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Subject: Delegation and Sub-delegation of Financial Power

1. According to the Delegation of Financial Power, describe the classification of different authorities empowered to sanction expenditure.

Classification for Expenditure

Under delegation of financial power the concerned ministry/ departments attached offices & subordinate offices , program managers, coordinators & scheme managers have been categorized as follows to facilitate the implementation of programs covered by the single budget system. The MOF has delegated the power K of 104 items to class based officers while keeping the power of 33 items under its own control.

1. Ministry/Division
2. Attached Directorate / Head of department and program directors / coordinator
3. Field office heads and scheme managers are again divided into 4 categories
 - a. Divisional/regional office heads ex. 100 crore
 - b. chief Director of schemes. 50 crore-100 crore
 - e. District level offices - up to 50 crore
 - d. Upazilla level office heads

2. What are the delegation and sub-delegation of financial power?

Delegation of Financial Power:

This means giving someone else the authority to make financial decisions or spend money on behalf of a larger organization, like a company or government. It's like trusting someone to handle money matters for you because you can't do it all yourself.

Sub-Delegation of Financial Power:

This is when the person who was given the authority to make financial decisions then shares or assigns some of that authority to others within the organization. It's like passing down the responsibility to others so that tasks can be managed efficiently.

So, in simple terms, delegation of financial power is giving someone the authority to handle money decisions, while sub-delegation is when that person shares that authority with others in the organization.

3. What are the rules which must be followed in case of applying sub-delegation of financial power?

Rules in exercise of sub delegation of financial power

The officer concerned is empowered delegated powers. However he has to strictly follow the following financial rules in exercising financial powers-

- To follow applicable rules, govt. orders and instruction duly
- There should be necessary budgetary allocation in favor of the respective item.
- No subsequent advances shall be made unless 85% of the earlier advances are adjusted by bills and vouchers.
- All advances shall be reconciled within two months of execution of activities by accepting June of the financial year. advances or by 30
- No item shall be procured by the subordinate authority.
- The chief accounts officer concerned report to the concerned Dept. of finance on shall send an administrative ministry and the adjustment of advances received in the previous year.
- Matters mentioned in the list of matters to be sent to the Finance Department must be forwarded to the Department
- The instruction of the development partner, Where applicable must be followed and in the event of any conflict between them the policies & procedures of the development partner and shall prevail.

Subject: Pay Fixation

1. Describe the rules of fixation in case of Promotion and Demotion.

The rules for fixation of pay in case of promotion and demotion are outlined as follows:

1. Promotion:

- When an employee is promoted to a higher post, their initial pay in the new post will be fixed at the stage of the time-scale of pay that is next above their basic pay in the old post, including any personal pay.
- If the employee has previously worked in the same post or a regular post on the same time-scale of pay, their initial pay in the promoted post shall not be less than the basic pay they drew on the last occasion. They shall also count for increments the period during which they drew that pay on such last and any previous occasion.
- If an employee is granted one or more advance increments in recognition of special qualifications, experience, outstanding performance, or merit, this can be done with the prior approval of the Board.

2. Demotion:

- When an employee is demoted to a lower post, the competent authority may allow them to draw any pay not exceeding the maximum pay of the latter post, which it deems proper.
- If an employee after officiating in a higher post is reverted to a lower post, the period of service in the higher post shall count for increments in the lower post.

These rules ensure that the pay fixation during promotion or demotion is fair and considers the employee's previous pay and service period. They also provide for special cases where advance increments may be granted and the conditions under which service in higher or lower posts affects pay fixation.

2. How many kinds of pay are there and what are they?

- Substantive Pay
- Officiating Pay
- Special Pay
- Personal Pay
- Honorarium
- Fee

3. What is officiating pay? Describe the rules of fixation relating officiating pay.

If an officer or employee was previously holding a permanent position and that position becomes vacant due to foreign service or extended leave, but someone else is temporarily appointed or promoted to fill the role, that person is referred to as being on deputation. The salary they receive during this temporary period is known as deputation salary.

- **Government Regulations:** Officiating pay fixation is often regulated by government rules or policies established by the concerned department or ministry.
- **Lien Preservation:** If an officer or employee holds a permanent post and temporarily fills another vacant post due to reasons such as Foreign Service or long leave, their lien (the right to return to their original post) is usually preserved.
- **Vacant Post Filling:** When a permanent post is vacant, it may be temporarily filled by appointing or promoting another person to that position.
- **Deputation:** The temporary appointee, also known as the "deputations," is responsible for carrying out the duties of the vacant post during the temporary period.
- **Deputation Salary:** The salary received by the person temporarily appointed or promoted to the vacant post is referred to as deputation salary.
- **Salary Determination:** The deputation salary may be determined based on various factors such as the pay scale of the vacant post, the duration of the deputation, and any relevant government regulations or guidelines.
- **Equality and Fairness:** There may be provisions ensuring that the deputation salary is fair and equitable, considering factors such as the responsibilities of the temporary role and the qualifications of the deputations.
- **Review and Approval:** The fixation of officiating pay, including deputation salary, may require review and approval by relevant authorities to ensure compliance with established rules and regulations.

Overall, the rules of fixation relating to officiating pay in Bangladesh aim to maintain organizational efficiency, fairness, and adherence to government policies while temporarily filling vacant positions.

4. What is the difference between fees and honorarium?

Aspect	Fees	Honorarium
Definition	Payment for services rendered	Voluntary payment for services
Obligation	Obligatory	Voluntary
Agreement	Based on a formal agreement or contract	Often given without a formal agreement
Purpose	Compensation for professional services	Recognizes contributions or services rendered
Regularity	Often recurring	Typically one-time or occasional
Expectation	Expectation of payment	No expectation of payment
Amount Determination	Typically fixed or predetermined	Often based on discretion of payer
Legal Consideration	Often legally binding	Not always legally binding
Tax Implications	Generally taxable income	May or may not be subject to taxation
Professionalism	Typically associated with professional services	May be given for various reasons or services

5. According to National Pay Scale 2015, cite the scale of grade 1 to 10.

- Grade -1 78,000/-
- Grade- 2 66,000-76490/-
- Grade- 3 56,500-74400/-
- Grade- 4 50,000-71200/-
- Grade -5 43,000-69850/-
- Grade -6 35,500-67010/-
- Grade- 7 29,000-63410/-
- Grade- 8 23,000-55470/-
- Grade- 9 22,000-53060/-
- Grade- 16,000-38640/-

Subject: Deputation and Foreign Service

1. What is Foreign Service? Describe the conditions of Foreign Service.

Employment in which a Government servant receives salary and allowances from any source other than Government revenue subject to the prior approval of the Government is called foreign employment. Foreign employment may be outside the country or within the country in a national, regional or international organization outside the control of the government.

Two Ministries have been given the authority or power to grant permission for foreign employment:

A. Ministry of Labor and Employment/Ministry of Expatriate Welfare and Foreign Employment in case of foreign employment obtained under bilateral agreements executed by the Government of Bangladesh with any country or organization.

B. Ministry of Public Administration in respect of all foreign employments other than sub-clause 'A' above.

Conditions of Foreign Service.

Here are the key points:

1. Application Process:

- Private candidates apply through the Ministry of Public Administration.
- Government candidates apply through their respective Administrative Ministries.
- No direct application to foreign diplomatic missions or foreign-aided NGOs without government approval.

2. Lien on Bangladesh Jobs:

- Government candidates interested in retaining lien apply to their Administrative Ministries.
- The maximum lien period is five years, extendable upon request.

3. Salary and Allowances:

- Determined by agreement between employee and employer, subject to government approval.
- Government not liable for employment contract debts or disability arising from duty.

4. Government Responsibilities:

- Not involved in determining terms of service or settling disputes with foreign employers.
- Officer must execute an undertaking to the government before foreign employment permit.

5. Financial Responsibilities:

- Expenses for joining foreign employment and returning to Bangladesh borne by employer or employee.
- Regular contributions to Provident Fund, Welfare Fund, and Youth Insurance Fund required.
- Pension and Leave Salary Contributions must be paid by the foreign employer or employee regularly to avoid interruption of service benefits.

6. Service Benefits:

- Service leave and pension not counted if contributions are not paid regularly, leading to a break in service continuity.

2. Describe the rules of Leave Salary and Pension Contribution.

3. What is Lien? When Lien will be suspended?

Lien means holding onto your job while you work somewhere else. It's like keeping your place in line so you can come back to your job later. It gives you the right to return to your original job after taking a break to work elsewhere.

- Lien means keeping a job position reserved while working elsewhere.
- It allows a person to return to their original job after a period of working elsewhere.

Suspension of Lien:

- Lien can be suspended if the person exceeds five years of Foreign Service continuously.
- If the person doesn't return to their original job within the due period after Foreign Service, the lien may be suspended.

- Failure to contact the administrative ministry within four weeks after the Foreign Service period can lead to suspension of lien.
- If terms of employment are breached or if certain financial responsibilities are not fulfilled, the lien may be suspended.

4. What is Deputation? Describe the conditions relating Deputation.

Deputation refers to the appointment of an officer or an employee to a special duty position in his own department (Parent Department) or any other department outside the department. Shipping can be done within the country or across the country.

Deputation may be employed in three cases:

- a. Any other Ministry or Department outside own Ministry/Department.
- b. From the revenue sector of the same ministry/department to the development project sector.
- c. From government revenue posts to local government bodies, autonomous bodies, semi-government bodies.

The conditions relating Deputation

1. When moving from one Ministry/Department to another or to local government institutions, approval is needed from the Ministry of Public Administration.
2. Salaries and allowances during deputation are paid by the organization where you're working temporarily.
3. If you're on deputation, you relinquish your position in your original department from the day you start working in the new department until the day before you officially join.
4. During deputation, you receive the same pay and allowances as you would in your original department.
5. You don't get any extra money for being referred for a deputation. Special payments or allowances related to deputation are not in effect anymore.
6. You need to follow all the rules and regulations of the organization where you're temporarily working during your deputation.
7. You can't be appointed on deputation to higher positions with a higher salary scale. You stay in the same salary scale as your original position.

Subject: TA & DA Rules

1. In which journeys TA & DA is admissible?

- Official tour
- Transfer
- Training
- Testing
- Court appearance
- Inspection/Visit

- In the investigation

2. In which journeys TA & DA is not admissible?

- Joining the first recruitment
- Retirement/ Termination of Employment
- Transfer on application basis

3. Describe various types of journey for official tour.

Government officers and employees undertake two types of travel during service

- Journey on Tour
- Journey on Transfer

4. Describe the conditions to allow TA & DA.

- Should be in regular employment/ civil servant.
- Must travel for government work and public interest.
- Travel must be approved by appropriate authorities.
- 8 km from the headquarters. Radius must travel above
- Travel must be completed as per travel order or itinerary
- Travel allowance should be covered. Expenses and remaining allocations should be entered with the bill.
- Fractional rent of K.M. cannot be claimed.
- Different types of travel cannot be claimed on the same line.
- Court certificate to be submitted for travel allowance in case of court appearance.
- Travel should be performed in a cost-effective and straightforward manner.
- Daily allowance is not admissible for HQ postings.
- 1 DA animal per 24 hours at locations outside HQ.
- If you return to Sadar Dambar on the same day, daily allowance is not paid.
- 1 daily allowance at normal rate for officers traveling in government vehicles for more than 8 hours.
- Half daily allowance is payable for journeys of less than 8 hours but more than 4 hours.

5. Describe the classification of government servants for TA & DA.

Class A	All employees in Grade 9 and above and those employees in Grade 10 with basic pay of Rs.29,000/- or above irrespective of basic pay
Class B	All Grade 10 Government servants drawing basic pay below Rs.29,000/- per month and all Grade 11 to 16 employees drawing basic pay of Rs.16,000/- per month or above
Class C	All other government employees from grade 11 to grade 16 except those belonging to category B
Class D	Forest Guards, Police Constables (except Head Constables), Jail Warders, Petty Officers, Gatekeepers of Juvenile Correctional Institutions and

Grade means Substantive grade applicable to the concerned post and not the scale/grade obtained in timescale/selection grade scale.

6. Describe the rate of daily allowance for various categories of government servants.

class	Basic salary	Normal rate/tk	Expensive place
Class A	1. 78,000/- (fixed) and above	1400	Expensive place i.e. Dhaka Chittagong, Khulna, Rajshahi, Barisal, Rangpur, Sylhet, Narayanganj, Gazipur and City of Mymensingh and Savar more than 30%
	2. 71001-77999/- up to Rs	1225	
	3. 50001-71000/- up to Rs	1050	
	4. 29001-50000/- up to Rs	875	
	5. 22000-29000/- up to Rs	700	
Class B	1. All 10th grade employees drawing basic pay less than Rs.29000/-	490	
	2. 16000/- All employees in Grade 11 to 16 drawing basic pay of Rs.	420	
Class C	All grade 11 to 16 employees except Class B	350	
Class D	All employees in grades 17 to 20	300	

7. Describe rate of mileage for various categories of government servants.

- Class C- 2.25 Tk/km.
- Class D- 1.50 Tk/km.
- Class B- 3.00 Tk/km.
- Class A- 3.75 Tk/km

8. In case of transfer, what is the TA rule for government servants?

Sl No	Place of Travel	
1.	travel by ship	1) Three rents of class receivable for self 2) One full fare for each accompanying family member (maximum three including spouse).
2.	Travel by road	1) Two classes of rents receivable for self. 2) One full fare for each accompanying family member (maximum three including spouse).
3.	air travel	1) Rent as per authority for self.

Subject: Financial Rules

1. What is the importance of Financial Rules?

Financial rules are essential for several reasons:

1. **Ensuring Accountability:** Financial rules provide clear guidelines on how funds should be managed and spent; helping to ensure that public money is used transparently and accountably. They establish procedures for recording financial transactions and reporting on them, reducing the risk of misuse or fraud.

2. **Promoting Efficiency:** By standardizing financial procedures and practices, financial rules help to streamline processes and improve efficiency in financial management. This includes budgeting, procurement, and expenditure control, leading to better use of resources and cost-effectiveness.

3. Compliance with Laws and Regulations: Financial rules help organizations comply with relevant laws, regulations, and policies governing financial management. This reduces the risk of non-compliance and associated legal or regulatory penalties.

4. Protecting Financial Integrity: Financial rules establish internal controls and safeguards to protect against financial risks and ensure the integrity of financial operations. This includes measures to prevent fraud, errors, and mismanagement of funds.

5. Facilitating Decision-Making: Clear financial rules provide guidance for decision-making related to budget allocations, investments, and resource allocation. They help decision-makers make informed choices that align with organizational goals and priorities.

6. Building Trust and Confidence: Adherence to financial rules demonstrates a commitment to sound financial management practices, fostering trust and confidence among stakeholders, including taxpayers, investors, and donors.

Overall, financial rules play a crucial role in promoting transparency, accountability, and integrity in financial management. They provide the framework for effective governance and stewardship of financial resources, supporting the achievement of organizational objectives and the public interest.

2. Describe the power and responsibilities drawing and disbursing officer.

The Drawing and Disbursing Officer (DDO) holds a pivotal role in financial management within a government or organizational framework. Here's a description of their power and responsibilities:

1. Authority to Draw Funds: The DDO is authorized to draw funds from the treasury or financial institution on behalf of the organization. They have the power to initiate the process of disbursing money for various expenditures, including salaries, payments to suppliers, and other expenses sanctioned within the approved budget.

2. Budgetary Control: One of the primary responsibilities of the DDO is to ensure that expenditures are in line with the approved budget allocations. They must carefully monitor spending to prevent overspending or unauthorized use of funds, helping to maintain fiscal discipline and accountability.

3. Verification of Claims: Before making any disbursements, the DDO is responsible for verifying the authenticity and accuracy of claims or bills submitted for payment. This includes ensuring that the expenditures are supported by proper documentation and comply with relevant rules and regulations.

4. Compliance with Financial Rules: The DDO must adhere to financial rules, regulations, and procedures governing the disbursement of funds. This includes following established protocols for accounting, procurement, and internal controls to prevent fraud, misuse, or mismanagement of funds.

5. Record-Keeping: Another important responsibility of the DDO is to maintain accurate and up-to-date records of all financial transactions, including receipts, payments, and vouchers. This helps to ensure transparency and accountability in financial management and facilitates audits and reviews.

6. Reporting: The DDO is required to prepare and submit financial reports to higher authorities or oversight bodies as per established timelines and formats. These reports provide information on the utilization of funds, budget performance, and other financial matters, enabling informed decision-making and accountability.

7. Internal Controls: The DDO plays a key role in implementing internal controls to safeguard assets, prevent fraud, and ensure compliance with policies and procedures. This includes segregating duties, conducting regular reconciliations, and implementing checks and balances in financial processes.

Overall, the Drawing and Disbursing Officer holds significant power and responsibilities in managing financial resources efficiently, transparently, and in accordance with established rules and regulations. Their role is crucial in maintaining financial discipline, accountability, and integrity within the organization.

3. What are Finance Act and Appropriation Act? Explain.

The Finance Act and the Appropriation Act are two key legislative instruments that play essential roles in the financial management of a government. Here's an explanation of each:

Finance Act:

- The Finance Act is an annual legislation passed by the government that outlines the financial policies, measures, and changes to tax laws for the upcoming fiscal year.
- It typically includes provisions related to taxation, customs duties, excise duties, and other revenue-raising measures.
- The Finance Act is presented alongside the government's annual budget and is enacted to implement the financial proposals outlined in the budget speech.
- This act may introduce new taxes, amend existing tax rates, provide incentives or exemptions, or introduce measures to regulate financial markets and institutions.
- The Finance Act is crucial for implementing the government's fiscal policy and generating revenue to fund public expenditure.

Appropriation Act:

- The Appropriation Act is another annual legislation passed by the government that authorizes the government to spend money from the treasury for specific purposes outlined in the budget.
- It provides legal authority for government departments and agencies to incur expenditures and make payments for various programs, activities, and services.
- The Appropriation Act allocates funds from the Consolidated Fund of the government to different ministries, departments, and agencies based on the estimates presented in the budget.
- It specifies the amounts allocated for different heads of expenditure, such as salaries, pensions, grants, subsidies, and capital projects.
- The Appropriation Act is essential for ensuring that government spending is authorized by law and is consistent with the approved budgetary allocations.
- It serves as a key tool for budgetary control and accountability, as it establishes legal limits on government spending and provides a basis for monitoring and oversight by the legislature.

In summary, while the Finance Act sets out the government's revenue-raising measures and financial policies, the Appropriation Act authorizes government spending and allocates funds for specific purposes outlined in the budget. Together, these acts form the legal framework for fiscal management and budget implementation in a government.

4. Describe the method of Re-appropriation.

In Bangladesh, re-appropriation is a process that allows the government to reallocate funds from one budgetary allocation to another within the same fiscal year. Here's an explanation of the method of re-appropriation:

1. **Authority to Re-appropriate:** The authority to re-appropriate funds lies with the Ministry of Finance or the Finance Division of the government. It is typically exercised by the Secretary or other designated officials within the ministry.

2. **Justification:** Before initiating the re-appropriation process, there must be a valid justification for the reallocation of funds. This justification may arise due to changes in priorities, unexpected needs, or unanticipated expenditures within government departments or programs.

3. **Approval Process:** The process of re-appropriation involves obtaining approval from the Ministry of Finance or the Finance Division. Government departments or agencies wishing to re-appropriate funds must submit a formal request detailing the proposed reallocation and providing justification for the change.

4. **Scrutiny and Analysis:** The Ministry of Finance scrutinizes the request and assesses its feasibility and alignment with government priorities and budgetary constraints. They may conduct a review to ensure that the proposed re-appropriation does not adversely affect other programs or lead to overspending in certain areas.

5. **Approval by Competent Authority:** Once the request is reviewed and found to be justified, the Ministry of Finance issues an approval for the re-appropriation of funds. This approval may specify the amount of funds that can be reallocated and the purpose for which they can be used.

6. **Reporting Requirements:** After the re-appropriation is approved, the government department or agency must adhere to reporting requirements specified by the Ministry of Finance. They may be required to provide periodic updates on the utilization of re-appropriated funds and any changes in expenditure patterns.

7. **Legislative Oversight:** Re-appropriation may also be subject to oversight by the legislature, particularly if significant reallocations are proposed. The government may be required to inform the parliament or relevant committees about the reasons for re-appropriation and seek their approval or endorsement.

Overall, re-appropriation allows the government to adjust its budgetary allocations to respond to changing circumstances and priorities within a fiscal year. It helps ensure flexibility in financial management while maintaining transparency and accountability in the use of public funds.

5. What are Permanent Advance and Temporary Advance? What is the difference between them?

Permanent Advance:

A permanent advance is like a long-term loan. It's money that you borrow and you're expected to pay it back over a longer period of time, usually in installments. This type of advance is often used for big things like buying a house or starting a business. It's called "permanent" because it's not meant to be paid back quickly; it's spread out over a longer period.

Temporary Advance:

A temporary advance, on the other hand, is like a short-term loan. It's money that you borrow for a brief period of time, usually until you get paid or until a specific event happens. Temporary advances are often used for immediate needs or emergencies, like covering unexpected expenses until your next paycheck comes in. They're meant to be paid back quickly, usually within a few weeks or months.

In summary, permanent advances are for bigger, long-term needs and are paid back over a longer period, while temporary advances are for smaller, short-term needs and are paid back quickly.

Difference	Permanent Advance	Temporary Advance
Purpose	Used for big expenses like buying a house or business	Used for immediate needs like paying bills or emergencies
Duration	Repaid over a longer period (years)	Repaid relatively quickly (weeks or months)
Amount	Involves larger sums of money	Involves smaller amounts of money
Repayment Plan	Structured repayment plan with fixed monthly payments	Flexible repayment options, lump sum or smaller installments
Interest Rates	Lower interest rates due to longer repayment period	Higher interest rates due to short-term nature
Collateral	May require collateral like property or assets	Might not require collateral, or less significant collateral
Risk	Higher risk due to larger sums and longer repayment	Lower risk due to smaller amounts and shorter terms
Flexibility	Less flexible repayment schedules	More flexible repayment schedules
Impact on Credit	Default can have significant impact on credit score	Default may still impact credit but to a lesser extent
Use Cases	Used for long-term investments or significant purchases	Used for short-term expenses or emergencies

6. Who is responsible for irregular transaction from Public Fund?

(1) All revenues received by the Government, all loans raised by the Government, and all moneys received by it in repayment of any loan, shall form part of one fund to be known as the Consolidated Fund.

(2) All other public moneys received by or on behalf of the Government shall be credited to the Public Account of the Republic.

7. Describe the relation between Budget & Expenditure?

The relationship between the budget and expenditure is fundamental to financial management in any organization, including governments. Here's a description of this relationship:

1. Budget as a Plan: The budget serves as a financial plan that outlines the expected revenues and expenditures for a specific period, typically a fiscal year. It lays out the government's priorities, objectives, and proposed allocations of funds for various programs, activities, and services.

2. Allocations and Authorizations: Within the budget, funds are allocated to different government departments, ministries, and agencies for specific purposes. These allocations represent the maximum amount of money authorized for expenditure in each area.

3. Authorization for Spending: The budget authorization provides legal authority for government departments and agencies to incur expenditures and make payments for the programs and services outlined in the budget. It sets limits on government spending and ensures that expenditures are consistent with the approved budgetary allocations.

4. Expenditure Implementation: Government expenditure refers to the actual spending of funds to finance various programs, services, and activities. Expenditure occurs when funds are disbursed or payments are made to suppliers, contractors, employees, or beneficiaries for goods, services, or benefits provided.

5. Monitoring and Control: Throughout the fiscal year, government authorities monitor expenditure against budgetary allocations to ensure that spending remains within approved limits. This involves tracking actual expenditures, comparing them to budgeted amounts, and identifying any variances or discrepancies.

6. Budgetary Control Mechanisms: Budgetary control mechanisms, such as internal controls, financial reporting, and oversight mechanisms, help regulate government spending and ensure compliance with budgetary allocations. They help prevent overspending, unauthorized expenditures, or misuse of funds.

7. Budget Revisions and Adjustments: In some cases, governments may need to revise or adjust the budget to reflect changes in priorities, economic conditions, or unforeseen circumstances. This may involve reallocating funds between budget categories or supplementing budgetary allocations to address emerging needs or challenges.

8. Reporting and Accountability: Governments are required to report on their expenditures and financial performance to stakeholders, including the legislature, citizens, and oversight bodies. Financial reports provide transparency and accountability, enabling stakeholders to assess how public funds are being utilized and whether budgetary goals are being achieved.

In summary, the budget provides the framework for government expenditure by outlining priorities, authorizing spending, and setting limits on expenditures. The relationship between the budget and expenditure involves planning, authorization, implementation, monitoring, and reporting to ensure effective financial management and accountability.

8. What is the difference between Consolidated Fund and Public Accounts of the republic?

Here's a simplified table outlining 10 differences between the Consolidated Fund and Public Accounts of the Republic in easy English:

Aspect	Consolidated Fund	Public Accounts of the Republic
Ownership	Belongs to the government	Belongs to the people
Source of Funds	Mainly consists of government revenues	Includes money held by government in trust or custody
Purpose	Used for general government expenditures	Holds money that doesn't belong to the government
Control	Controlled by the government	Controlled by the legislature

Aspect	Consolidated Fund	Public Accounts of the Republic
Utilization	Funds can be spent for any government purpose	Funds are used for specific purposes as approved by the legislature
Accountability	Government is accountable for its use	Legislature oversees its use
Origin of Money	Derived from taxes, loans, and other sources	Includes fines, fees, grants, and other revenues
Withdrawal Restrictions	Government can withdraw funds as needed	Withdrawal requires legislative approval
Financial Reporting	Separate financial statements are prepared	Included in the government's overall financial statements
Role in Budgeting	Main component of government budget	Not directly involved in the budgeting process

Subject: BCS Recruitment Rules, Retirement Act and Civil Service Seniority Rules

1. Describe the BCS Direct Recruitment Rules.

1. Only the Commission can recommend appointments for direct recruitment to a service.
2. To be eligible for direct recruitment, a person must be a citizen, permanent resident, or domiciled in Bangladesh, and not married to a non-citizen.
3. Before appointment, the selected person must be certified medically fit by a Medical Board and their background checked for suitability.
4. No one can be recommended for appointment if already employed, they applied through their official superior.
5. Unless applied with proper fee and forms.
6. Unfit in Medical board.

2. Discuss the seniority rules of BCS cadre.

The order of seniority among members of a Service Cadre in the Bangladesh Civil Service follows these principles:

- a) For a Service that wasn't previously organized based on junior and senior scales, seniority starts from the date of regular appointment in the lowest post of that Service.
- b) For a Service that was previously organized with junior and senior scales and where promotees were directly promoted to the senior scale, seniority is based on continuous service in the senior scale.
- c) For a Service previously organized with junior and senior scales where promotees were promoted to the junior scale, seniority is determined by continuous service in the junior scale.
- d) Lateral entrants to a Service Cadre have seniority based on their appointment to the pay scale they were in at the time of joining the Cadre.

e) For future appointees to a Service Cadre without lateral entry at higher levels, seniority starts from their appointment to the lowest specified post in the Cadre.

f) For future appointees to a Service Cadre with provision for lateral entry at higher levels, seniority begins from their appointment to the relevant specified post on a regular basis.

g) Officers recruited directly to a Cadre and Sub-Cadre of the Bangladesh Civil Service through earlier open advertisements by the Bangladesh Public Service Commission or competent authorities rank senior to those recruited through subsequent open advertisements, even if the latter are appointed earlier.

3. Describe the rules of re-employment after retirement of government servants.

1. Once a public servant retires, they can't be hired again for any job in the government, nationalized companies, or local authorities.

2. However, this rule doesn't apply if the job is specifically mentioned in the Constitution of Bangladesh.

3. Even though there's a rule about not rehiring retired public servants, the Prime Minister can make exceptions if they believe it's good for the public to hire a retired public servant on a contract basis.

4. Describe the rule in case of probationer is found unsuitable for retention in the service.

When someone is first hired for a job in a Service, they have to go through a probation period:

- If they're hired directly, this probation period lasts for two years.

- If they're promoted into the position, the probation period is one year.

The government can extend this probation period for up to two more years if needed. If they don't decide by the day after the probation period ends, it's automatically extended.

During this probation period, if the person isn't suitable for the job:

- For directly hired individuals, the government can terminate their appointment.

- For those promoted, they can be sent back to their previous position.

Subject: Public Servants Retirement Act, 1974

1. Describe the rules of optional retirement and forced retirement.

1. Any public servant who has worked for twenty-five years can choose to retire whenever they want. They just need to inform their boss in writing at least thirty days before they want to leave. Once they decide, they can't change their mind.

2. The government can also decide to make a public servant retire if they've worked for twenty-five years, without needing to give a reason.

2. If judicial and departmental proceeding constituted against an incumbent who is about to retire, what will be the retirement benefit until set aside the matter?

If a public servant retires or leaves their job and there are ongoing legal or departmental actions against them, they won't receive their pension or retirement benefits until these actions are resolved. The only thing they'll get is the money they put into their provident fund and any interest earned on it. Their pension or retirement benefits will only be given based on the outcome of these

actions against them.

Subject: Financial Propriety

1. Describe the standards of Financial Propriety.

Standards of financial propriety dictate how officers handle public funds. Key principles include:

1. Officers should be as careful with public money as they would be with their own.
2. Expenses should be justified, not excessive.
3. Authorities shouldn't approve spending that benefits themselves directly or indirectly.
4. Public funds shouldn't favor specific individuals or groups unless:
 - The expense is small.
 - Legal action could reclaim the money.
 - The spending aligns with recognized policies or customs.
5. Allowances should cover expenses adequately but not result in recipients making a profit overall.

2. What is Financial Propriety? What are the elements of Propriety?

Financial propriety refers to following the law, rules, and regulations while maintaining high standards of carefulness, watchfulness, and thoroughness. It involves ensuring that government spending is justified and provides value for money, and that government revenue is collected properly. In simple terms, it means being responsible and careful with public funds, making sure they're used wisely and legally.

The elements of propriety are-

- Honesty and Integrity
- Reputation
- Competence and Capabilities
- Financial Soundness

2.What is Propriety in Finance and what are the rules of Propriety?

Propriety in finance refers to conducting financial affairs in a manner that is ethical, appropriate, and aligned with established standards and principles. It involves ensuring that financial decisions and transactions are made with integrity, transparency, and accountability. This includes adhering to laws, regulations, and ethical guidelines, as well as considering factors such as fairness, honesty, and the best interests of stakeholders. In essence, propriety in finance entails maintaining high standards of conduct and governance to safeguard the integrity of financial processes and outcomes.

- Propriety is all about learning and practicing the right ways to behave. It's like having good manners, respecting our traditions and showing courtesy.
- When we have good manners, we show respect for everyone and everything around us.
- Our good manners show that we value the dignity of people, places, and institutions. We treat them with the respect they deserve.

Subject: Suspension, Dismissal & Resignation

1. What is entitled a Government Servants under suspension?

When a government employee is suspended from their job, they still receive some financial support:

- They get a subsistence grant, which is half of their regular pay.
- They also receive their full house rent and medical allowance.

This financial assistance helps them during the suspension period when they're not working.

2. What is the difference between Dismissal and Removal?

Dismissal	Removal
Termination of employment due to misconduct or incompetence.	Termination of employment due to unsatisfactory performance or other reasons.
Typically occurs as a result of serious violations of rules or policies.	Generally happens due to performance issues or failure to meet job requirements.
Usually involves immediate termination without notice.	May involve a formal process with notice and opportunity for appeal.
Often associated with serious breaches of conduct or criminal offenses.	May occur due to factors like restructuring or redundancy.
Can result in loss of benefits and entitlements.	May involve severance pay or other compensation.
Usually irreversible and permanent.	May be reversible or temporary, depending on circumstances.
Generally signifies a more severe consequence for the employee.	May be seen as less severe compared to dismissal.
Often involves a breach of trust or violation of employer's trust.	May not necessarily imply a breach of trust.
Typically requires clear evidence of wrongdoing.	May be based on performance evaluations or assessments.
Often involves immediate departure from the workplace.	May involve a notice period before leaving the job.

3. What action will be taken when an incumbent is reinstated after suspension?

- If a suspended officer is reinstated but has lost some allowances during suspension,
- Unless it's expressly stated by the authority at the time of reinstatement,
- The time spent on suspension won't be counted towards their service.
- This means it won't be considered as part of their official work period.
- Only if the reinstating authority specifically mentions it will the suspension time be included in their service duration.

4. When an interruption in the service do not entails forfeiture of past service.

Interruptions in an officer's service usually result in the loss of their past service, except in certain cases:

- Authorized leaves of absence are exceptions to this rule.
- If an unauthorized absence follows an authorized leave and the officer's position remains vacant, their past service won't be forfeited.
- Suspension followed by reinstatement, even if to a different position, or compulsory retirement is another exception.
- If an office is abolished or an appointment is lost due to a reduction in staff, past service is retained.
- Transfer to a non-qualifying service within a government-controlled establishment also preserves past service, but voluntary resignation from a qualifying service doesn't.
- Time spent transitioning between appointments is exempted, provided it's done under the order of competent authority or with consent from the head of the old office.
- The authority granting the pension may convert periods of unauthorized absence into leave without pay retrospectively.

5. When condonation of deficiency in service is admissible and when not admissible?

- The authority responsible for filling the officer's position can forgive any interruptions in their service, based on conditions they decide.
- The authority in charge of approving the officer's pension can overlook a shortfall of three months in their qualifying service, with conditions they choose.
- The government can also overlook a deficiency in service, not exceeding twelve months.
- If an officer has both superior and non-superior service, the government can forgive a shortfall in their qualifying service for a higher pension, up to half of the non-superior service or twelve months, whichever is less.
- Condonation won't be allowed for earning a higher pension after 25 years of service or for special additional pension.
- Officers who retire voluntarily won't receive any condonation.

6. What are the important measures to control of Public Expenditure?

Here are important measures to control public expenditure:

1. **Budgeting:** Setting clear budgets for government spending helps manage expenses effectively.
2. **Prioritization:** Identifying and prioritizing essential areas for spending ensures resources are allocated wisely.
3. **Monitoring and Oversight:** Regular monitoring and oversight of expenditures help detect inefficiencies and prevent misuse of funds.
4. **Efficiency Measures:** Implementing measures to improve efficiency in public services and reduce wastage can lead to cost savings.
5. **Accountability:** Holding government officials accountable for spending decisions promotes transparency and discourages misuse of funds.
6. **Audit and Evaluation:** Conducting regular audits and evaluations of public expenditure helps identify areas for improvement and ensures compliance with regulations.

7. Public Participation: Involving the public in budgetary decisions increases transparency and helps ensure that spending aligns with the needs of citizens.

8. Cost-Benefit Analysis: Conducting cost-benefit analysis for major projects helps evaluate their economic viability and ensures that resources are used effectively.

9. Debt Management: Prudent management of public debt helps prevent excessive borrowing and reduces financial strain on future generations.

10. Continuous Improvement: Implementing mechanisms for continuous improvement in budgeting and expenditure control processes ensures that government spending remains efficient and effective over time.

- Financial propriety must be ensured in the case of government expenditure.
- Financial rules such as: General Financial Rules, Public Procurement Act 2006, Public Procurement Regulations 2008 and government directives issued from time to time shall be followed in the matter of government expenditure.
- Prepare annual budget and manage public expenditure strictly following it.
- Spend frugality and discretion in spending.
- Efforts should be made to procure resources of appropriate quality and quality at low cost.

7. What are the rights of establishments?

- According to Article 29 of the Constitution of Bangladesh, all legal citizens of Bangladesh have the right to enter or be appointed to work and positions in the Republic according to their educational qualifications, experience and knowledge.
- In the case of recruitment to the public service, there should be recruitment rules approved by the government for each post.
- Every person employed in the service of the Republic shall have equal right of promotion as per the Recruitment Rules.
- No citizen shall be discriminated against on account of caste, religion, caste, caste, sex or place of birth in recruitment or promotion.
- Rules should ensure equality of opportunity for all.
- All officers/employees shall be entitled to safe travel and access to the workplace.
- Ensure safe and hygienic working environment at workplace.
- They have to provide necessary materials for the purpose of work
- Provide administrative or legal assistance to them in case of any risk or danger encountered while Performing the work.
- If there is any mistake in the performance of duty in good faith, he should be given protection as

per the rules

- According to the need and capacity of the government, they should be provided accommodation near the place of work. If the required accommodation is not available then the house rent allowance shall be paid. (Rules: Bangladesh Appropriations Rules, 1982; Memorandum No. SRO 381-L/82, dated 11/11/82).

Subject: Treasury Rules

1. What is the definition of treasury?

Treasury means the office of the District Accounts Officer, the office of the Upazila Accounts Officer and the office of any officer empowered to carry out all or any of the duties of the District Upazila Accounts Officer, the offices and branches of Bangladesh Bank and the representatives of the Bank in Bangladesh who are authorized by the Government to receive and pay money as an official, the Treasury and that part of the office of the Deputy Commissioner which carries out the functions of seizure of opium, stamps, valuables and government property.

2. According to the Treasury Rules, who are the accounts officers?

"Accounts Officer" means an officer subordinate to the Controller General of Accounts and includes Chief Accounts Officer, Regional Accounts Officer, District Accounts Officer, Thana Accounts Officer and any other officer authorized in this respect to do the functions of an Accounts Officer.

3. Explain rules SR-166 and SR-167 of the Bangladesh Treasury Rules Vol-1.

S.R.166. All expenditure actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

S.R.167. No money shall be drawn from the Accounts Office unless it is required for immediate disbursement. It is not permissible to draw money from the Accounts Office in anticipation of demands or to prevent the lapse of budget grants.

4. According to rule SR-65 and SR-66 of the Bangladesh Treasury Rules Vol-1, who are the drawing and disbursing officers?

S.R. 65. Unless the Government have expressly authorized it in case of any specified office, no payment may be made on a bill or order signed by a staff instead of by the head of an office, although in the absence of the latter the non-Gazetted staff may be in the habit of signing letters for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on a bill is given by a mark, or a seal or a thumb impression, it shall be attested by some known person.

S.R. 66. The head of an office may authorise any gazetted officer serving under him to sign a bill or order for him, communicating the name and the specimen signature of the officer to the disbursing office concerned. This will not, however, relieve the head of the office, in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

Note. The above rule provides for the authorisation of a Gazetted Officer by the head of an office to draw bills. subject to the head of the office's ultimate responsibility. There is no rule authorising a non-gazetted officer to draw bills. Government consider that the necessity of such authorisation can arise on very rare occasions when the Gazetted staff of an institution is not more than two. Government have accordingly decided that the head of an office may authorise a non-gazetted

officer to draw bills only when such authorisation is absolutely necessary subject to the following conditions:

- (1) The delegation to a non-gazetted officer shall be confined only to the case of the senior non-gazetted officer of the establishment and shall be under the prior authority of the head of the department in each instance.
- (2) The head of the office shall accept in writing full responsibility for all financial transactions which take place in his office during the period.
- (3) The delegated power shall be confined to such transactions only as cannot, without inconvenience to Government business or hardship, await the return of the head of the office.

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According to the rule SR-65 and SR-66 of the Bangladesh Treasury Rules Vol-1

1. Drawing Officer: The drawing officer is the person authorized to sign bills or orders for payment. In the absence of the head of the office, a gazetted officer serving under the head of the office may be authorized to act as the drawing officer. In rare cases, when necessary and authorized by the head of the department, a non-gazetted officer may also be authorized as a drawing officer, subject to specific conditions.

2. Disbursing Officer: The disbursing officer is the individual responsible for making payments based on the bills or orders signed by the drawing officer. Typically, the disbursing officer is the one who handles the actual transfer of funds according to the instructions provided in the bills or orders.

In summary, the drawing officer is responsible for authorizing payments by signing bills or orders, while the disbursing officer carries out the actual transfer of funds. These roles ensure proper financial management and accountability within the government offices.

5. Describe the rule SR-181 (1) of the Bangladesh Treasury Rules Vol-1.

S.R. 181. (1) Subject to any order or instruction issued by the Government in this behalf a bill for payment to suppliers, etc., which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. This procedure shall not apply to cases where the disbursing officer is authorised to incur expenditure by drawing cheques on the Bank.

(2) Whenever under the provisions of this rule, a bill is endorsed to a private party, by the drawing officer, he shall issue an advice simultaneously to Accounts Officer concerned, giving full particulars of the bill. The item must at once be entered in the relevant register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

(3) An endorsement on a bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

Note. Endorsement will in all cases remain current for three months only, counting from the date of issue. In the case of bills issued in the last quarter of the year, however, an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of June.

6. Discuss about the stamp duty according to rule SR-69 of the Bangladesh Treasury Rules Vol-1.

S.R. 69. Receipts for all sums exceeding Taka 200 must be stamped under section 3 read with item 53 of schedule-1 of the Stamps Act (Act II of 1899) unless they are exempt from stamp duty. A list of authorised exemptions is given in Appendix 6.

Subject: Audit Objection & Its Settlement

1. What is audit? What is the importance of audit?

Audit

Audit is a process where trained professionals review financial records, transactions, and operations of an organization to ensure accuracy, compliance with laws and regulations, and proper use of resources. It involves examining financial statements, internal controls, and procedures to provide an independent assessment of the organization's financial health and operational efficiency.

Importance of Audit:

- Ensures Accuracy: Audits help ensure that financial records are accurate and reliable, providing stakeholders with confidence in the organization's financial statements.
- Detects Errors and Fraud: Auditors identify errors, irregularities, and fraudulent activities, helping to prevent financial losses and maintain integrity.
- Compliance Verification: Audits verify compliance with laws, regulations, and internal policies, reducing legal risks and ensuring ethical conduct.
- Improves Efficiency: By evaluating internal controls and operational processes, audits identify inefficiencies and areas for improvement, leading to enhanced operational efficiency.
- Enhances Accountability: Audits promote transparency and accountability by holding management accountable for their stewardship of resources.
- Facilitates Decision Making: Audit findings provide valuable insights for decision-makers, enabling informed decision-making and strategic planning.
- Builds Trust: External audits conducted by independent professionals enhance credibility and trust among stakeholders, including investors, creditors, and the public.
- Supports Continuous Improvement: Audit recommendations drive continuous improvement by addressing weaknesses and implementing best practices.
- Protects Assets: Audits help safeguard assets by ensuring proper controls are in place to prevent misappropriation and misuse of resources.
- Promotes Financial Stability: By providing assurance on financial reporting and management practices, audits contribute to financial stability and sustainability of the organization.

2. What types of audit are functioning in Bangladesh?

Directorate	Functional Areas
Commercial Audit	<ul style="list-style-type: none">• Government Parastatals• State-Owned Enterprises including Nationalised Commercial Banks and Financial Institutions
Local and Revenue Audit	<ul style="list-style-type: none">• Revenue collecting agencies and other government departments• Local and statutory bodies, including municipalities, city corporations and universities
Defence Audit	<ul style="list-style-type: none">• All units and formations of armed forces, inter- service organisations and offices of the defence finance department

	<ul style="list-style-type: none"> • Certification of Appropriation Accounts relating to defence
Works Audit	Expenditure relating to public works and public utilities of different ministries
Post, Telephones and Telegraph Audit	<ul style="list-style-type: none"> • All establishments of postal, telephone and telegraph departments • Certification of Appropriation Accounts of these departments
Foreign Aided Projects Audit	<ul style="list-style-type: none"> • All foreign aided projects • Certification of accounts of all foreign aided projects
Mission Audit	All overseas Bangladesh Missions, Nationalised Banks, Shipping Corporation Offices, Biman Offices situated abroad
Civil Audit	<ul style="list-style-type: none"> • Audit of the accounts of the Republic maintained in all the offices of the Controller General of Accounts • Certification of Finance and Appropriation Accounts of the Government
Railway Audit	All establishments of the Bangladesh Railway Certification of Appropriation Accounts of Railway

3. What is financial audit?

A financial audit is like a check-up for a company's money matters. It's when a special team looks at all the financial records to make sure they're accurate and honest. Think of it as a detective work for money – they want to make sure everything adds up and that the company is following all the rules and laws. The audit helps to give confidence to investors, creditors, and the public that the company's financial statements are reliable. If there are any problems or mistakes found during the audit, they can be fixed to make sure the company is on the right track.

4. What are the steps of performing an audit?

(i) Planning

Plan the audit, having regard to the particular objectives and scope of the audit under consideration, deciding where to concentrate their work and on the allocation of resources.

(ii) Overview of audit organizations

Undertake or update an annual overview of the circumstances of the audited body and evaluate the strength of the control environment. The auditors' overview and evaluation should ensure that the audit is tailored to the circumstances of the audited body and identify areas meriting particular attention. It should also facilitate the effective planning of audit work before any detailed checks are undertaken.

(iii) Control risk analysis

Take a broad and analytical approach to the work based on the auditor's assessment of control risk and the risk of error in the financial statements.

(iv) Integrated approach

Have regard to the principle that every individual part of the audit should be viewed in the context of the whole or integrated audit. No one part stands alone and all contribute to the assurance needed to give the auditor a basis for providing a certificate, opinion and/or report on completion of the audit.

(v) Attitudinal approach

Audit work should display a constructive attitude wherever possible. The aim must be to assist audited bodies and their officers, but auditors must not hesitate to pursue conclusions even to the point of expressing qualified opinion and its inclusion in the Comptroller and Auditor-General's reports.

(vi) Liaison with the internal audit

Establish effective co-ordination with internal control and internal audit or similar review units and seek to place reliance on the work of such units wherever possible.

(vii) Effective transmission of good practice

Ensure that knowledge of good practice is transferred effectively from one audited body to another.

(viii) Professional approach

Carry out audit in a professional manner without undue delay.

(ix) Reporting on corrective actions

Report to the audited body concerned of the nature and grounds for any concerns and to encourage them to adopt any corrective action that may be required.

(x) Effective follow-up action

Have in place effective reporting and follow-up arrangements to ensure that the audited body has properly considered any matters identified during the current or previous audits and, where appropriate, has implemented agreed actions.

5. Describe the article 128(1)(2) of the Bangladesh Constitution.

128. (1) The public accounts of the Republic and of all courts of law shall be audited and reported on by the Comptroller and Auditor-General and for that purpose he or any person authorized by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other government property in the possession of any person in the service of the Republic.

(2) Without prejudice to the provisions of clause (1), if it is prescribed by law in the case of anybody corporate directly established by law, the accounts of that body shall be audited and reported on by such person as may be so prescribed.

(3) Parliament may by law require the Comptroller and Auditor-General to exercise such functions, in addition to those specified in clause (1), as such law may prescribe, and until provision is made by law under this clause the President may, by order, make such provision

Subject: Financial Management

1. What is guideline of government accounts?

Outline of Government Accounts

- The overall financial arrangements of the Government of the People's Republic of Bangladesh are guided by Articles 84-88 of the Constitution of Bangladesh.

- According to Article 84 of the Constitution, all revenue received by the Government, all debts incurred by the Government and all money received by the Government from repayment of any debt become part of a single fund and it is called the Consolidated Fund.
- All other public funds received by or on behalf of the Government are credited to the Public Account of the Republic.
- Consolidated Fund and Government Accounts of the Republic are together called Government Accounts.
- All money received by the government is deposited and accounted for as government and all expenditure incurred by the government or on behalf of the government is paid from the government account.
- All cash of the government is deposited in Bangladesh Bank as a non-interest bearing basis. On behalf of the government, all expenditure, remittance, exchange, debt management etc. are coordinated in all the offices/branches of Bangladesh Bank and designated branches of Sonali Bank acting as representative of Bangladesh Bank.

2. What is the roll of Bangladesh Bank in government accounting system?

According to the agreement executed between the Government of Bangladesh and Bangladesh Bank as per Article 20 of Bangladesh Bank Order 1972, daily statement of cash transactions with all related vouchers by the concerned branches of Bangladesh Bank after completion of government transactions to Upazila Accounts Office, District Accounts Office, Chief Accounts where applicable. Defense Office and accounts forwarded to the Comptroller General's office.

3. What are the steps of Government Financial Management?

- Stages of Public Finance
- Formulation of annual plan
- Preparation and approval of annual financial statements
- Completion of transactions as per approved budget
- Preparation and maintenance of classified accounts
- Audit performance
- Presentation, analysis and disposal of audit reports in Parliament

4. What is charged expenditure? Which expenditures are classified as charged expenditure?

Charged expenditure refers to government spending that is legally required by the Constitution or other laws. This spending is usually for essential services like education, health care, defense, or debt servicing. It's called "charged" because it's automatically authorized and doesn't need to be approved by Parliament each year. Instead, it's set out in the Constitution or specific laws, ensuring that certain important expenses are always covered.

Charged expenditure as per Article 88 of the Constitution is defined as follows:

- (a) Remuneration or honorarium of the President.
- (b) Remuneration or honorarium of Speaker and Deputy Speaker.
- (c) Remuneration and honorarium payable to Judges of the Supreme Court, Auditor General and Controller, Election Commissioners and members of the Public Service Commission.
- (d) Administrative expenses including remuneration payable to employees of Parliament, Supreme Court, Office of the Auditor General and Comptroller, Election Commission and Public Works Commission.

(e) Liability for all debts of the Government including payment of interest, repayment of principal and other expenses relating to redemption of loans secured by the Consolidated Fund.

(f) Money necessary for the execution of any judgment, decree or order passed against the Republic by any court or tribunal.

5. Discuss the legal code according to Article 87 of the Bangladesh Constitution.

Article 87 of the Bangladesh Constitution talks about how the government handles money matters. Here's what it says in simpler terms:

1. **Making a Budget:** The government has to plan how it will spend money each year. This involves deciding how much money will come in (revenue) and where it will go (expenditure).

2. **Spending Control:** The government needs to make sure it doesn't spend more money than it's supposed to. It should only spend money on things that it's allowed to spend on.

3. **Getting Money:** The government has to figure out ways to get money, like through taxes or fees, to fund its activities.

4. **Being Honest and Open:** The government must keep accurate records of its money transactions and share this information with everyone. It needs to be clear about how it's using public funds.

5. **Managing Debts:** If the government borrows money, it has to manage it responsibly. It must repay debts on time and think about how borrowing affects the country in the long run.

6. **Reporting Finances:** The government has to regularly report on its financial situation, including audits, so that everyone knows where the money is going.

7. **Using Money Wisely:** The government should spend money in ways that benefit the country the most, making sure it's used efficiently and effectively.

8. **Following Rules:** The government has to follow the laws and regulations related to money management to ensure fairness and transparency.

Overall, Article 87 ensures that the government handles money carefully, honestly, and responsibly for the benefit of the country and its people.

6. What are the details of-

(a) CGDF

The Controller General of Defense Finance in Bangladesh holds a critical role in overseeing the financial operations of the country's defense forces. They are responsible for various tasks, including budget planning, financial transactions oversight, and ensuring compliance with financial regulations within the military.

This official works closely with military leaders and government authorities to develop budgets that meet the defense sector's needs while aligning with national priorities. They allocate funds for different defense activities, such as equipment procurement, personnel salaries, and operational expenses, ensuring that resources are utilized efficiently and effectively.

One of their key responsibilities is to maintain accurate records of all financial transactions related to defense expenditures. They monitor spending to prevent fraud, waste, or misuse of funds, promoting transparency and accountability in financial management.

Additionally, the Controller General of Defense Finance prepares regular financial reports and statements to inform government officials and the public about how defense funds are being utilized. These reports help assess the effectiveness of defense spending and ensure that resources are being allocated in line with strategic objectives.

In summary, the Controller General of Defense Finance plays a pivotal role in managing the financial aspects of Bangladesh's defense sector, ensuring prudent financial management and the optimal utilization of resources to support the country's defense capabilities.

(b) CGA

The Office of the Controller General of Accounts (CGA) is an important government office that handles financial matters in Bangladesh. Here's a simple explanation:

The Office of the Controller General of Accounts (CGA) is a government department in Bangladesh. Its main job is to manage the country's finances. This means keeping track of all the money that comes in and goes out of the government.

The CGA helps prepare the government budget by figuring out how much money is needed for different things like education, health, and infrastructure. They also make sure that government departments spend money properly and follow the rules.

One of their key tasks is to keep accurate records of all financial transactions. This includes recording how much money is received from taxes and other sources, as well as tracking government spending.

The CGA also prepares financial reports to show how the government is using its money. These reports help the government and the public understand where taxpayer money is going and whether it's being used wisely.

Overall, the Office of the Controller General of Accounts plays an important role in ensuring that the government's finances are managed properly and transparently, for the benefit of the country and its people.

(c) C&AG

The Comptroller and Auditor General (CAG) of Bangladesh is an important government position that deals with finances. Here's an easy explanation:

The Comptroller and Auditor General (CAG) of Bangladesh is a key person in the government who oversees financial matters. Their main job is to make sure that the government's money is spent wisely and that everything is done fairly and according to the rules.

The CAG keeps an eye on how money is used in government departments. They check if the money is being spent on the right things and if it's being used efficiently. They also make sure that the government gets value for the money it spends.

One important task of the CAG is to audit government accounts. This means carefully examining financial records to make sure they are accurate and complete. They also check if the money was spent for the intended purposes and if it was done legally.

The CAG plays a crucial role in holding the government accountable for its financial actions. By keeping a close watch on finances, they help ensure transparency and trust in how taxpayer money is managed.

Overall, the Comptroller and Auditor General of Bangladesh helps ensure that the government spends money wisely and in the best interest of the people. They help maintain integrity and honesty in financial matters, which is vital for the country's development and well-being.

(d) ADG Finance

The Assistant Director General (ADG) of Finance in Bangladesh is an important role in the government. Here's a simple explanation:

The Assistant Director General (ADG) of Finance in Bangladesh is a person who helps manage money matters for the government. Their main job is to handle financial affairs and make sure everything is done correctly and according to the rules.

They work closely with other government officials and departments to create budgets and plans for how money will be used. This involves figuring out how much money is needed for different projects and activities.

The ADG of Finance also keeps track of spending and makes sure that money is spent wisely. They check financial records to ensure accuracy and transparency in all financial transactions.

Additionally, they help prepare financial reports and statements to show how money is being used. These reports help government leaders and the public understand how taxpayer money is being spent.

Overall, the Assistant Director General of Finance plays a vital role in ensuring that government finances are managed responsibly and efficiently, for the benefit of the country and its people.

Subject: Public Procurement Regulations

1. What are the guiding principles related to procurement.

GUIDING PRINCIPLES RELATED TO PROCUREMENT

- Right Thing
- Right Quality
- Right Quantity
- Right Place
- Right Time

Important Principle

- Fairness (No discrimination and conform to rules)
- Economy (Right thing at right price)
- Efficiency (Right time at right place)
- Transparency (letting everyone know facts/figures/process)

2. What are the steps involved in procurement.

STEPS INVOLVED IN PROCUREMENT

- Preparation and approval of Procurement Plan

- Selection of Tendering Methods
- Preparation of Tender documents/Schedules
- Invitation For Tender (IFT)
- Preparation and Submission of Tenders
- Receipt of Tenders
- Opening of Tenders
- Determination of Responsiveness and Evaluation
- Approval of Evaluation Report
- Notification of Award
- Contract signing
- Post Procurement Review

3. What are the various tendering methods in procurement?

- Open Tendering Method (OTM) with or without pre- qualification.
- Limited Tendering Method (LTM), with or without Threshold/Enlistment.
- Two Stage Tendering Method (TSTM).
- One Stage Two Envelopes Tendering Method (OSTETM).
- Request for Quotation Method (RFQM).
- Direct Procurement Method (DPM).
- Direct Cash Procurement Method (DCPM).

4. Describe the definition of-

(a) Procuring Entity

"procuring entity" is an organization or agency responsible for purchasing goods, services, or works. This could be a government department, a company, or any organization that needs to buy things. The procuring entity is in charge of the process of finding suppliers, negotiating contracts, and making purchases to meet its needs. They ensure that the procurement process is fair, transparent, and follows relevant rules and regulations.

(b) Hope

Head of Procuring Entity (HOPE)" refers to the top person in charge of making purchasing decisions within an organization. They oversee the process of buying goods, services, or works for the organization.

(c) A.O.

"Authorized Officer (AO)" in procurement is someone who has been given the official power to make purchasing decisions on behalf of an organization. They have the authority to approve and oversee procurement processes, including selecting suppliers, negotiating contracts, and making purchases.

(d) A.A

"Approving authority in procurement" refers to the individual or entity responsible for granting approval at various stages of the procurement process. This authority typically lies with a designated person or committee within an organization who has the power to review and authorize procurement activities. Their role is to ensure that procurement decisions comply with relevant policies, regulations, and budgetary constraints before purchases are made.

(e) LTM

"Limited Tendering Method" is a way of choosing suppliers or contractors for a project, where the organization only invites a limited number of pre-selected suppliers to submit bids or proposals. This method is used when there are only a few qualified suppliers available for a particular project, or when the organization has specific reasons for limiting competition, such as urgency or confidentiality. It's a way to streamline the procurement process by directly reaching out to potential suppliers without opening the bidding process to a wider pool of vendors.

(f) DCPM

"Division of Contracts and Procurement Management" is a part of an organization or company that handles the process of managing contracts and procurement activities. This division is responsible for tasks such as soliciting bids from vendors, negotiating contracts, ensuring compliance with regulations and policies, and overseeing the purchasing process from start to finish. They play a crucial role in obtaining goods, services, or works needed by the organization while adhering to budgetary constraints and legal requirements.

Subject: Pension & Gratuity

1. What are the conditions of pensionable service?

Conditions of pensionable employment

- (a) Employment should be under Government and revenue sector.
- (b) Employment should be substantive and permanent.
- (c) Employment must be satisfactory.
- (d) There should be continuity of employment

2. Which services do not count for pension?

Jobs that do not count towards pension

- (A) Leave without pay (Extra ordinary leave). (b) Underage service (Boy service).
- (c) Tenure of Local Bodies.
- (d) If the Probation or Apprentice Period is not regularized.
- (e) Period of foreign employment without deposit of Pension Contribution.
- (f) Work Charged and Contingency jobs are not brought into regular establishment.
- (g) Master Role job.
- (h) Jobs in development sector (unless transferred and regularized in revenue sector).

3. What rules should be followed to determine the pension?

Pension provisions

- (a) The Public Servants (Retirement) Act of 1974 with Amendment.
- (b) Order No. 2566 (4) dated April 16, 1959 AD of the then Finance and Revenue Department called Pension Rules and Retirement Benefit.

(c) Government Servants Pension Facilitation Order, 2020 (Memorandum No.- 07.00.0000.171.13.002.18-08, dated 06/02/2020).

4. What is anticipatory pension? When this rule should be applied?

Anticipatory Pension

If due to any exigent circumstances it is not possible to finally determine or settle and grant the pension and gratuity in the manner described above, the sanctioning authority shall provisionally grant the pension and gratuity on the basis of his last pay and pensionable service, provided that the pensioner is one of the retirees. Can get pension and gratuity within months. This type of pension is called Expected Pension. [Art. 925, CSR/Rule 445, BSR

5. Describe the definition of family for Family Pension.

DEFINITION OF FAMILY FOR FAMILY PENSION

In the case of death of the employee or the pensioner the family pension becomes payable to the members of the family. The category wise detail of eligible members for family pension is as under:

First Category –

- (i) Widow or widower, up to the date of death or re-marriage, whichever is Earlier;
- (ii) Son / Daughter (including widowed daughter), up to the date of his/ her marriage/ re-marriage or till the date he/ she starts earning or till the age of 25 years, whichever is the earliest. Dependent disabled siblings (i.e. brothers/ sisters) for life in the same manner as in the case of son/ daughter suffering from any disorder/ disability.

Second Category-

- (iii) Unmarried/widowed/divorced daughter, not covered by first category above, up to the date of marriage or till the date he starts earning or up to the date of death, whichever is earliest.
- (iv) Parents who were wholly dependent on the Government servant when he/ she was alive, provided the deceased employee had left behind neither a widow nor a child.

6. An incumbent had two wives, one son below the age of 25 years and two unmarried daughters. What will be the shares of each member of this Family Pension after his death?

Subject: GPF, BF & GI

1. When, how long and what amount of financial help is to be allowed to the family of deceased

Government servants according to Benevolent Fund Rules?

According to Bangladesh KArmachari kallon Board law-

1. If an employee removed or retire from service due to physical or mental illness-
2. On death in service or within 10 years from the death of retirement the family of the employee shall be entitled to get monthly welfare grant for 15 years or 10 years from the date of retirement of the employee.

3. If an employee retire from service on account of disability he will receive a monthly welfare grants up to 15 years or 69 years of his age whichever is earlier. Amount of monthly grant 1000/- up to 15 yrs
4. Employees who dies when in service or wherein PRL he will get group insurance amount of max 2 lacs.