements.

15. Every item received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book (*vide* Article 17) and numbered in a consecutive series for each register. Daily totals from subsidiary registers pass into the cash book (*vide* Article 40).

16. Transactions in cash are not conducted by District or Thana Accounts Officer. All transactions of receipts and payments on Government account are conducted by the Bank on behalf of the District/Thana Accounts Officer.

The receipts by the Bank against chalan or memorandum should be entered in the accounts of District/Thana Accounts Officer from the daily accounts rendered by the Bank, after examination with the chalans and connected memoranda accompanying it (*vide* Article 22).

Payments made by the Bank against bills and vouchers passed by Thana Accounts Officer and presented to the Bank for payment should be entered in the accounts of Thana Accounts Officer from the daily accounts rendered by the Bank, after examination of bills and vouchers accompanying it (*vide* Article 22). For bills and vouchers passed by an accounts office and presented to the Bank for payment, payment is considered to have been effected after payment is made by the Bank.

If, however, an accounts office is authorised to make payments by drawing cheques on the Bank, payment is considered to have been effected on the issuance of the cheques, without waiting for actual encashment or payment by the Bank. District Accounts Officer, who makes all payments by cheques, should account for the payments by entry in cash book or in some registers subsidiary to the cash book immediately after the issue of the cheques.

NOTE.--- Adjustments by transfer should be recorded separately from cash transactions, the fact of adjustment by transfer being noted in each case.

II - Subsidiary Registers

(a) General

17. Save where other forms of registers are prescribed in these directions for particular classes of transactions and subject to such modifications as may be authorised by the Controller General of Accounts to meet local requirements, payments will be recorded in a register in Form AC. 3. The entries from the paid vouchers will be made daily in this register and progressive totals from the first of the month worked out. The total of gross payments of the day will be carried to the Cash Book payments. The deductions from the payments appearing in the abstract will be carried to the respective receipts registers through the Register of Transfer Adjustments. A consolidated abstract will also be maintained and posted from the classified abstract at the close of each month and progressive totals also worked out therein.

As in the case of payments, the classified register of receipts will also be written up daily in the Form AC. 2 and progressive total for the months also worked out. The daily totals of the receipts will be carried to the Cash Book Receipts. A consolidated abstract will also be prepared.

The Consolidated Abstract may be prepared in Forms AC. 4A, AC. 4B, AC.4C and AC. 4D.

- (a) All deductions from pay bills will be adjusted by transfer under the appropriate heads of payment by contra credit to the receipts heads concerned.
- (b) In case of bills containing deductions on account of rent of buildings (including electric installations, water supply etc.) borne on the books of the Public Works, Housing and Settlement, Roads and Highways, Public Health Engineering Departments, the gross amount should be entered as payment and the recoveries credited to the respective heads of account concerned, of the Public Works, Housing and Settlement, Roads and Highways and Public Health Engineering Departments as noted in the Divisional Officer's demand statement.
- (c) In case of local funds, the gross amount of a voucher should be entered as payment and the deductions credited.
- (d) When a deposit is subject to abatement, the full sum should be entered as payment, and the sum abated brought to credit.

3. Chapter III - Accounts to be kept at District and Thana Accounts Offices

Section 1 - General Directions

A - Introductory

13. The directions contained in this Chapter shall apply primarily to accounts kept by District Accounts Officer and Thana Accounts Officer.

B - Account Books

I - Cash Book.

14. A complete account of all transactions and book transfers relating to the jurisdictions of District or Thana Accounts Officer should be kept in Cash Book Form AC.1. This book should be maintained in two separate parts, one for receipts and the other for disbursements.

15. Every item received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book (*vide* Article 17) and numbered in a consecutive series for each register. Daily totals from subsidiary registers pass into the cash book (*vide* Article 40).

16. Transactions in cash are not conducted by District or Thana Accounts Officer. All transactions of receipts and payments on Government account are conducted by the Bank on behalf of the District/Thana Accounts Officer.

The receipts by the Bank against chalan or memorandum should be entered in the accounts of District/Thana Accounts Officer from the daily accounts rendered by the Bank, after examination with the chalans and connected memoranda accompanying it (*vide* Article 22).

Payments made by the Bank against bills and vouchers passed by Thana Accounts Officer and presented to the Bank for payment should be entered in the accounts of Thana Accounts Officer from the daily accounts rendered by the Bank, after examination of bills and vouchers accompanying it (*vide* Article 22). For bills and vouchers passed by an accounts office and presented to the Bank for payment, payment is considered to have been effected after payment is made by the Bank.

If, however, an accounts office is authorised to make payments by drawing cheques on the Bank, payment is considered to have been effected on the issuance of the cheques, without waiting for actual encashment or payment by the Bank. District Accounts Officer, who makes all payments by cheques, should account for the payments by entry in cash book or in some registers subsidiary to the cash book immediately after the issue of the cheques.

NOTE--- Adjustments by transfer should be recorded separately from cash transactions, the fact of adjustment by transfer being noted in each case.

II - Subsidiary Registers

(a) General

17. Save where other forms of registers are prescribed in these directions for particular classes of transactions and subject to such modifications as may be authorised by the Controller General of Accounts to meet local requirements, payments will be recorded separately for each Major Head in a register in Form AC. 3. The entries from the paid vouchers will be made daily in this register and progressive totals from the first of the month worked out. The total of gross payments of the day relating to each major head will be carried to the Cash Book payments. The deductions from the payments appearing in the abstract will be carried to the respective receipts registers through the Register of Transfer Adjustments. A consolidated abstract for each major head will also be maintained and posted from the classified abstract at the close of each month and progressive totals also worked out therein.

(b) Register of Adjustments by Transfer

18. A Register of Adjustment by Transfer in Form AC. 5 should be kept for the record of receipts or payments adjustable wholly or partly by transfer debit or credit (see Articles 11 and 12).

19. At the end of each day's entries, an abstract should be prepared and recorded showing the figures which should pass into the various Subsidiary Registers.

(c) Other Registers

20. Special forms of registers are prescribed in Sections 2 to 4 of this Chapter for receipts and payments relating to certain Departments which draw money by cheques and for deposits, bills and other specified classes of transactions.

III - Transactions at Bank on behalf of District Accounts Officer and Thana Accounts Officer.

(a) General

21. The Bank renders daily accounts of receipts and disbursements to the respective District Accounts Officer and Thana Accounts Officer in whose jurisdiction the Bank is situated.

22. The transactions reported by the Bank in the daily statement of receipts and payments will be examined in the District/Thana Accounts Office under the supervision of District/Thana Accounts Officer in accordance with the provisions of Treasury Rules and the Chalans, memoranda, bills and vouchers should be entered in Form AC. 6. District/Thana Accounts Officer should retain the Form AC. 6 in his personal custody and pass on the Chalans and memoranda in support of receipts, bills and vouchers in support of payments and paid cheques accompanying the Bank statement to the relevant section in the office of District Accounts Officer/Thana Accounts Officer for entry into accounts (*vide* Article 15).

After examining the Chalans and memoranda, the receipts as reported in the Bank statement should be posted into the cash book direct or through some subsidiary register.

Accounts offices that passes bills and vouchers for payment by Bank on presentation of the passed bills and vouchers, should examine these bills and vouchers accompanying the Bank statement and post the payments as reported in the Bank statement into the cash book direct or through some subsidiary register.

Payments made by Bank against cheques issued by Departments having cheque issuing authority should be posted in the accounts of District/Thana Accounts Officer either into the cash book direct or through some subsidiary register, after verifying the paid cheques with the Bank statement.

District/Thana Accounts Officer, who has cheque issuing authority, should reconcile all his cheques, paid by the Bank, and the accompanying Bank statement, with the cheques issued by him and for this purpose, follow the procedure laid down in Articles 330, 338, 340 and 341 of the Audit Code (given in Annexure).

NOTE 1.--- The net amounts only of payments are entered in the statements of the Bank; for example, when a deduction is made from the amount of a bill on account of house rent the daily statements of the Bank show only the net amount paid after deduction. In such cases the posting should be done with due regard to the directions contained in Articles 12 and 18.

NOTE 2.--- When the cash book and the subsidiary registers are posted, the vouchers should be numbered and arranged according to the register in which they are entered.

(b) Register of Bangladesh Bank Deposits

23. The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in Subsidiary Register called the Register of Bangladesh Bank Deposits (Form AC. 7) in the office of District/Thana Accounts Officer.

IV - Daily Closing of Accounts

24. After the several subsidiary registers have been written up and completed in respect of cash and transfer items, the daily total of each register should be carried into the appropriate cash book. The cash book should then be totalled and to the gross totals of receipts and disbursements thus worked out, the deductions and additions as per Register of Adjustments by Transfer should be adjusted so as to bring out the net totals of receipts and disbursements which should agree with the totals shown in the daily account of the Bank.

District/Thana Accounts Officer having cheque issuing authority will maintain subsidiary register for cheques issued/delivered by them and comply with the procedure laid down in Articles 338, 340 and 341 of the Audit Code for dealing with paid cheques sent back by the Bank with the daily account and, at the end of the month, will prepare a cheque reconciliation statement with the Bank for submission to the Controller General of Accounts.

25. The cash books should be finally closed and signed after such further check and methods of verification have been applied as may be prescribed in the Treasury Rules or by executive instructions of the Government .

V - Monthly Closing of Accounts

26. Every endeavour should be made to close the June accounts not later than 5th of July every year.

27. In addition to the daily closing, the month's totals of the subsidiary registers should be carried into the monthly accounts of receipts and payments (vide Article 49). The account balance at the close of the month under economic code "Bangladesh Bank Deposits" should be duly reconciled with the Bank's scroll for the month.

Section 2 - Transactions of Departments Which Render Separate Cash Accounts

28. Save as provided in Articles 29 to 31 below or as may be specially authorised by the Controller General of Accounts in any particular case, moneys received in the Bank from or on behalf of departmental officers who render separate cash accounts to the office of respective Chief Accounts Officer should be recorded by the District/Thana Accounts Office in a register in Form AC. 8 immediately on receipt of the statement of receipts from the Bank. In the same way, funds supplied to such departmental disbursing officers on cheques drawn against letters of credit or otherwise, should be entered in a register in Form AC. 9.

29. District/Thana Accounts Office should enter remittances by Forest Officers in a register in Form AC. 10 which may also be used for the purpose of consolidated receipt furnished to Forest Divisional Officers. Funds supplied to Forest Disbursing Officers by means of cheques or otherwise should be entered in Register of Forest Cheques Paid (Form AC. 11) in the District/Thana Accounts Office.

30. The receipts and payments of the Defence Department made by the Bank should be entered in separate schedules in District/Thana Accounts Office on the basis of statement furnished by the Bank (Forms AC 12 to AC 15).

31. All receipts and payments on account of the Post Office should be posted in Registers of Post Office Receipts and Payments (Forms AC. 16 and AC. 17). The transactions of each Head Post Office having a separate letter of credit with the District Accounts Officer should be shown in a separate column sub-divided for "payments in cash" and "by transfer". Receipts and payments originating in other Civil Departments should not be included under any Post Office but should be shown in a special column headed "Miscellaneous".

As in the case of payments, the classified register of receipts will also be written up daily in the Form AC. 2 and progressive total for the months also worked out. The daily totals of the receipts of each major head will be carried to the Cash Book Receipts. A consolidated abstract will also be prepared.

The Consolidated Abstract may be prepared in AC. 4A and AC. 4B

(b) Register of Adjustments by Transfer

18. A Register of Adjustment by Transfer in Form AC. 5 should be kept for the record of receipts or payments adjustable wholly or partly by transfer debit or credit (see Articles 11 and 12).

19. At the end of each day's entries, an abstract should be prepared and recorded showing the figures which should pass into the various Subsidiary Registers.

(c) Other Registers

20. Special forms of registers are prescribed in Sections 2 to 4 of this Chapter for receipts and payments relating to certain Departments which draw money by cheques and for deposits, bills and other specified classes of transactions.

III - Transactions at Bank on behalf of District Accounts Officer and Thana Accounts Officer.

(a) General

21. The Bank renders daily accounts of receipts and disbursements to the respective District Accounts Officer and Thana Accounts Officer in whose jurisdiction the Bank is situated.

22. The transactions reported by the Bank in the daily statement of receipts and payments will be examined in the District/Thana Accounts Office under the supervision of District/Thana Accounts Officer in accordance with the provisions of Treasury Rules and the Chalans, memoranda, bills and vouchers should be entered in Form AC. 6. District/Thana Accounts Officer should retain the Form AC. 6 in his personal custody and pass on the Chalans and memoranda in support of receipts, bills and vouchers in support of payments and paid cheques accompanying the Bank statement to the relevant section in the office of District Accounts Officer/Thana Accounts Officer for entry into accounts (*vide* Article 15).

After examining the Chalans and memoranda, the receipts as reported in the Bank statement should be posted into the cash book direct or through some subsidiary register.

Accounts offices that passes bills and vouchers for payment by Bank on presentation of the passed bills and vouchers, should examine these bills and vouchers accompanying the Bank statement and post the payments as reported in the Bank statement into the cash book direct or through some subsidiary register.

Payments made by Bank against cheques issued by Departments having cheque issuing authority should be posted in the accounts of District/Thana Accounts Officer either into the cash book direct or through some subsidiary register, after verifying the paid cheques with the Bank statement.

District/Thana Accounts Officer, who has cheque issuing authority, should reconcile all his cheques, paid by the Bank, and the accompanying Bank statement, with the cheques issued by him and for this purpose, follow the procedure laid down in Articles 330, 338, 340 and 341 of the Audit Code (given in Annexure).

NOTE 1.--- The net amounts only of payments are entered in the statements of the Bank; for example, when a deduction is made from the amount of a bill on account of house rent the daily statements of the Bank show only the net amount paid after deduction. In such cases the posting should be done with due regard to the directions contained in Articles 12 and 18.

NOTE 2.--- When the cash book and the subsidiary registers are posted, the vouchers should be numbered and arranged according to the register in which they are entered.

(b) Register of Bangladesh Bank Deposits

23. The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in Subsidiary Register called the Register of Bangladesh Bank Deposits (Form AC. 7) in the office of District/Thana Accounts Officer.

IV - Daily Closing of Accounts

24. After the several subsidiary registers have been written up and completed in respect of cash and transfer items, the daily total of each register should be carried into the appropriate cash book. The cash book should then be totalled and to the gross totals of receipts and disbursements thus worked out, the deductions and additions as per Register of Adjustments by Transfer should be adjusted so as to bring out the net totals of receipts and disbursements which should agree with the totals shown in the daily account of the Bank.

District/Thana Accounts Officer having cheque issuing authority will maintain subsidiary register for cheques issued/delivered by them and comply with the procedure laid down in Articles 338, 340 and 341 of the Audit Code for dealing with paid cheques sent back by the Bank with the daily account and, at the end of the month, will prepare a cheque reconciliation statement with the Bank for submission to the Controller General of Accounts.

25. The cash books should be finally closed and signed after such further check and methods of verification have been applied as may be prescribed in the Treasury Rules or by executive instructions of the Government.

V - Monthly Closing of Accounts

26. Every endeavour should be made to close the June accounts not later than 5th of July every year.

27. In addition to the daily closing, the month's totals of the subsidiary registers should be carried into the monthly accounts of receipts and payments (vide Article 49). The account balance at the close of the month under head "Bangladesh Bank Deposits" should be duly reconciled with the Bank's scroll for the month.

Section 2 - Transactions of Departments Which Render Separate Cash Accounts

28. Save as provided in Articles 29 to 31 below or as may be specially authorised by the Controller General of Accounts in any particular case, moneys received in the Bank from or on behalf of departmental officers who render separate cash accounts to the office of respective Chief Accounts Officer should be recorded by the District/Thana Accounts Office in a register in Form AC. 8 immediately on receipt of the statement of receipts from the Bank. In the same way, funds supplied to such departmental disbursing officers on cheques drawn against letters of credit or otherwise, should be entered in a register in Form AC. 9.

29. District/Thana Accounts Office should enter remittances by Forest Officers in a register in Form AC. 10 which may also be used for the purpose of consolidated receipt furnished to Forest Divisional Officers. Funds supplied to Forest Disbursing Officers by means of cheques or otherwise should be entered in Register of Forest Cheques Paid (Form AC. 11) in the District/Thana Accounts Office.

30. The receipts and payments of the Defence Department made by the Bank should be entered in separate schedules in District/Thana Accounts Office on the basis of statement furnished by the Bank (Forms AC 12 to AC 15).

31. All receipts and payments on account of the Post Office should be posted in Registers of Post Office Receipts and Payments (Forms AC. 16 and AC. 17). The transactions of each Head Post Office having a separate letter of credit with the District Accounts Officer should be shown in a separate column sub-divided for "payments in cash" and "by transfer". Receipts and payments originating in other Civil Departments should not be included under any Post Office but should be shown in a special column headed "Miscellaneous".

