



স্মারক নং-মাউশি/সেসিপ/এসপিএসইউ/হি :শা:/AFR/২০১৭/ ৮১৪৬


তারিখ: ১৭ .০৬.২০২১ খ্রি.

বিষয় : ২০১৯-২০২০ অর্থ বৎসরের Annual Fiduciary Review (AFR) Report-এ উত্থাপিত পর্যবেক্ষণের আলোকে প্রণীত সুপারিশসমূহ প্রেরণ।

উপর্যুক্ত বিষয়ে জানানো যাচ্ছে যে, মাধ্যমিক ও উচ্চ শিক্ষা অধিদপ্তর কর্তৃক বাস্তবায়নাধীন সেকেন্ডারি এডুকেশন সেক্টর ইনভেস্টমেন্ট প্রোগ্রাম (সেসিপ)-এর সংস্থানের আওতায় মাধ্যমিক শিক্ষা সংশ্লিষ্ট দপ্তরসমূহের আর্থিক ব্যবস্থাপনা পর্যালোচনার নিমিত্ত ২০১৯-২০২০ অর্থ বৎসরের জন্য Annual Fiduciary Review (AFR) সম্পন্ন হয়েছে। এশীয় উন্নয়ন ব্যাংকের সাথে সম্পাদিত ঋণচুক্তির আওতায় নিয়োজিত স্বতন্ত্র অডিট ফার্ম Howladar Yunus & Co. কর্তৃক বর্ণিত AFR সম্পাদনপূর্বক চূড়ান্ত রিপোর্ট পেশ করা হয়েছে। মাধ্যমিক শিক্ষা সংশ্লিষ্ট দপ্তরসমূহে আর্থিক বিধিবিধান, সরকারি ক্রয় ও এমপিও প্রক্রিয়াকরণ সংক্রান্ত বিভিন্ন পর্যবেক্ষণ বর্ণিত রিপোর্টে উত্থাপন করা হয়েছে। বর্ণিত পর্যবেক্ষণসমূহের ভিত্তিতে প্রয়োজনীয় সংশোধনমূলক পদক্ষেপ গ্রহণের মাধ্যমে মাধ্যমিক শিক্ষা সংশ্লিষ্ট দপ্তরসমূহের আর্থিক ব্যবস্থাপনার মানোন্নয়ন করা সম্ভব।

এ পরিপ্রেক্ষিতে, ২০১৯-২০২০ অর্থ বৎসরের Annual Fiduciary Review (AFR) প্রতিবেদনে উত্থাপিত সাধারণ পর্যবেক্ষণের আলোকে প্রণীত সুপারিশসমূহ পরবর্তী কার্যার্থে এতদসঙ্গে প্রেরণ করা হলো।

সংযুক্তি: বর্ণনা মোতাবেক (৪.পৃষ্ঠা)।


(প্রফেসর ড. সামসুন নাহার)
যুগ্ম প্রোগ্রাম পরিচালক (অ. দা.)
ফোন: ৯৫৫৩৭১২

বিতরণ (জ্যেষ্ঠতার ক্রমানুসারে নয়):

১. মহাপরিচালক, জাতীয় শিক্ষা ব্যবস্থাপনা একাডেমী (নায়ম), ধানমন্ডি, ঢাকা [দৃ. আ.: ফোকাল পয়েন্ট, সেসিপ]।
২. চেয়ারম্যান, জাতীয় শিক্ষাক্রম ও পাঠ্যপুস্তক বোর্ড (এনসিটিবি), মতিঝিল, ঢাকা [দৃ. আ.: ফোকাল পয়েন্ট, সেসিপ]।
৩. চেয়ারম্যান, মাধ্যমিক ও উচ্চ মাধ্যমিক শিক্ষা বোর্ড (বাইস), বকশীবাজার, ঢাকা [দৃ. আ.: ফোকাল পয়েন্ট, সেসিপ]।
৪. প্রধান প্রকৌশলী, শিক্ষা প্রকৌশল অধিদপ্তর, ঢাকা [দৃ. আ.: তত্ত্বাবধায়ক প্রকৌশলী, ঢাকা সার্কেল (ডেফ-৫)]।
৫. পরিচালক (কলেজ ও প্রশাসন), মাধ্যমিক ও উচ্চ শিক্ষা অধিদপ্তর, বাংলাদেশ, ঢাকা।
৬. পরিচালক (অর্থ ও ক্রয়), মাধ্যমিক ও উচ্চ শিক্ষা অধিদপ্তর, বাংলাদেশ, ঢাকা।
৭. পরিচালক, আঞ্চলিক কার্যালয়, মাধ্যমিক ও উচ্চ শিক্ষা, ঢাকা, সিলেট, রাজশাহী, খুলনা, রংপুর, বরিশাল ও চট্টগ্রাম অঞ্চল।
৮. জেলা শিক্ষা অফিসার, ঢাকা, নরসিংদী, শরীয়তপুর, গোপালগঞ্জ, মৌলভীবাজার, সুনামগঞ্জ, সিলেট, হবিগঞ্জ, নওগাঁ, পাবনা, রাজশাহী, খুলনা, সিরাজগঞ্জ, গাইবান্ধা, দিনাজপুর, রংপুর, বগুড়া, সাতক্ষীরা, যশোর, ঝিনাইদহ, নড়াইল, মাগুরা, বরিশাল, পটুয়াখালী ও ভোলা।
৯. উপজেলা/থানা মাধ্যমিক শিক্ষা অফিসার, বাড্ডা, পল্লবী, ধানমন্ডি ও মতিঝিল, ঢাকা; ডামুড্যা ও গোসাইরহাট, শরীয়তপুর; কোটালীপাড়া ও টুঙ্গিপাড়া, গোপালগঞ্জ; শ্রীমঙ্গল ও কমলগঞ্জ, মৌলভীবাজার; কোম্পানীগঞ্জ ও গোয়াইনঘাট, সুনামগঞ্জ; সিলেট সদর ও ছাতক, সিলেট; বানিয়াচং ও নবীগঞ্জ, হবিগঞ্জ; আত্রাই ও বদলগাছী, নওগাঁ; ঈশ্বরদী ও সাঁথিয়া, পাবনা; বাঘা ও পুঠিয়া, রাজশাহী; ফুলতলা ও দাকোপ, খুলনা; কাজিপুর ও সিরাজগঞ্জ সদর, সিরাজগঞ্জ; সাদুল্লাপুর ও পলাশবাড়ী, গাইবান্ধা; কাহারোল ও বীরগঞ্জ, দিনাজপুর; পীরগঞ্জ ও কাউনিয়া, রংপুর; শেরপুর ও গাবতলী, বগুড়া; তালা ও কলারোয়া, সাতক্ষীরা; মণিরামপুর ও কেশবপুর, যশোর; কালীগঞ্জ ও শৈলকুপা ঝিনাইদহ; লোহাগড়া ও কালিয়া, নড়াইল; মাগুরা সদর ও শালিখা, মাগুরা; বাকেরগঞ্জ ও গৌরনদী, বরিশাল; কলাপাড়া ও গলাচিপা, পটুয়াখালী; বোরহানউদ্দিন ও লালমোহন, ভোলা।

অনুলিপি:

১. পিএ-টু মহাপরিচালক, মাধ্যমিক ও উচ্চ শিক্ষা অধিদপ্তর, শিক্ষা ভবন, ঢাকা।
২. পিএ-টু যুগ্ম-প্রোগ্রাম পরিচালক, সেকেন্ডারি এডুকেশন সেক্টর ইনভেস্টমেন্ট প্রোগ্রাম (সেসিপ), শিক্ষা ভবন, ঢাকা।
৩. অফিস কপি।

4. Recommendations

This section is detailed as under:

- 4.1 Recommendations for Financial Management (FM)
- 4.2 Recommendations for Verification of MPO, application and MPO disbursement procedures
- 4.3 Recommendations for Post Procurement Review (PPR)

4.1 Recommendations for Financial Management (FM)

- a) **Review of payment processing (Applicable for Central offices, Zonal Education Offices, District Secondary Education Offices, Upazilla Secondary Education Offices)**
 - A separate cash book and bill register should be maintained for SESIP project at each office to track project expenses and inflows and outflows.
 - DDO should verify the authenticity of the bills as well as monitor the bill processing time to comply with the Citizen Charter. A bill register may be maintained by DDO.
 - Revenue stamps should be affixed, where relevant, to comply with the Stamp Act 1899.
 - Cash payment of budgeted (as opposed to expenditure under a certain budget heading) amount to various individuals is highly irregular with violation of government rules and procedures which needs to be stopped with strict guidance.
- b) **Status of Reconciliation between DDOs and Accounts Offices (AOs) (Applicable for Central offices, Zonal Education Offices, District Secondary Education Offices, Upazilla Secondary Education Offices and related Account Offices)**
 - AOs should reconcile the iBAS++ report for development and nondevelopment expenditure with SoEs on monthly basis even if the expenditure is zero and sign each other's (DDOs and AOs) registers as required by Office Order No: CGA/Reconciliation of Accounts/130/36, dated-12.07.2004 issued by CGA. Moreover, there is a module named "Execution Module" in iBAS++ where DDOs can generate the report of actual expenditure from iBAS++ and can reconcile with the SOEs. DDOs did not reconcile their SOEs with the expenditure reflected under "Execution Module" of iBAS++ and the consultants strongly recommend implementing this option.
 - DDOs and AOs should communicate each other if any mismatch identified between the SoE and iBAS++ report and maintain a register for recording the mismatches rectified.
 - AO and DDO must maintain a register for recording the status of reconciliation.
 - Knowledge, awareness, practice and understanding the necessity and bindings of reconciliation must be improved through effective training.
- c) **Booking and clearing of advances (Applicable for Central offices, Zonal Education Offices, District Secondary Education Offices, Upazilla Secondary Education Offices and related Account Offices)**
 - DDOs should ensure the adjustment of advance within two months from the date of completion of activities or within the Fiscal Year, whichever is earlier, as per circular vide# 07.111.031.01.00.013.2010-575, dated- 16 August 2015 of Ministry of Finance (Delegation of Financial Power for Development Project) so that an accurate representation of the iBAS++ is shown at the end of the year.
 - AOs should ensure issuance NIL Card after adjustment of advance(s) and record it in the advance register and DDO should preserve all the NIL Card received from AOs against the adjustment of each Advance.
 - Disbursement, adjustment, and fresh release of advances must be closely monitored in compliance to the financial rules. Training and monitoring require close attention.
- d) **Fixed asset register and assessment of efficiency of asset management system (Applicable for Central offices, Zonal Education Offices, District Secondary Education Offices, Upazilla Secondary Education Offices)**
 - DDOs should maintain a detailed register for fixed assets which may include the column of serial no., category of assets, amount with date of purchase or date of receive (if the assets are received from Head Office/ any other agencies), source of fixed assets (if the

assets are received from Head Office/ any other agencies), amount with date of sale/ damage (if asset is damaged or sold), condition of the assets and location of the assets. This should be part of suggested SOP.

- DDOs should inspect the physical existence or condition of the assets and prepare a report on the inspection on yearly basis. There after update the condition of the assets in the register based on the report as required by section- 161 of GFR.
- DDOs should ensure immediate recording in the register of any assets purchased or received from Head office or any other sources including donations received from local individuals and other agencies. Consultants recommend maintenance of two separate register by DDOs, one for the assets purchased by the DDOs or received from Head Office and another for all types of fixed assets received from local individuals and any other agencies as donation or otherwise.
- Identification number should be affixed with the fixed assets purchased and received.
- A logbook should be maintained to track the usage of the project vehicles and to record the expenses incurred on fuel/ lubricants as well as for repairs, with regular approval from appropriate authority.
- Personal use of motorcycles by family members and claiming fuel and maintenance expenses of such usage must be monitored more closely by DDOs.
- Unused assets need to be identified.

e) **Internal control system (Applicable for Central offices, Zonal Education Offices, District Secondary Education Offices, Upazilla Secondary Education Offices)**

- A guideline/Standard Operating Procedures (SOP) should be introduced to establish a uniform accounting system including having maintenance of cashbook, Cheque register, fixed assets register, reconciliation between SOE & iBAS++ generated report, bank reconciliation of DEO's, handling of cash expenditure and advance register uniformly by all offices.
- All offices should maintain a cheque register containing details such as date of issue, cheque number, amount, name of the recipient etc. for record purposes.
- There is no prescribed procedure for cash handling. This should also be part of SOP.

f) **Adequacy and effectiveness of Accounting(Applicable for Central offices, Zonal Education Offices, District Secondary Education Offices, Upazilla Secondary Education Offices)**

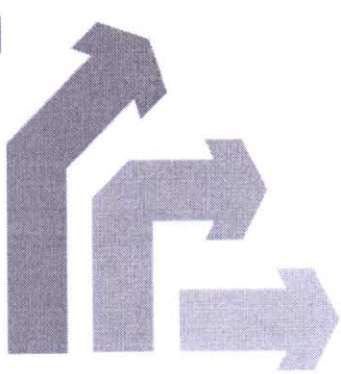
- A specific guideline should be prepared for cash transactions and uniformly followed by all DSEOs and ZOs.
- A separate cash book and bill register should be maintained for SESIP related financial matters at each office to track related expenses/outflows and inflows.
- There should be proper segregation of duties to the extent possible, so that the same person does not handle cash as well as make entries in books of accounts without any checking/ review by another person.
- Cheque register recording details of cheques issued/received should have been maintained at district level, but this register was not made available by DDO for review purpose.
- DDO should ensure properly and timely maintenance and updating of the Register and Documents as required by GFR and Office order of respective authority.
- DDOs and AOs must reconcile SoE and iBAS++ report and maintain a register for recording the mismatches rectified.

g) **Integrity, controls, security and effectiveness of the operation of the computerized system (Applicable for Central offices, Zonal Education Offices, District Secondary Education Offices, Upazilla Secondary Education Offices)**

- Consultants observed lack/weakness in training regarding the use of iBAS++ at both end in DDOs and Accounts Office.
- The consultants expected separate code in iBAS++ for advance drawn and its subsequent adjustments against that code. It is not observed in practice. This must be implemented immediately.

4.2 Recommendations for Verification of MPO, application and MPO disbursement procedures (Applicable for Central offices, Schools & Madrasas)

- If DSHE could maintain a system of receiving bank wise information through EMIS of actual salary drawn by field offices, they could have verified the accuracy of treasury challan of unspent MPO money being deposited by each bank without depending on banks record.
- Proper measures should be taken in order to verify unspent MPO deposited by banks, justify the amount of salary payable to the teachers, the amount they are entitled to and the amount of salary that they are actually paid.
- 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.
- 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 head of institutions and prompt action should be taken by DSHE to deregister the teacher from MPO.
- Supporting documents pertaining to MPO applications should be preserved at the respective institutions for future reference.
- The institution should preserve the bank account details in personnel files for record purposes.



4.3 Recommendations for Post Procurement Review (PPR)

To increase the efficiency in procurement process and contract management, the following actions are recommended to be implemented by the SESIP:

EED Zone:

a. Bid and Contract Information Publication:

- Invitation of bids and contract information need to be published in line with the requirement. (Applicable for Chandpur Zone, Barishal Zone, Bhola Zone, Moulvibazar Zone, & Patuakhali Zone).

b. Document and Bid Evaluation:

- The procurement entity should complete the tender evaluation and approval of contract within the standard time to ensure the efficiency of the contract implementation. (Applicable for FPW, Barishal Zone, Naogaon Zone, Bogura Zone, Bhola Zone, Cox's Bazar Zone, Pabna Zone, Khulna Zone, Moulvibazar Zone, Sylhet Zone, Patuakhali Zone, & Savar Zone)
- The PE should take proper initiatives to ensure the fair competitiveness of bidding process in order to address the low participation and uneconomic procurement situations. (Applicable for Chandpur Zone, Bhola Zone, Moulvibazar Zone, Savar Zone, & Dhaka Zone)

c. Approval of Contract

- Before signing of the contract, PE should ensure that the contractor issue the performance security as per the PCC and subsequently monitor the validity period of performance security in case of extension of contract period. (Applicable for Barishal Zone, Rajshahi Zone, Naogaon Zone, Cox's Bazar Zone, Bhola Zone, Moulvibazar Zone, & Sylhet Zone)

d. Contract Administration (Implementation)

- If work cannot be completed within the stipulated period for reasonable causes, a time extension application and approval should be processed before expiry of stipulated period. (Applicable for Chandpur Zone, Barishal Zone, Rajshahi Zone, Naogaon Zone, Bogura Zone, Cox's Bazar Zone, Bhola Zone, & Khulna Zone)
- PE should ensure that the construction work is in line with the plan and facilitate the contractor so that they can complete the work within the deadline. (Applicable for Chandpur Zone, Barishal Zone, Rajshahi Zone, Naogaon Zone, Bogura Zone, Cox's Bazar Zone, Bhola Zone, & Khulna Zone)

e. Contract Administration (Compliance)

- The procurement entity should ensure that the contractor has provided the insurance coverage at the beginning of the contract to mitigate the risk at construction site. (Applicable for Bogura Zone, Cox's Bazar Zone, Khulna Zone, Sylhet Zone, & Dhaka Zone)

f. Contract Administration (Record Keeping)

- A complaint register should be maintained at each procurement entity. (Applicable for Barishal Zone, Rajshahi Zone, Naogaon Zone, Bogura Zone, Cox's Bazar Zone, Bhola Zone, Pabna Zone, Moulvibazar Zone, Sylhet Zone, Patuakhali Zone, Narshingdi Zone, Savar Zone, & Dhaka Zone)