

ACCOUNT CODE

VOLUME II

Accounts Kept in District and Thana Accounts Offices

Office of the Comptroller & Auditor General of Bangladesh

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PART I

1. Chapter I – Introductory

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

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

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

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

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

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

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

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

