

**PROCEDURE MANUAL
OF THE OFFICE OF
The Controller General
Defence Finance (CGDF)**

**Office of The Controller General Defence Finance
DHAKA, BANGLADESH
2007**



Message

I am so glad that on my instruction, CGDF office at last long brought out a revised version of Procedure Manual of the office of M A G of 1955 renamed as Manual of the Office of the Controller General Defence Finance (CGDF), 2007. This manual is of prime importance for the following aspects

- Internal Control
- Procedural accuracy
- Job proficiency
- Cost-effectiveness
- Maximizing services

The previous manual of 1955, for obvious reasons, became redundant and out of date. The present manual has been prepared keeping in view the present circumstances.

I am hopeful this manual will greatly facilitate better functioning and deliveries of CGDF and its subordinate offices. However, a Bangali version has to be produced at the Quickest possible time frame. I hope the office of CGDF will take all immediate necessary steps for that purpose.

I extend my sincerest gratitude to all those who worked untiringly to finish the job under my constant supervision. Mention should be made of Md. Delwar Hossain, Senior Finance Controller (DP), Md. Kamal Anwar, Finance controller (Miscellaneous), Md. Sirajul Islam, retired Finance Controller (Log Area) and others.

Dhaka
January, 2007

Asif Ali
Comptroller and Auditor General
of Bangladesh.

Preface

I am deeply grateful to **Mr. Asif Ali**, the Comptroller and Auditor General for his very timely and appropriate Instruction for revision of the '**Procedure Manual of the office of the Controller General Defence Finance (CGDF)**'. But without his personal care and continuous supervision this would have been a far cry. Due to his active initiatives, this task was accomplished at such a short time of about three months. This was only possible because of his dynamism and commitment.

In this revised edition the previous MAG Procedure Manual has been re-written and rearranged incorporating the changes necessitated by the introduction of Revised System of Financial Management for Defence Forces in 1982.

2. The Manual contains instructions for the conduct and disposal of work dealt with in the various sections of the Controller General Defence Finance office. All officers and members of the establishment are expected to make themselves fully conversant with the contents of the Manual and ignorance of its provisions will not be accepted as an excuse for any departure from rules or for failure to comply with them.

3. The rules in the Manual are supplementary to those contained in the Civil and Military Audit and Account Codes, Civil Service Regulations, Pay and Allowance Regulations, Pension and Financial Regulations, etc and should not be quoted to offices outside the Defence Finance Department of Bangladesh.

4. Any alterations or additions to the Manual will be notified from time to time as and when necessary.

5. Nothing in this Manual will be held to supersede any standing rule or order of the Government of Bangladesh with which it may be at variance.

Dhaka
January, 2007

Ahmed Ataul Hakeem
Controller General Defence Finance
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CONTENTS**CHAPTER - I**

	Page
Introductory	1
In-house training	1
Office discipline	1
Workbook	1
Monitoring and supervision	1
Research and publication	1
Internal control system	1

CHAPTER - II

Record Section	2-9
Distribution of Work	2
Delivery of mails	2
Opening of mails	2
Registration of urgent/ordinary cases	3
Distribution of posts	4
Despatch	5
Method of despatch	5
Records	7
Issue of Stationery	8
Supply of Stationery	8

CHAPTER - III

General Section	10-16
General I (GI) section	10
Cash book	11
Other office equipment register	12
General II(GII) section	13
General III(GIII) section	15

CHAPTER - IV

Administration Section	17-27
Duties	17
Long leave	18
Seniority list	19
Non gazetted service	20
Confidential reports	20
Auditor service examination	21
House building, GPF loans etc.	22
Allotment of Govt. quarters	23
Organisation and revision	23
Transfer	26
Other functions	27

CHAPTER - V

	Page
Audit and Procedure Section	28-32
Duties	28
Relation with Defence Audit	31

CHAPTER - VI

Accounts Section	33-39
Compilation & Consolidation of accounts	33
Miscellaneous	37
Exchange Accounts	38
Appropriation accounts	39

CHAPTER - VII

Coordination (CRD) Section	40-47
Commercial appendix	45
Other functions	47

CHAPTER - VIII

Central Pay Account (CPA) Section	48
Duties	48

CHAPTER - IX

Budget Section	49-50
Duties	49
Budget estimates	49
Preliminary reports	49
Preliminary revised estimates	50
Revised estimates	50
Control of expenditure	50

CHAPTER - X

Inspection Section	51
Composition of Inspection Section	51
Duties of the Section	51

Functions:

CHAPTER- I INTRODUCTORY

The following components are incorporated in this chapter in line with the Strategic Plan launched by the Comptroller and Auditor General of Bangladesh for the improvement of auditing, accounting and office management functions with the following features:

- 1. *In-house Training:*** In-house training is to be arranged at a regular interval for improvement of office work by experienced and knowledgeable officers including retired officers.
- 2. *Office discipline:*** To ensure the office discipline different Registers namely, Attendance register, Short Leave Register, Late Attendance Register, etc are to be strictly maintained and to be verified and signed by the officer in charge of the section weekly and randomly and accordingly corrective measures will be taken-up.
- 3. *Daily workbook:*** Every auditor will have to maintain a daily workbook in prescribed pro-forma. Relevant columns and rows must be filled up and checked by the concerned Officers/staff.
- 4. *Monitoring and Supervision:*** These are to be done through physical inspections, discussions, telephonic instructions, meeting, written orders, and so on by head of the office and others concerned. A register has to be maintained by all the officers responsible for monitoring and supervision. There will be a internal meeting at least once a month to discuss the office management improvement policy by the concerned officers and staff.
- 5. *Research and publication:*** There should be an information disseminating publication system to circulate the policy, programs and activities of the office periodically.
- 6. *Internal Control System:*** Internal control system is a built-in mechanism within office for which everyone can understand his limit, responsibilities and obligations. Rules, regulations, practices etc. are to be enforced without any fear or favour to strengthen the internal control system.

CHAPTER- II
RECORD SECTION
Distribution of Work

7. The work of the Record Section Consists of Registration, Despatch, Typing and Custody of Records.

Registration

(i) Duties

8. The Duties of the Registration Sub-Section are:
- (1) To take delivery of all letters, urgent/ordinary cases, fax, e-mail, signal, bills or other documents addressed to the CGDF.
 - (2) To register all letters, urgent/ordinary cases, etc. in the respective diaries and distribute them to the sections.
 - (3) To mark off the disposals of letters, urgent/ordinary cases, etc. in the diaries.
 - (4) To prepare weekly lists of outstanding letters and urgent/ordinary cases, etc.

(ii) Delivery of mails

9. Letters and other documents etc. received through the post office will be taken delivery by the person detailed for the work. The mail will be opened twice daily on full working days, i.e., within the first two hours and before the last two hours on a full working day and only once in the morning on half-working days. Urgent / ordinary cases delivered by hand, fax, e-mail, signals etc. will be received at any time during working hours.

(iii) Opening of mails

10. Ordinary mail – The covers will be opened by an MLSS under the personal supervision of the Superintendent of `Record Section`.

The contents will be extracted and sorted by the concerned person and placed section-wise in separate trays/cages provided for the purpose. These cages trays will be examined by respective representative/s from each section to ensure that whole Dak is in fact meant for the concerned Section. Any papers, which do not seem to pertain to his section, will be placed in the trays/cages for the other Section/s to which they actually pertain. Thereafter each document received will be stamped with the Office Dak Stamp.

11. ***Confidential and secret covers:*** Covers marked 'Confidential' or 'Secret' will be collected and taken personally by the Superintendent of Record Section to the officer in charge, who will open them, and after perusal of the contents, hand them over to the Superintendent for registration. After registration, secret and confidential letters will be handed over personally to the officers in charge of the Sections concerned whose initials will be taken in the diary of Secret and Confidential letters. Secret and Confidential letters, except those intended for the CGDF personally, will be handed over the same day as received to the sections concerned

(iv) Registration of urgent/ordinary cases, Letters and Bills

12. ***Letters:*** After the letters and other papers have been scrutinized and stamped with the office stamp, they will be handed over to the respective diarist concerned for numbering and registration in the letter diaries. Care should be taken that the number is entered on each document in or near the office stamp so as to be readily discernible. The registration will be done in duplicate and the subject matter will be entered in brief and clear terms.

13. Separate diaries will be maintained in Record Section in respect of the following types of correspondence. For ordinary letters separate Diaries will be maintained for each Section.

- (1) Important urgent/ordinary cases and correspondences.
- (2) Confidential, secrets and restricted unofficial cases and correspondences.
- (3) Ordinary letters.
- (4) Fax, e-mail, signals and other.
- (5) Reminders.
- (6) D.O Letters.

14. The number assigned to a letter in the Diary will be allotted separate distinguishing symbols indicated below which should be prefixed to the number:

Important	=	Imp.
Special	=	Spl.
Confidential/Secret Letters	=	Con/Sec.
Fax, e-mail Signals & other	=	M
Reminder	=	R
Ordinary	=	O

(v) Distribution of mail

15. The duplicate copy of the list along with the Dak after registration will be handed over to the officer in charge of the section who will sign the original diary at the end of the last entry specifying therein the total number of papers received. Similarly in the case of Dak referred to at items (1), (2), (4) and (5) under para-7, the section officer will sign in the respective diary registers and the duplicate copy along with the Dak will be retained by him and made over to their Dak Superintendent for distribution to the auditors through Group Superintendents. The latter will sign all Dak received by them in the duplicate diary.
16. **Urgent letters / Messages:** All urgent /messages will be diarised immediately on receipt and will be sent along with the duplicate diary to the officer concerned.
17. **Marking of Disposals:** The Superintendent. of each section will make the disposals marked in the duplicate diary by the following morning which will be sent to the Record Section Diarist within a week of its receipt. After signature by the Superintendent, Record Section, original diaries will be marked off personally by the Diarists from the above lists who will be responsible for any incorrect or careless marking. Letters and other papers filed or disposed of finally will be scored out with a diagonal line in red.
18. Letters disposed of temporarily will not be scored out in the (original) diaries unless they are disposed of finally.
19. Preparation of outstanding Lists-On 2nd working day each week, the Diarists will prepare a list of all undisposed letters and other documents outstanding for more than a week (i.e., letters etc., received up to the last working day to the previous week but not disposed of) and will make it over to the Section officer concerned along with the duplicate diaries received from sections for marking, who will ascertain from the reports the circumstances in which the outstanding letter could not be disposed of within a week and arrange to expedite their disposal.

DESPATCH

(i) Duties

20. The duties of the Dispatch Sub-Section are: -
 - (1) To dispatch all letters, fax, e-mails & signals, registered and insured parcels etc.

- (2) To maintain dispatch registers and local transit books and to record in them the outward numbers assigned to letters.
- (3) To maintain the postage account and to have custody of the stamps drawn for the postage of letters, etc.

(ii) Method of Dispatch

21. The signed and numbered fair copies with enclosures, if and attached thereto, will be received in Record Section. Open Secret and confidential documents will not be received. Closed under covers containing such documents and marked confidential or secret, as the case may be, will be received from all sections. These will be carefully sealed, if not already done so, and will be enclosed in an outer cover addressed to the officers concerned. On the receipt of fair copies and inner covers as above, they will be sorted and placed in appropriate pigeonholes.
22. All local Dak will be entered in the local book for dispatch. The outstation Dak will be entered in the dispatch register. The letters enfaced 'Registered' will be so shown in the dispatch register and dispatched separately with sufficient time to be posted before hour of closing the register post. The following rules should be observed while addressing the covers: -
 - (1) All covers should be addressed correctly and endorsed with the full signature of the dispatcher and the designation of the office of issue at the left hand bottom corner.
 - (2) The dispatch numbers assigned to the enclosures should invariably be entered at the left hand top corner.
 - (3) Care should be taken to see that the correct amount of postage is used for each cover, the cover with the contents being weighed when necessary.

(iii) Postage Account

23. The dispatch register is provided with two money columns-the inner money column for the entry of the value of stamps affixed to each cover and the outer money column for the value of postage stamps supplied to the section. The entries in this register will show the date of dispatch, the addressees to which dispatched, the dispatch numbers of the enclosures of each cover and the amount of postage thereon. The postage account will be totalled and balanced daily. At the end of the month the balance of stamps on hand, as shown in the register, will be verified with the actual stock of

stamps. The account will then be submitted to the officer-in-charge for examination and initials.

24. Service labels will be in the custody of the general dispatcher and will be kept by him under lock and key.

Records

Maintenance, Custody and Destruction of dead cases

25. When cases are finally closed and record orders passed by the section concerned, these records, i.e., accounts, their correspondence files, etc., are sent to this section with the original copy of the covering list. The list will be prepared in duplicate. The duplicate copy will be retained by the section and the separate lists will be prepared for each class of records according to period of their retention. The catalogue numbers will be assigned to the list by the section concerned in continuation of the last serial number. The original and duplicate copies of the covering list will be pasted in serial order in guard file both by the Record section and the sections concerned. The Record section will watch for any breaks in the serial numbers and call for the wanting lists in order to complete their records.
26. These closed cases will be arranged in numerical orders and kept in bundles by the record clerk in the racks maintained for the purpose in this section. A label showing the nature of records on each rack will be pasted on the rack or a card giving the information will be hung in front of the rack.
27. The list of record due for destruction (Para 351, OM, Part-1) will be marked with straight lines in manuscript by this section. Catalogue numbers assigned by the sections on the covering lists will be entered there vertically and this list passed on to the sections concerned for their scrutiny.

On the receipt of this list in the section, the auditor concerned will satisfy himself that no objections are outstanding so far the records pertaining to his portion are concerned and will initial against each item in token of his verification.

After the list has been completely seen by all the auditors in the section, a certificate will be endorsed at the bottom of the "Destruction List" which will be initialled by the Superintendents for their respective portions and signed by the officer-in-charge before its return to this section for destruction.

28. The person in charge of the Record Room will be responsible that: -
- (1) All records under his charge are properly labelled;
 - (2) No files or documents of any kind are placed anywhere but in their proper place in the appropriate racks;
 - (3) The records and racks are kept clean and free from dust and are not damaged by vermin;
 - (4) No smoking or naked lights are allowed in the Record Room.
29. All records will be kept in the Record Room. Action will also be taken periodically to sort out the old and obsolete records for incineration.
30. *Issue of stationery*- Stationery will ordinarily be issued to the office establishment once a month on demands signed by Superintendents of Sections. Demands of stationery will be carefully compiled by the Superintendents of the indenting sections to ensure that they are restricted to actual requirements and are within the scales laid down in the Rules for the supply and use of stationery stores.
31. *Supply of Stationery*- all questions relating to the supply of stationery and other necessaries are referred to the C.A.O., Ministry of Defence Dhaka Cantonment. Indents for stationery on “as required basis” are submitted by the SFCs/FCs/Area FCs to the O.C., Army stationery Depot Dhaka Cantonment and Controller of forms and stationery. In case of emergency where there is no sufficient time to obtain stationery from or through the recognized supplying authority, local purchase may be resorted to with the prior sanction of the competent Authority and within the limits specified in the Delegation of Financial Power. The cost of the stationery supplied is debited to concerned head.
32. Whenever there is a change in the incumbency of the appointment of staff, the relieving staff must verify the stock of stationery with the stationery stock register. Discrepancies noticed should be immediately reported in writing to the Superintendent. All articles of stationery will keep under lock and key in a suitable place where no deterioration can occur.
33. On the receipt of stationery demands from sections, they will be checked by the stationery staff and any articles in excess of the scale authorized will be expunged or the number of such articles reduced to the correct scale. The demands will then be submitted to the superintendents for orders to issue. Pens, Knives, rulers/toners type writer ribbons and other articles of a durable nature will not be issued unless the old

ones are returned or unless it can be satisfactorily explained why they are not forthcoming.

34. When individuals are transferred from one section an office to another, the Section superintendents concerned is responsible that all pens, pencils, pen-knives, toners, etc., are handed over for use of the relieving assistants.
35. *Forms*- Estimates of annual requirements of all forms from the sections of the office will be obtained with sufficient time to admit of a consolidated indent being prepared and sent to the Govt. Forms & Stationery office, Army Stationery Office by February in each year. The indents of the various sections will be checked with reference to consumption during the past year and stock on hand.
36. The staff in charge of forms will be responsible for the safe custody and maintenance of a sufficient stock of all forms. Demands for the forms required will be received monthly and complied with after necessary check has been exercised. An account of all forms will be maintained in a register in which the receipt and issue of each form will be shown with he closing balance to be worked out at the end of each month.

CHAPTER-III

GENERAL SECTION

Duties

37. The general section deals with the administration and internal discipline of the CGDF office. The functions of these sections are distributed under the following sub-sections.

General I (G-I) section

38. One or more staff, as required, is deputed to accompany the cashier to the bank, generally on the first working day of each month, to draw the pay of the establishment for the previous month. On receipt of the money, the pay of the Establishment is distributed to the various Section Superintendents according to the sectional pay rolls for internal disbursement. Pay to all class IV staff is disbursed by the Superintendent of this Section. All sectional bills duly stamped receipted by the individuals concerned and endorsed as to the undisbursed amount together with the total amount of undisbursed pay on each bill are returned to the cashier during the course of the day. An absentee is required to make his own arrangements for having his leave allowances remitted to him. If he desires his pay to be paid to another person on his

behalf a simple or stamped receipt of the payee together with a letter authorising payment to be made to another person on behalf of the absentee must be furnished. If the absentee so desires, his leave allowances may be remitted to him by money order at his own expense.

39. Permanent Advance: The amount of the permanent advance is fixed by the Government of Bangladesh according to requirements. The cash balance of the permanent advance will be in the custody of the cashier who will be responsible for it. The amount of the balance should be verified whenever the transfer of the DDO occurs. It should also be checked by the JCGDF periodically.
40. Office supply and services: A record of all charges incurred is maintained in the Contingent Charge Register. The nature of charges to be met from the allotment for contingencies is given below:-
- (i) Articles purchased locally such as dusters, candles, matches, phenyls, etc.
 - (ii) Conveyance hire for cashing cheques, porterages for records, forms, stationeries, etc and other incidental expenses in connection with shifting the office.
 - (iii) Rent of office building.
 - (iv) Postal charges on covers insufficiently stamped.
 - (v) Telephone charges.
 - (vi) Charges on account of office furniture, other equipments and so on.
 - (vii) Cost of leverage for Class IV employees.
 - (viii) Cost of Books and Periodicals.
 - (ix) Charges on account of purchase, repair and maintenance of computers, Typewriters, vehicles and other equipments.
 - (x) Service Stamps.
 - (xi) And other expenses of contingent nature.
41. The above charges are preferred on vouchers for petty contingent expenditure (in prescribed form) and are classified and shown in the various columns of the contingent charges register when a contingent bill is prepared. They are paid from the Imprest which is reimbursed by rendering a bill to the FC (Misc.), which pays and audits such charges. All bills and vouchers are cancelled when passing them for payment.

42. Cash Book: A cashbook is maintained on prescribed forms and all cheques drawn in favour of the CGDF are entered in the book. The payments made are also entered in the cashbook and the acquaintance rolls are signed by the parties concerned. All entries on receipt and payment sides will be initialled by the DDO and endorsement of the cheque will also be signed with date by him before encashment. The cashbook will be closed & balanced monthly. The closing balance should appear both in figure and words.
43. Telephones: The telephone bills are entered in the T & T Register after the receipt from Accounts officer, Telephone Revenue. The bills after acceptance and necessary audit are sent to the FD (Misc.) in a contingent bill for payment by cheque.

Other Equipment Register

44. A register showing the stock and distribution of computer, PPC and other office equipments will be maintained as per the prescribed form.
45. The computer/fax/email operator/typists are of the section concerned responsible for the care & maintenance of their machines/computers and should promptly bring to the notice of the superintendent any defects there of. The Superintendents of the sections will see that the other computers and office equipments in their sections are cleaned everyday. They are also cleaned and oiled periodically by the companies concerned under the terms of their maintenance contract. Once a year the Superintendent will take stock of all the equipments and endorse result in the register under his dated signature.
46. When any equipment machine requires repair, it is examined by the Company concerned who will furnish an estimate of the cost of repairs considered necessary. If the estimate is considerable, the work is taken in hand only after the sanction of CGDF has been obtained. When any machine/equipment is considered to be worn-out or beyond repair, a report will be obtained from the representative of the firm who supplied it and forwarded with full particulars of the date of supply of the machine and period of use to CGDF for disposal orders and replacement. It will be condemned only under orders of that officer and disposed of and a new machine/equipment in replacement will be purchased in the manner indicated by him.
47. The cost of the machines and the charges on account of repairs thereto are met from the office contingent grant.

General II (G-II) section

48. This section is responsible for the preparation for the preparation of pay bills of the establishment and for drawing all the allowances admissible to them under rules after obtaining the prescribed vouchers or certificates required in support thereof. This section also receives the travelling allowance bills or any other claims admissible under rules submitted by the establishment for check and countersignature before submission the FC (Misc.) which is treated as pay section of the CGDF office for the purpose of audit and payment. The pay bills are prepared on prescribed forms and sent to the pay Section for preliminary audit and payment. Arrears of pay are not ordinarily drawn in the regular monthly pay bills, but in supplementary pay bills in which all details of the amounts drawn are furnished.
49. The main points to be observed in preparing the establishment pay bills are to see:-
- (i) That the bill is drawn according to the sanctioned scale.
 - (ii) That duty, compensatory, deputation allowances etc. are distinctly shown in different columns in the pay bills.
 - (iii) That the enhanced pay of the officiating incumbents is in accordance with rules.
 - (iv) That the arithmetical calculations are correct.
 - (v) That a last pay certificate is furnished for an individual transferred from another establishment.
 - (vi) That the dates of taking on and striking off the strength are noted in the remarks column with a quotation of the office order notifying the same.
 - (vii) That fund, income tax and authorised deductions are correctly made.
 - (viii) That demands outstanding have been correctly recovered.
 - (ix) That the details work up to the totals, which are written in words as well as in figures.
 - (x) That in the case of court attachments, deductions are made in accordance with the rules on the subject.
 - (xi) That the totals are checked by the superintendent or another person.
 - (xii) That there are no erasures and that any alteration in the totals is attested by the officer concerned.

- (xiii) That all prescribed vouchers or certificates are attached to the pay bills in support of the charges claimed or the deductions made therein and pay fixation and increment grant and processing of pension cases are to be done.
 - (xiv) That the undisbursed pay for the last month is credited to the Government by deduction at the end of the pay bill or through Treasury Chalan.
 - (xv) That the recoveries on account of the General Provident Fund subscription or withdrawals are supported by the prescribed schedules.
 - (xvi) That the arrear charges are linked with the previous bills.
 - (xvii) That the custody and maintenance of all service Books of all non-gazetted establishment of the office are to be made.
- 50.** Leave (other than casual leave) claimed by the establishment is checked and all increments are scrutinized. A record of all leave granted to the auditors is maintained in a Leave Register in each section and a record of all leave granted to class IV employee is maintained. All grants of leave (other than casual leave) are notified in office orders and noted in the Service Books of the individuals concerned.
- 51.** The register is also maintained on the prescribed form. When a cheque, remittance, transfer receipt, draft, money order or cash is received for credit to Government, the columns in the register are filled in and the register submitted to the ACGDF. A treasury chalan in duplicate together with the cheque or cash is sent to the Treasury and the treasury receipt is handed over to the pay section of the FC (Misc.) for necessary adjustment.
- Full particulars of the amounts credited are shown at the back of the treasury receipt.
- 52.** Budget Estimates: This Section deals with the preparation of the annual Budget Estimates, Revised Estimates etc. pertaining to the CGDF office. The Budget Estimates for the ensuing year will be prepared and submitted to Budget Section before the date fixed by govt. The details as to how the budgeted amounts have been arrived at will be shown in the accompanying statements. The preliminary Report for the current year will be prepared with due regard to the progress of expenditure for the first three months and circumstances known or orders issued.
- 53.** The preliminary revised estimate for the current year will be prepared taking into consideration the actual for the first five months and probable expenditure for the remaining seven months of the current year and other circumstances known or orders issued up-to-date.

54. The revised estimates for the current year is prepared similarly in line with the preliminary revised estimate, but in much more accurate forecast of what the actual results of the year are likely to be. It is prepared with reference to the actual for the first seven months of the current year and those for the last five months of previous year together with other circumstances known or orders issued to date.
55. A final edition of the revised will also be prepared with reference to the actual for the first eight months of the current year and those for the last four months of the previous year.
56. To prepare the budget for CGDF office.

General III (G-III) section

57. Weekly progress Register: A list of undisposed letters, unofficial cases of the previous week along with other outstanding details for over two weeks is submitted by section concerned to this office on the opening day of the following week. The lists are consolidated and a comparative statement showing the percentage of outstanding with that of the previous week is prepared. Explanations rendered by the sections concerned for all outstanding letters, unofficial cases etc. are also shown in the consolidated report, which is then submitted for the information of CGDF.
58. Arrangement for ACR (Annual confidential Report) for all officers and staffs under the CGDF will be done from this section.
59. To deal with the cases of internal administration and discipline of CGDF office.
60. Distribution of works among the officers of the office of CGDF.
61. Internal posting and transfer of the staffs of CGDF is done in this section.

CHAPTER - IV

ADMINISTRATION SECTION

Duties

62. This section deals with the following items of work: -
 - (i) Recruitments, conditions of service, postings, promotions, transfers and pension of class-II gazetted officers and establishments of the Department and general questions relating to their pay and allowance.

- (ii) Confidential reports on gazetted officers, members of the Subordinate Accounts Service.
 - (iii) Appeals and memorials from Gazetted Officers and establishments.
 - (iv) Departmental Examinations.
 - (v) Recommendations for titles.
 - (vi) Applications for the grant of house building, motorcar, motorcycle, computer and General Provident Fund advances.
 - (vii) Donations from the Welfare Fund and all references regarding pension payments by civil and other agencies.
 - (viii) Office and residential accommodations in connection with all offices subordinate to the CGDF.
 - (ix) Questions relating to the organisation and strength of establishment of the various SFCs/FCs.
 - (x) Budgets of all DFD.
 - (xi) Control of expenditure under Head 1907-DFD
 - (xii) Monthly reports on the state of work in all SFCs/FCs.
 - (xiii) Complaints as regards delay, etc, on the part of the DFD and cases involving disciplinary action for failure of audit on the part of establishment in SFCs/FCs.
 - (xiv) Correspondence in connection with custody of secret documents.
 - (xv) References regarding supply of stationeries, typewriters, computers, rubber stamps, printing and binding work in SFCs/FCs.
 - (xvi) Arrangements in connection with SFCs/FCs Conference.
 - (xvii) All miscellaneous questions relating to officers and establishments of the DFD
63. On receipt of formal applications for earned leave from officers of the Department, draft notifications granting leave will be put up after obtaining the orders of the Government of Bangladesh where necessary.
64. **Long Leave :** The Furlough roster of officers of the Superior Staff of the Department is issued about the middle of July each year. On its receipt the SFCs/FCs submit the reports of the intentions of all officers including themselves who desire to ask for long leave in the ensuing year. The intentions of officers serving in the CGDF Office are also ascertained. As soon as all reports are received, they are consolidated and submitted for the orders of the CGDF. The question of postings of officers of the

Department in consequence of the anticipated grant of long leave to those desirous of applying for it is dealt with simultaneously. Officers' wishes as regards the leave and postings are met so far as this is possible, but this consideration is subordinate to that of the requirements of the department. Formal applications for leave when received are submitted for the orders of the Government of Bangladesh. The information required to be submitted to the CGDF by the SFCs/FCs when an officer proceeds on leave is laid down in Part 1 of the Office Manual and on receipt thereof, action is taken to notify the leave in the Gazette of Bangladesh.

65. **Leave:** Leave is granted to officers of the Subordinate Accounts Service by the SFCs/FCs concerned in accordance with the leave programme. On the receipt of SFCs/FCs office orders regarding the grant of leave to such officers, notifications granting the leave are put up for the CGDF approval, and action is taken for their publication in the Gazette of Bangladesh. The cases of ex-Bangladesh leave for non-gazetted staff will be submitted to the CGDF for his approval and those for gazetted officers will be submitted through CGDF to C&AG for approval.
66. **Subordinate Accounts Service:** *General roster of Superintendent of the Regular Subordinate Accounts Service:* A roster of Superintendent of the Subordinate Accounts Service of the DFD is prepared half-yearly corrected up to and inclusive of 30th June and 31st December. SFCs/FCs are required to furnish half yearly corrections to the above roster so as to reach the CGDF office by the 10th July and 10th January every year. The roster is completed with reference to these corrections and other information available in the CGDF Office and a corrected copy thereof is sent to the press. Proof copies should be obtained before the final printing order is given and these should be carefully checked. The printed copies are, an receipt, supplied to the various SFCs/FCs and to the officers concerned according to requirements. The working copy of the rosters should be kept corrected up-to-date.
67. **Seniority List of Passed Regular Subordinate Accounts Service Auditors:** Immediately after the publication of the results of the Regular Subordinate Accounts Service Examination, the SFCs/FCs furnish the following information necessary for fixing seniority in the list of Passed (Regular S.A.S) auditors in their respective offices.
- (1) Name arranged according to seniority shown in the printed Establishment List.
 - (2) Date of appointment in the DFD (Temporary).

- (3) Date of confirmation in the DFD (Permanent).
- (4) Year of passing the Regular S.A.S. Examination.
- (5) Fitness for promotion in the Regular Superintendent grade.
- (6) Any special remarks.

68. These particulars are checked as far as possible with reference to the orders on the subject and in communication where necessary with the SFCs/FCs concerned. The names of the individuals concerned are then incorporated in the previous seniority list with reference to the standing orders to which they may be eligible in accordance with the orders on the subject. The corrected copy, after the CGDF's approval, is sent to the C&AG. The printed copies, when received, are distributed to the various SFCs/FCs who are asked to check the seniority in respect of the auditors serving under them and intimate any corrections that may be found necessary. On receipt of replies, corrections where necessary are carried out in the seniority list and it is seen that no item thereof has been left unchecked. The working copy of the list should be kept corrected up to date.

Non-gazetted Service

69. **Auditors-** Permanent vacancies in the auditors' grades are ordinarily filled by direct recruit or by the promotion from the junior auditors as per recruitment rules. A register of casualties is maintained in which vacancies occurring in the auditor grades from time to time are posted. The SFCs/FCs furnish to the CGDF office by the 15th of every month the lists showing separately the permanent and provisionally permanent vacancies in each grade, which have occurred in their respective offices during the preceding month. These lists are as far as possible checked with the entries already recorded and other available information in this office. The names of the qualified temporary auditors who are recommended for absorption by the SFCs/FCs are then proposed for confirmation in order of their seniority on the list of qualified temporary auditors maintained for the purpose and submitted for the CGDF approval. After approval the appointments are notified to the SFCs/FCs.
70. **Jr. Auditors-** Jr. Auditors are ordinarily appointed in the vacancies occurring in the various offices of the Department according to their standing on the list of candidates who have passed the auditors/Jr. auditors Service Test of the Department held whenever necessary and are waiting for appointments.

71. **Confidential Reports-** The confidential reports on officers of the Department are required to be submitted by SFCs/FCs as soon as possible after the close of each calendar year. The reports are to be written on the prescribed form in the case of officers of BCS Audit and Accounts and in that of Deputy Assistant Finance Controller/Assistant Controller General Defence Finance. “After the Controller General Defence Finance CGDF has written his reports on the several SFCs/FCs and officers serving in his office, the reports on the officers are submitted to the CAG. Copies of confidential reports on Regular S.A.S. Accountants are received from the SFCs/FCs. They will be kept confidentially in the section and will be submitted to the CGDF when necessary.
72. Soon after the promotion of a SAS Superintendent as a Deputy Assistant Finance Controller, his original confidential reports and the file for the non-gazetted period are transmitted to CAG office for record. The CGDF, however, keeps copies of the confidential reports (for the non-gazetted period) for future reference.
73. **Appeals and memorials-** These relate to various matters, e.g. fixation of initial Pay, revision of scale of Pay and condition of Service, leave, discharges, dismissals, etc.
74. Appeals not sent through the proper channel will be submitted for CGDF’s information, and unless, he otherwise directs, no action should be taken thereon.
75. Appeals, which are received through the proper channel are scrutinized with reference to precedents and according to the merits of each case. Appeals addressed to the Government of Bangladesh are submitted to the CAG for orders and those addressed to the CGDF are disposed of finally by him. Appeals addressed to the CAG/ Ministry of Finance/Ministry of Establishment which are withheld under the rules for the submission of appeals to the Government of Bangladesh are entered in a register as each case is disposed of. From this register an extract of the appeals withheld is prepared and submitted monthly to the CAG/Ministry of Finance/ Establishment.
76. An honorarium at the rate sanctioned by the Government of Bangladesh is paid to the officers and appointed examiners in S.A.S. Examination. The officers concerned should submit bills for the honorarium due to them for CGDF’s countersignature. The bills will be scrutinized in this office with reference to the number of papers corrected by the examiners and then returned to the officers concerned duly countersigned by the Controller General Defence Finance.

77. ***Auditor Service Examination:*** An examination for admission to the Auditor Service of the Department is conducted centrally by this office held whenever necessary. A list showing the names of the successful candidates, their educational qualifications, age, address and by other special qualifications will be prepared in the prescribed form, Temporary auditors for appointments in the Department will be selected from these lists as vacancies occur.

House-building Motor Car, Motor Cycle, Computer and General Provident Fund Advances

78. *Advances for building, purchase and repair of house* – Funds for the grant of advances for building purchase and repair of houses required by the officers and establishments are preserved by the Ministry of Finance. As soon as applications for the grant of such advances are received from SFCs/FCs, it will be seen that the SFCs/FCs reports are satisfactory by local enquiry.
79. When applications from all the SFCs/FCs have been received, a consolidated statement of all the individuals who have applied for the advances, will be prepared and the particulars furnished by the SFCs/FCs regarding Pay, Service etc., of the individuals concerned will be scrutinized and sent to the Ministry of Finance for approval.
80. *Motor Car, Motor Cycle and Computer Advances* – Provision is made annually for the grant of the advances mentioned above by the Ministry of Finance, Applications for such advances from officers of the DFD will be sent to the Ministry of Finance for sanction of such advances.
81. *General Provident Fund Advance* – Grant of advance from the General Provident Fund are contained in Rules of the General Provident Fund Rules 1979.
82. All proposals regarding the construction of offices and residential accommodation will be considered in consultation with the Engineer-in-Chief and the Quarter Master General's Branch. All applications regarding the rental of buildings required for office accommodation will be disposed of finally if the rent of the building in question does not exceed the limit laid down in Article 100 (c) Civil Account Code, Volume 1. All other cases will be submitted for the orders of Government.

Allotment of Govt. Quarters

83. *Officers*-Applications from officers for residential accommodation will be dealt with in this section. Arrangements will be made for allotment of any available accommodation.

The question of additional accommodation for officers, if any, will be taken up with the Station Headquarters/Director of Accommodation, Ministry of works.

84. *Establishments*-The applications for the Government accommodation will be invited from the Superintendent and non-gazetted staff. On receipt of allotment from C&AG the individual concerned will be informed in due course.

Organization and Revision of Strength of Controllers Office

85. The strength of SFCs/FCs offices and the various sections of the CGDF Office is revised annually on the basis of their demand statement duly supported by the quantum of work in respect of each item of work. The various factors leading to increase and decrease in the quantum of work are critically examined. The disallowance made from the demand statements are explained to the SFCs/FCs concerned. Similar procedure is followed in regard to the demand for additional establishment put up by any Controller during the currency of the sanction due to the introduction of any new item of work, etc.
86. In all proposals for a general revision of scales, a tabular statement showing (1) The proposals submitted by the SFCs/FCs under the different Sections concerned (2) The present and the proposed scales (3) the increase asked for with reference to the proposed scales and the scale considered necessary by this office will be prepared and submitted for the GCDF's orders along with brief reasons for the scales suggested by the office.
87. Progress reports showing the state of work in each SFC's/FCs office are submitted by them not later than the 5th of every month. The reports are carefully scrutinized to see that adequate and satisfactory explanations have been offered for delays of accumulation of arrears and a consolidated statement and a graph plotting the important items of work in arrears are prepared. The consolidated statement and the graph are then submitted to the CGDF for information with a note mentioning any special points. Direction for clearance of arrears will be issued to Controllers concerned where necessary.

Half yearly administrative reports on the administration of SFCs/FCs offices

88. Half yearly administrative reports are submitted by the SFCs/FCs so as to reach this office by 1st May 1st November every year. The report contains only events of special interest or of usual nature under the headings given below:-
- (i). *Establishment*:- (a) Unit Accountants (b) Local Audit (c) Transfers (d) Strength of Establishment (e) Leave of Establishment.

- (ii). Improvements to office buildings, furniture and sanitation.
- (iii). Contingent expenditure.
- (iv). Economy measures.
- (v). Garden and recreation clubs.
- (vi). Noticeable defects in audit and accounts procedure so far as affect, the CGDF and the action taken or proposed to be taken by the SFCs/FCs.
- (vii). Cases of failure or neglect on the part of audit authorities in complying with the existing rules or procedures and the action taken or proposed to be taken to avoid the recurrence of such cases in future.
- (viii). Miscellaneous.

The reports with brief notes and remarks of the section are submitted to the CGDF for his perusal and information. Action, where necessary, is also taken as per references from the Ministry of Defence, Service Headquarters and SFCs/FCs relating to irregular payments made by DFD and cases involving disciplinary action.

89. In dealing with such references, it should first be seen whether the irregular payment was due to a defect in the existing system of audit and accounts or any omission or neglect on the part of a particular individual or group of individuals belonging to this Department. In the first case the question of changing the procedure, which is alleged to have facilitated the irregularity, should be fully examined. In the second case adequate disciplinary action should be taken against the individual or individuals concerned. While submitting cases for CGDF orders, the above points will be brought to his notice. Other SFCs/FCs will, if necessary. Also be informed of irregularities with a view to taking steps to guard against the occurrence of similar cases in their offices.
90. *Correspondence connected with secret and confidential documents:* The secret and confidential documents should be maintained in proper and safe custody. It will be seen that the return is received from SFCs/FCs on the due date in prescribed form. It will be further seen that at the time of any change of SFCs/FCs, the handing over and the taking over of certificate are submitted to this office.

Purchase of Typewriters, Duplicators, calculating machines, PPC, Protecto-graph cheque writers, computer etc.

91. On receipt of an application from a SFCs/FCs for the purchase of a PPC/Computer/Typewriter, etc. it should be seen.

- (i) Whether the machine to be purchased is in replacement of one condemned by the Stationery Department.
- (ii) Whether it is included in the list of approved typewriters, computers etc. published by the Stationary Office in its price list for the year concerned and
- (iii) Whether the SFCs/FCs can meet the cost of the machine from concerned budget head.

If all the above conditions are satisfied sanction of the Ministry of Defence will be obtained for the purchase and the same will be communicated to the SFCs/FCs concerned who then will obtain the machine by indent from the Stationary Department. If, however, the machine required is not in replacement of one already condemned, it should be seen whether the machine required is actually necessary. Ordinarily no purchase should be sanctioned unless condition at (iii) above is satisfied.

Arrangements in connection with SFC/FCs Conference

92. The SFCs/FCs Conference is held monthly in CGDF office. The exact date of the conference is fixed by the CGDF. The SFCs/FCs are asked to furnish the lists of points proposed for inclusion in the agenda of the conference and the lists of points thus proposed by SFCs/FCs pertaining to items of work dealt with in Audit and Accounts Sections. These are forwarded to the JCGDF who selects the items for inclusion in the agenda for the conference and also intimates the reasons for the exclusion of the other items. Thereafter all the items pertaining to Audit are submitted to the CGDF together with any points, which the CGDF office has proposed for inclusion in the agenda. The approved agenda along with the points decided by the CGDF not to be included in the agenda is circulated to all the SFCs/FCs. The proceedings of the Conference are recorded usually by the ACGDF and after the approval by the CGDF the same will be circulated to all SFCs/FCs.

Transfers

93. *Transfers of compassionate grounds* – Applications from officers, Superintendent, auditors and other staff for transfer on compassionate grounds from one office to another are submitted by SFCs/FCs to the CGDF and each case is considered on its merits.
94. *Transfers to and from the CGDF office* – Transfer of superintendent and non-gazetted staff between the CGDF office and the other offices of the Department and vice-versa

are affected under the orders of the CGDF. Persons who have completed about three years service in the CGDF office are gradually transferred to SFCs/FCs offices and are replaced by the officials from those offices. A list of Superintendents, Auditors and other class-III office is Class-IV staff who are considered fit for transfer to the CGDF office is maintained in this office is made by the CGDF from amongst the individuals included in the above list.

95. *Transfers from one SFC/FC to another and vice versa* – The tenure of service in office for DFD Officers and staff will be generally 2 years.
96. The following functions are also done under this section:
- a) To arrange for recruitments, promotions, postings, transfers, pension cases in respect of all officers and staffs,
 - b) To initiate appeals, representations, cases of officers and staff.
 - c) To initiate departmental examination, training cases etc.
 - d) To initiate departmental manpower, organisation, strength of the D.F.D and various F.C's offices.
 - e) To deal with the cases of supply of stationery, typewriters, PPC, Computers, printing & binding works of SFCs/FCs offices.
 - f) To deal with all reports & returns of administrative nature.
 - g) To deal with office accommodation of all officers under D.F.D. and Residential accommodation of all officers and staff of D.F.D.
 - h) To deal with the cases of grant of House Building, Motor Car, Motor Cycle, Cycle, G.P Fund loans and advance.
 - i) To deal with the retirement cases.
 - j) To deal with the condition of service.
 - k) To deal with the leave cases of officers & others referred to CGDF.
 - l) To deal with the decision cases of administrative nature.

CHAPTER –V

AUDIT AND PROCEDURE SECTION

Duties

97. The Audit Section deals with all audit questions, which are referred to, or fall within the purview of the Controller General Defence Finance as the head of the defence Finance Department in Bangladesh. Its duties include: -

- a. To act as an adviser to the Administrative Ministry of technical matters and on formulation of policies concerning the Department.
 - b. Advising the SFCs/FCs, Branches of Army Headquarters, Air Headquarters, Naval Headquarters, Ministry of Defence etc. in regard to the interpretation of the rules in existing Regulations and Orders and on all questions of audit procedure with which the Defence Authorities in Bangladesh are concerned;
 - c. Assisting the Director General Defence Audit in the settlement of all objections raised in statutory audit which cannot be decided locally between SFCs/FCs and the Defence Audit Staff and furnishing him, as far as possible, with the information and opinion on all questions of Audit and Audit Procedure which he may refer to the Controller General Defence Finance and seeing if statutory Audit objections brought specially to notice require general investigation;
 - d. To deal with Audit Questions which are referred to or which fall within the purview of CGDD.
98. The print & reprint, publication and distribution of the compendium of Audit Decisions given by the CGDF.
99. Annual certificates to be incorporated in the Appropriation Account of the Army, Navy, Air Force and Military Engineering Services.
100. This work is very closely connected with that of the Ministry of Defence and to avoid overlapping, the following line of demarcation has been laid down between the functions of the Ministry of Defence and those of the CGDF.
101. Controller General Defence Finance deals with –
- (i) All audit questions i.e., questions regarding interpretation or application of existing rules or Government Orders;
 - (ii) All questions regarding complaints, delays, lack of action or incorrect action on the part of the SFCs/FCs.
102. To act with all financial proposals relating to the formulation of new rules or sanctions in cases which are not clearly covered by existing regulations and orders of the Government of Bangladesh
- (a) The scrutiny of Government sanctions and orders by the CGDF is confined to their application and interpretation with a broad outlook with reference to the phraseology used. If the wording of a Government sanction or order is ambiguous or

equivocal and is not susceptible of any clear interpretation, the audit should refer the matter to the Government of Bangladesh for modification or clarification.

(b) In case Government orders involve some new procedure having a bearing on accounts or a change in the existing accounting procedure, they are normally shown to the CGDF before their issue for any remarks from audit and accounting point of view.

103. Questions regarding disciplinary action involving loss or misappropriation of Government funds or stores are dealt with by the Adjutant General's Branch in consultation with the ministry of Defence. The CGDF is then asked for his opinion or advice where necessary and is referred to whether any action is required on his part.
104. The followings are among the more important points which should be borne in mind by all auditors in the Audit Section while dealing with the cases regarding interpretation of regulations and audit procedure. On receipt of references from SFCs/FCs asking for authoritative rulings on doubtful of audit or advice on questions of procedure obtaining in the SFCs/FCs office, it should be seen that they are complete in all respects, i.e., they contain all possible information which would be required when disposing of the points at issue either by the office or by the Ministry of Defence, Branches of General Headquarters, etc., whom it will be necessary to consult later on any information that is lacking should immediately be called for from the SFCs/FCs of CGDF.
105. With the assistance of the files containing previous decisions of the CGDF, and Proceedings of the Ministry of Defence as well as those to the compendium of audit decisions issued by the Controller General Defence Finance and by referring to Army, Navy & Air force Instructions/Orders individual and sectional note books, etc, it should, as far as possible, be seen that a similar point or a point having definite bearing on the point at issue has not already been considered and decided by CGDF or by the Government of Bangladesh. All papers which may have a bearing on the point at issue should, after having been traced, be put on the file, and a note should then be put up for the approval of the officer in charge of the section.
106. It should be seen that no appeals against the decisions giving by the local SFCs/FCs are dealt with unless they have been forwarded through the prescribed channels laid down in para-396, Army Instructions. Similarly no cases in which references have been made by the local Military authorities direct and not through the CGDF concerned, should be dealt with.

107. Except under the direction of the Officer-in-Charge of the Section, Audit rulings should not be given in hypothetical cases. In all cases in which rulings have been called for from this office, it should be seen that full particulars of the case which gave rise to the query been given, and if not, they should be called for.
108. It should be borne in mind that audit is only concerned with the orders as they are worded by Government and any underlying intention that is not consistent with the wording of orders has to be rejected in audit. In cases, therefore, in which the wording of the orders does not admit of the interpretation, necessary amendments of the orders should be suggested.
109. Although there is no objection to consulting the administrative and Financial Authorities (in fact such consultation is generally desirable in all doubtful or important cases), any audit decision that may be communicated to the SFCs/FCs should be communicated on the responsibility of this office, and except in cases of procedure.
110. In Case of decisions received from the Auditor General and other Civil Audit Authorities in regard to the interpretation of the rules in civil regulations, it should be seen that in all cases where the administrative Military Authorities will be effected by a particular interpretation, the file should be sent to the Adjutant Generals Branch for communication of the interpretation received from the Auditor General, etc, through the medium of Army orders Bangladesh. This is necessary as the orders issuing from the office are only communicated to the SFCs/FCs and the Administrative Authorities who have to take initial action in the matter should not be kept ignorant.
111. All questions relating to incidence and classification of charges should invariably be referred to the accounts section for decision. The audit section is precluded from giving rulings on such questions.

Relations with Director General Defence Audit Directorate

112. Whereas it is desirable that the Director General Defence Audit should be consulted in all matters in which his advice may be considered necessary, under reliance should not be placed on him and our audit should be conducted without reference to him as far as possible. As the copies of all orders issued from this office on audit questions are communicated to the Director General Defence Audit it is open to him to question any decision issuing from this office.

113. The Director General Defence Audit is accessible to all Branches of service Headquarters, but under the standing orders he does not deal with any reference on an Audit point unless it is made to him either by this office or by the Ministry of Finance. In no case should a suggestion emanates from this section, the Director General Defence Audit should be consulted on particular point unless the matter has already come within his purview in another connection.
114. The rulings of the Auditor General are binding on all employed in connection with the Accounts and Audit and must be accepted as final.
115. Care should be taken to deal with references received from the Director General Defence Audit as expeditiously as possible.
116. All sections of the office are responsible to see that necessary action is initiated to amend or revise the rule in these regulations as and when necessary. Drafts of necessary amendments will be framed by the sections concerned, and the approval will be passed on to the CRD section for publishing the requisite corrections in accordance with the method prescribed above. All concerned in the Audit section are required to see that corrections to the codes in question are put up without delay.
117. Instructions regarding the compendium of audit decision issued by the CGDF will be found in section II of this chapter.
118. This section also deals with the following activities:
 - (a) To deal with the cases of counting of former services both officers and other ranks of Army/Navy/Air Force.
 - (b) To scrutinize the Govt. orders, sanctions etc. relating to the financial matters.
 - (c) To deal with all cases of decisions other than administrative matters.

CHAPTER-V

ACCOUNTS SECTION

General

119. This section is divided into the following sub-sections according to the nature of works: -
 - (1) Review of compilation & Consolidation of Accounts.
 - (2) Exchange Accounts.
 - (3) Appropriation Accounts.

The Particulars of work done in each sub-section and the points to be observed in dealing with it are detailed in the following paragraphs.

Compilation and Consolidation of Accounts

120. Copies of compilation of Defence Services Receipts & Charges and the consolidated accounts are received monthly from the various SFCs/FCs by the Accounts section by the 10th of the following month. After necessary scrutiny the consolidated monthly accounts are to be sent to the CAG office by the 20th of the following month. In regard to the compilation for June preliminary and June final, the due dates for their submission are notified annually by the Accounts section sufficiently in advance.
121. A copy of compilation showing current and progressive figures, booked to the end of each months and also to the end of June preliminary and June final including corrections, if any, communicated by the several Defence Accounts Offices after the closure of the annual accounts is furnished to the Ministry of Finance by this section with a copy to Armed Forces Division, C&AG Bangladesh, Ministry of Defence, CGA, DGDA, Budget and Accounts Directorate of Army, Navy and Air Force and all departmental organizations.
122. The amount compiled under each detailed head will be compared with the Budget allotment and any variation will be intimated to the SFCs/FCs concerned for necessary rectification of any erroneous classification and for furnishing explanation of the variations if charge has been correctly classified. If, however, any variations if are noticed in the other month, action will be taken to ascertain the causes of the variations immediately waiting for action to be taken in the ordinary course.
123. After the close of the accounts for June final including corrections if any the progressive actual is forwarded to the Ministry of Defence/Finance and others concerned. The transaction between different Accounting circles (i.e., Civil & Military) is completed through Exchange Account, which is done in this section.
124. Replies to observations made by Director General Defence Audit (DGDA) & Ministry of Defence/Finance Annual Accounts:- Observations made by the Director General of Audit Defence Service on the actual compiled in the Annual accounts under all heads of accounts as also at other times will be received and explanations will be furnished to him after referring to the SFCs/FCs where necessary.

125. Report of probable Receipts & Expenditures: - Statement showing total probable final Receipts and Expenditure under Army, Air Force, and Navy will be intimated to the Ministry of Finance/Defence soon after the annual accounts are closed.
126. Consolidated accounts of Defence Services Receipts & Charges: - The consolidated Balanced Account of Defence Services, (Receipts & Charges) for the year are submitted by the Audit Section to the Comptroller and Auditor General, Ministry of Finance etc. on the dates notified by the Govt. of Bangladesh annually. The following rules will be observed in connection with the preparation of these accounts: -
- (i) These Accounts are consolidated by the CGDF's Account Section from the progressive figures shown in the consolidated statement or corrections, if any, for the year.
 - (ii) If any figures shown in the Compilation for June preliminary appear to be incorrect or erroneous, they are rectified centrally in communication with the SFCs/FCs concerned. A general scrutiny on the corrections of the figures is exercised by this section.
 - (iii) The figures posted in the consolidated Balance Accounts against the marginally noted items are supported by statement showing compiled actual (SFCs/FCs-wise) for the year.
 - (a) Advances repayable, etc.
 - (b) Suspense Accounts.
 - (c) Military Exchange Accounts.
 - (iv) The figure shown in the Consolidated Balanced Accounts are rounded to a nearest taka.
 - (v) Minus figures appearing in the Accounts against various items are explained in a separate statement submitted to the comptroller and Auditor General along with the Accounts.
 - (vi) 25 copies of the Accounts are prepared and distributed as follows:-
 - a) One copy together with connected details to be forwarded to Comptroller and Auditor General Bangladesh.
 - b) One copy to the Ministry of Finance.
 - c) One copy to DGDA.
 - d) One copy to each SFC/FC.

- e) One copy to CGA.
- f) One copy to Audit Section.
- g) All Inter Departmental offices.
- h) Some spare copies are kept for record and for distribution to officers asking for them.

127. Review of Balances: “The review of balances together with the subsidiary statements relating to each Accounts Circle, duly checked and certified by the DGDA concerned will be received within the prescribed time limit from each SFC/FC. The annual review of balances of all Defence Accounts Officers will be consolidated and forwarded by this section to the Ministry of Defence and others.”

Exchange Accounts

128. Exchange Account: A quarterly progress report showing the progress of clearance of outstanding items in respect of the quarter ending 30th June, 30th Sept., 31st Dec. and 31st March is submitted by SFC/FC so as to reach this section by the 30th Sept., 31st Dec., 31st March & 30th June respectively.
129. A monthly progress report showing the progress of clearance of outstanding work under concerned head adjustable by Military is submitted by the SFC/FC so as to reach this section by the 1st week of the following month as per prescribed proforma. A general scrutiny is being exercised by the Accounts Section, of the outstanding items shown therein.
130. After the close of June final or corrections if any on annual consolidated abstract of the progress register a report is received in the section from the SFCs/FCs in BAFA-735 with detailed explanations, on the reverse of that from along with the balance outstanding under concerned head.
131. Annual Consolidated Abstract of the progress Registers of Exchange Accounts-To see that the number of items outstanding in the Exchange Accounts of the SFCs/FCs is as low as possible, a general scrutiny is exercised over them in the Accounts Section immediately on receipt of copies of the above abstract. It is seen that the figures shown in concerned columns agree with the compiled actual and that no amounts are allowed to remain unadjusted after the final closure of the Accounts. If any outstanding items are noticed, the SFCs/FCs concerned are reported to explain the causes of their non-adjustment.

132. Accounts Current: Monthly reconciled schedule of various govt. advances are usually received from SFCs/FCs concerned. The Consolidated schedules are then forwarded to the ministries concerned.
133. When a new form is required to be introduced, the proposal emanates from the section of the CGDF office, or the Branch of Service Headquarters or the SFCs/FCs concerned. If the form is to be standardised, the same is to be forwarded to the CAO, Ministry of Defence for allocating the number.

Miscellaneous

134. All references and cases from the Branches at G.H.Q. and other Departments of the Government of Bangladesh relating to “Accounts matters involving incidence of cost and to the work detailed in this chapter will be received in the Accounts Section and disposed of by the groups concerned of that section in consultation, where necessary, with other sections or by references to SFCs/FCs. In cases broad issues of audit the Audit Section will be consulted before final disposal is made.
135. A Note Book of orders will be maintained by each assistant. All-important orders affecting the work of the section will be noted therein. A Master Note Book will be maintained centrally under the direct supervision of the superintendent of the section.
136. The progress of references and cases, which have not been finally disposed of, will be watched through a monthly report submitted to the CGDF.
137. Corrections to “Military Account Code” and amendments to “Classification Hand Book” will be put up by this section.
138. This section also deals with the following activities:
- a) To process the cases of Principles of Accounting and opening of heads of Accounts.
 - b) To deal with the cases of review of monthly Accounts and Preliminary Accounts submitted by the different Finance Controllers.
 - c) To review annual Accounts of Exchange Accounts.
 - d) To review monthly reconciliation statements of receipts and expenditure of different SFCs/FCs offices.
 - e) To examine the annual Appropriation Accounts.
 - f) To prepare consolidated General Financial Statements.
 - g) To examine commercial Accounts of commercial undertakings.

139. The following certificates are submitted annually under the signatures of the Controller General Defence Finance to the Ministry of Finance to enable him to incorporate similar certificates in the Appropriation Accounts of the Army, Navy, Air Force and Military Engineering Services: -

- (1) “Certified that to the best of my knowledge and belief no part of the expenditure contained in the Accounts of Army, Navy, Air Force and Military Engineering Services for the year has been incurred without the sanction of the superior authority where such is required by the Regulations. ”
- (2) “Certified that to the best of my knowledge and belief, no part of the expenditure under Concerned Head (Interest) on other obligations; and no advance under debt and deposit Heads ‘P’ and ‘Q’ have been incurred and adjusted in the Accounts for the year without authority superior to that of the Department or office in cases where such authority is required by the Regulations. ”
- (3) “Certified that to the best of my knowledge and belief no portion of the expenditure booked under the heads of payments of commuted value of pensions in the Accounts for the year has been incurred without authority superior to that of the Department or office in cases where such authority is required by the Regulations. ”

Statements of items of unauthorized expenditure, if any, have to be appended Separately. These certificates are compiled from similar certificates rendered to this office by all SFCs/FCs. Certificate No. 1 is submitted to the Ministry of Finance on or before the 15th November whereas certificate Nos. 2 & 3 may be submitted by the 15th January of the financial year following that to which the certificates pertain.

Exchange Accounts

140. The debited or credited amount received from Controller General of Accounts (CGA) who is responsible for central compilation is recorded in this section and communicated properly where necessary.

Appropriation Accounts

141. Preparation of Appropriation Accounts is another important task of this section. It is one once a year after closing the financial year.

142. Appropriation Account is basically a comparative representation of budgetary allocation and expenditure along with the explanations of over and under expenditure than budget allocation where applicable.
143. The Appropriation Account originates in the offices where the expenditure/payment actually occurs. If the variation is more than 1% of the budget allocation, the explanation is to be obtained from the expending authority for such expenditure.
144. For CGDF, this section compiles and completes the Appropriation Account for a specific fiscal year. After compilation it is forwarded to DGDA (Director General Defence Audit) for Certification, a statutory requirement.
145. The Appropriation Account is prepared by this section of the CGDF office and sent to the Ministry of Defence for signature of the Secretary as a Principal Accounting Officer. Finally it is sent to the C&AG for audit certificate following the vetting by DGDA. On the completion of the above formalities the yearly Appropriation Account is published by CGDF.

CHAPTER- VIII

CO-ORDINATION (CRD) SECTION

Functions

146. This section deals with all the work in connection with the print, reprint, publication collection, custody and distribution of the Defence Service Cheques under mentioned Departmental publications and amendments thereto:-
 1. Accounts Manual War.
 2. Military Audit Code etc.
 3. Memorandum of information (issued for the guidance of Military officers and others proceeding out of Bangladesh.)
 4. Compendium of Audit Decision given by CGDF.
 5. Office Manuals.
 6. Imprest holders and Field cashiers Instruction.
 7. LAO Hand Book.
 8. Store Accounting Instructions and so on.

All questions regarding the supply of books of regulation, including foreign publication, to CGDF and advices to the Ministry of Defence regarding distribution of all Bangladesh Army, Air Force and Naval Instruction, Army/Air Force/Naval Fleet Orders, Books of Regulation together with monthly amendments thereto Army, Air force and Naval Lists, etc., to various SFCs/FCs;

Maintenance of an up-to-date library equipped with the Regulation, Orders and other books of reference used in the DFD. All questions regarding complaints, delays, lack of action or incorrect action on the part of the DFD officers;
Quarterly report on important points of common interest noticed during the course of local audit and inspection work by L.A.Os;
Half yearly report on the review by S.S.Os of local and inspection work;

Monthly reports on the general state of Accounts of Units and Formations in the audit area of each Controller;

Investigation and submission for orders of the Government of Bangladesh of all cases of overpayments due to incorrect interpretation on regulations and failure of audit on the part of the DFD for which direct responsibility is attributable to that Department as well as consideration and decision of the disciplinary action in connection therewith.

147. This section is required to assist the Direct General of Defence Audit in the settlement of all objections in Test Audit. Cases in which the intervention of this office is considered necessary by the Director General of Defence Audit are referred by him as they arise. On receipt of references from the Director General of Audit Defence Service, it should be seen that all possible settlement-contributed information to the objection is given in the correspondence received from the Director General of Defence Audit. Further information if necessary, should be obtained from the SFCs/FCs concerned. In the case of consultation with the Branches of General Headquarters, Ministry of Finance and the Ministry of Defence in regard to the objection rose by the Test Audit; care should be taken to avoid making any undue comments on the views taken by the Test Audit. The Director General of Defence Audit has no power to over rule the decision given by this office. The Director General of Defence Audit can be over ruled only by the Auditor General and where there is a final disagreement between this office and the Director General of Defence Audit the point at issue should be referred by Administrative Ministry and Ministry of Finance to the Comptroller and Auditor General through the Director General of Defence Audit.
148. Under standing orders, this office is not responsible for the initiation of amendments to the Books of Regulations. As a matter of practice all corrections to the Books of Regulations are initiated and prepared by the Branches of General Headquarters concerned and submitted for orders of the Government of Bangladesh through the Ministry of Defence concerned. As an exception to this rule. All corrections relating to the adjutant General's Branch are initiated to these books and are required to be communicated to us in their final stage, i.e., after they have been approved by the Ministry of Defence and the Ministry of Finance. On the receipt of this approved correction to these regulations, it should be seen that:-

- (i) The corrections have been put up in the prescribed form.
 - (ii) Corrections do not provide for special or exceptional cases, which are likely to arise only very occasionally.
 - (iii) Rules are not inserted in the regulations, which officers or authorities subordinate to the Government of Bangladesh can modify at their discretion.
 - (iv) Instructions in regard to details of procedure are not included regulations when it is possible to give such details on any return connected therewith.
 - (v) The Ministry of Finance diary number is reproduced on all such corrections below the case number of the Ministry of Defence, the Branches of General Headquarters, Air Headquarters or Naval Headquarters as the case may be, to ensure that those, which have financial bearings, have received the concurrence of the Ministry of Finance. The responsibility for inserting the diary number devolves on Ministry of Finance. This office has only to see that this is done.
 - (vi) Whenever it is necessary to issue amendments other than those of a minor nature to the paragraphs of existing regulations, the whole amended paragraph is published de novo. In this connection it will be borne in mind that when only small verbal amendments are involved a complete reconstruction of a paragraph is not necessary. Where, however, many verbal alterations have already been effected or when a proposed amendment would involve considerable alterations in the paragraph, the whole paragraph, may advantageously be reconstructed.
149. After the drafts of the amendments to the regulations have been scrutinised from the point of view of audit and in accordance with the general principles laid down above, they will be submitted for approval to the officer-in-charge of the section. After the approval of the Officer-in-charge of the section, they will be returned to the Ministry concerned.
150. Under standing orders, SFCs/FCs are required to submit all cases in which overpayments due to incorrect interpretation of regulations or failure or audit have been made to this office with a view to obtaining the orders of the Government of Bangladesh thereon. It should be seen that the CGDF report gives as complete as possible the explanation of the whole case and indicates inter alias:
- i) The date of discovery of overpayment;
 - ii) The agency through which it was discovered;
 - iii) The circumstances in which it could not be discovered earlier;
 - iv) The causes of delay, if any, between the discovery and subsequent actions;
 - v) SFCs/FCs views in regard to the responsibility of the individual (including Gazetted Officer) or individuals concerned and the action taken or is proposed to be taken against each individual;
 - vi) The action, which the SFCs/FCs has taken or recommended to take to obviate a recurrence of the failure in question.

151. After the reports have been completed on the above lines, the next step is taken to stop a recurrence of similar overpayment in other offices. All preliminaries in regard to disciplinary action against the individuals concerned are required to be taken by the CRD section. The files regarding disciplinary action should, however, invariably be referred to 'Admin' Section in the cases where punishments had been or are proposed to be awarded to particular individuals. This should, however, be done only after the files have been submitted to the Government of Bangladesh and their orders have issued.
152. Files should, after the issue of orders of the Government of Bangladesh be also shown to the Director General of Defence Audit There may be cases in which prima facie evidence shows the similar over payments in other Accounts Offices. In such cases information regarding any similar overpayment that might have been made should, before the case is submitted for orders of the Government of Bangladesh, be obtained. The cases should be submitted to the Ministry of Defence for orders of the Government of Bangladesh through Branches of General Headquarters.
153. ***SFCs/FCs monthly reports on the general state of accounts of units and formations-*** the original reports are dispatched by SFCs/FCs/Area FCs to the respective Admn/Formation H. Q. so as to reach them by the 10th of the following month. This enables the Admn./Formation H. Q. to know the state of accounts in a particular Unit/Formation/Establishment as well as to investigate the causes of delay in early settlement of irregularities reported. Copies of the above reports are also endorsed to the CGDF. On the receipt of these reports in the CRD Section of CGDF Office, they are scrutinized to see whether accounts are being maintained satisfactorily and also whether the adequate steps have been taken by the SFC/FCs concerned to settle the irregularities mentioned in the report. The cases once included therein are not excluded till they are settled to their satisfaction. Cases of more serious irregularities are then picked up by the CGDF office and the Ministry of Finance/Defence with a view to apprising them of the state of Accounts in the Unit/Formation/Establishment concerned.
154. ***Important Points of Common Interest noticed during the course of Local Audit and Inspection work by Local Audit Officers-*** A report on the Important Points of Common Interest noticed during the course of Local Audit and Inspection by the L.A.Os will be dispatched by the SFs/FCs conceded quarterly by the end of January, April, July and October each year to this section.

155. ***Half yearly report on review by Superior Service Officers of Local Audit and Inspection works-*** The half yearly reports on the above subject are submitted by SFCs/FCs on the 1st May and 1st November each year. Information on the following points is furnished in their reports: -

- (a) Important defects and the weak spots in the rules noticed in actual local audit and inspection or in the S.S.O's. review thereof, together with remedial measures adopted or proposed for adoption.
- (b) The no. of units and formations in each local audit area reviewed by S.S.O's distinguishing between (i) "Major" units plus "irregular Formations and (ii) others.

NOTE: - Major units are those whose local audit timings exceed 5 man days.

- (c) Outstanding items of financial advice, procedure, and simplification of audit (e.g. those considered worthy of notice by other SFCs/FCs or fit for universal adoption) originating in local audit or inspection or S.S.O's review.

156. ***The following certificate by the SFC/FC's will be embodied in the report.***

"The work of local audit and inspection carried out during the half year ending on ----- and S.S.O's review of such work carried out during the same half year, has been reviewed by me, and I am satisfied that the work of local audit and inspection was correct, complete and up-to-date with reference to the instructions laid down for such audit, subject to the exceptions and reservations mentioned in this report".

157. A statement will be appended to the report indicating the units or complete areas whose local audit/inspection was in arrears at end of the half year and brief reasons for arrears should be mentioned in the following reports.

158. On receipt, the reports will be scrutinized to see that the work is being carried out satisfactorily. In case of serious irregularities discovered during the review, it will be seen whether adequate action has been taken by SFCs/FCs concerned to settle them and prevent their recurrence in future. Cases of serious irregularities are, also, reported to the Ministry of Finance or Ministry of Defence, if not already done on receipt of the report on General State of Accounts. If the irregularity discloses a defect in the relevant rules or a situation, which makes it possible for the irregularity to be occurring in other units or formations, action for investigation of accounts of units and formations in other audit areas for the amendments of the defective rules will be taken.

**Commercial Appendix to the
Appropriation Accounts, Defence Service.**

159. (a) The C.O of Military Farms, the Commandant of Bangladesh Machine Tools Factory and the Commandant of Khulna Shipyard will prepare Trading Accounts, Profit and Loss Accounts and the Balance Sheet of the Farms and submits the same supported by the consolidated working sheets to this office by the 15th Nov. of the following year. These accounts will, after necessary check, be forwarded to the administrative authorities to publish for acceptance and for furnishing the necessary administrative review of the working of the concerned. These Accounts together with the Review and the Audit Report thereon will then be forwarded to the Ministry of Finance by the 1st January of the year following that to which they pertain for scrutiny and submission to the C&AG through DGADS for certification as to their correctness.

160. (i) “ A regular Stock-taking of all books in the Library and those held by officers will be carried out annually in the month of January under the supervision of a Gazetted officer assisted by a SAS Superintendent to be designated for the purpose by the CGDF. Certificate of Stock-taking will duly be endorsed in the Register and surpluses/deficiencies coming to light will be adjusted/regularized”.

(ii) Accounts should be prepared as to the available number of books and the records of distribution should be kept up to date. It should be seen that supply of the revised editions or new books is carried out to the normal needs. Where demands are received for additional books, it should be seen that full scrutinized in the manner specified above, they should be forwarded to the several authorities by whom the supply of the required publications is controlled for compliance.

(iii) This section also deals with the supply of books of reference and amendments thereto for the use of the officers and various sections of the office. All corrections to the books of regulations used in the office should be distributed promptly on receipt by the individuals concerned in the office should be obtained. It should further be seen that all concerned are supplied with the books as soon as they are received. In the case of indent from SFCs/FCs careful scrutiny should be exercised into the requisitions for additional books, submitted by the various sections of the office and explanations as to the disposal of the books already supplied should invariably be sought.

(iv) In the case of publications controlled by this office it should, further, be seen that in all cases in which additional books are supplied, the distribution list of these

books maintained in this office is simultaneously amended. Actions should also be taken to communicate the corresponding corrections to the Distribution List of Amendments to Regulations and Books published by the Adjutant General's Branch, monthly.

161. This section is also concerned-

- a) To assist the CGDF in the matter of Audit and scrutiny of sanction and orders issued by Govt. and other authorities.
- b) To arrange for internal audit/SSO review of all units/formations of Defence Services.
- c) To arrange for the inspection of all units/formations of the Defence Services relating to internal audit and submission of reports to the CGDF.
- d) To prescribe and process the cases of all reports and returns other than administrative nature.
- e) To review the existing manuals, codes, rules and regulations in connection with Defence Accounts with the approval of the CGDF.
- f) To arrange for printing and distribution of Defence Cheques, Forms etc.
- g) To arrange for research works.
- h) To deal with all audit questions which are referred to or which fall within the purview of the CGDF as the head of the D.F.D in Bangladesh.
- i) To issue instructions relating to accounts with the approval of CFDF.
- j) To process the cases of counting the former services, promotion, demotion, resignation, discharge etc.
- k) To maintain an up-to-date library of books of regulations, orders etc. and supply of the books and regulations to SFCs/FCs offices.
- l) To maintain the Guard file relating to Govt. orders, circulars and so on.

CHAPTER-VIII

CENTRAL PAY AUDIT (CPA) SECTION

Duties

162. The main functions of the Central Pay Audit (CPA) are to deal with the maintenance of the pay accounts and the history of services of all officers of Defence Finance Department.

163. This section also deals with the fixation of pay, issuance of individual pay slip, maintenance of leave accounts, preparation of auditing of pension cases and the leave admissibility for the officers of Defence Finance Department.

164. *Leave/Earned Leave-* Reports of the intentions of Officers of the Department, who desire to take earned leave during the calendar year, are required to be submitted to the CGDF through SFCs/FCs.

CHAPTER- IX

BUDGET SECTION

Duties

Budget Estimates

165. Each SFCs/FCs prepares his own Budget Estimates and submits the same to this section on the date prescribed for the purpose. The Budget Estimate for the CGDF Office is prepared by the 'G' section. The estimates received from the various SFCs/FCs and the 'G' section are carefully checked and compared with the past actual and the Revised Estimates of the current year, with due attention to any abnormal expenditure or being anticipated one during the year. They are then consolidated and submitted to the Ministry of Defence on due date.
166. The various estimates that are to be prepared in the course of a year are: -
- (a) Budget estimates for the ensuing year.
 - (i) Forecast
 - (ii) Budget Estimate.
 - (b) Preliminary Report or three monthly estimates.
 - (c) Preliminary Revised Estimate or six monthly estimates.
 - (d) Revised Estimates.
167. Budget Estimates for the Ensuing year- the estimates are prepared by the SFCs/FCs and the 'G' section of the CGDF Office based on the actual strength of the offices concerned with reference to the relevant Rules in F.R. for the Army in Bangladesh. Part I. The Forecast Budget Estimate is required to reach budget section by the 20th January and the Budget Estimates by the 10th March each year supported by necessary details in prescribed form. These estimates are scrutinized, and submitted to

the Ministry of Defence 3rd February and 24th February each year or as per the schedule from the Ministry of Finance.

168. Preliminary Report- This estimate shows the extent to which the sanctioned budget estimate for the year are affected by circumstances known or orders promulgated either before or after 1st July, which may necessitate modification in those, estimates and is based on the actual expenditure for the first three months. It should reach this section by the 25th October each year. The above report is finally submitted to the Ministry of Defence on the 8th of November each year.
169. Preliminary Revised Estimate. - This estimate is a forecast as accurate as possible of what the actual expenditure of the year is likely to be. All-important changes tending to increase or decrease the budget estimates, as indicated by actual figures available or by other circumstances, which have come to notice, are taken into account in the preparation of these estimates. This is based on the actual expenditure for the first 6 months of the year. It is submitted by the SFCs/FCs and the General section by the 20th January each year and a consolidated estimate is submitted to Ministry of Defence by the 3rd February each year or as per the schedule from the Ministry of Finance.
170. Revised Estimates. - This is a more accurate estimate of what the expenditure of the year is likely to be and is based mainly on actual expenditure for the first 8 months of the year. It is submitted by the SFCs/FCs and the General section by the 10th of March each year and a consolidated estimate is submitted to the Ministry of Defence on 24th March each year or as per the schedule from the Ministry of Finance.

Control of Expenditure

171. The CGDF controls all expenditure under Head 1907 (level-II as per classification) and is responsible for keeping the expenditure within the sanctioned allotment. The actual expenditure compiled under several detailed heads of main head 1907 level-II as per classification) will be printed by Account section in a statement called Expenditure statement in respect of Bangladesh Defence Services and an extract of which is furnished monthly to this section. The actual expenditure compiled by SFCs/FCs offices under the detailed heads “Transportation and Outstation Allowances”, and “Contingent and Miscellaneous Expenses” are compared with their proportionate allotments and cases where any marked variations exist are brought to the notice of the head of the offices concerned. For this purpose a report showing the

expenditure incurred under the above detailed heads is to be submitted by the SFCs/FCs to this section.

CHAPTER - X

INSPECTION SECTION

172. This section remains under the direct supervision of Controller General Defence Finance. Initially the manpower of this section is as follows:

ACGFD	--	1
SAS Superintendent	--	1
Auditors	--	2
Junior Auditor Cum Computer Operator	--	1
MLSS	--	1

Duties

173. i) To arrange yearly inspection programme of all SFCs/FCs/AFCs/FPOs Offices, as well as different sections of CGDF office.
- ii) To depute officers and staff in the inspection team as required from the CGDF office.
- iii) To arrange surprise inspection programme confidentially for the offices under DFD as and when necessary.
- iv) To submit inspection report/surprise inspection report to the CGDF.
- v) To take necessary actions after passing orders by the CGDF.
- vi) To monitor the progress of inspection report and review actions-already taken.
- vii) To prepare 'annual inspection review report' based on the inspection done during a calendar year.
- viii) To monitor Follow-up action in due time.
- ix) To prepare office-wise inspection checklist.

ABBREVIATION

AFC	-	Area Finance Controller
BCS	-	Bangladesh Civil Service
CAG	-	Comptroller and Auditor General
CAO	-	Chief Administrative Officer
CGA	-	Controller General of Accounts
CGDF-		Controller General Defence Finance
CPA	-	Central Pay Account
CRD	-	Co-ordination
DO	-	Demi-official
DDO	-	Drawing and Disbursing Officer
DFD	-	Defence Finance Department
DGDA-		Director General Defence Audit
FC	-	Finance Controller
HQ	-	Head Quarters
LAO	-	Local Audit Officer
MAG	-	Military Accountant General
MLSS-		Member of Lower Service Staff
OC	-	Officer Commanding
OM	-	Office Manual
PPC	-	Plain Paper Copier
S.A.S	-	Subordinate Accounts Service
SFC	-	Senior Finance Controller
SSO	-	Superior Service Officer