

[For official use]



GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

**FINANCIAL INSTRUCTIONS
FOR
THE GUIDANCE OF BANGLADESH
MISSIONS ABROAD**

**OFFICE OF THE
ADDITIONAL ACCOUNTANT GENERAL
FOREIGN AFFAIRS
DHAKA**

1st Edition (Reprint)

Superintendent
Bangladesh Government Press, Dhaka
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INDEX

	<u>Page</u>
CHAPTER I : INTRODUCTORY :	1
(a) Short title	... 1
(b) Definitions	...
CHAPTER II : GENGERAL ORGANISATION REGARD TO TREASURY IN BUSINESS CONDUCTED BY THE MISSIONS :	
(a) Treasury Functions	... 3
(b) Responsibilities of the Head of the Mission	... 3
(c) Transfer of charge	... 3
(d) Responsibilities of the officer handling accounts	... 5
(e) Custody of Government money and other valuables	... 5
CHAPTER III : GENERAL SYSTEM OF FINANCIAL MANAGEMENT AND CONTROL :	
(a) Imprest	... 7
(b) Conditions governing expenditure from public funds	... 7
(c) Standards of Financial propriety	... 8
(d) Control of expenditure	8
(e) Delays in payment	... 9
(f) Inevitable Payments	... 9
(g) Contracts General principles	... 9
(h) Defalcations, Losses, etc.	... 10
CHAPTER IV : HANDLING OF CASH :	
(a) Cash Book	... 13
(b) Handling of cash	... 14
(c) Grant of Receipt to the payee	... 14
(d) Forms and Custody of Receipt Book	... 15
(e) Issue of duplicates for copies of receipts	... 15
(f) Drawal of Cheques	... 15
CHAPTER V : WITHDRAWAL FROM PUBLIC ACCOUNTS :	
(a) Purposes for which money can be drawn	... 19

Financial Instructions

	<u>Page</u>
(b) Place of Payment	... 20
(c) Payment to Gazetted Officers	... 20
(d) Payment of first salary	... 20
(e) Accountability	... 20
(f) Responsibility for moneys withdrawn	... 20
(g) Presentation of claims	... 21
(h) Arrear claims	... 21
(i) General instructions regarding the preparation and form of bills	... 21
(j) Signature and countersignature on bills	... 22
(k) Duplicates and copies of the bills	... 23
(l) Stamps for receipts	... 23
(m) Checks to be applied on claims presented	... 23
(n) Payment to persons not in Government employment	... 25
(o) Disbursement of claims and records of payments	... 26
(p) Vouchers of payment	... 26
(q) Overcharge	... 27
(r) Audit objections and recoveries	... 27
(s) Personal Claims of Government Servants	... 28
(1) Due data	... 28
(2) Deductions from bills	... 28
(3) Recoveries ordered by Addl. Accountant General	... 29
(4) First payment of pay and allowances	... 29
(5) Payment on quitting of service	... 29
(6) Death of payee	... 29
(7) Payment through agents	... 30
(8) Leave salary	... 31
(9) Bills of Gazetted Govt. Servants	... 31
(10) Alterations of pay etc.	... 31
(11) Bills of Non-Gazetted establishment	... 32
(12) Absentee statement	... 33
(13) Increment certificate	... 33

	<u>Page</u>
(14) Overtime Allowance	... 34
(15) Arrears Bills	... 34
(16) Travelling allowance bills of Non-Gazetted establishment	... 35
(17) Acquittance Rolls	... 36
(t) Contingent Charges	... 37
(1) Introductory	... 37
(2) Classification of contingent charges	... 37
(3) General limitations	... 38
(4) Responsibility of Drawing Officer	... 38
(5) Responsibility of Controlling Authority	... 39
(6) Cancellation and destruction of sub-vouchers	... 39
(u) Record of Contingent Expenditure	... 40
(1) Contingent Register	... 40
(2) Bill for contingent charges	... 41
(3) Contract contingencies	... 41
(4) Fully vouched contingencies	... 41
(5) Charges regulated by Scale and Special contingencies	... 41
Countersigned Contingencies	... 42
(1) Abstract bill	... 42
(2) Detailed bill	... 42
(3) Countersignature	... 42
(4) Power of subordinate authorities to sanction contingent charges	... 42
CHAPTER VI : POWERS OF SANCTION AND CONTROL OF EXPENDITURE AGAINST APPROPRIATION :	
(a) General limitations	... 45
(b) Financial powers delegated to Head of Missions	... 45
(c) Communication of sanctions	... 51
(d) Date of effect of sanction	... 52
(e) Restrospective sanction	... 52
(f) Lapse of sanction	... 53
(g) Control of expenditure	... 53

Financial Instructions

	<u>Page</u>
(h) Surrender of anticipated savings	... 57
(i) Reappropriation of Funds	... 59
(j) Contingent Item	... 59
(k) Appropriation Accounts	... 60
CHAPTER VII : LOANS AND ADVANCES TO GOVERNMENTS SERVANTS :	
(a) Introductory	... 61
(b) Interest bearing advances - House building advance	... 62
* (c) Advances for the purchase of Conveyance - General Instructions.	... 62
* (d) Advances to Govt. Servant on transfer, tour, etc.	... 62
(e) Advance for journeys on tour	... 63
(f) Grant of Motor Car advances to officers posted abroad	... 64
(g) Advance from the G. P. Fund	... 65
(h) House Building Advance	... 66
(i) Recovery of Advance	... 67
CHAPTER VIII : PAY :	
(a) Conditions of service of staff serving in Bangladesh Missions abroad.	... 69
(b) Affixing of revenue stamps on pay bills, etc. by Bangladesh Missions abroad.	... 69
(c) Special pay to stenographers working as personal Assistants to the Head of Missions.	... 69
(d) Payment of Compensatory allowance to government servants working in Bangladesh Missions while under suspension.	... 70
(e) Payment of salaries in Bangladesh currency to Officers and staff who are either transferred Head quarters or come on leave to Bangladesh from Mission abroad.	... 70
(f) Family remittances by the Ministerial staff serving in the Bangladesh Mission.	... 71

	<u>Page</u>
(g) G. P. Fund deductions under the compulsory savings scheme in respect of locally recruited staff	... 71
(h) Leave admissible to the locally recruited staff	... 72
(i) Travelling Allowance Advance payment of	... 72
(j) Fixation of regular time scale for the locally recruited staff	... 72
(k) Admissibility of local Rates of pay and grant of Advance increment to locally recruited staff.	... 72
(l) Grant of leave on average pay	... 73
(m) Leave salary amendment to fundamental Rules	... 73
(n) Grades of pay	... 74
CHAPTER IX : ALLOWANCES OTHER THAN T. A. :	
(a) Outfit allowance	... 75
(b) Foreign Allowance	... 78
(c) Language Allowance	... 82
(d) Hardship Allowance	... 83
CHAPTER X : TRAVELLING ALLOWANCE :	
(a) Daily Allowance	... 92
(b) T. A. on duty abroad	... 98
CHAPTER XI : MEDICAL ATTENDANCE :	
(a) Medical Facilities	... 101
CHAPTER XII : MISCELLANEOUS SUBJECT :	
(a) Brokerage fee for renting residential accommodation by Bangladesh Missions	... 107
(b) Recovery on account of water, heating and lighting charge	... 107
(c) Hiring of Taxies	... 107
(d) Tips to waiters	... 108
(e) Printing of cards	... 108
(f) Telephone	... 108
(g) Contribution towards joint gifts	... 109

Financial Instructions

		<u>Page</u>
	(h) Contributory payment in respect of brakages of crockery glassware, etc.	... 109
	(i) Membership fees of the professional institutions	... 109
	(j) Concessions admissible to heads of Bangladesh diplomatic Mission	... 109
	(k) Yearly Returns of Inventory of government property, etc.	... 110
	(l) Stationery stores	... 111
	(m) Care of Government transport	... 111
	(n) Annual return of non-gazetted Establishment	... 112
	(o) Supply of forms	... 112
	(p) Hiring of buildings for residential and office purpose of the Missions.	... 112
	(q) Remittance of Servicing of the home-based officials	... 113
CHAPTER XIII	: ACCOUNTS :	
	(a) Transactions adjustable on the books of Additional Accountant General, Foreign Affairs.	... 115
	(b) Classification of Transactions	... 115
	(c) Transactions on behalf of the defence services	... 116
	(d) Transactions on behalf of Railways	... 116
	(e) Transaction on behalf of another foreign Mission of Bangladesh	... 116
	(f) Transaction on behalf of other departments of the Government.	... 116
	(g) Important General orders governing classification :	... 117
	(h) Submission of Accounts	... 118
APPENDIX "I"	: CENTRAL SERVICES (MEDICAL ATTENDANCE) RULES, 1958.	... 163

PREFACE

The chief Accounts Officer, Ministry of Foreign Affairs of the erstwhile Government of Pakistan, had published the booklet in 1966. With the creation of Bangladesh, no original copy of the book was found available in the Ministry of Foreign Affairs and in this Office. In the absence of this book much difficulties had to face at home and abroad while discharging financial as well as administrative functions. However, Ministry of Foreign Affairs, somehow, managed to procure a copy of the same and made it available to all concerned. Thus the difficulties have been overcome for the time being. The Rules/Orders embodied therein have been amended by the Government of Bangladesh from time to time. All those orders of amendments, as far as possible have been re-arranged. Any suggestion for improvement will be appreciated.

Additional Account-General.

CHAPTER I

INTRUDUCTORY

1. **Short title** : The instructions contained in the Pamphlet may be called the "Financial Instructions for the Guidance of Bangladesh Mission Abroad".
2. **Definition** : In these Instructions the following expression have the meaning assigned to them, that is to say :
 - (i) Additional Accountant General means the Additional Accountant General, Foreign Affairs, Dacca.
 - (ii) "Bank" means the Bank, nominated by the Government of Bangladesh, in which the cash balance of a Mission is lodged and which transacts banking business on behalf of the Mission.
 - (iii) "The Government" means the Government of Bangladesh.
 - (iv) "Competent authority" means the Government or any other authority to whom the relevant powers may be delegated by the Government.
 - (v) "Mission" include the Embassies, Legations, High Commissions, Deputy High Commissions, Consulates General, Consulates, Vice-Consulates, Permanent Mission to the United Nations and Trade Missions and Attaches of Bangladesh.
 - (vi) "Controlling Officer" means a Head of a Department or other Departmental Officer who is entrusted with the responsibility of Controlling the incurring of expenditure and/or the collection of revenue by the authorities subordinate to the Department.
 - (vii) "Appropriation" means the assignment to meet specified expenditure of funds at the disposal of the assigning authority.
 - (viii) "Reappropriation" means the transfer of funds from one unit of appropriation to another such unit.
 - (ix) "Financial year" means the year beginning on the 1st July of a year and ending on the 30th June of the following year.
 - (x) "Ministry of Finance" means the Ministry of Finance of the Government and includes the Financial Advisers of the respective Ministries and such other authorities in which the powers of the Ministry of Finance are vested by the President.
 - (xi) "Head of Department" means the Ambassadors, High Commissioners and Deputy High Commissioners, unless otherwise provided in the rules.

NOTES : Heads of Department have been authorised to declare any gazetted officer sub-ordinate to them to be the "Head of an office" for the purpose of the rules contained in G.F.R. Vols. I and II and other Financial Rules of the Government.

- (xii) "Recurring Expenditure" means expenditure of a kind that ordinarily recur from year to year, but does not include expenditure for which provision may be made under Article 92 of the Constitution.
- (xiii) "Non-recurring expenditure" means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments.
- (xiv) "Public Account of the Government" means the consolidated fund into which all moneys received on account of the revenues of the State are paid or credited and from which all disbursements of, or on behalf of the Government are met.

"Public Account" means the Public account of the Government.

NOTES : The "Revenues of the State" would include all moneys received by Government officers on behalf of the Government as such; not only the proceeds of taxation and the yield of ordinary revenues but also capital receipts, such as the proceeds of sales of land; the proceeds of borrowing operations; unfunded debt; and unless the contrary intention appears, such receipts of a banking of deposit nature as by virtue of any Statutory provision or of any general or special executive order of the Government have to be held in the custody of the Government.

- (xv) "President" means the President of Bangladesh.
- (xvi) "New expenditure" in relation to the Annual Budget statement for a financial year, means :
- (a) Where expenditure for a project for that year has previously been approved by the National Assembly in pursuance of Article 92 of the Constitution, so much of any expenditure for that project for that year as exceeds the expenditure approved for that year by more than ten percent of the approved expenditure;
 - (b) Any other expenditure which is not recurring expenditure;
 - (c) Any expenditure which is recurring expenditure and which for a purpose in respect of which no provision was made by way of recurring expenditure in the Schedule of Authorised Expenditure for the previous financial year as exceeds that expenditure by more than ten percent of that expenditure.

NOTE : For the purpose of the definition of "new expenditure" set out any Schedule of Authorised Expenditure relating to a Supplementary Budget Statement for a Financial year shall be regarded as being incorporated with the Schedule of Authorised expenditure that relates to the Annual Budget Statement for that year.

- (xvii) Other than "New Expenditure" means expenditure which is not new.

CHAPTER II

GENERAL ORGANISATION IN REGARD TO TREASURY BUSINESS CONDUCTED BY THE MISSION

Treasury Functions :

1. Heads or Officers-in-Charge of the Mission who are authorised to maintain separate departmental cash balance outside the balances of the Government in the treasury or in the Bangladesh Bank including any office or agency of the Bangladesh Bank, perform all the duties of a Treasury Officers in respect of claims against the Government that may be tendered to them for credits to the public Account of the Government. In addition, they are responsible for the discharge of their duties as departmental authorities.

Responsibilities of the Head of the Mission :

2. Subject to any general or special orders of the Government, the immediate responsibility for the proper financial management and working of a Mission will rest entirely with the Head or the Officer-in-charge of the Mission. The appointment of a subordinate to conduct the Cash business of the Mission shall in no way relieve him for this responsibility. The responsibility extends not only to be the security of Cash balance, stamps and other Government property, and the immediate detection of any irregularly practice on the part of the subordinates, but also to the correctness of prescribed accounts and returns and the punctuality of their submission and to the implicit obedience of the officer-in charge of the Cash balance to the instructions issued by the Additional Accountant General, Foreign Affairs.
3. The Head or Officer-in-charge of the Mission is bound to satisfy himself by periodical examination at least once in every six months for cash and once a year for stamps and securities :
 - (i) that the actual stock of cash, stamps and securities is kept under lock and key corresponds with the book balance.
 - (ii) that a sum larger than is necessary for the convenient transaction of the Government business is not held as cash in hand at any stage by the Mission.

Transfer of charge :

4. The Officer who is authorised to handle cash shall be specially careful when assuming or making over charge to see that the cash balance and stock of stamps are throughly verified.
5. In cases in which the transfer of charge involves assumption responsibility for cash, stores, etc., the following instructions should be observed :

- (i) The cash book should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and relieving officers showing the cash and imprest balances, and the number of unused cheques, if any, made over and received by them respectively.
 - (ii) The relieving officer in reporting that the transfer has been completed should bring to notice anything irregularly or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weight and measure certain selected articles in order to test the accuracy of the returns. He should also described the state of the accounts records.
 - (iii) In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the Mission present will take charge when the person who takes charge is not a gazetted officer, he must at one report the circumstances to his nearest superior, and obtain orders as to the cash in hand, it any.
6. The appointment of a very junior officer to handle cash should not ordinarily be made but if in a temporary emergency such an appointment is made the departure from the rule should be reported to the Additional Accountant General, with the reason thereof explained. Security for handling cash, etc.
 7. Subject to any special rule or order made by Government in this behalf every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each cash under the sanction of competent authority, and to execute a security bond settingforth the conditions under which government will hold the security and may ultimately refund or appropriate it.
 8. When an officer who has furnished security takes regular leave or is deputed to other duty the officer who is appointed to officiate for him should be required to furnish the full amount of security prescribed for the post, unless a competent authority has authorised a relaxation of the rules regarding security applicable to his case.
 9. The security taken from a Government officer should be in the forms prescribed in Rule 227 of the Compilation of General Financial Rules, Vol. 1.
 10. When a Government servant has furnished security in the form of a fidelity bond, the departmental authority receiving the bond should see that the Government servant pays the premia necessary to keep it alive on the due dates and continues to do so until a period of six months has elapsed since he vacated his office. If the Government servant fails to deliver the premium receipt to the departmental authority in time, he should be removed from his post immediately.
 11. Subject to any rule or order made by Government in this behalf, the form of the security bond to be executed at the time of furnishing security should be

determined under orders of the head of the department according to the kind of security furnished. When a Government officer is specially permitted to furnish security partly in one and partly in another of the forms of security specified in para 227 he should execute separate bonds for the different kinds of security.

12. Post office Savings Bank pass books, deposit receipts of bank fidelity bonds and security bonds or agreements should be kept in the safe custody of the departmental authority which takes the security.

NOTES : (i) All the Post Office Savings Bank pass books should be sent to the post office as soon as possible after the 15th September of each year so that the necessary entries on account of interest may be made in them.

(ii) In the case of deposit receipts of banks, the depositor should receive the Interest, when due, direct from the Bank on a letter from the pledgee authorising the bank to pay it to him.

13. A security deposit taken from a Government Officer should be retained for at least six months from the date when he vacates his post but a security bond should be retained permanently or until it is certain that there is no further necessity for keeping it.

Responsibilities of the officer handling Accounts :

14. The official entrusted with the accounts work is responsible for keeping complete records of Cash and Book transactions of the Mission and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force. He is also required to see that the rules and orders in force are observed in this respect.

Custody of Government Money and other Valuables :

15. Government Money and other valuables shall be kept in strong treasure chest secured by two locks of different patterns. All the keys of the same lock shall be kept in the same person's custody, and as a general rule, the keys of one lock shall be kept apart from the keys of the other locks and in a different person's custody whenever practicable. The chest shall never be opened unless both the custodians of the keys are present.
16. Heads of department may authorise departure from the letter of this rule in any individual case in which either the amount of each handled by the departmental officer, or the extent of insurance provided by any fidelity guarantee policy taken out by the office cashier, or any other special consideration, may be held to justify the adoption of a simpler and less costly arrangement without impairing the safety of Government money.

CHAPTER III

GENERAL SYSTEM OF FINANCIAL MANAGEMENT AND CONTROL

Imprest :

1. Bangladesh Embassies and Mission abroad are financed by means of Imprest Accounts. The amount of Imprest in each case is fixed by the Ministry of Foreign Affairs in consultation with the Financial Adviser and the Additional Accountant General and same is placed at the disposal of the Head of the Mission who opens a current account with a bank specified by the Government. All the personal claim of the officers and staff and the contingent charges of the Mission are met from the Imprest. The amount of expenditure so incurred from the Imprest during a month is recouped by the Additional Accountant General on receipt of the monthly Cash Account from the Mission.
2. No money received by a Mission on account of the revenues of the state is to be kept out of the Public Account of the Government. All transaction to which an officer of the Mission is a party in his official capacity must be brought to account without delay.
3. Moneys received by an officer of the Mission in his official or non-official capacity which do not relate to or for part of the revenues of the state shall not be included in the Public Account. The Head of the Mission should not, without prior sanction of the Ministry of Finance, receive money or incur expenditure from or on behalf of an individual for ultimate disbursement or recovery in Bangladesh to the individual concerned. In case, however, in which he has been authorised with the concurrence of the Ministry of Finance to enter into such transaction, he should keep proper accounts of such receipts and disbursement as per orders issued from time to time and render them to the Accounts Officer concerned. The Mission should not take loans from the nationals of the countries to which they are accredited, as this is against the principles of Government Finance.

Conditions governing expenditure from Public Funds :

4. No authority may incur any expenditure or enter into any liability unless :
 - (i) there is provision of funds authorised by a competent authority fixing the limit within which expenditure can be incurred;
 - (ii) the expenditure incurred conforms to the financial instructions embodied in this pamphlet; and
 - (iii) a general or special sanction is accorded by the competent authority authorising the expenditure.

Standards of Financial Propriety :

5. (a) The expenditure should not be *prima-facie* more than the occasion demands. Every Public Officer is expected to exercise the same vigilance in respect of expenditure incurred from Public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (b) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (c) Public Moneys should not be utilised for the benefit of a particular person or section of the community unless :
 - (i) the amount of expenditure involved is insignificant; or
 - (ii) a claim for the amount could be enforced in a court of law; or
 - (iii) the expenditure is in pursuance of a recognised policy or custom.
- (d) The amount of allowances, such as travelling allowances granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients.

Control of Expenditure :

6. The Departmental authority is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.
7. A Controlling Officer must see not only that the total expenditure is kept within the limits of the authorised appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which money was provided. In order to maintain a proper control, he should arrange to be kept informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee, if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess expenditure or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.
8. In discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Controlling Officer must satisfy himself not only that adequate provisions exist within the Departmental organisation for systematic internal checks *calculated* to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and store but also that the prescribed checks are effectively applied.

Delays in Payment :

9. Delay in payment of money indisputably due by Government is contrary to all rules and budgetary principles and may be avoided.

Inevitable Payment :

10. Money indisputably payable should not, as far as possible, be left unpaid, and that money paid should under no circumstances be kept out of accounts a day longer than is absolutely necessary even though the payment is not covered by proper sanction. It is no economy to postpone inevitable payments even for the purpose of avoiding an excess over a grant or appropriation and it is very important to ascertain, liquidate and record the payment of all actual obligations at the early as possible date. It must be borne in mind that if an inevitable payment is required to be made in the absence of funds, the error lies not so much in the payment as in the entering into of the relevant liability.
11. A disbursing officer may not on his own authority authorise any payment in excess of the funds placed at his disposal; but absence of funds should not necessarily prevent the payment of any sum really due by the Government. If the disbursing officer is called upon to honour a claim at his disposal, he should take the orders of the administrative authority to which he is subordinate before authorising payment of the claims in question.

Contract - General Principles :

12. No contracts may be entered into by any authority which has not been empowered to do so by or under the orders of the President.

Subsidiary orders of Government as to the limitation upon the powers of these authorities, the conditions under which such power should be exercised and the general procedure prescribed with regard to such contracts, such as calling for and acceptance of tenders, etc. are laid down in the appropriate departmental regulations.

13. The following general principles have been laid down for the guidance of authorities which have to enter into contracts or agreement involving expenditure from public funds :
 - (i) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.
 - (ii) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.
 - (iii) Standard forms of contracts should be adopted wherever possible, the terms to be subject to adequate prior scrutiny.
 - (iv) The terms of a contract once entered into should not be materially varied without the previous consent of the authority competent to enter into the

contract as so varied. No payments to contractors by way of compensation, or otherwise outside the strict terms of the contract or in excess of the contract rates may be authorised without the previous approval of the Ministry of Finance.

- (v) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the Ministry of Finance.
- (vi) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and, in cases where the lowest tender is not accepted, reasons should be recorded.
- (vii) In selecting the tenders to be accepted, the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.
- (viii) Even in cases where written contract is made, no orders for supplies, etc. should be placed without at least a written agreement as to the price.
- (ix) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.
- (x) When a contract is likely to endure for a period of more than 5 years it should, whenever feasible, include a provision for an unconditional power of revocation or cancellation by Government at any time on the expiry of six month's notice to that effect.
- (xi) A penalty clause should invariably be placed in the contract.

Defalcation, Losses, etc.

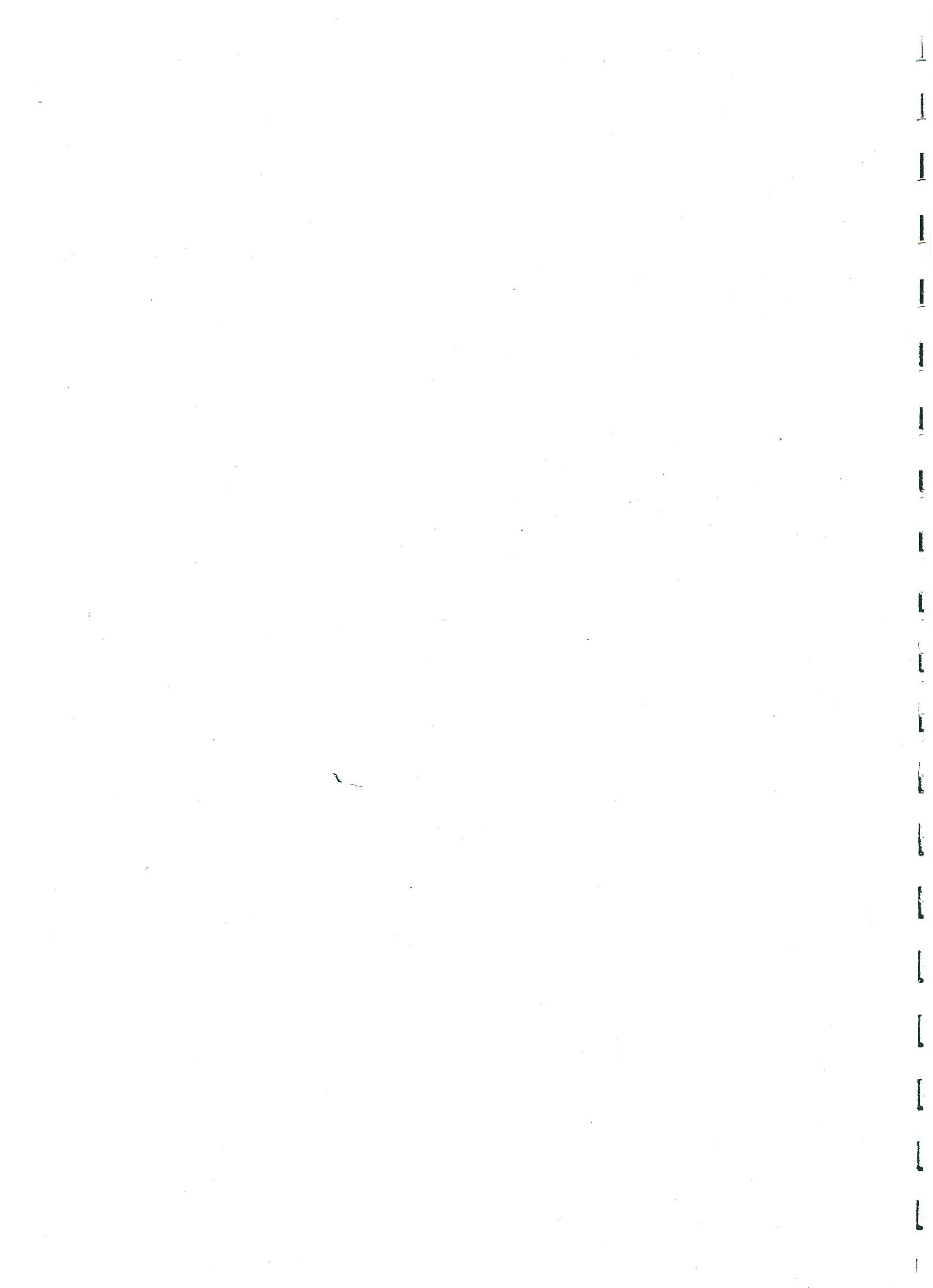
14. With the exceptions noted below, any loss of public money, departmental revenue of receipts, stamps, stores or other property held by or on behalf of Government caused by defalcation or otherwise, which is discovered in a treasury or other office or department, should be immediately reported by the officer concerned to his immediate official superior as well as to the Additional Accountant General, even when such loss has been made good by the party responsible for it. Such reports must be submitted as soon as a suspicion arises that there has been a loss; they must be fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect or rules by which such loss was rendered possible, and the prospects of effecting a recovery.

Exception : Petty cases, that is, cases involving losses not exceeding Taka 200 each, need not be reported to the Additional Accountant General unless there are, in any case, important features, which merit detailed investigation and consideration.

15. The officer receiving a report submitted to him under para 14 must forward it forthwith to Government through the usual channel with such comments as may

be considered necessary, he should also submit a detailed report, after completing such departmental investigations as may be necessary or expedient on the cases or circumstances which led to the defalcation or loss, the steps taken to prevent its recurrence and the disciplinary or any other action proposed as regards the persons responsible.

16. Any serious loss of immovable property, such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other natural cause, should be reported at once by the Departmental officer to the Head of the department and by the latter to Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report should be sent by the departmental officer concerned to the Head of the Department, a copy of the report or an abstract thereof being simultaneously forwarded to the Additional Accountant General.
17. Every Government officer should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Detailed instructions for regulating the enforcement of such responsibility are embodied in Appendix 2 of the compilation of the General Financial Rules, Vol. II.
18. The powers delegated to different authorities to write off the irrecoverable value of public money or stores lost through fraud or negligence of individuals or other causes are indicated in Chapter VI of this book.



CHAPTER IV

HANDLING OF CASH

Cash Book :

1. A cash book shall be maintained in the form suggested in Appendix 'A', by all the officers required to handle cash.

2. All monetary transactions should be entered in the Cash Book as soon as they occur and attested by Head of the Office in token of Check. *

NOTE : The loss or gain by exchange on remittances authorised by the Additional Accountant General and/or the Ministry of Finance should always be shown in the cash book as a distinct item of charge or receipt as the case may be. *

3. The Cash Book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the Cash Book or have it done by some responsible subordinate other than the writer of the Cash Book and initial it as correct. *

4. At the end of each month, the Head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account which must be signed by the Head of Office who should invariably date the signature. *

5. When Government moneys in the custody of a Government Officer are paid into the Bank, the Head of the Office making such payments should compare the Bank's receipt or his Pass Book with the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the Bank. *

6. Any erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials. *

7. The duties imposed in paras 2 to 6 may be entrusted to a subordinate Gazetted Officer nominated by the Head of the Office for the purpose.

8. Deductions accounted for in a voucher and made at the time of payment which are creditable to a Head of Account other than that to which the payment itself is debitible should be shown on the receipt side of the Cash Book and the gross amount of the payment on the payment side.

9. If a cheque is cancelled, it should be entered in the cash book by exhibiting the amount of the cheque as a minus figure on the payment side in the "Bank" column. 'A' counter reference should be given in the cash book, against the original, to the second entry of the cheque.

10. If the currency of a cheque expires owing to its not being presented at the Bank for payment, it may be received back by the Drawing Officer which should then destroy it and draw a new cheque in lieu of it. The fact of the destruction and the number and the date of the new cheque should be recorded on the counterfoil of the cheque and the number and date of the old cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should be entered on the date of issue in red ink in the cash book but not in the column for payment, a note being made at the same time against the original entry in the cash book.
11. The cash book must be balanced on the date prescribed for closing the cash accounts of the month, but when the transactions are numerous, a weekly or daily balance is recommended, and it is advisable that the cash be counted whenever a balance is struck or at convenient intervals as this affords an independent check on the accuracy of the postings. The result of such intermediate counting should be recorded in the form of a note over the signature of Head of the Office (specifying the actual cash in hand and cash in bank) in the body of the cash book, so as not to interfere with the up-to-date totals.

Handling of Cash :

12. A Government officer who handles Government money should not, except with the special sanction of Head of the Office, be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a government servant deals with both Government and non-government money in his official capacity, the Government money should be kept in a Cash Box separate from the non-government money and the transactions relating to the later should be accounted for in a separate set of books and keep entirely out of the Government Account.
13. The employment of Class-IV servants to fetch or carry maney should be discouraged. When it is absolutely necessary to employ a Class-IV servant for this purpose, a man of some length of service and proved trustworthiness should only be selected and in all cases when the amount to be handled is large one or more guards should be sent to accompany the messenger.

Grant of Receipt to the payer :

14. A Government officer receiving money on behalf of the Government must give the payer a receipt. The receipt shall be signed by a duly authorised officer who shall satisfy himself at the time of signing the receipt and initialling its counterfoil, that the amount has been properly entered in the cash book.
15. Where money is realised not in cash but by recovery from payment made on a bill setting forth full particulars of the deduction a receipt may be granted only if specially desired by the payer, the fact of recovery having been made by deduction from the bill being clearly recorded on the receipt.

16. All receipts must be written in figures and in words.

Forms and Custody of Receipt Books :

17. Receipt Books in machine-numbered from T.R. 5 may be obtained from Stationery, Forms and Publication Office, Dhaka. This standard form shall be used by all Government offices receiving money on behalf of the Government unless any special form of receipt is prescribed by department or office.
18. The Receipt Books must be kept under lock and key in the personal custody of the officer authorised to sign the receipt on behalf of the Government.
19. Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the officer-in-charge. Counterfoils of used Receipt Books shall be kept in his personal custody.

Issue of Duplicates or copies of Receipts :

20. No Government officer may issue duplicate or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

Drawal of Cheques :

21. The responsibility of drawing funds by means of cheques on the Bank devolves primarily on the Head or Officer-in-charge of the Mission, who may authorise any Senior Gazetted Officer of his Mission to draw funds on his behalf from the Bank by means of cheques, save as provided above no other person is authorised to draw on the Bank.
22. Specimen signature of the officer authorised to draw cheques should be sent to the Bank for record. The date on which he ceases to function as a drawing officer due to his transfer or otherwise should at once be intimated to the Bank.
23. Cheque Books for the use of the Drawing Officer will be supplied on requisition by the Bank concerned. Only one cheque book should however, be obtained at a time. Requisition for the second cheque book should be sent when the cheque book in use is nearing exhaustion.
24. If more than once bank has been authorised by Government to act, as authorised bankers to a Mission, a separate cheque book shall be obtained for use on each bank.

25. The Drawing Officer shall notify to the Bank upon which he draws, the number of each cheque book which from time to time he brings into use and the number of cheques it contains.
26. Cheque Books shall on receipt be carefully examined by the drawing officer who would count the number of forms contained in each and record a certificate of count on the fly-leaf.
27. Each cheque book must be kept under lock and key in the personal custody of the drawing officer who, when relieved shall take a receipt of the exact number of cheques made over to the relieving officer.
28. The loss of cheque book shall be notified promptly to the Bank with whom the drawing officer concerned has a drawing account.
29. All cheque books shall have written across in words at right angles to the type a sum little in excess of that for which they are granted, thus "thus under Taka eight hundred only will mean that it is for less than Tk. 800, but not less than Tk. 700.

- NOTES : (i) In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word one into four by prefixing an 'if, and, changing the 'e' into an 'r' the figures being easily altered to correspond. The word 'twenty', written carelessly has also sometimes been changed into 'seventy'. The drawer of a cheque in which these words occur should, therefore, so write them as to made the fraud impossible.
- (ii) The cross entry is no necessary if the amount in words is type-perforated by special cheque writing Machine.
- (iii) All cheques should be written in special cheque writing ink obtainable from the controller of stationery and printing.

30. Cheques drawn in favour of Government Officer and Departments in settlement of Government dues shall always be crossed "A/C payee only - Not negotiable".
In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate or local bodies, firms private persons or Governments (in respect of their personal claims) shall always be crossed. Where payments are not made by means of a crossed cheque, on the specific request by the payee order cheques only should be issued. Subject to any instructions received from the payee, a cheque shall be crossed "- & Co." with the addition of the words "Note Negotiable" between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque specially (instead of by the general crossing "- & Co.") by quoting the name of the bank through which the payee will receive payment and by adding the words "A/C payee only-Not Negotiable".

This rule shall apply to all the cases where the use of crossed cheques is prescribed.

31. Every cheque in favour of a Government Officer in payment of establishment and contingent bills must be payable by order only.
32. As a general rule, cheques shall not be issued for sum less than Tk. 10.

33. All corrections and alterations in a cheque shall be attested by the drawing officer under his full signature.
34. If the currency of a cheque should expire owing to its not being presented at the bank, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu thereof.
35. When it is necessary to cancel a cheque, the cancelment must be recorded on the counterfoil and the cheque, if in the drawer's possession must be destroyed. If the cheque is not the drawer's possession, the must promptly address the bank to stop payment and on ascertaining that he payment has been stopped, shall make of the cheque the necessary entry in his accounts.
36. If a Drawing Officer be informed that a cheque drawn by him has been lost, he shall address the Bank drawn, forwarding for signature a certificate in the following from :

"Certified that Cheque No. ææ dated æ for Tk. æ reported by (the drawing Officer) to have been drawn by him on this bank in favour of ææ has not been paid, and will not be paid if presented hereafter".

The Drawing Officer, on receipt of the certificate duly signed by an officer of the bank, shall enter in his account the original cheque as cancelled, and may issue another cheque.

37. If a cheque is issued by the Government in payment of any sum due by the Government and that cheque is honoured on presentation to the Government's bankers, payment shall be deemed to be made :
 - (a) If the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or
 - (b) If it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

NOTES : (1) . The Provision of clause (b) above apply *mntatis mutandis* to payments made by the Government by postal Money Order or by any other recognised made of remitting money by post.

(2) Cheque marked as not payable before a particular date should not be charged to the accounts untill the date on which they become payable.

38. All cheques, bills etc., preferable at a Mission for properly being non-negotiable instruments, can be endorsed only once in favour of a specific party to whom the money is to be paid :

Provided that when the endorsement is made on a cheque or a bill in favour of a banker, a second endorsement can be made by the banker in favour of a messenger for collection only.

CHAPTER V

WITHDRAWAL FROM PUBLIC ACCOUNT

Purposes for which money can be drawn :

1. Subject as hereinafter provided Controlling Officer of the Mission may permit withdrawal for all or any of the following purposes :
 - (a) To pay sums due from the Government to the Drawing Officer;
 - (b) To provide the drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by :
 - (i) Other Government Servants, or
 - (ii) Private parties.
 - (c) To enable the Drawing Officer to supply funds to another Government Officer to meet similar claims;
 - (d) To pay direct from the Mission or from the Bank sums due by the Government to a private party;
 - (e) In the case of a Government Officer or authority empowered to make investments of moneys, standing in the public account, for the purpose of such investments.

Unless expressly authorised by the Additional Accountant General Controlling Officer of the Mission shall not permit withdrawal for any purpose not specified above.

2. Head of the Mission shall not permit withdrawal for any purpose unless the claim for withdrawal complies with the provisions as to the person by whom, and the form in which, the claim shall be preferred and the checks to which the claim shall be put by the Mission before directing payment thereof.
3. A Head of the Mission has no general authority to make payments on demands presented at the Mission; his authority being strictly limited to the making of payments authorised by or under the Treasury Rules. If a demand of any kind is presented at a Mission for a payment which is not authorised by or under Treasury Rules, or is not covered by a special order, received from the Additional Accountant General, the Head of the Mission shall decline payment for want of authority. He has no authority to act under an order of the Government sanctioning a payment unless the order is an express order to him to make the payment; and even such special orders should in the absence of urgency, be sent through the Additional Accountant General.
4. A Head of a Mission shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Additional Accountant General.

Place of Payment :

5. Except as otherwise provided a payment shall, only be made in the Mission in which the claim arises.

Payment to Gazetted Officers :

6. No withdrawal shall be permitted in order to meet the pay, leave salary or allowances of a Gazetted Officer, or a reward or honorarium payable to a Gazetted Officer, or any pension, until the Additional Accountant general has intimated to the Mission the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Auditor-General, waive the above provision.

Payment of First Salary :

7. No withdrawal shall be permitted on a claim for the first of any series of payment in a Mission of pay or Allowances to a Government servant other than a person newly appointed to Government service unless the claim is supported by a last pay certificate in the form prescribed by the Auditor-General. No withdrawal in respect of pay and allowances of a Government servant to whom last pay certificate has been granted, would be allowed by the Mission, unless the certificate is first surrendered.

Accountability :

8. The Head of the Mission shall be responsible to the Additional Accountant General for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.
9. The Head of the Mission shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information, unless there are valid reasons which he shall record in writing, for omitting to require it.

Responsibility for moneys withdrawn :

10. If a Head of the Mission receives intimation from the Additional Accountant General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a Drawing Officer, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the Drawing Officer shall without delay repay the sum in such manner as the Additional Accountant General may direct.
11. A Government officer supplied with funds for expenditure shall responsible for such funds until an account of them has been rendered to the satisfaction of the

Additional Accountant General and of the Audit Officer concern. He shall also be responsible for seeing that payments are made persons entitled to receive them.

Presentation of claims :

12. Save as hereinafter provided all bills or cheques in payment of claims against the Government shall be presented at the Mission duly receipted and stamped where necessary.
13. When a person not in the Government employment claims payment for work done, service rendered, or articles supplied, such claims shall, unless there are express orders of the Government to the contrary be submitted through the Head of the Department or other responsible officer under whose immediate orders the service was done or the equivalent was given for which payment is demanded.

Arrear claims :

14. No claim against the Government not preferred within six months of their becoming due can be presented without an authority from the Additional Accountant General. This rule does not apply to claims for Tk. 5 or less which are preferred within one year of their becoming due, nor does it apply to payments of claims on account of pensions, nor to payment of interest on Government securities or any other class of payment which are governed by special rules or orders of the Government.

General instructions regarding the preparation and form of bills :

15. The following instructions with regard to the preparation and form of bills shall be observed :
 - (a) Printed forms of bills in English/Bengali should be adopted as far as possible; but when, from any circumstances a bill in any other language is unavoidable, a bilingual form should be used.
 - (b) If, in any case, the use of a bill purely in any language other than English/Bengali becomes unavoidable, a brief abstract should be endorsed in English/Bengali under the signature of the preferring officer stating the amount, the name of the payee and the nature of payment.
 - (c) All bills must be filled in and signed in ink. The amount of each bill should, as far as whole Taka are concerned, be written in words as well as in figures. The fraction of Taka may, however, be written in figures after the words stating the number of Taka, but in cases of there being no fraction of a Taka the word "only" should be inserted after the number of whole Taka and care should be taken to leave no space for interpolation.

- (d) All corrections and alternations in the total of a bill should be attested by the dated initials of the person, signing the receipt as many times as such corrections and alternations are made. Erasures and over-writings in any bill are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each correction, or any interpolation deemed necessary should be authenticated by the Drawing Officer setting his dated initials against each.
- (e) The full accounts classification must be recorded on each bill by the Drawing Officer, the classification in the budget being taken as a guide. The classification should also show whether the expenditure is voted or charged (non-voted) and as far as practicable its allocation between departments or Governments, where necessary, and whether the expenditure is New or Other than New.
- (f) Charges against two or more major heads should not be included in one bill, but no exception to a bill should be taken on this ground, unless the items required different action in the mission, such as entry in different registers. This rule does not apply to the allowances of a Government servant drawn with pay, as in such cases the whole of the allowances, even if belonging to two or more major heads of accounts should be drawn on a single bill, if debitably wholly to the Government.
- (g) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted Copies of sanctions accompany in a bill must be ordinate specially authorised in this behalf by the Head of the Office.
- (h) Dates of payment should when possible be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls, etc.. If, for any reason such as illiteracy or the presentation of receipt in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the date of actual payment should be noted by the disbursing officer on the documents, under his initials.
- (i) When the Drawing Officer required payment to be made through some other person or agency, he must specifically endorsed, an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

Signature and Countersignature on bills :

- 16. Unless the Government have expressly authorised it in the case of any specified office, no payment may be made on a bill or order signed by a clerk instead of by the Head of an office, although in the absence of the later, the clerk may be in the habit of signing letters for him nor may any money be paid on a bill or order signed with a stamp. When the signature on a bill is gives by

a mark or seal or thumb impression, it shall be attested by some known person. Signature in vernacular characters must always be transliterated.

17. The head of an office may authorise any gazetted officer serving under him to sign a bill or order for him, communicating the name and the specimen signature of the officer. This will not, however, relieve the head of the officer, in any way, of his responsibility for the accuracy of the bill or for the disposal of the money so received.
18. Bills requiring previous countersignature shall not be presented before such countersignature has been made.
19. Bills, which under any rule or order require to be pre-audited by the Additional Accountant General before disbursement, shall not be passed payment except through the Additional Accountant General.

Duplicates and copies of the bills :

20. No Government officer may issue duplicate or copies of the bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to the cases if any, in which by any rule or order duplicates have to be prepared and tendered with the originals.
21. In case of a bill passed for but lost before payment the Government officer who drew the original bill shall ascertain that payment has not been made on it before he issues a duplicate thereof. The duplicate copy if issued must bear distinctly on its face the word "Duplicate" written in red ink. A proper record should be kept of the payment, made on duplicate bills and it should be ensured that no payment is made if the original bill is presented.
22. When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or countersigned in full and the other copy or copies may be only initialled. The original copy shall be sent to the Additional Accountant General with accounts.

Stamps for Receipts :

23. Receipts for all sums exceeding Tk. 20 must be stamped under Section 3 read with item 53, of Schedule-1 of the stamp Act (Act II of 1899) unless they are exempt from stamp duty.

Checks to be applied on claims presented :

24. The bill, cheque or other document presented as a claim for money shall be received and examined by the Additional Accountant General and then laid

before the Treasury Officer who if the claim is admissible, the authority good, the signature and counter-signature, where necessary, genuine and in order and the receipt a legal acquittance, will sign the order for payment at the foot of the bill etc. Careful attention must be given to the instructions contained in these rules regarding the completion of bills, cheques, etc., presented in support of claims against the Government.

25. (i) All corrections and alterations in an order of payment must be attested by the dated initials of the Treasury Officer.
- (ii) Corrections and alterations in an order of payment given by the Treasury Officer must be attested by his full signature.
26. Special care shall be taken that all bills, cheques, etc., passed for payment at the Treasury, are paid on the same day and that no payment is made, except under the written pay order of the Treasury Officer.
27. (i) When a bill is presented by a person who is not the actual payee or his duly authorised agent, he may be required to produce a letter authorising him to take the payment. The signature of the messenger shall be taken on the bill as a proof that messenger actually received the money on behalf of the payee.
- (ii) In cases in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the Treasury Officer shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.
28. Special precautions must be taken by the Treasury Officer as regards all bills and documents showing signs of alterations and if such documents be frequently received from any officer, the attention of the Head of the Office shall be formally drawn to the irregularity.
No document bearing an erasure can be accepted and payment on such documents shall be refused and a fresh document called for.
29. With regard to claims presented either on bills or on cheques, the signature of the Drawing Officer shall be compared carefully with his specimen signature, before payment is ordered. In the case of payment to be made on the authority of an order purporting to have been issued from the office of the Additional Accountant General, the signature on the order should be verified with the specimen signature of the signing officer.
30. The arithmetical computations on the bills shall be checked before payment.
31. A register shall be kept showing the names of all gazetted Government Officers Drawing their pay and allowances or leave salary from the Mission and as each pay slip or leave salary certificate is received from the Additional Accountant General, the amount of pay and allowances or leave salary which it sanctions shall be entered against the name of the Government servant concerned. As

each pay or leave salary bill is presented for payment, reference to this register shall be made to see that the sanctioned rate is not exceeded.

32. The bills for pay and allowances or leave salary of a Gazetted Government servant who is about to retire shall be separately submitted to the Additional Accountant General for special audit on the date of payment or as soon as the intentions of the Government servant to retire becomes known to the Mission.
33. No correspondence shall be undertaken for a Government servant or a private individual making a claim to an special allowances or concession, but the person concerned would be requested to address the Additional Accountant General either direct or through his own official superior as the case may be.

Payment to persons not in Government employment :

34. (i) When a person not in Government employ claims payment for work done, services rendered or articles supplied, the claim would be submitted through the Head of the Department or other responsible officer on his behalf.
- (ii) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government Service, and also when the authority of the Head of the Department or responsible officers is insufficient, and order from the Additional Accountant General must be sought by furnishing that officer with any necessary particulars for obtaining the sanction of the Government should such be needed.
- (iii) In any event if a bill be drawn by a person not in Government employment, special precautions should be taken for satisfying the identify of the applicant for payment.
- (iv) In all doubtful cases, orders of the Head of the Missions should be taken by the Disbursing Officer, who is expected to assume the responsibility of his positions and exercise a proper amount of care and discretion in this matter, when the necessity occurs the Head of the Mission shall immediately report the fact to the Additional Accountant General.

NOTE : Payment due to contractors may, if so desired by them, be made to their banks instead of direct to the contractors provided that the Department concerned obtains :

- (a) an authorisation from the contractor in the form of a legally valid document such as a power of attorney, or transfer deed, conferring authority on the bank to receive payment, and
- (b) The contractors own acceptance of the correctness of the account made out as being due to him by the Government, or his signature on the bill or other claim preferred against the government, before settlement of the account or claim by payment to the said bank.

While the receipt given by a bank will constitute a full and sufficient discharge for the payment, contractors should wherever possible be induced to present

their bills duly receipted and discharged through their bankers. Nothing herein contained should operate to create in favour of the bank any right or equities *vis-a-vis* the government.

Disbursement of claims and records of payments :

35. (i) After a cheque or bill has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it shall be passed on together with the payee's receipt to the Cashier when the cashier shall make the payment and enter it in his cash book. The cashier shall punch the stamp, stamp the document "paid" and retain it for delivery to the Accounts Department when the books are compared.
- (ii) Special precautions would be taken to see that the receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of the vouchers for the sake of stamps upon them. It must be borne in mind that several cases of loss of vouchers have occurred owing to neglect of this precaution.

- NOTES : (1) Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum to be given to the presenter.
- (2) When a payment is made by transfer, that is, by entry of the amount in the accounts as received under some head of receipt, no payment of cash takes place and the item should not find a place in the Treasurer's cash book, nor should the voucher be stamped "paid" by him. When the entries in the accounts are complete such a voucher should be stamped by the Accountant "paid by transfer".

36. In cases in which money due by the Government is paid postal Money Order or by means of bank draft the cost of remittances shall in the absence of any special rule or order to the contrary, be borne by the payee.

Voucher of payment :

37. Subject as hereinafter provided, a government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the Accounts. Every voucher must bear, or have attached to it, an acknowledgement of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgement shall be taken at the time of payment.
38. In all cases in which it is not possible or expedient to support a payment by a voucher or by the payee's receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Additional Accountant General, where necessary. Full particulars of the claims should invariably be set forth; and where this necessitates the use of a regular bill from, the certificate itself may be recorded thereon.

- NOTES : (1) In the case of articles received by value payable post, the value payable cover, together with the invoice or bill showing the details of the items paid for, may be accepted as voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post Office and this also covers charges for the money order commission.
- (2) A certified copy (marked duplicate) or a receipted voucher may be retained by the disbursing officer should this be necessary to complete the record of his office; by the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.
39. The provision regarding the preparation of bill and giving of stamped receipt shall be carefully observed in regard to claims presented at a Departmental Office of disbursement subject to the relaxation allowed in the Ministry of Foreign Affairs Memo. No. FM (III). 20/35/54, dated 18th June 1958.
40. Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand in ink.
41. All paid vouchers must be stamped "paid" or so cancelled that they cannot be used second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
42. Vouchers and acquittances which are not required to be submitted to the Additional Accountant General shall be filled and retained carefully in the office concerned as important documents till they are destroyed under the order of competent authority.
43. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

Overcharges :

44. Subject to such special orders as the government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill. It is only in the event of culpable negligence on the part of the controlling officer or of the Treasury Officer that the question of recovery from either of them may be considered.

Audit objections and recoveries :

45. Every government servant must attend promptly to all objections and orders communicated to him by the Additional Accountant General.
46. When Additional Accountant General disallows a payment as unauthorised, the disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest but to refuse to pay it in future till the Additional Accountant General authorises the payment to be resumed that no warning slip has been received by the Government servant against whom the retrenchment has been ordered or that being received, it has been answered, are facts with which the disbursing officer shall have no concern.

Financial Instructions

- NOTES : (1) If a Government servant from whom a recovery is ordered is transferred to the jurisdiction of another Disbursing Officer, the order of recovery should be passed on to that Disbursing Officer without delay.
- (2) A Disbursing Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Additional Accountant General or the Government servant concerned it is his duty simply and promptly to carry out the orders he has received and leave the person aggrieved to refer the case to the proper authority.
- (3) Representations and protests, against retrenchment, ordered by the Additional Accountant General may not ordinarily be considered by the administrative authorities if submitted later than three months after the date of receipt of intimation by the aggrieved Government servant. This provision does not remove from the Disbursing Officer the duty of enforcing immediately the recovery of a retrenchment order under this rule.
47. Recoveries may not ordinarily be made at a rate exceeding one-third of pay unless the Government servant affected has, in receiving or drawing the excess, acted contrary to orders or without due justification.
48. A register shall be maintained at the Mission for recording all retrenchments ordered by the Additional Accountant General. Separate columns shall be provided to show the name and office of the person from whom the recovery is to be effected, the nature and amount of overpayment, and the method by which the overpayment has been adjusted.

PERSONAL CLAIMS OF GOVERNMENT SERVANTS

Due date :

49. Bills for monthly pay and fixed allowances of government servants may be signed at any time on the last working day of the month by the labour of which such pay and allowances are earned and shall be due for payment the next working day.
50. In the following cases, separate bills may be presented for pay and allowances due for part of a month and these bills may be paid before the end of the month :
- (1) When a government servant is transferred to another audit circle;
- (2) When a government servant finally quits the services of the government.
51. If the first two days of a month are public holidays on which pay and allowances are not disbursed at the Treasury, government may at their discretion direct the payment, on the last working day before the holidays : of monthly pay bills other than those of Gazetted Officers.

Government may in special relax any of the conditions specified above.

Deductions from bills :

52. The duty of noting the proper deduction to be made from pay bills on account of Provident Fund, etc., shall devolve on the drawer of the bill but no discretion is allowed in carrying out any order received from the Additional Accountant General to make any particular deduction.

Recoveries ordered by Additional Accountant General :

53. Deductions on account of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Additional Accountant General. The recovery of a sum disallowed from a pay bill may be made from the next pay bill and of a sum disallowed from a pay bill may be made from the next payment of travelling allowances; but sums disallowed from a travelling allowance bill must be recovered in cash or from the pay bill when the government servant concerned does not, within a month, present any travelling allowance bill from which they can be recovered.

First payment of pay and allowances :

54. When a government servant present his pay bill for the first time or when the name of a government servant appears for the first time in an establishment bill, the bill shall be supported by a last pay certificate or if he did not previously hold any post under the government or is re-employed after resignation or forfeiture of past service, a health certificate must accompany the bill in conformity with, and if so required by, any rule or order governing the conditions of the service to which he belongs.

If a pensioner is re-employed, the fact shall be stated in the bill.

Payment on quitting of service :

55. The last payment of pay or allowances shall not be made to, or in respect of a government servant whose pay is drawn on Gazetted government servants bill form, finally quitting the service of the government by retirement, resignation, dismissal, death or otherwise, or placed under suspension, until the disbursing officer has satisfied himself, by reference both to the Additional Accountant General and his own records, that there are no demands outstanding against him. In cases of other government servants, payment may be made without reference to the Additional Accountant General on the responsibility of the head of the office concerned.

Death of payee :

56. Pay and allowance can be drawn for the day of the man's death; the hour at which death takes place has no effect on the claim.
57. (a) Pay and other allowances claimed on behalf of a deceased government servant may be paid without the production of the usual legal authority :
- (i) to the extent of Tk. 500 under orders of the head of the Mission or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient;
 - (ii) for the excess over Tk. 500 under orders of the government on execution of an indemnity bond with such sureties as he may require,

if he is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

- (b) In any case of doubt payment shall be made only to the person producing the legal authority.

Payment through agents :

- 58. (i) Save as hereinafter provided, pay and allowances may be paid only upon the personal claims of the government servant concerned and to his personal receipt and not otherwise, except under the special authority in each case, of the government or the Auditor-General. The government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement on the bill to pay to any such person; and in such a case, the government accepts no responsibility in respect of money, cheque or draft that may be handed over to the messenger
- (ii) (a) At his written request or order, the pay bill of a government servant who is permitted to draw his bills may be made payable to some well known banker or agent, provided that the receipt of the banker or agent shall not be accepted as a final acquittance unless the bill itself is duly endorsed in favour of the banker or agent by means of a distinct pay order. The receipt of the banker or agent alike if it is recorded on the bill itself or separately, shall be stamped, unless the receipt on the bill has already been duly signed and stamped by the Government servant himself.
- (b) Pay and allowances of Government servant who is not authorised to draw his own bills may, when he is unable to present himself in person to receive payment, be paid to a banker or agent duly authorised to receive the money and give a legal acquittance provided that the banker or the agents holds a legally valid power of attorney, the Government desiring to receive payment through a banker or agent must furnish the later with a legal acquittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer with letter of authority for the payment to be made or the agent must make a formal receipt (which need not be stamped) to show that the money has actually been received by him.
- (c) A Government servant or single person cannot be constituted an "agent" for the purposes of this rule, except when he holds a legally valid powers of attorney to act for the government servant concerned.

Leave salary :

59. A government servant who signs his bill himself, when claiming leave salary must either appear in person at the place of payment or furnish a life certificate signed by a responsible government officer or some other well-known and trustworthy person. If he draws his leave salary through an authorised agent, the agent must furnish the life certificate aforesaid.

Bills of Gazetted Government Servants :

60. (i) The pay and fixed allowances of a gazetted government servant shall be claimed on bills in Form T. R. 16-A Government servant who draws an additional allowance for a separate office need not present separate bill for it unless it is payable from a source other than the Revenues of the State.
- (ii) Subject as hereinafter provided the forms prescribed above shall be used for claims relating to leave salary and all occasional payments that are made on his personal account.
61. Travelling bills of a gazetted Government servant shall be drawn in accordance with the rules under which such allowances may be due. For mileage, halts or daily allowance, Form T. R. 20 is prescribed for general use.
62. When a circuitous route is taken, the reasons for doing so must be stated on the bill. When a government servant is entitled to draw actual expences, such expences shall, in the absence of special orders to the contrary, be set forth in detail.

The provisions of clause (ii) of para 80 below apply *mutatis mutandis* to bill for travelling allowance of gazetted government servants.

Alternations of Pay etc. :

64. Save as provided in para 6, no gazetted government servant may draw an increased or a changed rate of pay, leave salary, fixed allowances, or any reward or honorarium, unless the bill on which he draws it is either pre-audited by the Additional Accountant General or is accompanied by a letter of the Additional Accountant General authorising the amount to be drawn. These letters will be issued from the Additional Accountant General's office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effects from a date which cannot immediately be ascertained or cannot be fixed by a certificate or transfer change appended to the bill, Government servants shall, in the case of pay, leave salary or fixed allowances either draw their bills for no more than old rates or send their have not received his letter of authority.
65. Advances to gazetted government servant on transfer or on tour may be drawn on the authority of the sanction or a duly certified copy thereof appended to the bill, without any previous authority from the Additional Accountant General.

No other personal advances can be paid to a gazetted government servant unless the payment has first been authorised by the Additional Accountant General, or the claim has been pre-audited by him.

NOTE : The sanction to personal advances, may, if preferred, be obtained in the form and counter-signed on the bill itself before it is presented for encashment.

Bills of Non-gazetted Establishment :

66. **Monthly bills :** For purposes of this Chapter parts of an establishment under the same officer, which pertain to different major heads shall be regarded as distinct establishment, e.g., the information and commercial Divisions of the Mission, shall be treated as distinct and separate from his main establishment, the pay and allowances of which are chargeable to the head "35-Foreign Affairs".
67. The bill presented for payment for the establishment, shall be distributed into such Divisions as may be fixed by the Additional Accountant General in communication with the head of the office or establishment concerned.
68. (i) Bills for pay, fixed allowances and leave salaries shall be prepared in Form T.R. 22 separately for permanent and temporary establishments and for those classes of establishments for which no establishment returns are submitted and service books are maintained, the instructions printed on the form being carefully observed. Except as provided in para 71 the name of every substantive and officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted as provided in the sanction thereto. The rate of pay claimed shall always be noted and when pay is claimed for a portion of month only, the number for which it is claimed shall be stated either against the name of the Government servant in the body of the bill or in a note at foot of the page.
(ii) The various Divisions comprising the establishment shall be shown separately, the description of each Division as well as the sanctioned number of posts included therein being prominently written in red ink at the top.

NOTE : All fixed allowances, including permanent travelling allowances, conveyance allowance, house allowance, etc., should be drawn in the establishment pay bill form.

69. If for any reason, the leave salary admissible to a government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount to which he would have been entitled had he remained on duty, shall be entered in the money column of the form which is intended to show leave salary, the amount being left undischarged and treated as held over pending the fixation of the amount of his leave salary.
70. The entries in all the money columns of the bill shall be totalled separately under each Division and the totals written in red ink. The totals must be

checked by the drawing officer himself or by some responsible person other than the clerk preparing the bill.

71. (i) The names of incumbents whose pay is less than Taka 50 a month and who do not substantively hold permanent posts under the government may be omitted from pay bills; as also the names of all persons in Class IV service, provided that in all such cases, a certificate in the following form is endorsed on the bill :

“Certified that all persons whose names are omitted from, but whose pay has been drawn in this bill, have actually been employed during the month, and that full details of the names of the persons concerned and the emoluments drawn for them, working up to the total included in this bill have been duly shown in the office copy.”

- (ii) The claims of Government servants whose names are omitted under the provisions of this rule shall not be lumped together and entered as a single item in the bills but bills must show separately the number on different rates of pay or with different designations.
72. When leave salary based on average pay is drawn in a bill for a government servant, the bill in which it is first drawn shall be accompanied by a statement, attested by the Drawing Officer, showing the calculations by which the amount drawn on account of leave salary has been deducted. If the calculation is based on pay drawn outside the government servants substantive Division or office, a reference to the bill in, or the office from which such pay was drawn shall be given in the statement.

Absentee Statement :

73. The monthly bill shall be supported by an absentee statement in form T.R. 23, if any person in the superior service was absent during the month, either on special duty or suspension or with or without leave other than casual leave or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.

NOTE : Whenever an absentee statement accompanies a bill, certificate No. 2 printed on the bill form should be struck out.

74. Whenever leave salary is drawn in respect of a non-gazetted Government servant who has served under another Government or Department which is treated as separate unit for the purpose of allocation of leave salary, a detailed statement showing the allocation of such leave salary shall be prepared and attached to the absentee statement of the month in which the leave salary first is drawn.

Increment Certificate :

75. To the first bill in which a periodical increment is drawn for a Government servant, a certificate in Form T.R. 24 shall be appended.

76. Of the two alternative certificates printed on Form T.R. 24, the former may be used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post, excluding period of suspension for misconduct and absence on extraordinary leave, etc., and, if he has held the post in the officiating capacity, all other kinds of leave which are shown in the tabular portion of the certificate. An increment so earned may be drawn in the establishment bill without further authority.

In all other cases the second alternative form shall be used and the certificate with the explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed shall be submitted, about one month before increment falls due, to the Additional Accountant General, who will pass and return it after check.

The increment may be drawn only on a certificate passed by the Additional Accountant General. Increment shall be drawn when due in the ordinary establishment bill but if arrear of increment have occurred when the certificate is returned by the Additional Accountant General they may be drawn on a separate bill.

77. When an increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant concerned is fit to cross the bar.

Overtime Allowance :

78. Subject to any general or special orders issued by the Government in this behalf, every bill in which overtime allowances are claimed shall contain a certificate of the head of the office to the following effect :

Certified that-

- (a) the men for whom overtime allowances are claimed in this bill have actually earned them by working overtime;
- (b) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct;
- (c) the overtime allowances are claimed at the rate sanctioned by the competent authority; and
- (d) the overtime allowances have been taken into account in calculating the income-tax due from the Government servants noted in this bill.

Arrear bills :

79. Arrear of pay, fixed allowance or leave salary shall be drawn, not in the ordinary monthly bill, but in separate bill, the amount claimed for each month being

entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new or an increase in pay. A note of the arrear bill shall invariably be made in the office copy of the bill for the period to which the claim pertains, over the dated initial of the drawer of the arrear bill in order to avoid the risk of the arrears being claimed over again.

Travelling Allowance bills of Non-gazetted establishment :

80. Bills for travelling allowances, other than permanent or fixed allowances, shall be prepared and presented in accordance with the following rules :

- (i) The bill shall be prepared in Form T.R. 25, the instructions printed on the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.
- (ii) When actual expenses are drawn on account of carriage of conveyances details of the conveyance transported should be furnished in the T.A. bill. For the purpose of drawing the allowance on account of a family, or the higher maundage allowance, a certificate must be furnished by the government servant, or the number and relationship of the members of his family for whom the allowances are claimed. No other details on these or other cases need be furnished, but every claim for the cost of carriage of personal effects, and conveyances should be supported by a certificate that the actual expenses incurred were not less than the sum claimed.
- (iii) Separate bills shall be submitted for government servants of different grades under the travelling allowance rules, if the bills require different treatment in the office of the Additional Accountant General.
- (iv) All travelling allowance bills must bear a certificate of the Drawing Officer in the following form :

“Certified that I have satisfied myself that the amounts included in the bill drawn 1 month, 2 months and 3 months previous to this date with the exception of those details below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the government servants named and their receipts taken in the office copy of the bill or in a separate acquittance roll”.

81. The bill completed as under the last preceding rule may be cashed at the treasury on the receipt of the head of office; but no bill requiring previous countersignature of a controlling authority shall be presented at the treasury before such countersignature has been obtained.

82. The travelling allowance bills of non-gazetted Government servants accompanying an officer on tour shall be presented at convenient interval during countersignature of a controlling authority shall be presented at the treasury the officer's tour or immediately on his return to the headquarters and, in any case, before 30th of June.

83. When travelling allowance bills are cashed before countersignature of the controlling authority, a bill in Form T.R. 25, setting forth the details of the several bill drawn on account of the same month (if more than one), and explaining any divergence from the recognized route shall be drawn up by the head of the office at the end of the month and submitted to the controlling officer, if any for review and transmission to the Additional Accountant General after countersignature under the rules applicable to contingent expenditure. The bill shall be headed "Not payable at the Treasury" and bear a certificate in the following form :

"Certified that I am satisfied that the amounts shown in the bill have been disbursed to the Government servants named, and their receipts taken in the office copy of the bill or in separate Acquittance Rolls."

Acquittance Rolls :

84. (i) The head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the persons entitled to receive it, an obtained a legally valid acquittance on the office copy of the bill. If, in any case, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain a separate acquittance roll in Form T.R. 28.
- (ii) If for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, his pay or allowances may be drawn a new under para 79 when the occasion for making payment arises;

Provided that if in the opinion of the head of the office this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the head of the office is satisfied that proper arrangements can be made for the safe custody of the sums retained.

- (iii) Undisbursed pay or allowances may not, under any circumstances, be placed in deposit at a treasury.

- NOTES : (1) Acquittance rolls and office copies of bills are not required to be submitted to the Additional Accountant General but being important records, they should be stamped "paid" and preserved carefully for the period prescribed.
- (2) Cash drawn on pay and travelling allowance bills of establishment should not be mixed with regular cash balance of the department, if any, so long so the drawing officer finds himself in a position to keep a proper watch over undisbursed amounts by a periodical examination of acquittance rolls and office copies of bills it is not necessary for him to keep a detailed account showing the amounts draw from the treasury from time to time and their subsequent disposal. There is no objection, however, to such an account being maintained in a separate register if found convenient.

CONTINGENT CHARGES

Introductory :

85. The term "**Contingent Charges**" or "**Contingencies**" used in this chapter means and includes all incidental and other expenses which are incurred for the management of an office as an office for the technical working of a department, other than those which under prescribed rules of classification of expenditure fall under some other head of expenditure, e. g., "**Works**" and "**Stocks**", etc.
86. The rules of procedure prescribed below shall apply primarily to contingencies, but miscellaneous expenditure which is not classed as contingencies, is also subject to these rules, except in so far as it may be governed by any special rules or orders.
87. The provisions shall apply primarily to contingent charges of the heads of office etc., who draw money required by them to disburse these charges by bills drawn on the treasury. Contingent charges of other departments and officers are also subject to the rules in this chapter, except in so far as they are supplemented or modified by departmental regulations.

Classification of Contingent Charges :

88. Contingent charges incurred on the public service are divided into the following classes; the classification adopted in each department or office being determined by orders of competent authority :
 - (a) **Contract Contingencies** : Those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges the annual incidence of which can be average with reasonable accuracy.
 - (b) **Scale-regulated Contingencies** : To comprise such contingent-charges as may be regulated by scales laid down by competent authority.
 - (c) **Special Contingencies** : To include such contingent charges whether recurring or non-recurring, as can not be incurred without the previous sanction of superior authority.
 - (d) **Countersigned Contingencies** : To include such contingent charges as may require the approval of some controlling authority before they can be admitted as legitimate expenditure against the Government, such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Additional Accountant General.
 - (e) **Fully vouched contingencies** : To comprise contingent charges which require neither special sanction nor countersignature, but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

Financial Instructions

NOTE : The five classes of contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill for scale regulated contingencies may require countersignature. When a contingent bill falls within two or more classes, the procedure prescribed for each of these classes should, as far as possible, be applied to it.

General Limitations :

89. All charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.
90. No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.
91. The charges relating to two or more major heads may not be shown in one registrar, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office unless they are reviewed by different authorities, may appear in one bill, in such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Additional Accountant General.
92. (i) Save as hereinafter provided in this rule, no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.
(ii) Subject to any general or special orders issued by the Government, the pay of Class IV servants, by whatever designation they may be called, who have been, or may be, declared by competent authority to be ineligible for pensions and discharge the duties of the classes mentioned below, may be treated as contingent expenditure:
 - (a) Hot weather establishment.
 - (b) Coolies engaged on manual labour and paid daily or monthly wages.
 - (c) Sweepers.
 - (d) Other classes of Class IV servants, *e.g.* grass-cutters, gardeners, etc.
93. Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates shall be supported by a certificate signed by the disbursing officer to the effect that coolies were actually entertained and paid.
94. In the case of all other class IV servants whose pay is drawn on contingent bills, a certificate in the following form shall be furnished by the disbursing officer :

“Certified that all Class IV servants whose pay has been charged in this bill were actually entertained in government service during the period concerned.”

Responsibility of Drawing Officer :

95. Every government officer shall exercise the same vigilance in respect of petty contingent expenses as a person of ordinary prudence may be expected to

exercise in spending is own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been disbursed from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded, or is likely to be exceed and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant.

Responsibility of Controlling Authority :

96. The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates; that previous sanction for any item requiring it, is attached; that the requisite vouchers are all received and are in order; that the calculations are correct and specially that the grants have not been exceeded nor are they likely to be exceeded; and that the Additional Accountant General has been informed either by a note on the bills or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he shall communicate with the drawing officer and insist on its being checked.

Cancellation and Destruction of Sub-vouchers :

97. The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in cancellation and destruction of sub-vouchers ;
- (a) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.
 - (b) Every sub-voucher which under the provisions of Section IV of Chapter V of the compilation of Treasury Rules is not forwarded to the Additional Accountant General or to a Controlling Officer alongwith the bills but is recorded in the office to which the expenditure related, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the contingent bill of the office. The cancellation should be made when the contingent bill in which the sub-voucher or sub-vouchers are included is actually signed. If the amount of a sub-voucher exceeds the permanent advance, the cancellation should be made immediately after the payment is made and entered in the contingent register.
 - (c) Sub-voucher submitted to a controlling officer, which he is not required to forward to the Additional Accountant General should be duly cancelled by

him after check and cancellation should be attested by the controlling officer at the time of countersignature of the bill.

- (d) In all cases in which sub-vouchers are not required to be submitted to the Additional Accountant General, or to the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced to mutilate that they cannot be used again. A similar certificate should be furnished by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Additional Accountant General.

NOTE : Sub-vouchers which are required to be sent to the Additional Accountant General should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Additional Accountant General.

RECORD OF CONTINGENT EXPENDITURE

Contingent Register :



98. A register of contingent expenditure shall be kept in each office. The initials of the head of the office or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.
99. The standard form of the contingent register will be as in Form T.R. 29. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification as may be required for the purpose of Control, may be settled by the Additional Accountant General and the controlling authority to suit the conditions of each department and office. As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately.

NOTE : (1) If more convenient, a separate register may be maintained for each class of contingent expenditure.

- (2) If during the absence of the head of the office and of the gazetted officer to whom the duty of maintenance of contingent register has been delegated, the entries in the contingent register have been initialled by a non-gazetted officer, the register must be reviewed and the entries re-initialled by the head of the office or such gazetted officer on return to duty in the headquarters.

100. To enable the disbursing officer to watch the progress of expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly immediately after the monthly total so as to include all payments under each head, as also charges adjusted by book transfer from the commencement of the year upto the end of the last expired month.

Bill for contingent charges :

101. (a) When it is necessary to draw money for contingent expenses, as for example when the permanent advance begins to run short, or when a transfer of charge taken place, and in any case at the end of each month, a red ink line shall be ruled across the page of the registers, the several columns added up and several totals posted in separate bills for each class of contingent expenditure. The head of the office or the officer to whom this duty has been delegated, shall carefully scrutinise the entries in the register or the registers with the sub-vouchers, initial them if this has not already done and sign the bill which will then be dated and numbered and presented for payment at the treasury.
- (b) The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them, provided that in case of expenditure requiring explanation, full details of charges must be entered in the bill except when they are given in the sub-vouchers sent to the Additional Accountant General.

Contract contingencies :

102. In respect of contract contingencies, the bill shall be presented in a form similar to T.R. 30. Sub-vouchers for more than Tk. 25, shall be retained in the office while the others shall be so defaced that they cannot be used again.

Fully vouched contingent charges :

103. Officers whose contingent bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills : but they should draw money by bills in Form T.R. 30, showing full details of charges.
104. Unless in any case the Auditor-General directs otherwise sub-vouchers or more than Tk. 25 shall be submitted to the Additional Accountant General .

Charges regulated by Scale and Special Contingencies :

105. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred, shall be drawn in Form T.R. 31 with a fully description of the charges and accompanied by sub-vouchers of above Tk. 25. In the case of special contingencies, the orders of the sanctioning authority must be quoted; and when expenditure for which a lump sum is granted under a single special sanction, is continued over more than a month, the second and subsequent months' bills bear a note of how much has been spent up to date under the sanction.

COUNTERSIGNED CONTINGENCIES

Abstract Bill :

106. Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn by presentation of abstract bills in Form T.R. 31, subject to the presentation of detailed bill to the controlling officers for countersignature and transmission to the Additional Accountant General in accordance with the procedure hereinafter prescribed.
107. The numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Tk. 25. A certificate to the effect that the monthly detailed bill for abstract bills drawn in the previous month has been submitted for countersignature to the controlling officer on such and such date, shall be attached to the first contingent abstract bill presented for payment after the 10th of each month. On no account may an abstract bill be cashed after the 10th of each month without this certificate.

Detailed Bill :

108. From the month totals of the contingent register the monthly detailed bill, shall, in the case of contingent charges countersigned after payment, be prepared in Form T.R. 32 headed "Not Payable at the Treasury", and showing the monthly total of each column with description of each charge requiring explanation. The numbers assigned to the sub-vouchers shall be entered in detail against each item; and the number and date of every abstract contingent bill cashed at the treasury, and the sub-vouchers included in each shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.

The Detailed bill shall be signed by the head of the office and submitted to the Controlling Officer, or if there be no Controlling Officer, to the Additional Accountant General direct with all sub-vouchers above Tk. 25, his signature to the certificate endorsed on the bill.

109. If in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary shall be sent to the countersigning officer with the detailed bill.

Countersignature :

110. On receipt of the monthly detailed bill in the office of countersigning officer, it shall be reviewed with the sub-vouchers.
111. The financial powers of subordinate authorities to sanction contingent expenditure are regulated generally by the orders embodied in Appendix 8 of

the Compilation of General Financial Rules Vol. II and such other general orders as may be issued by the Government in this behalf.

Subjects as aforesaid, the head of an office may incur or sanction expenditure on contingencies within the amount of appropriation placed at his disposal for the purpose, provided that :

- (a) In case where any special rule, restriction, limit or scale has been prescribed by competent authority regarding any particular item or class of contingent expenditure, it should be strictly observed.
- (b) Contingent expenditure of an unusual character or involving departure from any general or special rule or orders made by government should not be incurred nor should any liability be undertaken in connection therewith, without the previous sanction of the government.
- (c) For non-countersigned contingencies, the controlling authority should get periodical statements from each disbursing officer (monthly or at least quarterly) of the progressive expenditure compared with the allotment under each item for which there is a specific appropriation or allotment. If the expenditure is progressing too rapidly, he should instruct the disbursing officer or curtail it to the necessary extent. He should also, during his local inspections, scrutinize the contingent register of the offices under his control and satisfy himself generally that the charges are necessary and not excessive, the rates correct, the sanction obtained adequate etc.

CHAPTER VI

POWERS OF SANCTION AND CONTROL OF EXPENDITURE AGAINST APPROPRIATION

The term "Subordinate authority" appearing in this chapter means a Ministry of the Government or any authority subordinate to the President.

General Limitations :

1. It is a primary condition for the exercise of all financial powers that Public revenues are spent only on legitimate object of public expenditure and in particular a subordinate authority may sanction expenditure or advances of public money in those cases only in which it is authorised to do so by :
 - (i) any code of financial rules issued by, or with the approval of the President;
 - (ii) any special or General order of the President or other duly authorised authority delegating such powers to it; or
 - (iii) the rules contained in the Book of Financial Powers.

Nothing contained in the aforesaid instruction shall empower any subordinate authority to sanction, without the previous consent of the Ministry of Finance any expenditure which involves the introduction of a new principle or practice likely to lead to increase of expenses.

2. Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet expenditure and does not become operative until funds have been so appropriated.
3. Sanction to recurring expenditure covering specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year and remains in operation for each year of the specified term subject to appropriation in such years.

Financial Powers delegated to Heads of Missions :

4. With the introduction of the Revised System of financial control and budgeting *vide* Ministry of Finance (Expenditure Control Wing) Office Memorandum No. MF (EC-I) DP-6/77/55, dated the 10th March 1977, circulated by the Ministry of Foreign Affairs, *vide* their No. Rules-3/6/80 (49), dated the 23rd August 1980, the financial powers delegated to the Heads of Missions are as below :

Financial Instructions

Sl. No.	Nature of power	Power redelegated to the Heads of Mission
1	2	3
1.	Creation of temporary posts	<p>Full powers in respect of local posts only subject to the following conditions :</p> <ul style="list-style-type: none"> (i) The post is created for a specified period or till the end of the financial year, whichever is earlier subject to the availability of funds in the sanctioned budget without involving re-appropriation from one primary unit to the other; (ii) expenditure can be met from within the budget provision for "pay of Officers" and "Pay of Establishment" as the case may be; (iii) the post is not created to perform any part of the functions of a post whose sanction has expired according to (i) above; and (iv) the instructions issued by the competent authority regarding staff composition and work standards are strictly observed.
2.	Abolition of posts	Full powers in respect of local posts only.
3.	Re-appropriation of funds	<p>Full powers within the Mission's sanctioned budget subject to the conditions that no re-appropriation may be made :</p> <ul style="list-style-type: none"> (i) from one demand to another; (Note : This restrictions does not apply to transfer of funds from grant for contingency item to other grants). (ii) after the expiry of the financial year ; (iii) from lump-sum provision for expenditure; (iv) for any item of expenditure which has not been sanctioned by any authority competent to sanction it; (v) for an item which entails expenditure in the following financial year; (vi) expenditure for a purpose which was not accepted or was reduced by the Ministry of Finance which includes the FA/DFA/AFAs. (vii) between provision for expenditure charged on the Central Consolidated fund and other expenditure; (viii) between the Revenue and Capital portions of a grant; (ix) from and to the provision for Secret Service expenditure; (x) from or to the primary units "Pay of Officers" and "Pay of Establishment"; and (xi) in the case of expenditure on works, the conditions laid down in paragraphs 31 and 32 of Appendix 6 to the Central Public Works Accounts Code shall also apply.

Financial Instructions

Sl. No.	Nature of power	Power redelegated to the Heads of Mission
1	2	3
4.	<p>Disposal of Government property :</p> <p>(i) Declaring the property un-serviceable (including, Stores, equipment, furniture, furnishings and other miscellaneous items).</p> <p>(ii) Sale of un-serviceable Stores (Powers to sell surplus or un-serviceable stores and stocks by auction as mentioned in Serial No. (i) above.</p>	<p>(i) Power up to Tk. 50,000 in respect of the residence of officials subordinate to the Head of Mission provided a certificate is issued by the Heads of the Mission in accordance with the procedure laid down by the Government.</p> <p>(ii) Full power provided the sale is made by public auction.</p>
5.	<p>Write off of irrecoverable value of stores or public money due to losses or on account of fraud, theft ect. as mentioned in Sl. No. 4 (i) and 4 (ii) above.</p>	<p>Power up to Tk. 10,000 in each case in respect of the residence of officials subordinate to Heads of Mission, subject to prescribed conditions.</p>
6.	<p>Purchase of vehicles in replacement of old ones.</p>	<p>Full powersæ</p> <p>(j) if specific budget provision exists;</p> <p>(ii) if the old car is condemned according to the prescribed procedure; and</p> <p>(iii) no special remittance is required.</p>
7.	<p>Repairs of Government owned vechiles</p> <p>* (Note : This does not cover splitting up or staggering of the expenditure to keep the expenditure within Tk. 10,000).</p>	<p>Powers up to Tk. 10,000 at any one time to one or any number of vehicles used by the Mission subject to the conditions that : (a) existing rules are observed; (b) a quarterly statement on such repair shall be sent to the Ministry of Foreign Affairs for perusal.</p>
8.	<p>Purchase of petrol and lubricants for Government owned vehicles.</p>	<p>Full powers subjects to instructions regarding consumption of POL, etc.</p>
9.	<p>Powers of investigation of arrear claims of Government servants.</p>	<p>Full powers except claims over 6 years and pre-liberation claims in respect of officers and members of staff only.</p>
10.	<p>Sanctioning of expenditure debitable to contingencies under the primary unit "Contingencies" :</p> <p>(a) Expenditure specifically shown item-wise in the budget in detail.</p> <p>(b) Expenditure in cases where lump-sum provision or allocation of funds exists and individual items are not specified in detail :</p>	<p>Full powers.</p>

Financial Instructions

Sl. No.	Nature of power	Power redelegated to the Heads of Mission
1	2	3
	(i) Local purchase of stationery	Power up to Tk. 2,000 at a time provided that the Controller of Printing and Stationery has certified that the stationery in question cannot be supplied from the Government Stores. No such certificate will be needed for purchases costing less than Tk. 400.
	(ii) Purchase or repairs to instruments furniture and furnishing, etc.	Full powers for purchase/repairs in respect of office and residences of the officials subordinate to the Heads of Mission subjects to prescribed conditions, rules and budget provisions.
	(iii) Hire charges of office furniture	Powers up to Tk. 1,000 per annum for each office provided the furniture is hired only on the opening of a new office or on account of substantial addition to the staff and is for temporary period.
	(iv) Purchase of liveries, typewriters; duplicators.	Full powers.
	(v) Purchases and repairs of bicycles	Full powers subject to the observance of existing procedure.
	(vi) Purchase of periodicals and newspapers.	Full powers.
	(vii) Purchase of books and maps	Full powers.
	(viii) Expenditure on carriage of records.	Full powers.
	(ix) Freight on movement of Government property.	Full powers.
	(x) Electricity and water charges and taxes.	Full powers.
	(xi) Postal, telegraphic and telephonic charges other than those for residential telephones.	Full powers.
	(xii) Service postage	Full powers.
	(xiii) Hot and cold weather charges.	Full powers.
	(xiv) Charges for printing at a Press other than the Government Press.	Full powers, provided that separate special appropriation exists under contingencies for the purpose.
	(xv) Expenditure in emergent cases on account of Government binding work executed locally.	Full powers.
	(xvi) Copying and translation charges.	Full powers.
	(xvii) Law charges.	Full powers in accordance with the "Local Remembrancer's Manual".

Financial Instructions

Sl. No.	Nature of power	Power redelegated to the Heads of Mission
1	2	3
	<p>(xviii) Fees to Law Officers</p> <p>(xix) Appointment of staff chargeable to contingencies equivalent to Class IV staff.</p> <p>(xx) Charges for remittance of pay and allowances of Establishment by money order other than leave salary.</p> <p>(xxi) Other items (i.e.) miscellaneous expenditure including that on purchase of stores.</p> <p>(xxii) Entertainment for official, non-official delegations, local dignitaries, members of the diplomatic corps and gifts for special occasions such as national day and important festivals.</p>	<p>Full powers in consultation with the Law Division except in cases of arbitration where the arbitrator is an officer of the Mission concerned.</p> <p>Full powers for local posts only.</p> <p>Full powers.</p> <p>Full powers up to :</p> <p>(a) Non-recurring Tk. 10,000 and</p> <p>(b) Recurring items Tk. 2,000 provided it is essential for the working of the Mission and it is not of novel character.</p> <p>Powers up to Tk. 500 in each case but not exceeding Tk. 3,000 per annum.</p>
11.	Fixation of scales rates of pay and allowances of posts in Bangladesh Missions abroad to which recruitment is made locally.	Full powers to the Heads of Missions concerned to sanction increase in scales/rates of pay and allowances corresponding to the increase allowed by the local Government subject to availability of budget provision.
12.	Power to sanction undertaking of work for which a fee is offered and acceptance of fee.	Full powers subject to prescribed conditions provided that the fee does not exceed Tk. 500 in each case subject to a maximum of Tk. 1,000 in a year.
13.	Relaxation of the prescribed time limit for submission of T.A. bill. *(NOTE : This shall not apply in the case of the Heads of the Missions).	Full powers : (a) If no T.A. advance was drawn, and (b) When T.A. advance was drawn T.A. adjustment bill should be submitted within twelve months of the date of performance of journey by the Government servant failing which the advance will be recovered.
14.	Relaxation of the prescribed times limit where the family of a transferred Govt. servant could not join him within six months due to shortage of accommodation, education of children or on medical or on compassionate grounds.	Up to 1 years subject to the following conditions that (i) the family could not join due to shortage of accommodation, education of children or on medical or on compassionate grounds and (ii) The T.A. advance if drawn was returned within six months. *(Note : This shall not apply in the case of the Heads of the Mission).
15.	Relaxation of the time limit of one month in respect of a member of the family of a transferred Government servant preceeding him.	Full powers, provided the family performed the journey after the transfer orders of the Government servant have been issued.

Financial Instructions

Sl. No.	Nature of power	Power redelegated to the Heads of Mission
1	2	3
16.	Grant of daily allowance for compulsory halt due to dislocation of communications (administrative difficulties and medical grounds etc.)	Full powers.
17.	Grant of advance to Government servants from various Provident Funds.	Full powers to grant up to four advances subject to the observance of general conditions prescribed under the rules governing the grant of such advance.
18.	Permission to postpone recovery of an advance drawn from the G.P. Fund for a specified period.	Powers to postpone recovery of not more than one advance for a period not exceeding two years, excepting the cases of the Heads of the Mission himself.
19.	Relaxation of the time limit of one month in which purchase of conveyance should be completed.	Full powers to raise the limit up to 3 months.
20.	Powers to sanction travelling allowance for Government servants compelled to answer Civil or Criminal charges in connection with official duties.	Full powers.
21.	Powers to accept certificate of fitness signed by medical practitioners.	Full powers.
22.	Travelling Allowance advance.	Full powers as admissible under the rules.
23.	Powers to grant exemption from rule limiting a halt on tour to ten days.	Full powers.
24.	Permission to increase the number of instalments beyond 24 for the recovery of G.P. Fund advance.	Powers to increase the monthly instalment up to 48.
<p>NOTES : The term "Head of Department" will apply only to Ambassadors High Commissions and Deputy High Commissions unless otherwise provided in these rules :</p> <p>(i) Heads of Missions who have been declared as controlling officers for purposes of travelling allowances (S.R. 191) will also be their own controlling officers.</p> <p>(ii) Heads of Missions for purposes of these rules included Ambassadors, High Commissioners, Deputy High Commissioners and Charge-d' Affairs in the absence of the Heads of the Missions.</p>		

5. The powers delegated in item No. 1 are also subject to the conditions laid down in para (iv) of the Ministry of Finance O.M. No. F.3 (9)-EI/65, dated the 19th November, 1966. Extract of Para IV reproduced below :

"(iv) After budget provision for these items has been included in the aforesaid manner, no subsequent financial scrutiny will be carried out by the

Ministry of Finance/Financial Adviser concerned and the Ministries/ Divisions will be competent to issue sanction in respect of temporary post for which specific budget has been made. The Ministries/Divisions, etc., will have no power to create/continue such temporary posts for which no specific budget provision has been made even if they proposed to meet the expenditure involved on the creation/continuation of temporary posts by valid appropriation or reappropriation. In all such cases a reference to the Financial Adviser concerned as indicated in Para 1 (b) of the Ministry of Finance O.M. No. F.3 (9)-EI/65, dated 25th July, 1966, may be made".

6. The financial powers of the Government which have not been delegated to any other Ministry, department or authority vest in the Ministry of Finance.
7. Purchase orders of stores and stock and a group of works which form one project should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.
8. If any one item of scheme or a purchase sanction of a higher authority, either, immediately or at a later stage it should be seen that sanction of competent authority is obtained and furnished to the Additional Accountant General in support of the charges.
9. Before any expenditure is incurred it should be seen that it has been sanctioned by an authority competent to sanction it and that the sanction accorded is definite and needs no reference either to the sanctioning authority itself or to any higher authority.

Communication of Sanctions :

10. Financial sanctions and orders will be communicated to the Additional Accountant General concerned in accordance with the procedure set out below:
 - (i) All financial sanctions and orders issued by a Ministry or Division within its own financial powers as a Ministry or Division of the Government will be communicated direct to the Additional Accountant General by the Ministry or Division concerned. All other orders involving financial sanction, which may be issued by Ministry or Division of the Government, *i.e.*, sanction beyond their financial powers will be communicated to the Additional Accountant General through the Ministry of Finance.
 - (ii) Sanctions and orders of any other authority to which the power of sanction has been delegated will be communicated to the Additional Accountant General by that authority.
 - (iii) If an order or sanction has been issued with the concurrence of the Auditor-General, the fact should be mentioned in the endorsement to the Additional Accountant General.
 - (iv) In all letters or orders conveying sanctions to expenditure appointment etc., must be signed by an authorised Gazetted Officer.

NOTE : In cases in which the documents relating to any sanction or order are deemed secret, the Additional Accountant General will accept a statement of fact signed by the President in lieu of those documents.

11. All orders conveying sanction to the grant of additions to pay such as special pay and compensatory allowance, should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the Additional Accountant General to see that it is correctly classified as special pay or compensatory allowance as the case may be. In cases in which an official record in an open letter is considered undesirable, the reasons for the grant of such additions to pay should be communicated confidentially to the Additional Accountant General. A similar procedure should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowance should be recorded.

12. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimates of the year, and if it has not been made, whether the funds can be found by valid reappropriation.

13. Authorities which sanction new expenditure after funds have been communicated, should be careful to indicate the source of appropriation.

Where it is desired to sanction expenditure before funds have been communicated, as may be necessary in order to avoid delay in starting work at the beginning of a new financial year or to prevent duplication of orders, the authority which does so should be careful to add words "subject to funds being communicated in the budget of the year".

NOTE : Vague expressions such as "subject to budget provision" should be carefully avoided in conveying sanctions to expenditure.

Date of effect of sanction :

14. Unless otherwise indicated specifically in the order conveying the sanction a sanction issued by a competent authority has effect from the date of orders conveying the sanction.

In all cases these orders are subject to the general order contained Para 3 of the Book of Financial Powers regarding appropriation of funds and to any special provisions as to the date of effect in the rules, orders or sanctions themselves.

NOTE : Orders sanctioning the creation of temporary posts should, in addition to the sanctioned duration of the post, invariably specify the date from which it is to run whether it be the date of commencement or otherwise.

Retrospective Sanction :

15. All authorities which are competent to sanction revision of pay or the grant of concession to Government servants should bear in mind that retrospective effect should not be given to financial sanctions except in exceptional circumstances without the special approval of Government.

In the absence of special reasons to the contrary, concessions regarding rates of pay for any class of Government servants should take effect as from the first of June and not from some date in the middle of a financial year.

Lapse of Sanction :

16. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed unless it is specifically renewed.

NOTE : This order does not apply to a case where an allowance sanctioned for a post or a class of Government servant has not been drawn by a particular incumbent or incumbents nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by competent authority.

Control of Expenditure :

17. The authority administering a grant is ultimately responsible for watching the progress of expenditure on public services under its control and for keeping the expenditure within the grant. In order that the control of department over such expenditure may be effective and real and that the controlling officer, should be in a position from month to month to estimate the likelihood of savings in and excesses over grant and appropriations, the procedure laid down in the following rules should be observed by all departments and controlling and disbursing officers subordinate to them except where the Ministry of Finance has agreed in writing to some other procedure.
18. (i) The head of each department will be responsible for controlling expenditure from the grant or grants at his disposal, and will exercise his control through the controlling officers, if any and the disbursing officers subordinate to him.
- (ii) Control over expenditure must be exercised with reference to the grant as it stands from time to time. It is the duty of the head of the department to distribute the grant as voted by the Legislature, or, in the case of non-voted appropriation, as sanctioned by the President, among the various controlling and disbursing officers subordinate to him, so far as this has not been done by the Ministry of Finance. In so doing he must take into account lump sum cuts made by the sanctioning authority. He must similarly distribute any increase or reductions subsequently made in the grant or in any part of it by the competent authority, whether the alteration is due to a supplementary grant, to a lump reduction or to a re-appropriation. When making his distributions, he must invariably communicate to the officer concerned the complete accounts classification of each item distributed, including the major, minor and detailed Heads of account and the primary unit. Such distribution is however, not essential in the case of provision for pay of officers and of establishments. In making a distribution it is always open to the head of a department to keep a portion of the grant as an undistributed reserve in his own hands.

- (iii) The following procedure must be followed by every disbursing officer in submitting claims for money :
 - (a) He must attach to each bill a slip in Form G.F.R. 3 and note thereon the voucher number and the date assigned to the bill.
 - (b) He must enter on each bill the complete accounts classification of the proposed expenditure from major head down to detailed head of account and state whether the charge is voted or non-voted. When a single bill includes charges falling under two or more detailed heads, the charges must be distributed accurately over the respective heads.
 - (c) Except in the case of bills for the pay of officers or of establishments and for allowances drawn with pay, he must enter on each bill and on each slip in form G.F.R. 3 the progressive total of expenditure up-to-date under the sub-head or sub-heads to which the bill relates, including the amount of the bill on which the entry is made.
- (iv) In order to enable all concerned to watch expenditure against those portions to grant which are peculiarly liable to fluctuations the following procedure must be followed in respect of all bills other than those for pay of officers or of establishments and for allowances drawn with pay :
 - (a) Every disbursing officer and in respect of his own expenditure from portions of the grant retained in his own hands, and every controlling officer and head of department must maintain a separate register in Form G.F.R. 4 for such minor or sub-head of account with which he is concerned. In this must be entered the necessary particulars of the charges drawn on each bill under the appropriate primary unit and detailed head.
 - (b) On the third day of each month a copy of the entries in this register, so far as these record sums actually drawn during the preceding month, must be sent in full details by the officer maintaining it to the head of the department or other Controlling Officer. As certain of the entries in each month will represent bills which were not actually cashed before the end of that month, the copy sent will include a few entries of a previous month and exclude a few made in the month for which the return is submitted. With the copy must be forwarded all the slips in Form G.F.R. 3 which relate to the bills entered in it. If there be no entries in the register in any month, a nil statement must invariably be sent.
 - (c) In order to watch the receipt of the returns prescribed in the foregoing sub-clause the controlling officer must maintain a broadsheet in form G. F.R. 5 in which a serial number will be allotted to each individual disbursing officer. This broadsheet must be carefully watched and reminders sent if any returns are not received by the 7th of the month, since the accuracy of the controlling officers accounts will depend upon the receipt of complete returns. The Serial No. allotted to each

disbursing officer must be communicated to the Additional Accountant General.

- (d) On receipt of the returns from disbursing officers, the Controlling Officer must carefully examine them and must satisfy himself :
 - (1) that progressive expenditure has been properly noted on the slips and the available balances worked out;
 - (2) that the accounts classification has been properly given;
 - (3) that expenditure up-to-date is within the grant;
 - (4) that the returns have been signed by the disbursing officers; and
 - (5) that all relevant slips in Form G.F.R. 3 have been attached. If he finds defects in any of these respects, he must take immediate steps to rectify them.
- (e) When all disbursing officer's returns for a particular month have been received and found to be in order the Controlling Officer must prepare a statement in Form G.F.R. 6 in which he will incorporate :
 - (1) the totals of the figures supplied by disbursing officers;
 - (2) the totals taken from his own registers in Form G.F.R. 4; and
 - (3) the totals of adjustments under the various detailed heads which will be communicated to him by the Additional Accountant General on account or transfer entries and expenditure debited to the grant through accounts current. If the Controlling Officer be not the head of the department he must forward to the later authority a copy of this statement supporting it by the slips in Form G.F.R.3 and the copies of Form G.F.R. 4 submitted by disbursing officer concerned.
- (f) On the receipt of all the necessary returns, the head of the department must prepare an account in Form G.F.R. 7 showing the complete expenditure from the grant at his disposal up to the end of the preceding month. The figures of expenditure upon pay of officers and establishment and upon allowances drawn with pay will be communicated to him by the Additional Accountant General.
- (g) In August of each year, the head of the department must forward to the Additional Accountant General a copy of his account for July in Form G.F.R. 7. In subsequent months, it will suffice to send an abstract of the expenditure up-to-date under the various heads of disbursements in three columns showing :
 - (1) Expenditure up to the end of the preceding month;
 - (2) expenditure during the month just concluded; and
 - (3) total expenditure up-to-date being the total of (1) and (2).

The subsidiary records in Form G.F.R. 4 and 6 will be retained by the head of the department in his own officer unless in any case the Additional Accountant General requires that the whole or any part of them should be sent to him with the statement.

- (h) The head of the department and the Additional Accountant General will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the head of the department with those that appear in the Additional Accountant General's books. Unless in any case there are special rules or orders to the contrary, the reconciliation should be made monthly the initial responsibility resting with the Additional Accountant General. The reconciliation need not be very close; its extent should be determined by the following considerations :
- (i) that the account figures finally published will be those maintained by the Additional Accountant General; and
 - (ii) that the main object of the reconciliation is to ensure that the departmental Accounts are sufficiently accurate to render possible and efficient departmental control of expenditure;
 - (iii) Expenditure on the pay of officers and establishment is not as a rule, liable to violent fluctuations. Moreover, the provision for such expenditure is frequently not distributed amongst disbursing officers. It is, therefore, necessary to watch such expenditure through the forms and registers prescribed above. The figures of such expenditure will be communicated monthly by the Additional Accountant General to the head of the department, who must enter them in his account from G.F.R. 7 and which the progress of expenditure against the grant;
 - (iv) The head of the department and his Controlling Officers must further take steps to maintain a careful watch over expenditure incurred from time to time on important non-recurring objects, such as grants and contributions and purchase of uniforms. It is necessary to deal with such items separately from the accounts of ordinary monthly expenditure since they occur once or twice only in the course of a year. The head of the department or controlling Officer must decide for himself what method of watching expenditure he will adopt. In some cases he may prefer to keep the entire grant under his own control and to order disbursing officers who wish to spend money against it to apply to him for a special allotment. In other cases, he may prefer to distribute the grant and to order his disbursing officers to report expenditure against it as soon as they incur such expenditure separately from the ordinary monthly accounts. Whatever method he adopts, it is essential that he should keep himself informed, not only of actual expenditure against such grants, but also of liabilities which have

been incurred and must ultimately be met from them. Without such information, no adequate control over expenditure can be exercised; and

- (v) Under the procedure prescribed in these rules, a head of department, or Controlling Officer should be in a position from month to month to estimate the likelihood of savings or excesses and to regularise them in accordance with the instructions laid down in paragraph 24 et seq. The processes involved should receive the personal attention of the heads of department and Controlling Officers and must on the account be left to be conducted entirely by subordinates.
19. The Additional Accountant General will warn the Missions concerned immediately on the first appearance of any excessive proportionate outlay under any grant or under any primary unit of appropriation. It must be clearly understood, however, that the authority administering a grant and not the Additional Accountant General is ultimately responsible for the control of expenditure against the grant.
20. A controlling or disbursing officer may find in the course of the year that the expenditure under some sub-head is likely to be less than the provision in the budget. The saving may be due to one or more of the following causes :
- (i) actual postponement of expenditure;
 - (ii) real savings due to economy; and
 - (iii) normal savings due either :
 - (a) to original over estimating; or
 - (b) to the usual administrative causes, e.g., causalities, etc.

Savings due to cause (i) should no circumstances be used for reappropriation to meet new items of expenditure without the sanction of the Government. Unless savings due to cause No. (ii) have been made deliberately to provide for an unforeseen emergency, they should not ordinarily be utilized in the course of the year for new items of expenditure; as it is desirable that all such new items should be considered together at the time of preparation of the budget.

Surrender of anticipated savings :

21. All anticipated savings should be surrendered to Government immediately they are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units (*see paragraph 29*) which are definitely foreseen at the time. No saving should be held in reserve for possible future excesses.
22. It is contrary to the interest of the State that money should be spent hastily or in an ill-considered manner merely because it is available or that the lapse of a grant could be avoided. In the public interest, grants that cannot be profitable

utilised should be surrendered. The existence of likely savings should not be seized as an opportunity for introducing fresh items of expenditure which might wait till next year. A rush of expenditure particularly in the closing months of the financial year will ordinarily be regarded as a breach of financial regularity.

23. Expenditure for which no provision has been made in the original budget estimate of the current financial year should really if ever be incurred.
24. It may, however, be found that an excess is likely owing to either (1) an unforeseen emergency or (2) under estimating or insufficient allowance for factors leading to the growth of expenditure. In the case of an excess of either type the head of the department or controlling officer or concerned should proceed as follows :
 - (i) He should in the first place examine the allotments given to other disbursing officers under the same detailed head inside the unit of appropriation and transfer to the disbursing officer who requires and additional allotment such sums as can be permanently or temporarily spared. Since appropriation audit will ordinarily be conducted against total allotments, for a unit, there is no question of re-appropriation in the technical sense of the word. The process amounts to nothing more than redistribution which the controlling officers can ordinarily effect without reference to any other authority.
 - (ii) Should he find such redistribution impossible he should examine the allotments against other detailed heads inside the primary units of appropriation, with the object of discovering probable savings and effecting a transfer. Where such redistribution is feasible, he should, if he has been invested with the necessary powers carry it out. Otherwise, he should obtain the sanction of the competent authority.
 - (iii) If provision of funds from within the primary unit proves to be impossible, an examination of the whole grant should be undertaken to see whether there are likely to be savings under any of the other units of appropriation due to case (iii) described in paragraph 20 which can be utilised to meet it. If so, he should proceed as indicated in clause (ii) above.
 - (iv) If such savings are not available, it should be seen whether special economies can be effected under other heads. If funds cannot be provided by either of these methods, it will have to be considered whether the excess should be met by postponement of expenditure or whether an application to meet the expenditure from "Contingency Item" should be made. In either case application will have to be made to the Ministry of Finance through the administrative Department concerned and the course recommended by the letter stated. Normally, an application for an allotment from "Contingent Item" will not be entertained by Government, unless the anticipated excess is due to a cause beyond the control of the authority concerned and funds cannot be found by an legitimate postponement of expenditure for which provision already exists. All such applications should

be accompanied by full explanation of the reason for the excess and of the impossibility of providing funds to meet it.

Re-appropriation of Funds :

25. Re-appropriation which implies the transfer of funds from one primary unit of appropriation to another, such unit within a grant, can be sanctioned under formal orders of a competent authority, only when it is known or anticipated that the appropriation for the unit from which funds are to be diverted will not be utilised in full, or that savings can be effected in the appropriation for that unit in the manner indicated in paragraph 20. In no case it is permissible to re-appropriate from a unit when savings become available under other units later in the year. Any allotment or re-appropriation within a grant or appropriation may be authorised at any time before but not after the expiry of the financial year to which such grant or appropriation relates.

NOTE : The powers reappropriation conferred upon subordinate authorities (vide schedule III to the book of financial power are also subject to the conditions specified in paragraphs 8 and 9 of that book, and such other general or specific restrictions as may be imposed by Government in this behalf.

26. An application for additional appropriation of funds should ordinarily be supported by a statement in Form G.F.R. 8 or other special form as may be authorised by departmental regulation showing how the excess is proposed to be met. In all orders sanctioning re-appropriation the reasons for saving and excess of Tk. 1000 or over and the primary units (and secondary units, where necessary), affected should be invariably stated. The authority sanctioning the appropriation should endorse a copy of the orders to be Additional Accountant General.

Contingent Item :

27. In order, therefore, to ensure that the funds provided in the Contingency Item are utilised for appropriate purposes and in the spirit envisaged in the Constitution. Ministries/Divisions should in future kindly support their request for additional funds out of the Contingency Item, only to meet unexpected expenditure, in a self-contained summary. The summary should provide information in clear terms on the following points :
- (1) Total expenditure involved in the proposal in the current year, and the following years, both recurring and non-recurring.
 - (2) Classification of the expenditure whether it is "New Expenditure" or "Other than new Expenditure".
 - (3) An analysis of the budget grant to which the expenditure is debitable :
 - (a) Amount provided sub-headwise;
 - (b) Particulars of expenditure already incurred under each sub-head; and

- (c) Particulars of commitments (including sanctions already issued) and plan of expenditure under each sub-head for the remaining part of the financial year.
 - (4) Detailed Justification of the proposal and reasons why provisions was not made in the budget
 - (5) The reasons why some of the contemplated expenditure at 3 (c) above cannot be dropped/curtailed to accommodate the present proposal.
 - (6) The reasons why the proposed expenditure cannot be postponed to a subsequent year.
28. In view of the importance attached to the utilisation of funds out of Contingency Item, the proposals involving allocation of funds from the Contingency Item will be considered in this Ministry at the level of the Finance Minister. It is requested that the proposals emanating from the Ministries/ Divisions may also be approved by the Minister concerned prior to transmission to the Ministry of Finance.

Appropriation Accounts :

29. The Appropriation accounts mainly depend on explanation furnished by heads of Mission, etc., to the Additional Accountant General as to the cause of variations between the appropriations and the expenditure. It is most important, therefore, that all reference from the Additional Accountant General in connection with the Appropriation accounts should be dealt with as promptly as possible. The explanation furnished of variations to exercise adequate financial control over expenditure should be concise, accurate and fully informative and such vaguely worded phrases as "due to over estimating" "Covered by reappropriation" or "reappropriations proposed unnecessary or inadequate" should be avoided. The question in which the Public Accounts Committee are ordinarily interested are (i) whether the variations was inevitable, and (ii) whether it could not have been foreseen. If the explanations indicate, with sufficient clearness the answer to both of these questions the number of points on which additional information may be required would be very materially reduced. The same principle applied also to the cases of financial irregularities proposed for inclusion in the Appropriation Accounts or the Report thereon.

CHAPTER VII

LOANS AND ADVANCES TO GOVERNMENT SERVANTS

Introductory :

1. Loans and advances made by Government to its employees fall under the following main heads :

Loans and advances bearing interest : (a) Advances to Government servants for building houses and for purchase of conveyances, etc.

Interest-free advances : (b) Advances repayable comprising mostly miscellaneous advances to Government servants for various public purposes.

2. The instructions contained in this chapter should be observed generally by all the Missions in making loans and advances of public money, unless there be any special rule or order.
3. The advances referred to above are not ordinarily admissible to Government servants who are not in permanent Government employ. As the pay of such persons does not constitute adequate security for loan, advances should not ordinarily be granted to them. In special cases, however, if the circumstances admit of the provision of adequate security, advances may be granted in accordance with the terms of these rules to officiating or temporary Government servants without substantive appointment under general or special sanction of the Ministry of Finance.
4. It is not permissible to sanction a loan or advance to a Government servant which involves a breach of any of the basic principles of financial propriety. In any case in which a cash grant would be within the powers of sanction of a particular authority, the grant of an advance not exceeding the cash grant will not require the sanction of a higher authority.
5. Simple interest at the rate fixed by Government for the purpose should be charged on advances granted to Government servants for the purchase of conveyance other than by-cycle. The interest should be calculated on balances outstanding on the last day of each month.

NOTES : (1) In cases, where pay bills for a month are disbursed before the end of the month, an instalment in repayment of an advance received through the pay bill will be taken as having been refunded on the first of the following month, the normal date for the disbursement of pay.

(2) In any particular case any advance is drawn in more than one instalment the rate of interest recoverable should be determined with reference to the date on which the first instalment is drawn.

6. All advances are subject to adjustment by the Government servants receiving them in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of the borrowing Government servant going on leave of any

kind with leave salary or his drawing subsistence grant. The sanctioning authority may in exceptional cases order a reduction in the amount of monthly instalment provided that in the case of interest bearing advances to Government servants the whole amount due should be completely recovered within the period originally fixed.

7. A bill on which a loan or advance is drawn must quote the authority sanctioning such a loan or advance. Subject to the provisions of Section II of Part X of the compilation of the Treasury Rules Vol.1, a Treasury Officer may authorise payment of any loan or advance only if the bill has been signed or countersigned by the authority competent to sanction such loan or advance, or if the sanction has been specially communicated to him. In the case of loans and advances requiring sanction of the Government, no part of such a loan or advance can be disbursed by the Additional Accountant General.

Interest-bearing advances - House Building Advance :

8. The concession of granting house building advance to the Bangladesh based officials serving in Bangladesh Mission abroad are regulated according to the rules in G.F.R. Vol. 1, *i.e.*, advance is payable in Bangladesh Currency to construct a house in a place where official is likely to be posted on transfer from abroad.

Advances for the purchase of Conveyance - General Restrictions :

9. Government servants may be granted advances under the provisions of Rules 256 to 263 of the Compilation of General Financial Rules Vol. 1 to purchase conveyances when it is in the interest of the Public Service that they should use conveyances.
10. The powers of competent authority under rule in para 256 to 263 *ibid* may be exercised by heads of departments in the case of officers serving under them.
11. Advances for the purchases of bi-cycle may not be granted to the personal serving in Bangladesh Mission abroad.

Interest-Free Advances - Advances to Government Servants on transfer, tour, etc. :

12. **Advances on Transfer :** Advance of travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by the head of the office or by any other subordinate officer to whom the powers may be delegated keeping in view the minimum requirements so as to avoid excess payment of T.A. advance in Foreign Exchange.

The advance should be recorded on the Government Servant's last pay certificate.

The advance of travelling allowance should be recovered in full on submission of the Government servants travelling allowance bill. No advance of pay is

admissible on transfer of an official from a Mission to Bangladesh. Advance of pay is admissible to all officials on transfer from Bangladesh to Mission and from one Mission to another recoverable in three equal instalments at source.

- NOTES :
- (1) Authorities competent to sanction advances under this rule may sanction such advances for themselves also.
 - (2) An advance under this rule is also admissible to a Government servant who receives orders of transfer during leave.
 - (3) This rule does not preclude the grant of second advance to a Government servant to cover the travelling expenses of any member of his family who follows him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.
 - (4) When a single lump sum advance is drawn to cover the travelling expenses both of the Government servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Government's servant's family do not actually make or complete the journey with him. In such a case the Government servant should certify on each adjustment bill submitted by him that a further bill in respect of travelling Allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill
 - (5) The advance of pay under this rule may be allowed to be drawn at the new station soon after the arrival of the Government servant there was production of the last pay certificate showing that no advance was drawn at the old station.
 - (6) The amount of the advance to be recovered monthly should be fixed in whole Taka, the balance being recovered in the last instance.

Advances for journeys on Tour :

13. Advances may be made under the rules specified below :

- (i) To a Government servant, other than an inspecting officer for himself or an Assistant or Deputy, proceeding on tour, up to an amount sufficient to cover for a month of his contingent charges, such as those for the hire of Conveyances or animals for the carriage of records, tents or other Government property subject to adjustment upon the Government servant's return to headquarters or on 30th June whichever is earlier.

NOTE : Advances under this sub-clause may be granted by heads of offices but they should not be applied to the expenditure of any Gazetted Government servant which is meant to be covered by his travelling allowance.

- (ii) To non-gazetted Government servants or Class IV servants accompanying officers on tour or proceeding on inspection or other special work by the head of their office, of an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on return to headquarters or on 30th June whichever is earlier.
- (iii) To Gazetted Government servants when proceeding on long and expensive tours of an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on completion of their tours or on 30th June whichever is earlier. Such advances are not be granted as a matter of course but only on occasions when the cost of travelling is so heavy as to be a serious tax on a Government servants private resources.

NOTES : (1) Advances under these sub-clauses may be granted by heads of department who may exercise the power for sanctioning advance for themselves as well.

- (2) A second advance cannot be made to a Government servant under this rule until an account has been given of the first.

A Government Servant who has taken an advance under this rule for any particular journey may not take payment in travelling allowance or other bills drawn in respect of the same journey while the advance or any portion of it still remains unadjusted.

NOTE : (3) Subject to the restrictions specified above, advances under this rule may be granted in all cases of journeys in respect of which travelling allowance admissible for a journey on tour.

Grant of Motor Car advances to officers posted abroad :

14. The grant of the Motor Car advance to officers who are deputed temporarily to a foreign country or who go on training or are on leave there, is not permissible. The officers who are transferred to foreign country (within the meaning of the term "Transfer" as defined in rule 2 (18) of the supplementary Rule) may, however, be granted motor car advance in the currency of the country of their posting and the recovery of such advance shall be made in full in the same currency in which it is drawn, but in case the officer is transferred to some other foreign country or to Bangladesh before the complete recovery of the advance has been made, the balance should be recovered in the currency of the country of his subsequent posting or in Bangladesh Taka as the case may be.

The relevant provisions of the General Financial Rules shall be interpreted in the light of the above orders, and the provisions of clauses (ii) and (iii) of para 256 of the General Financial Rules, Volume I, should be considered as modified to the extent indicated.

15. A question has been raised as to whether a second motor car advance in foreign currency is admissible to official posted in Bangladesh Mission abroad in cases where the previous advances, together with interest thereon has been fully repaid. The matter has been considered and the President has been pleased to decide that there would be no objection to the grant of a second motor car advance in foreign exchange in cases where the previous advance together with interest thereon has been fully repaid, subject to the following conditions :
- (i) The officer concerned is expected to stay in the country of his posting for a period of not less than two years after the drawal of the advance, or is expected to be transferred to another foreign country.
 - (ii) The head of the Bangladesh Mission abroad certifies that the grant of the second advance is in the public interest.
 - (iii) The advance, together with interest, is recovered in full in foreign currency.
 - (iv) The number of instalments for repayment of advance shall be so fixed as to ensure complete recovery during his stay in the country where the advance is granted unless, of course, it is definitely known at the time of

sanctioning the advance that the officer would on the conclusion of his term of service at that particular station, be posted in another foreign country.

The conditions which are applicable to drawal of the first car advance in a particular post would continue to be the same as already indicated above.

16. If an officer who has drawn a House Building Advance in Bangladesh Taka is posted abroad, there is no objection to this repaying the outstanding balance of the advance in Bangladesh Taka either in a lump sum or by the usual monthly instalments.

Advance from the Fund :

17. (1) A temporary advance may be granted to a subscriber from the amount standing at his credit in the Fund by the authority specified in Rule 13 (1) of General Provident Fund Rules 1979 subject to the following conditions :

(I) No advance shall be granted unless the sanctioning authority is satisfied that the applicant's pecuniary circumstances justify it, and that it will be expended on the following object or objects and not otherwise :

(i) to pay expenses incurred in connection with the prolonged illness of the applicant or any person actually dependent on him;

NOTE : In this clause, the expression "dependent" means the members of the family and includes parents, minor brothers unmarried sisters and where no parent is alive, paternal grand parents.

(ii) to pay for the overseas passage for reasons of health or education of the applicant or any person actually dependent on him;

(iii) to pay obligatory expenses on a scale appropriate to the applicant's status in connection with funerals or ceremonies which by his religion, it is incumbent on him to perform;

(iv) to pay for the purchase of a plot of land for residential purpose or for construction of a residential house or for the purchase or repair of a residential house, or for repayment of a private loan taken for the purpose specified in this clause;

(v) to pay expenses for performing Haj for the first time by a Muslim subscriber;

(vi) to pay of deferred dower claimed by the wife of a Muslim subscriber subject to the following conditions, namely :

(a) The official drawing the advance shall produce evidence within one month of the drawal of the advance that he had actually paid the 'dower' failing which the advance shall be recovered in lump sum.

(b) The advance in connection with the marriage shall be allowed only once, *i.e.*, if the Government servant had taken advance for marriage expenses at the time of marriage, he shall not be allowed advance for 'dower' again later on.

- (c) The amount of the advance shall not exceed the limits laid down in para. (1) (c) below Rules or the actual amount of the 'dower' fixed whichever is less, a proof of which shall be produced by the subscriber concerned.
 - (II) The sanctioning authority shall record in writing its reason for granting the advance.
- (2) **Amount of advance:**
- (a) No advance shall, except for the purpose of housing and on special considerations, exceed three months' pay of half the amount standing at the credit of the subscriber in the Fund, whichever is less. A second advance may not, except of special consideration, be allowed within one year of the final repayment of the first advance together with interest thereon :

Provided that in a case where, at the time of taking the first advance, the full amount admissible was not taken, a second advance may be allowed during the currency of the first advance of an amount equal to three months' pay or the half of the amount standing at the credit of the subscriber at the time of taking the second advance, whichever is less.
 - (b) On special consideration to be recorded in writing, an advance up to 75% of the amount standing to the credit of the subscriber and up to a maximum of three advances may be sanctioned concurrently. In a case where the recovery of three or more advances are pending, no further advance shall be sanctioned without the previous approval of the Government.

House Building Advance :

18-A. The following conditions shall regulate the grant of advance for the purpose of housing mentioned in clause (e) of sub-rule (2), namely :

- (a) The amount of advance shall not exceed 36 month's pay of the subscriber or 80% of the amount standing to his credit in the Fund, whichever is less :

Provided that the advance shall not exceed 12 months' pay or 75% of the amount standing to his credit, whichever is less, if the advance is taken for the purpose of repair of a residential house;

- (b) not more than one advance shall be allowed for construction of a house on the same plot but advance for repair may be allowed for the same house, after the first advance with interest thereon has been fully repaid;
- (c) subject to the following conditions, not more than one advance shall be allowed for repairing of the same house, namely :
 - (i) the repairs are required to make the house habitable;
 - (ii) they are not the nature of ordinary repairs; and
 - (iii) they involve and outlay larger in comparison with the value of the house;

- (d) the advance must be required for the *bonafide* purpose of suitable personal residence of the subscriber at the station of his posting or at a place where he wishes to settle after retirement;
- (e) the advance shall generally be drawn by instalments the amount of each instalment being such as is likely to be required for expenditure in the next three months. The advance, may, however, be allowed in one instalment if the sanctioning authority is satisfied that the full amount will be required all at once;
- (f) an advance for payment of private loan taken for the purchase of land for building a house or for the purchase of a house or for repairing of the same shall not be sanctioned unless the loan was taken not more than 12 months before the date of receipt of the application for the advance and that the sanctioning authority is satisfied about the genuineness of the loan, its amount and the money actually necessary to repay it.

NOTE : Except for taking non-refundable advance after attaining the age of 52 years advances is not admissible for repayment of loan taken from the House Building Finance Corporation, Banks or other official loan giving agencies which shall not be treated as private loan;

- (g) The applicant must satisfy the sanctioning authority regarding the title of the property in respect of which the advance has been prayed for but it need not be mortgaged to the Government.
- (h) in case the land or the house is sold or otherwise alienated by the subscriber before the advance is fully repaid, the subscriber shall forthwith repay into the fund the unpaid balance of the advance together with the interest accrued on the advance in a lump sum.

NOTES : (1) The property already mortgaged to Government against advance taken from the General Provident Fund under the rules hitherto in force may now be released to the subscriber concerned.

(2) The condition laid down in clause (g) does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build a house, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of terms and value sufficient to justify the grant of the advance.

(3) The applicant's title to the property shall be examined by the sanctioning authority before the advance is actually paid, if necessary, in consultation with the revenue or Registration authorities or, if technical legal advice, is necessary the law officers of the Government. In the case of a house building advances or repairing advance, it shall be seen that the applicant has undisputed title to the land or, as, the case may be, the building and, in the case of purchase of land or building the applicant shall acquire full title or execution or registration of the instrument of sale.

Recovery of advance :

19. (1) Recovery of an advance taken for construction of a house shall be made at the rate of 10% of pay beginning from the 12th issue of pay after the advance is drawn :

Provided that, if the Government servant has also taken house building advance from pay, the recovery at the above rate will begin after the advance from pay including interest accrued thereon has been recovered in full.

- (2) Recoveries of the advance taken under rule 18 (II), shall however be made at the rate and from the dates specified in Rules, 14 (1) (2) (4) (5) (6) (7) and (8) of "The General Provident Fund Rules, 1979".
20.
 - (1) Although the Heads of Bangladesh Missions abroad are competent to sanction advance from G.P. Fund under rule 13 (I) of the General Provident Fund Rules, 1979 the correct position is that advances from the Fund cannot be allowed in foreign currency as the officers and staff posted abroad do not subscribe fully in foreign currency. The G.P. Fund account is maintained and deductions made in Taka in Bangladesh.
 - (2) In view of the above it has been decided in consultation with the authorities concerned that with immediate effect advances from the G.P. Fund should not ordinarily be allowed in foreign currency to Government servants serving abroad.
 - (3) In emergent cases, the Head of the Mission can sanction advance from G.P. Fund under the relevant rules up to one month's pay of an official to be paid in foreign currency subject to the condition that the number of instalments are fixed in such a manner as to ensure complete repayment of advance, with interest in foreign currency before the Government servant returns to Bangladesh after completion of his tenure. After the advance is sanctioned the case may be referred to the Ministry for obtaining the concurrence of the Ministry of Finance.
21. The instructions contained in para 20 above do not apply to the refund of advance drawn by Government servants serving abroad, from their G.P. Fund account for house building purposes. Deductions in such cases are to be made from the emoluments of the Government servants concerned at source.

CHAPTER VIII

PAY

Conditions of service of staff serving in Bangladesh Mission abroad.

1. Apart from Bangladesh based-staff all appointments of locally recruited staff made in various Missions are on a temporary basis.
2. There are following categories of Government servants working in the missions :
 - (i) Permanent Government servants holding liens against permanent posts in various Ministries/Divisions/Officer under the Government of Bangladesh, who are on deputation to the Missions abroad.
 - (ii) Temporary Government servants belonging to various Ministries/Divisions/Officers who are eligible for permanent retention.
 - (iii) Temporary Government servants belonging to various Ministries/Divisions/Offices who have been recruited before or after liberation and have not yet qualified in the Bangladesh Public Service Commission examination and thus are ineligible for permanent retention.
 - (iv) Local recruits.
3. Government servants mentioned in paragraphs 2 (i) and (ii) above belonging to regular service and are only on temporary deputation with the Bangladesh Missions abroad.
4. Government servants mentioned in paragraph 2 (iii) are to be treated as purely temporary. Their services are liable to be terminated at a fortnight's notice on either side.
5. As regards local recruits they are not eligible for permanent employment. Their temporary employment should be in accordance with the prevailing practice of law of the country concerned. If there is no such law governing temporary employment, the services of local recruitments will be terminable on a fortnight notice on either side.

Affixing of revenue stamps on pay bills, etc., by Bangladesh Missions abroad.

6. Bangladesh Missions abroad should not use Bangladesh Revenue Stamps on pay bills etc. They should, in future, affix revenue stamps of the country on pay bills, etc., of the law of the country to which they are accredited so require.

Special pay to Stenographers working as Personal Assistants to the Heads of Missions :

7. A special allowance of Tk. 50 is admissible to the Stenographers working as Personal Assistants to the Heads of Missions. This is not admissible to the

Stenographers working with any other officer below that rank. This special pay is admissible only to Bangladesh based Stenographers and not to local recruits. (Ministry of Finance O.M. No. MF (ID) III/B-1/78/338, dated the 17th May 1978).

8. For the purpose of the above orders the term "Head of Mission" include :
- (1) Ambassadors.
 - (2) High Commissioners
 - (3) Deputy High Commissioners when they are not posted in the same place as the High Commissioners.
 - (4) Permanent Charge d' Affaires.
 - (5) Charge d' Affaires *ad-interim* who are normally officers acting as Heads of Missions in the absence of Heads of Missions for short periods

Payment of compensatory allowances to Government servants working in Bangladesh Missions while under suspension :

9. If a Government servant working in a Bangladesh Mission abroad is placed under suspension, the suspending authority may, for the period of Government servants stay abroad while under suspension, grant him the compensatory allowances shown below up to the limits specified :
- (i) **Foreign Allowance** : Full Foreign Allowance other than Entertainment Allowance.
 - (ii) **House Rent Allowance** : Full House Rent Allowance or free-furnished accommodation, as the case may be.

B - For home-based Ministerial and class IV Staff.

- (i) **Foreign Allowance** : Full Foreign Allowance as Admissible.
 - (ii) **House Rent Allowance** : Full House Rent Allowance or free-furnished accommodation, as the case may be.
10. The limit of foreign allowance sanctioned above represents the maximum up to which it may be granted. It will be open to the suspending authority to restrict it to a lower rate of the maximum rate. The suspending authority will not however reduce the House Rent Allowance.

Payment of salaries in Bangladesh Currency to officers and staff who are either transferred to Headquarters or come on leave to Bangladesh from mission abroad.

11. If an official posted abroad does not draw his salary for a particular period due to his transfer or his proceeding on leave to Bangladesh, he may draw his pay for that broken period of a month which he earned in the Bangladesh Missions abroad in Bangladesh Currency on his arrival here in Bangladesh.

Family remittance by the Ministerial staff serving in the Bangladesh Missions abroad:

12. The following procedure has been prescribed for making family remittances by the Ministerial staff serving in Bangladesh Missions abroad :

The Mission shall continue to make deductions of family allotment at their end, without break, until such time as the drawing officer in the Ministry of Foreign Affairs has been advised of the intended discontinuance of the family allotment. Where a member of the staff desired to discontinue his family allotment, he shall be required to notify his intention to the Mission at least three months before the date from which the deductions in respect of family allotment are to be stopped. On receipt of such notice the drawing officer of the Missions, will at once inform the drawing officer of the Ministry of Foreign Affairs about the date from which the deductions of the family allotment will be stopped. Deductions of family allotment should not, therefore, be stopped until the drawing officer of the Ministry of Foreign Affairs has confirmed that payment in respect of family allotment at his end will be discontinued from a certain date.

13. Consular fees at the scheduled rates in addition to the stamp duty should also be charged by the Mission from the non-gazetted staff at the time of execution of power of attorney when arranging their family allotments. The Government servants serving in Bangladesh Missions are not immune from the taxation rules and laws of the country and therefore should not be treated preferentially from the general public in this respect.

G. P. Fund deductions under the Compulsory Savings Scheme in respect of locally recruited staff :

14. As the employment of the locally recruited staff in Bangladesh Missions abroad is governed by the prevailing practice or law of the country concerned, the instructions contained in the Ministry of Finance Resolution No. F. 33/5/R-1, dated the 5th August, 1953 regarding compulsory saving scheme are not applicable to them.

Deduction on account of G. P. Fund from the salary of the home-based officers and staff, unless otherwise ammended, shall, however, continue to be made at the following rates with effect from the 1st July 1979 :

(1)	Pay up to Tk. 300 per month	...	1%	of pay
(2)	Pay from Tk. 301 to 500 per month	...	6%	"
(3)	Pay from Tk. 501 to 1000 per month	...	9%	"
(4)	Pay from Tk. 1001 to 2000 per month	...	12%	"
(5)	Pay exceeding Tk. 2000 per month	...	15%	"

NOTE : Fraction of a Taka shall be rounded to the next higher Taka.

Leave admissible to the local recruited staff :

15. The temporary staff recruited locally in the Bangladesh Missions abroad on local rates of pay and allowances are allowed leave under the rules which apply to the corresponding categories of staff under the local Government of the country concerned.
16. The leave account of such staff of non-gazetted status should be maintained by the Mission. The audit checks will be applied at the time of local inspection and for this purpose the Audit Officer concerned should be advised in advance by the Mission of the rules applicable to such staff.

Travelling Allowance Advance - payment of :

17. Government servants proceeding abroad should be given travelling allowance advance in Bangladesh to pay for the passages for themselves and their family members and other incidentals admissible under the rules. In case no advance is drawn by the Government servant, payment for the cost of passage and other incidentals incurred by him will be admissible only in Bangladesh currency which he can draw in Bangladesh through his Bankers.

Fixation of regular time scale for the locally recruited staff :

18. Missions are required to obtain prior concurrence of the Ministry of Foreign Affairs before introducing local rates, *i.e.*, exactly the same pay, scales or allowances for their locally recruited staff as admissible to corresponding or similar category of staff in employment of local Government. Any increase subsequently granted by local Government which is also applicable to our local staff would obviously involve financial expenditure of recurring nature which necessitates Government's prior sanction.

Admissibility of local rates of pay and grant of Advance increment to locally recruited staff :

19. (a) Where the local rates of pay for the locally recruited staff are exactly the same as admissible to the corresponding or similar category of staff in the employment of the local Government the Heads of Missions may allow such rates of pay under intimation to the Ministry of Foreign Affairs. Any subsequent increase in pay and allowance to the local-based staff may also be allowed in consultation with the Ministry and the Financial Adviser.
- (b) Heads of Missions may allow higher start up to a maximum of four advance increments in suitable cases, keeping in view educational qualifications and experience, in the prescribed time scales of pay to the local based staff at the time of initial recruitment.

Grant of leave on average pay :

20. The Question of the maximum amount of leave on average pay that should be granted at any one time to Government servants governed by the ordinary leave rules in the Fundamental Rules and the Prescribed Leave Rules, 1955, have been under consideration of this Ministry. The President is pleased to decide that, in partial modification of the existing provisions of the rules, the maximum amount of leave on average pay which may be granted at any one time shall be as follows :

(1) (a) (i) *Superior Government servants governed by the ordinary Leave Rules in the Fundamental Rules* : Four months, irrespective whether the leave is spent in Bangladesh or outside Bangladesh. This limit may be raised to 8 months if leave is taken on medical certificates or preparatory to retirement.

(ii) *Superior Government servants governed by the Prescribed Leave Rules, 1955* : Four Months, irrespective of whether the leave is spent in Bangladesh or outside Bangladesh. This limit may be raised to 6 months if leave is taken on medical certificate or preparatory to retirement.

(b) *Class IV Government servants* : Two months, this limit may be raised to 6 months when leave is taken on medical certificate or preparatory to retirement.

(2) The President is also pleased to decide that in the case of Officers governed by F.R. 91, leave salary in respect of leave on medical certificate or leave preparatory to retirement may be drawn in Sterling for the period actually spent outside Bangladesh and India but not exceeding four months. In respect of leave other than leave on medical certificate or leave preparatory to retirement spent outside Bangladesh and India, leave salary may not be drawn in Sterling for a period exceeding six weeks.

Leave Salary amendment to Fundamental Rules :

21. In exercise of the powers conferred by sub-clauses (a) of clause (2) of Article 182 of the erstwhile Pakistan Constitution, the then President is pleased to direct that the following further amendment shall be made in the Fundamental Rules namely :

After rule 91 of the said rules the following new rule 91-A shall be inserted, namely:

"91-A. Notwithstanding anything contained in these Rules the Government Servants appointed after the 7th May, 1958 shall draw their leave salary in Taka in Bangladesh irrespective of the country where they spend their leave".

Grades of Pay :

22. Subject to the provisions of the Revisions of Pay from time to time the scales of pay shall be as follows :

1. In Missions Abroad :

Ambassadors, High Commissions

Grade "A" Tk. 2850 (fixed)	...	Government may allow new National
" "B" Tk. 2350-2750	...	Grade I Tk. 3000 (Fixed) to non-officials and Officers of Senior Policy pool (When constituted) in New National Grade I if appointed as Ambassador. Officers who were Secretaries to the Government and are now posted as Ambassadors will be governed by the existing Rules.
Ministers (including Deputy High Commissioner and other posts of equivalent rank).	...	Tk. 2350-2750
Counsellor (including Deputy High Commissioner and other posts of equivalent rank).	...	Tk. 1850-2375
1 st Secretary	...	Tk. 1400-2225
2 nd Secretary	...	Tk. 1400-2225
3 rd Secretary	...	Tk. 750-1470
Attache	...	Grade Pay of the Officers/Pay of the post.

Authority : Ministry of Finance (Implementation Division)

Notification No. MF(ID)-1-3/77/850, dated 20th December 1977 and MF (Regu-I) IP-46/77/187, dated 26th November 1977.

NOTE : The payment of pay in the above scales when authorised by the Additional Accountant General, Foreign Affairs and other Taka claims will continue to be made in local currency or U.S. Dollar (i.e., the currency in which Foreign and Entertainment Allowance are drawn) in term of current official rates of Exchange between Taka and Pound Sterling and of mean rate of Exchange between Pound Sterling and of mean rate of Exchange between Pound Sterling and local currency/U.S. Dollars existing on the last working day of pervious month.

CHAPTER IX

ALLOWANCES OTHER THAN T. A.

Outfit Allowance :

1. The following outfit allowance will be payable to the officers governed by erstwhile PFS Rules, 1962 in the circumstances set out on first appointment abroad, namely :

(1) (a) For single Officer	Tk. 1,250
(b) For married Officer, if accompanied by wife	Tk. 2,500

- (2) Where a married officer is not accompanied by his wife he will draw Tk. 1,250 only and the balance will be payable to him when his wife join him.

NOTE : (1) BCS (Foreign Officers who are not married at the time of first posting abroad may be allowed to draw the remaining half of the outfit allowance when then marry and thereafter proceed to their station of posting with their wives by the first occassion after marriage.

2. Where an officer has already drawn the outfit allowance admissible under rule above, he shall be entitled to a further allowance of Tk. 2,000 on appointment as Head of a Mission on a pay lower than that of a Minister (other than Charge d' Affaires *ad interim*).
3. On appointment to the Missions specified below an officer shall draw a special outfit allowance of Tk. 1,500 if married and accompanied by the wife and Tk. 750 if single. If a married officer is not accompanied by his wife, he shall draw Tk. 750 only and that the balance will be payable to him when his wife joins him. Payment of this allowance will be limited to two occasions during an officer's career in the service, but the allowance shall not be admissible unless there is an interval at least three years since the last allowance was drawn.
4. The stations at which the special outfit allowance will be admissible in accordance with the above rule are :
 - (1) Moscow, (2) Ottawa, (3) Peking, (4) Stockhom, (5) Kabul, (6) Montreal and Prague.
 - (i) Payment of allowances will be subject to the production of a certificate that the amounts claimed have been expended for the purpose laid down.
 - (ii) All the allowances mentioned above may be drawn in advance and adjusted later on production of the prescribed certificate. This certificate will be furnished within 6 months from the date of drawal of the advance, otherwise the entire amount shall become refundable to Government.
5. Fifty per cent of the allowances under para 1 to 3 must be drawn in Bangladesh currency unless the officer concerned is serving abroad when an allowance becomes admissible to him.

Outfit Allowance admissible to officials on first appointment abroad :

6. A. For Missions other than in India, Ceylon and Burma :
- (i) Tk. 1,000 if accompanied by wife, otherwise Tk. 500 only, the remaining Tk. 500 will be paid if wife joins within one year.
 - (ii) Tk. 500, if single.
- B. For Mission in India, Ceylon and Burma :
- (i) Tk. 500 if accompanied by wife, otherwise Tk. 250 only, the remaining Tk. 250 will be paid if wife joins within one year.
 - (ii) Tk. 250, if single.

- Note :**
- (1) The above allowance is payable in Bangladesh only. It may drawn as advance and later adjusted on production of a certificate that the sum drawn has been actually expended for the purchase of clothes required for formal occasions and such other equipment as a Government servant serving abroad may require. Any amount that has already been drawn will be adjusted against the above amount.
 - (2) The grant of this allowance is governed by the provisions of this Ministry's memorandum No. M/50/61/49, dated the 25th August, 1949.
 - (3) Married rates will admissible only if the Government servant has married before his first posting abroad.

7. If a member of the ministerial staff who received outfit allowances under paragraph 6 (B) above is subsequently transferred to Missions other than India Ceylon and Burma, he will be entitled to the difference between the rates specified in sub-paragraphs (A) and (B) thereof.
8. Local recruits are not entitled to any outfit allowance.
9. If a Government servant (Clerical personal) who has drawn outfit allowance at unmarried rate gets married subsequently on readjustment of the allowance is admissible.
10. The grant of advance of this allowance to temporary Government servants is subject to the same terms and conditions of surety, etc. as applicable to the grant of Travelling Allowance advance to such Government servants.
11. Government servants who leave the foreign service within a period of three years of receiving an initial outfit allowance are required to refund except in the cases specified in paragraph 12 below, the amount of allowance according to the scale detailed hereunder :

Government servants residing within :	Amounts refundable :
(i) First six months	Full amounts
(ii) Second six months	2/3 "
(iii) Third six months	1/2 "
(iv) Remaining period up to 3 years	1/4 "

12. In the following cases, Government servants concerned will be liable to refund the allowance :

- (i) Government servants who by reason of reaching the age limit for service retire from service or proceed on leave preparatory to retirement before expiry of three years from the date of drawing the allowance.
- (ii) Government servants whose services are terminated for reasons other than their resignation viz., dismissal, or non-selection by the Public Service Commission.

(Ministry of Foreign Affairs Memo No. M/50/61/49, dated 25th August, 1949)

13. In order to ensure against overpayment or a second payment the amount paid to a Government servant is required to be invariable noted in his service statement/service book.

Admissibility of outfit allowances to widowers or divorces posted to Bangladesh Mission abroad :

14. Widowers or divorces posted to Bangladesh Mission abroad will receive the outfit allowance at single rate.

Special clothing allowance :

15. (A) Members of the Bangladesh based staff, not governed by BCS (Foreign) Rules on their appointment to Bangladesh Missions at Peking, Moscow, Stockholm, Ottawa, Montreal, Kabul and Prague would be entitled to special clothing allowance at the following rates :

- (i) Members of staff if married Tk. 750
accompanied by wife.
- (ii) Members of staff if single Tk. 375

(B) If a married official is not accompanied by his wife, he shall draw Tk. 375 only and the balance will be payable to him when his wife joins him.

(C) Payment of this allowance will be limited to two occasions during the officials' career in service, but the allowance shall not be admissible unless there is an interval of at least three years since the last allowance was drawn. Payment of this allowance is subject to the production of a certificate that the amount claimed has been expended for the purpose laid down.

(D) The allowance may be drawn in advance and adjusted later on the production of the prescribed certificate. This certificate will be furnished within six months from the date of drawal of the advance, otherwise the entire amount shall become refundable. Officials posted from Bangladesh to the Mission at Moscow, Peking, Stockholm, Ottawa, Montreal, Kabul and

Prague must draw 50% of the said allowance in Bangladesh currency and the balance in the currency of the country of their posting.

- (E) In the case of officials posted to such assignments from a Mission, general orders for the drawal of such allowance will be applicable.

Foreign Allowance :

16. Members of the service and other persons appointed to, or holding posts, on the B.C.S. (Foreign) Cadre shall, when serving outside Bangladesh, be entitled to a Foreign Allowance, at such rates as may be determined by the Government from time to time, and draw it subject to such terms and conditions as may be prescribed by the Government .

NOTE : The terms and conditions regulating the Foreign Allowance are laid down in the Ministry of Foreign Affairs circular No. B-8/1/79, dated 21st May 1980 as amended from time to time.

17. The Foreign Allowance is payable during the authorised absence from his post abroad of an officer (including the Head of Mission) on leave or duty. The rates given in these rules shall be reduced by half during leave on half average pay. The allowance shall not be admissible during extraordinary leave.

(A) **Returning to his post :** (i) A head of a Mission during his authorised absence on duty outside his jurisdiction will receive his Foreign Allowance in full. When he is on leave in Bangladesh or elsewhere the Foreign Allowance will be drawn in Foreign exchange in the country of his jurisdiction subject to a deduction equivalent to the charge allowance to be granted to the Charge d' Affairs as provided under Para 18 below. In both cases the Foreign Allowance will be granted on condition that he should continue to defray his share of the expenses on the upkeep of the Embassy during the period involved.

(ii) **Other Officers :** On duty in Bangladesh or elsewhere outside the jurisdiction of his post or on leave on average pay in Bangladesh or at his post or elsewhere, every officer shall draw his foreign allowance at the following rates :

- | | | |
|--|-----|------|
| (a) If leave is for one month | ... | 100% |
| (b) If leave is in excess of one month then the foreign allowance for the period subsequent to the first month will be admissible at | ... | 50% |

NOTE : Both in the case of Heads of Missions and other Officers, no foreign allowance would be admissible if leave is granted for a period exceeding 4 months. If the leave granted initially is for a period of 4 months or less and it is subsequently extended so as to exceed 4 months, the foreign allowance will be admissible for the first 4 months of the leave.

(B) **Not returning to his post :** Officers including Heads of Mission shall draw an allowance at the following rates :

- (i) Leave : Cost of living allowance if any as admissible in Bangladesh.
- (ii) Temporary duty-

- (a) Abroad : Allowance attached to the new post or when the post does not carry any allowance the allowance of the last post.
- (b) In Bangladesh : As at (B) (i) above.
- (iii) When a Government servant leaves his wife and family (if any) at his post such cases are likely to be rare and will be dealt with on their merits.

NOTES : (1) No foreign allowance can be claimed during leave preparatory to retirement. Cost of living allowance can, however, be claimed if otherwise admissible.

(2) According to a decision of the Comptroller and Auditor-General of erstwhile Pakistan, Foreign Allowance is payable to an officer on leave only in case he returns to his post in terms of Rule, 11 of P.F.S. Rules 1962. Certificate of likelihood of returning to the same post is of no consequence, when P.F.S. Rules clearly allow this only on actual return to the same post.

- 18. When an Officer acts as Charge d' Affaires at a Mission during the absence of the Head of the Mission, provided that the period for which he acts as Charge d' Affaires is four weeks or more, he will draw in addition to his own Foreign Allowance to enable him to meet the additional cost of entertainment, subject to a maximum of the rate of Foreign Allowance admissible to the Head of the Mission.
- 19. Foreign Allowances of Heads of Mission, Officers and staff in Bangladesh Missions abroad with effect from the 1st January 1980 would be payable at the rates shown in Appendix 'B'. Actual payment of foreign allowances will, subject to the existing condition, be made in U.S. Dollar subject to local Foreign Exchange regulations or local currencies converted at the rate of exchange prevailing on the 3rd January 1977. The Mission which exercise option for payment in U.S. Dollar will continue to do so.
- 20. The rates shown in Appendix 'B' will be admissible to married officials having children and accompanied by their wives or joined by them within the time prescribed in the Travelling Allowance Rules in force and also to a widower with more than one child wholly dependent on him. In the case of a bachelor or a widower without children, the consolidated rates would be reduced by 25%. In the case of a married officials without children and a widower with only one child, the consolidated rate will be reduced by 10%.
- 21. Payment of foreign and entertainment allowance to officers and staff posted abroad by other Ministries, including officers and staff paid from Defence Estimates, will continue to be governed by the principles contained in the existing instructions which are reproduced hereunder :
 - (i) Heads of non-diplomatic and technical Divisions shall receive 100% of the foreign and entertainment allowances admissible to a diplomatic officer of corresponding rank. The percentage of compulsory entertainment will also be the same in their case as that of diplomatic officers of corresponding rank.
 - (ii) Class 1 Officers of other Ministries who are not Heads of Division will receive a consolidated allowance equal to 75% of the total of the foreign

and entertainment allowance admissible to a diplomatic officers of corresponding rank.

These amount of entertainment allowance as shown in Appendix 'B' as required to be spent wholly on entertainment, in the usual manner. Wherever Military Missions are established, the senior Military Liaison Officer shall be treated as the Head of the Military Division and paid foreign allowance at full rates. The remaining officers shall be regarded as Deputy or Assistant Heads of Divisions and paid 75% of the allowance, unless they function as Heads of their respective organisations independently of the Senior Liaison Officer. In the later case for the purpose of admissibility of foreign allowance, they may be equated with Heads of Divisions. Consequently the following officers in our Missions at London and Washington will be entitled to full foreign allowance according to the diplomatic rank assigned to them :

(a) U.K.

- (1) Naval Adviser/Military Adviser, depending on whether the Head of the Military Mission is from the Army or Navy;
- (2) Air Adviser;
- (3) Head of PATLO;
- (4) A.D.M.S.;
- (5) Chief Controller, D.S.S.D.; and
- (6) D.O.A.F.

(b) U.S.A.

- (1) Naval Attache;
- (2) Air Attache/Military Attache, depending on whether the Head of the Military Mission is from the Army or Air Force;
- (3) Attache (Defence Procurement).

(iii) The rates of foreign allowance of the Ministerial staff will be the same as of similar staff in the Diplomatic Wing.

NOTE : The provision of Para 21 (ii) has been held as discriminatory and as such it has been decided by the Government that the discriminatory provision of Para 21 (ii) may be removed with effect from 1st December 1980 to enable all officers up to the New National Scale of Tk. 750 - 1470 to draw 100% Foreign and Entertainment allowance as admissible to Diplomatic Officers of corresponding rank. It has further been decided that consequent upon the removal of the discriminatory provision as stated above, the provision of para 22 below will be fully applicable to all officers for whom the discriminatory provision of paragraph 21 (ii) has been removed (Ministry of Foreign Affairs Circular No. Rules-4-26-80, dated 18th February 1981 endorsed by the Ministry of Finance under their No. MFEF-IV (AT)-1 (233) 75-80/30, dated 19th February 1981). The entertainment allowance is required to be spent wholly on entertainment, in accordance with the existing procedure as outlined in the Ministry's Circular No. FM/9/2/59, dated May 7, 1959. Although in the enclosed table, entertainment allowance has been shown separately from foreign allowance, it has been done solely for the sake of convenience and entertainment allowance will continue to be an integral part of Foreign Allowance.

23. Entertainment allowance being an integral part of foreign allowance should be regulated during leave in the same manner as the foreign allowances is regulated under the relevant Rules.

24. Foreign allowance is admissible to a Government servant stationed abroad according to the country in which he is posted. He is entitled to draw it from the date he takes over charge of his duties in the foreign country except in cases when daily allowance is drawn in lieu of Foreign allowance and House rent allowance.
25. Government servants who are widowers are entitled to Foreign Allowance at the following rates :
- (i) Without children under 18 years of age - at the single rate.
 - (ii) With children under 18 years of age - at the single rate plus one-quarter of the difference between the single and the married rates.
26. Government servants posted abroad when coming to Bangladesh on official duty are entitled to Foreign Allowance as below :
- (i) If the official visit is short not exceeding 15 days at full rate.
 - (ii) if the visit is more than 15 days but does not exceed one month - 75% of the allowance for total duration of visit.
 - (iii) if the visit is for more than a month - 66% of the foreign allowance for the total duration.
27. No member of the Bangladesh based non-diplomatic staff who declares himself to be married but does not take his family with him at the time of his posting abroad is entitled to draw the allowance at married rates unless he furnished a certificate from gazetted officer in Bangladesh to the effect :
- (i) that he is married,
 - (ii) that his wife is alive, and
 - (iii) that he is not a divorcee.
- While scrutinising the claims of the nature mentioned above it should be verified in Audit that competent authority has certified in support thereof that the certificates prescribed above have been received from the Government servants concerned and accepted by Government.
28. Foreign Allowance is exempted from the liability to Income Tax and Super-tax.
29. No allowance (foreign or cost of living) is admissible during joining time to the officers and staff of Bangladesh. Missions abroad proceeding on transfer from one post to another or on leave.
30. Foreign allowance does not count as a part of pay for the purpose of calculating General Provident Fund Subscriptions and car advances.
31. **Accreditation Allowance** : The Heads of Missions is also entitled to draw accreditation allowance @ \$ 350.00 per annum per country, subject to the maximum of 3 countries. Such allowance will be admissible with effect from the 1st January 1980 and will be payable in the same manner as the Foreign and Entertainment allowance.

Language Allowance :

32. (1) Officers appointed to the Bangladesh Foreign Service are required to learn French compulsorily in accordance with the standard prescribed in Chapter IV of Probation, Training and Seniority.
- (2) In addition they will be expected to pass the II class interpretership examination (or an Examination of at least equal standard) in at least one of the foreign languages, mentioned below :

Group 'A'

- Arabic.
- Bahasa Indonesia.
- Burmese.
- German.
- Hindi.
- Italian.
- Japanese.
- Kiswahili.
- Malay.
- Persian.
- Portuguese.
- Spanish.
- Sinhalese.
- Siamese.
- Turkey.
- Turkish.
- Serbo-croat.

Group 'B'

- Chinese.
- Japanese.
- Russian.

It would be open to an officer to pass the Class I Interpretership Examination in any of the above languages as also in French.

33. On passing the prescribed Interpretership Examination following Lumpsum payments will be admissible :

Languages.	Class II Interpretership Examination	Class I Interpretership Examination.
Group 'A'	Tk. 1,000	An additional Tk. 1,000 after first passing Class II Interpretership Examination otherwise Tk. 2,000:

Languages.	Class II Interpretership Examination	Class I Interpretership Examination.
Group 'B'	Tk. 1,500	An additional Tk. 1,000 after first passing Class I Interpretership Examination otherwise Tk. 2,500. French ... Tk. 1,000 only.

- NOTE : (1) No lump sum can be claimed for any other language until the officer concerned has passed the compulsory examination mentioned in sub-rule (1) of rule 32.
(2) For every additional language mentioned in sub-rule (2) of 32, a lump sum payment provided for in this rule would be admissible.

34. A Service Officer not above the rank of Counsellor who has passed an examination in the language in current use of the country to which he is posted shall draw monthly language allowance during his term of service in that country as under :

- (i) *For the languages in Group A :* (a) If he has passed Class I Interpretership Examination Tk. 75 per month. If he has passed Class II Interpretership Examination only, Tk. 50 per month.
(ii) *For the languages in Group B :* (a) If he has passed Class I Interpretership Examination Tk. 100 per month.
(b) If he has passed Class II Interpretership Examination only Tk. 75 per month.

NOTE : The admissibility of the above allowance will be subject to the condition that the officer passed the Examination after every five years from the date he passed the first examination in order to ensure continued proficiency, but no lump sum payment provided for in rule 33 will be made on passing the second or subsequently examinations in the same language.

35. Expenditure on books and tuition fees and similar other items shall not be reimbursed to the officer unless specifically decided otherwise by Government.

36. An officer shall have to obtain prior approval of the Government before learning any of the languages mentioned in this Chapter.

Hardship Allowance :

37. Hardship allowance at the rate of 20 per cent of basic pay subject to a maximum of Tk. 300 (Taka three hundred only) per month to the officers and staff at the following stations would be admissible :

- (1) Jeddah.
- (2) Akyab.
- (3) Kabul.
- (4) Peking.

38. This allowance will be drawn and paid in Taka in Bangladesh and the expenditure so involved will be debited to the respective budget grant of the Mission concerned.



CHAPTER X

TRAVELLING ALLOWANCE

Application of Fundamental Rules and Supplementary Rules :

1. Officers and staff employed in Bangladesh Missions abroad are, for purpose of travelling allowance, not governed by the provisions of Fundamental Rules and Supplementary rules but by the instructions issued by the Ministry of Foreign Affairs from time to time.

Travelling Allowance of the officers governed by B.C.S. (Foreign) Rules :

2. The travelling allowance of the officer governed by erstwhile P.F.S. Rules, 1962 as adopted by Bangladesh Government is regulated under the following rules :
 - I. (a) "approved route" means :
 - (i) in the case of journeys between Bangladesh and foreign countries, the route approved for the particular journey.
 - (ii) in the case of journeys between one foreign country and another, the standard route for journeys between the two countries and
 - (iii) in the case of journeys within a foreign country, the shortest practicable route;

NOTE : an officer who makes a journey by a route other than the "approved route" (such as travels by air or in his own car when the approved route is by rail) will not be entitled to claim more than that payable for journey by the approved route. On the other hand, if the route which he takes is cheaper than the approved route he will not be entitled to claim more than the actual expenses incurred. In the case of journey on leave the travelling allowance will be admissible up to the point of entry into Bangladesh.

- (b) "family" means a Government servant's wife, legitimate children and step children who are wholly dependent on him.
- II. (1) An officer making a journey on duty is entitled to be paid travelling allowance in accordance with the rules in this chapter.
 - (2) "Journey on duty" includes-
 - (a) **Tour** : Tour or visit made with the general or special sanction of the Government or of the Head of the Mission, if he is authorised to sanction such tour or visit, and
 - (b) **Transfer** : A journey made by a Government servant to join a new post while on duty in his old post or on leave.
 - (3) Journey on duty does not include-
 - (a) **Transfer on request** : Journeys on account of transfer of an officer at his own request before the completion of the normal period of his service as determined by Government.

- (b) *While proceeding on or returning from leave* : Journeys undertaken with a view to spending the leave in Bangladesh or any other country. This refers to (i) onward and (ii) return journeys form and to the same station.

- NOTES : (1) The Head of the Mission only can authorise tour journeys within his jurisdiction, for other journeys sanction of Government specific or general would be necessary.
- (2) In the case of temporary absence of the Head of Mission from Head quarters journeys of an emergent nature can be authorised by the Head of the Chancery who shall, on return of the Head of the Mission apprise him of the authorisation issued.
- (3) The Head of Mission will inform the Government at the end of the month of the tour journeys undertaken by him. He will likewise keep Government informed of the tours undertaken by any other officer of the Mission.

- III. The amount of fares by rail, ship, aircraft or motor car as the case may be, by an approved route will payable to an officer serving abroad in the following cases :

- (a) If he is proceeding from or returning to his post during leave other than extraordinary leave, as admissible under sub-para IV.
- (b) On retirement or termination of service an officer will not be entitled to claim more than what would be payable in respect of a journey from his last post to the point of entry in Bangladesh.


- NOTES : (1) In the case of air journeys such fares will be limited to tourist or economy class in respect of officers drawing less than Tk. 2,350 as pay.
- (2) In the case of air journey to the countries of posting on first arrival only, Permanent Heads of Mission of the rank of Minister irrespective of the pay drawn by them will travel by first class. (Ministry of Foreign Affairs letter No. Rules-10/2/61-(v), dated 30th January 1964).

- IV. An officer will be entitled to receive the amount of actual fares in the case referred to in clause (a) of sub-para III only after twenty-four months' consecutive service abroad on duty or in the case of officers serving at a certain post or in a certain country which is regarded as unhealthy for the purpose of leave, after eighteen months' consecutive service. Where leave is spent in a country other than Bangladesh the amount payable in respect of fare will not exceed that which would be payable in respect of a journey to or from Bangladesh by an approved route. If, however, the amount of fare to or from the place of which leave is being taken is less than the amount of the fare of a journey to Bangladesh the officer will not receive more than the amount of the fare for the journey actually undertaken.

- V. Government may allow payment to an officer of the amount of fare from his post to such nearest place in or for the purpose of undergoing treatment which is not available locally. The amount of travelling allowance admissible to the officer would be the actual return fare from his post to the place of his treatment or from his post to Bangladesh whichever is less. The restrictions in sub-para 6 (4) below would apply.

- VI. (1) an officer making a journey in any of the cases referred to in clause (b) of sub-para (2) of para I or in clause (a) or (b) of para III will be entitled to receive the amount of fare by the approved route for family. In case referred to in clause (a) of sub-para (2) of Para I he will only be entitled to receive the amount of the

fares, for a member of his family if Government in any particular case so decide. Government's order, special or general, regarding the necessity and desirability of his wife or any member of his family accompanying him should be obtained by him before the journey is undertaken.

- NOTES : (1) The members of an officer's family are normally expected to travel together with him on transfer or leave. Members of an officer's family who precede him by not more than three months or follow him by not more than six months may be treated as accompanying him. This will also apply to a personal servant for whom the officer is entitled to claim T. A. on transfer. In the case, however, of a child receiving education at a school or college at the time of the officer's transfer, the amount of the fare for the child may be claimed if the child follows him within one year of the date of his transfer. (Ministry of Foreign Affairs O.M. No. Rules-10/2/61, dated 9th April 1963).
- (2) In case leave is refused to an officer, home paid passage will be admissible to his family after the officer has earned home passage.
- (3) In cases any member of the family does not reside with the officer, the entitlement of home passage would be limited to the actual cost not exceeding the cost of passage from the officer's post to Bangladesh.
-  (4) Travelling expenses will be allowed for an officer's wife in case referred to in clause (a) sub-para (2) of para II only where the journey is of a strictly representational or ceremonial nature. Head of Mission will be allowed to take their wives on such occasions twice a year in the country of their accreditation and once annually in the countries of their concurrent accreditation. Heads of Mission will authorise such journeys in the case of other officers in their Mission.
- (5) Where in view of the provisions of clause (a) sub-para M(3) of para II the officer is not entitled to receive the amount of the fares for himself he will be able to claim them for his family.

The cost of passage (and other expenses as on transfer including half of transfer grant) of the members of the family of an officer serving abroad who dies, leaving his family abroad, for a journey from the place where they are to the place where they desire to go, will be paid at the request of his widow or other members of his family up to the amount admissible from the officer's post to their place of residence in Bangladesh, provided the journey is actually made within three months after officer's death.

- (3) If an officer (or a member of his family) dies abroad the cost of transportation of the dead body will be borne by the Government subject to the maximum of the fare to which the officer or the member of his family who has died, might have been entitled on transfer to Bangladesh.
- (4) If a member of the family of an officer serving out of Bangladesh who is residing with the officer at his post is seriously ill and is required to proceed elsewhere on medical grounds for treatment. Government may at their discretion allow payment to the officer of the return fare of the sick person and where necessary of another person escorting the sick person from the place where the officer is posted to such nearest place in another country as the sick person may proceed to on medical advice, provided reasonable medical facilities are not available locally. The amount of travelling allowance admissible would be the actual fare from the place where the officer is posted to Bangladesh, whichever is less.

Financial Instructions

NOTE : North America and western Europe are excluded from the purview of this rule. The provision is also intended for outlying Missions. Except in cases of emergency prior permission of Government should be obtained. For this purpose a certificate from the authorised medical attendant countersigned by the Head of Mission would be necessary.

VII. An officer and the members of his family shall be entitled to the following class of passage when on leave at Government expense :

- (a) Officers drawing Tk. 2,350 per month or more.
By Air = First class.
By Sea = First class subject to the limit of the air fare.
- (b) Officers drawing below Tk.. 2,350 per month.
By Air = Tourist class.
By Sea = Lowest First class.

VIII. (1) (i) An officer who is making a journey in any of the cases referred in clause (b) of sub-para (2) of para II and of clause (b) para III will be entitled to receive the amount of the fare by the approved route for such member of servants as may be sanctioned by the Government from time to time.

(ii) The passage charges of servant will be borne by Government on first posting and subsequent transfer of the officer concerned.

(iii) Diplomatic officers promoted in a Bangladesh Mission abroad as Minister or a Counsellor is permitted to bring private servants at Government expenses by the lowest class accommodation available by the approved route from Dhaka to the place of his posting subject to such other conditions as are prescribed in the Rules/Government Orders. This free passage for the servants will be allowed on promotion of the office concerned or his subsequent transfer. Such posting on promotion may involve same or between to stations in Bangladesh Missions abroad. However, no daily allowance will be admissible because such cases do not involve transfer from Dhaka. (Ministry of Foreign Affairs letter No. Estt. (1)-65/72, dated 7th July 1978).

(2) Where an officer serving abroad dies, leaving at his post servants up to the permissible number whom he has brought from Bangladesh to his post and for whose return to their home he would be responsible, the amount of the fares for such servants (within the limits of sub-clauses (1) of sub-para (1) for the journeys) from his post to their homes will be paid, provided it does not exceed the fare from the last post to the place of residence of the deceased officer.

IX. The amount of the fare that can be drawn by an officer for himself the members of his family or for servants is as follows :

- (a) **Officer and his family** : The cheapest admissible first class fare including sleeping berths for a journey by train.
- (b) **Servants** : (i) in the case of a journey or part of journey by sea, the fare of the cheapest passage available on the same boat by which the officer or members of his family travel.

- (ii) In the case of a journey or a part of journey by rail, the fare of the lowest class.
 - (c) In the case of journey on transfer where the officer travels in his own car and for any member of his family who travels by the car, he may draw the fares admissible under clause (a) and if any servant travels by the car, he will draw the fares of the lowest class.
- X. Where an officer is proceeding on transfer from one post out of Bangladesh to another such post from Bangladesh to a post out of Bangladesh or from a post out of Bangladesh to Bangladesh, or on first appointment to a post out of Bangladesh or on return to Bangladesh on termination of his tenure, he may draw in addition to the travelling allowance lump sum equal to half of one months' pay of the post from which he is transferred, subject to a minimum of two hundred fifty Taka to meet the expenditure of breaking up of the household at one station and setting it up at another and such other expenses incidental to the transfer as are not specifically paid for under the rules.

NOTES : (1) When the officer dies abroad his family will be entitled to the same transfer grant as would have been admissible to the officer if he had been transferred to Bangladesh.

(2) Half of the admissible amount of transfer grant is to be drawn at the station from where the officer is transferred and the remaining half at the next station of his posting. (Ministry of Foreign Affairs, Memo No. Rules 10/2/61, dated 31st October 1963)

- XI. The cost of transportation of personal effects other than private cars referred to in para XV will be admissible as indicated below :

(a) *By Rail or Road or Sea* : Where an officer is proceeding to another post on transfer or on first appointment to a post outside Bangladesh or leaving such post on retirement or termination or when an officer dies while serving out of Bangladesh, the cost of carriage by goods train and steamer of personal effect will be allowed up to the following maximum excluding the free allowance given by the shipping or railway companies :

If possessing a family :

60 maunds

If not possessing a family :

40 maunds

Provided that if an officer carried his personal effects by passenger train instead of by goods train he may draw the actual cost of carriage to the limit of the amount which would have been admissible to him had he taken the maximum number of maunds by goods train.

(b) *By Air* : If an officer is authorised by the Government to travel by air on transfer, he shall be allowed the cost of transportation by air or by air in combination with train, Steamer or other craft of his personal effects up to a maximum prescribed not exceeding the cost of transportation of maximum permissible personal effects admissible under clause (a).

NOTE : Subject to the maximum admissible under clause (a) or (b) an officer may transport personal effects from his old station or a place enroute to his new place of posting or to a place enroute or to Bangladesh.

- XII. When an officer entitled to travel first class by air chooses to travel by a cheaper class, the cost of transporting personal effects equal to the difference between the free allowance for the first class and the cheaper class may be allowed to him. Subject to this maximum cost, he may send his personal effects by air or by surface route.
- XIII. Where an allowance of the transportation of personal effects had been given under Para XI the total value of all insurance of property including car, if any, shall not exceed in the case of Head of Mission Tk. 25,000, in the case of a married officer Tk. 20,000 and in the case of an unmarried officer Tk. 15,000.
- XIV. **Incidental charges** : The fares of journey of officers and their families and the cost of carriage of personal effects, when payable by Government under the rules in this Chapter will include the following charges :
- (i) Landing or port or Head or Terminal Tax.;
 - (ii) Dock dues;
 - (iii) Port Trust Charges;
 - (iv) Wharfage;
 - (v) Porterage;
 - (vi) Cartage or lorry Charges;
 - (vii) Launch hire between ship and shore;
 - (viii) Passport fees;
 - (ix) Rail Insurance (outside Bangladesh only), air Insurance, marine Insurance premia subject to the limits in Para XIII above;
 - (x) Actual handling and agency charges of the Travel Agent.
 - (xi) Actual conveyance charges incurred for journeys by road as explained in Note 3.
 - (xii) Telegram, telephone and other service charges.

- NOTES : (1) Landing or port or Head of Terminal Tax usually forms part of steamer ticket and its reimbursement will not, therefore, present any difficulty. If however, in any case it is charged for separately the claim should be supported by a receipt.
- (2) Claim for Dock dues, Port Trust charges, Wharfage, Passport Fees and Launch hire between ship and shore where separately charged for, should also be supported by receipts, Storage charges may be paid in special circumstances with specific approval of Government.
- (3) The charges mentioned at items (v), (vi) and (xi) above will be payable if the controlling Officer certified that the expenses are reasonable and essential. These will include expenditure incurred during journeys between residence and railway station or port of embarkation or port of disembarkation and air booking office, performed at the old station and the new station as well as at places of authorised halts on route. Where transportation between airport and air booking office is not provided free by the air companies, and in case of Head of Mission where such transport is provided but not available, of the charges shall be payable to and from airport. For the portion of journeys within Bangladesh an amount reimbursable on account of conveyance charges and transportation of baggage shall be limited to the amount admissible under the Supplementary Rules and expenditure incurred on porterage will not be separately payable.
- (4) Handling and agency charges of the Travel Agent will include expenditure incurred on loading, unloading and carrying of luggage and only the service charges levied by the Travel Agent for undertaking the transportation of luggage. For the portion of journey within Bangladesh, however, the amount payable shall be actual service charges levied by the Travel Agent and the loading and unloading expenses at the places of entry into or departure from Bangladesh, to the extent considered reasonable by the Controlling Officer.

- (5) Telegram and telephone charges charged by Travel Agencies or incurred by missions or posts, in connection with the reservation of accommodation, including sleeper accommodation on railway, handling and all other Agency Services charges and fees shall be reimbursed in respect of all journey on duty by road, rail, sea or air abroad when considered by the Controlling authority as necessary and reasonable. Telegram and telephone charges incurred by officers themselves shall not be reimburseable except on specific sanction of Government in each case.

- XV. (1) **Transport of Car** : An officer appointed to a post abroad or on transfer or return to Bangladesh on termination of his appointment may draw the actual cost of transporting his own car by rail or steamer, from the old to the new station provided he has maintained a car at the place of his old station. An officer may draw the cost of transporting a car from a place other than his last post to his new place of posting up to the extent of the cost of transportation of his car from the old station to the new station.

The above transportation charges would be permissible provided a car arrives at the new station within a period of six months from the date of the arrival of the officer at the new post.

NOTES : (1) The cost of transportation of a car of an officer who has maintained the car, but may be required to maintain at his next place of posting, will be determined by the Government on merit.

(2) If an Officer dies abroad, the cost of transportation of a car to Bangladesh may be allowed at the request of his family in accordance with the principles set out above.

- (2) **Incidental expenses on transport of Car** : The actual cost of transporting a car will include charges such as Ghat Pass, river dues, dock dues, carnet dues, loading and unloading charges, actual handling and agency charges of the Travel Agency and marine insurance subject to maximum given in Para XIV, but will exclude crating charges. All claims for incidental charges will be supported by payee's receipts.

- (3) **Transport of Car by Rail** : When the car is to be transported by rail it should be sent at owner's risk by goods train or if there is no goods train by the cheapest passenger train on production of a certificate by the officer concerned the freight charged by the railway authorities, the cost of packing and of transporting the packed car to and from the goods shed at the station of departure and arrival, provided that the total amount so drawn shall not exceed the freight charges for transporting the car by passenger train. If, however, the officer transports the packed car by passenger train, instead of goods train, the reimbursement of the rail freight will be limited to the freight by passenger train of an unpacked car.

NOTE : When a car is transported by rail or sea or partly by rail and partly by sea at Government expenses from one post to another and the Officer chooses to have the car boxed with a view to minimising the risk of damage to the vehicle in transit. The actual cost of the freight and packing charges admissible under sub-para (2) may be reimbursed to the officer. Provided that the amount so payable does not exceed the cost of the freight and other incidental charges that would have been admissible under sub-para (2) had the car been transported unboxed. The reimbursement will be allowed to the officer on production of a certificate from the Head of the Mission or the Ministry of Foreign Affairs to the effect that the amount claimed by the officer on the transport of the boxed car does not exceed the amount that would have been payable by Government on that account had the car been transported unboxed.

- (4) **Transport of Car by Road** : When the car is transported by road under its own power between stations connected by rail or steamer, or partly by rail

or partly by steamer, the officer may draw an allowance of twelve paise a mile in respect of the motor car, the distance to be reckoned for the purpose of this concession being limited to the distance by the approved route between the stations by rail or steamer or partly by rail and partly by steamer. Where the car is transported partly by rail or steamer and partly by road the officer may draw the allowance of 12 paise a mile for the car in respect of the road journey.

NOTE : The concession under this sub-para shall not be admissible to an officer who is not entitled to transfer his own car by rail or steamer at Government expense under the provisions of sub-para (1).

Daily Allowance :

3. In addition to the Travelling Allowance provided for in the above paras a Government officer governed by erstwhile P.F.S. Rules, 1962 may draw Daily Allowance for each night at a place of halt on duty or forced halt outside the Headquarters in the following circumstances :
 - (a) While on authorised duty in cases referred to in sub-para (2) of para 2 (II).
 - (b) In all cases where Travelling Allowance is payable to the Government servant under the provisions of Chapter X except when Travelling on leave.
4. The Daily Allowance is a uniform allowance for each night spent at a place of halt outside the Headquarters on official duty. It is intended to cover the ordinary daily charges incurred by an officer in consequence of such absence. It generally covers expenses on food and sleeping accommodation.
5. Full Daily Allowance will be payable in respect of the officer, his wife and children above twelve years and one half of the full allowance for every other member of his family above the age of twelve months and three-eighths of the full allowance for the servant whom the officer is entitled to take with at Government expenses.
6. Daily Allowance mentioned in para 5 above will be payable for the officer's wife if she accompanies him under general or special permission obtained in advance from the Government in cases referred to in Note 4, under para 2 (VI).
7. The rates of Daily Allowance will be regulated by the office Memorandum from the Ministry of Finance No. MF/EF-2(6)2(19)/81/25(2000), dated the 2nd February 1981 (Appendix C) and such other order as may be issued by Government from time to time.
8. (1) During transit in journey by rail, road or sea an officer may claim daily allowance at fifty per cent of the normal rate for every twenty-four hours from the time of departure from the station of duty to the time of arrival at the next station of duty. On the outward journey, Daily Allowance will be allowed for the next place of his duty. Similarly, on the return journey, Daily Allowance will be allowed for the place of duty where he last stayed on duty.

NOTE S (1) If food is included in the fare, the rate of Daily Allowance for every twenty-four hours in transit will be only twenty per cent of the normal rate.

- (2) For periods of less than twenty-four hours or for the broken periods in transit, an officer may claim one-fourth of the transit rate of Daily Allowance for every six hours or fraction thereof.
- (3) During transit by air, Daily Allowance will be admissible as laid down in sub-para (1) and read with Note I above for the entire duration of transit of each journey from the station of commencement of the journey to the destination.

Joining time (Travelling Time) :

9. (1) Joining time of the Officers belonging to Bangladesh foreign service would be governed by following rules. Joining time will be reckoned as duty and will be admissible as provided for below in cases of journeys for which fares are payable by the Government :

- (a) In the case of journey on transfer from a post abroad to a post in Bangladesh or *vice versa* or from one Mission to another, the actual time spent in transit from the old place of duty to the new place of duty, by the approved route including such forced halts as are certified by the officer *plus* six days for preparation. If the journey is performed in the Government servant's own car, the joining time shall be the actual time spent in transit or that admissible had the journey been performed by the approved route, whichever is less.
- (b) *In case of journeys on leave* : (i) The actual travelling time, that is the time taken for the outward and the return journey by an approved route between the station from where he proceeds on leave and the nearest port of debarkation in the country where he spends his leave, including forced halts, if any, enroute to be certified as in clause (s) provided that, if the leave is spent in a country other than Bangladesh the travelling time thus allowed not exceed the time occupied by a journey to and from the nearest port of debarkation in Bangladesh by an approved route.
(ii) Travelling time will be allowed not more than once in every two years of service abroad on duty or in the case of an officer serving in any of the localities declared as unhealthy for purpose of leave (hardship stations) not more than once in every eighteen months.

NOTE : In the case of journeys on leave by sea, the joining time to be allowed to an officer shall be restricted to the joining time which would have been admissible to him if the journey had been performed by air.

- (c) In the case of journeys to join a new post on return from leave, joining time will be reckoned as in clause (a) from the place where the officer was spending the leave or from the old station whichever is less. If the leave taken exceeds four months, no preparation and transit time can be taken.
- II. *Extended joining time* : The Ministry of Foreign Affairs may grant to an officer a longer period of joining time than is otherwise admissible, subject to a maximum of thirty days.
- III. *Joining time emoluments* : The emoluments during joining time will be as follows:

- (i) *Pay* : As defined in F.R. 107 (a) or (b) as the case may be and
- (ii) *Daily Allowance* : As in paras 3 and 8 (1) at rate admissible for the country where joining time is spent, provided that only fifty per cent of the rate of daily allowance would be admissible if an officer occupied accommodation provided by Government at the post where he relinquished charge or at the post where he assumes charge. No daily allowance will however, be admissible for joining time spent at Headquarters.

NOTE : No actual expenses will be admissible during joining time including forced halts and transit time.

Travelling Allowance admissible to Ministerial Staff :

- 10. Government servants transferred or posted abroad are entitled to get the expenses incurred by them in connection with their journey for themselves and their families. The expenses include :
 - (i) Actual fares;
 - (ii) transportation charges for personal effects; and
 - (iii) incidental expenses such as charges for taxi, porters, food for themselves and their families, etc. (if this is not included in the tickets).
- 11. For the purpose of paragraph 10 the term family means the official's wife, legitimate children and step children residing with him and wholly dependent on him. It also includes major sons and married daughters so long as they are residing with and wholly dependent on him. The term legitimate children does not include adopted children.
- 12. (a) In addition to the charges covered by paragraph 10 Government servants are also entitled to Daily Allowances for halts enroute to the place of duty provided the halts were unavoidable and were not due to personal desire or the personal benefit of the official concerned.
 - (b) The grant of daily allowance to the members of the Ministerial and non-clerical staff posted in Missions abroad for the period spent as joining time (*i.e.*, 6 days for preparation and actual time in transit) on transfer from Bangladesh to Mission abroad and from Missions abroad to Bangladesh is regulated by the conditions specified below :
 - (1) Rates of Daily Allowance will be as laid down in Appendix 'C' and will be regulated by such orders as may be issued by Government from time to time.
 - (2) Full Daily Allowance will be payable in respect of the official, his wife and children above 12 years and one half of the full allowance for every other members of his family above the age of 12 months.
 - (3) During transit in journey by rail, road or sea an official may claim daily allowance at 50% of the normal rates for every 24 hours from the time of departure from the station of duty to the time of arrival at the next station

on duty. On journey at the time of transfer from Mission abroad to Bangladesh Daily Allowance will be allowed for the last place of his duty. Similarly on his journey on transfer from Bangladesh, Daily Allowance will be allowed for the place where he resume duty in a Mission abroad. In case of transfer from one Mission to another Daily Allowance will be allowed for the next place of duty.

- NOTES : (1) If food is included in the fare the rate of Daily Allowance for every 24 hours in transit will be only 20% of the normal rates
- (2) For periods of less than 24 hours or for the broken periods in transit, an official may claim $\frac{1}{4}$ th of the transit rate of daily allowance for every 6 hour or fraction thereof. During transit by air Daily Allowance will be admissible as laid down in sub-para 3 read with Note 1 above for the entire duration of transit of each journey from the station of commencement of the journey to the destination.
- (3) If an official occupies accommodation provided by Government at the post where he relinquishes charges or at a post where assumes charge after transfer only 50% of the normal daily allowance will be admissible.
- (4) An official will also be entitled to full daily allowance for self and members of his family for forced halts enroute to the place of duty provided that the halts were not due to any personal desire or personal benefit of the official concerned.
- (5) No daily allowance will be admissible for joining time spent at Headquarters of the Ministry in Bangladesh.
- (6) Foreign Allowance and House Rent Allowance will also not be admissible for 6 days of preparation if an official draws the daily allowance.

13. Air route is not an approved route for Ministerial staff including Superintendent. The approved route in their case is the cheapest one. Charges for the transportation of personal effects carried by the cheapest route will be payable by the Government up to the following maximum :

(a) If possessing a family :

Government servants of Grade II maunds.	...	30
Government servants of Grade III maunds.	...	15

(b) If not possessing a family :

Government servants of Grade II maunds.	...	20
Government servants of Grade III maunds.	...	12

This also includes the concession of excess baggages allowed by air at Government expenses.

(c) Where the personal effects excluding cars/motor cycles of officers and staff are transported by ship, the maximum maundage allowed under the rules will be converted into cubic feet on the basis of one maunds being equal to 15 cubic feet for determining the transportation charges payable from public funds. Charges over the above this limit are to be borne by the Government servant himself.

Financial Instructions

14. If in any special case Ministerial staff (including Superintendents) are allowed by the competent authority to travel by air when posted or transferred abroad they can carry personal effects by air but the payment for the excess baggage if any, will be limited to that which would have been admissible had the entire luggage been carried by the cheapest approved route up to the maximum given in the preceeding para.
15. Ministerial Government servants (including Superintendents) who on their transfer from Bangladesh to posts abroad are allowed to travel by air, may be allowed the cost of carrying laggage up to a maximum of 22 lbs. accompanied or 44 lbs. unaccompanied as excess baggage or the actual expenditure incurred in carrying the baggage by air whichever is less.
16. The wives of the Ministerial Government servants who are authorised by competent authority to travel by air in the event of their husbands' transfer may be allowed the cost of excess baggage to the maximum of 11 lbs. accompanied and 22 lbs. unaccompanied or the actual expenditure incurred on carrying the baggage by air, whichever is less.
17. The limits mentioned in paragraphs 15 and 16 are exclusive of free allowance given by air companies.
18. The concession of excess baggage by air sanctioned in Ministry of Finance O.M. No. 10(33)-1008/49, dated the 6th September, 1950 is not in addition to the baggage, which officers are entitled to carry in accordance with the provisions of Ministry of Foreign Affairs and Commonwealth Relations Memo. No. M/32/21/49, dated the 27th May, 1950 less the excess baggage carried by air by the cheapest approved route.
19. When an officer is transferred from one place to another he may carry baggage by air subject to the limits prescribed in the Ministry of Finance O.M. referred to above, but he must carry the remaining luggage (limit prescribed in the Ministry of Foreign Affairs and Commonwealth Relations Memo No. M/32/21/49, dated the 27th May, 1950 less the excess baggage carried by air by the cheapest approved route.
20. If an officer wishes to carry excess baggage by air over and above the limit prescribed in the Ministry of Finance O.M. No. 10(33) 1008-1/49, dated the 6th September, 1950 he may do so but the cost of carriage of luggage which he is entitled to carry but the cheapest approved route (maunds 30-20, etc.) as the case may be less the excess baggage carried by air as mentioned in paragraph 19.

Transportation of personal effects of staff under order of transfer-insurance, packing and crating charges.

21. The staff under orders of transfer are entitled to have their luggage insured at Government expenses provided the maximum value of the insured property does not exceed Tk. 3,000 in the case of married officials and Tk. 2,000 in case of single officials.

22. Packing and crating charges for the transportation of personal effects of the staff under orders of transfer are not admissible.
23. The charges for storage pending shipment of the personal effects of officers and clerical personal transferred or posted abroad from part of the expenses of transportation of personal effects and are, therefore, payable by Government.
24. It is the responsibility of the officers themselves to arrange collection of the shipping documents from companies concerned and to take delivery of their goods at the port of destination in good time to avoid levy of demurrage charges. Help, if any, extended by Missions abroad in dispatching the personal baggage, etc., of the officer is given as a matter of courtesy and should not be quoted as a justification for reimbursement of the demurrage charges. Government is, therefore, not responsible for the payment of demurrage charges which may be levied on their personal effects due to late receipt of shipping documents from Missions, etc.
25. Reimbursement of expenditure on account of cancellation of reservation of seats may be allowed in cases of journeys on transfer subject to the conditions on which such reimbursement is allowed.
26. The sanction of the Ministry of Finance is essential in each individual case for the transportation of cars both in the case of diplomatic and non-diplomatic officers.
27. Both in the case of diplomatic and non-diplomatic officers certification is necessary to the effect :
 - (a) that the provision of the car at the old as well as the new station of posting is essential in the interest of public service; and
 - (b) that car cannot be purchased at the new station on reasonable condition.
28. Officer and staff posted in the Missions abroad are allowed insurance subject to limits fixed for personal effects. Insurance charges for cars are not admissible in addition to insurance charges allowed for personal effects. No crating charges are admissible.

Members of the Ministerial staff including Superintendents are not entitled to receive transportation charges of their cars, while on transfer.

29. An officer or a member of the staff who is unable to find suitable residential accommodation immediately on his arrival at a new post is entitled to draw daily allowance in lieu of foreign allowance and house rent allowance for himself and his wife at full rates for a period not exceeding 28 days. The rest of the members of his family above the age of 12 months are entitled to draw daily allowance at one half of the full rate per member admissible to him. Children up to the age of 12 months are not entitled to any daily allowance. Private servants of an officer or official for whom fares have been paid by the Government will draw daily allowance at three-eighth of the full rates.

30. The claim for incidental expenses should be supported by a certificate from the Head of the Mission in the case of Government servants posted to Missions and the Ministry in the case of the Government servants posted at Headquarters, to the effect that the claim on account of incidental expenses has been carefully scrutinised and that the amount claimed has been actually spent by the official.

T. A. on duty abroad :

31. The terms allowed to Government official and non-officials proceeding to place outside Bangladesh on official business and Bangladesh based officers and staff posted in various Missions abroad while travelling on duty abroad except on transfer are given in the Appendix C.
32. (a) When travelling abroad by rail - officials and non-officials will be entitled to actual fare of the class to which they are entitled under para I below. No extra incidental fare will be admissible as for journey in Bangladesh. Travel by sea will not be undertaken except with the prior permission of the Head of Department and in the case of Heads of Missions, the Ministry of Foreign Affairs. The permission will not be accorded except for valid reasons and only after taken into account the extra cost involved (including emoluments during the journey period). In such cases the period spend in waiting for a passage by ship and on the journey by sea should be treated as duty, joining time etc. but may be treated as leave if duly applied for and sanctioned.
- (b) When an officer performed journeys by Road, travelling allowance shall be admissible as under :
- I. Journey between places connected by rail-
- (i) *By conveyance provided by Government* : under Supplementary Rule, 182.
- (ii) *By own car or under own arrangements* : Actual cost of Railway fare by the shortest route for the class of accommodation to which the officer is entitled.
- (iii) *By public conveyance playing for hire charges* : for a single seat in the public conveyance or railway fare of the grade to which the officer is entitled, whichever is less.
- II. Journeys between places not connected by rail-
- (i) By conveyance provided by Government under S.R. 182.
- (ii) By own car or under own arrangement - Officers of categories First, Second and Third will be entitled to Mileage allowance @ Tk. 1.00, 0.80 and 0.60 paisa respectively per mile provided that the officer certifies that he had performed the road journey by taking a single seat in a taxi, Motor, mini-bus or Motor lorry playing for hire.

There will be no occasion for travelling under own arrangements by officials of categories IV.

- (iii) by Public conveyance playing for hire - officials or categories (i) to (iii) will not adopt this mode of transport. Officials of categories IV will be entitled to the fare of a single seat by mini-bus or taxi playing for hire between the places involved.

NOTE : For the purpose of S.R. 182 daily allowance will be admissible at the rates prescribed in Appendix C.

- (c) If an officer travel by rail and a night journey is involved, he may claim the cost, if incurred, of sleeper accommodation in the class to which he is entitled.

33. For the purpose of railway journey within a country abroad referred to in para 32 (a), the government officials of the First, Second, Third and Fourth grades (as defined in S.R. 17), and non-officials will be entitled to the class of accommodation shown against each :

- | | |
|---|--------------------------------------|
| (a) Officials of the First Grade drawing pay above Tk. 1,000 per month and non-officials. | ... 1 st Class (A.C.C.) |
| (b) Officers of the First Grade drawing pay not exceeding Tk. 1,000 per month and 2 nd Grade | ... 1 st Class (Ordinary) |
| (c) Officers of the Third Grade | ... 2 nd Class |
| (d) Officers of the Fourth Grade | ... 3 rd Class |

In cases where the railway of any country provide only two classes of accommodation, the Second, Third and Fourth Grade Officers will be entitled to the lower class of accommodation.

NOTE : Officials travelling by rail on tour outside Bangladesh are entitled to claim, in addition to the actual rail fares, D. A. subject to the following conditions :

- (a) 50% of the normal rate of D.A. shall be paid for every 24 hours of the rail journey and 25% of the transit rate of D. A. for every six hours or fraction thereof, calculated from the time of departure from the last station to the time of arrival at the next station of duty, and
- (b) on the outward journey, D. A. will be allowed at the rate admissible at the next place of duty and on the return journey at the rate admissible for the last place of duty.

Grant of Daily Allowance to the local based staff in Missions abroad while making journey on official duty :

34. The local based staff employed in Bangladesh Missions abroad, who are paid in accordance with the local rates are allowed daily allowance at the rates admissible to employees of the corresponding category of the local Government when on tour of official duty within the country of posting.
35. The officers and members of staff posted abroad are granted leave and passage at Government expense after they have served abroad for 3 certain

period. The cost of passage by sea, rail or air does not, however include food charges. Similarly incidental expenses, *e.g.*, taxi fare, portage etc., are not admissible.

36. In the case of leave-*cum*-transfer incidental charges are admissible from the old station to the new station.
37. The passages of officers and their families proceeding on leave to Bangladesh are ordinarily admissible by the cheapest approved route, *i.e.*, by sea or rail except in cases where sea passage is not conveniently available. In all cases, prior concurrence of the Ministry of Foreign Affairs, is necessary.

Tour in by air within or without jurisdiction :

38. Touring by air should only be resorted to when no other means of conveyance are available or where due to exigencies of services it is unavoidable.
39. Stenographers or any other member of the staff should not be taken on tour until it is absolutely necessary.

Attendance in courts to give evidence :

40. The period of absence of a Government servant who has been summoned to give evidence in a Criminal/Civil case not concerned with his official duty is treated as spent on duty but no travelling allowance is admissible.

Travelling by Bangladesh Biman :

41. When travelling on duty by Bangladesh Biman or other air lines which provide first class and tourist class accommodation, Ministerial staff including Superintendents who are authorised by competent authority to travel by air are entitled to tourist class accommodation.

Local Taxes at Airport :

42. Local Taxes charged from passengers at certain airports in certain countries which are supplementary to air lines fares are also reimbursable to Government servants proceeding abroad on official duty.

Touring of staff outside their country of posting :

43. The Head of Missions and other officers serving abroad are not entitled to take any of their staff on tour outside the countries to which they are accredited without prior approval of the Ministry of Foreign Affairs.

CHAPTER XI

MEDICAL ATTENDANCE

Medical facilities :

1. As per instructions contained in the Ministry of Finance O.M. No. MF/14(1)/72/430/91, dated the 10th April 1973 Government servants serving in the Missions abroad and their families are entitled to medical facilities under the existing rules namely central service (Medical Attendance) Rules, 1958, as amended from time to time. These Rules have been incorporate in Appendix I.
2. The Medical Attendance Rules referred to above have been amplified and modified to the extend indicate below in so far their application to the Government servants serving in Foreign Mission is concerned.
 - (i) The expenditure incurred on consultation of oculists is reimbursable by Government provided it does not include charges for testing of eye sight for providing of glasses, and provision of glasses. The cost of medicines prescribed by the oculists in the treatment of eye diseases is also reimbursable.
 - (ii) The Head of the Mission may appoint a local medical officer as 'Authorised Medical Attendant' and make arrangements with him for attendance on the staff of the Mission on suitable terms with the prior concurrence of the Government of Bangladesh. For the purpose of employing a whole time medical practitioner or making payment of a monthly fee rather than paying for actual services rendered the orders of the Ministry of Foreign Affairs are required in each case.
 - (iii) Government servants and their families are not entitled to free conveyance for consulting doctors unless the place at which Government servant resides is not the headquarters of the authorised medical attendant.
 - (iv) Free medical facilities are provided only the staff sent from Bangladesh and Bangladesh is recruited locally.
 - (v) Class IV Government servants whether recruited locally or in Bangladesh and their families are entitled to free medical facilities in Government hospitals or other analogous institutions. They are in no case entitled to receive medical attendance and treatment at their residence.
 - (vi) Head of the Mission may authorise the medical attendant to make arrangements with private specialists for consultation.
 - (vii) Medical concessions include refund of cash of all therapeutic substances usually supplied free (including patent medicine) provided the claim is supported by certificate as required by the rules.

- (viii) The families of Government servants are allowed free attendance and treatment (i) at their residences by the authorised medical attendant only (ii) at hospitals run by the Government of the country concerned and also cost on each treatment (excluding diet charges), accommodation, ordinary nursing, etc., are payable by Government. Such treatment includes pre-natal and post-natal treatment and also confinement.
- (ix) The hospital accommodation including private rooms in the hospital which should be provided to different classes of Government servants according to their status and the nature of disease should be decided by the Head of the Mission in consultation with the medical officer.
- (x) A Government servant serving in Bangladesh Mission abroad and members of his family when away from the station of posting, but within the country of posting either on official or private business is entitled to the reimbursement of expenses on medical treatment.
- (xi) The facility of circumcision of sons of Government servants posted in Bangladesh Mission abroad is admissible if it is done at a Government hospital. In case the facilities do not exist in the Government hospitals of the country, the sons of Government servants may get the treatment at Government expenses by the authorised medical attendant. If the authorised medical attendant is not a Surgeon the treatment can be done at Government expense through a Surgeon recommended by the authorised medical attendant.
- (xii) Surgical cotton is not permissible at Government expense. The cost of Gripe water is, however, reimbursable.
- (xiii) Members of families of Government servants serving in Bangladesh Mission abroad, who are transferred from one country to another country, leaving behind temporarily members of their families on account of the education of their children, etc., may be allowed to receive medical treatment at Government expenses according to the Central Service (Medical Attendance) Rules, 1958 for a period of one year in a particular country from the date of transfer from that country of the Government servant concerned to another country.
- (xiv) In foreign countries where facilities for inoculation and vaccination for prevention of certain diseases are not provided free of cost to the Government servants posted in Bangladesh Missions abroad the expenditure incurred by Government servants on this account may be reimbursed to them and members of heir families.
- (xv) Expenditure incurred by Government servants posted in Foreign Missions on dental treatment will be reimbursed to them by the Government if such treatment is received from a dentist included in the panel of doctors of the Missions. This does not, however, include expenditure on (i) Cleaning and filling of teeth (ii) provision of artificial dentures.

3. The officers posted in Bangladesh Missions abroad have been allowed medical facilities within the scope of Medical attendance Rules, 1958 and in these rules there is no provision for receiving medical treatment outside Bangladesh. The officers posted abroad are therefore, not entitled to receive medical treatment in a country other than the country of their posting except with the prior sanction of the competent authority.

Procedure for setting claims for medical charges in Bangladesh Missions abroad :

4. In relaxation of Rules 256-A and 281-A of the Central Treasury Rules, Vol. I, the following procedure has been laid down for setting claims for medical charges in Bangladesh Missions abroad.
- (i) (a) When a member of the staff desire to consult the authorised medical attendant he must obtain from one of the officers of the Embassy an authorisation slip addressed to the authorised medical attendant in the form given below :

“Form of authorisation slip.

Address Embassy of Bangladesh

(Name of authorised medical attendant)

Address :

Please examine Mr./Miss/Mrs. and return this slip at the end of the month attached to your total bill for attendance on the staff of this Embassy.

2. This slip should accompany with your bill for medical attendance supported by a brief statement of the nature of the patient's illness and the treatment given. Should you consider that there was on reason for Mr./Miss/Mrs. to consult you personally please.

Place : Designation of Officer.

Date :

On receipt of the slip the authorised medical attendant will examine the patient and record his opinion thereon whether the call was justified or not. If he feels that the case needs maternity, specialised or hospital treatment he should himself direct the patient to the medical authorities, or doctors concerned for their services for maternity, specialised, or hospital treatment giving details of dates, names, treatment given, etc., and forward these to the Embassy together with the bill for his own services supported by the authorisation slips issued by the Mission and certificate in the form shown as under :

Form of certificate of authorised medical attendant.

I hereby certify that the treatment for which the attached bills have been presented was undergone with my approval by wife/son/daughter of a member of the staff

Place

Signed

Date

- (b) If a member of the staff requires the services of the doctor in an emergency or when the office is closed he can call on the authorised medical attendant without the authorisation slip referred to in (a) above. The authorised medical attendant should see such patients but should insist on the necessary authorisation slip being produced as soon as possible the next day.
- (c) As soon medicines have been supplied by the dispensary, the bill from the dispensary should be submitted to the Mission for payment supported by the doctor's prescription. If the two are found to agree, payment should be made immediately. Only officers of the rank of Third Secretary and above are permitted to check and pass such bills for payment. They should, however, see that only such medicines are allowed which are considered essential by the authorised medical attendant for the recovery of the patient and tonics, etc., are not prescribed at Government expense. The bills can either be submitted direct by dispensary or, if a payment for the medicines has to be made on the spot by the member of the staff, receipted bill should be submitted by the person concerned to the Mission for payment in the manner indicated above.
- (d) (i) The expenditure involved for the payment of medical charges should be debited to the budget of the post concerned under the head "Allowances, Honoraria, etc."
- (ii) The paid bills (together with relevant certificates) exceeding Tk. 20 should be sent by the Mission to the Additional Accountant General, Foreign Affairs, alongwith the monthly accounts and those for Tk. 20 or less retained in bound files for reference at the time of the local audit.
- (iii) The final decision whether the charges made are acceptable remains with Government. Any charges which are unreasonable in the opinion of Government will be reclaimed from the officer incurring them or in his default from the officer who authorised their reimbursement from public funds. It is desirable, therefore, that there should be prior consultation by the Mission with the Ministry of Foreign Affairs in any case of doubt.
5. Fees charges for giving injections where they are charged separately will be reimbursed to officials serving in Bangladesh Mission abroad.

6. With the introduction of "New National Grades" and Scales of pay *vide* Ministry of Finance Notification No. MF(ID)-I-3/77/850, dated the 20th December 1977 medical facilities heither to applicable to the officers and staff serving in the Bangladesh Mission abroad have been ceased with effect from the 1st July 1977. They shall be paid a fixed Medical Allowance of Tk. 30 per month (raised to Tk. 45 per month with effect from the 1st May, 1980) in lieu thereof *vide* para 16 read with sub-para 1 (3) of the aforesaid Notification.



CHAPTER XII

MISCELLANEOUS SUBJECTS

Brokerage fee of renting residential accommodation by Bangladesh Missions :

1. The Heads of Missions have been authorised to pay brokerage charges up to a limit of 5% of the annual rent, if unavoidable while renting accommodation for office and residences of officers and staff serving in Bangladesh Missions abroad. If and when 5% of the annual rent is not acceptable to the brokers in the cities of Paris and Bad-Godesberg the payment of brokerage charges up to a sum equal to one month rent may be made in the case of renting accommodation for Bangladesh officers and staff serving in the Embassies of Bangladesh, Paris and Bad-Godesberg. Beyond the above limit prior approval of the Ministry of Foreign Affairs is required in each individual case.

Recovery on Accounts of water heating and lighting charges :

2. In cases where charges on account of water heating and lighting and other services and utilities, from part of rent collectively or separately in respect of residential or Hotel accommodation supplied to officers and staff serving in Bangladesh Missions abroad, a certain percentage of the rents should be recovered from officers and staff concerned for water, heating, lighting and other services and utilities. The percentage deduction to be made will be determined by Government on the recommendation of the Head of the Mission, Government's liability is limited to actual payment made on account of rent less deduction on account of services and utilities mentioned above.
3. It has been decided that in all cases where charges for heating electricity and water are included in the house rent bills and cannot be separated recovery thereof should be made from the occupants concerned at the following rates with effect from the 1st May, 1966.
 - (i) **Heating** : 2% (Two per cent) of the monthly rent of residential accommodation.
 - (ii) **Lighting** : 2% (Two per cent) of the monthly rent of residential accommodation.
 - (iii) **Water** : (Two per cent) of the monthly rent of residential accommodation.

Hiring of Taxis :

4. When for any reason such as non-availability of staff cars, officer's have to use other means of transport at Government expense, recourse should not immediately be had to taxis. When the particular journey can be carried out equally well by cheaper forms of transport such as buses, trams, etc., it should be carried out by those means and taxis should only be hired when absolutely unavoidable.

5. Taxi hire should not, be paid to Government officials proceeding to places outside Bangladesh on official business for journeys between the place of work and the hotel or other place of residence of the Government servants as such journeys cannot be regarded as journeys on duty. In respect of other servants on official duty taxi-hire may be paid.

On a certificate being furnished by the officer concerned to the effect that the journey for which taxi-hire is claimed was not a journey between the place residence and place of work and was made on official duty.

Tips to waiters :

6. Tips to waiters at official entertainments can only be paid and charged to Government account if included in the bills of caterers.

Printing of Cards :

7. In supersession of all previous instructions on the subject, the following fresh instructions have been issued to the Bangladesh Missions abroad :
 - (1) The cards should be printed in the name of the Mission, official level should be specified by the Heads of Missions and generally they should be issued under his signature.
 - (2) Distribution of cards should be restricted to the country of accreditation of the Head of the Mission.
 - (3) Cost of cards sent out by the Heads of Missions and officers in their personal capacity should be borne by the persons concerned.
 - (4) Exchange of greeting cards with officers of the Ministry, Bangladesh Diplomat in other Bangladesh Missions and other Government servant should not be done at Government account.
 - (5) Heads of Missions can sanction expenditure on this account up to Tk. 750.

Printing of visiting cards of Bangladesh Foreign Service Officers :

8. The expenditure on the printing of visiting cards must be borne by the officers themselves.

Telephone :

9. The telephone charges as laid down in serial No. 46 of Appendix 8 of G.F.R. Vol. II also include call charges. In accordance with the above provision the Head of the Mission being the Head of the Department is authorised to sanction telephone charges which are inclusive of call charges for connections of office in his charge with existing telephone system whatever the amount.
10. Driving licence fees of any chauffeur employed in the Missions is not legitimate charge on Government.

Contribution towards joint gifts :

11. Bangladesh Heads of Missions can incur expenditure on farewell presents to foreign Ambassadors and other foreign Heads of Missions on the following terms and conditions :
 - (a) The expenditure will constitute a contribution towards a joint gift given by all Heads of Missions to a departing colleague.
 - (b) The expenditure on any single occasion will not exceed the sum Tk. 500.
 - (c) The total expenditure on this account will not exceed Tk. 3,000 per year in any particular Mission.
 - (d) The expenditure will be incurred from within the sanctioned budget grant of the Mission.

Contributory payment in respect of breakages of crockery, Glassware, etc. :

12. Government will pay only 25% of the cost of the breakages and the Head of the Mission will pay the rest.
13. For writing off losses through theft, negligence, etc., in the case of Government property on the charge of the Head of Mission, prior approval of the Ministry of Foreign Affairs is essential.

Membership fees of the Professional Institutions :

14. Payment of subscription for membership of professional institutions should not be charged to Government. These subscriptions should be paid by the individuals themselves and the payment made on their account will not be reimbursable by Government.

Concessions admissible to Heads of Bangladesh Diplomatic Mission :

15. The Heads of Bangladesh Diplomatic Missions abroad and the Head of independent Consular posts have been granted the following concessions :
 - (i) Free completely furnished house with curtains, cushions, carpets, kitchen equipment, table-ware, house hold and table linen, garden equipment, glass, China cutlery and silver, etc. and a refrigerator.
 - (ii) Maintenance at Government expense of gardens and grounds attached to the house including pay, etc., of the gardener.
 - (iii) Half the cost of water, heating and lighting will be borne by Government.
 - (iv) A car and its upkeep (including pay and allowances of the driver) at Government expenses or a suitable allowance in lieu thereof.

The term "Head of Diplomatic Missions" cover High Commissioner and Deputy High Commissioners when the later are not posted in the same place. The term

"Head of independent Consular posts" covers Consuls General and also cover Consuls, Vice-Consuls who are posted in places where there is no consular officer senior to them. It does not apply to Consular Officer whose residence is at a place where there is a diplomatic Mission and where the consular officer is consequently in the same town as the Head of the Diplomatic Mission (Ministry of Foreign Affairs and Commonwealth Relations letter No. M/8/9/47, dated the 5th January, 1948 and memos No. M/8/9/47, dated the 7th April, 1948 and No. M/8/9/47, dated the 20th April, 1948).

Yearly Returns of Inventory of Government Property etc. :

16. The Dead Stock Register required to be maintained by all Bangladesh Mission abroad should include : (a) the number of articles received, (b) Voucher No., (c) cost incurred, (d) number of articles disposed of, disposed of and authority under which disposed of (whether sold or written the account, and orders of competent authority declaring it unserviceable, etc.) and (e) balance in respect of each kind of articles.

The yearly inventory (due 1st January every year) should consist of the details of the purchases, etc., made during the period of one year only preceding the prescribed date for its submission in the following form :

- (i) Serial Number, (ii) Name of Article, (iii) Number of Articles, (iv) Price paid local/Bangladesh currency, (v) Date of purchase/receipt, (vi) Voucher number, (vii) Month and date of Voucher, (viii) New or second hand and (ix) Remarks.

The following certificate should be furnished in lieu of the full inventory :

"This is to certify that a full physical check of all property on charge of this Mission was carried out under my instruction on (here mention the date). Except for the amendments indicated in the annexure to this letter, the inventory is complete as indicated in our earlier letter (here number and date of the last letter forwarding the full details of the inventory will be quoted".

If there have been any changes in the inventory such as additions, alternation replacements or writing off, these details should be indicated in the annexure. The annexure will indicate the pages and items of the last statement of inventory against which modifications are necessary. It will also quote the requisite authority for writing off, replacements or renewals.

The prescribed date for closing the return should be rigidly adhered to.

The inventory should invariably be supported with the following certificate recorded thereon, signed by the Head of the Chancery

- (i) That all articles shown as closing balance have been inspected checked with the Dead Stock Register;

- (ii) that all new supplies up to date have been brought on the Dead Stock Register;
- (iii) that the articles in stock agree with those shown in the Dead Stock Register;
- (iv) that the inventory is correct in all respect;
- (v) that the sale proceeds have all been correctly accounted for;
- (vi) that sanction of competent authority exists for writing off all articles taken off the Dead Stock Register; and
- (vii) that the articles have been physically verified with those shown in the Dead Stock Register.

The Head of the Chancery should ensure that the discrepancies pointed out by the Additional Accountant General, Foreign Affairs in the inventories are actually set right and a certificate furnished to that effect to the Ministry of Foreign Affairs and Additional Accountant General.

17. All Missions shall send their returns direct to the Additional Accountant General, Foreign Affairs, with a copy to the Ministry of Foreign Affairs.

Stationery Stores :

18. The procedure for obtaining the supply of articles of stationery, etc., for the use of different departments and office of the Central Government is laid down in the Pamphlet "Rules for the supply and use of Stationery Stores" issued by the Controller of Printing and Stationery.
19. An account of the Stationery Stores should be maintained in the form reproduced at Appendix 'J'. The account should be balanced monthly over the dated signature of the Officer-in-charge of the Stores and the closing balance for each kind of articles should be carried forward as opening balance in the account of the month following.

Care of Government Transport :

20. (i) When an allotment is placed at the disposal of an officer for Secret Services, the officer concerned will maintain a contingent register in the prescribed form in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure. Within the allotment the officer may draw bills for such sums as may be necessary. Such bills may not be supported by vouchers.
- (ii) The general control of expenditure incurred against the allotment will be vested in the officer aforesaid, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation has been made.

- (iii) The officer aforesaid will maintain in the form of a cash book a secret record of the expenditure and receipts (if any) connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature as the officer mentioned in para (iv) below may consider necessary in order to enable him to discharged the responsibility placed upon him by the para. The amounts drawn from the Mission on contingent bills will be entered in the cash book on the receipt side, the number and date of the bill being noted against the entry.
- (iv) In respect of each officer authorised to incur Secret Service expenditure Government will nominate a Controlling Officer who should conduct at least once in every financial year; a sufficiently real administrative audit of the expenditure incurred and furnish a certificate to the Additional Accountant General in the following form not later than the 31st August following the year to which it relates :

"I hereby certify that the amount actually expended by me or under my authority for Secret Service in the year ending the 30th of June was Tk. that the balance in hand on the 30th of June, was Tk. and that this balance was surrendered by short drawing in the first bill presented during the year and I declare that the interests of the public service required that the above payment should be made out of Secret Service funds and that they were property so made".

Annual return of non-gazetted Establishment :

21. Early in June each year, a detailed statement of the permanent establishment existing on the 1st June, should be prepared by each head of office in form G.F.R. 19 and transmitted to the Additional Accountant General, direct as soon as possible not later than the 15th July. The directions given by the Auditor-General with regard to the preparation and submission of these returns are contained in Appendix 7 of the compilation of General Financial Rules Vol. II.

NOTE : The detailed statements should be prepared in two parts, one for permanent establishment including permanent and officiating incumbents of permanent post and the other covering all temporary posts in existence on the 1st July.

Supply of Forms :

22. The Deputy Controllers of Printing and stationery, Dacca. maintain stocks of the standard forms which are prescribed for use by the Government offices. Heads of offices should send their indents to the Deputy Controller concerned subject to the observance of the procedure prescribed by him.

Hiring of buildings for residential and office purpose of the Missions :

23. No building should be hired by the Mission without the sanction of the Government unless the case is covered by the provisions contained in item 32 (2) of Appendix 8 of the Compilation of General Financial Rules Vol. II.

Such hirings are also subject to the usual restrictions regarding the existence of necessary appropriations and to any other monetary limit or other conditions prescribed by the Government.

The Missions concerned should maintain a register showing the particulars of the buildings hired, name of the landlord, the date from which hired, the rate of monthly rent and the date of actual payment of the rent in respect of each month, a separate folio to be sent apart for each building to watch and record the monthly payments.

The hiring of each building should be preceded by the execution of a contract between the Mission and the land lord. The terms of the contract should be such as would safeguard the interest of the Government.

As soon as a contract has been executed, a copy of the same should be furnished to audit.

NOTE : The contingent bills submitted with the accounts in support of the payments of rent should indicate the number and date of sanction authorising the expenditure, the particulars of the building hired, and the period for which the rent has been paid.

Remittance of servicing of the Home-based officials :

24. Government servants serving in the Bangladesh Missions abroad, on the eve of their transfer to Bangladesh or to another Mission, may be permitted to remit their savings including the sale proceeds of their cars and other personal effects through the Missions. The amount deposited by an official with a mission will be reimbursed to him either at Headquarter or to his place of posting at the official rate of exchange, after the accounts officer concerned has verified the credit in the accounts of the Mission and authorised payments of an equal amount in our National currency *vis-a-vis* foreign currency, as the case may be.

Head of the Mission are requested to ensure that the remittance of savings of officers and staff through the Missions imprest accounts does not cause any violation of the Foreign Exchange Regulation of the host countries.

Grant of Foreign Exchange facilities to officers posted abroad :

Home based officers, on first and subsequent posting abroad, are entitled to draw Foreign Exchange as personal quota on the following scale for purposes of initial Establishment in the foreign country concerned.

The above facilities may also apply to press Attache, Education Attache, Cultural Attache, Military Attache, Labour Attache, Agricultural Attache, Commercial Attache, Economic Minister/Counsellor and other similar categories of officers on their first and subsequent posting abroad.

The Taka covers will be provided by the Officer himself out of his own resources. The amount of personal quota so released will be adjusted against

the foreign exchange allocation of the administrative Ministry concerned during the relevant shipping period :

Scale of personal Quota on First posting abroad.	Scale of personal quota on subsequent posting abroad.
<p>A. (1) Ambassador :</p> <p>(i) Maximum of £ 500 free exchange admissible once in the career, and</p> <p>(ii) Up to a similar amount as advance repayable in foreign Exchange in 10 monthly instalments.</p>	<p>B. (i) Ambassadors may be allowed foreign exchange up to £ 500 but the whole amount would be recoverable in Foreign Exchange in 10 monthly instalments.</p> <p>All other officers and staff (including Diplomatic officers).</p> <p>(ii) 1_ month's pay subject to a maximum of £ 500 but the whole amount will be recoverable in foreign exchange in 10 monthly instalments.</p>
<p>(2) All other officers and staff. (including diplomatic officers and also Class I and class II officers posted abroad but not given diplomatic rank)</p> <p>(i) $1\frac{1}{2}$ months salary subject to a maximum of £ 500 of Foreign Exchange admissible once in career, and</p> <p>(ii) up to a similar amount as an advance repayable in foreign Exchange in 10 instalments.</p>	

