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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

REPORT OF THE
MARTIAL LAW COMMITTEE
ON
ORGANISATIONAL SET UP
PHASE II

(DEPARTMENTS/DIRECTORATES AND OTHER
ORGANISATIONS UNDER THEM)

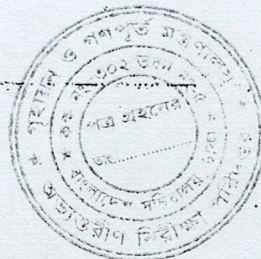
VOLUME XV

(MINISTRY OF WORKS)

CHAPTER II

(DIRECTORATE OF INTERNAL AUDIT)

December, 1982



GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

CHIEF MARTIAL LAW ADMINISTRATOR'S SECRETARIAT

Martial Law and Civil Wing

No. 7002/1/Civ-I, dated Dhaka, the 15.3. 1983.

NOTIFICATION

SUBJECT: Organisational Set Up-Ministries/Divisions/Departments and Other Organisations Under Them

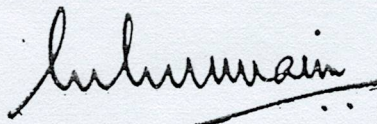
References:

- A. Chief Martial Law Administrator's Secretariat letter No. 7005/1/Civ/CMLA, dated 18 April, 1982.
- B. Chief Martial Law Administrator's Secretariat letter No. 7002/1/Civ-I, dated 12 July, 1982.

The report of the Martial Law Committee on organisational set up of THE DIRECTORATE OF INTERNAL AUDIT, MINISTRY OF WORKS was submitted to the Chief Martial Law Administrator after consideration by the Review Committee in consultation with the representative of the organisation concerned.

The Chief Martial Law Administrator is pleased to approve the report and the revised organisational set up as printed in this booklet.

By order of the
Chief Martial Law Administrator



MUZAMMEL HUSSAIN
Principal Staff Officer.

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ANNEXURE

1. Existing Organisation		ANNEXURE 'A'		5
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DIRECTORATE OF INTERNAL AUDIT

MINISTRY OF WORKS

INTRODUCTION

1. Formerly known as the Office of the O. S. D (Accounts), the Directorate of Internal Audit under the Ministry of Works was created for the purpose of detecting and clearing suspense accounts. Subsequently when its need for continuous auditing of the accounts as well as physical verification of stores of the different Divisions/Offices under the Ministry of Works was felt it has been created as a permanent department.

ALLOCATION OF FUNCTIONS

2. The functions allocated to the Directorate of Internal Audit are given below:

- a. To see the observance of the financial and accounting rules and procedure.
- b. To see the observance of the formalities required in connection with the incurring of expenditure from foreign Aid.
- c. To see the arrangements made for keeping control over expenditure.
- d. To see proper and timely utilisation of funds placed under the disposal of various offices.
- e. To point out attempts made to conceal excess over allotment by placing the expenditure under Suspense Accounts.
- f. To see timely submission of the prescribed Reports, Returns and Accounting data to the relevant quarters.
- g. To see the progress of works/projects undertaken by the P. W. D. and the Directorate of Housing and Settlement from the relevant records.
- h. To see the defects, bottlenecks and loopholes, if any, in the processing/execution of works, and to suggest remedial measures.
- i. To see the arrangement made by the P. W. D. offices for the proper supervision of the works under execution.
- j. To carry out 100% auditing of the Records as against 10% test Audit only of the Records carried out by the establishment of the C & A. G.
- k. To carry out physical verification of the stores maintained by the P. W. D. and Housing & Settlement Directorate.

EXISTING ORGANISATION

3. Headed by a Director, it is a small office with a sanctioned strength of 77 posts. Class-wise break-up is 3 posts are in class—I, 10 in class—II, 48 in class—III and 16 in class—IV. As many as 10 posts are lying vacant. The existing organisational chart is given in Annexure 'A'.

CHARTER OF DUTIES

4. The revised charter of duties of different officers is given in Annexure 'B'.

WORK-LOAD

5. In terms of files the Directorate had only 253 files in 1972. It rose to 747 in 1981, indicating a rise of 195%. The total number of correspondences, both incoming and outgoing, was 1089 in 1979 and 1368 in 1981. The rise was 26% over the last 3 years.

6. Due to the audit reports prepared by the officers and staff of the Directorate there has been detection of irregularities involving huge amounts as shown in the table below :

Year.	Recoverable amount (Taka).	Blockade of Govt. Money (Taka).
a. 1978-79	4,58,76,876.07	3,51,77,914.18
b. 1979-80	1,91,58,716.34	7,19,97,813.25
c. 1980-81	40,45,925.08	6,27,47,803.55

OTHER DETAILS

7. Officers : State of class-I officers is given in Annexure 'C'.

8. Transport : As it has no transport at present no state of transport has been shown.

OBSERVATIONS AND RECOMMENDATIONS

9. It will be seen from paragraph 6 above that due to the efforts of this small department irregularities of expenditure involving crores of taka have been detected. It is learnt that this detection has also led to proceedings against officers involved leading to punishments. It is acting as a great deterrent to corruption. The reorganisation has been done keeping in mind that smooth functioning of the department is not impeded. The revised organisation chart is given in Annexure 'D'.

10. It will be seen from the existing organisation chart (Annexure 'A') that most of the audit parties are headed by Auditors-in-charge and not by Superintendents. The reason is that the Auditors in this Department are

not SAS qualified hands as they are not allowed to appear at the SAS examination held by the office of the Comptroller and Auditor General. The Committee recommends that the office of the Comptroller and Auditor General should allow the Auditors of this Directorate to appear at the SAS Examination to be held by the former and also to receive training at its training academy.

CONCLUSION

11. The reorganisation brings down the sanctioned strength from 77 to 60, indicating a reduction of 17 posts. It will give an approximate annual saving of Taka 1 lakh on head pay.

ANNEXURE 'B'
Phase II, Volume XV,
Chapter II.

CHARTER OF DUTIES

Director

1. To act as administrative head and is responsible for overall administration of the Directorate.
2. To arrange for internal audit of the accounts of the P. W. D. H & S and abandoned Divisions and other offices under the Ministry of Works.
3. To be responsible for proper functioning and discipline of the Directorate.
4. To be responsible for appointing class II, III and IV employees of the Directorate as per existing procedure.
5. To represent the Directorate and where personal representation is not possible to select representative on his behalf.
6. To grant earned leave to all officers and non-gazetted staff under him and casual leave to class I and class II officers and to class III and class IV staff in cases of more than three days casual leave.
7. To allocate duties of officers and staff as and when required.
8. To exercise the financial powers as delegated to him as Director and Head of the department.
9. Any other duties assigned by the Administrative Ministry and Government.

Assistant Directors

1. To perform administrative work including functions as Drawing and Disbursing Officer.
2. To supervise the work of the Audit Parties.
3. To dispose of Internal Audit Reports.
4. To dispose of unofficial references of the Administrative Ministry on matters regarding audit and accounts and other financial involvement.

Superintendents

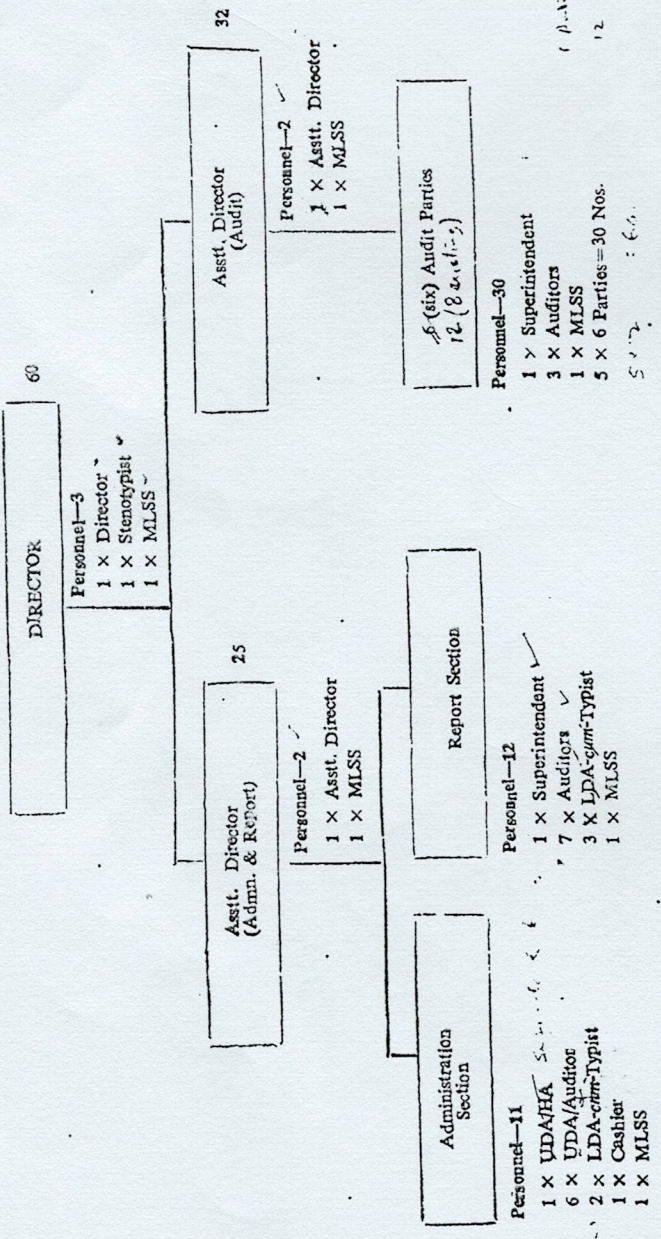
1. To supervise the work of the auditors and other staff of the Head-quarter sections.
2. To supervise the work of the members of the audit parties.
3. To prepare draft audit reports on the basis of the initial audit queries and replies of the Divisional authorities.

ANNEXURE 'C'
Phase II, Volume XV,
Chapter II.

STATE OF CLASS I OFFICERS

Sl. No.	Name and Designation.	Date of birth.	Date of appointment as Class-I Officer.	Date of joining the post.	Remarks.
1	Mr. Syed Golam Mohammad, Director.	1-10-1927	1-7-1973	11-9-1981	
2.	Mr. Md. Osman Ghani, Asstt. Director.	1-2-1933	7-11-1975	6-6-1979	
3.	Mr. A. M. Idris, Asstt. Director.	1-11-30	25-3-1977	1-6-1977	

REVISED ORGANISATION
DIRECTORATE OF INTERNAL AUDIT
MINISTRY OF WORKS



AUTHORISATION OF TRANSPORTS, MAJOR
EQUIPMENTS AND MISCELLANEOUS POINTS :

- Transport :
- The Directorate is authorised :
 - 1 x Car.
 - 1 x Motor Cycle.
 - Private use of transports will be as per Government instructions issued from time to time.
 - Office equipment : The following office equipments may be retained by the Department :
 - 4 x Typewriters.
 - 1 x Duplicating Machine.
 - 1 x Calculator.

SUMMARY OF MANPOWER

Sl. No.	Name of Post	Sanctioned	Actual	Revised
Class-I				
1.	Director	1	1	1
2.	Asstt. Director	2	2	2
	Total	3	3	3
Class-II				
3.	Superintendent	10	3	7
4.	Class-III	48	47	39
5.	Class-IV	16	14	11
	Grand Total	77	67	60

[Signature]
BRIGADIER
FERRARIE UNIT VPM 3