

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
শিক্ষা মন্ত্রণালয়
মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ
মাধ্যমিক ও উচ্চ শিক্ষা অধিদপ্তর
সেকেন্ডারি এডুকেশন সেক্টর ইনভেস্টমেন্ট প্রোগ্রাম

স্মারক নং-মাউশি/সেসিপ/এসপিএসইউ/হি :শা:/AFR/২০১৭/৩০৩৮(ক)

তারিখ : ২৮/১১/২০১৮ খ্রি.

বিষয়: ২০১৬-২০১৭ অর্থ বৎসরের Annual Fiduciary Review (AFR) Report- এ উত্থাপিত পর্যবেক্ষণসমূহের (Observations) জবাব প্রেরণ।

উপর্যুক্ত বিষয়ে জানানো যাচ্ছে যে, Asian Development Bank (ADB) কর্তৃক নিয়োগকৃত স্বতন্ত্র ফার্ম Hoda Vasi Chowdhury and Co. মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ, শিক্ষা মন্ত্রণালয়-এর মাধ্যমিক ও উচ্চ শিক্ষা অধিদপ্তর কর্তৃক বাস্তবায়নাধীন সেকেন্ডারি এডুকেশন সেক্টর ইনভেস্টমেন্ট প্রোগ্রাম (সেসিপ)-এর আওতায় ২০১৬-২০১৭ অর্থ বৎসরের Annual Fiduciary Review (AFR) সম্পন্নপূর্বক একটি রিপোর্ট পেশ করেছে। বর্ণিত রিপোর্টটি মাঠপর্যায়ে বিস্তরণের নিমিত্ত ৩টি কর্মশালা অনুষ্ঠিত হয়। গত ২৭ নভেম্বর ২০১৮ খ্রি. তারিখে ঢাকায় কেন্দ্রীয় ও মাঠপর্যায়ের কর্মকর্তাগণের অংশগ্রহণে অনুষ্ঠিত কর্মশালাটিতে প্রধান অতিথি সচিব, মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ মহোদয়ের উপস্থিতিতে AFR রিপোর্টটি প্রদর্শিত হয়। বর্ণিত রিপোর্টে Hoda Vasi Chowdhury and Co. পরিদর্শনকৃত মাধ্যমিক শিক্ষাসংশ্লিষ্ট দপ্তরসমূহে আর্থিক বিধিবিধান, এমপিও প্রক্রিয়াকরণ ও সরকারি ক্রয় সংক্রান্ত বিভিন্ন পর্যবেক্ষণ উত্থাপন করা হয়েছে, যা প্রোগ্রামের প্রকৃত অর্জনকে প্রতিফলিত করেনি।

এমতাবস্থায় বর্ণিত Annual Fiduciary Review (AFR) রিপোর্টে উত্থাপিত পর্যবেক্ষণসমূহ পর্যালোচনাপূর্বক সংশ্লিষ্ট আঞ্চলিক কার্যালয়, জেলা শিক্ষা অফিস ও উপজেলা/থানা মাধ্যমিক শিক্ষা অফিসের মতামত পরিচালক, আঞ্চলিক কার্যালয়ের মাধ্যমে আগামী ০৩ ডিসেম্বর ২০১৮ খ্রি. তারিখের মধ্যে প্রেরণের জন্য অনুরোধ করা হলো।

(মোঃ আবু ছাইদ শেখ)

অতিরিক্ত সচিব ও

যুগ্ম-প্রোগ্রাম পরিচালক

ফোনঃ ০২-৯৫৫৩৭১২

সংযুক্তি : Annual Fiduciary Review (AFR) Report

২০১৬-১৭-এ উত্থাপিত পর্যবেক্ষণসমূহের কপি।

বিতরণ:

১. পরিচালক, আঞ্চলিক কার্যালয়, মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ, রাজশাহী, ময়মনসিংহ, বরিশাল, কুমিল্লা, চট্টগ্রাম, সিলেট, খুলনা, রংপুর ও ঢাকা অঞ্চল
২. জেলা শিক্ষা অফিসার, বান্দরবান, বরগুনা, ভোলা, ব্রাহ্মণবাড়িয়া, চট্টগ্রাম, চুয়াডাঙ্গা, কুমিল্লা, ঢাকা, দিনাজপুর, হবিগঞ্জ, যশোর, ঝালকাঠি, জয়পুরহাট, খাগড়াছড়ি, কুড়িগ্রাম, লালমনিরহাট, মানিকগঞ্জ, মৌলভীবাজার, মুন্সিগঞ্জ, নড়াইল, নরসিংদী, নেত্রকোনা, নীলফামারি, সিরাজগঞ্জ, সিলেট, ঠাকুরগাঁও
৩. উপজেলা/থানা মাধ্যমিক শিক্ষা অফিসার, উপজেলা/থানা :-----, জেলা:-----

অনুলিপি:

১. পি এ টু প্রোগ্রাম ডিরেক্টর, সেসিপ এবং মহাপরিচালক, মাউশি অধিদপ্তর, শিক্ষা ভবন, ঢাকা
২. পি এ টু জয়েন্ট প্রোগ্রাম ডিরেক্টর, সেসিপ, শিক্ষা ভবন, ঢাকা
৩. অফিস কপি

A. Financial Management

Zonal Office: Barishal

1.	Finding: Different bills of same vendor not in chronological order/ consecutive bill numbers even after time gap	Importance: High															
Description: During the verification, instances were observed where the invoice numbers and invoice dates pertaining to expenditures were not in chronological order. Further, the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The above indicates that the bills may not be genuine. The instances noted are given below:																	
<table><tr><th>Sl. No.</th><th>Vendor's Name</th><th>Vendor bill date</th><th>Vendor's bill no.</th><th>Bill amount (BDT)</th></tr><tr><td>1.</td><td>Khan Motors</td><td>15.04.17</td><td>1876</td><td>14,000</td></tr><tr><td>2.</td><td>Khan Motors</td><td>27.04.17</td><td>1875</td><td>18,000</td></tr></table>			Sl. No.	Vendor's Name	Vendor bill date	Vendor's bill no.	Bill amount (BDT)	1.	Khan Motors	15.04.17	1876	14,000	2.	Khan Motors	27.04.17	1875	18,000
Sl. No.	Vendor's Name	Vendor bill date	Vendor's bill no.	Bill amount (BDT)													
1.	Khan Motors	15.04.17	1876	14,000													
2.	Khan Motors	27.04.17	1875	18,000													
Recommendation: Zonal office should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.																	
2.	Finding: Deficiencies in maintenance of books of account	Importance: High															
Description: The following deficiencies were noted in the books of account at Barishal zonal office: <ul style="list-style-type: none">- The office does not maintain separate cash book for SESIP project.- It was noted that the office arranged trainings and workshops during FY 2016-2017, however, the office did not record the training expenditures in the books of account and also did not report the same in the statement of expenditure.- It was noted that salary of only one person was recorded in books, not of all the staff. This resulted in mismatch of expenditure between books and statement of expenditure.																	
Recommendation: <ul style="list-style-type: none">- The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP.- A separate cash book should be maintained and updated on regular basis.- Office should record salary of all the staff members in books of account to ensure that the reported expenses match with the books.																	
3.	Finding: Stock Register not maintained	Importance: Medium															
Description: At all the locations visited, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.																	
Recommendation: A perpetual record of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.																	
4.	Finding: Salary Register was not maintained for SESIP staff	Importance: Low															
Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at the office.																	
Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.																	

Zonal Office: Cumilla

1.	Finding: Stock records not maintained	Importance: Medium
Description: At Cumilla zonal office, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.		
Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.		
2.	Finding: Deficiencies noted in book keeping	Importance: Medium
Description: <ul style="list-style-type: none"> - At Cumilla Zonal office, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. - In Cumilla zonal office, it was noted the statement of expenditure was not matching with records maintained at the office. Refer Appendix-13 for details. 		
Recommendation: <ul style="list-style-type: none"> - The Cumilla zonal office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. - The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. 		
3.	Finding: Bill register does not contain payment details for certain transactions	Importance: Medium
Description: At Cumilla zonal office, while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not capture payment details for certain transactions (such as payment date and token number).		
Recommendation: Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.		
4.	Finding: No attendance records maintained for SESIP staff	Importance: Low
Description: In Cumilla zonal office, attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries		
Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.		

Zonal Office: Chattogram

1.	Finding: Separate cash book and bill register for SESIP project not maintained	Importance: High
Description: At Chattogram Zonal office, separate Cash book and bill register is not maintained for SESIP project. Thus, it is difficult to identify the expenses pertaining to SESIP from the records.		
Recommendation: A separate cash book and bill register should be maintained for SESIP project at the zonal office to track project expenses and inflows and outflows.		
2.	Finding: Stock records not maintained.	Importance: Medium
Description: At Chattogram zonal office, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP.		

	In the absence of a stock register, it is difficult to keep a control over stock items of the organization.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
3.	Finding: Deficiencies noted in book keeping	Importance: Medium
	Description: The following deficiencies in book-keeping were noted at Chattogram Zonal office: <ul style="list-style-type: none"> - Though office recorded an expenditure of BDT 1,899,360 incurred on training in books of accounts but it was not reported in the statement of expenditure. - It was noted that salary of only one support staff was recorded in the cash book, and not for all the staff. This results in difference between the cash book and SOE. - Further, it was noted that certain other expenses (viz. officers' salary, travel expense,) are not recorded in cash book. This results in differences between SOE and books of account. 	
	Recommendation: <ul style="list-style-type: none"> - The Chattogram zonal office should reported the training expenses in the SOEs submitted to SESIP. - All expenses incurred should be reported in the cash book (including salaries of all staff) to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP. 	
4.	Finding: Motorcycles transferred from SESIP not used/ used for personal purposes	Importance: Medium
	Description: During the asset verification in Chattogram Zonal Office, it was observed that 7 Motor Vehicles had been provided by SESIP in FY 2016-17 (under GD 56 contract reviewed as part of the AFR), out of which only 3 motor vehicles are being used, and remaining 4 are unused and kept at Director's office premises. Further, out of the 3 motorcycles being used, some of them are for female staff who do not drive the motorcycles, hence, their husbands were using the motorcycles.	
	Recommendation: In future, proper need assessment should be done at SESIP level prior to procuring assets for distribution.	

Zonal office: Dhaka

1.	Finding: Lack of segregation of duties in Cash Management.	Importance: High
	Description: At Dhaka Zonal office, it was noted that although there were fourteen SESIP staff Which includes Director, Deputy Director, Additional Directors, and Research Officers, Assistant Inspectors but the same person (Assistant Inspector) makes expenditure, receives the cash as reimbursement and records it into the books of accounts (Cash book & Bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds.	
	Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person.	
2.	Finding: Stock register not maintained.	Importance: Medium
	Description: In Dhaka Zonal office, though some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.	
	Recommendation: A perpetual record of printed materials should be maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
3.	Finding: Training expense not recorded in books and not reported in SOEs	Importance: Medium
	Description: At Dhaka Zonal office, it was noted that the office arranged training and workshop during FY 2016-2017, however,	

	the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure.
	Recommendation: The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP.

Zonal Office: Khulna

1.	Finding: Different bills of same vendor not in chronological order/ consecutive bill numbers even after time gap / Description of the assets purchased not clear	Importance: High																										
Description: At Khulna Zonal office, instances were observed where the invoice numbers and invoice dates pertaining to expenditures were not in chronological order. Further, the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below:																												
<table><tr><th>Vendor Name</th><th>Bill No.</th><th>Bill Date</th><th>Assets Name</th><th>BDT</th></tr><tr><td rowspan="5">Computer Vision</td><td>1407</td><td>09-07-2016</td><td>Scanner, Hard Disk and Monitor</td><td>18,200</td></tr><tr><td>1409</td><td>06-01-2017</td><td>Printer with Tonners</td><td>24,500</td></tr><tr><td>1410</td><td>06-03-2017</td><td>Printer and Speakers</td><td>10,800</td></tr><tr><td>1411</td><td>12-07-2016</td><td>Printer with Tonners</td><td>21,000</td></tr><tr><td>1412</td><td>05-01-2017</td><td>Printer with Tonners</td><td>18,000</td></tr></table>			Vendor Name	Bill No.	Bill Date	Assets Name	BDT	Computer Vision	1407	09-07-2016	Scanner, Hard Disk and Monitor	18,200	1409	06-01-2017	Printer with Tonners	24,500	1410	06-03-2017	Printer and Speakers	10,800	1411	12-07-2016	Printer with Tonners	21,000	1412	05-01-2017	Printer with Tonners	18,000
Vendor Name	Bill No.	Bill Date	Assets Name	BDT																								
Computer Vision	1407	09-07-2016	Scanner, Hard Disk and Monitor	18,200																								
	1409	06-01-2017	Printer with Tonners	24,500																								
	1410	06-03-2017	Printer and Speakers	10,800																								
	1411	12-07-2016	Printer with Tonners	21,000																								
	1412	05-01-2017	Printer with Tonners	18,000																								
Further, the above invoices pertained to purchase of printers, scanners, monitors etc. from M/s Computer Vision but assets description was not specified in the supplier invoice. Hence, it is difficult to determine the details of the item purchased (e.g. model no, manufacturer’s provided serial no, brand, specifications etc.).																												
The above indicates that the bills may not be genuine.																												
Recommendation: Zonal office should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses. Further, in future, the invoices obtained for such assets should clearly specify the assets description and the same details should also enter in the fixed assets records for ensuring better control over the fixed assets.																												
2.	Finding: Vehicle taken back by SESIP, hampering monitoring activities	Importance: Medium																										
Description: At Khulna Zonal office, during FY 2016-17, a Jeep car was provided from SESIP for Director of Zonal office for monitoring and school visit purposes and later it was taken back by DSHE. As informed, due to taking back of the vehicle, training/workshop, school visit & monitoring activities of the Director are hampered.																												
Recommendation: SESIP should provide a replacement for the vehicle so that monitoring activities not hampered.																												
3.	Finding: Expenses of subsequent year (FY: 2017-18) is booked in current period	Importance: Medium																										
Description: During the review at Khulna Zonal office, it was noticed that a bill of Smarat Store (Bill No: 1062; Date: 06 July, 2017 for BDT 50,000), pertaining to the subsequent financial year (2017-18) was paid and booked as expenditure in on June 19, 2017, current FY 2016-17. No explanation could be provided as to how a future bill was paid during the current period.																												
Recommendation: In future, the approving authority should look for such instances while approving expenses.																												
4.	Finding: Listing of fixed asset not updated with certain assets	Importance: Medium																										
Description: At Khulna Zonal office, it was observed that a listing of Fixed Assets was being maintained with basic information such as name of the asset, location, etc., however, the same was not found to be updated with the assets received in 2017. For laptop, no record of receipt was maintained and only a loose sheet was maintained to record the issue																												

	of laptop, along with name, designation and signature of person to whom laptop was issued.	
	Recommendation: Records maintained for fixed assets should include both receipts as well as issues of assets, and should include all assets.	
5.	Finding: Delivery challans not preserved	Importance: Low
	Description: In Khulna Zonal office, delivery challans for fixed asset, books etc. were not preserved for record purpose.	
	Recommendation: Delivery challans should be preserved for record and review purposes.	
6.	Finding: Stock register not maintained	Importance: Low
	Description: At Khulna Zonal office, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	

Zonal Office: Rangpur

1.	Finding: Training expenses not recorded in books and not reported in SOEs	Importance: Medium
	Description: At Rangpur zonal office, it was noted that the office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure	
	Recommendation: The Rangpur zonal office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP.	
2.	Finding: Stock register not maintained for printed material received from MOE	Importance: Medium
	Description: At Rangpur Zonal office, it was noted that office did not maintain any stock register for tracking of any manuals/printed materials for distribution received from MOE. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.	
	Recommendation: Perpetual records of printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
3.	Finding: Listing of fixed asset maintained not updated	Importance: Medium
	Description: At Rangpur zonal office, it was observed that a record of Fixed Assets (only for Laptop and motorcycles) was being maintained with basic information such as name of the asset, date of receipt, etc., and no records were maintained for other assets. Further, a list of assets had been prepared by the previous Director at the time of leaving the office, but that was a long time back, and the list has not been updated since then.	
	Recommendation: Records maintained for fixed assets should be updated on regular basis after each receipt and disposal of assets.	

Zonal Office: Sylhet

1.	Finding: Deficiencies in maintenance of books of account	Importance: Medium
	Description: During the review, certain deficiencies were observed in the books of account maintained, as noted below:	

	<ul style="list-style-type: none">- Salary expense was not recorded in cash book and bill register, though included in statement of expenditure.- Similarly, training expenditure were not recorded in the cash book, though included in SOEs- Certain other expenses (viz. travel, gas & fuel) are not recorded in cash book. <p>The above results in difference between books and SOE.</p> <p>Recommendation: All expenses incurred should be reported in the cash book and bill register to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP.</p>																
2.	<table><tr><td>Finding: Expenditure recorded in the SoE do not match with the books</td><td>Importance: Medium</td></tr><tr><td colspan="2">Description: At Sylhet Zonal office, certain differences noted between expenditure reported in the SOE and those recorded in cash book and Bill register. Refer Appendix -13 for details. This was partly because of deficiencies in the book keeping practices (as mentioned in observation 1) and partly because entries in the cash book were made net of VAT whereas the SOE was based on gross amounts.</td></tr><tr><td colspan="2">Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. Further, the entries in cash book should always be recorded on gross basis, as both the cost of the item as well as the VAT thereon are part of the cash outflow.</td></tr></table>	Finding: Expenditure recorded in the SoE do not match with the books	Importance: Medium	Description: At Sylhet Zonal office, certain differences noted between expenditure reported in the SOE and those recorded in cash book and Bill register. Refer Appendix -13 for details. This was partly because of deficiencies in the book keeping practices (as mentioned in observation 1) and partly because entries in the cash book were made net of VAT whereas the SOE was based on gross amounts.		Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. Further, the entries in cash book should always be recorded on gross basis, as both the cost of the item as well as the VAT thereon are part of the cash outflow.											
Finding: Expenditure recorded in the SoE do not match with the books	Importance: Medium																
Description: At Sylhet Zonal office, certain differences noted between expenditure reported in the SOE and those recorded in cash book and Bill register. Refer Appendix -13 for details. This was partly because of deficiencies in the book keeping practices (as mentioned in observation 1) and partly because entries in the cash book were made net of VAT whereas the SOE was based on gross amounts.																	
Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. Further, the entries in cash book should always be recorded on gross basis, as both the cost of the item as well as the VAT thereon are part of the cash outflow.																	
3.	<table><tr><td>Finding: Deficiencies in record keeping</td><td>Importance: Medium</td></tr><tr><td colspan="2">Description:<ul style="list-style-type: none">- In case of Sylhet Zonal office, fixed asset delivery challans were not preserved for record purpose.- Also, the office did not maintain any stock register for tracking the books/ printed materials received from SESIP for distribution. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.</td></tr><tr><td colspan="2">Recommendations:<ul style="list-style-type: none">- Documents for delivery should be preserved for record and review purposes.- A perpetual record of printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.</td></tr></table>	Finding: Deficiencies in record keeping	Importance: Medium	Description: <ul style="list-style-type: none">- In case of Sylhet Zonal office, fixed asset delivery challans were not preserved for record purpose.- Also, the office did not maintain any stock register for tracking the books/ printed materials received from SESIP for distribution. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.		Recommendations: <ul style="list-style-type: none">- Documents for delivery should be preserved for record and review purposes.- A perpetual record of printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.											
Finding: Deficiencies in record keeping	Importance: Medium																
Description: <ul style="list-style-type: none">- In case of Sylhet Zonal office, fixed asset delivery challans were not preserved for record purpose.- Also, the office did not maintain any stock register for tracking the books/ printed materials received from SESIP for distribution. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.																	
Recommendations: <ul style="list-style-type: none">- Documents for delivery should be preserved for record and review purposes.- A perpetual record of printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.																	
4.	<table><tr><td>Finding: Listing of fixed asset maintained but not updated</td><td>Importance: Medium</td></tr><tr><td colspan="2">Description: It was observed that a listing of Fixed Assets was being maintained with basic information such as name of the asset, quantity etc., however, the same was not found to be updated, as the motorcycles received from SESIP in 2017 were not found to be recorded in the records.</td></tr><tr><td colspan="2">Recommendation: Records maintained for fixed assets should be updated on regular basis, whenever there is an addition/ disposal of an asset.</td></tr></table>	Finding: Listing of fixed asset maintained but not updated	Importance: Medium	Description: It was observed that a listing of Fixed Assets was being maintained with basic information such as name of the asset, quantity etc., however, the same was not found to be updated, as the motorcycles received from SESIP in 2017 were not found to be recorded in the records.		Recommendation: Records maintained for fixed assets should be updated on regular basis, whenever there is an addition/ disposal of an asset.											
Finding: Listing of fixed asset maintained but not updated	Importance: Medium																
Description: It was observed that a listing of Fixed Assets was being maintained with basic information such as name of the asset, quantity etc., however, the same was not found to be updated, as the motorcycles received from SESIP in 2017 were not found to be recorded in the records.																	
Recommendation: Records maintained for fixed assets should be updated on regular basis, whenever there is an addition/ disposal of an asset.																	
5.	<table><tr><td>Finding: Expense exceeding the approved budget</td><td>Importance: Low</td></tr><tr><td colspan="2">Description: At Sylhet Zonal office, it was noted that actual expenditure incurred on festival bonus was more than approved budget by BDT 5,560. The details are provided below:</td></tr><tr><td colspan="2"><table><tr><th>Head of expense</th><th>Budget for the year (BDT)</th><th>Actual expenditure amount as per SOE/ financial report (BDT)</th><th>Difference between approved budget and actual expenditure as per SOE (BDT)</th></tr><tr><td>Festival Bonus</td><td>565,220</td><td>570,780</td><td>(5,560)</td></tr></table></td></tr><tr><td colspan="2">Recommendations: The office should incur expenditure within the approved budget or request for re-appropriation of budget from SESIP.</td></tr></table>	Finding: Expense exceeding the approved budget	Importance: Low	Description: At Sylhet Zonal office, it was noted that actual expenditure incurred on festival bonus was more than approved budget by BDT 5,560. The details are provided below:		<table><tr><th>Head of expense</th><th>Budget for the year (BDT)</th><th>Actual expenditure amount as per SOE/ financial report (BDT)</th><th>Difference between approved budget and actual expenditure as per SOE (BDT)</th></tr><tr><td>Festival Bonus</td><td>565,220</td><td>570,780</td><td>(5,560)</td></tr></table>		Head of expense	Budget for the year (BDT)	Actual expenditure amount as per SOE/ financial report (BDT)	Difference between approved budget and actual expenditure as per SOE (BDT)	Festival Bonus	565,220	570,780	(5,560)	Recommendations: The office should incur expenditure within the approved budget or request for re-appropriation of budget from SESIP.	
Finding: Expense exceeding the approved budget	Importance: Low																
Description: At Sylhet Zonal office, it was noted that actual expenditure incurred on festival bonus was more than approved budget by BDT 5,560. The details are provided below:																	
<table><tr><th>Head of expense</th><th>Budget for the year (BDT)</th><th>Actual expenditure amount as per SOE/ financial report (BDT)</th><th>Difference between approved budget and actual expenditure as per SOE (BDT)</th></tr><tr><td>Festival Bonus</td><td>565,220</td><td>570,780</td><td>(5,560)</td></tr></table>		Head of expense	Budget for the year (BDT)	Actual expenditure amount as per SOE/ financial report (BDT)	Difference between approved budget and actual expenditure as per SOE (BDT)	Festival Bonus	565,220	570,780	(5,560)								
Head of expense	Budget for the year (BDT)	Actual expenditure amount as per SOE/ financial report (BDT)	Difference between approved budget and actual expenditure as per SOE (BDT)														
Festival Bonus	565,220	570,780	(5,560)														
Recommendations: The office should incur expenditure within the approved budget or request for re-appropriation of budget from SESIP.																	
6.	<table><tr><td>Finding: Salary Register was not maintained for SESIP staff</td><td>Importance: Low</td></tr></table>	Finding: Salary Register was not maintained for SESIP staff	Importance: Low														
Finding: Salary Register was not maintained for SESIP staff	Importance: Low																

	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at the office.
	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.

District Bandarban (1)

1.	Finding: Stock records not maintained.	Importance: Medium														
	Description: At all three entities, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.															
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.															
2.	Finding: Training expenses not recorded in books and not reported in SOEs	Importance: Medium														
	Description: In Bandarban DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure.															
	Recommendation: The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP															
3.	Finding: No use of asset transfer from SESIP	Importance: Medium														
	Description: At Bandarban DEO and Lama USEO, it was observed that the certain assets provided by SESIP were not being used. Refer table below for details:															
	<table><tr><th>Name of entity</th><th>Name of asset</th><th>Month & year in which received</th><th>Remarks</th></tr><tr><td>Bandarban DEO</td><td>Motorbike</td><td>July 2017</td><td>3 bike is unused</td></tr><tr><td>USEO Lama</td><td>Photocopy Machine</td><td>Aug 2015</td><td>Damaged</td></tr></table>				Name of entity	Name of asset	Month & year in which received	Remarks	Bandarban DEO	Motorbike	July 2017	3 bike is unused	USEO Lama	Photocopy Machine	Aug 2015	Damaged
	Name of entity	Name of asset	Month & year in which received	Remarks												
	Bandarban DEO	Motorbike	July 2017	3 bike is unused												
USEO Lama	Photocopy Machine	Aug 2015	Damaged													
Recommendation: In future, proper need assessment should be done at SESIP level prior to procuring assets for distribution																
4.	Finding: Bill register does not contain payment details for certain transactions	Importance: Medium														
	Description: At Bandarban DEO, while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not capture payment details for certain transactions (such as payment date, token number etc.).															
	Recommendation: Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.															
5.	Finding: Salary Register was not maintained for SESIP staff	Importance: Medium														
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at Bandarban DEO and Lama USEO.															

	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.	
6.	Finding: Expenditure almost same as the budget	Importance: Medium
	Description: At Bandarban Sadar USEO, it was noted that the expenditures reported in the SOE was almost same as the approved budget (except for minor differences two budget line items). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.	
7.	Finding: Delivery challans not preserved	Importance: Low
	Description: In Lama USEO, delivery challans for books were not preserved for record purpose.	
	Recommendation: Delivery challans should be preserved for record and review purposes.	

District Barguna (2)

1.

Finding: Different bills of same vendor not in chronological order/ consecutive bill numbers even after time gap

Importance: High

Description:

- At Barguna DEO and Amtali USEO, instances were observed where the invoice numbers and invoice dates pertaining to expenditures were not in chronological order. The instances noted are given below:

Barunga DEO

Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)
01-Aug-2016	654	M/S Hasan Store	1,170
13-Aug-2016	649	M/S Hasan Store	1,170
26-Aug-2016	652	M/S Hasan Store	1,170

Amtali USEO

Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)
20-Oct-16	3249	M/S Sarkar Brothers Filling Station	1,700
24-Nov-16	3241	M/S Sarkar Brothers Filling Station	1,600
11-Aug-16	21681	M/S Mridha Traders	1,600
06-Oct-16	1537	M/S Mridha Traders	1,500

- Further, at Barguna Sadar USEO and Amtali USEO, the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below:

Barguna Sadar USEO

Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)
10-Jul-16	677	M/S Hasan Store	2,000
7-Aug-16	678	M/S Hasan Store	2,000
8-Sep-16	679	M/S Hasan Store	2,000
3-Jan-17	689	M/S Hasan Store	2,000
4-Feb-17	690	M/S Hasan Store	2,000
5-Mar-17	691	M/S Hasan Store	2,000
5-Apr-17	692	M/S Hasan Store	2,000
4-May-17	693	M/S Hasan Store	1,000

Amtali USEO

	<table><tr><th>Vendor bill date</th><th>Vendor's bill no.</th><th>Vendor's Name</th><th>Bill amount (BDT)</th></tr><tr><td>11-Aug-16</td><td>21681</td><td>M/S Mridha Traders</td><td>1,600</td></tr><tr><td>3-Nov-16</td><td>21687</td><td>M/S Mridha Traders</td><td>1,800</td></tr></table>	Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)	11-Aug-16	21681	M/S Mridha Traders	1,600	3-Nov-16	21687	M/S Mridha Traders	1,800	
Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)											
11-Aug-16	21681	M/S Mridha Traders	1,600											
3-Nov-16	21687	M/S Mridha Traders	1,800											
	The above indicates that the bills may not be genuine.													
	Recommendation: Office should investigate the authenticity of the bills to verify whether the expenses have been genuinely claimed or not. Further, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.													
2.	Finding: Separate bill register/ cash book was not maintained for SESIP project	Importance: Medium												
	Description: At Barguna DEO, a separate cash book was not maintained for SESIP project. Further, as per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. At Barguna Sadar USEO, no bill register was maintained for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate bills.													
	Recommendation: A separate cash book/ separate bill register should be maintained for SESIP project at each office to track project expenses and inflows and outflows.													
3.	Finding: Stock register not maintained	Importance: Medium												
	Description: In all three entities visited in this district, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.													
	Recommendation: A perpetual record of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.													
4.	Finding: Training expenses not recorded in books and not reported in SOEs	Importance: Medium												
	Description: At Barguna DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure.													
	Recommendation: The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP.													
5.	Finding: Expenditure almost same as the budget	Importance: Medium												
	Description: - At Amtali USEO, it was noted that the expenditures reported in the SOE was almost same as the approved budget (except for one budget line item). - At Barguna Sadar Upazila USEO, it was noted that the expenditures reported in the SOE was almost same as the approved budget (except for two budget line item). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.													
6.	Finding: Delivery challans not preserved	Importance: Low												
	Description: In Amtali USEO, fixed asset delivery challans were not preserved.													
	Recommendation: Delivery challans should be preserved for record and review purposes.													
7.	Finding: Salary Register was not maintained for SESIP staff	Importance: Low												
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary													

	register was maintained at all three entities visited in this district.
	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.
8.	Finding: No attendance records maintained for SESIP staff Importance: Low
	Description: In all three entities visited in this district, attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries
	Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.

District Bhola (3)

1.

Finding: Different bills of same vendor not in chronological order/ consecutive bill numbers even after time gap/ single bill used multiple times for claiming expenses
Importance: High

Description:

Bhola DEO

It was noted that bills, on the basis of which expenditure was claimed, were sequentially numbered even though there is a considerable time gap between the bills. Also noted that expense has been claimed multiple times based on the same bill. The instances noted are given below:

Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)
17-Jul-16	271	M/S Enamul Haque Paloan Petroleum Services	720
17-Jul-16	272	M/S Enamul Haque Paloan Petroleum Services	720
25-Jul-16	272	M/S Enamul Haque Paloan Petroleum Services	720

Bhola Sadar USEO

Instances were also noted where expense has been claimed multiple times based on the same bill. Further, the bills are not in chronological order. Details are as below:

Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)
14-Dec-16	1391	M/S Tanjil Enterprise	1,097
9-Jan-17	1391	M/S Tanjil Enterprise	882
7-Nov-16	1379	M/S Tanjil Enterprise	1,214
22-Nov-16	1379	M/S Tanjil Enterprise	784
22-Jan-17	1379	M/S Tanjil Enterprise	784

Daulatkhan USEO

At Daulatkhan USEO, It was noted that bills, on the basis of which expenditure was claimed, were sequentially numbered even though there is a considerable time gap between the bills. Further, the bills are not in chronological order. The instances noted are given below:

Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)
1-Nov-16	636	M/S New Foraji Store	1,300
2-Oct-16	637	M/S New Foraji Store	1,300
4-Sep-16	638	M/S New Foraji Store	1,300

The above indicates that the bills may not be genuine.

Recommendation:

The respective office should investigate the authenticity of the bills to verify whether the expenses have been

	genuinely claimed. Further, in future, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order and have not been claimed earlier.	
2.	Finding: Deficiencies in maintenance of books of account	Importance: Medium
	Description: The following were noted at different locations in the District: <ul style="list-style-type: none"> - In Bhola DEO and Bhola Sadar USEO, a separate cash book was not maintained for SESIP project. - At Bhola DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. - In Daulatkhan USEO, salary expenses not recorded in cash book, although included in SOEs. This resulted difference between SOE and cash book. 	
	Recommendation: <ul style="list-style-type: none"> - A separate cash book should be maintained for SESIP project at each office to track project expenses and inflows and outflows. - The district office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. - Daulatkhan USEO should also record salary in cash book. 	
3.	Finding: Stock Register not maintained	Importance: Medium
	Description: At all the locations visited in this district, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.	
	Recommendation: A perpetual record of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
4.	Finding: Expenditure exactly same as the budget	Importance: Medium
	Description: At Bhola Sadar USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget for all budget lines. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.	
5.	Finding: SOE not matching with books of account	Importance: Medium
	At Daulatkhan USEO, it was noted the statement of expenditure was not matching with records maintained at the office. Refer Appendix-13 for details. The above indicates lack of due care while preparing and submitting the SOEs.	
	Recommendations: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission.	
6.	Finding: Delivery challans not preserved	Importance: Low
	Description: At Bhola Sadan USEO and Daulatkhan USEO, fixed asset/printing material delivery challans were not preserved for record purpose.	
	Recommendation: Documents for delivery should be preserved for record and review purposes.	
7.	Finding: No attendance records maintained for SESIP staff	Importance: Low
	Description At all the three entities visited, attendance records were not maintained for SESIP staff. This indicates lack of tracking of attendance/ leaves for employees, and could result in errors in processing of salaries.	
	Recommendation:	

	Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.	
8.	Finding: Salary Register was not maintained for SESIP staff	Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at all three entities visited in this district.	
	Recommendation: Salary register should be maintained for proper recording of salary payments and getting acknowledgment from concerned employees.	
9.	Finding: Vendor bill paid before being approved by approving authority (DD/DEO/USEO)	Importance: Low
	Description: Generally, as per the procedure for bill payments, the bills claimed as expenses are first approved by the approving authority (i.e. DD/DEO/USEO, depending on the concerned entity) and subsequently, payment is made by the treasury office. However, at Bhola DEO, it was noted that a vendor bill (for BDT 720) was paid by treasury office (on 17 October 2016, before the approval provided by the DEO (on 23 January 2017).	
	Recommendation: The district office should send the bills to the treasury office for payment only after approval by the DEO. Also, prior to making payments for vendor bills, the treasury office should ensure that the bills are duly approved.	

District Brahmanbari (4)

1.	Finding: Different bills of same vendor not in chronological order/ consecutive bill numbers even after time gap	Importance: High																																			
Description: At Brahmanbaria DEO and Brahmanbaria Sadar USEO, it is noted instances where fuel expenses were supported with bills of the same supplier (M/S Zillur Rahman Filling Station). However, it is observed instances where the invoice numbers and invoice dates pertaining to the above across the two entities were not in chronological order. Further, the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below:																																					
<table><tr><th>SL. No.</th><th>Entity name</th><th>Invoice No.</th><th>Date</th><th>Amount (BDT)</th></tr><tr><td>1</td><td rowspan="5">Brahmanbaria DEO</td><td>18867</td><td>17-10-16</td><td>11,000</td></tr><tr><td>2</td><td>18868</td><td>08-12-16</td><td>11,000</td></tr><tr><td>3</td><td>18892</td><td>11-02-17</td><td>11,000</td></tr><tr><td>4</td><td>18894</td><td>18-03-17</td><td>11,000</td></tr><tr><td>5</td><td>18897</td><td>22-04-17</td><td>11,000</td></tr><tr><td>6</td><td rowspan="2">Brahmanbaria Sadar USEO</td><td>18881</td><td>20-05-17</td><td>1,728</td></tr><tr><td>7</td><td>18882</td><td>10-06-17</td><td>1,272</td></tr></table>			SL. No.	Entity name	Invoice No.	Date	Amount (BDT)	1	Brahmanbaria DEO	18867	17-10-16	11,000	2	18868	08-12-16	11,000	3	18892	11-02-17	11,000	4	18894	18-03-17	11,000	5	18897	22-04-17	11,000	6	Brahmanbaria Sadar USEO	18881	20-05-17	1,728	7	18882	10-06-17	1,272
SL. No.	Entity name	Invoice No.	Date	Amount (BDT)																																	
1	Brahmanbaria DEO	18867	17-10-16	11,000																																	
2		18868	08-12-16	11,000																																	
3		18892	11-02-17	11,000																																	
4		18894	18-03-17	11,000																																	
5		18897	22-04-17	11,000																																	
6	Brahmanbaria Sadar USEO	18881	20-05-17	1,728																																	
7		18882	10-06-17	1,272																																	
The above indicates that the bills may not be genuine.																																					
Recommendation: DEO/USEO should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.																																					
2.	Finding: Lack of segregation of duties in Cash/Assets Management.	Importance: Medium																																			
Description: At Brahmanbaria DEO, it was noted that although there were 7 SESIP staff, but the same person (Research Officer)																																					

	<p>makes expenditure, receives the cash as reimbursement and records it into the books of accounts (Cash book & Bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds. Also, the same person (Office Assistant) receives the assets and maintains the assets listing. This indicates lack of segregation of duties and may lead to risk of improper utilization of assets.</p> <p>Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person. Also, the same person does not receive the assets and maintain the asset records.</p>	
3.	<p>Finding: Separate bill register not maintained for SESIP project</p> <p>Description: As per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. But in Brahmanbaria Sadar USEO, bill register was not maintained separately for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate the bills.</p> <p>Recommendation: A separate bill register should be maintained for SESIP project at Brahmanbaria DEO to track project expenses.</p>	Importance: Medium
4.	<p>Finding: Deficiencies noted in book keeping</p> <p>Description:</p> <ul style="list-style-type: none"> - At Brahmanbaria DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. - At Brahmanbari, only salary expenses were recorded in cash book and no other expenses were recorded. - At Ashuganj USEO, the office did not record the expenditure incurred on salary in books of accounts, although reported in the statement of expenditure. Further, certain other expenses (viz. travel) were also not recorded <p>Recommendation:</p> <ul style="list-style-type: none"> - The Brahmanbaria DEO office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. - All expenses incurred should be reported in the cash book (including salary expenses) to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP. 	Importance: Medium
5.	<p>Finding: Bill register does not contain payment details for certain transactions</p> <p>Description: At Brahmanbaria DEO, while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not capture payment details for certain transactions (such as Token receiving date, cheque date etc.).</p> <p>Recommendation: Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.</p>	Importance: Medium
6.	<p>Finding: Expenditure same as the budget</p> <p>Description: At Ashuganj Upazila, it was noted that the expenditures reported in the SOE was exactly same as the approved budget (except for one budget line item). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.</p> <p>Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and voucher.</p>	Importance: Medium
7.	<p>Finding: Assets used for personal use</p> <p>Description: In Brahmanbaria DEO, during physical verification of assets, it was noted that a laptop (Lenovo-V510) was received by DEO office from SESIP and was provided to the Research officer of the DEO, however, the laptop was kept at his home. This indicates that the laptop was being used for personal use of office staff.</p> <p>Recommendation: Office should ensure that project assets must not be used for personal purposes. This can be done by strengthening the controls over the assets.</p>	Importance: Medium

8.	Finding: Stock register not maintained	Importance: Medium
	Description: At Brahmanbaria DEO and Ashuganj Upzila, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. In Brahmanbaria Sadar USEO, though some records were maintained for receipt/distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
9.	Finding: Expenditure recorded in the SoE did not match with records	Importance: Medium
	Description: At all locations visited in Brahmanbaria district, it was noted the statement of expenditure was not matching with records maintained at the office. Refer Appendix-13 for details. This was partly due to the deficiencies in book-keeping mentioned above, partly because entries in the cash book were made net of VAT whereas the SOE was based on gross amounts, as well as due to entries in cash book not recorded properly.	
	Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. Also, the entries in cash book should always be recorded on gross basis, as both the cost of the item as well as the VAT thereon are part of the cash outflow.	
10.	Finding: Salary Register was not maintained for SESIP staff	Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at Brahmanbaria Sadar USEO and Ashuganj USEO,.	
	Recommendation: Both offices should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.	
11.	Finding: No attendance records maintained for SESIP staff	Importance: Low
	Description: In Brahmanbaria Sadar USEO and Ashuganj USEO, attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries	
	Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.	
12.	Finding: Delivery challans not preserved	Importance: Low
	Description: In Brahmanbaria DEO, delivery challans for fixed assets and printed materials received from SESIP were not preserved for record purpose.	
	Recommendation: Delivery challans should be preserved for record and review purposes.	

District Chattogram (5)

1.	Finding: Stock records not maintained	Importance: Medium
	Description: At Chattogram DEO and Kotwali TSEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.	

	<p>At Raozan USEO, a stock register was maintained to record the stationary items and office supplies etc., however, no record was maintained for manuals/ printed materials provided by MOE for distribution to schools.</p> <p>Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.</p>	
2.	Finding: SOE not matching with books of account	Importance: Medium
	<p>Description: At Chattogram DEO it was noted the statement of expenditure was not matching with records maintained at the office. Refer Appendix-13 for details.</p> <p>The above indicates lack of due care while preparing and submitting the SOEs.</p> <p>Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission.</p>	
3.	Finding: Deficiencies noted in book keeping	Importance: Medium
	<p>Description:</p> <ul style="list-style-type: none"> - At Chattogram DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure of BDT 16,759,420 incurred on training in cash book, although reported in statement of expenditure. - In Chattogram DEO, only salary expense was recorded in cash book and no other expense has been recorded. <p>Recommendation: All expenses incurred should be reported in the cash book to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP.</p>	
4.	Finding: Deficiencies in maintenance of fixed assets records	Importance: Medium
	<p>Description: At Chattogram DEO, it was observed that a Fixed Assets Register (FAR) was being maintained, however all the columns were not filled up. For example:</p> <ul style="list-style-type: none"> - For registration number column, registration numbers of only some vehicles were mentioned and not for some others - For the registration number column, only registration number for vehicles are recorded, however, in the view, the same could also be used to record serial number for items such as computers etc. - Date of receipt was not updated for all assets (was updated only for some assets) - Under the 'user name' column, user name was recorded only for some assets and not for all assets. <p>Further, Chattogram DEO did not preserve any delivery challan for assets received from Head Office, for record purposes.</p> <p>Recommendation:</p> <ul style="list-style-type: none"> - Fixed Assets Register should be maintained properly and all relevant details should be included in the FAR. - Delivery challans for assets should be preserved for record and review purposes. 	
5.	Finding: Salary Register was not maintained for SESIP staff	Importance: Medium
	<p>Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at all entities visited in this district.</p> <p>Recommendation:</p> <ul style="list-style-type: none"> - Both offices should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees. 	

District Chuadanga (6)

1.	Finding: Assets provided from SESIP are not used	Importance: High
	Description: At Alamdanga USEO fixed assets (i.e. 1 Photocopy machine received from SESIP in FY 2014-15 and 2015-16 were still lying unpacked and were not being used.	
	Recommendation: In future, proper need assessment should be done at SESIP level prior to procuring assets for distribution	
2.	Finding: Bill register does not contain payment details for certain transactions	Importance: Medium
	Description: A bill register should contain the bill no, billing date, description of the bills and amount, sent date to treasury, token number and date, Cheque number and date etc. But in Chuadanga DEO and Alamdanga USEO, while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not capture payment details for certain transactions (such as Token receiving date, cheque date etc.).	
	Recommendations: Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.	
3.	Finding: Expenditure same as the budget	Importance: Medium
	Description: At Chuadanga Sadar USEO and Alamdanga USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget for all line items. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and voucher.	
4.	Finding: Deficiencies noted in book keeping	Importance: Medium
	Description: <ul style="list-style-type: none"> - At Alamdanga USEO, separate cash book was not maintained for SESIP project (though separate bill register was maintained) - At Chuadanga DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. - At Chuadanga Sadar USEO, the office did not record the expenditure incurred on salary in books of accounts, although reported in the statement of expenditure. 	
	Recommendation: <ul style="list-style-type: none"> - A separate cash book should be maintained for SESIP project at each office to track project expenses and inflows and outflows. - The Chuadanga DEO office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. - Salary expenses should also be recorded in books. 	
5.	Finding: Expenditure recorded in the SoE do not match with the books	Importance: Medium
	Description: At Chuadanga DEO and Chuadanga Sadar USEO, certain differences noted between expenditure reported in the SOE and those recorded in cash book and Bill register. Refer Appendix-13 for details. This was partly because of deficiencies in the book keeping practices (as mentioned in observation 4) and partly because entries in the cash book were made net of VAT whereas the SOE was based on gross amounts.	
	Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. Further, the entries in cash book should always be recorded on gross basis, as both the cost of the item as well as the VAT thereon are part of the cash outflow.	
6.	Finding: Delivery challans not preserved	Importance: Low

	Description: In Chuadanga Sadar USEO and Alamdanga USEO, fixed asset delivery challans were not preserved for record purpose.	
	Recommendation: Delivery challans should be preserved for record and review purposes.	
7.	Finding: Stock register not maintained	Importance: Low
	Description: At all three entities, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP, except at Chuadanga Sadar USEO, where some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools (however, balance in hand could not be determined from the records). In the absence of a stock register, it is difficult to keep a control over stock items of the organization.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	

District Cumilla (7)

1.	Finding: Deficiencies in maintenance of books of accounts		Importance: Medium																
	Description: The following deficiencies were not in the books of account maintained at various locations visited: <ul style="list-style-type: none">- At Cumilla DEO, though a separate bill register is maintained, separate cash book is not maintained for SESIP project (except for recording training expenses)- At Cumilla DEO, though training expenses was recorded in bill register, it was not included in the SOEs submitted to SESIP.- At Cumilla Sadar USEO and Brahmanpara USEO, cash book was not maintained for the entire year of FY 2016-17 but only for January to June 2017.- At both upazilas, the office did not record the expenditure incurred on salary in books of accounts, although reported in the statement of expenditure.																		
	Recommendation: <ul style="list-style-type: none">- A separate cash book should be maintained for SESIP project at each office to track project expenses and inflows and outflows.- The Cumilla DEO office should maintain the records of training expenses in the books of account (cash book and bill register) and also report the same in the SOEs submitted to SESIP.- All expenses incurred should be reported in the cash book (including salaries) to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP.																		
2.	Finding: Lack of segregation of duties in Cash Management.		Importance: Medium																
	Description: At Cumilla DEO, it was noted that although there were 7 SESIP staff but the same person (Research Officer) makes expenditure, receives the cash as reimbursement and records it into the books of accounts (Cash book & Bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds.																		
	Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person.																		
3.	Finding: Asset provided by SESIP not used		Importance: Medium																
	Description: In all 3 entities visited, it was observed that the certain assets provided by SESIP were not being used, or were being used for personal purposes. Refer table below for details:																		
	<table><tr><td>Name of entity</td><td>Name of asset</td><td>Month & year in which</td><td>Remarks</td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr></table>				Name of entity	Name of asset	Month & year in which	Remarks											
Name of entity	Name of asset	Month & year in which	Remarks																

			received	
	Cumilla DEO	Motorbike	26/7/17	-
	Cumilla Sadar, USEO	Photocopy Machine	2015	Damaged
	Brahammanpara USEO	Photocopy Machine	-	Damaged
		FAX Machine	28/8/2015	Not used as not needed
		Spiral Binding Machine	28/8/2015	Not used as not needed
		Motor Bike	-	Not used as UAS is female
	Recommendation: In future, proper need assessment should be done at SESIP level prior to procuring assets for distribution. Further, office should ensure that project assets must not be used for personal purposes. This can be done by strengthening the controls over the assets.			
4.	Finding: Stock records not maintained.			Importance: Medium
	Description: At all three entities, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.			
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.			
5.	Finding: SOE not matching with books of account			Importance: Medium
	Description: In Brahmanpara USEO and Cumilla Sadar USEO, it was noted the statement of expenditure was not matching with records maintained at the office. Refer Appendix-13 for details: The above indicates lack of due care while preparing and submitting the SOEs.			
	Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission.			
6.	Finding: Listing of fixed asset maintained but not updated			Importance: Medium
	Description: At Cumilla DEO, it was observed that a listing of Fixed Assets was being maintained with basic information such as name of the asset, quantity etc., however, on checking of a sample of assets, several assets were not found to be recorded in the listing, e.g. motorbike, laptop and multimedia projector.			
	Recommendation: Records maintained for fixed assets should be updated on regular basis.			
7.	Finding: Bill register does not contain payment details for certain transactions			Importance: Medium
	Description: At Cumilla Sadar USEO, while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not capture payment details for certain transactions (such as payment date, token number)			
	Recommendation: Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.			
8.	Finding: Expenditure same as the budget			Importance: Medium
	Description: At USEO Cumilla Sadar office, it was noted that the expenditures reported in the SOE was exactly same as the approved budget for all line items. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount			
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which are supported by bills and voucher.			
9.	Finding: No attendance records maintained for SESIP staff			Importance: Low

	Description: In all three entities, attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries
	Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.

District Dhaka TSEO (8)

1.	Finding: Assets used for personal use and asset not in use received form Dhaka office.	Importance: High
	Description: In Dhanmondi TSEO, during physical verification of assets, it was noted that 2 laptops which had been supplied by SESIP to TSEO were kept in the homes of the TSEO officials. This indicates that the laptops were being used for personal use of office staff. Also, at Mohammadpur TSEO, certain assets (FAX Machine and Printer) had been provided by SESIP in FY 2015-16 which had no use at all, and they were kept idle in the office premises.	
	Recommendation: Office should ensure that project assets must not be used for personal purposes. This can be done by strengthening the controls over the assets. Also proper need assessment should be done at SESIP level prior to procuring assets for distribution.	
2.	Finding: Only salary expenses recorded in Cash book	Importance: Medium
	Description: At Dhanmondi DEO office, only salary expense was recorded in cash book and no other expense was recorded.	
	Recommendation: All expenses should be recorded in cash book to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP.	
3.	Finding: Lack of segregation of duties in cash management	Importance: Medium
	Description: At both TSEOs, it was noted that although there were five SESIP staff (which includes TSEO, TAS, ATSEO, Accountant and Office Assistant), but the same person (Accountant) makes expenditure, receives the cash as reimbursement and records it into the books of accounts (bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds.	
	Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person.	
4.	Finding: Stock records not maintained.	Importance: Medium
	Description: At Mohammadpur TSEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. Further, in Dhanmondi TSEO, though some records were maintained for receipt/distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	

District Dinajpur (9)

1.	Finding: Assets provided from SESIP are not used	Importance: Medium
	Description: At Birampur USEO, it is observed during asset verification that the assets (FAX Machine and Spiral Binding Machine) had been provided by SESIP in FY 2015-16 which had no use at all, and they were kept idle in the office premises.	
	Recommendation: In future, proper need assessment should be done at SESIP level prior to procuring assets for distribution.	
2.	Finding: Lack of segregation of duties in cash management	Importance: Medium
	Description: At Dinajpur DEO, it was noted that although there were 7 SESIP staff, but the same person (Assistant Inspector) makes expenditure, receives the cash as reimbursement and records it into the books of accounts (Cash book & Bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds.	
	Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person.	
3.	Finding: Training expenses not recorded in books and not reported in SOEs	Importance: Medium
	Description: At Dinajpur DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure.	
	Recommendation: The Dinajpur DEO office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP.	
4.	Finding: Stock records not maintained.	Importance: Medium
	Description: At Dinajpur DEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. At Dinajpur Sadar USEO and Birampur USEO, although a stock register was maintained to record the stationary items and office supplies etc., however, no record was maintained for manuals/ printed materials provided by MOE for distribution to schools.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
5.	Finding: Expenditure same as the budget	Importance: Medium
	Description: At Dinajpur Sadar USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget for all line items. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and voucher.	
6.	Finding: No attendance records maintained for SESIP staff	Importance: Low
	Description: In Dinajpur DEO, attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries	
	Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into	

	account while processing the monthly salaries.	
7.	Finding: Salary Register was not maintained for SESIP staff	Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at all three locations visited in the district.	
	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.	

District Habiganj (10)

1.	Finding: Assets provided from SESIP are not used/ used for personal purposes	Importance: High																																																																							
Description: At Baniachong USEO, it was observed that the certain assets provided by SESIP were not being used, or were being used for personal purposes. Refer table below for details:																																																																									
<table><tr><th>Name of entity</th><th>Name of asset</th><th>Month & year in which received</th><th>Remarks</th></tr><tr><td rowspan="2">Baniachong, USEO</td><td>Spiral Binding Machine</td><td>2015</td><td>Kept in packed condition</td></tr><tr><td>Laptop</td><td>2015</td><td>The laptop was kept at UAS's home</td></tr></table>			Name of entity	Name of asset	Month & year in which received	Remarks	Baniachong, USEO	Spiral Binding Machine	2015	Kept in packed condition	Laptop	2015	The laptop was kept at UAS's home																																																												
Name of entity	Name of asset	Month & year in which received	Remarks																																																																						
Baniachong, USEO	Spiral Binding Machine	2015	Kept in packed condition																																																																						
	Laptop	2015	The laptop was kept at UAS's home																																																																						
Recommendation: The assets should be immediately put to intended use. In future, a proper need assessment should be done prior to procuring the assets.																																																																									
2.	Finding: Same bill used multiple times for claiming payment	Importance: High																																																																							
Description: At Habiganj DEO, it is observed instances where same invoice was used for several times for claiming fuel & Lubricants expenses. Three copies of same fuel bills are used to claim expenses three times which indicates that the bills may not be genuine. Further, the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below:																																																																									
<table><tr><th>SL No.</th><th>Supplier</th><th>Invoice No.</th><th>Date</th><th>Amount (BDT)</th></tr><tr><td>1</td><td rowspan="15">M/S M Hai And Co.</td><td>6011</td><td>29-09-16</td><td>712</td></tr><tr><td>2</td><td>6011</td><td>03-10-16</td><td>688</td></tr><tr><td>3</td><td>6011</td><td>09-10-16</td><td>688</td></tr><tr><td>4</td><td>6012</td><td>17-10-16</td><td>688</td></tr><tr><td>5</td><td>6012</td><td>02-11-16</td><td>1,228</td></tr><tr><td>6</td><td>6012</td><td>22-11-16</td><td>688</td></tr><tr><td>7</td><td>6013</td><td>27-11-16</td><td>688</td></tr><tr><td>8</td><td>6013</td><td>15-01-17</td><td>688</td></tr><tr><td>9</td><td>6013</td><td>23-01-17</td><td>688</td></tr><tr><td>10</td><td>6014</td><td>30-01-17</td><td>688</td></tr><tr><td>11</td><td>6014</td><td>04-02-17</td><td>688</td></tr><tr><td>12</td><td>6014</td><td>08-02-17</td><td>688</td></tr><tr><td>13</td><td>6015</td><td>23-02-17</td><td>688</td></tr><tr><td>14</td><td>6015</td><td>02-03-17</td><td>688</td></tr><tr><td>15</td><td>6015</td><td>08-03-17</td><td>688</td></tr><tr><td colspan="4">Total</td><td>10,884</td></tr></table>			SL No.	Supplier	Invoice No.	Date	Amount (BDT)	1	M/S M Hai And Co.	6011	29-09-16	712	2	6011	03-10-16	688	3	6011	09-10-16	688	4	6012	17-10-16	688	5	6012	02-11-16	1,228	6	6012	22-11-16	688	7	6013	27-11-16	688	8	6013	15-01-17	688	9	6013	23-01-17	688	10	6014	30-01-17	688	11	6014	04-02-17	688	12	6014	08-02-17	688	13	6015	23-02-17	688	14	6015	02-03-17	688	15	6015	08-03-17	688	Total				10,884
SL No.	Supplier	Invoice No.	Date	Amount (BDT)																																																																					
1	M/S M Hai And Co.	6011	29-09-16	712																																																																					
2		6011	03-10-16	688																																																																					
3		6011	09-10-16	688																																																																					
4		6012	17-10-16	688																																																																					
5		6012	02-11-16	1,228																																																																					
6		6012	22-11-16	688																																																																					
7		6013	27-11-16	688																																																																					
8		6013	15-01-17	688																																																																					
9		6013	23-01-17	688																																																																					
10		6014	30-01-17	688																																																																					
11		6014	04-02-17	688																																																																					
12		6014	08-02-17	688																																																																					
13		6015	23-02-17	688																																																																					
14		6015	02-03-17	688																																																																					
15		6015	08-03-17	688																																																																					
Total				10,884																																																																					
Recommendation: Habiganj DEO should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses.																																																																									
3.	Finding: Expenditure same as the budget	Importance: Medium																																																																							
Description: At Nabiganj USEO and Baniachong USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget (except for a minor difference in one budget line item for both USEOs). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.																																																																									
Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and voucher.																																																																									

4.	Finding: Stock register not maintained	Importance: Medium
	Description: At all three entities, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
5.	Finding: Deficiencies noted in book keeping	Importance: Medium
	Description: <ul style="list-style-type: none"> - At Habiganj DEO, a separate cash book was not maintained for SESIP project (although separate bill register was maintained). - At Habiganj DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. At Nabiganj USEO, the office did not record the expenditure incurred on salary in books of accounts, although reported in the statement of expenditure.	
	Recommendation: The cash book should be maintained in a proper manner so as to reflect the actual position of cash at any given point of time. The opening balance of cash in hand and any and any inflows should be entered on the debit side and any expenses incurred/ outflows should be entered in the credit side, and the balance of cash should be derived after each transaction. Also, there should be two columns in the cash book, one for cash transactions and one for bank transactions, to clearly indicate which transactions are through cash and which ones through bank.	
6.	Finding: Salary Register and attendance record were not maintained for SESIP staff	Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at all three entities visited in this district.	
	Moreover, In all three entities, attendance records were not also maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries	
	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees. In addition, the office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.	

District Jashore (11)

1.	Finding: Deficiencies noted in book keeping	Importance: Medium
	Description: <ul style="list-style-type: none"> - At Jashore DEO, the office did not record the expenditure incurred on salary in books of accounts, although reported in the statement of expenditure. Further, certain other expenses (viz. travel) are not recorded in cash book. This results in differences between SOE and books of account. - In Jashore DEO, expenses for office stationery and other expenses BDT. 4,000 are not recorded in the SoE but same things are recorded in the bill register and cash book. - Further, training expenses were also not recorded in cash book at Jashore DEO (although recorded in bill register) 	
	Recommendation: All expenses incurred should be reported in the cash book (including salary and training expenses) to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP.	
2.	Finding: Training expenses not reported in SOEs	Importance: Medium

	Description: At Jashore DEO, though the office records the expenditure incurred on training in books of accounts (bill register) but it was not reported in the statement of expenditure.	
	Recommendation: Jashore DEO office should report the training expenses in the SOEs submitted to SESIP.	
3.	Finding: Expenditure same as the budget	Importance: Medium
	Description: At Jashore Sadar USEO and Manirampur USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget (except for a minor difference in one budget line item for Manirampur USEO). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and voucher.	
4.	Finding: Expenditure recorded in the SoE do not match with the books	Importance: Medium
	Description: At Jashore DEO, certain differences noted between expenditure reported in the SOE and those recorded in cash book and Bill register. Refer Appendix-13 for details. This was partly because of deficiencies in the book keeping practices (as mentioned in observation 1) and partly because entries for stationery and others expenses are made in the cash book and bill but not reported the amount in the SoE.	
	Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission.	
5.	Finding: Stock register not maintained	Importance: Medium
	Description: <ul style="list-style-type: none"> - At Jashore DEO, although a stock register was maintained to record the stationary items and office supplies etc., however, no record was maintained for manuals/ printed materials provided by MOE for distribution to schools. - At Jashore Sadar USEO and Manirampur USEO, though some records were maintained for receipt/distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined. 	
	Recommendation: Perpetual records of printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	

District Jhalokati (12)

1.	Finding: Incorrect bill charged as expenses/ expenses claimed was more than the supported amount	Importance: High
----	---	-------------------------

Description:

At Jhalokati DEO, there are some weakness observed in checking and approving the vendors' bills for training expenses. Some instances are described as follow:

- Food for BDT 65,700 was claimed for participants of LSBE training conducted during 09 May 17 to 18 May 17 (FY 2016-2017). The same was supported with a bill dated 18-July-2019 from M/s Star Hotel & Restaurant. It was noted that the description of bill mentioned that it was for L.L.B training dated 16-July-2017 to 18-July-2017 (which was in FY 2017-2018). However, the bill was shown as paid 18-May-2017 and expense has been included in FY 2016-2017.
- At Jhalokati District Education office, total expenses reported for training much higher than actual amount was paid to participants. Below are the instances noted for the same:

DETAILS of LSBE training conducted from 9/5/2017 to 18/5/2017

Particulars	Reported in the training expense	Actual expense	Difference
Honorarium for Participants (40 participants in 5 bases for 3 days@700 per day)	1,251,600	420,000	831,600

DETAILS of LSBE training conducted from 12 June 2017 to 14 June 2017

Particulars	Reported in the training expense	Actual expense	Difference
Honorarium for Participants (170 participants for 3 days @ BDT 700 per day)	703,500	357,000	346,500

Recommendation:

DEO/ USEO should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses.

2. Finding: Similar hand writing on vendors bills as well as treasury bills Importance: High
Description:

In Jhalokati DEO, Bills of two separate vendors as well as bills prepared by DEO office for submission to treasury office, appeared to have similar handwriting. This indicates that the different bills may have been prepared by the same person and may not be genuine. Details are provided below:

Vendors' name	Date of vendors' bill	Amount (BDT)
Rahat Service Centre	3-Apr-17	3,400
Rahat Service Centre	18-Apr-17	4,600
New Wintrack Computers	7-Mar-17	7,969
M/S Bishwas & Co	5-Jun-17	4,000
Bhai Store & Stationeries	5-Jun-17	2,000

Refer Appendix-14 for copies of the bills where similar handwriting noted.

Recommendation:

DEO/ USEO should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses.

3. Finding: Different bills of same vendor not in chronological order Importance: High
Description:

During the verification at Nalchity USEO, it is observed instances where the invoice numbers and invoice dates pertaining to expenditures were not in chronological order. The above indicates that the bills may not be genuine. The instances noted are given below:

Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)
------------------	-------------------	---------------	-------------------

		1-Aug-16	10663	M/S Turjo Filling Station	1,598	
		10-Sep-16	8137	M/S Turjo Filling Station	1,682	
		5-Oct-16	10652	M/S Turjo Filling Station	1,162	
		2-Dec-16	19009	M/S Turjo Filling Station	1,500	
		12-Jan-17	12572	M/S Turjo Filling Station	1,500	
		2-Feb-17	10287	M/S Turjo Filling Station	1,500	
		4-Apr-17	12575	M/S Turjo Filling Station	1,500	
	Recommendation: Office should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.					
4.	Finding: Separate bill register/ cash book was not maintained for SESIP project					Importance: Medium
	Description: <ul style="list-style-type: none"> - As per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. At Razapur USEO, no bill register was maintained for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate bills. - At Jhalokati DEO and Nalchity USEO, separate cash book was not maintained for SESIP project. 					
	Recommendation: A separate cash book/ separate bill register should be maintained for SESIP project at each office to track project expenses and inflows and outflows.					
5.	Finding: Stock register not maintained					Importance: Medium
	Description: In all three entities visited in this district, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.					
	Recommendation: A perpetual record of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.					
6.	Finding: Training expenses are not recorded in books and not reported in SOEs					Importance: Medium
	Description: At Jhalokati District Education Office, it was noted that the district office arranged trainings and workshops during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure.					
	Recommendation: The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP.					
7.	Finding: Expenditure same as the budget					Importance: Medium
	Description: At Nalchity USEO, it was noted that the expenditures reported in the SOE were exactly same as the approved budget for all budget lines. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.					
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.					
8.	Finding: SOE not matching with books of account					Importance: Medium
	Description: At Razapura USEO and Nalchity USEO, it was noted the statement of expenditure was not matching with records maintained at the office. Refer Appendix-13 for details. At Razapura USEO, the difference was partly because entries in the cash book were made net of VAT whereas the SOE was based on gross amounts. The above indicates lack of due care while preparing and submitting the SOEs.					

	Recommendations: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. Further, the entries in cash book should always be recorded on gross basis, as both the cost of the item as well as the VAT thereon are part of the cash outflow.	
9.	Finding: Poor documentation/ record-keeping	Importance: Low
	Description: - At Razapura USEO and Nalchity USEO, fixed asset delivery challans were not preserved for record purpose. - Attendance records were also not maintained for SESIP staff in these entities. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries	
	Recommendation: - Delivery challans should be preserved for record and review purposes. - Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.	
10.	Finding: Salary Register not maintained for SESIP project	Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at all three entities visited in this district.	
	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.	

District Joypurhat (13)

1.	Finding: Actual training Expenditure exactly same as advance	Importance: High																														
Description: At Joypurhat DEO, for the sample of advance transactions reviewed, it was noted that the actual expenditures reported for training expenses was exactly same as the amount of advance provided to staff. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the advance amount. Refer table below for instances noted:																																
<table><tr><th>Name of employee</th><th>Date of advance</th><th>Purpose of advance</th><th>Amount of advance</th><th>Date of advance settlement</th></tr><tr><td>Khandakar Md. Bahalul Alam</td><td>08-02-2017</td><td>PBM Training</td><td>300,550</td><td>23-04-2017</td></tr><tr><td>Khandakar Md. Bahalul Alam</td><td>14-02-2017</td><td>PBM Training</td><td>296,000</td><td>23-04-2017</td></tr><tr><td>Khandakar Md. Bahalul Alam</td><td>27-02-2017</td><td>PBM Training</td><td>300,000</td><td>23-04-2017</td></tr><tr><td>Md. Abu Bakar Siddik</td><td>07-03-2017</td><td>PBM Training</td><td>300,950</td><td>23-04-2017</td></tr><tr><td>Khandakar Md. Bahalul Alam</td><td>05-04-2017</td><td>PBM Training</td><td>350,000</td><td>23-04-2017</td></tr></table>			Name of employee	Date of advance	Purpose of advance	Amount of advance	Date of advance settlement	Khandakar Md. Bahalul Alam	08-02-2017	PBM Training	300,550	23-04-2017	Khandakar Md. Bahalul Alam	14-02-2017	PBM Training	296,000	23-04-2017	Khandakar Md. Bahalul Alam	27-02-2017	PBM Training	300,000	23-04-2017	Md. Abu Bakar Siddik	07-03-2017	PBM Training	300,950	23-04-2017	Khandakar Md. Bahalul Alam	05-04-2017	PBM Training	350,000	23-04-2017
Name of employee	Date of advance	Purpose of advance	Amount of advance	Date of advance settlement																												
Khandakar Md. Bahalul Alam	08-02-2017	PBM Training	300,550	23-04-2017																												
Khandakar Md. Bahalul Alam	14-02-2017	PBM Training	296,000	23-04-2017																												
Khandakar Md. Bahalul Alam	27-02-2017	PBM Training	300,000	23-04-2017																												
Md. Abu Bakar Siddik	07-03-2017	PBM Training	300,950	23-04-2017																												
Khandakar Md. Bahalul Alam	05-04-2017	PBM Training	350,000	23-04-2017																												
Recommendation: In future, the approving authority should check the vouchers and supporting bills carefully prior to approval, to ensure that the expenses appear genuine.																																
2.	Finding: Deficiencies in maintenance of books of account	Importance: Medium																														
Description: The following Deficiencies in maintenance of books of account were noted at various locations visited in the district: - At Joypurhat DEO, though a separate bill register is maintained, separate cash book is not maintained for SESIP project. At Joypurhat DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure.																																
Recommendation: - A separate cash book should be maintained for SESIP project at each office to track project expenses and inflows and outflows.																																

	The Joypurhat DEO should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP.	
3.	Finding: Stock register not maintained	Importance: Medium
Description: <ul style="list-style-type: none"> - At Joypurhat DEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project or for any books/ printed materials for distribution received from SESIP. - At Joypurhat Sadar USEO and Akkelpur USEO, although a stock register was maintained to record the stationary items and office supplies etc., however, no record was maintained for manuals/ printed materials provided by MOE for distribution to schools. <p>In the absence of a stock register, it is difficult to keep a control over stock items of the organization.</p>		
Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.		
4.	Finding: Expenditure same as the budget	Importance: Medium
Description: At Joypurhat Sadar USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget for all line items. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.		
Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and voucher.		
5.	Finding: No attendance records maintained for SESIP staff	Importance: Low
Description: At Joypurhat DEO and Akkelpur USEO, attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries		
Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.		

District Khagrachhari (14)

1.	Finding: There is no SESIP staff hence no expense and no SESIP activities	Importance: High													
	Description: At Matiranga USEO, it is observed that there is no Upazila Academic Supervisor in position. The position is vacant since 2016 due to which there are no SESIP activities carried out at the upazila office and the schools under this USEO are not being monitored.														
	Recommendation: They need to recruit a SESIP staff (UAS) for better monitoring of schools and to run SESIP activities under Matiranga USEO.														
2.	Finding: Different bills of same vendor not in chronological order/ consecutive bill numbers even after time gap	Importance: High													
	Description: At Khagrachari Sadar USEO, it is observed instances where the invoice numbers and invoice dates pertaining to expenditures were not in chronological order. Further, the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below:														
	<table><tr><th>SL. No.</th><th>Supplier</th><th>Invoice No.</th><th>Date</th><th>Amount (BDT)</th></tr><tr><td>1</td><td rowspan="2">Goni Library & Stationery</td><td>1692</td><td>02-01-17</td><td>2,400</td></tr><tr><td>2</td><td>1693</td><td>20-12-16</td><td>2,100</td></tr></table>		SL. No.	Supplier	Invoice No.	Date	Amount (BDT)	1	Goni Library & Stationery	1692	02-01-17	2,400	2	1693	20-12-16
SL. No.	Supplier	Invoice No.	Date	Amount (BDT)											
1	Goni Library & Stationery	1692	02-01-17	2,400											
2		1693	20-12-16	2,100											
	Recommendation: Khagrachari Sadar USEO should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.														

3.	Finding: Assets not traceable/ used for personal purposes	Importance: High
	Description: At Khagrachari DEO, the office had received a Laptop from central office in financial year 2016 – 2017. However, no delivery challan for the same was found at the office, and also the laptop was not listed in fixed assets register and not physically available at office (it was said to be kept at Research Officer's home). Thus, there was no evidence that the laptop was still in existence and was being used for the intended purposes.	
	Recommendation: The DEO should ensure that the laptop is traced and it should be ensured that it is being used for the intended purposes. Also, office should ensure that project assets must not be used for personal purposes. This can be done by strengthening the controls over the assets.	
4.	Finding: Stock register not maintained	Importance: Medium
	Description: At all three entities, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
5.	Finding: Expenditure recorded in the SoE do not match with the books	Importance: Medium
	Description: At Khagrachari DEO, certain differences noted between expenditure reported in the SOE and those recorded in cash book and Bill register. Refer Appendix-13 for details. This was partly because entries in the cash book were made net of VAT whereas the SOE was based on gross amounts.	
	Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. Further, the entries in cash book should always be recorded on gross basis, as both the cost of the item as well as the VAT thereon are part of the cash outflow.	
6.	Finding: Deficiencies noted in book keeping	Importance: Medium
	Description: <ul style="list-style-type: none"> - At Khagrachari DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. - In Khagrachari DEO, it was noted that certain other expenses (viz. telephone expenses) are not recorded in cash book. This results in differences between SOE and books of account. - In Khagrachari Sadar USEO, cash book is not maintained properly for SESIP project (though separate bill register is maintained). 	
	Recommendation: The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. A separate cash book should be maintained for SESIP project at each office to track project expenses and inflows and outflows. All expenses should be recorded in cash book to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP.	
7.	Finding: Expenditure same as the budget	Importance: Medium
	Description: At Khagrachari Sadar USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget (except for one budget line item). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and	

	voucher.	
8.	Finding: No attendance records maintained for SESIP staff	Importance: Low
	Description: In Khagrachari DEO and Khagrachari Sadar USEO, attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries	
	Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.	
9.	Finding: Salary Register was not maintained for SESIP staff	Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at Khagrachari DEO and Khagrachari Sadar USEO.	
	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.	
10.	Finding: Delivery challans not preserved	Importance: Low
	Description: In Khagrachari DEO and Matiranga USEO, delivery challans for fixed asset, training manuals and books received from SESIP were not preserved for record purposes.	
	Recommendation: Delivery challans should be preserved for record and review purposes.	

District Kurigram (15)

1.	Finding: Expenditure exactly same as the budget	Importance: Medium
	Description: At Kurigram Sadar USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.	
2.	Finding: Separate cash book/ bill register was not maintained for SESIP project	Importance: Medium
	Description: <ul style="list-style-type: none"> - At all three entities, a separate cash book was not maintained for SESIP project, thus it is difficult to identify the expense pertaining to SESIP from the records. - As per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. At Kurigram DEO, no bill register was maintained for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate bills. 	
	Recommendation: A separate cash book/ separate bill register should be maintained for SESIP project at each office to track project expenses and inflows and outflows.	
3.	Finding: Training expenses not recorded in books and not reported in SOEs	Importance: Medium
	Description: In Kurigram DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure.	
	Recommendation: The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP	

4.	Finding: Bill register does not contain payment details for certain transactions	Importance: Medium
	Description: At Kurigram DEO and Kurigram Sadar upazila, while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not contain payment details like payment token no, cheque no, payment date.	
	Recommendation: Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.	
5.	Finding: Stock register not maintained	Importance: Medium
	Description: - At Rajarhat USEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization At Kurigram DEO and Kurigram Sadar USEO, it was noted that office did not maintain any stock register for tracking the books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization	
	Recommendation: A perpetual record of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	

District Lalmonirahat (16)

1.	Finding: Separate bill register/ cash book was not maintained for SESIP project	Importance: High												
Description: - At all three entities, a separate cash book was not maintained for SESIP project, thus it is difficult to identify the expense pertaining to SESIP from the records. - As per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. At Lalmonirhat Sadar USEO, bill register for SESIP project was found to be maintained only since last 5 months of financial year 2016-17. This made it difficult to keep track of the expenses charged to SESIP project as well as to locate bills.														
Recommendation: A separate cash book/ separate bill register should be maintained on regular basis for SESIP project at each office to track project expenses and inflows and outflows.														
2.	Finding: Consecutive bill numbers even after time gap	Importance: High												
Description: At Lalmonirhat DEO, it was noted that the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below:														
<table><tr><th>Vendor bill date</th><th>Vendor's bill no.</th><th>Vendor's Name</th><th>Bill amount (BDT)</th></tr><tr><td>12-Jul-16</td><td>563</td><td>M/S Shofik filling station</td><td>3,427.44</td></tr><tr><td>20-Jul-16</td><td>564</td><td>M/S Shofik filling station</td><td>2,077.44</td></tr></table>			Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)	12-Jul-16	563	M/S Shofik filling station	3,427.44	20-Jul-16	564	M/S Shofik filling station	2,077.44
Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)											
12-Jul-16	563	M/S Shofik filling station	3,427.44											
20-Jul-16	564	M/S Shofik filling station	2,077.44											
It indicates that the bills may not be genuine.														
Recommendation: Office should investigate the authenticity of the bills to verify whether the expenses have been genuinely claimed or not. Further, the approving authority should look for such instances while approving expenses.														
3.	Finding: Training expenses not recorded in books and not reported in SOEs	Importance: Medium												
Description: At Lalmonirhat DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure.														
Recommendation: The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP.														

4.	Finding: Deficiencies in stock records	Importance: Medium
	Description: <ul style="list-style-type: none"> - At Adimatri USEO and Lalmonirhat Sadar USEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. - At Lalmonirhat DEO, a stock register was said to be maintained for items such as stationary, office supplies, however, upon review, it was noted that only the receipts were recorded but issues were not recorded. Further, although some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined. 	
	Recommendation: A perpetual record of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
5.	Finding: Bill register does not contain payment details for certain transactions	Importance: Medium
	Description: At Lalmonirhat DEO and Lalmonirhat Sadar USEO, while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not contain payment details like payment token no, cheque no, payment date.	
	Recommendation: Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.	
6.	Finding: No attendance records maintained for SESIP staff	Importance: Low
	Description: At Lalmonirhat DEO and Lalmonirhat Aditmari USEO, attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries	
	Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.	

District Manikganj (17)

1.	Finding: Stock register not maintained	Importance: Medium
	Description: <ul style="list-style-type: none"> - At Manikganj DEO and Singair Upazila, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. - At Manikganj Sadar Upazila, it was noted that office did not maintain any stock register for stationary/ office supplies. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. Further, it was noted that though some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined. 	
	Recommendation: A perpetual record of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
2.	Finding: Deficiencies in Book Keeping	Importance: Medium
	Description: <ul style="list-style-type: none"> - At Manikganj District Education Office, it was noted that the district office arranged trainings and workshops during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of 	

	<p>accounts and it was also not reported in the statement of expenditure.</p> <ul style="list-style-type: none"> - At Manikganj District Education Office, it was noted that no bill register was maintained for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate bills. - At Manikganj Sadar Upazila, it was noted the statement of expenditure was not matching with records maintained at the office. Refer Appendix-13 for details: - At Manikganj Sadar Upazila, it was noted that salary expense was not recorded in cash book, though included in statement of expenditure. This results in difference between cash book and SOE 	
	<p>Recommendation:</p> <ul style="list-style-type: none"> - The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. - The office should maintain bill register to records all his financial transactions’. - The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. - Salary expenses should also be recorded in cash book. 	
3.	Finding: Expenditure almost same as the budget	Importance: Medium
	<p>Description: At Manikganj Sadar Upazila, it was noted that the expenditures reported in the SOE was almost same as the approved budget (except for a minor difference in one budget line item). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.</p>	
	<p>Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.</p>	
4.	Finding: Bill register does not contain payment details for certain transactions	Importance: Medium
	<p>Description: At both USEOs (Manikganj Sadar and Singair) offices, while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not capture payment details for certain transactions (such as payment date, cheque number etc.).</p>	
	<p>Recommendation: Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.</p>	
5.	Finding: Salary register/attendance record was not maintained	Importance: Low
	<p>Description:</p> <ul style="list-style-type: none"> - As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at all locations visited in Manikganj district namely (Manikganj district and Manikganj Sadar Upazila and Singair Upazila). - At all locations visited in Manikganj district namely (Manikganj district, Manikganj Sadar Upazila and Singair Upazila), attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries. 	
	<p>Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees. In addition office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.</p>	

District Moulvibazar (18)

1.	Finding: Different bills of same vendor are not in chronological order/with sequential bill numbers	Important: High
	<p>Description: 1. In Rajnagar USEO, it is observed instances where the invoice numbers and invoice dates pertaining to</p>	

expenditures were not in chronological order. Further, the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below:

Vendor name	Vendor's Bill number	Bill date	Amount (BDT)
M/S Al Modina Store	2138	4-Jul-16	1,800
M/S Al Modina Store	2120	6-Aug-16	1,500
M/S Al Modina Store	04	01-Jan-17	1,200
M/S Al Modina Store	05	01-Feb-17	1,200
M/S Al Modina Store	06	01-Mar-17	2,100
M/S Al Modina Store	1488	1-Mar-17	900
M/S Al Modina Store	1487	1-Apr-17	900

The above indicates that the bills may not be genuine.

Recommendation:

Office should investigate the authenticity of the bills to verify whether the expenses have been genuinely claimed or not. Further, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.

2.	Finding: Stock register not maintained	Importance: Medium
	<p>Description:</p> <ul style="list-style-type: none"> - In Moulvibazar District and Moulvibazar Sadar Upazila, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. - In case of Rajnagar Upazila, some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined. <p>Recommendation:</p> <p>A perpetual record of office supplies and printed materials should be maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.</p>	
3.	Finding: Deficiencies in maintenance of books of accounts	Importance: Medium
	<p>Description:</p> <ul style="list-style-type: none"> - At Moulvibazar District, separate Cash book was not maintained for SESIP project during the FY 2016-17 (though a separate bill register was maintained). Furthermore, they presented a cash book which was purchased and prepared by them after getting notified of in the visit and maintained for FY 2018-19. - It was noted that the Moulvibazar district office arranged training and workshop during FY 2016-17, however, the office did not maintain any record for the expenditures incurred on account of training and it was also not reported in the Statement of Expenditure (SoE). - At Moulvibazar Sadar Upazila and Rajnagar Upazila, it was noted that salary expense was not recorded in cash book, though included in statement of expenditure. This results in difference between cash book and SOE <p>Recommendation:</p> <ul style="list-style-type: none"> - The office should maintain a separate cash book to keep track of the project expenses incurred by the office. - The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. - Salary expenses should also be recorded in cash book. 	
4.	Finding: Bill register does not contain payment details for certain transactions	Importance: Medium
	<p>Description:</p> <p>At all locations visited in the district (Moulvibazar District, Moulvibazar Sadar and Rajnagar offices), while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not capture payment details for certain transactions (such as payment date, cheque number etc.).</p> <p>Recommendation:</p> <p>Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.</p>	
5.	Finding: Expenditure almost/exactly same as the budget	Importance: Medium

	Description: <ul style="list-style-type: none"> - At Moulvibazar Sadar USEO, it was noted that the expenditures reported in the SOE was almost same as the approved budget (except for minor differences two budget line items). - At Rajnagar USEO, it was noted that the expenditures reported in the SOE was same as the approved budget for all line items. <p>Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.</p>	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.	
6.	Finding: Salary register was not maintained	Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at all three entities visited in this district.	
	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.	

District Munshiganj (19)

1.	Finding: SESIP staff does not come to office for work	Importance: High													
Description: During the visit to the Munshiganj DEO following things were observed/came into notice during the visit: <ul style="list-style-type: none">- The office rooms were found to be locked.- The office equipment such as computer, printer etc. were covered with dust, and it appeared that they were not being used since a long time. (Refer Appendix-15 for photographs)- The cleaning staff informed that the SESIP staff come only once in a month only to draw their salaries. Due to the above, there is a strong indication that SESIP staff does not come to office for work. In the absence of SESIP staff, verification work was mainly coordinated by the Office assistant from Revenue department.															
Recommendation: SESIP should investigate the facts to ascertain if staff comes to office or not and take appropriate actions for smooth running of the district office.															
2.	Finding: Vehicles/ motorcycles not used but fuel expenses claimed in SOE	Importance: High													
Description: At Munshiganj DEO, the fixed assets (such as Vehicles, Motorcycles etc.) received from SESIP were in unused condition and kept in the office. However, fuel expense has been charged to the project. There was no one from the SESIP staff to provide explanation for the same.															
Recommendation: SESIP should seek explanation for the same from the SESIP staff of DEO, and take appropriate action based on the explanation received.															
3.	Finding: Different bills of same vendor not in chronological order	Importance: High													
Description: During the verification at Sirajdikhan USEO office, it is observed instances where the invoice numbers and invoice dates pertaining to expenditures were not in chronological order. The instances noted are given below:															
<table><tr><th>Vendor bill date</th><th>Vendor's bill no.</th><th>Vendor's Name</th><th>Bill amount (BDT)</th></tr><tr><td>16/04/17</td><td>70</td><td>M/S Hridita Liabery & Stationary</td><td>2,400</td></tr><tr><td>13/09/16</td><td>76</td><td>M/S Hridita Liabery & Stationary</td><td>1,500</td></tr></table>				Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)	16/04/17	70	M/S Hridita Liabery & Stationary	2,400	13/09/16	76	M/S Hridita Liabery & Stationary	1,500
Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)												
16/04/17	70	M/S Hridita Liabery & Stationary	2,400												
13/09/16	76	M/S Hridita Liabery & Stationary	1,500												
The above indicates that the bills may not be genuine.															
Recommendation:															

	Office should investigate the authenticity of the bills to verify whether the expenses have been genuinely claimed or not. Further, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.	
4.	Finding: Separate cash book/ bill register was not maintained for SESIP project	Importance: High
	Description: As per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. But in Munshiganj DEO and Sirajdikhan USEO, bill register was not maintained separately for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate the bills. At Munshiganj Sadar USEO, a separate cash book was not maintained for SESIP project.	
	Recommendation: A separate cash book/ separate bill register should be maintained for SESIP project at each office to track project expenses and inflows and outflows.	
5.	Finding: Lack of segregation of duties in Cash Management.	Importance: Medium
	Description: At Munshiganj DEO, it was noted that although there were five SESIP staff, but the same person (Office Assistant) makes expenditure, receives the cash as reimbursement and records it into the books of accounts (Cash book & Bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds.	
	Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person.	
6.	Finding: Expenditure recorded in the SoE do not match with the books	Importance: Medium
	Description: At Sirajdikhan USEO, certain differences noted between expenditure reported in the SOE and those recorded in cash book and Bill register. Refer Appendix-13 for details. This was partly because of deficiencies in the book keeping practices (as mentioned in observation 8) and partly because entries in the cash book were made net of VAT whereas the SOE was based on gross amounts.	
	Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. Further, the entries in cash book should always be recorded on gross basis, as both the cost of the item as well as the VAT thereon are part of the cash outflow.	
7.	Finding: Expenditure same as the budget	Importance: Medium
	Description: At Sirajdikhan USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget for all budget lines. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.	
8.	Finding: Deficiencies in maintenance of books of accounts maintained	Importance: Medium
	Description: In Munshiganj DEO, it was noted that the office arranged trainings and workshops during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. At Sirajdikhan USEO, it was noted that salary expense was not recorded in cash book, though included in statement of expenditure. This results in difference between cash book and SOE.	
	Recommendation: <ul style="list-style-type: none"> - The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. - Salary expenses should also be recorded in books 	

9.	Finding: No attendance records maintained for SESIP staff	Importance: Medium
	Description: In all three entities visited in this district, attendance records were not maintained for staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries	
	Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.	
10.	Finding: Deficiency in maintenance of records of printed materials	Importance: Medium
	Description: In all the three entities visited, it was noted that though some records were maintained for distribution of manuals/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.	
	Recommendation: A perpetual record of printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
11.	Finding: Delivery challans not preserved	Importance: Low
	Description: At all 3 entities visited, delivery challans for fixed asset and books were not preserved for record purpose.	
	Recommendation: Documents for delivery should be preserved for record and review purposes.	
12.	Finding: Salary Register was not maintained for SESIP staff	Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at Sirajdikhan USEO.	
	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.	

District Narail (20)

1.	Finding: Expenditure same as the budget	Importance: High
	Description: At all three entities, it was noted that the expenditures reported in the SOE was exactly same as the approved budget for all budget lines in USEOs and two budget line items for Narail DEO. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and voucher.	
2.	Finding: Stock register not maintained	Importance: Medium
	Description: At Narail DEO and Kalia USEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project. Moreover in all three entities, no stock register maintained for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
3.	Finding: Bill register does not contain payment details for certain transactions	Importance: Medium

	<p>Description: A bill register should contain the bill no, billing date, description of the bills and amount, sent date to treasury, token number and date, Cheque number and date etc. But in Narail DEO, while reviewing the transactions in the bill register on a sample basis, it was noted that bill register does not capture payment details for certain transactions (such as Token receiving date, cheque date etc.).</p> <p>Recommendations: Bill register should be maintained properly and should capture all relevant details regarding the expenditure incurred, including the payment details.</p>	
4.	<p>Finding: Deficiencies noted in book keeping</p> <p>Description: The following deficiencies were noted in maintenance of books of account at various locations visited in the district:</p> <ul style="list-style-type: none"> - At Narail DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. - At Kalia USEO and Lohagara USEO, the office did not record the expenditure incurred on salary in books of accounts, although reported in the statement of expenditure. - In Kalia USEO and Lohagara USEO, it was noted that certain other expenses (travel expense) are not recorded in cash book. <p>The above results in differences between SOE and books of account.</p> <p>Recommendation:</p> <ul style="list-style-type: none"> - The Narail DEO office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. - All expenses incurred should be reported in the cash book (including) to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP. 	Importance: Medium
5.	<p>Finding: Expenditure recorded in the SoE do not match with the books</p> <p>Description: At Kalia USEO and Lohagara USEO, certain differences were noted between expenditure reported in the SOE and those recorded in cash book and Bill register. Refer Appendix-13 for details. This was partly because of deficiencies in the book keeping practices (as mentioned in observation 4) and partly because entries in the cash book were made net of VAT whereas the SOE was based on gross amounts.</p> <p>Recommendation: The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. Further, the entries in cash book should always be recorded on gross basis, as both the cost of the item as well as the VAT thereon are part of the cash outflow.</p>	Importance: Medium
6.	<p>Finding: Separate bill register and cash book was not maintained for SESIP project</p> <p>Description: In Narail DEO, cash book is not maintained properly for SESIP project. Further, as per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. But in Narail DEO, bill register was not maintained separately for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate the bills.</p> <p>Recommendation: A separate cash book/ separate bill register should be maintained for SESIP project at each office to track project expenses and inflows and outflows.</p>	Importance: Medium
7.	<p>Finding: Delivery challans not preserved</p> <p>Description: In Narail DEO, delivery challans for fixed assets and books were not preserved for record purpose. However the office did not maintain any records for books also and the fixed assets list were updated up to 2015. So it is difficult to track the actual quantity received by the DEO office.</p> <p>Recommendation:</p>	Importance: Low

	Delivery challans should be preserved for record and review purposes.	
8.	Finding: Salary Register was not maintained properly for SESIP staff	Importance: Low
Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. In Narail DEO, although there was a practice of maintaining a salary register for SESIP staff, the same was not followed properly. It was noted that for certain months, salary details of some (but not all) staff were recorded and in other months, no entries were recorded for any staff.		
Recommendation: Office should maintain a salary register on a monthly basis for recording of salary payments and obtaining acknowledgment from all employees.		

District Narsingdi (21)

1.	Finding: SESIP staff does not come to office for work	Importance: High																															
Description: During the visit to the Narsingdi DEO office, there were no books of accounts and other records found related to SESIP project. Further, the following things were observed/came into notice during the visit: - None of the SESIP staff was available during two days field visit at this DEO, except the Computer operator - It was also informed by the other staff that SESIP staff at this office do not come to office on regular basis. Due to the above, there is a strong indication that SESIP staff does not come to office for work.																																	
Recommendation: SESIP should investigate the facts to ascertain if staff comes to office or not and take appropriate actions for smooth running of the district office.																																	
2.	Finding: Different bills of same vendor are not in chronological order/with sequential bill numbers	Importance: High																															
Description: During the verification, it is observed instances where the invoice numbers and invoice dates pertaining to expenditures were not in chronological order. Further, the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below: <u>Narsingdi Sadar USEO</u>																																	
<table><tr><th>Vendor bill date</th><th>Vendor's bill no.</th><th>Vendor's Name</th><th>Bill amount (BDT)</th></tr><tr><td>20-Nov-16</td><td>5978</td><td rowspan="3">Bangladesh Traders</td><td>1,500</td></tr><tr><td>2-Apr-17</td><td>1346</td><td>2,100</td></tr><tr><td>10-Mar-17</td><td>1347</td><td>2,400</td></tr><tr><td>10-Jul-16</td><td>7184</td><td rowspan="3">Hasan CNG Filling Station & Conversion</td><td>2,000</td></tr><tr><td>2-Dec-16</td><td>7185</td><td>2,000</td></tr><tr><td>12-Sep-16</td><td>7186</td><td>2,000</td></tr><tr><td>15-Oct-16</td><td>828</td><td rowspan="2">M/S Ma Motors</td><td>3,000</td></tr><tr><td>20-Nov-16</td><td>827</td><td>3,000</td></tr></table>			Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)	20-Nov-16	5978	Bangladesh Traders	1,500	2-Apr-17	1346	2,100	10-Mar-17	1347	2,400	10-Jul-16	7184	Hasan CNG Filling Station & Conversion	2,000	2-Dec-16	7185	2,000	12-Sep-16	7186	2,000	15-Oct-16	828	M/S Ma Motors	3,000	20-Nov-16	827	3,000
Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)																														
20-Nov-16	5978	Bangladesh Traders	1,500																														
2-Apr-17	1346		2,100																														
10-Mar-17	1347		2,400																														
10-Jul-16	7184	Hasan CNG Filling Station & Conversion	2,000																														
2-Dec-16	7185		2,000																														
12-Sep-16	7186		2,000																														
15-Oct-16	828	M/S Ma Motors	3,000																														
20-Nov-16	827		3,000																														
<u>Raipur USEO</u>																																	
<table><tr><th>Vendor bill date</th><th>Vendor's bill no.</th><th>Vendor's Name</th><th>Bill amount (BDT)</th></tr><tr><td>31-May-17</td><td>1</td><td>Bhai Engineering works</td><td>1,350</td></tr><tr><td>15-Jun-17</td><td>2</td><td>Bhai Engineering works</td><td>1,650</td></tr></table>			Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)	31-May-17	1	Bhai Engineering works	1,350	15-Jun-17	2	Bhai Engineering works	1,650																			
Vendor bill date	Vendor's bill no.	Vendor's Name	Bill amount (BDT)																														
31-May-17	1	Bhai Engineering works	1,350																														
15-Jun-17	2	Bhai Engineering works	1,650																														
The above indicates that the bills may not be genuine.																																	
Recommendation: Respective offices should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.																																	
3.	Finding: Stock Register not maintained	Importance: Medium																															

	Description: At Narsingdi Sadar USEO and Raipura USEO, it was noted offices did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.
	Recommendation: A perpetual record of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.
4.	Finding: Salary expenses not recorded in books but reported in SOEs Importance: Medium
	Description: At both Upazila offices in the district, the office did record the expenditure incurred on salary in books of accounts, although reported in the statement of expenditure.
	Recommendation: Salary expenses should be recorded in books.
5.	Finding: Expenditure same as the budget Importance: Medium
	Description: At Narsingdi Sadar USEO, it was noted that the expenditures reported in the SOE was almost same as the approved budget (except one line item). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.
	Recommendation: SESIP should coordinate with the treasury office to make provisions of budget availability upfront at the beginning of the year, so that expenses at implementing offices the employees can get their reimbursement for expenditure incurred in a timely manner.
6.	Finding: SOE not matching with records. Importance: Medium
	Description: In Narsingdi Sadar USEO, it was noted that difference persist between SOE and books of account of amount. Refer Appendix-13 for details.
	Recommendation: All expenses incurred should be accurately reported in the cash book to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP.
7.	Finding: Salary Register was not maintained for SESIP staff Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at Narsingdi Sadar USEO and Raipura USEO.
	Recommendation: Salary register should be maintained for proper recording of salary payments and getting acknowledgment from concerned employees.

District Netrakona (22)

1.	Finding: Lack of segregation of duties in Cash Management. Importance: Medium
	Description: At district office Netrakona, it was noted that although there were 5 SESIP staff, but the same person [Research officer, Assistant Inspector and Assistant programmer] makes expenditure, receives the cash as reimbursement and records it into the books of accounts (Cash book & Bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds.
	Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person.
2.	Finding: Expenditure almost same as the budget Importance: Medium
	Description: At Netrokona Sadar USEO, it was noted that the expenditures reported in the SOE was almost same as the approved

	budget (except for one budget line item). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.										
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.										
3.	Finding: Deficiencies in books of accounts maintained		Importance: Medium								
	Description: <ul style="list-style-type: none"> - At Netrakona DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. - At Netrokona Sadar USEO, it was noted that salary expense was not recorded in cash book, though included in statement of expenditure. This results in difference between cash book and SOE. - At Netrakona USEO, other expense such as travel etc. are also not recorded in cash book. - At Atpara USEO, a separate cash book was not maintained for SESIP project. 										
	Recommendation: <ul style="list-style-type: none"> - Netrakona DEO should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. - Salary and other expenses such as travel should also be recorded in books. - A separate cash book should be maintained for SESIP project at each office to track project expenses and inflows and outflows. 										
4.	Finding: Stock Register/ records for printed materials not maintained		Importance: Medium								
	Description: At all the three locations visited in Netrakona District, it was noted that office did not maintain any stock register for tracking the stock/ inventory of stationery items/ office supplies purchased for the project. In the absence of a stock register, it is difficult to keep a control over stock items of the organisation. Also, at all the locations visited, though some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.										
	Recommendation: A perpetual record of office supplies and printed materials should be maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.										
5.	Finding: Delivery challans not preserved		Importance: Low								
	Description: At Netrokona Sadar Upazila, Motor cycle delivery challans were not preserved for record purpose.										
	Recommendation: Documents for delivery should be preserved for record and review purposes.										
6.	Finding: Expense exceeding the approved budget		Importance: Low								
	Description: At Netrakona DEO level, it was noted that actual expenditure incurred on festival bonus was more than approved budget by TK 22,000. The details are provided below:										
	<table border="1"> <thead> <tr> <th>Head of expense</th><th>Budget for the year (BDT)</th><th>Actual expenditure amount as per SOE/ financial report (BDT)</th><th>Difference between approved budget and actual expenditure as per SOE (BDT)</th></tr> </thead> <tbody> <tr> <td>Festival Bonus</td><td>242,000</td><td>264,000</td><td>(22,000)</td></tr> </tbody> </table>			Head of expense	Budget for the year (BDT)	Actual expenditure amount as per SOE/ financial report (BDT)	Difference between approved budget and actual expenditure as per SOE (BDT)	Festival Bonus	242,000	264,000	(22,000)
Head of expense	Budget for the year (BDT)	Actual expenditure amount as per SOE/ financial report (BDT)	Difference between approved budget and actual expenditure as per SOE (BDT)								
Festival Bonus	242,000	264,000	(22,000)								
	Recommendation: DEO office should incur expenditure within the approved budget or request for re-appropriation of budget from SESIP										

District Nilphamari (23)

1.	Finding: Different bills of same vendor not in chronological order/ consecutive bill numbers even after time gap	Importance: High																									
Description: At Nilphamari DEO, instances were observed where the invoice numbers and invoice dates pertaining to expenditures were not in chronological order. Further, the bill numbers were also in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below:																											
<table><tr><th>SL. No</th><th>Supplier</th><th>Invoice No</th><th>Date</th><th>Amount (BDT)</th></tr><tr><td>1</td><td rowspan="3">Das Traders</td><td>2112</td><td>2-Feb-17</td><td>7,000</td></tr><tr><td>2</td><td>2113</td><td>2-March-17</td><td>6,000</td></tr><tr><td>3</td><td>2114</td><td>20-Jan-17</td><td>7,000</td></tr><tr><td colspan="4">Total</td><td>20,000</td></tr></table>					SL. No	Supplier	Invoice No	Date	Amount (BDT)	1	Das Traders	2112	2-Feb-17	7,000	2	2113	2-March-17	6,000	3	2114	20-Jan-17	7,000	Total				20,000
SL. No	Supplier	Invoice No	Date	Amount (BDT)																							
1	Das Traders	2112	2-Feb-17	7,000																							
2		2113	2-March-17	6,000																							
3		2114	20-Jan-17	7,000																							
Total				20,000																							
At Jaldhaka USEO, the bill numbers were in sequential order, even though there was a considerable time gap between the bills. The instances noted are given below:																											
<table><tr><th>Vendor's Name</th><th>Vendor bill date</th><th>Vendor's bill no.</th><th>Bill amount (BDT)</th></tr><tr><td>M/s Ala and Brothers</td><td>24-May-17</td><td>24134</td><td>1,300</td></tr><tr><td>M/s Ala and Brothers</td><td>6-June-17</td><td>24136</td><td>1,700</td></tr></table>					Vendor's Name	Vendor bill date	Vendor's bill no.	Bill amount (BDT)	M/s Ala and Brothers	24-May-17	24134	1,300	M/s Ala and Brothers	6-June-17	24136	1,700											
Vendor's Name	Vendor bill date	Vendor's bill no.	Bill amount (BDT)																								
M/s Ala and Brothers	24-May-17	24134	1,300																								
M/s Ala and Brothers	6-June-17	24136	1,700																								
The above indicates that the bills may not be genuine.																											
Recommendation: DEO/USEO should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.																											
2.	Finding: Lack of segregation of duties in Cash Management.	Importance: Medium																									
Description: At Nilphamari DEO, it was noted that although there were five SESIP staff which includes Research officers, Assistant Inspector and Assistant programmer, but the same person (Assistant Programmer) makes expenditure, receives the cash as reimbursement and records it into the books of accounts (Cash book & Bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds.																											
Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person.																											
3.	Finding: Deficiencies noted in book keeping	Importance: Medium																									
Description: <ul style="list-style-type: none">- At Nilphamari DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure.- In all three entities, it was noted that the office did not record the expenditure incurred on salary in cash book, although reported in the statement of expenditure. Conversely, at Saidpur USEO and Jaldhaka USEO, only salary expenses are recorded in bill register, and no other expenses are recorded.- In Saidpur USEO, it was noted that certain other expenses (viz. travel) are not recorded in cash book. This results in differences between SOE and books of account.																											
Recommendation: <ul style="list-style-type: none">- The Nilphamari DEO office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP.- All expenses incurred should be reported in the cash book (including salary expenses) and in Bill register to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP.																											

4.	Finding: Stock records not maintained.	Importance: Medium
<p>Description: At Nilphamari DEO and Saidpur USEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.</p> <p>At Jaldhaka USEO, though some records were maintained for receipt/distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.</p> <p>Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.</p>		
5.	Finding: Separate bill register was not maintained for SESIP project	Importance: Medium
<p>Description: As per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. But in Nilphamari DEO, bill register was not maintained separately for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate the bills</p> <p>Recommendation: The office should maintain bill register to records all his financial transactions.</p>		
6.	Finding: Expenditure same as the budget	Importance: Medium
<p>Description: At Saidpur USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget for all budget lines. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.</p> <p>Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.</p>		
7.	Finding: Listing of fixed asset maintained but not updated	Importance: Medium
<p>Description: At Saidpur USEO, it was observed that a listing of Fixed Assets was being maintained with basic information such as name of the asset, quantity etc., however, the same was not found to be updated since January, 2017.</p> <p>Recommendation: Records maintained for fixed assets should be updated on regular basis, whenever there is an addition/ disposal of an asset.</p>		
8.	Finding: Delivery challans not preserved	Importance: Low
<p>Description: In Saidpur USEO and Jaldhaka USEO, delivery challans for fixed asset were not preserved. Also, in Nilphamari DEO delivery challans for books were not preserved.</p> <p>Recommendation: Delivery challans should be preserved for record and review purposes.</p>		

District Sirajganj (24)

1.	Finding: Deficiencies in books of accounts maintained	Importance: Medium
<p>Description: The following deficiencies were noted at Sirajganj DEO:</p>		

	<ul style="list-style-type: none"> - Cash book maintained for SESIP project had not been updated since October 02, 2016. - The district office arranged training and workshop during FY 2016-2017, however, the office did not record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. 	
	Recommendation: <ul style="list-style-type: none"> - A cash book should be maintained for SESIP project at Sirajganj DEO to track project expenses and inflows and outflows, which should be kept updated at all times - The Sirajganj DEO office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP. 	
2.	Finding: Assets provided from SESIP are not used	Importance: Medium
	Description: At Sirajganj Sadar USEO, it is observed during asset verification that the assets (i.e. Spiral Binding Machine) had been provided by SESIP in FY 2015-16 which had no use at all, and it was kept idle in the office premises.	
	Recommendation: In future, a proper need assessment should be done prior to procuring the assets.	
3.	Finding: Lack of segregation of duties in Cash Management.	Importance: Medium
	Description: At Sirajganj DEO, it was noted that although there were 6 SESIP staff, but the same person (Assistant Inspector/Research Officer) makes expenditure, receives the cash as reimbursement and records it into the books of accounts (Cash book & Bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds.	
	Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person.	
4.	Finding: Stock register not maintained	Importance: Medium
	Description: At all entities visited in the district, it was noted that office did not maintain any stock register for stationary/ office supplies. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. Further, in Kamarkhand USEO and Sirajganj Sadar USEO, though some records were maintained for receipt/distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.	
	Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
5.	Finding: Expenditure same as the budget	Importance: Medium
	Description: At Kamarkhand USEO, it was noted that the expenditures reported in the SOE was exactly same as the approved budget (except for certain differences in two budget line items). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.	
	Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and voucher.	
6.	Finding: Listing of fixed asset maintained but not updated	Importance: Medium
	Description: At Sirajganj DEO, it was observed that a listing of Fixed Assets was being maintained with basic information such as name of the asset, quantity etc., however, the same was not found to be updated since 2016.	
	Recommendation: Records maintained for fixed assets should be updated on regular basis with each entry for receipt and disposal.	
7.	Finding: Salary Register was not maintained for SESIP staff	Importance: Low
	Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of	

	the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at Kamarkhand USEO and Sirajganj Sadar USEO.	
	Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.	
8.	Finding: No attendance records maintained for SESIP staff	Importance: Low
	Description: In Kamarkhand USEO, attendance records were not maintained for SESIP staff. This indicates inadequate tracking of attendance/ leaves for employees, and could result in errors in processing of salaries	
	Recommendation: Office should maintain attendance records and update them on daily basis. Absence/ leaves should be taken into account while processing the monthly salaries.	
9.	Finding: Delivery challans not preserved	Importance: Low
	Description: In Kamarkhand USEO, fixed asset delivery challans were not preserved for record purpose.	
	Recommendation: Delivery challans should be preserved for record and review purposes.	

District Sylhet (25)

1.	Finding: Different bills of same vendor are not in chronological order/with sequential bill numbers	Importance: High													
Description: At Sylhet DEO, it is observed instances where the invoice numbers and invoice dates pertaining to expenditures were not in chronological order. The instances noted are provided below:															
<table><tr><th>Supplier</th><th>Invoice Number</th><th>Invoice Date</th><th>Amount (BDT)</th></tr><tr><td>Jaman Paper and Stationary</td><td>2453</td><td>7/15/2016</td><td>6,000</td></tr><tr><td>Jaman Paper and Stationary</td><td>2444</td><td>8/5/2016</td><td>5,980</td></tr></table>				Supplier	Invoice Number	Invoice Date	Amount (BDT)	Jaman Paper and Stationary	2453	7/15/2016	6,000	Jaman Paper and Stationary	2444	8/5/2016	5,980
Supplier	Invoice Number	Invoice Date	Amount (BDT)												
Jaman Paper and Stationary	2453	7/15/2016	6,000												
Jaman Paper and Stationary	2444	8/5/2016	5,980												
Similarly, at Sylhet DEO, instances were also noted the bill numbers were in sequential order, even though there was a considerable time gap between the bills. The instances noted are provided below:															
<table><tr><th>Supplier</th><th>Invoice Number</th><th>Invoice Date</th><th>Amount (BDT)</th></tr><tr><td rowspan="2">M/s. Oriental Auto Engineering Works and Transport</td><td>7</td><td>13/06/2016</td><td>1,103</td></tr><tr><td>9</td><td>01/09/2016</td><td>534</td></tr></table>				Supplier	Invoice Number	Invoice Date	Amount (BDT)	M/s. Oriental Auto Engineering Works and Transport	7	13/06/2016	1,103	9	01/09/2016	534	
Supplier	Invoice Number	Invoice Date	Amount (BDT)												
M/s. Oriental Auto Engineering Works and Transport	7	13/06/2016	1,103												
	9	01/09/2016	534												
The above indicates that the bills may not be genuine.															
Recommendation: DEO should investigate the authenticity of the above bills to verify whether the expenses have been genuinely claimed. In future, the approving authority should look for such instances while approving expenses. For the purpose, bill register may be referred to ensure that the invoices are in chronological order.															
2.	Finding: Deficiencies in maintenance of stock records	Importance: Medium													
Description: The following deficiencies were noted in the maintenance of stock records at various locations visited in the district: - At Sylhet DEO office, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. - At Golapgonj USEO, there was no record maintained for any books/ printed materials received for distribution from SESIP. - At Balaganj USEO, though some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined. In the absence of a stock register, it is difficult to keep a control over stock items of the organization.															
Recommendation:															

	Perpetual record of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.	
3.	Finding: Deficiencies noted in maintenance of books of account	Importance: Medium
Description: The following deficiencies were noted in the maintenance of books of account at various locations visited in the district: <ul style="list-style-type: none"> - In Balaganj USEO, it was noted that certain other expenses (viz. travel) are not recorded in cash book. This results in differences between SOE and books of account. - In Balagong USEO, it was noted that salary expense was not recorded in cash book, although included in statement of expenditure. - At Sylhet DEO, it was noted that salary of only some staff were recorded in the cash book and not for all staff. - It was noted in all 3 entities that statement of expenditure was not matching with records maintained at the office. Refer Appendix-13 for details. Some of the differences noted were due to the issues mentioned above. 		
Recommendation: <ul style="list-style-type: none"> - All expenses incurred should be reported in the cash book (including salaries of all staff) to ensure completeness of cash book and to ensure that the same matches with the SOEs reported to SESIP. - The preparer should be more careful in compilation of the SOEs and should match/ reconcile the SOEs with the cash book/ bill register. Further, the approver of the SOE should review the SOE carefully prior to submission. 		
4.	Finding: Expenditure same as the budget	Importance: Medium
At Balaganj USEO and Golapganj USEO, it was noted that the expenditures reported in the SOE were same as the approved budget for all line items. Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.		
Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.		
5.	Finding: Salary Register was not maintained for SESIP staff	Importance: Low
Description: As a general practice, a salary register is maintained, where monthly salary payments are recorded and signature of the concerned employee is obtained upon payment of salary for a particular month. However, no such salary register was maintained at Balaganj USEO and Golapganj USEO.		
Recommendation: Office should maintain a salary register for recording of salary payments and obtaining acknowledgment from concerned employees.		

District Thakurgaon (26)

1.	Finding: Deficiencies in books of accounts maintained	Importance: Medium
Description: <ul style="list-style-type: none"> - At Thakurgaon DEO, it was noted that the district office arranged training and workshop during FY 2016-2017, however, the office did record the expenditure incurred on training in books of accounts and it was also not reported in the statement of expenditure. - In Piraganj USEO and Baliadangi USEO, it was noted that salary expense was not recorded in cash book, though included in statement of expenditure. This results in difference between cash book and SOE. - In the Piraganj USOE, only salary expense was recorded in bill register and no other expense has been recorded in bill register. 		
Recommendation: <ul style="list-style-type: none"> - The office should maintain the records of training expenses in the books of account and also report the same in the SOEs submitted to SESIP - Salary expenses should be recorded in cash book/bill register to ensure completeness of cash book/bill register. 		
2.	Finding: Lack of segregation of duties in Cash Management.	Importance: Medium

	<p>Description: At Thakurgaon DEO, it was noted that although there were several SESIP staff, but the same person, i.e. District Education Officer makes expenditure, receives the cash as reimbursement and records it into the books of accounts (Cash book & Bills register). This indicates lack of segregation of duties and may lead to risk of mismanagement of funds.</p> <p>Recommendation: There should be proper segregation of duties to the extent possible, so that the same person does not incur the expense, handle cash as well as make entries in books of accounts, without any checking/ review by another person.</p>				
3.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Finding: Separate cash book/ bill register was not maintained for SESIP project</td> <td style="width: 30%;">Importance: Medium</td> </tr> <tr> <td colspan="2"> <p>Description:</p> <ul style="list-style-type: none"> - At Thakurgaon DEO office, a separate cash book was not maintained for SESIP project. - As per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. At Baliadangi USEO, no bill register was maintained for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate bills. <p>Recommendation: A separate cash book/ separate bill register should be maintained for SESIP project at each office to track project expenses and inflows and outflows.</p> </td> </tr> </table>	Finding: Separate cash book/ bill register was not maintained for SESIP project	Importance: Medium	<p>Description:</p> <ul style="list-style-type: none"> - At Thakurgaon DEO office, a separate cash book was not maintained for SESIP project. - As per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. At Baliadangi USEO, no bill register was maintained for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate bills. <p>Recommendation: A separate cash book/ separate bill register should be maintained for SESIP project at each office to track project expenses and inflows and outflows.</p>	
Finding: Separate cash book/ bill register was not maintained for SESIP project	Importance: Medium				
<p>Description:</p> <ul style="list-style-type: none"> - At Thakurgaon DEO office, a separate cash book was not maintained for SESIP project. - As per common practice in the government offices, the accounts department prepares a bill register to keep a track of the bills that have been passed for payment throughout the year. At Baliadangi USEO, no bill register was maintained for SESIP project, which made it difficult to keep track of the expenses charged to SESIP project as well as to locate bills. <p>Recommendation: A separate cash book/ separate bill register should be maintained for SESIP project at each office to track project expenses and inflows and outflows.</p>					
4.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Finding: Stock register not maintained.</td> <td style="width: 30%;">Importance: Medium</td> </tr> <tr> <td colspan="2"> <p>Description: At Thakurgaon DEO and Pirganj USEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. Also, in Baliadangi USEO, though some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.</p> <p>Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.</p> </td> </tr> </table>	Finding: Stock register not maintained.	Importance: Medium	<p>Description: At Thakurgaon DEO and Pirganj USEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. Also, in Baliadangi USEO, though some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.</p> <p>Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.</p>	
Finding: Stock register not maintained.	Importance: Medium				
<p>Description: At Thakurgaon DEO and Pirganj USEO, it was noted that office did not maintain any stock register for tracking the stock/ inventory items purchased for the project, or for any books/ printed materials for distribution received from SESIP. In the absence of a stock register, it is difficult to keep a control over stock items of the organization. Also, in Baliadangi USEO, though some records were maintained for distribution of books/ printed materials received from SESIP for distribution to schools, however, no record was maintained from which balance in hand could be determined.</p> <p>Recommendation: Perpetual records of stock item/printed materials should be properly maintained in the form of a stock register to record their receipts and distribution, and should show the balance in hand after each entry of receipt and issue.</p>					
5.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Finding: Expenditure almost same as the budget</td> <td style="width: 30%;">Importance: Medium</td> </tr> <tr> <td colspan="2"> <p>Description: At Pirganj USEO, it was noted that the expenditures reported in the SOE was almost same as the approved budget (except for two budget line items, including one which was totally unutilized and one where the remaining budget balance was insignificant). Similarly, at Baliadangi USEO, it was noted that the expenditure reported in the SOE was almost same as the approved budget (except for one budget line item). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.</p> <p>Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.</p> </td> </tr> </table>	Finding: Expenditure almost same as the budget	Importance: Medium	<p>Description: At Pirganj USEO, it was noted that the expenditures reported in the SOE was almost same as the approved budget (except for two budget line items, including one which was totally unutilized and one where the remaining budget balance was insignificant). Similarly, at Baliadangi USEO, it was noted that the expenditure reported in the SOE was almost same as the approved budget (except for one budget line item). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.</p> <p>Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.</p>	
Finding: Expenditure almost same as the budget	Importance: Medium				
<p>Description: At Pirganj USEO, it was noted that the expenditures reported in the SOE was almost same as the approved budget (except for two budget line items, including one which was totally unutilized and one where the remaining budget balance was insignificant). Similarly, at Baliadangi USEO, it was noted that the expenditure reported in the SOE was almost same as the approved budget (except for one budget line item). Sufficient explanation for the same could not be provided. From the above, there is a possibility that bills may have been obtained in such a manner so as to utilize the budget amount.</p> <p>Recommendation: Expenses should be reported only on the basis of actual expenses incurred which should be supported by bills and vouchers.</p>					

B. MPO Processing

1.1. MPO

Performance against quality indicators

Sl. No	Indicator/ parameter	Performance (FY 2016-17)	Performance reported in previous year's AFR, if any
1	Percentage of instances where the Assessing Officer/ Inspector had visited the school for MPO verification of teachers	5% (2/41)	Not reported
2	Percentage of schools visited where discrepancies in MPO salary payout observed (e.g. teacher left the school but name still there in MPO salary sheet, monthly salary as per MPO sheet not as per current designation of teacher, etc.)	49% (47/95)	Not reported

General Findings

The findings noted as a general practice across the different locations visited as part of the review are provided below. The findings related to specific entities/ locations are provided in separate sections in following pages.

MPO application process

1	Finding: Status of MPO registration shown in the system is not uniform	Importance: Medium																
Description: During the review, it was noted that for different cases, the status of MPO applications was different, even though the MPO application appeared to have been approved and the teacher had started receiving the monthly salary through the MPO system. Whereas in some cases, the status was shown as ‘Accepted’ in the MPO EMIS system, in certain other instances, the status was shown as either ‘Submitted’ or ‘Forwarded’ or “Action Taken”. Reason for this difference was not clear. Some instances noted are provided below.																		
<table><tr><th>Location</th><th>Status</th></tr><tr><td>Bhola</td><td>Accepted</td></tr><tr><td>Manikganj</td><td>Accepted</td></tr><tr><td>Moulvibazar</td><td>Forwarded</td></tr><tr><td>Sylhet</td><td>Forwarded</td></tr><tr><td>Barguna</td><td>Action Taken</td></tr><tr><td>Jhalokati</td><td>Action Taken</td></tr><tr><td>Chuadanga</td><td>Submitted</td></tr></table>			Location	Status	Bhola	Accepted	Manikganj	Accepted	Moulvibazar	Forwarded	Sylhet	Forwarded	Barguna	Action Taken	Jhalokati	Action Taken	Chuadanga	Submitted
Location	Status																	
Bhola	Accepted																	
Manikganj	Accepted																	
Moulvibazar	Forwarded																	
Sylhet	Forwarded																	
Barguna	Action Taken																	
Jhalokati	Action Taken																	
Chuadanga	Submitted																	
Recommendation: DSHE should look into this discrepancy and try to resolve the same in the system, so that the status reflected is consistent in all cases.																		

2	Finding: Verification of teacher as part of MPO application not carried out	Importance: Medium
Description: For most of the cases [38 out of 41, i.e. 93%], no verification of the teacher was carried out by a higher level and the MPO applications were approved on the basis of documents submitted. Review and approval of applications only on the basis of documents could lead to the risk of fake applications remaining undetected.		
Recommendation: Although this is not a mandatory requirement as part of the MPO registration process, as a good practice, random verification of the MPO teachers should be carried out by higher levels (USEO/ DEO) by visiting and meeting the teacher physically.		

Updation of MPO records

3	Finding: Bank account number in the monthly salary sheets not updated to reflect change in bank account numbers	Importance: Medium
Description: At 56 out of 95 MPO schools visited (59%), the monthly MPO sheets issued did not reflect the upgraded bank account numbers which had been updated by the bank as part of their system up gradation etc. Although the bank account remains the same and the schools mentioned the updated bank account numbers in the monthly salary sheets, the risk of transferring the money in an incorrect account exists. Further, at 11 out of 95 MPO schools visited (12%), the bank account number was also not updated in the school records and instances were noted where the old bank account numbers continue to be reflected in the monthly salary sheets prepared by the school. As informed, since the bank is aware of both the old and the new account numbers, the money is credited to the correct bank account. Although it is not observed/informed any instances where money was not credited to the correct bank account, however, the risk of transferring money in an incorrect account exists.		
Recommendation: <ul style="list-style-type: none"> - In case there is a change in bank account details, the school should initiate the application for change of bank account details and should notify SESIP for the same. Further, SESIP should coordinate with DSHE to expedite the process of updation of bank account numbers in the MPO records. - The schools should update the bank account details in their records, so that the correct and updated bank account number is reflected in their monthly salary sheets. 		

Other operational controls

4	Finding: Inconsistency in the approval process of MPO teachers' monthly payrolls	Importance: Medium
Description: The monthly salary sheet of the MPO teachers is prepared by the respective educational institution and approved by the Head teacher and the head of management committee of the educational institution. Thereafter, some institutions send the salary sheets directly to the bank for payments and some institutions send it first to Upazila office for approval and then is sent to the bank after Upazila's approval. Thus, there is inconsistent approach in approval of these monthly salary sheets. Further, the format of monthly salary sheets was also different in different institutions- while some salary sheets had column for attendance during the month, others did not have the attendance column, and only had column for the salary amount.		
Recommendation: DSHE should frame guidelines for approval of the monthly MPO salary sheets, so that a uniform practice is followed across the country. Banks should also be instructed accordingly to ensure requisite approvals prior to making payments.		

	Further, the template/ format for monthly salary sheet should also be made consistent and should include column for attendance during the month, in order to enable the authorized person to review the salary sheet in a better manner prior to approval.	
5	Finding: Leave Register was not maintained/ no tracking of leaves	Importance: Medium
	Description: At 67 out of 95 MPO schools visited (71%), it was noted that leave register was not maintained for the staff. In absence of leave register, it is difficult to track the leaves taken by teachers and the institutes will not be able to make appropriate deductions from salaries in case of excess leaves taken over and above the eligible paid leaves.	
	Recommendation: Leave register should be prepared and updated regularly and should be used to prepare the salary statement of the teachers. At the time of monthly salary processing, the number of leaves should be checked and deductions in salary should be made for any excess leaves availed by teachers.	

Findings related to specific entities/ locations:

District Bandarban (1)

Institutions visited:

- (i) Rajbilla High School
- (ii) Bandarban Islamia Dhakil Madrasha
- (iii) Chambi High School
- (iv) Lama Model Girls' High School

1.	Finding: MPO cancellation not done	Importance: High												
Description: During the verification it is observed that some of the teachers have left the school but their MPO cancellation application was not made by the respective Headmasters in due time. Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. Details are provided below:														
<table><tr><th>Sl. No.</th><th>Name of School</th><th>Name of teacher</th><th>Date of leaving</th></tr><tr><td>1.</td><td>Chambi High School</td><td>MD. Abdul Alim</td><td>Not known</td></tr><tr><td>2.</td><td>Lama Model Girls' High School</td><td>MD. Riduan</td><td>Not known</td></tr></table>			Sl. No.	Name of School	Name of teacher	Date of leaving	1.	Chambi High School	MD. Abdul Alim	Not known	2.	Lama Model Girls' High School	MD. Riduan	Not known
Sl. No.	Name of School	Name of teacher	Date of leaving											
1.	Chambi High School	MD. Abdul Alim	Not known											
2.	Lama Model Girls' High School	MD. Riduan	Not known											
Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers remain.														
In Rajbilla High School, Mong Kayatui Marma had left the school but the name continued to appear in the monthly MPO sheet issued from DSHE during the review period. However, the name of the teacher was de-registered in the MPO system subsequently during the review period itself.														
Recommendations: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.														
2.	Finding: New MPO application appears to be approved without review	Importance: High												
Description: During the review, it was noted that there was a new MPO application for Yeasmin Akter at Bandarban Islamia Dhakil Madrasha which was approved within a very short period of time after application was made. It was noted that the application was submitted at 05:01:12 on 15 January 2017 and the programmer forwarded it to EMIS Cell as final approval at 06:01:26 PM. Thus, in total, the entire approval process took 1 Hour and 14 seconds, that too, after regular office hours. Refer the following table for details.														

Procedure	Date/Time	Time Taken
Application Submitted	15-Jan-17/ 5:01:12 PM	N/A
Approval by institution	15-Jan-17/ 5:01:02 PM	10 seconds before the application time
Approval by upazila	15-Jan-17/ 5:01:01 PM	1 second before the IH forwarding
Approval by District	15-Jan-17/ 5:01:10 PM	9 seconds after the Upazila forwarding
Forwarding by Zonal office (DD)	15-Jan-17/ 5:01:33 PM	23 seconds after the District forwarding
Forwarding by Zonal office in EMIS system (Programmer)	15-Jan-17/ 6:01:26 PM	1 hour
Total time (minutes/days) taken from application to final approval	-	01 hour and 14 seconds from the time of application

An MPO application generally takes several weeks to get approved. Due to such a short span within which the application was approved, there is a possibility that due care may not have been taken while reviewing the documents submitted as part of the application.

Recommendations:
DSHE should enquire about the reason for such hastiness in approval of the above MPO application. Further, in future, due care should be taken by different levels of approving authorities to ensure that they review all the required documents submitted by the applicants for appropriateness prior to approval. DSHE should also monitor such unusual patterns with regard to MPO application and take action as appropriate.

District Barguna (2)

Institutions visited:

- (i) Barguna Ideal Girl's School
- (ii) Amtali A K Model Pilot High School
- (iii) Amtali M.U. BOYS High School
- (iv) Abdul Gani H Dakhil Madrasha

1.	Finding: MPO cancellation not done	Importance: High
	Description: During the verification it is observed that Md, Shahjahan and Farhana Sharmin of Barguna Ideal Girl's School and Mr. Abdul Jobbar Sikder of Amtali M.U. BOYS High School, have left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teacher's remains. Further, In Amtali MU Boys High School, Mr. Abdul Jobbar Sikder had left the school long back but his name continued to appear in the monthly MPO sheet issued from DSHE during the review period. As informed, the name of the teacher was de-registered in the MPO system subsequently after the end of the review period).	
	Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.	
2.	Finding: No supervisory visits carried out by assessing/ supervising officers in last 1 year and written feedback not provided	Importance: Medium
	Description: At Barguna Ideal Girls School, no supervisory visit was conducted from upazila, district or other levels since more	

	<p>than last one year. This indicates inadequate monitoring of the school by the higher levels.</p> <p>At 3 schools in the district (Amtali A K Model Pilot High School, Abdul Gani H Dakhil Madrasha and Amtali M.U. BOYS High School), it was noted that in above school, the supervising officer who visited the school for supervision, did not provide any written feedback. In absence of written feedback, it is difficult to track and follow up on the feedback given to school.</p>	
	<p>Recommendation:</p> <ul style="list-style-type: none"> - An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis. - Supervising officers visiting the schools should provide a written feedback (either through an 'inspection book' or through email) so that the school can track and act on recommended actions. 	
3.	Finding: Deficiencies in record keeping	Importance: Medium
	<p>Description:</p> <p>The following deficiencies in record-keeping were noted at various schools visited in the district:</p> <ul style="list-style-type: none"> - In all 4 schools visited, it was noted that bank account details of teacher were not preserved in personal files. Due to this, it was unable to verify the correctness of account numbers mentioned in the MPO sheet/ school's salary sheet. - In 3 out of 4 schools (i.e. Barguna Ideal Girl's School, Amtali A K Model Pilot High School, Amtali M.U. Boys High School), it was noted that personal files are not updated with relevant records such teachers national IDs copies, educational certificates etc. - In Barguna Ideal Girl's School and Amtali M.U. BOYS High School it was noted that records related to MPO applications (teacher's educational documents, eligibility documents etc. submitted as part of MPO application) made were not preserved. Further, the documents uploaded in the EMIS system as part of MPO application were also not visible/ downloadable. Hence, it was possible to see and verify the documents for the MPO application made during the review period. 	
	<p>Recommendation:</p> <ul style="list-style-type: none"> - All schools should maintain teachers' individual personal files with all relevant documents (including bank account details) for record purposes and future reference. - Supporting documents pertaining to MPO applications should be preserved at the respective institutions for future reference. 	

District Bhola (3)

Institutions visited:

- (i) Bhola Town High School
- (ii) Uttar Dighaldi K B D Madrasha
- (iii) Hazipur High School

1.	Finding: MPO system was not clear to institution head and other staff	Importance: High
	<p>Description:</p> <p>The institution head is the responsible person to use the MPO system and he/ she has the individual User Id and password to operate the MPO system. However, at Uttar Dighaldi K B D Madrasha, it was noted that the institution head as well as other staff did not know how to operate the MPO system/ EMIS website. They have taken the help of a local computer shop to operate the system. Thus, they have shared their confidential information including the password with a third party.</p>	
	<p>Recommendation:</p> <p>Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings. Further, the schools must be instructed not to share log in id and passwords with outsiders as it may result in breach of confidential data.</p>	
2.	Finding: Delay in approval of MPO process	Importance: Medium
	<p>Description:</p> <p>As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but</p>	

	no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days from the date of submission of the application in the EMIS system. However, at Hazipur High School, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.														
	<table><tr><th>Name of the institution</th><th>Name of teacher</th><th>Date of MPO application</th><th>Date of approval for MPO registration</th><th>Time taken for approval (days)</th></tr><tr><td>Hazipur High School</td><td>Md. Luhfor Rahman</td><td>29-Dec-16</td><td>15-Mar-17</td><td>76</td></tr></table>					Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)	Hazipur High School	Md. Luhfor Rahman	29-Dec-16	15-Mar-17	76
Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)											
Hazipur High School	Md. Luhfor Rahman	29-Dec-16	15-Mar-17	76											
	Recommendation: The approving authorities at various levels should ensure that the application is approved on a timely basis.														
3.	Finding: Incorrect name of the teacher in the MPO sheet			Importance: Medium											
	Description: In case of Bhola Town High School, it was noted that in one of one teacher, the name as per the schools salary sheet was Farzana Begum, however, as per the MPO sheet, her name was MST Fazan Begum. As informed, the name mentioned in the MPO sheet was incorrect and application for correction had been made, but has not been corrected till date. Incorrect details of teachers in the MPO sheet could result in difficulty in getting salary payments.														
	Recommendation: The school authorities should liaise with DSHE to get the name corrected in the EMIS system as soon as possible.														
4.	Finding: Deficiencies in record-keeping			Importance: Low											
	Description: The following deficiencies in record-keeping were noted at different schools visited in the district: <ul style="list-style-type: none">- Every institution should maintain personal files for individual teachers where copies of all certificates, appointment letter, MPO application copies and other all relevant documents are kept for individual teachers. However, during the visit to Uttar Dighaldi K B D Madrasha school and Hazipur High School, it was noted that the institution did not maintain teachers’ personal files. Due to the same, it was not possible to verify the identification documents of the teachers as well as bank account details.- In 2 schools (i.e. Bhola Town High School and Hazipur High School), it was noted that records related to MPO applications (teacher’s educational documents, eligibility documents etc. submitted as part of MPO application) made were not preserved. Further, the documents uploaded in the EMIS system as part of MPO application were also not visible/ downloadable. Hence, it was not possible to see and verify the documents for the MPO application made during the review period.- In Bhola Town High School, it was noted that bank account details of teacher were not preserved in personal files. Due to this, it was not possible to verify the correctness of account numbers mentioned in the MPO sheet/ school’s salary sheet.														
	Recommendation: <ul style="list-style-type: none">- Every institution should maintain individual personal files for teacher with all relevant documents such as qualification certificates, copies of proof of id and address, appointment letter, MPO application copies, bank account details etc. Also, in case of change in any information, these files should be updated on regular basis.- Supporting documents pertaining to MPO applications should be preserved at the respective institutions for future reference.														
5.	Finding: No written feedback provided by supervising officer			Importance: Low											
	Description: In 3 schools in this district (i.e. Bhola Town High School, Uttar Dighaldi K B D Madrasha, and Hazipur High School), it was noted that the supervising officer who visited the school for supervision, did not provide any written feedback. In absence of written feedback, it is difficult to track and follow up on the feedback given to school.														
	Recommendation: Supervising officers visiting the schools should provide a written feedback (either through an ‘inspection book’ or through email) so that the school can track and act on recommended actions.														

District Brahmanbaria (4)**Institutions visited:**

- (i) Kachait Islamia Dakhil Madrasha
- (ii) Aharanda Mohiuddin Nagar Jr. High School
- (iii) Durgapur High School
- (iv) Tarua Girls High School

1.	Finding: MPO cancellation not done	Importance: High												
	Description: During the verification at Kachait Islamia Dakhil Madrasha and Durgapur High School, it is observed that some teachers have died/ left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Details are provided below:													
	<table><tr><th>Sl. No.</th><th>Name of School</th><th>Name of Teacher</th><th>Date of Leaving/ death</th></tr><tr><td>1</td><td>Kachait Islamia Dakhil Madrasha</td><td>Md. Abdul Kalam</td><td>June 2014</td></tr><tr><td>2</td><td>Durgapur High School</td><td>Mr. Farid Mia</td><td>Dec 2012</td></tr></table>		Sl. No.	Name of School	Name of Teacher	Date of Leaving/ death	1	Kachait Islamia Dakhil Madrasha	Md. Abdul Kalam	June 2014	2	Durgapur High School	Mr. Farid Mia	Dec 2012
	Sl. No.	Name of School	Name of Teacher	Date of Leaving/ death										
1	Kachait Islamia Dakhil Madrasha	Md. Abdul Kalam	June 2014											
2	Durgapur High School	Mr. Farid Mia	Dec 2012											
Hence, even after the death, their names continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers remain.														
2.	Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.													
	Finding: MPO system was not clear to institution head although staff is aware/ MPO credentials shared with outside party	Importance: High												
	Description: The institution head is the responsible person to use the MPO system and he/ she has the individual User Id and password to make MPO application. However, it was noted that in 3 out of 4 school namely (Kachait Islamia Dakhil Madrasha, Aharanda Mohiuddin Nagar Jr. High School and Durgapur High School), institution head as well as other staff did not know how to operate the MPO system/ EMIS website. Further, they have taken the help of a local computer shop to operate the system and have shared their login credentials including the password with them. Also, since the school staff does not operate the password, they have forgotten the password.													
	Recommendation: Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings. Further, the schools must be instructed not to share log in id and passwords with outsiders as it may result in breach of confidential data.													
3.	No supervisory visits carried out by assessing Officer in last 1 year	Importance: Medium												
	Description: At Durgapur High School, no supervisory visit was conducted from upazila, district or other levels since more than last one year. This indicates inadequate monitoring of the school by the higher levels.													
	Recommendation: An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis.													
4.	Findings: Bank account details not preserved in teachers' personal files	Importance: Low												
	Description: During the visit in 3 out of 4 school namely (Aharanda Mohiuddin Nagar Jr. High School, Durgapur High School and Tarua Girls High School), it was noted that bank account details of teacher were not preserved in personal files. Due to this, it was not possible to verify the correctness of account numbers mentioned in the MPO sheet/ school's salary													

	sheet.
	Recommendation: The school should preserve the bank account details in personnel files for record purposes.

District Chattogram (5)

Institutions visited:

- (i) Bangladesh Railway Station Colony High School
- (ii) Rawzan Drul I. S. Fazil Madrasha
- (iii) Raozan S. ullah High School
- (iv) Jamal Khan K.K.M. High School (Could not visit as it is under control of Chattogram City Corporation and authorisation by the City corporation was not provided)

1.	Finding : MPO cancellation not done	Importance: High
	Description: During the verification it is observed that Mr. Ramiz Alam of Rawzan Drul I. S. Fazil Madrasha, has left the school in 31 October 2016 but his MPO cancellation applications was not made by the respective Headmaster in due time. Hence, even after the resignation, his name continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers remain.	
	Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.	

District Chuadanga (6)

Institutions visited:

1. Hat Boalia High School
2. Alamdanga Pilot Girls High School
3. Chuadanga A. Uccha Bidyaloy
4. Chuadanga Fazil Degree Madrasha

1.	Finding: MPO cancellation not done	Importance: High																			
Description: In 3 out of 4, school namely (Hat Boalia High School, Alamdanga Pilot Girls High School, Chuadanga Fazil Degree Madrasha) if is found that employees were no longer associated with the school during the review period but their MPO cancellation application was made by the headmaster but the E-MIS was not updated. Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. For Hat Boalia High School, the name of one teacher was subsequently removed from the MPO sheet. The details are given below:																					
<table><tr><th>Name of School</th><th>Name of the Teacher</th><th>Date of Leaving/ death</th><th>Status</th></tr><tr><td rowspan="2">Hat Boalia High School</td><td>MD Golam Mostafa</td><td>Not known</td><td>Died but still in MPO</td></tr><tr><td>MD Abdul Hannan</td><td>Not known</td><td>Died the name was there in MPO sheet for some time during the year. Removed from MPO in July 2017</td></tr><tr><td>Alamdanga Pilot Girls High School</td><td>MD Hafizur Rahman</td><td>Not known</td><td>Died but still in MPO</td></tr><tr><td>Chuadanga Fazil Degree Madrasha</td><td>MD Munzur Ahmed</td><td>Nov 2014</td><td>Resigned but still in MPO</td></tr></table>			Name of School	Name of the Teacher	Date of Leaving/ death	Status	Hat Boalia High School	MD Golam Mostafa	Not known	Died but still in MPO	MD Abdul Hannan	Not known	Died the name was there in MPO sheet for some time during the year. Removed from MPO in July 2017	Alamdanga Pilot Girls High School	MD Hafizur Rahman	Not known	Died but still in MPO	Chuadanga Fazil Degree Madrasha	MD Munzur Ahmed	Nov 2014	Resigned but still in MPO
Name of School	Name of the Teacher	Date of Leaving/ death	Status																		
Hat Boalia High School	MD Golam Mostafa	Not known	Died but still in MPO																		
	MD Abdul Hannan	Not known	Died the name was there in MPO sheet for some time during the year. Removed from MPO in July 2017																		
Alamdanga Pilot Girls High School	MD Hafizur Rahman	Not known	Died but still in MPO																		
Chuadanga Fazil Degree Madrasha	MD Munzur Ahmed	Nov 2014	Resigned but still in MPO																		
Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for																					

	payment by the school, the risk of payment to such teachers' remains.													
	Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.													
2	Finding: Delay in approval of MPO process			Importance: Medium										
	Description: As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days from the date of submission of the application in the EMIS system. However, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.													
	<table border="1"> <thead> <tr> <th>Name of the institution</th><th>Name of teacher</th><th>Date of MPO application</th><th>Date of approval for MPO registration</th><th>Time taken for approval (days)</th></tr> </thead> <tbody> <tr> <td>Chuadanga Fazil Degree Madrasa, Chuadanga Sadar</td><td>Mir MD Zannat Ali</td><td>26-Oct-16</td><td>15-Jan-17</td><td>81</td></tr> </tbody> </table>	Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)	Chuadanga Fazil Degree Madrasa, Chuadanga Sadar	Mir MD Zannat Ali	26-Oct-16	15-Jan-17	81			
Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)										
Chuadanga Fazil Degree Madrasa, Chuadanga Sadar	Mir MD Zannat Ali	26-Oct-16	15-Jan-17	81										
	Recommendation: The approving authorities at various levels should ensure that the application is approved on a timely basis.													
3.	Finding: No supervisory visits carried out by assessing/ supervising officers at least in last 1 year			Importance: Medium										
	Description: At Hat Boalia High School, no supervisory visit was conducted from upazila, district or other levels since more than last one year. This indicates inadequate monitoring of the school by the higher levels.													
	Recommendations: An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis.													
4.	Finding: MPO system was not clear to institution head			Importance: Medium										
	Description: The institution head is the responsible person to use the MPO system and he/ she has the individual User Id and password to make MPO application. However at Chuadanga Fazil Degree Madrasa, it was noted that the institution head did not know how to operate the MPO system/ EMIS website, and help was taken from other staff.													
	Recommendation: Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings.													

District Cumilla (7)

Institutions visited:

- (i) Moghaltoli Aftabuddin Madrasa
- (ii) Shimpur High School
- (iii) Jeroim M. High School
- (iv) Alua Islamia Alim Madrasa

1.	Finding : MPO cancellation not done	Importance: High
	Description: During the verification it is observed that Mr. Saber Ahmed and Md. Mozammel Hoq Bhuiyan of Moghaltoli Aftabuddin Madrasa had been suspended from during 2012 and since then he has not joined the school. However, his MPO cancellation applications were not made by the respective Headmaster in due time. Hence, even after the resignation, his name continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers' remains.	

	Recommendations: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.
--	--

District Dinajpur (8)

Institutions visited:

- (i) Cheradangi MI High School
- (ii) Gousia Dakhil Madrassah
- (iii) Bizul Model High School
- (iv) Mukundopur Senior Fazil Madrasaa

1.	Finding: MPO cancellation not done	Importance: High																				
Description: During the verification it is observed that teachers of Cheradangi MI High School and Mukundopur Senior Fazil Madrasaa left the school but their MPO cancellation application was not made by the respective Headmasters in due time. Hence, even after the resignation, his name continued to appear in the monthly MPO sheet issued from DSHE. The details are given below:																						
<table><tr><th>SI</th><th>Name of School</th><th>Name of the Teacher</th><th>Remarks</th></tr><tr><td>1</td><td>Cheradangi MI High School</td><td>Priti Rani Banerjee</td><td>Resigned</td></tr><tr><td>2</td><td>Cheradangi MI High School</td><td>Md. Kamruzzaman</td><td>Resigned</td></tr><tr><td>3</td><td>Mukundopur Senior Fazil Madrasaa</td><td>Rahima Parvin</td><td>Resigned</td></tr><tr><td>4</td><td>Mukundopur Senior Fazil Madrasaa</td><td>Md. Goljar Hossain</td><td>Resigned</td></tr></table>			SI	Name of School	Name of the Teacher	Remarks	1	Cheradangi MI High School	Priti Rani Banerjee	Resigned	2	Cheradangi MI High School	Md. Kamruzzaman	Resigned	3	Mukundopur Senior Fazil Madrasaa	Rahima Parvin	Resigned	4	Mukundopur Senior Fazil Madrasaa	Md. Goljar Hossain	Resigned
SI	Name of School	Name of the Teacher	Remarks																			
1	Cheradangi MI High School	Priti Rani Banerjee	Resigned																			
2	Cheradangi MI High School	Md. Kamruzzaman	Resigned																			
3	Mukundopur Senior Fazil Madrasaa	Rahima Parvin	Resigned																			
4	Mukundopur Senior Fazil Madrasaa	Md. Goljar Hossain	Resigned																			
Although at the time of preparation of the salary sheet, the name of the concerned teachers were not included for payment by the school, the risk of payment to such teachers remain.																						
Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																						
2.	Finding: Delay in approval of MPO process	Importance: Medium																				
Description: As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days from the date of submission of the application in the EMIS system. However, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.																						
<table><tr><th>Name of the institution</th><th>Name of teacher</th><th>Date of MPO application</th><th>Date of approval for MPO registration</th><th>Time taken for approval (days)</th></tr><tr><td>Bizul Model High School</td><td>Md. Rasheduzzaman</td><td>7-March-16</td><td>18-July-16</td><td>133</td></tr></table>			Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)	Bizul Model High School	Md. Rasheduzzaman	7-March-16	18-July-16	133										
Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)																		
Bizul Model High School	Md. Rasheduzzaman	7-March-16	18-July-16	133																		
Recommendation: The approving authorities at various levels should ensure that the application is approved on a timely basis.																						
3.	Finding: No supervisory visits carried out by assessing/ supervising officers at least in last 1 year	Importance: Medium																				
Description: At all four institutions, no supervisory visit was conducted from upazila, district or other levels since more than last one year. This indicates inadequate monitoring of the school by the higher levels.																						
Recommendations: An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis.																						
4.	Finding: MPO system was not clear to institution head	Importance: Medium																				

	Description: The institution head is the responsible person to use the MPO system and he/ she has the individual User Id and password to make MPO application. However at all four institutions, it was noted that the institution head did not know how to operate the MPO system/ EMIS website, and help was taken from other staff.
	Recommendations: Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings.

District Habiganj (9)

Institutions visited:

- (i) Hiramia Girls High School
- (ii) Nabiganj J K High School
- (iii) Muradpur SESDP High School
- (iv) Baniachong Senior Madrasha

1.	Finding: MPO cancellation not done			Importance: High													
	Description:																
	During the verification In Baniachong Senior Madrasha, it is observed that some teachers have left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Details are provided below:																
	<table><tr><th>Sl. No.</th><th>Name of teacher</th><th>Date of Leaving</th></tr><tr><td>1</td><td>MUKHLESUR RAHMAN</td><td>2 Years Ago (Verbal)</td></tr><tr><td>2</td><td>MD. UZZAL MIAH</td><td>2 Years Ago (Verbal)</td></tr><tr><td>3</td><td>MD ZAHED MIAN</td><td>2 Years Ago (Verbal)</td></tr></table>					Sl. No.	Name of teacher	Date of Leaving	1	MUKHLESUR RAHMAN	2 Years Ago (Verbal)	2	MD. UZZAL MIAH	2 Years Ago (Verbal)	3	MD ZAHED MIAN	2 Years Ago (Verbal)
	Sl. No.	Name of teacher	Date of Leaving														
1	MUKHLESUR RAHMAN	2 Years Ago (Verbal)															
2	MD. UZZAL MIAH	2 Years Ago (Verbal)															
3	MD ZAHED MIAN	2 Years Ago (Verbal)															
Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teacher's remains.																	
2.	Finding: Delay in approval of MPO process			Importance: Medium													
	Description:																
	As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days from the date of submission of the application in the EMIS system. However, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.																
	<table><tr><th>Name of the institution</th><th>Name of teacher</th><th>Date of MPO application</th><th>Date of approval for MPO registration</th><th>Time taken for approval (days)</th></tr><tr><td>Muradpur Sesdp High School</td><td>Ripon Kumar Das</td><td>9-Oct-17</td><td>15-Jan-18</td><td>98</td></tr></table>					Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)	Muradpur Sesdp High School	Ripon Kumar Das	9-Oct-17	15-Jan-18	98		
	Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)												
Muradpur Sesdp High School	Ripon Kumar Das	9-Oct-17	15-Jan-18	98													
Recommendation:																	
The approving authorities at various levels should ensure that the application is approved on a timely basis.																	
3.	Findings: Personnel file did not contain bank account details			Importance: Medium													
	Description:																
	In 3 out of 4 schools (i.e. Hiramia Girls High School, Nabiganj J K High School, and Baniachong Senior Madrasha) it was noted that bank account details of teacher were not preserved in personal files. Due to this, it was not possible to verify the correctness of account numbers mentioned in the MPO sheet/ school's salary sheet.																
	Recommendation:																
	The school headmaster should preserve the bank account number in personnel files for review and future references purposes.																
4.	Finding: No written feedback provided by supervising officer			Importance: Low													

	Description: In case of Muradpur Sesdp High School and Baniachong Senior Madrasha it was noted that the supervising officer who visited the school for supervision, did not provide any written feedback. In absence of written feedback, it is difficult to track and follow up on the feedback given to school.
	Recommendation: Supervising officers visiting the schools should provide a written feedback so that recommended actions can be checked/followed up

District Jashore (10)

Institutions visited:

- (i) Jashore Mahila Fazil Madrasha
- (ii) Kuada Girls High School
- (iii) Monoharpur High School
- (iv) Police Line High School

1.	Finding: MPO cancellation not done	Importance: High																	
Description: In 3 out of 4, school namely (Jashore Mahila Fazil Madrasha, Kuada Girls High School, Police Line High School) it was found that employees no longer associated with the school/madrasha during the review period but their MPO cancellation application was not made by Headmaster in due time. Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. The details are given below:																			
<table><tr><th>Name of the Teacher</th><th>Name of School</th><th>Status</th><th>Date of leaving/ death</th></tr><tr><td>MST. Shamsun Nahar</td><td>Jashore Mahila Fazil Madrasha</td><td>Resigned</td><td>Nov-2015</td></tr><tr><td>Montu Roy</td><td>Kuada Girls High School</td><td>Died</td><td>Aug-2012</td></tr><tr><td>MD Moshiar Rahman</td><td>Police Line High School</td><td>Resigned</td><td>Aug-2005</td></tr></table>				Name of the Teacher	Name of School	Status	Date of leaving/ death	MST. Shamsun Nahar	Jashore Mahila Fazil Madrasha	Resigned	Nov-2015	Montu Roy	Kuada Girls High School	Died	Aug-2012	MD Moshiar Rahman	Police Line High School	Resigned	Aug-2005
Name of the Teacher	Name of School	Status	Date of leaving/ death																
MST. Shamsun Nahar	Jashore Mahila Fazil Madrasha	Resigned	Nov-2015																
Montu Roy	Kuada Girls High School	Died	Aug-2012																
MD Moshiar Rahman	Police Line High School	Resigned	Aug-2005																
Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teacher’s remains.																			
Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																			
2.	Finding: MPO system was not clear to institution head	Importance: Medium																	
Description: The institution head is the responsible person to use the MPO system and he/ she has the individual User Id and password to make MPO application. However in case of Jashore Mahila Fazil Madrasha, it was noted that the institution head did not know how to operate the MPO system/ EMIS website, and help was taken from other staff.																			
Recommendation: Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings. Further, the schools must be instructed not to share log in id and passwords with outsiders as it may result in breach of confidential data.																			

District Jhalokati (11)

Institutions visited:

- (i) Rajapur Pilot Girls High School
- (ii) Galua Islamia Dakhil Madrasa
- (iii) Nalchity Marchants High School
- (iv) Hazrat Aysha Siddika RA Mohila Madrasa

1.	Finding: MPO cancellation not done	Importance: High
	<p>Description: At Razapur Pilot Girls High School, it was observed that Mr. Md. Faqrul Islam has left the institution but his MPO cancellation applications was not made by the Headmaster in due time. Hence, even after the retirement, his names continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the institutions, the risk of payment to such teachers' remains.</p> <p>Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.</p>	
2.	Finding: MPO system was not clear to institution head and other staff	Importance: High
	<p>Description: The institution head is the responsible person to use the MPO system and he/ she has the individual User Id and password to operate the MPO system. However, at Galua Islamia Dakhil Madrasa, it was noted that the institution head as well as other staff did not know how to operate the MPO system/ EMIS website. They have taken the help of a local computer shop to operate the system. Thus, they have shared their confidential information including the password with a third party</p> <p>Recommendation: Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings.</p>	
3.	Finding: No supervisory visits carried out by assessing/ supervising officers in last 1 year and no written feedback provided	Importance: Medium
	<p>Description:</p> <ul style="list-style-type: none"> - At Nalchity Marchants High School, no supervisory visit was conducted from upazila, district or other levels since more than last one year. This indicates inadequate monitoring of the school by the higher levels. - In Razapur Pilot Girls High School, Galua Islamia Dakhil Madrasa and Hazrat Aysha Siddika RA Mohila Madrasa, it was noted that in above schools, the supervising officer who visited the school for supervision, did not provide any written feedback. In absence of written feedback, it is difficult to track and follow up on the feedback given to school. <p>Recommendation: An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis. Supervising officers visiting the schools should provide a written feedback (either through an 'inspection book' or through email) so that the school can track and act on recommended actions.</p>	
4.	Finding: Teachers' Personal files not maintained/ Bank account details are not maintained in personnel files	Importance: Low
	<p>Description:</p> <ul style="list-style-type: none"> - Every institution should maintain personal files for individual teachers where copies of all certificates, appointment letter, MPO application copies and other all relevant documents are kept for individual teachers. However, during the visit to Galua Islamia Dakhil Madrasa, it was noted that the institution did not maintain teachers' personal files. Due to the same, it was not possible to verify the identification documents of the teachers as well as bank account details. - In three out of four schools Razapur Pilot High School, Nalchity Marchants High School and Hazrat Ayesha Siddika RA Mohila Madrasa, it was noted that bank account details of teachers were not preserved in personal files. Due to this, it was not possible to verify the correctness of account numbers mentioned in the MPO 	

	sheet/ school's salary sheet.
	Recommendation: <ul style="list-style-type: none"> - Every institution should maintain individual personal files for teacher with all relevant documents such as qualification certificates, copies of proof of id and address, appointment letter, MPO application copies, bank account details etc. Also, in case of change in any information, these files should be updated on regular basis. - The school headmaster should preserve the bank account number in personnel files for review and future references purposes.

District Joypurhat (12)

Institution Visited

- (i) J Siddiqia Sr. Fazil Madrasha
- (ii) Srijani High School
- (iii) Akkelpur P Girls High School
- (iv) Tilakpur High School

1.	Finding: MPO system was not clear to institution head	Importance: Medium									
	Description: The institution head is the responsible person to use the MPO system and he/ she has the individual User Id and password to make MPO application. However at all four institutions, it was noted that the institution head did not know how to operate the MPO system/ EMIS website, and help was taken from other staff.										
	Recommendations: Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings.										
2.	Finding: No supervisory visits carried out by assessing/ supervising officers at least in last 1 year	Importance: Medium									
	Description: At all four schools, no supervisory visit was conducted from upazila, district or other levels since more than last one year. This indicates inadequate monitoring of the school by the higher levels.										
	Recommendations: An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis.										
3.	Finding: Delay in approval of MPO process	Importance: Medium									
	Description: As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days from the date of submission of the application in the EMIS system. However, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.										
	<table><tr><th>Name of the institution</th><th>Name of teacher</th><th>Date of MPO application</th><th>Date of approval for MPO registration</th><th>Time taken for approval (days)</th></tr><tr><td>Akkelpur P Girls High School</td><td>Mr. Chanchal Kumar</td><td>9-Aug-16</td><td>15-Nov-16</td><td>98</td></tr></table>		Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)	Akkelpur P Girls High School	Mr. Chanchal Kumar	9-Aug-16	15-Nov-16
Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)							
Akkelpur P Girls High School	Mr. Chanchal Kumar	9-Aug-16	15-Nov-16	98							
Recommendation: The approving authorities at various levels should ensure that the application is approved on a timely basis.											

Khagrachari District (13)**Institution Visited**

- (i) Khagrachai Adarsha High School
- (ii) Munigram High School
- (iii) Matiranga Pilot High School
- (iv) Taindong Mohammadia Dakhil Madrasha

1.	Finding: MPO cancellation not done		Importance: High																																								
	Description: During the verification In 3 schools (i.e. Khagrachai Adarsha High School, Munigram High School & Matiranga Pilot High School), it is observed that some teachers have left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Details are provided below:																																										
	<table><tr><th>Sl. No.</th><th>Name of Teacher</th><th>Name of School</th><th>Status</th><th>Left/Died</th></tr><tr><td>1</td><td>Rupam Kanti Chakma</td><td>Khagrachai Adarsha High School</td><td>2-3 years ago</td><td>Resigned</td></tr><tr><td>2</td><td>Sujan Chakma</td><td>Munigram High School</td><td>2-3 years ago</td><td>Resigned</td></tr><tr><td>3</td><td>HRIDAI KUMAR TRIPURA</td><td>Matiranga Pilot High School</td><td>2-3 years ago</td><td>Resigned</td></tr><tr><td>4</td><td>SUMAN KAR</td><td>Matiranga Pilot High School</td><td>2-3 years ago</td><td>Resigned</td></tr><tr><td>5</td><td>SHAKE MD. RIAZUL HOQ</td><td>Matiranga Pilot High School</td><td>2-3 years ago</td><td>Resigned</td></tr><tr><td>6</td><td>BILAL HOSSAIN</td><td>Matiranga Pilot High School</td><td>2-3 years ago</td><td>Resigned</td></tr><tr><td>7</td><td>RIAJUL HOQ</td><td>Matiranga Pilot High School</td><td>2-3 years ago</td><td>Resigned</td></tr></table>			Sl. No.	Name of Teacher	Name of School	Status	Left/Died	1	Rupam Kanti Chakma	Khagrachai Adarsha High School	2-3 years ago	Resigned	2	Sujan Chakma	Munigram High School	2-3 years ago	Resigned	3	HRIDAI KUMAR TRIPURA	Matiranga Pilot High School	2-3 years ago	Resigned	4	SUMAN KAR	Matiranga Pilot High School	2-3 years ago	Resigned	5	SHAKE MD. RIAZUL HOQ	Matiranga Pilot High School	2-3 years ago	Resigned	6	BILAL HOSSAIN	Matiranga Pilot High School	2-3 years ago	Resigned	7	RIAJUL HOQ	Matiranga Pilot High School	2-3 years ago	Resigned
	Sl. No.	Name of Teacher	Name of School	Status	Left/Died																																						
	1	Rupam Kanti Chakma	Khagrachai Adarsha High School	2-3 years ago	Resigned																																						
2	Sujan Chakma	Munigram High School	2-3 years ago	Resigned																																							
3	HRIDAI KUMAR TRIPURA	Matiranga Pilot High School	2-3 years ago	Resigned																																							
4	SUMAN KAR	Matiranga Pilot High School	2-3 years ago	Resigned																																							
5	SHAKE MD. RIAZUL HOQ	Matiranga Pilot High School	2-3 years ago	Resigned																																							
6	BILAL HOSSAIN	Matiranga Pilot High School	2-3 years ago	Resigned																																							
7	RIAJUL HOQ	Matiranga Pilot High School	2-3 years ago	Resigned																																							
Even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teacher’s remains.																																											
Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																																											
2.	Finding: Staff at the institution do not know to operate the MPO module and not aware of password.		Importance: High																																								
	Description: In Taindong Mohammadia Dakhil Madrasha, it was noted that the institution Head was not familiar with the process for MPO application as well as the operation of EMIS website. They have taken the help of a local computer shop to operate the system. Thus, the IH have shared their confidential information including the password with a third party and since the IH does not operate the password, he has forgotten the password.																																										
	Recommendation: Greater awareness of MPO processes should be provided to the school authorities/ staff through training. Further, the schools must be instructed not to share log in id and passwords with outsiders as it may result in breach of confidential data.																																										
3.	Findings: Personnel file did not contain bank account details		Importance: Medium																																								
	Description: In all 4 schools of the district (i.e. Khagrachai Adarsha High School, Munigram High School , Matiranga Pilot High School and Taindong Mohammadia Dakhil Madrasha), it was noted that bank account details of teachers were not preserved in personal files. Due to this, it was not possible to verify the correctness of account numbers mentioned in the MPO sheet/ school’s salary sheet.																																										
	Recommendation: The school should preserve the bank account number in personnel files for record purposes.																																										
4.	Finding: Copy of forwarding letter to bank for MPO payments not preserved at the institution		Importance: Low																																								
	Description: In case of Khagrachari Adarsha High School, the copy of forwarding letter to bank for salary payments to MPO staff made during FY 2016-17 were not preserved. Hence, it was not possible to cross- verify whether the amount as per																																										

	the forwarding letter was same as the amount as per the salary sheet prepared by the school.	
	Recommendation: All relevant documents pertaining to the salary payment, including copies of bank forwarding letters should be preserved for record purposes.	
5.	Finding: No Written feedback provided by supervisor	Importance: Low
	Description: In case of Matiranga Pilot High School, it was noted that the supervising officer who visited the school for supervision, did not provide any written feedback. In absence of written feedback, it is difficult to track and follow up on the feedback given to school.	
	Recommendation: Supervising officers visiting the schools should provide a written feedback so that recommended actions can be checked/followed up	

Kurigram District (14)

Institutions visited:

- (i) Kurigram Alia Madrasha
- (ii) Kurigram Girls High school
- (iii) Rajarhat Pilot MI High school
- (iv) Sakoa High school

1.	Finding: MPO cancellation not done	Importance: High																		
Description: In two schools visited, it was found that employees have left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. The details are given below:																				
<table><tr><th>Sl. No.</th><th>Name of School</th><th>Name of Teacher</th><th>Time of leaving</th></tr><tr><td>1.</td><td rowspan="2">Kurigram Alia Madrasha</td><td>Md. Faqrul Islam</td><td>October 2015</td></tr><tr><td>2.</td><td>Md. Umor Faruk</td><td>February 2012</td></tr><tr><td>3.</td><td rowspan="2">Kurigram Girls High School</td><td>Jahanara Begum</td><td>June 2009</td></tr><tr><td>4.</td><td>Md. Abdul Mazed</td><td>February 2017</td></tr></table>			Sl. No.	Name of School	Name of Teacher	Time of leaving	1.	Kurigram Alia Madrasha	Md. Faqrul Islam	October 2015	2.	Md. Umor Faruk	February 2012	3.	Kurigram Girls High School	Jahanara Begum	June 2009	4.	Md. Abdul Mazed	February 2017
Sl. No.	Name of School	Name of Teacher	Time of leaving																	
1.	Kurigram Alia Madrasha	Md. Faqrul Islam	October 2015																	
2.		Md. Umor Faruk	February 2012																	
3.	Kurigram Girls High School	Jahanara Begum	June 2009																	
4.		Md. Abdul Mazed	February 2017																	
Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers’ remains.																				
Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																				
2.	Finding: Teachers personnel file does not contain relevant documents	Importance: Medium																		
Description: In all four schools visited, it was noted that bank account details of teacher were not preserved in personal files. Due to this, the team was unable to verify the correctness of account numbers mentioned in the MPO sheet/school’s salary sheet. Also, in Kurigram Alia Madrasha, the files does not contain other relevant documents (such as national id card, educational certificates etc.).																				
Recommendation: Every institution should maintain individual personal files for teacher with all relevant documents such as qualification certificates, copies of proof of id and address, appointment letter, MPO application copies, bank account details etc. Also, in case of change in any information, these files should be updated on regular basis.																				
3.	Finding: Delay in approval of MPO process	Importance: Medium																		
Description: As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days																				

from the date of submission of the application in the EMIS system. However, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.				
Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)
Kurigram Alia Madrasha	Rehana Parvin	9-Mar-16	15-Sep-16	190
Kurigram Girls High school	Md. Mominul Islam	10-Aug-16	15-Jan-17	158
Sakoa High school	Md. Anamul Kabir Sarkar	10-Feb-17	15-May-17	94
Recommendation: The approving authorities at various levels should ensure that the application is approved on a timely basis.				
4.	Finding: No written feedback provided by supervising officer			Importance: Low
	Description: In 3 out of 4 schools, it was noted that in school (i.e. Kurigram Girls High School, Rajarhat Pilot MI High school and Sakoa High School), the supervising officer who visited the school for supervision, did not provide any written feedback. In absence of written feedback, it is difficult to track and follow up on the feedback given to school.			
	Recommendation: <ul style="list-style-type: none">- An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis.- Supervising officers visiting the schools should provide a written feedback (either through an ‘inspection book’ or through email) so that the school can track and act on recommended actions			

District Lalmonirhat (15)

Institutions visited:

- (i) Nayahat Dakhil Madrasha
- (ii) Kobi Shekh Fozlul Karim Girls High school
- (iii) Aditmari K.B. Girls High school
- (iv) Hardas High school

1.	Finding: MPO cancellation not done	Importance: High																										
Description: During the verification it is observed that staff has died or left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. Details are provided below:																												
<table><tr><th>Sl. No.</th><th>Name of School</th><th>Name of Teacher</th><th>Date of leaving/death</th></tr><tr><td>1.</td><td>Nayahat Dakhil Madrasha</td><td>Samor uddin</td><td>January 2016</td></tr><tr><td>2.</td><td rowspan="2">Kobi Shekh Fozlul Karim Girls High School</td><td>Bikrom Das</td><td>September 2015</td></tr><tr><td>3.</td><td>MD.Abdul Halim</td><td>March 2016</td></tr><tr><td>4.</td><td rowspan="2">Hardas High School</td><td>Abdul Manik Miah</td><td>February 2014</td></tr><tr><td>5.</td><td>Mahbar Rahman</td><td>November 2010</td></tr><tr><td>6.</td><td>Aditmari K. B. Girls High School</td><td>Ratneswar Roy</td><td>June 2014</td></tr></table>			Sl. No.	Name of School	Name of Teacher	Date of leaving/death	1.	Nayahat Dakhil Madrasha	Samor uddin	January 2016	2.	Kobi Shekh Fozlul Karim Girls High School	Bikrom Das	September 2015	3.	MD.Abdul Halim	March 2016	4.	Hardas High School	Abdul Manik Miah	February 2014	5.	Mahbar Rahman	November 2010	6.	Aditmari K. B. Girls High School	Ratneswar Roy	June 2014
Sl. No.	Name of School	Name of Teacher	Date of leaving/death																									
1.	Nayahat Dakhil Madrasha	Samor uddin	January 2016																									
2.	Kobi Shekh Fozlul Karim Girls High School	Bikrom Das	September 2015																									
3.		MD.Abdul Halim	March 2016																									
4.	Hardas High School	Abdul Manik Miah	February 2014																									
5.		Mahbar Rahman	November 2010																									
6.	Aditmari K. B. Girls High School	Ratneswar Roy	June 2014																									
Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers' remains.																												
Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																												

2.	Finding: Bank account details are not preserved in personnel files			Importance: Medium											
	Description: In all four schools visited, it was noted that bank account details of teacher were not preserved in personal files. Due to this, it was not possible to verify the correctness of account numbers mentioned in the MPO sheet/ school's salary sheet.														
	Recommendation: The school should preserve the updated bank account details in personnel files for record purposes.														
3.	Finding: Delay in approval of MPO process			Importance: Medium											
	Description: As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days from the date of submission of the application in the EMIS system. However, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.														
	<table><tr><td>Name of the institution</td><td>Name of teacher</td><td>Date of MPO application</td><td>Date of approval for MPO registration</td><td>Time taken for approval (days)</td></tr><tr><td>Aditmari K.B. Girls High school</td><td>Md. Jahangir Alam</td><td>10-Mar-16</td><td>15-Sep-16</td><td>189</td></tr></table>					Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)	Aditmari K.B. Girls High school	Md. Jahangir Alam	10-Mar-16	15-Sep-16	189
	Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)										
Aditmari K.B. Girls High school	Md. Jahangir Alam	10-Mar-16	15-Sep-16	189											
Recommendation: The approving authorities at various levels should ensure that the application is approved on a timely basis.															

District Manikganj (16)

Institutions visited:

- (i) Khanbahadur Awlad Hossain Khan High School
- (ii) Doat Ali Dakhil Madrasha
- (iii) Union Council High School

1.	Finding: MPO cancellation not done			Importance: High															
Description: During the review, it was observed that some teachers of Khanbahadur Awlad Hossain Khan High School and Union Council High School have left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Details are provided:																			
<table><tr><th>Sl. No.</th><th>Name of School</th><th>Name of Teacher</th><th>Index No.</th><th>Date of leaving</th></tr><tr><td>1.</td><td>Khanbahadur Awlad Hossain Khan High School</td><td>Md. Tamser Ali</td><td>734320</td><td>Died in 2016</td></tr><tr><td>2.</td><td>Union Council High School</td><td>Sk Md. Kamal Uddin</td><td>272608</td><td>Verbally informed to be 2 years ago (exact date not known)</td></tr></table>					Sl. No.	Name of School	Name of Teacher	Index No.	Date of leaving	1.	Khanbahadur Awlad Hossain Khan High School	Md. Tamser Ali	734320	Died in 2016	2.	Union Council High School	Sk Md. Kamal Uddin	272608	Verbally informed to be 2 years ago (exact date not known)
Sl. No.	Name of School	Name of Teacher	Index No.	Date of leaving															
1.	Khanbahadur Awlad Hossain Khan High School	Md. Tamser Ali	734320	Died in 2016															
2.	Union Council High School	Sk Md. Kamal Uddin	272608	Verbally informed to be 2 years ago (exact date not known)															
Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers remain.																			
Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																			
2.	Finding: MPO system was not clear to institution head and other staff			Importance: High															
Description: The institution head is the responsible person to use the MPO system and he/ she has the individual User Id and password to operate the MPO system. However at Doat Ali Dakhil Madrasha, it was noted that the institution head as well as other staff did not know how to operate the MPO system/ EMIS website. They have taken the help of a local computer shop to operate the system. Thus, they have shared their confidential information including the password with a third party.																			

	Recommendations: Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings. Further, the schools must be instructed not to share log in id and passwords with outsiders as it may result in breach of confidential data.	
3.	Finding: Details of MPO teachers in MPO sheet not correct	Importance: Medium
	Description: During the visit to Doat Ali Dakhil Madrasha, it was note that as per MPO sheet, date of birth of Md. Abdur Rab (Index No. 2006668, listed since May 2004) is 26-Feb-1993 and as per birth certificate, it was found to be as 26-Feb-1983. The Madrasha authority did not take any actions to get the details corrected.	
	Recommendation: School authority and DSHE should take steps to correct the information in MPO system.	

District Moulvibazar (17)

Institutions visited:

- (i) Milonpur High School
- (ii) Uluail Islamia Alim Madrasha
- (iii) Khalagaon Karimpur High School
- (iv) Sunapur High School

1.	Finding: MPO cancellation not done			Importance: High										
	Description: During the verification it is observed that Mr. Kantilal Das of Khalagaon Karimpur High School had left the school on September 18, 2012 but his MPO cancellation application was not made by the respective Headmaster in due time. Hence, even after the resignation, his name continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teachers were not included for payment by the school, the risk of payment to such teachers remain. In Milonpur High School, Mrs. Parul Khatun had left the school but her name continued to appear in the monthly MPO sheet issued from DSHE during the review period. As informed, the name of the teacher was de-registered in the MPO system subsequently in September 2017.													
	Recommendations: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.													
2.	Finding: Delay in approval of MPO process			Importance: Medium										
	Description: As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days from the date of submission of the application in the EMIS system. However, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.													
	<table><tr><td>Name of the institution</td><td>Name of teacher</td><td>Date of MPO application</td><td>Date of approval for MPO registration</td><td>Time taken for approval (days)</td></tr><tr><td>Milonpur High School</td><td>Parul Khatun</td><td>28-Jun-16</td><td>14-Sep-17</td><td>443</td></tr></table>				Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)	Milonpur High School	Parul Khatun	28-Jun-16	14-Sep-17	443
	Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)									
Milonpur High School	Parul Khatun	28-Jun-16	14-Sep-17	443										
Recommendation: The approving authorities at various levels should ensure that the application is approved on a timely basis.														
3.	Finding: No written feedback provided by supervising officer			Importance: Low										
	Description: In all 4 schools (namely Milonpur High School, Uluail Islamia Alim Madrasha, Khalagaon Karimpur High School and Sunapur High School) it was noted that the supervising officer who visited the school for supervision, did not provide any written feedback. In absence of written feedback, it is difficult to track and follow up on the feedback given to school.													

	Recommendations: Supervising officers visiting the schools should provide a written feedback (either through an 'inspection book' or through email) so that the school can track and act on recommended actions.	
4.	Finding: Acknowledgement of salary is not there in the salary register/ salary sheet	Importance: Low
	Description: In Khalagaon Karimpur High School, it was noted that at the time of payment of salaries to employee, acknowledgements of receipts of salaries were not taken from some employees.	
	Recommendations: Office should take acknowledgements of receipts of salaries from its employees through a signature in the salary register.	

District Munshiganj (18)

Institutions visited:

- (i) Panchasar Darussunnat Islamia Alim Madrasha
- (ii) Malapoia Girls High school
- (iii) Rajdia Avoy Pilot High School

1.	Finding: MPO cancellation not done	Importance: High																								
Description: In all three schools visited, it was found that employees have left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. The details are given below:																										
<table><tr><th>Sl. No.</th><th>Name of School</th><th>Name of Teacher</th><th>Time of leaving</th></tr><tr><td>1.</td><td>Panchasar Darussnnat Islamia</td><td>Hafez Muhammad Laqmanin</td><td>December 2014</td></tr><tr><td>2.</td><td>Alim Madsaha</td><td>MD. Abu Yusuf</td><td>June 2016</td></tr><tr><td>3.</td><td>Malapoia Girls High School</td><td>MD Giasuddin</td><td>June 2006</td></tr><tr><td>4.</td><td></td><td>Bijoy Chakrabarty</td><td>April 2008</td></tr><tr><td>5.</td><td>Rajdia Avoy Pilot High</td><td>MD. FARID SARKAR</td><td>June 2017</td></tr></table>			Sl. No.	Name of School	Name of Teacher	Time of leaving	1.	Panchasar Darussnnat Islamia	Hafez Muhammad Laqmanin	December 2014	2.	Alim Madsaha	MD. Abu Yusuf	June 2016	3.	Malapoia Girls High School	MD Giasuddin	June 2006	4.		Bijoy Chakrabarty	April 2008	5.	Rajdia Avoy Pilot High	MD. FARID SARKAR	June 2017
Sl. No.	Name of School	Name of Teacher	Time of leaving																							
1.	Panchasar Darussnnat Islamia	Hafez Muhammad Laqmanin	December 2014																							
2.	Alim Madsaha	MD. Abu Yusuf	June 2016																							
3.	Malapoia Girls High School	MD Giasuddin	June 2006																							
4.		Bijoy Chakrabarty	April 2008																							
5.	Rajdia Avoy Pilot High	MD. FARID SARKAR	June 2017																							
Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers’ remains.																										
Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																										
2.	Finding: MPO system was not clear to institution head and other staffs	Importance: High																								
Description: The institution head is the responsible person to use the MPO system and he/ she must have the individual User Id and password to operate the MPO system. However, in all 3 schools visited (i.e. Panchasar Darussnnat Islamia Alim Madrasha and Malapoia Girls High School and Rajdia Avoy Pilot High School the IH), it was noted that the institution head as well as other staffs did not know how to operate the MPO system/ EMIS website. Thus, they have shared their confidential information including the password with an outside person not belonging to SESIP project.																										
Recommendation: Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings. Further, the schools must be instructed not to share log in id and passwords with outsiders as it may result in breach of confidential data.																										
3.	Finding: No supervisory visits carried out by assessing/ supervising officers in last 1 year	Importance: Medium																								
Description: In all 3 schools visited in the district, it was noted that no supervisory visit was conducted from upazila, district or other levels since more than last one year. This indicates inadequate monitoring of the school by the higher levels.																										

	Recommendation: <ul style="list-style-type: none"> - An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis. - Supervising officers visiting the schools should provide a written feedback (either through an 'inspection book' or through email) so that the school can track and act on recommended actions. 	
4.	Finding: Deficiencies in record-keeping	Importance: Medium
	Description: <ul style="list-style-type: none"> - In 2 schools visited (i.e. Panchasar Darussnnat Islamia Alim Madrasha and Malapoia Girls High School), it was noted that bank account details of teacher were not preserved in personal files. Due to this, it was not possible to verify the correctness of account numbers mentioned in the MPO sheet/ school's salary sheet. - In Malapoia Girls High School, it was noted that records related to MPO applications (teacher's educational documents, eligibility documents etc. submitted as part of MPO application) made were not preserved. Hence, it was not possible to see and verify the documents for the MPO application made during the review period. 	
	Recommendation: <ul style="list-style-type: none"> - The school should preserve the bank account number in personnel files for record purposes. - Supporting documents pertaining to MPO applications should be preserved at the respective institutions for future reference. 	

District Narail (19)

Institutions visited:

- (i) Fazilatunnesa Girls High School
- (ii) Kalia Pilot High School
- (iii) Lohagara Pilot High School
- (iv) Lohagara Susushina Dakhil Madrasha

1	Finding: MPO cancellation not done	Importance: High
	Description: <p>During the verification it is observed that Md. Murad Hossain of Fazilatunnesa Girls High School left the school in June 2016 but his MPO cancellation application was not made by the respective Headmaster in due time. Hence, even after the resignation, his name continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the names of the concerned teachers were not included for payment by the school, the risk of payment to such teachers remain.</p>	
	Recommendation: <p>As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.</p>	

Narsingdi District (20)

Institutions visited:

- (i) Narsingdi Uchacha Balika Bidyanikaton
- (ii) Paulanpur Islamia Fazil Madrasha
- (iii) Seraj N.M.A. Pilot High School

1.	Finding: MPO cancellation not done			Importance: High
	Description:			
	During the verification it was observed that in 3 out of 4 schools, teachers have left the institutions but their MPO cancellation applications were not made by the respective Headmasters in due time. Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. The details are given below:			
	Sl.	Name of School	Name of the Teacher	Remarks

	1.	Narsingdi Uchacha Balika Bidyanikaton,	Md Abu Bakar Siddique	Resigned long before
	2.	Paulanpur Islamia Fazil Madrasha	Mr. Ahmad Kabir	Resigned in Jan 2017
	3.	Seraj N.M.A Pilot High School	Md Shajedul Islam Bhuiyan	Resigned in Jan 2011
	4.	Seraj N.M.A Pilot High School	Md. Mojibur Rahman	Resigned in Sept 2013
	Although at the time of preparation of the salary sheet, the name of the concerned teachers were not included for payment by the institutions, the risk of payment to such teachers’ remains.			
Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.				
2.	Finding: Details of MPO teachers in MPO sheet not correct			Importance: Medium
Description: In case of Paulanpur Islamia Fazil Madrasha, the detail of MPO teachers in MPO sheet was not correct. In the MPO sheet teacher name is Md Mosharaf Hosssain but in the monthly salary sheet Mir Md Mosharaf Hosssain				
Recommendation: School authority and DSHE should take steps to correct the information in MPO system.				

District Netrakona (21)

Institutions Visited:

- (i) Kona Para High School
- (ii) Bausha High School
- (iii) Netrokona High School
- (iv) N Akanda Alia Madrasah

1.	Finding: Finding: MPO cancellation not done		Importance: High																
	Description: During the verification, it is observed that in 3 out of 4 schools, teachers have left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Details are provided below:																		
	<table><tr><th>Sl. No.</th><th>Name of School</th><th>Name of Teacher</th><th>Date of Leaving</th></tr><tr><td>1</td><td>Netrokona High School</td><td>Babul Mia</td><td>June, 2006</td></tr><tr><td>2</td><td>N. Akanda Alia Madrasha</td><td>MD. MAMUNUL ISLAM</td><td>Not found</td></tr><tr><td>3</td><td>Bausha High School</td><td>Tarikul Islam</td><td>10th Oct. 2016</td></tr></table>			Sl. No.	Name of School	Name of Teacher	Date of Leaving	1	Netrokona High School	Babul Mia	June, 2006	2	N. Akanda Alia Madrasha	MD. MAMUNUL ISLAM	Not found	3	Bausha High School	Tarikul Islam	10 th Oct. 2016
	Sl. No.	Name of School	Name of Teacher	Date of Leaving															
	1	Netrokona High School	Babul Mia	June, 2006															
2	N. Akanda Alia Madrasha	MD. MAMUNUL ISLAM	Not found																
3	Bausha High School	Tarikul Islam	10 th Oct. 2016																
Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers remain.																			
Recommendations: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																			
2.	Finding: No supervisory visits carried out by assessing/ supervising officers in last 1 year		Importance: Medium																
	Description: At 2 out of 4 schools (namely Kona Para High School and Bausha High School) no supervisory visits were conducted from upazila, district or other levels since more than last one year. This indicates inadequate monitoring of the school by the higher levels.																		
	Recommendation: An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis.																		
3.	Finding: Acknowledgement of salary is not there in the salary register/ salary sheet		Importance: Medium																
	Description:																		

	In N Akanda Alia Madrasah, it was noted that at the time of payment of salaries to employee, acknowledgements of receipts of salaries were not taken from some employees. Certain instances noted are given below:			
	Sl. No.	Name of the Teacher	Designation	Salary Amount
	1	Muhammad Abdul Baten	Principal	48,500
	2	Md. Siddiquir Rahaman	Assistant Professor	34,870
	3	Golal Faruk	Assistant Professor	34,870
	4	Rafiqul Islam	Lecturer	28,760
Recommendations: Office should take acknowledgements of receipts of salaries from its employees through a signature in the salary register.				

District Nilphamari (22)

Institutions visited:

- (i) Saidpur Pilot High School
- (ii) Rajjakkia Gafuria Dakil Madrasha
- (iii) Tenganmari BL High School
- (iv) Nekbakta High School

1.	Finding: MPO cancellation not done			Importance: High																				
Description: During the verification it is observed that some teachers have left the school but their MPO cancellation applications were not made by the respective Headmaster in due time. Details are provided below:																								
<table><tr><th>Sl. No.</th><th>Name of school</th><th>Name of teacher</th><th>Status</th></tr><tr><td>1</td><td>Saidpur Pilot High School</td><td>Md. Nurul Islam</td><td>Retired</td></tr><tr><td>2</td><td>Tenganmari BI High School</td><td>Mr. Badal Chandra Roy</td><td>Died</td></tr><tr><td>3</td><td>Tenganmari BI High School</td><td>Md. Mozaffar Hossain</td><td>Retired</td></tr><tr><td>4</td><td>Tenganmari BI High School</td><td>Md. Mofazzal Hossain</td><td>Retired</td></tr></table>					Sl. No.	Name of school	Name of teacher	Status	1	Saidpur Pilot High School	Md. Nurul Islam	Retired	2	Tenganmari BI High School	Mr. Badal Chandra Roy	Died	3	Tenganmari BI High School	Md. Mozaffar Hossain	Retired	4	Tenganmari BI High School	Md. Mofazzal Hossain	Retired
Sl. No.	Name of school	Name of teacher	Status																					
1	Saidpur Pilot High School	Md. Nurul Islam	Retired																					
2	Tenganmari BI High School	Mr. Badal Chandra Roy	Died																					
3	Tenganmari BI High School	Md. Mozaffar Hossain	Retired																					
4	Tenganmari BI High School	Md. Mofazzal Hossain	Retired																					
Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers remain.																								
Recommendation: As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																								
2.	Finding: Delay in approval of MPO process			Importance: Medium																				
Description: As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days from the date of submission of the application in the EMIS system. However, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.																								
<table><tr><th>Name of the institution</th><th>Name of teacher</th><th>Date of MPO application</th><th>Date of approval for MPO registration</th><th>Time taken for approval (days)</th></tr><tr><td>Nekbakta High School</td><td>Md. Zahidul Hoque</td><td>10-Jun-16</td><td>15-Nov-16</td><td>158</td></tr></table>					Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)	Nekbakta High School	Md. Zahidul Hoque	10-Jun-16	15-Nov-16	158										
Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)																				
Nekbakta High School	Md. Zahidul Hoque	10-Jun-16	15-Nov-16	158																				
Recommendation: The approving authorities at various levels should ensure that the application is approved on a timely basis.																								

District Sirajganj (23)

Institutions visited:

- (i) Sabuj Kanon High School
- (ii) Hazi Ahmad Ali Madrasah
- (iii) Abdul Jalil Smrity High School
- (iv) Jamtoil Dhopakandi Girls High School

1.	Finding: MPO cancellation not done	Importance: High																					
	<p>Description:</p> <p>During the verification it is observed that teachers of Hazi Ahmed Ali Madrasa left the school but their MPO cancellation application was not made by the respective Headmaster in due time. Hence, even after the resignation, his name continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teachers were not included for payment by the school, the risk of payment to such teachers remain. Details are given below:</p> <table border="1" data-bbox="488 646 1198 884"> <thead> <tr> <th>Sl</th><th>Name of the Teacher</th><th>Remarks</th></tr> </thead> <tbody> <tr> <td>1</td><td>SMA Kalam Azad</td><td>Resigned</td></tr> <tr> <td>2</td><td>Md. Abdus Salam Shaikh</td><td>Resigned</td></tr> <tr> <td>3</td><td>Md. Joynal Abedin</td><td>Resigned</td></tr> <tr> <td>4</td><td>Mst. Shurjo Khatun</td><td>Resigned</td></tr> <tr> <td>5</td><td>Md. Fazlur Rahman</td><td>Resigned</td></tr> <tr> <td>6</td><td>Md. Abdul Matin</td><td>Resigned</td></tr> </tbody> </table>		Sl	Name of the Teacher	Remarks	1	SMA Kalam Azad	Resigned	2	Md. Abdus Salam Shaikh	Resigned	3	Md. Joynal Abedin	Resigned	4	Mst. Shurjo Khatun	Resigned	5	Md. Fazlur Rahman	Resigned	6	Md. Abdul Matin	Resigned
Sl	Name of the Teacher	Remarks																					
1	SMA Kalam Azad	Resigned																					
2	Md. Abdus Salam Shaikh	Resigned																					
3	Md. Joynal Abedin	Resigned																					
4	Mst. Shurjo Khatun	Resigned																					
5	Md. Fazlur Rahman	Resigned																					
6	Md. Abdul Matin	Resigned																					
	<p>Recommendation:</p> <p>As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.</p>																						
2.	Finding: No supervisory visits carried out by assessing/ supervising officers at least in last 1 year	Importance: Medium																					
	<p>Description:</p> <p>In all four institutions visited in Sirajganj District, no supervisory visit was conducted from upazila, district or other levels since more than last one year. This indicates inadequate monitoring of the school by the higher levels.</p>																						
	<p>Recommendations:</p> <p>An officer from USEO/ DEO or other higher levels should carry out regular supervisory visits to the various school in their area. The visits should be carried out in such a manner that all schools are covered on a cyclic basis.</p>																						
3.	Finding: MPO system was not clear to institution head	Importance: Medium																					
	<p>Description:</p> <p>The institution head is the responsible person to use the MPO system and he/ she has the individual User Id and password to make MPO application. In all four schools visited in the district, namely (Sabuj Kanon High School, Hazi Ahmad Ali Madrasah, Abdul Jalil Smrity High School and Jamtoil Dhopakandi Girls High School) it was noted that the institution head did not know how to operate the MPO system/ EMIS website, and help was taken from other staff.</p>																						
	<p>Recommendations:</p> <p>Greater awareness of MPO processes should be provided to the school authorities/ staff through trainings.</p>																						
4.	Finding: Poor record-keeping	Importance: Low																					
	<p>Description:</p> <p>At Hazi Ahmad Ali Madrasah, as informed, during the Madrasah renovation some time back, the management had to move bunch of files to the store and some files went missing during that time. Hence, the Madrasah management could not provide MPO salary sheets and salary details for the FY 2016-17. Accordingly, it is carried out the verification for the MPO teachers' salaries for the recent months and not for FY 2016-17.</p>																						
	<p>Recommendation:</p> <p>In future, the school should be more careful in maintaining proper documentation and ensure safekeeping of the documents.</p>																						

District Sylhet (24)**Institutions visited:**

- (i) Banigaw SESDP Model High School
- (ii) Ahmadia Dakhil Madrasha
- (iii) Bhadeswar N U MI High School
- (iv) S.K. Girls High School

1.	Finding: Bank account details are not preserved at the institution in personal file	Importance: Medium
	Description: In Banigaw SESDP Model High School, it was noted that bank account details of teacher were not preserved in personal files. Due to this, it was not possible to verify the correctness of account numbers mentioned in the MPO sheet/ school's salary sheet.	
	Recommendations: The school headmaster should preserve the bank account number in personnel files for record purposes.	
2.	Finding: During exam duty, teachers do not sign on the school attendance register	Importance: Low
	Description: In case of Bhadeswar N U MI High School, it was noted that during exam duty, teachers do not sign the attendance register of the school. As informed, since the teachers are on exam duty and not school's duty, hence, the attendance register is not signed. The above could result in errors in processing of salaries.	
	Recommendation: The school should ensure that teachers should sign the attendance register on daily basis, even if they are on exam duty.	

Thakurgaon District (25)**Institutions visited:**

- (i) Pirganj High School
- (ii) Hatpara Alim Madrasha
- (iii) Baliadangi Pilot High School
- (iv) Lahiri Girls High School

1.	Finding: MPO cancellation not done		Importance: High																				
	Description:																						
	During the verification it is observed at 2 out of 4 schools that certain teachers have died/left the school but their MPO cancellation applications were not made by the respective Headmasters in due time. Details are provided below:																						
	<table><tr><th>Sl. No.</th><th>Name of School</th><th>Name of Teacher</th><th>Date of Leaving</th></tr><tr><td>1</td><td>Pirganj High School</td><td>Upen Chandra died</td><td>8th December, 2012.</td></tr><tr><td>2</td><td>Hatpara Alim Madrasha</td><td>Wazed Ali</td><td>September, 2016</td></tr><tr><td>3</td><td>Hatpara Alim Madrasha</td><td>Sherajul Islam</td><td>May, 2017</td></tr><tr><td>4</td><td>Hatpara Alim Madrasha</td><td>Shamsul Alam</td><td>Not Found</td></tr></table>			Sl. No.	Name of School	Name of Teacher	Date of Leaving	1	Pirganj High School	Upen Chandra died	8 th December, 2012.	2	Hatpara Alim Madrasha	Wazed Ali	September, 2016	3	Hatpara Alim Madrasha	Sherajul Islam	May, 2017	4	Hatpara Alim Madrasha	Shamsul Alam	Not Found
	Sl. No.	Name of School	Name of Teacher	Date of Leaving																			
1	Pirganj High School	Upen Chandra died	8 th December, 2012.																				
2	Hatpara Alim Madrasha	Wazed Ali	September, 2016																				
3	Hatpara Alim Madrasha	Sherajul Islam	May, 2017																				
4	Hatpara Alim Madrasha	Shamsul Alam	Not Found																				
Hence, even after the resignation, their names continued to appear in the monthly MPO sheet issued from DSHE. Although at the time of preparation of the salary sheet, the name of the concerned teacher was not included for payment by the school, the risk of payment to such teachers remain.																							
	Recommendation:																						
	As soon as the MPO registered teacher discontinues with the school (due to death or resignation), the same should be notified immediately to DSHE by the school and prompt action should be taken by DSHE to deregister the teacher from MPO.																						
2.	Finding: Delay in approval of MPO process		Importance: Medium																				

Description:

As per the guidelines on MPO process issued by DSHE, review timelines by different levels have been provided, but no overall timelines have been specified for the approval of the MPO application. Based on general discussions with different staff at SESIP/ schools, the general expectation is for the application to be approved within 30-45 days from the date of submission of the application in the EMIS system. However, delays in the approval of MPO process were noted (i.e. more than 60 days taken for approval). Refer table below for details.

Name of the institution	Name of teacher	Date of MPO application	Date of approval for MPO registration	Time taken for approval (days)
Pirganj High School	Md. Shahinur Rashid	12-Mar-16	15-May-17	429
Hatpara Alim Madrasha	Yesmin Akter	22-May-16	15-Nov-16	177
Baliadangi Pilot High School	Mst. Munira Arbi	13-Mar-14	3-Aug-14	143
Lahiri Girls High School	Md. Jamal Uddin	4-Apr-16	15-Sep-16	164

Recommendation:

The approving authorities at various levels should ensure that the application is approved on a timely basis.