

For Training and Internal Use Only

GOVERNMENT OF BANGLADESH

**Procedure Manual for The Upazila
Accounts Offices**

DRAFT

Preface

This Manual has been prepared in response to need for establishing a set of uniform book-keeping procedures for the Upazila Accounts Offices (UAOs) operating under the Office of the Controller General of Accounts. Adherence to the procedures will strengthen the book-keeping practices currently followed by individual UAOs.

The production of the Manual has been initiated by the DFID-funded RIBEC Project within Finance Division. Its purpose is to harmonise the differing book-keeping practices which exist in the absence of any specific guidelines to suit the requirements of new classification system of Government accounts introduced with effect from 1 July 1998 and put in place a set of standard book-keeping procedures to be followed by all UAOs.

The Manual has been extensively field-tested across entire network of UAOs. A number of training sessions was organised to demonstrate how the Manual should be used. Some changes and revisions to the draft were made in response to the feedback received from the participants during the training sessions. Further revisions and updating will be incorporated as required to ensure the Manual's continued relevance.

This Manual is issued in consultation with Comptroller and Auditor General of Bangladesh.

Dated

Asif Ali
Controller General of Accounts

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LIST OF ABBREVIATIONS

CAO	Chief Accounts Officer
CDPU	Central Data Processing Unit
CGA	Controller General of Accounts
CGDF	Controller General of Defence Finance
DAO	District Accounts Office
ECR	Emergency Cash Requisition
GO	Government Order
GOB	Government of Bangladesh
GPF	General Provident Fund
LPC	Last Pay Certificate
OB	Objection Book
PL	Personal Ledger
DCA	Divisional Controller of Accounts
RIBEC	Reforms in Budgeting and Expenditure Control Project
UAO	Upazila Accounts Office

1 INTRODUCTION

1.1 Background

Over the last few years a program of reform and restructuring of the government accounting system has been ongoing. One of the key aims of the reforms and restructuring process is to improve the quality of the accounting information used by the Government of Bangladesh. The CGA's responsibility to produce monthly and annual accounts for establishing efficient expenditure control and budgetary management cannot be ensured unless CAOs, DAOs & UAOs are properly equipped to assume their delegated responsibilities.

An important part of this reform process is the standardisation of accounting procedures followed by Upazila Accounts Offices, (UAOs) to ensure consistent reporting throughout the country. Since the creation of Upazila Accounts Office, there has been little direction offered to the UAOs with regard to their accounting procedures and as a result the procedures have evolved independently with different approaches being followed at different offices.

Bearing in mind the existing constraints that are endemic to institutional arrangements, this manual is designed to provide the required instructions, information and guidance to those engaged in the accounting work of the UAO. This will effectively streamline the differing practices currently adopted by the UAOs and therefore provide a higher degree of accuracy and reliability in the information produced.

1.2 Objective

The objective of this manual is to establish uniformity in the maintenance of accounting forms and records across the UAO's and thus ensure consistent flow of accounting data to the Central Data Processing Unit (CDPU) at CGA. It is also expected that the guidelines detailed in this manual, if followed with due care, will help ensure proper book keeping at UAO's, which is fundamental to the production of reliable accounts.

1.3 Structure of the Manual

The manual is divided into four chapters:

Section 2 sets out a broad range of daily and month end procedures for maintaining each form and register along with the flow charts.

Section 3 contains worked examples.

Section 4 describes the procedure for preparation of monthly accounting returns and their submission to DCA for onward transmission to the CDPU at CGA for consolidation.

Section 5 details the procedure for establishing control over the transactions of certain types of accounts that are exposed to a wide variety of risks.

The manual introduces a set of accounting records to be maintained by UAO's. These records must be maintained in a manner capable of generating accurate and reliable accounting data for compiling monthly and annual accounts including balances of debt, deposits and advances. In addition, relevant records and ledgers that support the accounting function should be maintained by UAO's as usual.

The forms and registers introduced in this chapter have been adapted largely from the updated Account Code Vol.-II issued by the Comptroller and Auditor General of Bangladesh. Some forms, not in current use have been excluded while a set of new forms has been introduced to suit current needs and formalise the practices being adopted by UAO's.

In order to capture all transactions within their jurisdictions, UAO's must maintain the following forms and registers:

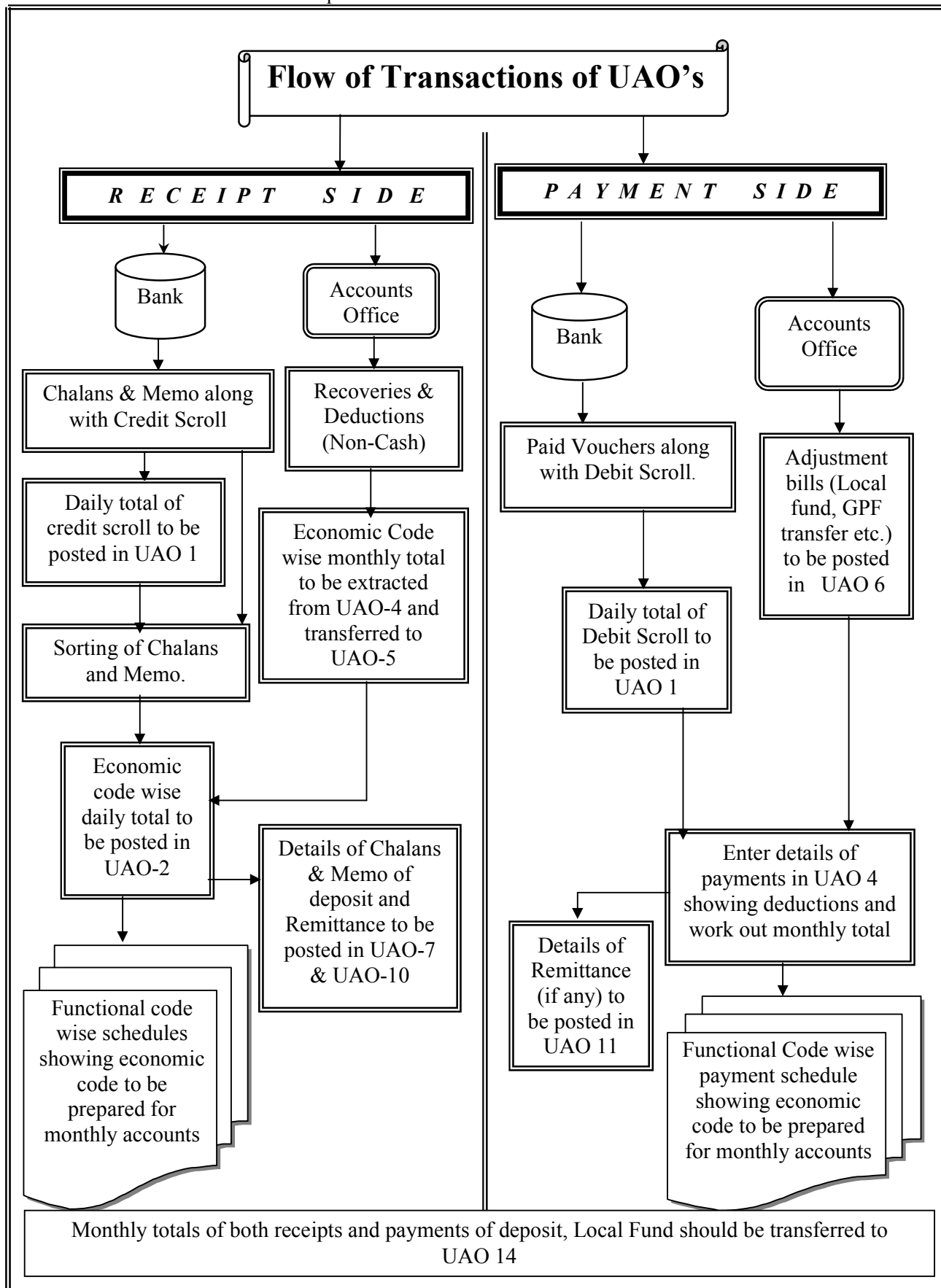
1. Register of Cash Flow - (UAO 1)
2. Register of Summarised Bank Receipts - (UAO 2)
3. Register of Summarised Bank Payment - (UAO 3A)
4. Register of Payments and Recoveries - (UAO 4)
5. Register for Consolidation of Deduction and Recoveries - (UAO 5)
6. Register of Book Adjustment - (UAO 6)
7. Register of Deposits (Receipts) - (UAO 7)
8. Register of Deposits (Payments) - (UAO 8)
9. Register of Local Fund - (UAO 9)
10. Register of Remittance & Exchange Accounts (Receipts) - (UAO 10)
11. Register of Remittance & Exchange Accounts (Payments) - (UAO 11)
12. Register of payment against Emergency Cash Requisition (ECR) – (UAO 13)
13. Plus and Minus Memorandum - (UAO 14)

(Annex A) - Monthly Return of General Provident Fund

(Annex B) - Monthly Return on Loans and Advances

(Appendix A) – Register of Last Pay Certificate

Before explaining the function of each register and procedures to be followed for each, it is important to understand how the registers interlink. The following diagrams and commentary have been designed to assist with this understanding and should be used as a reference when learning the overall system.



1.4 Steps for Preparation of Monthly Accounts by UAOs

1.4.1 RECEIPTS

There are 2 sources of receipts information. These are: -

- a) **Bank** - Bank credit scroll-Chalans & Memoranda.
- b) **Accounts Office** - Deductions and recoveries from bills.

1.4.1.1 Bank

The procedure followed to record receipts information provided by the bank is as follows: -

- i. Check that the daily total of bank credit scroll agrees to the detail entries of chalans and memoranda;
- ii. Enter daily total of credit scroll into UAO-1 Register;
- iii. Post economic code wise daily total in UAO-2 register under relevant functional code;
- iv. Segregate chalans and memo relating to Remittance & Exchange Account and enter in UAO-10 register in details (all kinds of deposit, receipts etc. relating to Postal, T&T, Forest, PWD, PHE, R&H, Customs & Defence) At the end of month a carbon copy of UAO-10 register along with supporting chalans and memo to be sent to CGA with monthly accounts;
- v. Segregate chalans relating to deposit (Other than departmental deposit) and enter in UAO 7 register in details.
- vi. Transfer economic code wise monthly total from UAO 5 to UAO 2, workout monthly total and prepare receipt schedule

1.4.1.2 Accounts Office

The only source of receipts information coming directly from the accounts office is receipts from Deductions and Recoveries from bills.

The procedure for recording receipts using Accounts Office information is as follows:

- i. Enter the transaction into the Book Adjustment Register - (UAO 6);
- ii. Enter the transaction in the Register of Payments and Recoveries – (UAO 4) - under the appropriate code;
- iii. Enter Local Fund details in Register of Local Fund Register (UAO 9) ;
- iv. Monthly total of all deductions / recoveries appearing in UAO 4 register should be transferred to Register for Consolidation of Deductions and Recoveries – (UAO 5);
- v. Work out monthly total of all deductions / recoveries in UAO 5 and transfer it to UAO 2;
- vi. At the end of each month enter the total of deposits under each category and Local Fund in UAO 14 register for onward transmission to CGA.

1.4.2 PAYMENTS

There are 2 sources of payment information. These are: -

- a) **Bank** - Bank debit scroll - vouchers and cheques;
- b) **Accounts Office** - Book adjustment.

1.4.2.1 Bank

The procedure followed to record payment information provided by the bank is as follows: -

- i. Enter daily total of debit scroll into UAO-1;
- ii. Enter details of vouchers economic code wise under relevant functional code in UAO-4;
- iii. Segregate departmental cheques and memo (if any) relating to Remittance & Exchange Account and enter in UAO-11 in details;
- iv. At the end of month transfer deductions and recoveries to UAO 5;
- v. Prepare monthly payment schedule from UAO 4;
- vi. Enter monthly payments relating to Deposits and Local Fund in UAO 14;
- vii. At the end of month carbon copy of UAO-11, UAO-12 and UAO 14 along with supporting cheques and memo to be sent to CGA with monthly accounts.

Note: - Before sending payment advice to bank the transactions in respect of deposit and Local Fund and ECR should be recorded in UAO 8, UAO 9 and UAO 13 respectively

1.4.2.2 Account Office

The only source of payment information, which will come from accounts office itself, is payments by book adjustment such as GPF transfer, Local Fund, etc. The procedure for recording this information is as follows: -

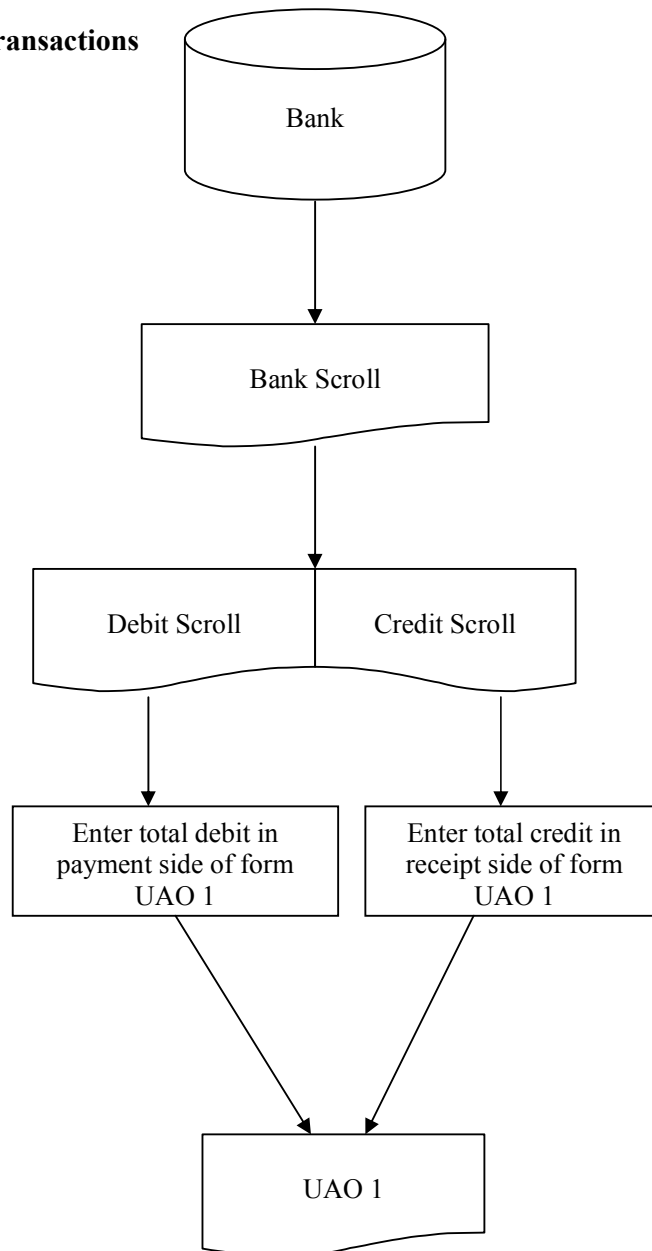
- i. Enter the transaction into Book Adjustment Register UAO-6;
- ii. Enter in UAO-4 , register of Payments and Recoveries under the appropriate code;

N.B. Bank scrolls should be preserved for record and reference i.e these scrolls should be treated as original and permanent document.

2.1.1 Daily Procedures UAO 1

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Fill in the month and year.
2.	Date	Enter date, taken from bank scroll.
3.	Payments (Taka)	Enter total payments, taken from bank scroll.
4.	Receipts (Taka)	Enter total receipts, taken from bank scroll.
5.	Initial of UAO	Obtain initial of UAO.
6.	Remarks	Enter any additional relevant information (generally not needed).

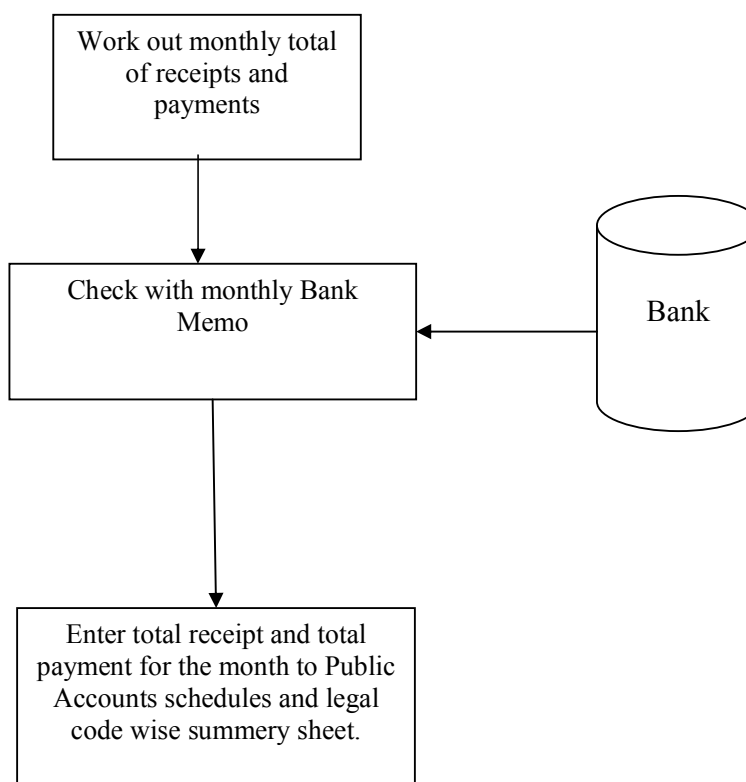
2.1.1.1 Flow of Transactions



2.1.2 Month End Procedures UAO 1

<i>Step</i>	<i>Procedures</i>
1.	Total up payments and receipts for the month.
2.	Agree monthly total of receipts and payments per UAO 1 with that of monthly memo (bank statement) received from the bank.
3.	If above figures do not agree, check UAO original records. If these records are found to be in error, then adjust. If UAO records are found to be correct, then notify bank to obtain amended bank statement.
4.	After the agreement of receipts and payments with the monthly bank statement, enter total receipts under code Bangladesh Bank 7-1051-0000-9901 and total payment under code Bangladesh Bank Deposits 6-1051-0000-8901 in the public account schedules of the Republic. They will also appear as distinct items in legal code wise summery sheet of monthly accounts

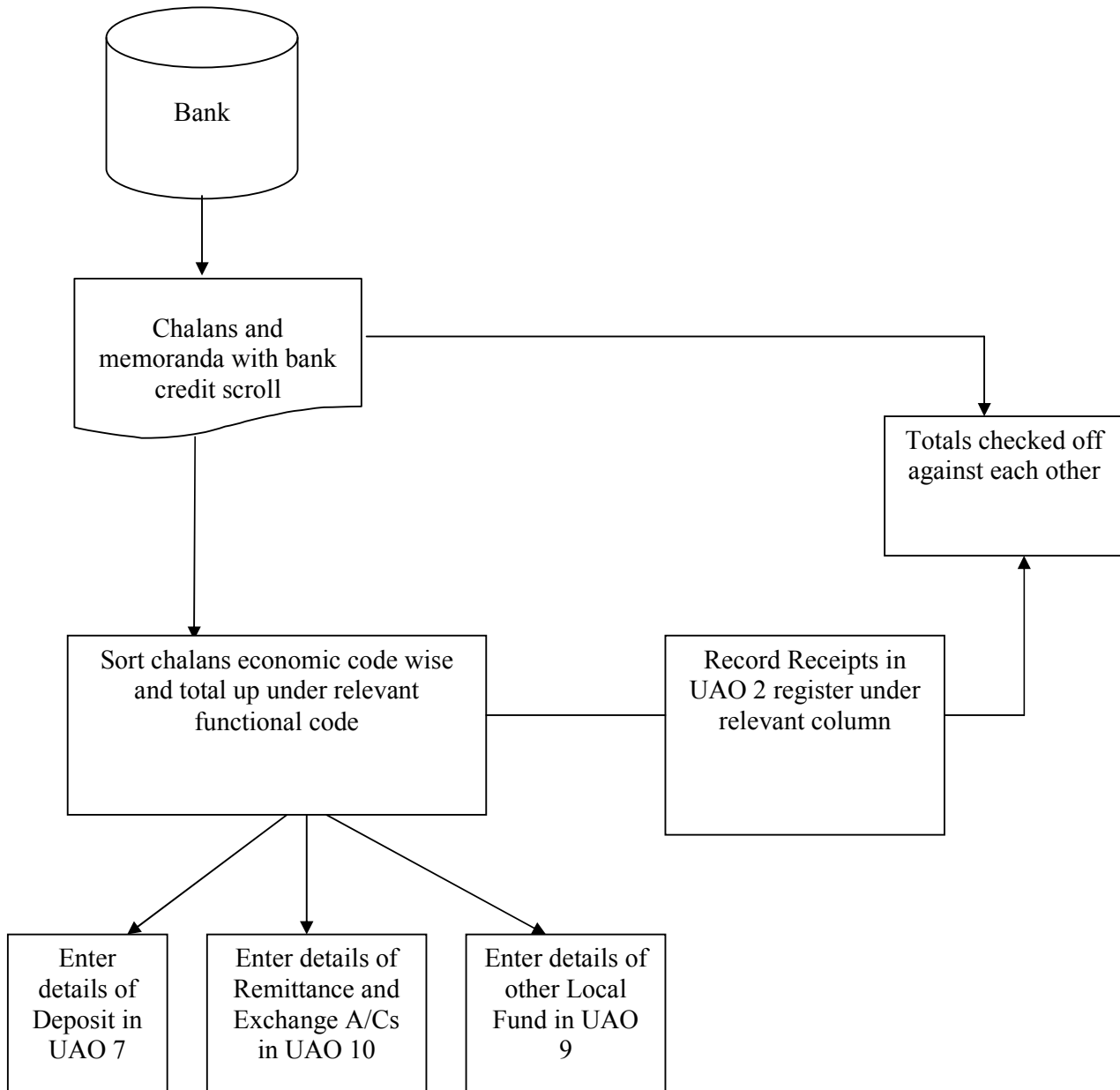
2.1.2.1 Flow of Transactions



2.2.1 Daily Procedures UAO 2

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Fill in the month and year.
2.	Date	Enter date of receipt from bank credit scroll.
3.	Functional Code	Enter 8-digit functional code. The purpose of this is to allow aggregation of receipts under that functional code.
4.	Economic Code	Put in 4-digit economic code each related to above functional code.
5.		Enter total of receipts for that day under economic code.
6.		Do likewise across sheet for additional functional/economic codes.
7.	Total	At end of the day, total up all receipts vertically and enter in the total column; make sure that the total agree with the daily total of the credit scroll sent by the bank. If they do not agree, check workings and reconcile the difference.
8.	Initial of the Officer	Initialed by UAO
9.		Enter details of the chalans relating to Deposits in UAO 7, Remittance and Exchange Accounts in UAO 10 and other Local Fund in UAO 9

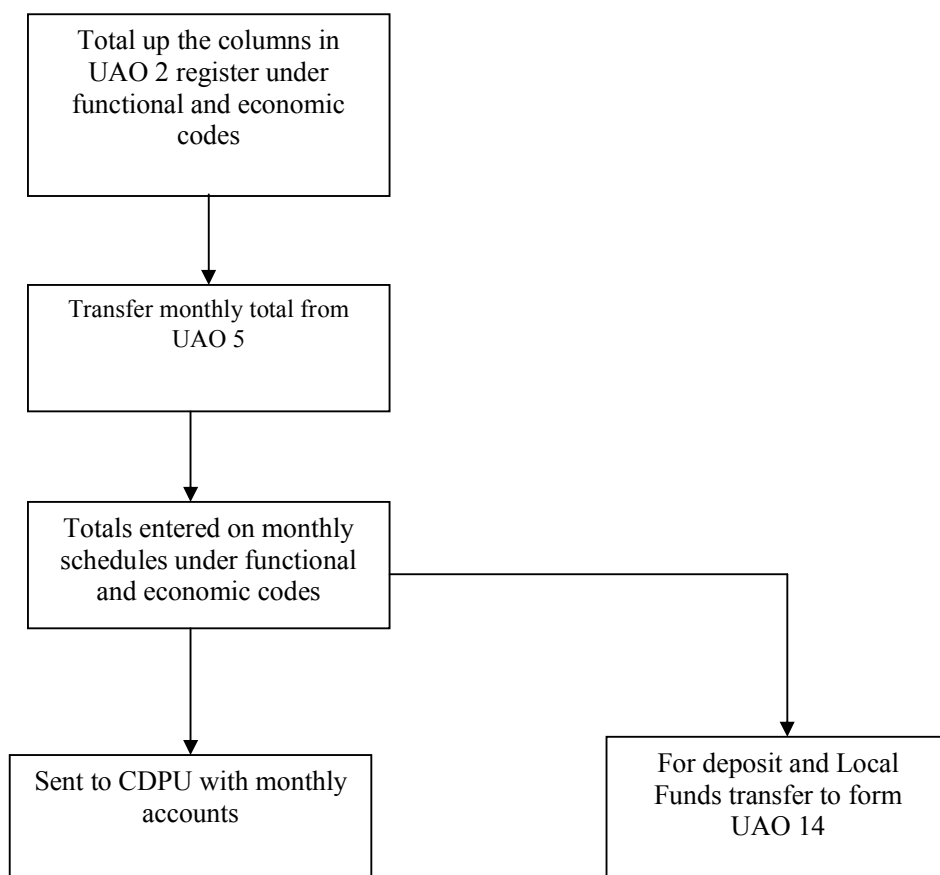
2.2.1.1 Flow of Transactions



2.2.2 Month End Procedures UAO 2

<i>Step</i>	<i>Procedure</i>
1.	Total up columns for each economic code under functional code.
2.	Sum up total column horizontally to be agreed with the daily total column
3.	Agree sum of total column with total of bank memo for the month
4.	If amounts do not agree, check and reconcile difference.
5.	Transfer monthly deductions and recoveries from UAO5
6.	Work out monthly totals
7.	Enter all totals to monthly receipt schedules.
8.	After step 7, for deposit and Local Fund only, transfer the monthly total to form UAO 14 for each relevant coded account.

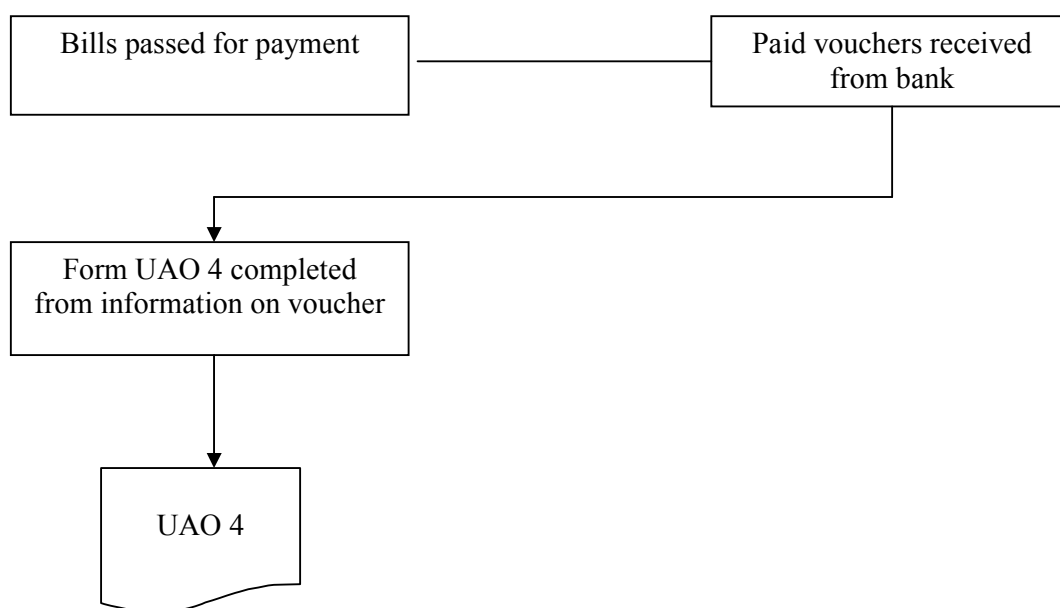
2.2.2.1 Flow of Transactions



2.3.1 Daily Procedures UAO 4

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Fill in the month and year.
2.		Enter 1 digit legal code in first box. Enter functional code in boxes 2 & 3 (4 digits each) from budget book. This gives the identification number of the operating unit.
3.	Token No & date	Put in individual token number and date for payment in the first column.
4.	Date	Enter date of voucher as per bank scroll.
5.	Admissible claims with economic codes	Enter value of payment across the different economic description and code headings. Some economic description and code headings are pre-printed as column heads in each form UAO 4 – Register of Payments. Blank column headings are included to make up the remainder needed.
6.	Gross payments Dr	Add values under economic codes horizontally and enter in Gross payments Dr column.
7.	Deductions and recoveries with economic codes	Enter deductions and recoveries in next columns. Some deductions and recoveries are pre-printed as economic column heads and codes in each form UAO 4 – Register of Payments. Blank column headings are included to make up the remainder needed.
8.	Total of Deductions and Recoveries	Total up amounts in deductions and recoveries columns horizontally, and enter amount in this column.
9.	Net payment	Total of deductions and recoveries deducted from gross payments to get net payment.
10.	Total Cr	Add amount in total of deductions and recoveries column with amount in net payments column and enter in Total Cr column. This should agree with the amount in the Gross payments Dr column.
11.		If amounts do not agree, check and reconcile difference.

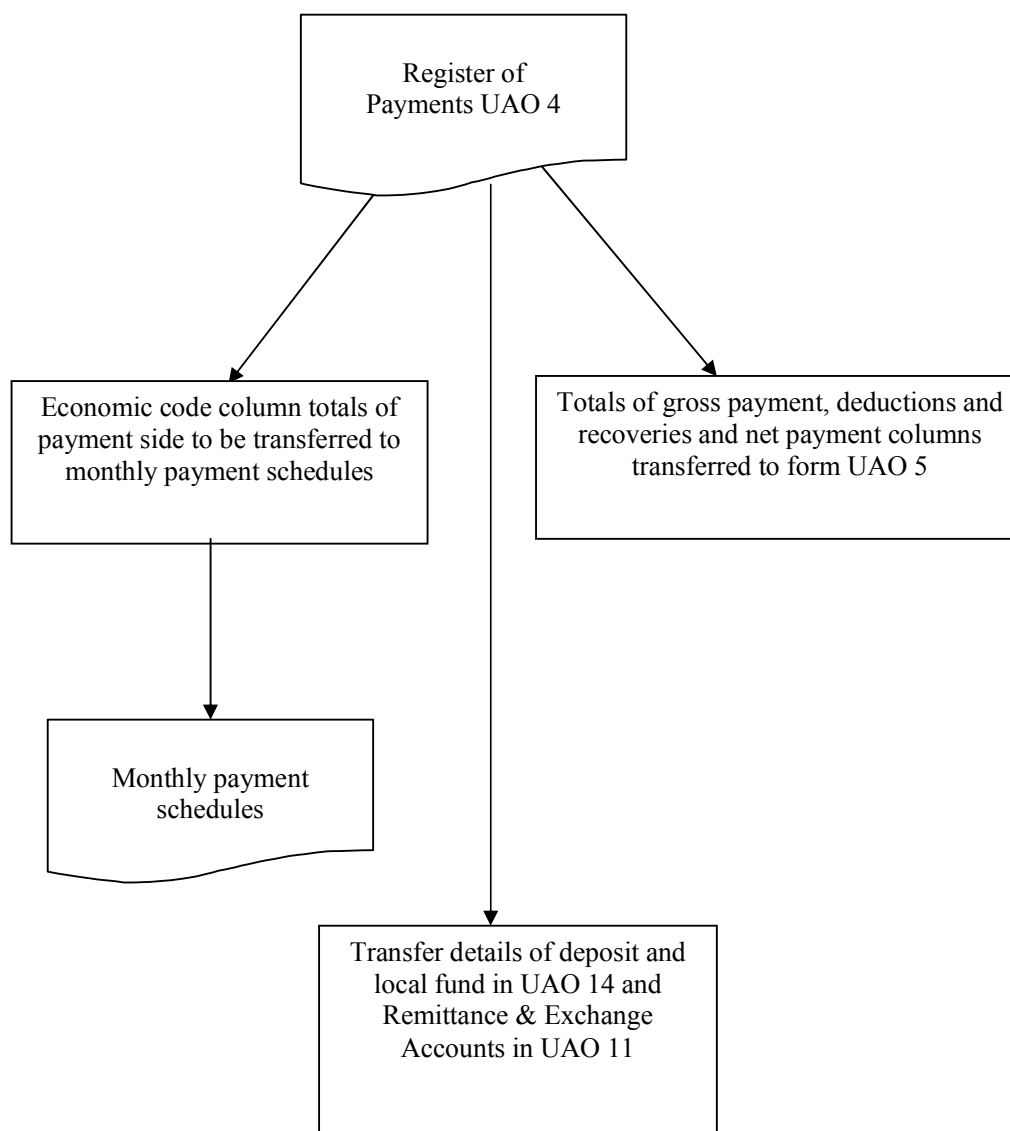
2.3.1.1 Flow of Transactions



2.3.2 Month End Procedures UAO 4

<i>Step</i>	<i>Procedure</i>
1.	Total up values within each column.
2.	Enter total of each economic code column into monthly payment schedules. These will then be included in the monthly accounts. Agree total of Gross payments Dr column to total of monthly payment schedules.
3.	If amounts do not agree, check and reconcile difference.
4.	Ensure that the transaction entered in UAO 6 are transferred to UAO 4
5.	Total of Gross payments Debit, deductions and recoveries and net payments columns are transferred to form UAO 5 for each operating unit under relevant functional codes.
6.	Transfer total of deposits to UAO 14.
7.	Enter details of Remittances & Exchange account to UAO 11.
8.	Signed by UAO.

2.3.2.1 Flow of Transactions



2.4 Register of Consolidation of Deductions and Recoveries UAO 5

The purpose of this register is to consolidate the total monthly deductions, recoveries and net payments transferred from form UAO 4 on the basis of economic code under relevant functional code.

Register for Consolidation of Deductions and Recoveries UAO 5

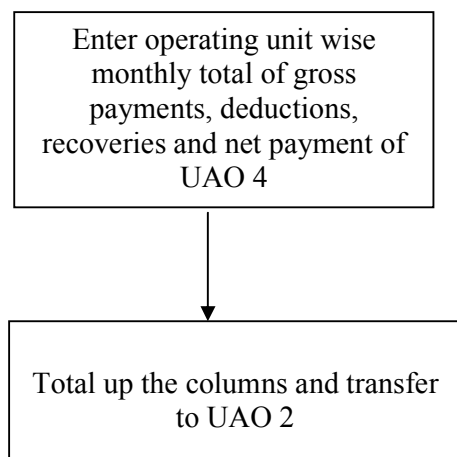
Month.....Year.....

		13 Digit Code												
		1-1141-0000	1-0962-0000				6-1051-0000							
		0109	3901	1632	...	8101	8241	8246	8391	8511	Total recoveries & deductions	8901		
Sl No.	Operating Unit (with 9 digit code)	Gross payments	Income tax	House building advance	HB interest		GPF	BF	GI	Security Deposit	OB Adv.		Net payment	Total (recoveries & deductions and net payment)
Monthly total to be transferred to UAO 2														

2.4.1 Month End Procedures UAO 5

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Enter the month and year.
2.	Serial No.	Enter Sl. no. (serial number), starting with 1 and continuing in sequential order of functional code.
3.	8 digit code of operating Units	Enter 9 digit functional code of all Operating Units recorded in UAO 4
4.	Gross Payments	Enter the Gross amount of payments.
5.	Deductions and recoveries with economic codes	Enter 13-digit code at head of each column.
6.	Deductions and recoveries with economic codes	Enter monthly total of deductions and recoveries summarised in form UAO 4 – Register of Payments. Some deductions and recoveries are pre-printed as column heads in this form. Blank column headings are included to make up the remainder needed.
7.	Net Payment Cash	Enter the total amount of Net payment amount summarised in form UAO 4 – Register of Payments.
8.	Total (recoveries and deductions and net payment)	Add amount in deductions and recoveries columns with amount in net payments column, and enter in this column. Agree this with the amount in the Gross payments column.
9.		If amounts do not agree, check workings and reconcile difference.
10.		Total up columns and transfer to UAO 2’.

2.4.1.1 Flow of Transactions



2.5 Register of Book Adjustment UAO-6

The purpose of this register is to record the transactions relating to book adjustment for which no payment advice is required to be issued to the bank, nor any chalan received from the bank. Such transactions include Local Fund, GPF transfer, GPF interest (annual & final payment), rectification of errors, forfeiture of deposits etc

Register of Book Adjustments - UAO 6

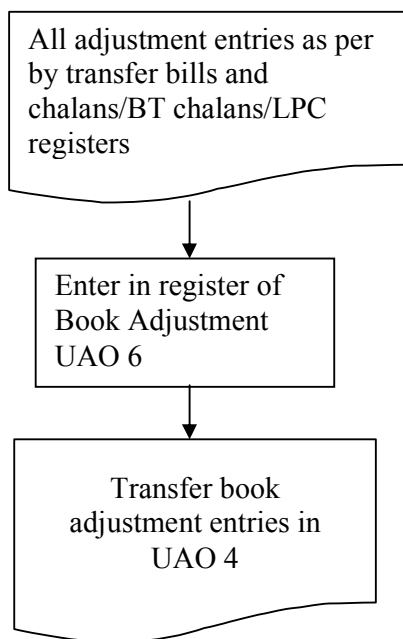
Month----- Year-----

Sl. No.	Date	Particulars of Transaction	Debit		Credit		Initial
			13 digit code	(Taka)	13 digit code	(Taka)	
Monthly total							

2.5.1 Daily Procedure UAO 6

Step	Column Head	Procedures
1.		Enter the month and year.
2.	Sl. No	Enter Sl. No., starting with 1 and increasing in sequential order for the month.
3.	Date	Enter date of entry in this register.
4.	Particular of transaction	In case of Local Fund enter the Government Order, (GO) No, date and CAO's authority No. & date attached with bill and in other cases relevant order/reference and particulars of transactions.
5.	13 digit code	Fill in appropriate 13-digit code.
6.	Debit (Taka)	Put in amount to be debited
7.	13 digit code	Fill in 13-digit code of Local fund, GPF interest etc. in which amount to be credited
8.	Credit (Taka)	Put in amount to be credited
9.		On the last working day of the month enter total of 'GPF transfer' from LPC registers.
10.		Transfer all the transactions to UAO 4 under appropriate functional code.
11.		Obtain initial of the officer.

2.5.1.1 Flow of Transactions



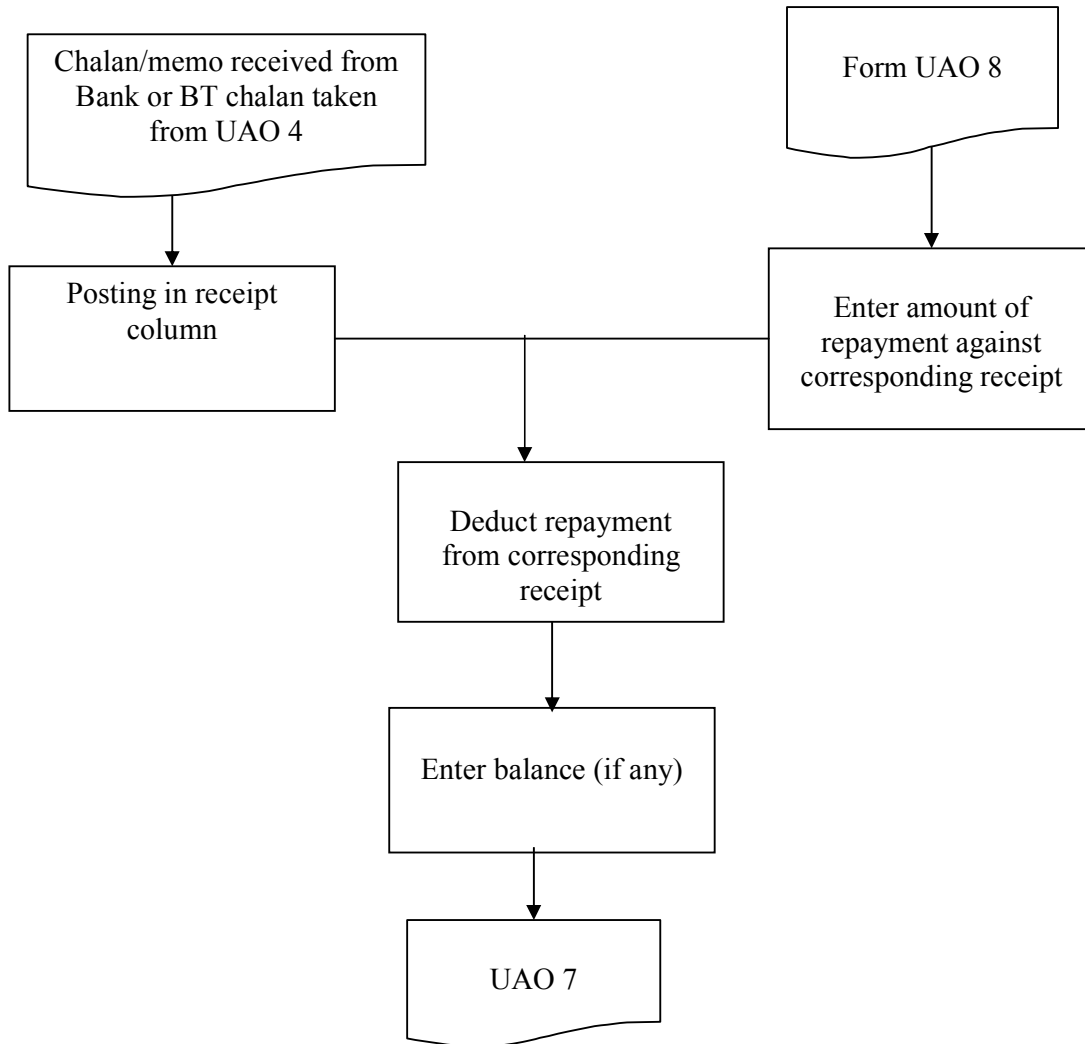
2.6.1 Daily Procedure UAO 7

Step	Column Head	Procedure
		Enter name of deposit.
2.		Fill in 4-digit economic code. Other digits are pre-printed on form.
3.		Fill in the month and year.
4.	Sl. No.	Enter serial number, starting with 1 and increasing in sequential order for the month.
5.	Date of Deposit	Fill in date, listed on chalan/ BT chalans.
6.	Chalan/ BT chalan No.	Put in number, obtained from chalan.
7.	Authority ordering deposit	Enter name of authority ordering deposit.
8.	From whom received	Enter name or person/office from whom deposit is received.
9.	Amount (Taka)	Fill in amount, obtained from chalan/ BT chalan.
10.	Signature of officer	Signed by authorised official.

Cross Reference of Repayments

Step	Column Head	Procedure
1.	Date of repayment	Enter date of repayment. Ensure entry is on same row as corresponding receipt.
2.	Sl. No. as per register of repayment	Enter serial number, obtained from Register of Deposits (Repayments) UAO 8.
3.	Amount repaid (Taka)	Enter amount of repayment taken from UAO 8.
4.	Balance, if any	Work out balance, if any, after deducting repayment from the amount received.
5.	Signature of officer	Signature of authorised official.

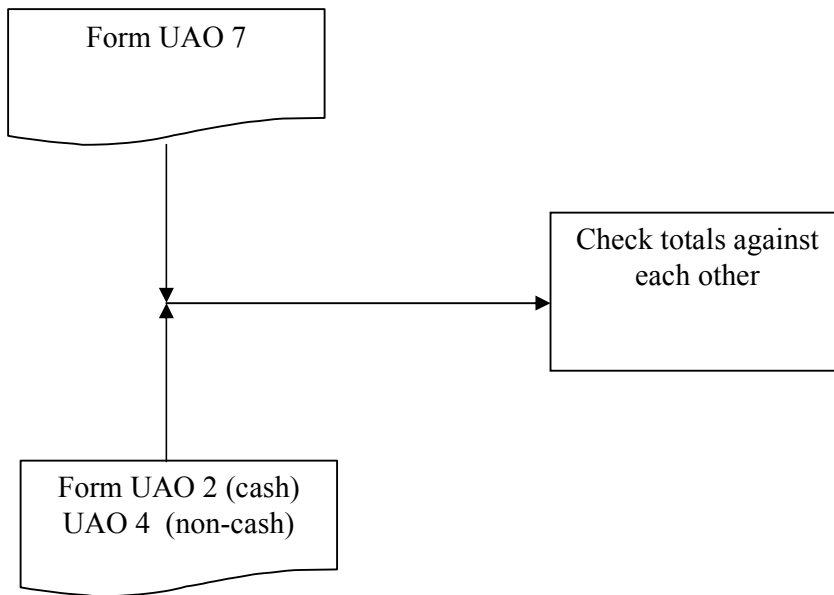
2.6.1.1 Flow of Transactions



2.6.2 Month End Procedures UAO 7

Step	Procedures
1.	Total up Amount (Taka) column in receipts section.
2.	Agree total with type of deposit under relevant code in UAO 2 register.
3.	If amounts do not agree, check and reconcile difference.

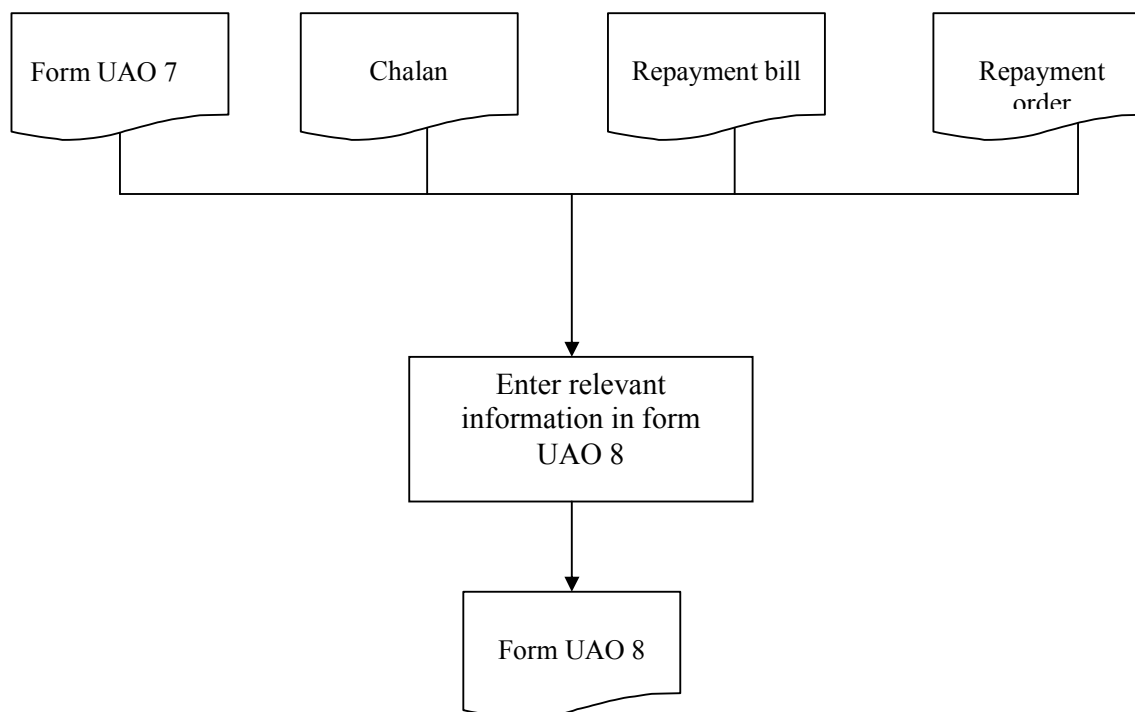
2.6.2.1 Flow of Transactions



2.7.1 Daily Procedures UAO 8

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Enter name of deposit.
2.		Fill in 4-digit economic code. Other digits are pre-printed on form.
3.		Fill in the month and year.
4.	Date of receipt	Enter date of original deposit, obtained from form UAO 7.
5.	Serial number, as per UAO 7	Put in serial number, obtained from form UAO 7.
6.	Amount or balance of Deposit, as per UAO 7	Fill in amount or balance of deposit, obtained from form UAO 7.
7.	Sl. No.	Enter serial number, starting with 1 and increasing in sequential order for the month.
8.	Token No. & date	Enter token No. and date
9.	Date of passing of Repayment bill	Enter date, obtained from repayment order.
10.	Name of Authority ordering repayment	Enter the name of the authority ordering repayment, obtained from repayment order.
11.	To whom repaid	Enter the name of the person to whom deposit is to be repaid, obtained from original chalan submitted with the bill.
12.	Amount repaid (Taka)	Put in the amount passed for repayment.
13.	Signature of officer	Obtain signature of authorised officer.

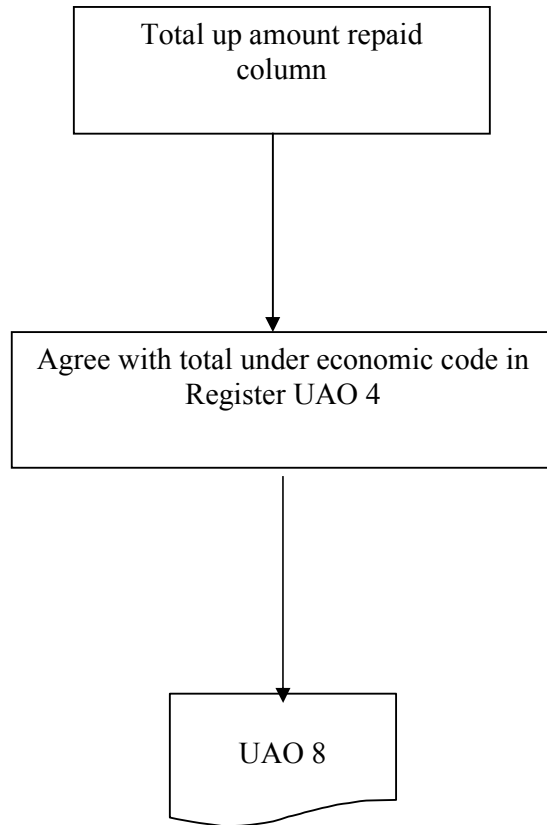
2.7.1.1 Flow of Transactions



2.7.2 Month End Procedures UAO 8

Step	Procedures
1.	Total up Amount repaid (Taka) column.
2.	Agree total with total of relevant economic code column in Register of Summarised Bank Payment.
3.	If amounts do not agree, check and reconcile difference.

2.7.2.1 Flow of Transactions



2.8 Register of Local Fund UAO 9

The purpose of this register is to record the receipts, payments and the balance of local funds (e.g Thana fund, municipal fund, etc). Receipts are recorded as per related book transfers, chalans or cash. Payments are recorded as per local fund cheques.

Register of Local Fund UAO 9

Name of the Officer operating the Account *

7	1051	0000	
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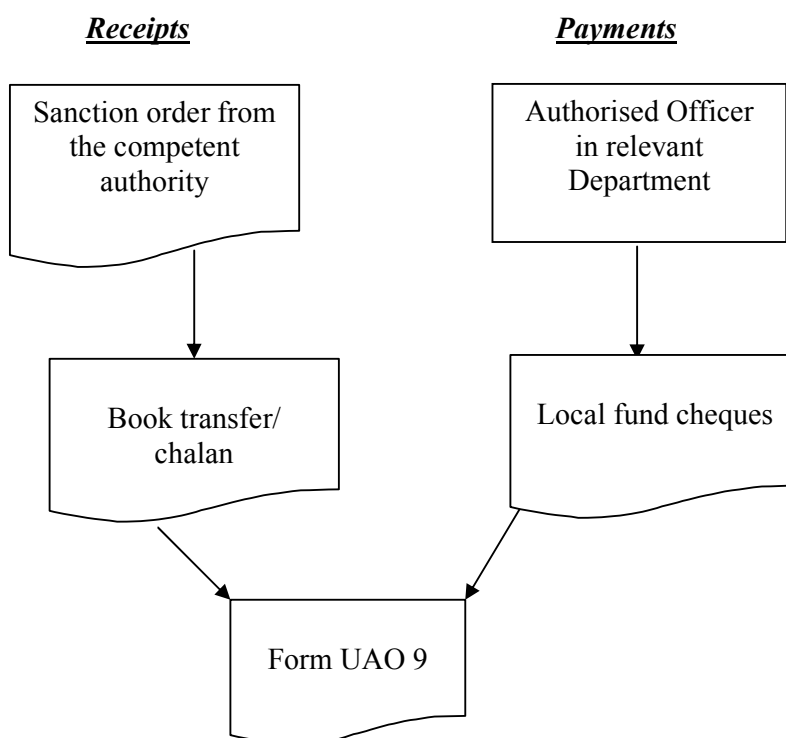
Month..... Year.....

Date	Token No. and date	Chalan/memo/cheque No	Opening Balance (Taka)	Amount received (Taka)	Total (Taka)	Amount paid (Taka)	Balance after transactions	Signature of Officer	Remarks

2.8.1 Daily Procedures UAO 9

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Enter name of officer operating this account.
2.		Fill in the month and year.
3.	Date	In case of receipt put in date, obtained from chalan or memo.
4.	Token No. and date	Enter token number and date
5.	Chalan/memo/cheque No	Enter chalan number in this column.
6.	Opening Balance (Taka)	Enter the closing balance from the previous month as opening balance.
7.	Amount Received (Taka)	Enter the amount of the receipt.
8.	Total (Taka)	Add opening balance to the amount received to calculate the total.
9.	Date	In case of payment by local fund cheques, enter date of cheque in a separate row.
10.	Chalan/memo/cheque No	Enter cheque number from cheque.
11.	Amount paid (Taka)	Enter the amount of payment.
12.	Balance after transactions	Deduct amount paid from total, to obtain running balance.
13.	Signature of Officer	Signed by UAO.
14.	Remarks	Enter any additional relevant information (generally not needed).

2.8.1.1 Flow of Transactions



2.9 Register of Remittance & Exchange Accounts (Receipts) UAO 10

This register is used for recording all types of receipts relating to remittance and exchange accounts for relevant departments. The register is perforated and has a duplicate carbon copy. Transactions relating to remittance and exchange accounts of different departments are posted in this register. A copy along with supporting documents is to be sent with the monthly accounts to the CGA through DCA for onward transmission to the concerned CAO/ CGDF for reconciliation with departmental accounts.

Register of Remittance & Exchange Accounts (Receipts) UAO 10

Of.....* Department
 Month.....Year.....

6	1051	0000		
Date of receipt as per chalan	Name of Office/Division	Chalan No.	Amount (Taka)	Remarks
Monthly Total				

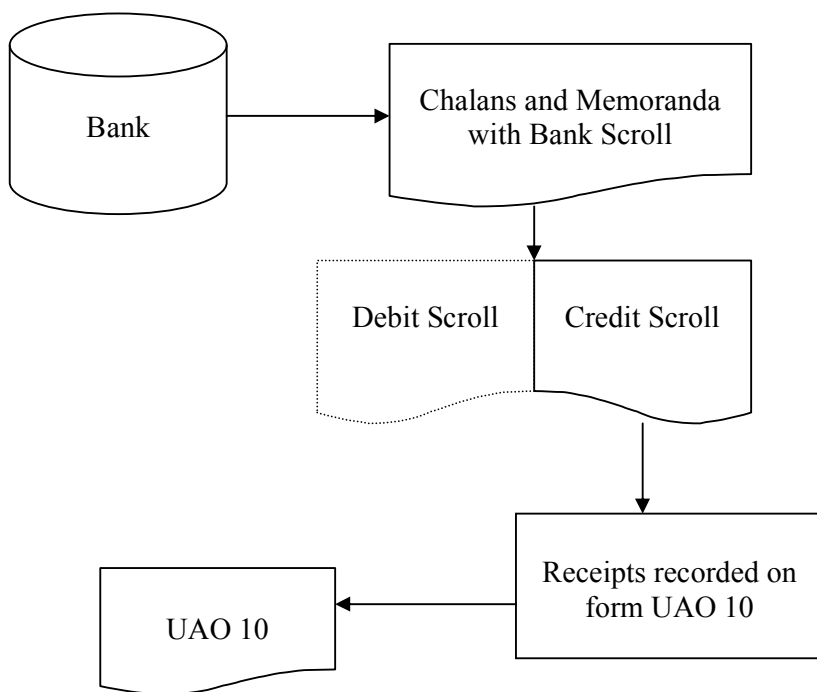
* Write the name of the departments like Defence, Forest, Post office, PWD, PHE, LGED, T & T, R&H, Custom etc.

Signature of the Officer

2.10.1. Daily Procedure UAO 10

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Enter name of the Department.
2.		Fill in the month and year.
3.		Fill in 4-digit economic code in final box. Other digits are pre-printed on form.
4.	Date of Receipt, as per chalan	Enter date listed on chalan.
5.	Name of office/Division	Fill in name of office/division.
6.	Chalan No.	Enter number listed on chalan.
7.	Amount (Taka)	Enter amount from chalan.
8.	Remarks	Enter any additional relevant information (generally not needed).

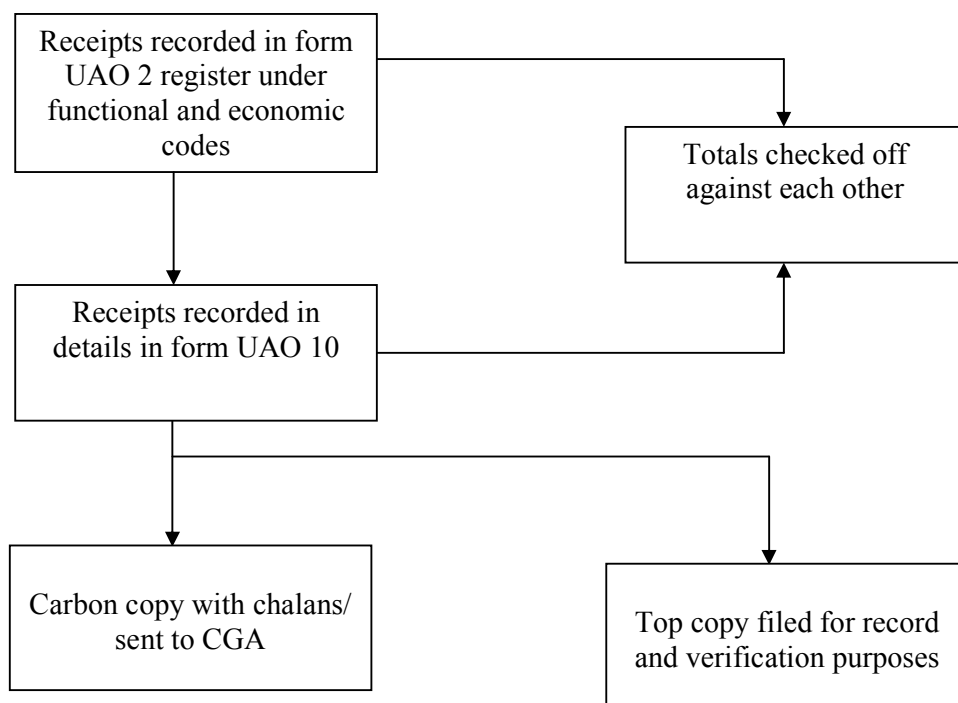
2.9.1.1 Flow of Transactions



2.9.2 Month End Procedures UAO 10

Step	Procedures
1.	Total up amount column.
2.	Agree this total with total obtained under relevant economic code in form UAO 2.
3.	If amounts do not agree, check and reconcile difference.
4.	Put in signature of UAO.
5.	Carbon copy of form UAO 10, along with chalans/memoranda, is sent to the CGA with the monthly accounts for onward transmission to concern CAO.
6.	Top copy of form UAO 10 is retained in the UAO, and is filed for record and verification purposes.

2.9.2.1 Flow of Transactions



2.10 Register of Remittance & Exchange Accounts (Payments) UAO 11

This register is used for recording all types of payments relating to remittance and exchange accounts for relevant departments. The register is perforated and has a duplicate carbon copy. Transactions relating to remittance and exchange accounts of different departments are posted in this register. A copy along with supporting documents is sent with the monthly accounts to the CGA for onward transmission to respective CAO/CGDF.

Register of Remittance & Exchange Accounts (Payments) UAO 11

Of.....* Department
 Month.....Year.....

7	1051	0000			
Date of Payment as per Bank scroll	Name of Office/Division	Cheque/ pay order		Amount (Taka)	Remarks
		No.	Date		
Monthly Total					

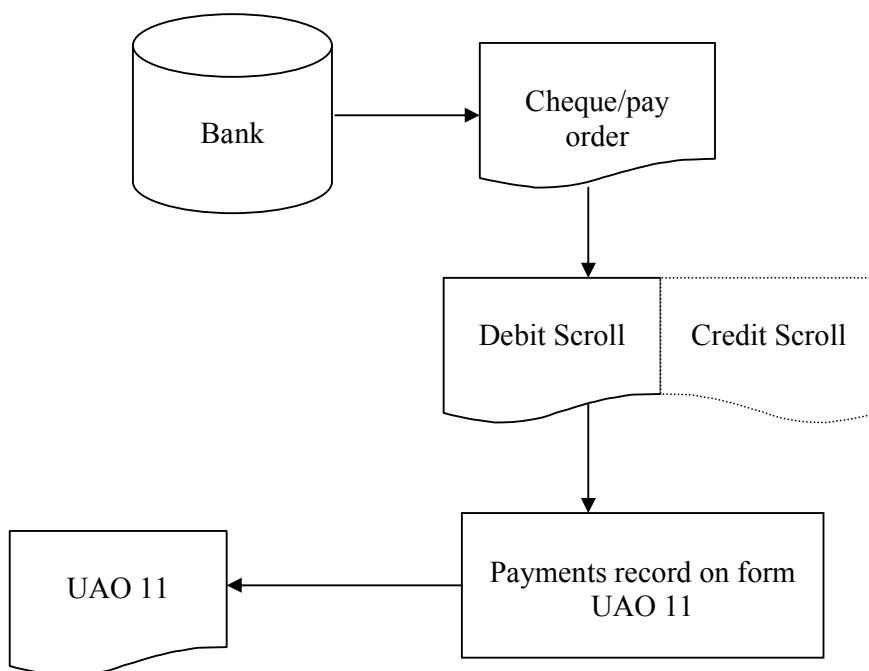
- Write the name of the departments like Defence, Forest, Post office, PWD, PHE, LGED, T & T, R& H, Custom etc.

Signature of Officer

2.10.1 Daily Procedures UAO 11

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Enter name of the Department.
2.		Fill the month and year.
3.		Fill in 4-digit economic code in final box. Other digits are pre-printed on form.
4.	Date of Payment, as per bank scroll	Enter date as per bank scroll.
5.	Name of office/Division	Fill in name of office/division.
6.	Cheque/pay order No & date	Enter cheque/pay order no & date listed on cheque/pay order.
7.	Amount (Taka)	Enter amount from cheque/pay order.
8.	Remarks	Enter any additional relevant information (generally not needed).

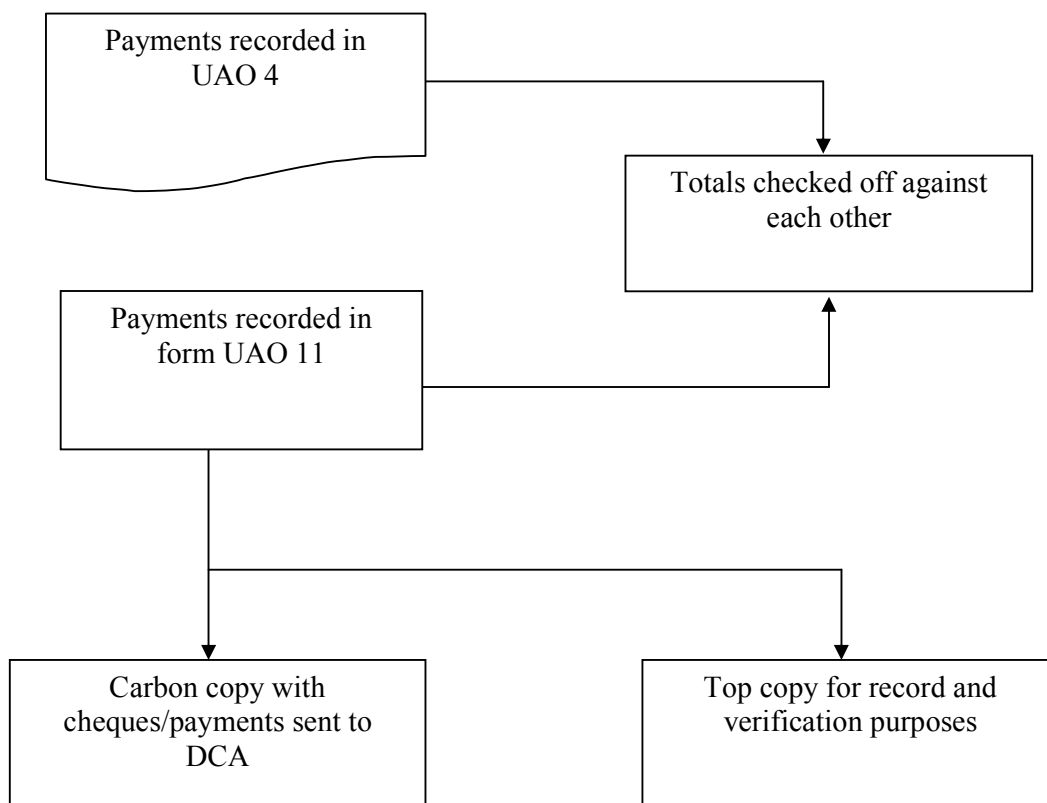
2.10.1.1 Flow of Transactions



2.10.2 Month End Procedures UAO 11

<i>Step</i>	<i>Procedures</i>
1.	Total up amount column.
2.	Agree this total with total obtained under relevant code contained in UAO 4
3.	If amounts do not agree, check and reconcile difference.
4.	Put in signature of UAO.
5.	Carbon copy of form UAO 11, along with paid cheques/pay orders, is sent to the DCA with the monthly accounts for onward transmission to the concerned CAO/CGDF.
6.	Top copy of form UAO 11 is retained in the UAO, and is filed for record and verification purposes.

2.10.2.1 Flow of Transactions



2.11 Register of Payments against Emergency Cash Requisition (ECR) UAO 13

This register is used to record the emergency withdrawal of cash from the bank, by authorised Defence officials. This register is in duplicate carbon copy form. A copy of the register will be sent to the DCA.

Register of Payments against Emergency Cash Requisition (ECR) UAO 13

Month.....Year.....

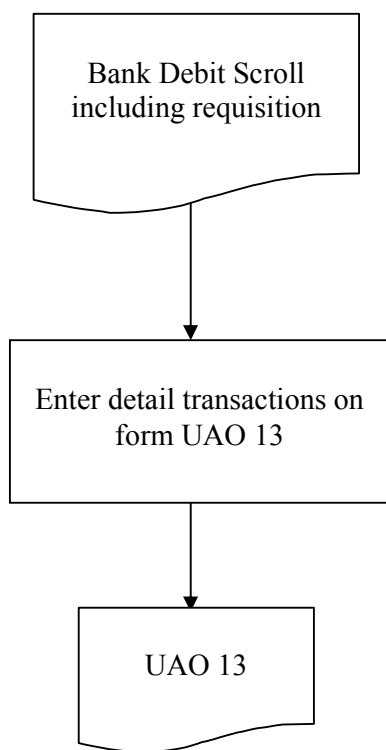
7	1051	0000	9891
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Date	Voucher No.	Name & Rank of Officer giving requisition	Order No.	Amount (Taka)	Initial of the Officer
			Monthly Total		

2.11.1 Daily Procedures UAO 13

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Fill in the month and year.
2.	Date	Put in date of payment from bank debit scroll.
3.	Voucher No.	Enter voucher number from the Emergency Cash Requisition.
4.	Name & Rank of Officer giving requisition	Enter name and rank of officer giving requisition obtained from letter issued by him.
5.	Order no.	Enter order number, obtained from letter from Commanding Officer.
6.	Amount	Enter amount of the ECR from the bank debit scroll.
7.	Initial of Officer	Obtain initial of UAO.

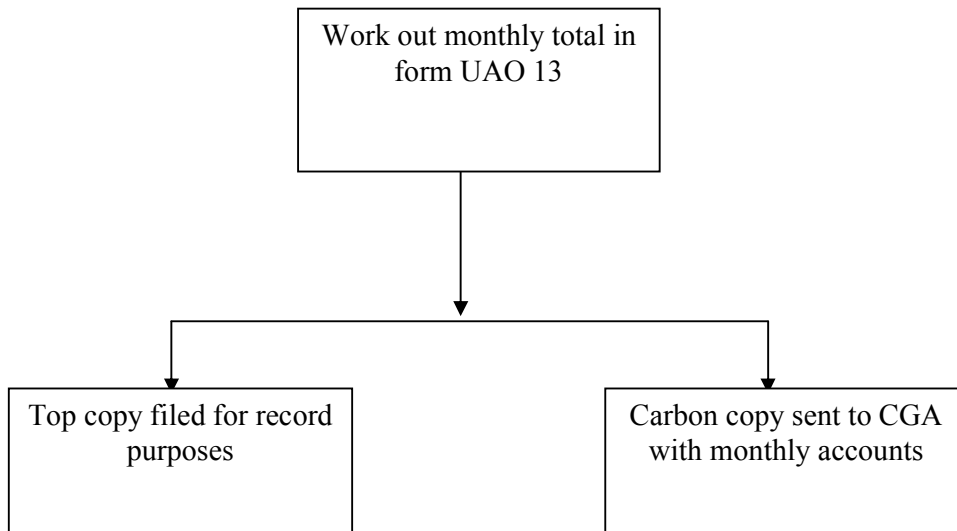
2.11.1.1 Flow of Transactions



2.11.2 Month End Procedures UAO 13

Step	Procedure
1.	Total up amount column.
2.	Signed by UAO.
3.	Carbon copy, with supporting ECR is sent to CGA along with monthly accounts.
4.	Top copy is retained by UAO, and is filed away for record purposes.

Flow of Transactions



2.12 Plus and Minus Memorandum UAO 14

The purpose of this form is to record the receipts, payments and balance of local funds (e.g. upazila fund, municipal fund, etc) and deposits (e.g. civil deposits, revenue deposit etc.)

Plus and Minus Memorandum UAO 14

Month..... Year.....

(Figures in Taka)

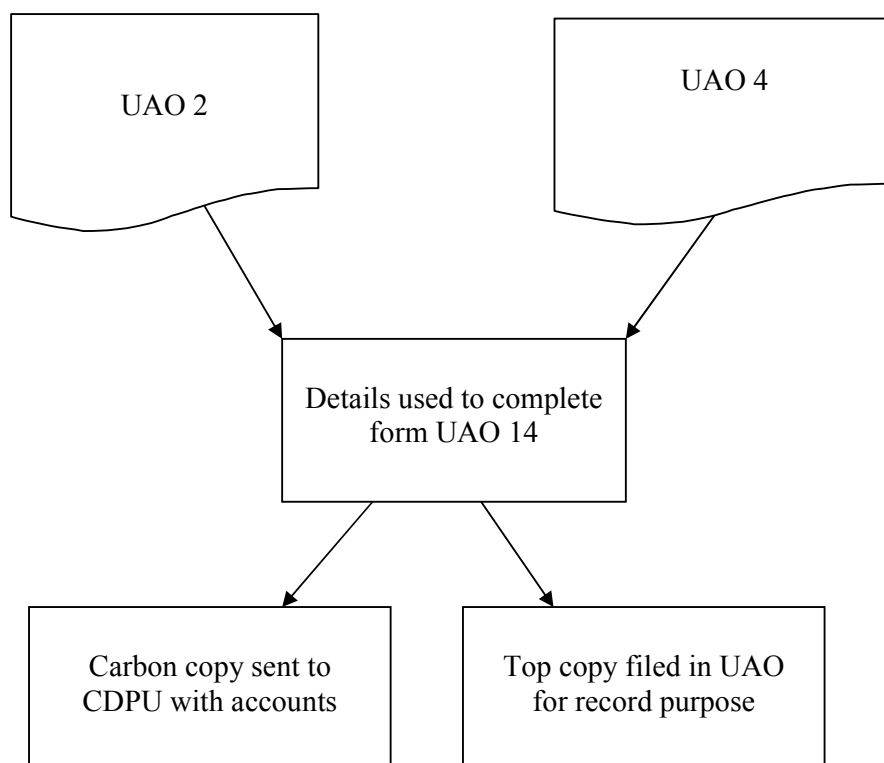
Name of the Deposit, Local Fund	Economic codes	Balance from last month	Addition made during the month	Total	Deduction made during the month	Balance at the end of the month	Remarks
Revenue deposit	8341 /9341						
Contractor's security deposit	8391 /9391						
Public health deposit	8366 /9366						
Municipal fund	8321 /9321						
Upazila fund	8326 /9326						

Signature of the Officer

Month End Procedures UAO 14

<i>Step</i>	<i>Column Head</i>	<i>Procedure</i>
1.		Fill in the month and year.
2.	Name of the Deposit, Local Fund Account	Enter name of deposit, Local Fund from the previous month's UAO 14
3.	Balance from last month	Pick up balances from form UAO 14 of the previous month (i.e. previous month's balance at the end of the month).
4.	Addition made during the month	Enter addition amount and economic code obtained from UAO 2 & UAO 5 under the relevant economic code.
5.	Total	Total up previous 2 columns, and enter in this column.
6.	Deduction made during the month	Enter deduction amount and economic code obtained from UAO 4.
7.	Balance at the end of the month	Subtract deduction column from Total column, and enter in this column.
8.	Remarks	Enter any additional relevant information (generally not needed).
9.		Signed by UAO.
10.		Carbon copy is sent to CDPU through DCA, with the monthly accounts, for accounts reconciliation and control purposes.
11.		Top copy is retained by UAO, and is filed for record purposes.

2.12.1.1 Flow of Transactions



3 WORKED EXAMPLES

The procedures of maintenance of forms & registers as discussed in chapter 2, are illustrated in this chapter with examples.

a) UAO received the debit scroll along with following vouchers from the bank:

1. Bill no 1, passed on 2-12-2000

Functional code	Economic code	Description	Taka
2-1039-0000	4501	Pay of officer	7,000
	4705	House rent allowance	3,300
	4717	Medical allowance	200
		Gross payment	10,500
6-1051-0000	8101	Deductions & recoveries: GPF	700
	8241	BF	40
	8246	GI	30
1-0962-0000	3901	HB advance	600
		Total deductions & recoveries	1,370
Net payment			9,130

2. Bill no 2, passed on 3-12-2000

Functional code	Economic code	Description	Taka
3-0743-0000	4601	Pay of establishment	30,200
	4705	House rent	13,300
	4717	Medical allowance	2,000
	4755	Tiffin Allowance	1,000
	4795	Other	200
		Gross payment	46,700
6-1051-0000	8101	Deductions & recoveries: GPF	2400
	8241	BF	300
	8326	House rent of Upazila Parisad	6,500
1-0962-0000	3901	HB Advance	1,500
		Net deductions & recoveries	10,700
Net payment			36,000

Bill no 3 , passed on 5-12-2000

Functional code	Economic code	Description	Taka
3-2714-0000	4828	Petrol	900
	4868	Instruments	12,000
	4872	Diet	5,000
		Gross payment	17,900
1-1133-0000	0311	Deductions & recoveries: VAT	1,800
		Total deductions	1,800
Net payment			16,100

4. Bill no. 4, passed on 6-12-2000

Functional code	Economic code	Description	Taka
7-1051-0000	9101	GPF (Civil)	15,000
		Gross payment	15,000
		Deduction & recovery	Nil
Net payment			15,000

5. Bill no. 6, passed on 9-12-2000

Functional code	Economic code	Description	Taka
5-2531-6020	5963	Scholarship	6,000
		Gross payment	6,000
		Deduction & recovery	Nil
Net payment			6,000

6. Bill no. 6, passed on 12-12-2000

Functional code	Economic code	Description	Taka
7-1051-0000	9891	ECR payment	5,000
		Gross payment	5,000
		Deduction & recovery	Nil
Net payment			5,000

7. Bill no. 6, passed on 31-12-2000

Functional code	Economic code	Description	Taka
7-1051-0000	9341	Refund of revenue deposit	300
		Gross payment	300
		Deduction & recovery	Nil
Net payment			300

b) UAO received from Bank **Credit Scrolls** along with chalans; -

On 2-12-2000

Chalan No	From whom received	13 digit code	Total Taka
1 dt 2-12-00	Mr. X	1-1101-0000-1301	1,500
2 dt. 2-12-00	Mr. Y	Do	1,300
3 dt. 2-12-00	Mr. Z	Do	1,200
Total:-			4,000

On 5-12-2000

Chalan No	From whom received	13 digit code	Total Taka
1 dt 5-12-00	Mr. A	1-1101-0000-1311	500
2 dt. 5-12-00	Mr. B	Do	300
3 dt. 5-12-00	Mr. C	Do	700
Total:-			1,500

On 6-12-2000

Chalan No	From whom received	13 digit code	Total Taka
1 dt 6-12-00	Mr. M	1-1133-0000-0311	800
2 dt. 6-12-00	Mr. N	Do	1,200
3 dt. 6-12-00	Mr. P	Do	900
Total: -			2,900

On 9-12-2000

Chalan No	From whom received	13 digit code	Total Taka
1 dt 9-12-00	Mr. K	1-4631-0000-1211	1,500
2 dt. 9-12-00	Mr. L	Do	500
Total: -			2,000

On 10-12-2000

Chalan No	From whom received	13 digit code	Total Taka
1 dt 10-12-00	Mr. R	6-1051-0000-8341	300
2 dt. 10-12-00	Mr. F	Do	700
Total: -			1,000

On 31-12-2000

Chalan No	From whom received	13 digit code	Total Taka
1 dt 15-12-00	Mr. H	6-1051-0000-8341	500,
Total			500,

c) UAO passed the following book adjustment bills;-

Sl. No.	Date	Particulars	Taka
1.	15.12.2000	Municipal Fund	20,000
2.	18.12.2000	GPF interest on final payment	7,500
3.	31.12.2000	Monthly total of GPF balance received as per LPC Register	35,000
4.	31.12.2000	Monthly total of GPF balance transferred as per LPC Register	45,000
Total			1,07,500

The above transactions have been posted in the relevant forms & registers as follows:

Register of Cash Flow UAO 1

Month December..... Year 2000

Date	Payments		Receipts		Initial of UAO	Remarks
	(Taka)	(Ps)	(Taka)	(Ps)		
2-12-00	9,130		4,000			
3-12-00	36,000		---			
5-12-00	16,100		1,500			
6-12-00	15,000		2,900			
9-12-00	6,000		2,000			
10-12-00	----		1,000			
12-12-00	5,000		---			
31-12-00	300		500			
Monthly total	87,530		11,900			

Register of Summarised Bank Receipts UAO 2

Economic Code wise daily Summary of Receipts

Name of the Office UAO Savar

Month December Year 2000

Consolidated Fund/Public Account

Function code	Economic code	Date						Total	Transfer from UAO 5	Monthly total
		2.12.2000	5.12.00	6.12.00	9.12.00	10.12.00	31.12.00			
0962-0000	3901								2,100	2,100
1101-0000	1301	4,000						4,000		4,000
	1311		1,500					1,500		1,500
1133-0000	0311			2,900				2,900	1,800	4,700
4631-0000	1211				2,000			2,000		2,000
1051-0000	8101								45,600	45,600
	8241								340	340
	8246								30	30
	8321								20,000	20,000
	8326								6,500	6,500
	8341					1,000	500	1,500		1,500
	8835								45,000	45,000
Daily total		4,000	1,500	2,900	2,000	1,000	500	11,900	1,21,370	1,33,270
Initial of UAO										

Register of Payments and Recoveries UAO 4

Month December..... Year 2000

Legal & Functional Code

Name of Operating Unit

2	1039	0000
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Bill/ voucher No	Date	Admissible claims with economic codes						Gross payments Dr. A	Deductions/recoveries with economic codes						Total deductions and Recoveries B	Net paymen t A—B	Total Cr.		
		Pay of Officer 4501	Pay of Estt 4601	House rent 4705.	Medic al 4717	Furni ture 6821			GPF 8101	B.F 8241	G.I. 8246	HB adva nce 3901	VAT 0301	
		Tk.	Ps.																
1	2.12.20 00	7,000	00	3,300	200			10,500	700	40	30	600					1,370	9,130	10,500
Total		7,000	00	3,300	200			10,500	700	40	30	600					1,370	9,130	10,500

Note (1) This an indicative form. All items of claims and deductions cannot be accommodated here. These will be incorporated while printing the form.
 (2) Separate page should be used for each operating unit.

Register of Payments and Recoveries UAO 4

Month December Year 2000

Legal & Functional Code

Name of Operating Unit

3 2714 0000

Bill/ voucher No	Date	Admissible claims with economic codes						Gross payments Dr. A	Deductions/recoveries with economic codes						Total deductions and Recoveries B	Net payment/ cheque * A—B	Total Cr.		
		Pay of Officer 4501	Pay of Estt 4601	House rent 4705	Office equip ment 4868	Fuel 4828	Diet 4872		GPF 8101	B.F 8241	G.I. 8246	HB advance 3901	VAT 0311	
3	5.12.2000				12,000	900	5,000	17,900									1,800	16,100	17,900
Total					12,000	900	5,000	17,900									1,800	16,100	17,900

Note (1) This an indicative form. All items of claims and deductions cannot be accommodated here. These will be incorporated while printing the form.
 (2) Separate page should be used for each operating unit.

Register of Payments and Recoveries UAO 4

Month December Year 2000

Legal & Functional Code

Name of Operating Unit

3	0743	0000	
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Bill/ voucher No	Date	Admissible claims with economic codes						Gross payments Dr. A	Deductions/recoveries with economic codes						Total deduction s and Recoverie s B	Net payment/ cheque * A—B	Total Cr.	
		Pay of Officer 4501	Pay of Estt 4601	House rent 4705	Medi cal 4717	Tiffin all. 4755	Other 4795		GPF 8101	B.F 8241	G.I. 8246	H. Rent 8326	HB advance 3901
2	3.12.2000		30,200	13,300	2,000	1,000	200	46,700	2,400	300	-	6,500	1,500			10,700	36,000	46,700
Total			30,200	13,300	2,000	1,000	200	46,700	2,400	300	-	6,500	1,500			10,700	36,000	46,700

Note (1) This an indicative form. All items of claims and deductions cannot be accommodated here. These will be incorporated while printing the form.
 (2) Separate page should be used for each operating unit.

Register of Payments and Recoveries UAO 4

Month December Year 2000

Legal & Functional Code

Name of Operating Unit

5	2531	6020
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Bill/ voucher No	Date	Admissible claims with economic codes						Gross payments Dr. A	Deductions/recoveries with economic codes						Total deduction s and Recoverie s B	Net payment A—B	Total Cr.	
		Pay of Officer 4501	Pay of Estt 4601	House rent 4705.	Medi cal 4717	Furni ture 6821	Scholars hip 5963		GPF 8101	B.F 8241	G.I. 8246		VAT 0301					...
6	9.12.2000						6,000	6,000			-						6,000	6,000
Total							6,000	6,000			-						6,000	6,000

Note (1) This an indicative form. All items of claims and deductions cannot be accommodated here. These will be incorporated while printing the form.
 (2) Separate page should be used for each operating unit.

Register of Payments and Recoveries UAO 4

Month December Year 2000

Legal & Functional Code

Name of Operating Unit

6	1051	0000	
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Token No & date	Date	Admissible claims with economic codes					Gross payments Dr. A	Deductions/recoveries with economic codes				Total deductions and Recoveries B	Net payment C (A—B)	Total Cr. D (B + C)
		GPF 9101	Rev. deposit 9341	GPF transfer 9835	Exchange Account (ECR) 9891			GPF 8101	GPF transfer 8835				
4dt 4/12	6.12.2000	15,000					15,000						15,000	15,000
5 dt 10/12	12.12.00				5,000	F	5,000						5,000	5,000
6 dt 12/12	15.12.00		300				300						300	300
nil	31.12.00	45,000					45,000		45,000				45,000	45,000
nil	31.12.00			35,000			35,000	35,000					35,000	35,000
Total		60,000	300	35,000	5,000		1,00,300	35,000	45,000				80,000	1,00,300

Note (1) This is an indicative form. All items of claims and deductions cannot be accommodated here. These will be incorporated while printing the form.

(2) Separate page should be used for each operating unit.

Signature of the UAO

Register of Payments and Recoveries UAO 4

Month December Year 2000

Legal & Functional Code			Name of Operating Unit				
2	0983	0020	GPF				
Bill/ voucher No	Date	Admissible claims with economic codes	Gross payments Dr.	Deductions/recoveries with economic codes	Total deductions and Recoveries	Net payment	Total Cr.
		GPF interest 5301	A	GPF 8101	B	A—B	
6	18.12.2000	7,500	7,500	7,500	7,500	nil	7,500
Total		7,500	7,500	7,500	7,500		7,500

Note (1) This an indicative form. All items of claims and deductions cannot be accommodated here. These will be incorporated while printing the form.
 (2) Separate page should be used for each operating unit.

Signature of the UAO

Register of Payments and Recoveries UAO 4

Month December Year 2000

Legal & Functional Code			Name of Operating Unit												
3	3705	3757													
Bill/ voucher No	Date	Admissible claims with economic codes				Gross payments Dr. A	Deductions/recoveries with economic codes						Total deduction s and Recoverie s B	Net payment A—B	Total Cr.
		Grant for salary support 5903	Grant for burial 5927	Misc. grant 5977	Scholars hip 5963		GPF 8101	B.F 8241	G.I. 8246	Municipal Fund 8321				
6	6.12.2000			20,000		20,000			-	20,000			20,000	nil	20,000
Total				20,000		20,000			-	20,000			20,000		20,000

Note (1) This an indicative form. All items of claims and deductions cannot be accommodated here. These will be incorporated while printing the form.
 (2) Separate page should be used for each operating unit.

Register for Consolidation of Deductions and Recoveries UAO 5
Month December Year 2000

		1	1	6										
		0962	1133	1051										
		0000	0000	0000										
Sl. No.	Operating Unit (with 8 digit code)	Gross payments (Total debit)	3901 House building advance	0311 VAT	8101 GPF	8241 BF	824 6GI	8326 H.R Upazila Parisad	8321 Municipal Fund	8835 GPF transfer	Total Deductions and Recoveries	Net payment Cash	Total credit (recoveries and deductions and net payment)	
1	1039-0000	10,500	600		700	40	30				1,370	9,130	10,500	
2	0743-0000	46,700	1,500		2,400	300		6,500			10,700	36,000	46,700	
3	2714-0000	17,900		1,800							1,800	16,100	17,900	
4	2531-6020	6,000									---	6,000	6,000	
5	1051-0000	1,00,300			35,000					45,000	80,000	20,300	1,00,300	
6	3705-3757	20,000							20,000		20,000	---	20,000	
7	0983-0020	7,500			7,500						7,500	nil	7,500	
Total		2,08,900	2,100	1,800	45,600	340	30	6,500	20,000	45,000	1,21,370	87,530	2,08,900	

Register of Book Adjustments - UAO 6

Month---December			Year 2000				
Sl. No.	Date	Particulars of Transaction	Debit		Credit		Initial of officer
			13 digit code	(Taka)	13 digit code	(Taka)	
1.	6.12.2000	Ministry of LGRD G.O No. ---dt.....& CAO LGRD authority No.....dt.....	3-3705-3757-5977	20,000	6-1051-0000-8321	20,000	
2.	18.12.2000	GPF interest on final payment	2-0983-0020-5301	7,500	6-1051-0000-8101	7,500	
3.	31.12.2000	GPF balance received as per LPC register	7-1051-0000-9835	35,000	6-1051-0000-8101	35,000	
	31.12.2000	GPF balance transferred as per LPC register	7-1051-0000-9101	45,000	6-1051-0000-8835	45,000	
	Monthly Total			1,07,500		107,500	

Register of Deposits (Repayments UAO 8

Name of Deposit... Revenue Deposit

7

1051

0000

9341

Month... December Year... 2000

Details of original deposit (Cross reference from UAO 7)			Serial No.	Token No. & date	Date of passing of Repayment bill	Repayment order No.	Name of Authority ordering repayment	To whom repaid	Amount repaid (Taka)	Signature of the Officer
Date of receipt	Serial No. as per UAO 7	Amount or balance of deposit as per UAO 7								
10-12-99	1	300	1	25 dt. 12.12.00	31-12-00	AC Land no. 107 dt.12.12.00	AC Land	Mr. Hannan	300	
								Monthly Total: -	300	

Register of Local Fund UAO 9

Name of the Officer operating the Local Fund:- Thana Fund

Name of the Office UAO, Savar

Month December Year 2000

Date	Chalan/memo/ cheque No	Opening Balance (Taka)	Amount received (Taka)	Total (Taka)	Amount paid (Taka) .	Balance after transactions	Signature of Officer	Remarks
1-12-00	House rent of Upazila Parisad recovered through UAO 4	13,000	6,500	19,500	nil	19,500		

Register of Remittance & Exchange Accounts (Receipts) UAO 10
of Forest Department

Month December Year 2000

6	1051	0000	8831
---	------	------	------

Date of receipt as per chalan	Name of Office/Division	Chalan No.	Amount (Taka)	Remarks
15-12-00	Forest Officer, Savar	Gha-7	500	
Monthly Total			500	

Signature of the Officer

Register of Payments against Emergency Cash Requisition (ECR) UAO 13

Name of the Office

Month.....Year.....

7	1051	0000	9891
---	------	------	------

Date	Voucher No.	Name & Rank of Officer giving requisition	Order No.	Amount (Taka)	Initial of the Officer
12-12-00		Commanding Officer	ECR No.30....dt...12.12. 00.....	5,000	
Monthly Total				5,000	

Plus and Minus Memorandum UAO 14

Month..... Year.....
(Figures in Taka)

Name of the Deposit, Local Fund	Economic code	Balance from last month	Addition made during the month	Total	Deduction made during the month	Balance at the end of the month	Remarks
			Amount		Amount		
Upa Zila Fund	8326/9326	13,000	6,500	19,500	nil	19,500	
Revenue deposit	8341/9341	5,300	1,000	6,300	300	6,000	
Municipal Fund	8321/9321	9,000	20,000	29,000	nil	29,000	

4 MONTHLY ACCOUNTING RETURNS

4.1 List of Monthly Accounting Returns

After the close of the monthly transactions the UAO will prepare the Monthly Accounting Returns and submit them to the DCA. The following is a list of the Monthly Accounting Returns: -

- Batch cover sheet;
- Legal code wise summary;
- List of schedules under each legal code;
- Monthly receipt and payment schedule;
- Monthly bank memo duly certified;
- Certificate.

4.1.1 Batch Cover Sheet

The purpose of this document is to record information such as the name of the office, month & year, source code - major & minor, number of schedules (functional code detail sheet) and total of receipts and payments. It also contains dated signatures of the persons who prepared and verified the document and the signature of the officer. A sample of the Batch Cover sheet is shown below. This has been prepared from the figures of monthly schedules presented in the Section 3

MONTHLY BATCH COVER SHEET

Month	Year
December	2000

Source Code
Major Minor

Name of the Office UAO Savar

22	003
----	-----

Batch Number

01

Number of Schedules included in the batch

12

Total of receipts and payment schedules

4,41,600

Is it the last batch?

Yes	No
-----	----

Signature of compiler

Date

Signature of verifier

Date

Signature of the Officer

Date

CDPU Procedure:

No. of schedules received

Date

Data entry:

Signature of operator

Signature of verifier

--

Remarks:

4.1.2 Legal Code wise Summary of Account

This is a summarised statement of legal code wise monthly transactions. The total figures under legal codes 1 & 6 are shown on the receipts side and those under legal codes 2,3,5 & 7 are shown on the payment side of the summary. If the total payment exceeds the total receipt, the difference is shown on the receipt side against Bangladesh Bank deposit. In the case where the total receipt exceeds the total payment, the difference is shown on the payment side against Bangladesh Bank deposit. A sample of the monthly summary is shown below.

Legal Code -wise Summary of Monthly Account

Office of the UAO -----

MonthYear

Receipts			Payments		
<i>Legal</i>	<i>Description</i>	<i>Amount</i>	<i>Legal</i>	<i>Description</i>	<i>Amount</i>
1	Consolidated Fund	14,300	2	Consolidated Fund - Non- Development: Charged	18,000
6	Public Account	1,18,970	3	Consolidated Fund - Non-Development: Others	84,600
			5	Consolidated Fund - Development	6,000
			7	Public Account	1,00,300
6	Bangladesh Bank Deposit	87,530	7	Bangladesh Bank Deposit	11,900
	Total	2,20,800			2,20,800

Signature of UAO

Date.....

4.1.3 List of schedules under each legal code

The purpose of this document is to present a summarised statement of schedules by functional codes under each legal code.

4.1.4 Monthly Receipt and Payment Schedule

This schedule (functional code detailed sheet) is the basic document in which functional code wise monthly total transactions are recorded under detailed economic codes. There should be only one schedule for each functional code. Each schedule contains a one digit legal code, eight-digit functional code and a number of 4- digit economic codes. The same format may be used for preparation of both the receipts and payments / expenditures under all the legal and functional codes.

Receipt Schedules- Consolidated Fund

The receipt schedules are prepared from the month end accounting data of UAO 2 & UAO 5 under relevant functional codes. Four schedules filled with consolidated fund receipts from the examples of Section 3 are shown below by functional codes under legal code 1.

List of Schedules under each Legal Code

Office of the UAO Savar

Month December. Year **2000**

Legal Code.1

Serial No.	Functional Code	Amount (Taka)
1	0962 0000	2,100
2	1101 0000	5,500
3	1133 0000	4,700
4	4631 0000	2,000
	Total	14,300

Signature of Officer

Monthly Accounts Schedule
Name of the Office ..UAO Savar
 Batch -01
 SL. No 05

Month...December.....

Year.....2000.....

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
6	1051	0000
Public Account: Receipts	Public Account Management	do
Economic Code	Description	Amount(Taka)
8101	General Provident Fund - Civil	45,600
8241	Government Employees Benevolent Fund	340
8246	Government Employees Group Insurance	30
8321	Municipal Fund	20,000
8326	Thana Fund	6,500
8341	Revenue Deposit	1,000
8346	Civil Court Deposit	
8351	Criminal Court Deposit	
8391	Contractors and Suppliers Security Deposit	
8401	Deposit of works for Govt. Departments or Private persons	
8418	Misc. Deposit	
8473	Election Deposit	
8501	Advance taken by Drawing Disbursing Officer	
8511	Objection Book Advance	
8831	Forest Remittance	500
8835	GPF transfer	45,000
8891	Exchange Account	
8901	Bangladesh Bank Deposit	87,530
	Total	2,06,500

Upazila Accounts Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the UAO ..*Savar*
 Month ..*December* Year ..*2000*
 Batch Number ..01...
 Serial Number. ..06.

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
2	1039	0000
Consolidated Fund: Non-Development Expenditure: charged	Upazila Accounts Office	Upazila Accounts Office
Level -4 Economic Codes	Descriptions	Amount (Taka)
4501	Pay of Officers	7,000
4601	Pay of Establishment	
4705	House rent	3,300
4713	Festival allowance	
4717	Medical allowance	200
	Total	10,500

(Taka ten thousand five hundred only)

Signature of Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the UAO ..*Savar*
 Month . **December..** Year **2000**
 Batch Number ..01...
 Serial Number. .08..

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
3	0743	0000
Consolidated Fund: Non-Development Expenditure: Other	Upazila Administration	Do
Level -4 Economic Codes	Descriptions	Amount (Taka)
4501	Pay of Officers	
4601	Pay of Establishment	30,200
4705	House rent	13,300
4709	Rest and recreation allowance	
4713	Festival allowance	
4717	Medical allowance	2,000
4725	Washing allowance	
4755	Tiffin allowance	1,000
4795	Other allowances	200
4801	T.A.	
4815	Postage	
4816	Telephone & telegram	
	Total	46,700

(Total in words). Forty six thousand and seven hundred only.

Signature of the Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the UAO ..*Savar*
 Month ..*December* Year *2000*
 Batch Number ..01...
 Serial Number. .09...

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
3	2714	0000
Consolidated Fund: Non-Development Expenditure: Other	Upazila Health Office	Do
Level -4 Economic Codes	Descriptions	Amount (Taka)
4501	Pay of Officers	
4601	Pay of Establishment	
4705	House rent	
4709	Rest and recreation allowance	
4713	Festival allowance	
4717	Medical allowance	
4725	Washing allowance	
4755	Tiffin allowance	
4801	T.A.	
4806	Office rent	
4816	Telephone & telegram	
4823	Petrol	900
4828	Stationary	5,000
4868	Medical and surgical	12,000
	Total	17,900

(Total in words). Seventeen thousand and nine hundred only.

Signature of the Officer

MONTHLY ACCOUNTS SCHEDULE

Office of the UAO ..*Savar*
 Month ..*December* Year *2000*
 Batch Number ..01...
 Serial Number. 10...

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
3	3705	3757
Consolidated Fund: Non- Development Expenditure: Other	LGRD Autonomous Bodies	Municipality
Level -4 Economic Codes	Descriptions	Amount (Taka)
4501	Pay of Officers	
4601	Pay of Establishment	
4705	House rent	
4709	Rest and recreation allowance	
4713	Festival allowance	
4717	Medical allowance	
4725	Washing allowance	
4755	Tiffin allowance	
4801	T.A.	
4806	Office rent	
4816	Telephone & telegram	
4823	Petrol	
4828	Stationary	
4868	Medical Instruments	
5977	Misc. grants	20,000
	Total	20,000

(Total in words). Twenty thousand only.

Signature of Officer

Monthly Accounts Schedule**Name of the Office UAO Savar****Batch No --01**

SL No.12

Month....December

Year.....2000.....

Level -1 Legal code with description	Level -2 Functional code with description	Level-3 Operating code with description
7	1051	0000
Public Account: Payments	Public Account Management	do
Economic Code	Description	Amount (Taka)
9101	General Provident Fund - Civil	60,000
9321	Municipal Fund	
9326	Upazila Fund	
9341	Revenue Deposit	300
9346	Civil Court Deposit	
9351	Criminal Court Deposit	
9391	Contractors and Suppliers Security Deposit	
9418	Misc. Deposit	
9501	Advance taken by Drawing Disbursing Officer	
9511	Objection Book Advance	
9831	Forest Remittance	
9835	GPF transfer	35,000
9891	Exchange Account	5,000
9901	Bangladesh Bank Deposit	11,900
	Total	1,12,200

(Total in words). Taka one Lac twelve thousand and two hundred only**Signature of the officer**

4.1.5 Monthly Bank Memo

This is a summarised statement of the total receipts and payments during the month against various Government accounts. The bank sends two copies of the memo to the UAO, who, after verification with his records, signs both the copies. One copy is returned to the Bank and other copy is sent to DCA with the monthly account. The UAO's are already familiar with the monthly bank memo.

Check List for UAO

Before certifying the monthly accounts UAO should cross check the total figure shown in "Legal Code wise Summary of monthly accounts" by applying following method: -

Register	Descriptions of entries	Receipts	Payments
UAO 1	Enter monthly total of receipts and payments	11,900	87,530
UAO 5	Enter total recoveries and deductions in both side	1,21,370	1,21,370
Monthly Memo	Enter withdrawals from bank in Receipts side and deposit into bank in Payment side	87,530	11,900
	Both side agree with legal code wise summary	2,20,800	2,20,800

N.B. The figures used in this checklist are taken from the worked example of monthly accounts.

4.1.6 Certificate

On completion of preparation of the monthly account the UAO will send it to DCA with a certificate in the format shown overleaf.

Before the UAO signs the certificate it must be ensured that: -

- (1) The Batch Cover sheet has been correctly prepared and the number of schedules and other documents attached are correct and arranged in correct order;
- (2) There is no classification error in any of the Schedule;
- (3) No bill/ claim has been accepted and passed for payment where there is no budget provision;
- (4) There is arithmetical accuracy in the total of the individual schedule and that of the legal code wise summary;
- (5) Receipts and payments have been recorded properly and are in agreement with figures of monthly bank memo, and;
- (6) The opening balances, transactions during the month, month ending balances of GPF, each type of loans & advances and deposit accounts are correct.

Office of the UAO...
Month. *December*. Year. *2000-2001*

Certificate

On examination of the attached account for the month of *December* of the financial year 2000-2001, it is certified that : -

- (1) The Monthly account has been prepared as per the format and instructions issued by the CGA;
- (2) The codes shown in the schedules are correct;
- (3) The total amount of each schedule and that of the summary are correct, and;
- (4) There is agreement in receipts and payments as shown in the monthly bank memo and those appearing in the monthly account.

Sd/ Upazila Accounts Officer

[For use in the office of DCA]

Verified and found correct.

Signature of officer verifying the account

Countersigned

Sd/ Regional Accounts Officer

Date

Additional documents to be attached:

- Carbon copy of remittance transactions (UAO 10 & 11) supported by chalans/advice in case of receipts and paid cheques / pay order in case of payments;
- Materials for exchange account with CGDF. Carbon copy of the register of emergency cash requisition and other vouchers and chalans pertaining to defence departments;
- A copy of the plus and minus memorandum of all deposits and Local Fund;
- Monthly Memo of Bank;
- Monthly return on GPF transactions;
- Monthly return on loans and advances;

5 CONTROL PROCEDURES

An effective control over the accounting exercise carried out by the Accounts Offices is fundamental to establishing the quality of accounts produced by CGA. This could be achieved by putting in place appropriate reconciliation procedures and introducing effective monitoring of balances of certain types of accounts which are exposed to a range of risks.

This chapter introduces a set of procedures to guide the reconciliation work to be done at UAO. It also introduces an additional set of returns, other than those set out in Section 4, to facilitate control over the transactions of certain types of accounts that are susceptible to a wide variety of risks. UAO's are required to send them along with monthly accounts to CGA through DCA. These returns will enable CGA to review balances of the accounts kept by UAO's, to undertake trend analysis and suggest remedial actions in case of marked variations. The relevant accounts to be dealt with in this chapter include the following: -

- General Provident Fund (GPF)
- Loans and Advances
- OB Advances

5.1 Reconciliation

Reconciliation of the figures in the accounts maintained by the head of the department with those appear in the books of accounts of Accounts Officer is an essential tool for ensuring reliability and correctness of accounts. This should be carried out monthly and the initial responsibility in this regard rests with the Accounts Officer. Rule 98(4) (vii) of the Compilation of the General Financial Rules is very specific about the reconciliation of figures in the accounts maintained by the departments and the Accounts Offices.

With the creation of Upazila Accounts Offices (UAOs) and Upazila accounts Offices (UAOs) across the country in the wake of decentralisation of accounts, centralised reconciliation work at year-end cannot produce intended results. Since DAOs and UAOs work with the field level administration represented by various Government departments, they are rather conveniently placed to reconcile their accounts with the respective departments on a monthly basis.

The following procedures are meant to guide the reconciliation work to be carried out by UAOs:

- i. After the closure of monthly accounts the Upazila Accounts Office (UAO) will take the initiative to reconcile the figures appearing in his accounts with those maintained by respective departments. In his bid to do this, he will send a statement per Annex ... to the Drawing and Disbursing Officers (DDOs) of concerned departments and request them to confirm the figures of receipts and expenditures appearing in his books of accounts within 15 days. He will make sure that DDOs provide acceptance to the figures rendered by him if there is no difference between the figures of receipts and expenditures appearing in the books of accounts of UAO and those of DDOs. If there is any difference, UAO will request DDOs to send a representative to his office to reconcile the difference.
- ii Response from DDOs is indeed critical to make the reconciliation exercise truly effective. UAOs should therefore make all-out efforts to elicit response from DDOs and seek their co-operation at all stages. If however DDOs do not respond and reconcile the difference UAO will issue reminders giving another 15 days' time and state that the accounts maintained by UAO will be treated as correct if DDOs do not respond within

the extended time. Non-compliance from DDOs shall be brought to the notice of CGA by UAO.

- iii UAO shall send a report on reconciliation of accounts of the previous month along with the accounts of the current month.

5.2 Monitoring of Balances: General Provident Fund, Loans and Advances and OB Advances

5.2.1 General Provident Fund

Exercising control over the transactions of GPF is critical to establishing integrity of its balances. Frequent transfer of balances from the jurisdiction of one account office to another, human fallibility and fraudulent transactions have all the more reinforced the necessity of having in place effective controls.

5.2.1.1 Control within UAO

- Agreement of annual balance with the subscribers' ledger balances
- Agreeing month end totals of broad sheet with the control balances according to ministry/division
- Safe custody of subscribers' ledger to prevent production of duplicate ledger
- Annual closing of fund account by a set of people not related to the work of fund and issuance of annual account statement to subscribers

5.2.1.2. Monthly Return On GPF Transactions

This return will enable CGA to keep a watch on the trend of increase/decrease of the fund balance and also help identify any unusual trend in balances being carried forward from one month to another by an accounts office and take appropriate remedial ste. This will also facilitate monitoring of inter-transfer of balances between accounts offices. In addition, the year-end closing balance will provide a basis for testing the accuracy of interest calculated against the accounts of individual subscribers in the GPF ledger. Any difference between the amount of interest calculated by the UAO and the one calculated at CDPU on the basis of monthly return, need to be reconciled.

The format of the return is shown at Annex-A.

On receiving the monthly returns from the UAO's, the CDPU at CGA will input all data and finally work out the closing balance of the fund at year end for its eventual inclusion in the Finance Account.

5.2.1.3. Monitoring of transfer of GPF balances

To ensure proper monitoring of transfer of balances between account offices, both inward and outward transfers need to be captured in the monthly accounts by passing through the following entries:

a. In case balance transferred to other accounts offices-

Debit 7-1051-0000-9101 (GPF-Civil)
Credit 6-1051-0000-8835 (GPF transfer)

b. In case of balance transferred from other accounts offices-

Debit 7-1051-0000-9835 (GPF transfer)
Credit 6-1051-0000-8101 (GPF-Civil)

In both the cases the balance transferred to or balance received from other accounts offices should initially be recorded in the LPC register, and on the last working day of the month a book adjustment should be made for the total amount in UAO 6 and transferred to UAO 4 under functional code of public account.

5.2.2. Monthly Return on Loans and Advances

The purpose of this return is to apprise the CGA of the monthly summary of transactions of each category of loans and advances made to Government employees. This will enable the CGA to keep a watch on the increase /decrease of balance of each category of loans and advances together with the transfer of outstanding balances between accounting units. Further, this will help monitoring of recoveries of loans and advances from the employees. Any unusual trend noted from the returns will be investigated.

The format of the return is shown at **Annex-B**

Data transmitted through the monthly returns will be captured at CDPU within CGA to work out the correct balances at year-end for their eventual inclusion in the Finance Accounts.

5.2.3. OB Advances

OB advances are currently not being properly monitored and considerable outstanding balances could remain undetected in these accounts. A balance should not remain outstanding indefinitely and the control of this area is discussed in the following section.

5.3. Register of LPC: Monitoring of balances by DCA

The monthly returns on GPF and loans and advances addressed to CGA provide a basis for central monitoring of balances of these two important accounts.

The LPC's issued to and from accounts offices now contain all relevant balances and they together provide an important basis for regional monitoring of all balances including OB Advance and other dues. UAO's should, therefore, maintain a register to record all relevant particulars noted in the LPC's.

The format of the register is shown at Appendix-A.

While inspecting a UAO, DCA should:

- Verify that the figures of GPF, loans and advances, OB advances shown in LPC issued by one accounts office agree with the figures noted in the register in LPC register by LPC receiving office.
- Check that GPF balances transferred and received through LPC are included in monthly accounts submitted by concerned UAO.
- Observe that OB advances and other dues noted in LPC received from other accounts offices are properly noted in the relevant registers. In case LPC issued by UAO, DCA should verify whether OB advances and other dues recorded in the relevant register have been correctly reflected in the LPC.
- Observe that OB advances are adjusted by the LPC receiving office within the stipulated time.
- Take necessary steps to recover /adjust the advances if not done so

5.4 Monitoring of Balances of Accounts other than GPF and OB Advances Under the Public Account of the Republic

Accounts which are closed to balances under the Public Account of the Republic eventually find place in the Finance Accounts produced by CGA. Every effort therefore has to be made to work out the correct balances and monitor the transactions during the year. Any unusual entries in these accounts have to be identified for immediate rectification.

Monthly Return of General Provident Fund

Annex A

Name of office:

Month -----

Year-----

<i>Opening balance</i>		Balance transferred from other office		Amount of subscription during the month		Total amount Credited	Balance transferred to other office		<i>Payments made during the month</i>		Total amount debited	Closing balance	
No. of subscribers	Taka	No. of subscribers	Taka	New subs	Taka	Taka	No. of subs	Taka	No. of subs making final payment	Taka		No. of subscribers	Taka
1	2	3	4	5	6	7 (2+4+6)	8	9	10	11	12 (9+11)	13 (1+3+5) - (8+10)	14 (7-12)

Note: - Transaction relating to BDR (if any) should be deducted from both monthly receipts & payments to work out closing balance

Signature of officer

Monthly return on Loans and Advance

Annex - B

Name of the office-----

Month -----

Year-----

<i>Description of advance</i>	<i>Opening balance</i>	Amount paid during the month	Balance transferred from other office	Total	Amount of recovery	Balance transferred to other office	<i>Total</i>	Closing balance
1	2	3	4	5 (3+4)	6	7	8 (6+7)	9 (2+5-8)
House building advance								
Motor car advance								
Motor cycle advance								
Bicycle advance								
Computer advance								
Other advance								

Signature of officer

Register of Last Pay Certificate (L P C)
Month...Year.....

Appendix - A

Issue

Sl. No.	Date	Name of the Accounts Office against whom LPC issued	Name & designation of incumbent	Balance/amount transferred											Initial of Officer	
				paid upto	Basic pay	Pay advance	T A advance	G P F balance	Loans and advances					Total loans & adv.		
									House building advance	Motor car	Motor cycle	Cycle loan	Computer			
							Monthly Total:-									

Register of Last Pay Certificate (L P C)

Appendix - A

Month...Year.....

Received

Sl. No.	Date	Name of the Accounts Office from whom LPC received	Name & designation of incumbent	paid upto	Basic pay	Balance/amount transferred									<i>Initial of Officer</i>
						Pay adv	T A advance	G P F balance	Loans and advances					Total Loans & adv.	
									House building advance	Motor car	Motor cycle	Cycle loan	Computer		
							Monthly total:-								

6 On the last working day of the month total up the column of GPF and prepare a Transfer Entry to be entered in UAO 6

