



এসজিপি'র ত্রুটি সংশোধন বি গুলি আয়তন পরিবর্তন
কাজের চুক্তি এবং আয়তন পরিবর্তন
মসলি

সিআইবি'র ত্রুটি সংশোধন
এসজিপি'র ত্রুটি ৯ নং
আইডি: 2004-2005
(1g LU)

evsj vř` řki KřúřUřj vi GÛ AŵWUi řRbvřij
KZŘ cŸxZ ewl Ř AŵWU wi řcvU©Gi
mswř|Bmvi

ci ivó^agšřvj řqi Aaxb
weř` řk Aew`Z evsj vř` řki 9 ŵU `Zvevm
A_©ermi :2004-2005
(1g LÛ)

MYcRvZŠx evsj vř` řki msweavřbi Abř"Q` 128(1) I 128(2) Ges KřúřUřj vi GŪ AwWUi řRbvřij (GřvWkbvj dvrskÝ) Gřvř, 1974 Gi aviv 5(2) Abřvqx gnvci Prj K, `Zvevm AwWUi Awv` Bi KZř cřxZ GB AwWUi wřcvU©RvZxq mřřř` Dcřvcřbi j řř" msweavřbi Abř"Q` 132 Abřvqx gnvqvb" ivóciZi wřKU řck Kiv řřj v|

Zwi Lt / / eřřřvř
 . . wLřřvř

(Awmd Avj x)
KřúřUřj vi GŪ AwWUi řRbvřij
evsj vř` k

gnvcwi Pvj tKi gše"

ci ivó«gšYvj tqi Aaxb wef`tk tgvU 58wU `Zvevm itqtQ| evsj vt`tki K«úUÚj vi GÜ
 AwWUi tRbtij Gi ct¶| `Zvevm AwWU Aw`Bi KZK ci ivó«gšYvj tqi Aaxb wef`k` 9wU
 `Zvefmi 2004-2005 I Zrce«ZPA_ermti i wmwve cPwj Z miKvix AwW_« wewa weavb Ges
 wbe¶x Avt`kvej xi Avtj vtK tUó AwWU Kti G AwWU wi tcvU©cYqb Kiv ntqtQ| D³ `Zvevm
 mg¶ni 15 wU wef tqi Dci 18 wU „i"Zi AwW_« Awbqg, ¶lq¶wZ BZ`w` G wi tcvU©Afj Kiv
 ntqtQ|

G AwWU wi tcvU©h mKj AwW_« Awbqg I Î"U-wePiz Ašf« Kiv ntqtQ Zv msuk«AwW_«
 ermti i tj bt`tbi th Ask wbi x¶v Kiv ntqtQ Zvi B dj kÜZ| AwWU wi tcvU©ewYZ Z_ I Awbqg
 tUó AwWU Gi wfwÉtZ cÜB A_« D`NwUZ Z_ D`vni Ygj K, tj bt`b ev Ae`vi cYBM wPÎ bq|

XvKv
 Zwi L t-

(tgyt Awgi Lmi")
 gnvcwi Pvj K
 `Zvevm AwWU Aw`Bi , XvKv|

AwWU wEl qK Z_ **(Information about the Audit)**

1. wbi xw¶Z cÖZôvb (Audited Units):

- ❖ evsj vř`k `Zvevm, RvKvZP
- ❖ evsj vř`k `Zvevm, eřřmj m
- ❖ evsj vř`k `Zvevm, j Ůb
- ❖ evsj vř`k `Zvevm, wmuł řq
- ❖ evsj vř`k `Zvevm, řej řMŮ
- ❖ evsj vř`k `Zvevm, gvmKvU
- ❖ evsj vř`k `Zvevm, wi qv`
- ❖ evsj vř`k `Zvevm, ewj 8
- ❖ evsj vř`k `Zvevm, Bmj vgvv`

2. AwWUUi cKvZ (Nature of Audit) : KgcřqY AwWU|
3. AwWU ermi (Audited Year) : Rj vB/ 2004 - Rř/ 2005 Ges ZrceZP
ermi |
4. AwWU Kvj (Period of Audit) : AvM÷/ 2005 - gvPP 2006 (8 gvm) |
5. AwWU řKřkj (Audit Approach) : cix¶vgj K `vbxq wbi x¶lv (Test Audit) |
6. AwWU Uxg mSL`v (Number of Audit Teams) : 13 (řZi) |
7. AwWU mgřqKvi x : gnvcwi Pvj K, `Zvevm AwWU Awa` Bi, XvKv |

Aww_Ṛ Anbqṭgi AwWU dṽBwŪsm
(Audit Findings of Financial Irregularities):

weṽfbaAnbqṭgi Kvi ṭY AwW_Ṛ ṚṽZi cwṽgvY : 56 j Ṛ 71 nvRvi UvKv |

UvKvq	j Ṛ
• mṽṽṽṽ-ṽṽṽṽ cṽZṽb KZṚ cṽ Ē bq GBiṭc iṽṽṽ i gvaṽṽg ṽṽṽṽ ṽṽZṽ cwṽṽkva Kivq AwW_Ṛ ṚṽZ (Financial loss due to payment of education allowance through receipts not issued by cocerned educational institution)	5.97
• cṽṽṽZṽ AwZṽi ṽ ṽṽṽṽ ṽṽZṽ cwṽṽkva Kivq AwW_Ṛ ṚṽZ (Financial loss due to payment of education allowance in excess of entitlement)	14.39
• cṽBṽṽU ṽṽṽṽ cṽZṽṽb Aaṽṽṽṽ Rbṽ AnbqṽṽZṽṽṽṽ ṽṽṽṽṽṽṽṽṽ cwṽṽkva Kivq AwW_Ṛ ṚṽZ (Financial loss for irregular payment of education allowance for study in private institution)	15.96
• AnbqṽṽZṽṽṽṽ ṽṽṽṽ ṽṽZṽ cwṽṽkva Kivq AwW_Ṛ ṚṽZ (Financial loss for payment of education allowance irregularly)	0.76
• AnbqṽṽZṽṽṽṽ ṽṽ j ṽRṽṽZ ṽṽṽṽ ṽṽKṽṽ ṽṽ ṽṽṽṽ ṽṽZṽ cwṽṽkva Kivq AwW_Ṛ ṚṽZ (Financial loss due to payment of joining time daily allowance on transfer irregularly)	0.64
• cṽṽṽZṽ ṽṽṽṽṽ ṽṽṽṽ ṽṽZṽ cwṽṽkva Kivq AwW_Ṛ ṚṽZ (Financial loss due to payment of daily allowance not entitled)	0.57
• AnbqṽṽZṽṽṽṽ ṽṽṽṽ ṽṽZṽ, UṽṽṽRU ṽṽZṽ I Umṽṽṽṽṽ PrRṽṽcwṽṽkva Kivq AwW_Ṛ ṚṽZ (Financial loss due to payment of daily allowance, transit allowance and terminal charge irregularly)	1.77
• ṽṽY bṽ Kiv mṽZṽṽ mṽZṽṽṽṽ Rbṽ ṽṽṽṽ ṽṽKṽṽ ṽṽ ṽṽṽṽ ṽṽṽṽ, UṽṽṽRU ṽṽZṽ Ges Umṽṽṽṽṽ PrRṽṽ cwṽṽkva Kivq AwW_Ṛ ṚṽZ (Financial loss for payment of joining time daily allowance, transit allowance and terminal charge for child inspite of the fact that the travel was not undertaken).	0.45
• ṽṽṽṽ ṽṽKṽṽ ṽṽ ṽṽṽṽ ṽṽZṽṽ cwṽṽ ṽṽZṽṽṽṽṽṽṽṽṽ ṽṽṽṽ cwṽṽkva Kivq AwW_Ṛ ṚṽZ (Financial loss due to payment of hotel rent instead of joining time daily allowance)	1.61

- wbi vcËv RvgybZ Av` vtq e`_Zvi Kvi tb Aw_Ŕ ¶wZ (Financial loss for failing to recover security deposit) 3.46
- mi Kvi x gÄj x e`wZti tk e`w³MZ Mvox cwi enY e`q cwi tkva Kivq Aw_Ŕ ¶wZ (Financial loss for paying transport cost of personal car without government sanction) 5.15
- Bgvi tRÝx c`vtmR Gi Avl Zvq AwbqwgZfvte Gqvi tdqvi cwi tkva Kivq Aw_Ŕ ¶wZ (Financial loss due to payment of air fare under emergency passage irregularly) 2.01
- cÜraKvi e`wvfZ tikb fvZv cwi tkva Kivq Aw_Ŕ ¶wZ (Financial loss due to payment of ration allowance without entitlement) 0.32
- BDwUwj wU PvR^KZB bv Kivq Aw_Ŕ ¶wZ (Financial loss due to non deduction of utility charges) 1.03
- tnvj x f Gi Avl Zvq AwbqwgZ i`tUi wgyb fvov cwi tkva Kivq Aw_Ŕ ¶wZ (Financial loss for paying air fare of inadmissible route under home leave passage) 2.62

• AwWtU D` NwUZ mefgvU ¶wZ :	56.71
------------------------------	-------

Qv`vbog ¶l GKvËi nvRvi UvKv

g`v`bRtq>U Bmj (Management Issues):

- wk`vfvZv cwi`tkv`tai vel`tq wevfbrmg`tq A_`gš`yvj q I ciivó` gš`yvj q KZ`R Rvi`xKZ Av`k mgn h_vh_fv`te Abjmi Y bv Kiv;
- U`b`wRU wWG Ges Uwig`b`vj Pvr Mh`t`yi t`q`i`T `e`f` wkK `agb`fvZv Av`k h_vh_fv`te Abjmi Y bv Kiv;
- thvM` vbKvj xb `w`wbKfvZv c`c`Zv m`a`wK`Z A_`gš`yvj t`qi Av`k Abjmi Y bv Kiv;
- e`w`M`Z Mvox cwi`ent`bi t`q`i`T c`c`Zv m`a`wK`Z Financial Instructions for the Guidance of Bangladesh Missions Abroad Gi w`b`f`Rvej x Abjmi Y bv Kiv;
- f`vovKZ emv t`o`to t` qvi mgq w`b`i`vc`E`v R`v`g`vbZ Av`vq/mgš`q bv Kiv;
- Wv`t`qU Pvr`KZ`B m`p`u`š`-Av`k Abjmi Y bv Kiv;
- t`g`w`K`vj w`e`t`j i 10% e`w`M`Z fv`te cwi`tkva m`p`u`š`-Av`k Abjmi Y bv Kiv;
- Chi`l`d`ern Passage Ges Home Leave Passage m`p`u`š`-Av`k mgn h_vh_fv`te Abjmi Y bv Kiv;

Av`b`q`g I q`w`Z mg`f`ni Kvi Y:(Causes of Irregularities and Losses)

- c`c`Zvi Av`Zwi`³ Ges f`q`v i`w`k`f` i w`f`v`E`t`Z wk`vfvZv Mh`Y Kiv;
- c`c`Zv Ab`h`v`q`x thvM` vbKvj xb fvZw` Mh`Y bv Kiv;
- `e`f` wkK `agb`fvZv Av`k h_vh_fv`te Abjmi Y c`e`R fvZw` Mh`b bv Kiv
- Wv`t`qU Pvr`KZ`B bv Kiv;
- c`c`Zv e`w`f`Z Bgv`f`R`Y`x c`v`t`m`R eve` A_`Mh`b Kiv;
- `agb` bv Kiv m`t`Z`j m`š`f`bi Rb` `agb`fvZv Mh`b Kiv;
- c`c`Zv e`w`f`Z t`i`kb fvZv Mh`b Kiv;
- t`-`j Ae`d`w`b`P`vi e`w`f`Z `e`w` μq Kiv ;
- GKB ermi t`n`v`g`j x`f` Ges Childrent passage eve` w`e`g`v`b`f`vov Mh`b Kiv;
- Financial Instructions for the Guidance of Bangladesh Missions Abroad, mi Kiv`i i Av`w`R` w`e`v`a` w`e`a`v`b Ges c`o`m`s`u`M`K w`b`e`f`h`x Av`k k`v`e`j x m`w`K`fv`te Abjmi Y bv Kiv |

mcwii k (Recommendations):

- mi Kwi bxiZgij v, Awi_ℝ weia Ges cōmsMK wbeix Avt` kvej x h_vh_fvte Abjmi Y Kiv;
- KvhRix Af`ixb wqšY e`e`v Pvj yKiv;
- cōKZ e`q evtRU eivtī i gta` mxgve× ivLv;
- D0Ē A_ḡmgcḡ Ges AwZwi³ e`tqi A_ḡÄjx/eivl` 0viv wqwgZ Kiv;
- cōc`Zv einfZ wkḡv fvZv MōY bv Kiv ;
- fqv iwk` i wfvĒtZ wkḡvfvZv cwi tkva bv Kiv;
- UḡwRU wWG I Uḡgbyj PvRḡMōtYi tḡtĀ `ew`wkK āgbfvZv Avt` k h_vh_fvte Abjmi Y Kiv;
- e`w³MZ e`tqi A_ḡ Zvevm Znvej ntZ MōY bv Kiv;
- thvM` vbKvj xb mgtq cōc`Zv einfZ tntUj frov MōY bv Kiv;
- e`w³MZ Mvox cwi enb e`q cwi tkvtai tḡtĀ A_ḡšYvj tqi ceḡtgr` b Mōb Kiv;
- frov evox cwi Z`vtMi mgq wbi vcĒv RvgvbZ Av` vq/mgšq wvōZ Kiv;
- tḡwK`vj vej cwi tkvtai tḡtĀ 10% e`w³MZfvte enb Kiv;
- cōc`Zv einfZ tī kb fvZv MōY bv Kiv ;
- t`j Ae dwbPvi einfZ `ē`w` μq bv Kiv ;
- Home Leave Passage Ges Childern Passage mspvš-Avt` k mgn h_vh_fvte Abjmi Y Kiv;



এসজিএফ'র ত্রুটি সংশোধন ও গুণমানের উন্নয়ন
কাজের চুক্তির আবেদন বিবেচনা

সিআইওএসজিএফ'র ত্রুটি সংশোধন
এসজিএফ'র ত্রুটি সংশোধন
আবেদন : 2004-2005
(২য় খণ্ড)

evsj vř` řki KřúřUřj vi GŮ AřWUi řRbvři j
KZř cřxZ evřl ř AřWU wi řcvU©

ci ivó^agřřvj řqi Aaxb
veř` řk Aew⁻Z evsj vř` řki 9řU ` Zveřm
A[©]ermi :2004-2005
(2q LŮ)

ÓKÓ

mPxcÎ

- | | | |
|--|---|------|
| | | côv |
| 1. evsj vř`řki KřúřUřj vi GŮ AwWUi řRbřřij Gi gřě" | - | L |
| 2. ři"Zi Aw_ř Awbqg I řřqřřwZi msřřřBmvi | - | 1-2 |
| 3. ři"Zi Aw_ř Awbqg I řřqřřwZi weřwi Z weeiY | - | 3-17 |

MYcRvZŠx evsj vt`tki msweavtbi Abt`Q` 128(1) I 128(2) Ges Kα•tUj vi GŪ AwWUi
tRbv̄tj (Gv̄wWkbvj dvsKÝ) Gv̄±, 1974 Gi aviv 5(2) Abhv̄qx gnvcwi Pvj K `Zvevm AwWU
Awa`Bi KZŔ cŸxZ GB AwWU wi tcvU©RvZxq msmf` Dc`vc̄tbi j tŕj` msweavtbi Abt`Q` 132
Abhv̄qx gnvgvb` ivócwZi wbKU tck Kiv nŕtj v|

Zwi L t / / e½vã
 . . wLbã

(Awmd Ajj x)
Kα•tUj vi GŪ AwWUi tRbv̄tj
evsj vt`k

„Zi Awl_R Awbqg I q_qwZi msw_Bmvi

AvcwEi μwgK bs	Zvefmi bvg	wbi_xqv AvcwEi wktivbvg	RwoZ A_© UvKv	côv bs
1	2	3	4	5
1	RvKvZP	msiké-wkqv cZôvb KZR cÔ È bq GBifc i wkt` i gra`tg wkqvfvZv cwi tkvtai dtj Awl_R qwZ	5,96,942	3
2	eftmj m	côc`Zvi AwZwi ³ wkqvfvZv cwi tkvtai dtj Awl_R qwZ	14,38,581	4
3	j Ôb	AwbqwgZfvte cÔBtfU wkqv cZôvfb Aa`qfbi Rb` wkqvfvZv cwi tkvtai dtj Awl_R qwZ	15,96,336	5
4	Kbmj`j U tRbv`ij wml tç	AwbqwgZfvte wkqvfvZv cwi tkvtai dtj Awl_R qwZ	76,348	6
5	tej tMÖV	AwbqwgZfvte e`j xRwbZ thvM`vbKvj xb `wbKfvZv cwi tkvtai dtj Awl_R qwZ	64,472	7
6	gvmKvU	côc`Zv ewnfZ `wbK fvZv cwi tkvtai dtj Awl_R qwZ	56,541	8
7	wi qv` Ges Kbmj`j U tRbv`ij wml tç	AwbqwgZfvte `wbK fvZv, UfbwRU fvZv I UmwgÖvj PvR© cwi tkvtai dtj Awl_R qwZ	1,77,204	9
8	ewij Ö	âgY bv Kiv m`Zj: mšfbi Rb` thvM`vbKvj xb wWG, UfbwRU fvZv Ges UmwgÖvj PvR©eve` A_©cwi tkvtai dtj Awl_R qwZ	44,755	10
9	Bmj vgev`	t`hvM`vbKvj xb `wbK fvZvi cwi e`Z©t`v`Uj fivov I bM` fvZv cwi tkvtai dtj Awl_R qwZ	1,60,950	11
10	j Ôb	wbivcÈv RvgvbZ Av`v`q e`_Zvi Kvi t`b Awl_R qwZ	3,45,936	12

1	2	3	4	5
11	j Ûb	A_ḡšÿj tqi ḡÄjx e`wZti tK `Zveim Znwej ntZ e`w³MZ Mvox cwi enb e`q cwi tktai dtj Aw_Ḥ ḤwZ	5,14,731	13
12	j Ûb	Bḡvi tRÝx c`vfmR Gi Avl Zvq AwbqwgZfvte Gqvi tdqvi cwi tktai dtj Aw_Ḥ ḤwZ	2,01,002	14
13	wi qv`	cŵaKvi ewnfZ ti kbfvZv cwi tktai dtj Aw_Ḥ ḤwZ	32,372	15
14	tej tMŴ	BDwUij wJ PvrḤKZḬ bv Kivi dtj Aw_Ḥ ḤwZ	1,03,366	16
15	ewj Ḭ	tḡvgj xf Gi Avl Zvq AwbqwgZ i`tUi weḡvbfvov cwi tktai dtj Aw_Ḥ ḤwZ	2,62,221	17
		tḡvU	56,71,757	

Qv`avboḡ Ḥ GKvĒi nvRvi mvZkZ

mvZvbe

Abt'Q` bs-1

wt'ivbg t

- msuké-wk'lv cōZōvb KZR cō È bq GBifc iwkt` i gva'tg wk'lv fvZv cwi tkvtai dtj 5 j 'l 96 nrRvi 942 UvKv 'lWZ |

weeiY t

- evsj vt` k mi Kvti i RvKvZP` Zvertm KgPZ `Rb KgRZPK `j l BDwb fwm@ KZR cō È bq GBifc iwkt` i wfvÉtZ wk'lv fvZv cwi tkvtai dtj Dctiv³ (gvtWt 10309.20) 'lWZ ntqtQ (cwi wkó-1 `be`)|
- ci ivó« gš'vj tqi 28/9/1983 Zwi tLi `š'i K bs we-8/2/83 Abhvqx wk'lv cōZōvtbi cō È cōB iwkt` i wfvÉtZ wk'lvfvZv cwi tkvathvM` |
- G t'lt' ewY' Avt` k AbjnZ nqub |
- wqkb KZR cwi tkvaz wk'lvfvZv, wk'lv cōZōvtbi cō È mvl@ct'KU Abhvqx cwi tkvaz wk'lvfvZv Atc'lv AtbK tekx |
- Gt'lt' msuké-wk'lv cōZōvb KZR cō È bq GBifc iwkt` i wfvÉtZ wk'lvfvZv wnmvte AwZwi³ A_©cwi tkva Kiv ntqtQ |

wbi xiv'Z Avd'tmi Reve t

- wqkbtK we`wi Z e'vL'v cō vtbi Rb` ej v ntqtQ | wqkbtbi e'vL'v cvl qvi ci AewnZ Kiv nte |

AwWtUi gš'e` t

- wk'lv cōZōvtbi cōB iwkt` Gi wfvÉtZ wk'lv fvZv cō` q , msuké-wk'lv cōZōvb KZR cō È bq GBifc iwkt` i wfvÉtZ bq |

AwWtUi mpcwi k t

- A_© gš'vj tqi 18/03/1992 Zwi tLi `š'i K bs Gg,Gd/B,Gd-4(GwU)/wR(44)/91-92/Ask-2/53 Abhvqx ewY' A_©msuké-2 Rb KgRZPK KvQ t`_tK Av`vq c'el mi Kwii tKvl vMvti Rgv Kti AwWt'K AewnZ Kivi Rb` Abt'iva Kiv hv't'Q |
- msuké-wk'lv cōZōvb KZR cō È bq GBifc iwkt` i gva'tg mi Kwii tKvl vMvi ntZ A_©Mh'tbi Rb` `vqx KgRZPK wei'tx c'kvmubK e'e`v Mh'b Kiv Avek`K |

Abt`Q` bs-2

wtivbvg t

- c`c`Zvi AwZwi³ wtiv fvZv cwi tkvtai dtj mi Kvti i 14 j q 38 nuRvi 581 UvKv qvZ |

weeY t

- evsj vt`k mi Kvti i ettmj m`Zvevfm KgPZ KgRZP/ KgPvi xMY KZR c`c`Zvi AwZwi³ wtiv fvZv eve` A_Mh`bi dtj Dctiv³ (gvtWt 24846) qvZ ntqtQ (cwi wkó-2`be`)|
- A_gšyvj q KZR c`pvsKZ ci ivó«gšyvj tqi 31-7-2000 Zwi tLi Av`k bs-GW-Avi GÚ wW-024 Abhvqx `Zvevfm KgPZ KgRZP/ KgPvi xMY mšv`bi tj Lvcovi e`q wbe`ni Rb` GK cwÄKv erm`ti wtiv fvZv wnmvte wtiv c`Zv`b cwi tkvaz A`_P 85% m`v`P gvKb Wj vi 7800 c`c` |
- G t`q`T ewvZ Av`k j ½b ceR 8 (AwU) Rb KgRZP/ KgPvi xK AwZwi³ A_ cwi tkva Kiv ntqtQ |

wi xqZ Avd`mi Reve t

- gÄj xKZ wtiv fvZv, wtiv c`Zv`bi c`KZ wDkb wd A`c`q v A`bK Kg| GB wd mi vmi wtiv c`Zv`b Rgv Kiv ntqtQ hv tdi Z cvl qv m`e bq |

Awv`Ui gše` t

- GK cwÄKv erm`ti wtiv c`Zv`b cwi tkvaz A`_P 85% m`v`P gv:W: 7800 Gi AwZwi³ wtiv fvZv c`v`bi wewamZ m`hvM tbB |

Awv`Ui mpcwi k t

- A_ gšyvj tqi 18/03/1992 Zwi tLi `š`i K bs Gg,Gd/B,Gd-4(GwU)/wR(44)/91-92/Ask-2/53 Abhvqx GB t`q`T AwZwi³ cwi tkvaz A_ mské-8 Rb KgRZP/KgPvi xi KvQ t`_tK Av`vq ceR mi Kwi tKv`vMv`ti Rgv c`vb Kti AwWU`K AeinZ Kivi Rb` Ab`iva Kiv hv`Q |

Abt'Q` bs-3

wtivbg t

- cBtFU wtiv cZôtb Aa'qbi Rb' AmbqgZfvte wtiv fvZv cwi tkvtai dtj 15 j 96 nrvi 336 Uvkv qvZ |

weiy t

- evsj vt`k mi kvti i j Ub `Zvevm G KgPZ KgRZP/ KgPvi xMYtK cBtFU wtiv cZôtb Aa'qbi Z Zvt`i mšbt'ij tj Lvcovi e'q wbeñni Rb' wtiv fvZv eve` A_cwi tkvtai dtj Dctiv³ (cvDÜ 17292.61) qvZ ntqtQ (cwi wkó-3 `be') |
- A_wefM, A_gšyvtqi 12-6-1995 Zwi tLi `šik bs-Ag/Awe/wewa-4/ctgt/fvZv-9/85/290 Abhvqx Atóij qv, KvbvWv, hÿivR' Ges hÿivt'ó^a Aew`Z evsj vt`k `Zvevtm KgPZ KgRZP / KgPvi xMY Zvt`i mšbt`i cBtFU wtiv cZôtb Aa'qbi Rb' wtivfvZv cvteb bv |
- G tqt' ewyZ Avt`k j ½b ceR evsj vt`k `Zvevm j Ub Gi 4 Rb KgRZPK wtivfvZv cwi tkva Kiv ntqtQ |

wixvZ Avdtmi Reve t

- gAj xKZ wtiv fvZv, wtiv cZôtb cKZ wDkb wd Atcqv AtbK Kg| GB wd mi vmi wtiv cZôtb Rgv Kiv ntqtQ hv tdi Z cvl qv mæ bq |

AwvtUi gše` t

- hÿivR' cBtFU wtiv cZôtb Aa'qbi Rb' wtivfvZv cwi tkva Kiv wewa einfZ ntqtQ |

AwvtUi mpcwik t

- A_gšyvtqi 18/03/1992 Zwi tLi `šik bs Gg,Gd/B,Gd-4(GU)/wR(44)/91-92/Ask-2/53 Abhvqx ewyZ A_cmsiké- 4 Rb KgRZPKgPvixi KvQ t_tK Av`vq ceR mi Kwii tKvlvMt' Rgv c'vb Kti AwvtK AewZ Kivi Rb' Abt'iva Kiv hv'tQ |

Abt'Q` bs-4

wt'ivbvg t

- AwbqigZfvte wt'iv fvZv cwi tkvtai dtj 76 nrRvi 348 UvKv
¶wZ |

weeiY t

- evsj vt`k KYjtj U Awdm, wUzl tq wqvbvvi G KgPZ KgRZMBtK wt'iv
cÖZövb KZR cÖE iwk` e`ZxZ Ges GKB tkvtZ `ß eQi Aa`qtbi Rb`
wt'iv fvZv eve` A_©cwi tkvtai dtj Dctiv³ (gvtWt 1299.66) ¶wZ ntqtQ
(cwi wkó-4 `ðe`)|
- A_©gšyvj q KZR cövsKZ ciivó« gšyvj tqi 28/9/1983 Zwi tLi Av`k
bs-we-8/2/83 Abhvqx evsj vt`k `Zvevfm KgPZ KgRZP/ KgPvi xMY Zvt` i
mšvtbi tj Lvcovi e`q wbeftni Rb` wt'iv cÖZövb KZR cÖE iwk` i wfwEtZ
wt'iv fvZv cÖc` nte |
- G t¶t¶ wt'iv cÖZövb KZR cÖE iwk` e`ZxZ wt'iv fvZv cwi tkva Kiv
ntqtQ|

wbi xw¶Z Awd tmi
Reve t

- RwoZ A_©mswké` i KvQ t_ tK Av`vq Kivi Rb` Abt'iva Kiv ntqtQ|

AwWtUi gše` t

- wt'iv cÖZövtbi cÖß iwk` e`ZxZ Ges GKB tkvtZ `ß eQi Aa`qtbi Rb`
wt'iv fvZv cwi tkvtai AeKvk tbB|

AwWtUi mpcwi k t

- A_© gšyvj tqi 18/03/1992 Zwi tLi `šriK bs Gg,Gd/B,Gd-
4(GU)/WR(44)/91-92/Ask-2/53 Abhvqx ewY A_©mswké-2 Rb KgRZ¶
KvQ t_ tK Av`vq ceR mi Kwii tkvlvMvti Rgv Kti AwWtK AewZ Kivi Rb`
Abt'iva Kiv hv`Q|

Abt"Q` bs-5

mkti vbg t

- AnbqwgZ fite e`j xRwbZ thvM`vbKvj xb ^^wbK fvZv cwi tkvtai dtj 64 nvRvi 472 UvKv ¶¶WZ |

weei Y t

- evsj vt`k miKvti i tej tMwV `Zvevfm KgPZ 2Rb KgPvixtK AbT e`j xi tc¶¶tZ miKvix evmq Ae`vb Kti thvM`vbKvj tfvM Kivq Aa`nvti i cwi etZ© cY`nvti ^^wbK fvZv cwi tkvtai dtj miKvti i Dctiv³ (gvtWt 1702) ¶¶WZ ntqtQ (cwi wkó-5 `be`)|
- F.S.Rile-1962 aviv 36(ii) Abjvqx miKvix evmq Ae`vb Kti thvM`vbKvj tfvM Kivq 50% nvti ^^wbK fvZv c¶`q|
- G t¶¶t eivZ Avt`k AbjvZ nqv|

wbi xiv¶Z Avdtmi Reve t

- mswkó-2Rb KgPvixtK cT t`qv ntqtQ| AMWZ cieZ¶Z AevnZ Kiv nte|

AwWtUi gše` t

- miKvix evmq Ae`vb Kti thvM`vbKvj tfvM Kivi dtj cY`nvti ^^wbK fvZv c¶`q bq|

AwWtUi mpcwi k t

- A_© gšYj tqi 18/03/1992 Zwi tLi `šik bs Gg,Gd/B,Gd-4(GwU)/wR(44)/91-92/Ask-2/53 Abjvqx eivZ A_©mswkó-2 Rb KgPvixi KvQ t_tK Av`vq c¶R miKwi tKvlvMvti Rgv Kti AwWU tK AevnZ Kivi Rb` Abtiva Kiv hv"Q|

Abt"Q` bs-6

wkřivbvg t

- cŃc"Zv einfZ `wbK fvZv cwiřkvtai dtj 56 nrRvi 541 UvKv řřwZ|

weciY t

- evsj vt`k miKvři i gvmKvU `Zveřtm KgřZ ivŃc Z Gi řři AbKřj cŃc"Zv einfZ `wbK fvZv cwiřkva Kivi dtj Dctiv³ (gvtWt 984) řřwZ nřqtQ (cwiřkŃ- 6 `ře")|

- dtj b mwfř i"j 18(1) Gi řbvU -4 Abřhvqx gvb"ei ivŃc Z Gi řři řřřř řgY cŃZwbvaZ;gj K ev AvbřwmbK bv nřj řgY fvZv cŃ`q bq|
- G řřřř ewYř Avř`k AbřnZ nqwb|

wbiřřřZ Awdřmi
Reve t

- msřkŃ-KgřZřřK AeinZ Kiv nřqtQ|

AwřřUi gře" t

- Avřj vP" řřřř řgY AvbřwmbK bv nř qvq ivŃc řři řři AbKřj `wbK fvZv cwiřkva wewa einfZ nřqtQ|

AwřřUi mřcwi k t

- A_© gřřřřř řři 18/3/92 ZwiřřLi řři K bs Gg,Gd/B,Gd-4(GwU)/wR(44)/91-92/Ask-2/53 Abřhvqx ewYř A_©msřkŃ-KgřZřř KvQ řřřř Av`vq ceřř mi Kwi řřvřřřř Rgv cŃ vb Kři AwřřřřK AeinZ Kivi Rb" Abřřiva Kiv hvř"Q|

wk'ivbg t

- AnbqwgZfvte ``wbK fvZv, U'bwRU fvZv I Uwg'vj PVR'cwi'kv'ai dtj 1 j 'l 77 nrRvi 204 UvKv 'l'wZ |

weeiY t

- evsjv`k miKv'i i wiqv` `Zvevm Ges evsjv`k KY'jtj U tRbv'tij wuU' t'q, wq'vbgvi G Kg'Z Kg'RZ'K/Pvi'wMY'K Avf'šwi b Ges e`j x RwbZ 'agtbi Rb` c'c'Zvi AwZwi³ ``wbK fvZv, U'bwRU fvZv I Uwg'vj PVR'cwi'kv'ai dtj Dctiv³ (gvtWt 1762.15) 'l'wZ ntqtQ (cwi'wkó-7 `be') |

- A_© gš'vj t'qi 15/10/2001 Zwi'tLi `š'i K bs-Aie/ein:A_©ev-2/2(19)/2000-2001/44(25000) Abhvqx ``wbK fvZv, U'bwRU fvZv I Uwg'vj PVR'c'c' |

- G t'q't' eiw'Z Av' k AbmZ nqwb |

wbi'w'Z And'tmi
Reve t

- AwZwi³ cwi'kv'wZ A_©msiké-Kg'RZ' i KvQ t_#K Av`vq Kiv nte Ges msiké-Kg'Pvixi KvQ t_#K RwbZ A_©Av`vq Kivi Rb` wq'bt'K w't`R c'vb Kiv ntqtQ |

AwW'tUi gš'e` t

- c'c'Zvi AwZwi³ A_©cwi'kv'a wewa einf'Z ntqtQ |

AwW'tUi m'cw'ik t

- A_©gš'vj t'qi 18/3/92 Zwi'tLi `š'i K bs Gg,Gd/B,Gd-4(GwU)/wR(44)/91-92/ Ask-2/53 Abhvqx eiw'Z A_©msiké-5 Rb Kg'RZ'K/Pvixi KvQ t_#K Av`vq ce'R miKwi t'Kvlw'v'ti Rgv c'vb K'ti AwW'tK AeinZ Kivi Rb` Ab'tiva Kiv hv't'Q |

wk'ivbg t

- ágY bv Kiv m'É:| mš#bi Rb` thvM` vbKvj xb wW G, U'bwRU wW G Ges Uwg'vj Pvr©eve` A_©wi'kvtai dtj 44 nvRvi 755 UrvKv ¶|wZ|

weciY t

- evsjv`k miKvti i ewj B `Zvev G KgPZ KgRZ¶ mšvb e`j xKvtj Zvt` i mvt_ ágY bv Kiv m'É:| thvM` vbKvj xb wW G, U'bwRU wW G Ges Uwg'vj Pvr©eve` A_©wi'kva Kivi dtj Dctiv³ (gv:W: 772.88) ¶|wZ ntqtQ (cwi wkó- 8 `ðe`)| |
- A_©gš'vj q KZR c'p¼bKZ ci ivó'gš'vj tqi 16/11/92 Zwi'Li cÎ bs-weia-4/11/81 Abjvqx wk¶|v Dcj ¶¶| ZZxq t` tk Ae`vbKvix wbf¶kxj mšvb Abj'GK e0ti i gta` ágY Kij ewY mjeav c'q nte|
- Gt¶|t' ewY Av`k AbjnZ nqub|

wbi xw¶|Z Awd'tmi Reve t

- mské-KgRZ¶Mb'K AewZ Kiv ntqtQ|

AwWtUi gše` t

- mské-KgRZ¶ mšvb ewZ mgtqi gta` agb bv Kivq Ges t` tk cZ`vMgb / ágY bv Kivq thvM` vbKvj xb wW G, U'bwRU wW G Ges Uwg'vj Pvr©eve` A_©c' q bq|

AwWtUi mpcwi k t

- A_© gš'vj tqi 18/03/1992 Zwi'Li `š'i K bs Gg,Gd/B,Gd-4(GwU)/wR(44)/91-92/Ask-2/53 Abjvqx ewY A_©mské-KgRZ¶ KvQ t_¶K RwoZ A_©Av`vq c'¶ mi Kwi tKv'vMvti Rgv c'vb Kti AwWtK AewZ Kivi Rb` Ab'ti va Kiv hv't'Q|

Abt"Q` bs-9

tkt'ivbvg t

- thvM`vbKvj xb ^^wbK fvZvi cwi etZ©tnvUj frov I bM` fvZv cwi tkvtai dtj 1 j ¶ 60 nrRvi 950 UvKv ¶¶Z |

weeiY t

- evsj vt`k mi Kvti i Bmj vgev` `Zvefm KgPZ 2Rb KgPvi xtK evsj vt`tk e`j xi tc¶¶Z thvM`vbKvj xb ^^wbK fvZvi cwi etZ©clic`Zv ewnfZ tnvUj frov I bM` fvZv Ges clic`Zvi AwZwi³ UbbwRU fvZv I UvvgBvj Pvr© cwi tkvtai dtj Dctiv³ (gvtWt 2779.80) ¶¶Z ntqtQ (cwi wkó-9 `be`)|

- ci ivó« gšYvj tqi 26-6-1989 Zwi tLi `šri K bs-wewa-4/11/89 Abhvqx Avtj vP` t¶¶t tnvUj frov c0`q bq|

- G t¶¶t ewYZ Avt`k AbjnZ nqub |

wbi xv¶¶Z Awd tmi Reve t

- Gdwm Awdm KZR Povš-ågbfvZv wej cwi tkvtai gva`tg t`bv-cvI bv mgšq Kiv nte |

AwWtUi gše` t

- thvM`vbKvj xb mgq thvM`vbKvj xb ^^wbK fvZvi cwi etZ©tnvUj frov I bM` fvZv c0`q bq|

AwWtUi mpcwi k t

- A_© gšYvj tqi 18/3/92 Zwi tLi `šri K bs Gg,Gd/B,Gd-4(GwU)/wR(44)/91-92/Ask-2/53 Abhvqx ewYZ A_©mswkó-2 Rb KgPvi xi KvQ t_ tK Av`vq ceR mi Kwii tKvI vMvti Rgv c0 vb Kti AwWU tK AwWZ Kivi Rb` Abt'iva Kiv hv t"Q |

- **wk'ivbvt** • wbi vcEv RvgvbZ Av`vtq e`_Zvi dtj 3 j 45 nvRvi 936 UvKv 11Z |
- **weeY t** • evsj vt`k mi Kvii j Ub `Zvefm KgPZ KgRZ`i Rb` fvovKZ evoxi wcixtZ wbi vcEv RvgvbZ eve` c0 E A_©Av`vtq e`_Zvi dtj Dctiv³ (cvDÜ-3200) 11Z ntqtQ (cwi wkó- 10 `be`)|
- wqkb AwWU g'vbtqj Gi c'viv 243 Ges Gtcbw· 12 Abhvqx evmfvov Pw³i tgvv`vtš-A_ev msiké-emevmKvix KgRZ` e`j xKvtj evoxi gwij KtK wbi vcEv RvgvbZ eve` c0 E A_©ewoi gwij tKi wku ntZ Av`vq Kti `Zvevm Znmetj Rgv Kiv Avek`K |
- G t1t1 ewY Av`k AbjnZ nqub |
- **wbi x11Z Avdtmi Reve t** • wbi vcEv RvgvbZ eve` c0 E A_©Av`vtqi wel qul `Zvefmi `wqZi Ges evoxi 11Zi Rb` msiké-emevmKvix `vqx | wbi vcEv RvgvbZ eve` c0 E A_©Av`vtqi Rb` ewoi gwij tKi mv_ thvMvthvM Ae`vnZ AvtQ Ges msiké-`Rb KgRZ`K AwvZ Kiv ntqtQ |
- **AwWUi gše` t** • evox fvovi Pw³i tgvv`vtš-A_ev msiké-emevmKvix e`j xKvtj wbi vcEv RvgvbZi A_©Av`vq/mgšq Kiv Avek`K |
- **AwWUi mpcwik t** • A_© gšYvj tqi 18/3/92 Zwi tLi `griK bs Gg,Gd/B,Gd-4(GuU)/wR(44)/91-92/Ask-2/53 Abhvqx ewY A_©msiké-2 Rb KgRZ`/KgPvixi KvQ t_tK Av`vq ceR mi Kwii tKvlvMvti Rgv c0vb Kti AwWUtK AwvZ Kivi Rb` Abt'iva Kiv hv'Q |

wk`ivbvg t

- A_`gš`vj tqi gÄjx e`wZti`K `Zvevm Znvej ntZ e`w³MZ Mvox cwi enY e`q cwi tkv`tai dtj 5 j ¶ 14 nrRvi 731 UvKv ¶wZ |

weci Y t

- eivj vt`k mi Kv`ti j Úb `Zvev`m KgPZ 2Rb KgRZ`K A_`gš`vj tqi Abtgv`b e`ZxZ e`w³MZ Mvox cwi enY e`q cwi tkv`tai dtj Dctiv³ (cvDÜ-5490) ¶wZ ntqtQ (cwi wkó- 11 `ðe`)|
- Financial Instructions for the Guaidance of Bangladesh Missions Abroad Gi chapter-10 para-23 Abhvqx e`w³MZ Mvox cwi entbi t¶t` A_`gš`vj tqi Abtgv`b Avek`K |

- G t¶t` eivY Av`k AbjnZ nqub |

wbi xw¶Z Awd`mi
Reve t
AwWtUi gše` t

- msuké-2Rb KgRZ`K AewZ Kiv ntqtQ |
- A_`gš`vj tqi Abtgv`b e`ZxZ `Zvevm Znvej t_`K e`w³MZ Mvox cwi enY e`q c` q bq |

AwWtUi mpcwi k t

- A_`gš`vj tqi 18/3/92 Zwi`Li `šri K bs Gg,Gd/B,Gd-4(Gü)/wR(44)/91-92/Ask-2/53 Abhvqx eivY A_`msuké-2 Rb KgRZ`K KvQ t_`K Av`vq ceR mi Kwii tKv`vMv`ti Rgv cÜvb Kti AwWtUi K AewZ Kivi Rb` Abt`iva Kiv hv`t`Q |

Wktivbvg t

- Bgvi tRÝx c`vfmR Gi Avl Zvq AwbqwgZfvte Gqvi tdqvi cwi tktai dtj 2 j 1 nvRvi 2 UvKv 1WZ|

weeiY t

- evsjv`k mi Kvti i j Ub `Zvevm KgPZ `Rb KgRZK weia einfZfvte Bgvi tRÝx c`vfmR Gi Avl Zvq Gqvi WtKU eve` `Zvevm Znvej t_tK A_ cwi tktai dtj Dctiv³ (cvDÜ-2140) 1WZ ntqtQ (cwi wkó -12 `be")|
- Ministry of External Affairs Gi 5/8/1963 Zwi tLi RvixKZ i`j bs-10/2/61 Abhvqx ciivó«K`Wvi einfZ KgRZMY Bgvi tRÝx c`vfmR cüc` b`nb|
- G t 1WZ evYZ Avt`k AbjnZ nqub|

wbi xWZ Awctmi
Reve t

- msuké-KgRZWqtK AeinZ Kiv ntqtQ|

AwWtUi gše` t

- ciivó«K`Wvi einfZ KgRZK Bgvi tRÝx c`vfmR Gi Avl Zvq Gqvi tdqvi eve` A_c0vb Kiv weia einfZ ntqtQ|

AwWtUi mpcwi k t

- A_gšyvj tqi 18/3/92 Zwi tLi `šji K bs Gg,Gd/B,Gd-4(GWJ)/WR(44)/91-92/Ask-2/53 Abhvqx evYZ A_msuké-2 Rb KgRZK Kiv t_tK Av`vq ceR mi Kwii tKvl vMti Rgv c0vb Kti AwWtK AeinZ Kivi Rb` Abtva Kiv hv"Q|

wk'ivbvg t

- c'naKvi ewnf'Z ti kb fvZv cwi tkvtai dtj 32 nrRvi 372 UvKv q'wZ |

weeiY t

- evsj vt`k miKv'ii wiqv` `Zvevfm Kg'PZ GKRB Kg'RZ'K c'c'Zv ewnf'Z ti kb fvZv cwi tkvtai dtj Dctiv³ (gv:W: 559.11) q'wZ ntqtQ (cwi wkó 13 `be") |
- c'Zi q'v wefv'Mi tRGm AvB-4/95 Gi Abt'Q` -3 G ewY'Z kZ'bhvqx `Zvevfm Kg'PZ _vKvKvj xb ti kb fvZv c'q bq |
- Av'tj vP` t'q'at ewY'Z Av`k AbjnZ nqub |

wbi xiv'Z Avd'tmi
Reve t

- tRGm AvB Gi kZ'ewnf'Z ti kb fvZv c'q bq |

AwW'tUi g'se` t

- c'c'Zv ewnf'Z ti kb fvZv cwi tkva Kiv weia m`SZ nqub |

AwW'tUi mycwi k t

- A_© gš'Yvj tqi 18/03/1992 Zwi tLi `š'i K bs Gg,Gd/B,Gd-4(GwU)/wR(44)/91-92/ Ask-2/53 Abh'vqx ewY'Z A_©msuké- Kg'RZ'K KvQ t_tK Av`vq ce'R mi Kwii tKvl vMv'ti Rgv c'vb K'ti AwWU'tK AewNZ Kivi Rb` Ab'tiva Kiv hv't'Q |

Wkt'ivbvg t

- BDWUwj WJ PVR©KZ® bv Kivi dtj 1j ¶ 3 nvrvi 366 UvKv ¶WZ |

weeiY t

- evsj vt`k miKvtii tej tMÖV `Zvevm G KgPZ KgRZP I KgPviMtiYi evmfetb e`euZ BDWUwj WJ PVR©KZ® bv Kivi dtj Dctiv³ (gr:W:2802) ¶WZ ntqtQ (cwi wkó- 14 `be`)| |
- Financial Instructions for the Guidance of Bangladesh Missions Abroad Gi P`vPvi -12 Abt'Q` -3 Abhvx we`yr, DEvcb I cwi bi wej ewo fovi gta` AŠF,® _vKtj BDWUwj WJ PVR©eve` ewo fovi 6% (2%+2%+2%) nvti KZ® Ki tZ nte |
- Gt¶t¶ eWZ Avt`k AbmZ nqub |

wbi x¶Z Awdtmi
Reve t

- msuké- KgRZP gZieiY Kivq Zwi Ask wb`•Ei mcwuk Kiv ntqtQ Ges msuké-3 Rb KgPvixtK AeinZ Kiv ntqtQ |

AwWtUi gše` t

- cÖc`Zvi AwZwi³ A_©cwi tkva weia einf©Z ntqtQ |

AwWtUi mcwuk t

- A_© gšYvj tqi 18/03/1992 Zwi tLi `šriK bs Gg,Gd/B,Gd-4(GWJ)/WR(44)/91-92/ Ask-2/53 Abhvx ewZ A_©msuké- KgRZP Ges 3 Rb KgPvixi KvQ t_tK Av`vq ceR miKwi tKvWvnti Rgv cÖvb Kti AwWtK AeinZ Kivi Rb` Abt'iva Kiv hv`Q |

wk`ivbvgt

- fnvgj xf Gi Avl Zvq AwbqwgZ i"tUi wegvb frov cwitkvtai dtj 2 j q| 62
nvRvi 221 UvKv q|wZ|

weeiY t

- evsj vt`k miKvtii ewj B `Zvevfm KgPZ GKRB KgRZK fnvgj xf Gi
Avl Zvq c"Zv ewnfZ AwbqwgZ i"tUi Rb" wegvb frov cwitkvtai dtj
Dctiv³ (gvtWt 4197.06) q|wZ ntqtQ (cwiwkó- 15 `be")|
- dtib mwfim i"j 1962 Gi aviv-13 Abhvqx `Zvevfm msiké-KgRZK KgPvi x
KgPZ t`k Ges QyU tftMi t`tki wegvb e`i chS-hvZvqvZi Rb" wegvb
frov c"Zv|
- Gtq|tI ewYZ Avt`k AbmZ nqv|

wbi xq|Z Awdmi
Reve t

- msiké-KgRZK AemZ Kiv ntqtQ |

AwWtUi gše" t

- fnvgj xf Gi Avl Zvq AwbqwgZ i"tUi wegvb frov c"q bq|

AwWtUi mpcwii k t

- A_gšYvj tqi 18/3/92 Zwi tLi `šyi K bs Gg,Gd/B,Gd-4(GwU)/wR(44)/
91-92/Ask-2/53 Abhvqx ewYZ A_msiké-KgRZK Kiv t`tK Av`vq ceR
miKwii tKvlvMvti Rgv c"vb Kti AwWtK AemZ Kivi Rb" Abtiva Kiv
hv"Q|

XvKv

Zwi L t-

(tgrt Awgi Lmi")
gnvcwi Pvj K
`Zvevm AwWU Aw" Bi , XvKv|