



গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
কারিগরি শিক্ষা অধিদপ্তর
এক-৪/বি, আগারগাঁও, ঢেকেবাংলা নগর, ঢাকা-১২০৭।
www.techedu.gov.bd

গগতেট ৩২৬
সংসদ নির্বাচন
দেশের চার
জাত্যান্তর হাতে

স্মারক নং-৫৭.০৩.০০০০.০৩৫.০১.০০১.২৩. ০৮

তারিখ : ২৫ জানুয়ারি, ২০২৬ খ্রি।

বিষয়: কারিগরি শিক্ষা অধিদপ্তরাধীন “Accelatating and Strengthening Skills for Economic Transformation (ASSET) Project” এর ২০২৪-২০২৫ অর্থবছরের ফাপাত কর্তৃক প্রেরিত অডিট ইন্সপেকশন রিপোর্ট (AIR) এর আলোকে
অডিট আপত্তির ব্রডশিট জবাব প্রেরণ প্রস্তুতো।

সূত্র: বৈদেশিক সাহায্যপূর্ণ প্রকল্প অডিট অধিদপ্তরের স্মারক নং-৮২.০৮.০০০০.০০০.৬১২.৫৮.০৬১৫.২৫.০১, তারিখ: ৩০ ডিসেম্বর,
২০২৫ খ্রি।

উপর্যুক্ত বিষয় ও সুত্রোত্তর পত্রের পরিপ্রেক্ষিতে জানানো যাচ্ছে যে, বৈদেশিক সাহায্যপূর্ণ প্রকল্প অডিট অধিদপ্তর কর্তৃক কারিগরি
শিক্ষা অধিদপ্তরাধীন “Accelatating and Strengthening Skills for Economic Transformation (ASSET)
Project” এর ২০২৪-২০২৫ অর্থবছরের নিরীক্ষা কার্যক্রম সম্পন্ন করা হয়েছে। উক্ত নিরীক্ষা কার্যক্রমের অডিট ইন্সপেকশন রিপোর্ট
(AIR) অন্ত দপ্তরে প্রেরণ করা হয়েছে।

এয়তাবস্থায়, অডিট ইন্সপেকশন রিপোর্ট (AIR) এ উল্লেখিত ৭১টি (একাত্তর) গুরুতর আর্থিক অনিয়ম (SFI) আগতিসমূহ ‘চক (ক)’
অনুসারে তিনি সেট নিষ্পত্তিমূলক ব্রডশিট জবাব (নিকোশ ফন্টে) উপর্যুক্ত প্রমাণকসহ আগামী ২৯/০১/২০২৬ খ্রি। তারিখের মধ্যে জরুরী
ভিত্তিতে অন্ত অধিদপ্তরে প্রেরণের জন্য অনুরোধ করা হলো।

সংযুক্তি: বর্ণনা মোতাবেক ০৬ (ছয়) পাতা।

৪/১
১৫.১.২৫

(প্রকৌ. মোঃ মাকসুদুর রহমান)

পরিচালক (পিআইইউ)

কারিগরি শিক্ষা অধিদপ্তর, ঢাকা।

বিতরণ (জ্যেষ্ঠতার তিতিতে নয়):

প্রকল্প পরিচালক, “Accelatating and Strengthening Skills for Economic Transformation (ASSET)
Project”, কারিগরি শিক্ষা অধিদপ্তর, ঢাকা।

অবগতি ও প্রয়োজনীয় কার্যার্থে অনুলিপি প্রেরণ করা হলো (জ্যেষ্ঠতার তিতিতে নয়):

- ১। অতিরিক্ত সচিব (অডিট ও আইন), কারিগরি ও মাদ্রাসা শিক্ষা বিভাগ, শিক্ষা মন্ত্রণালয়, পরিবহন পুল, বাংলাদেশ সচিবালয়, ঢাকা;
- ২। মহাপরিচালক, বৈদেশিক সাহায্যপূর্ণ প্রকল্প অডিট অধিদপ্তর, অডিট কম্প্লেক্স (৬ষ্ঠ তলা), সেগুন বাগিচা, ঢাকা;
- ৩। পরিচালক (পিআইডিই/প্রশাসন/পরিকল্পনার ও উন্নয়ন), কারিগরি শিক্ষা অধিদপ্তর, ঢাকা;
- ৪। সচিবের একাত্তর সচিব, কারিগরি ও মাদ্রাসা শিক্ষা বিভাগ, শিক্ষা মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা (সচিব মহোদয়ের সদয়
অবগতির জন্য);
- ৫। ভারপ্রাপ্ত কর্মকর্তা, আইসিটি সেল, কারিগরি শিক্ষা অধিদপ্তর, ঢাকা (পত্রটি ওয়েবসাইটে প্রকাশ এবং সংশ্লিষ্ট প্রতিষ্ঠানের ই-মেইলে
প্রেরণের অনুরোধসহ);
- ৬। মহাপরিচালকের ব্যক্তিগত কর্মকর্তা, কারিগরি শিক্ষা অধিদপ্তর, ঢাকা (মহাপরিচালক মহোদয়ের সদয় অবগতির জন্য);
- ৭। সংশ্লিষ্ট নথি।



Office of the Director General
Foreign Aided Projects Audit Directorate
Audit Complex (6th Floor)
Segunbagicha, Dhaka.

কারিগরি ও মদ্রাসা শিক্ষা বিভাগ সচিবের সতর্ক	
চারের নং: ১৮৯	তা. ৬৭৮৮৮
অ.সচিব (প্রধ. ও অর্জ.)	মুখ্যসচিব (মদ্রাসা)
অ.সচিব (কারিগরি)	মুখ্যসচিব (পরি. ও উর. ১/২)
অ.সচিব (অধ্যাপক)	মুখ্যসচিব
অ.সচিব (পরিবহন ও উন্নয়ন)	উপসচিব
অ.সচিব (অডিট ও আইন)	সি.সহকারী সচিব/সহকারী সচিব
মুখ্যসচিব (বেসামুর অধিদপ্তর-১/২)	মুখ্যসচিব (কারিগরি অধিদপ্তর-১/২)

[Signature]
সচিব

Memo. No: 82.08.0000.000.612.58.0615.25.01.

Date: 30-12-2025.

The Secretary
Technical and Madrasah Education Division.
Ministry of Education.
Bangladesh Secretariat, Dhaka.

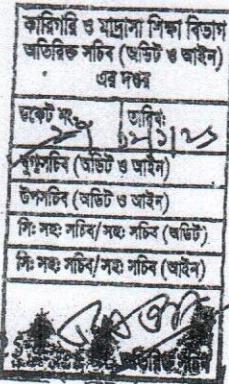
Put up

Subject: Project Audit Report on the accounts of "Accelerating and Strengthening Skills for Economic Transformation (ASSET) Project." Financed under IDA Credit No. 6874-BD for the Year 2024-2025.

The Auditor's Report along with a Management Letter containing audit observations on the accounts of the above-mentioned project is enclosed for your information and necessary action.

Enclosure:

1. Auditor's Report.
2. Financial Statements
3. Management Letter
4. Follow-up action.



*Md. Humayun Kabir
30/12/2025*

(Md. Humayun Kabir)
Deputy Director
For Director General
Foreign Aided Projects Audit
Directorate
Tel: +8802226663605

Ref. No: 82.08.0000.000.612.58.0615.25

Date: -12-2025.

Copy for information and necessary action to:

1. The Secretary, Economic Relations Division (ERD), Ministry of Finance, Sher-E-Bangla Nagar, Dhaka.
2. The Country Director, World Bank, E-32, Agargaon, Sher-e-Bangla Nagar, Dhaka.
3. The Project Director, Accelerating and Strengthening Skills for Economic Transformation (ASSET) Project., F-4/B, Agargaon Administrative Area Dhaka-1207

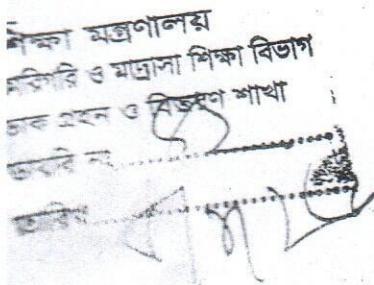
Replies/Comments on the Auditor's Report and Management Letter may please be sent to the undersigned within three weeks of the receipt of this letter in your office.

Observations in SFI should be responded through Ministry concerned and Observations in non SFI should be responded to FAPAD directly.

4. Office Copy.

*১/২/২০২৫
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১/২/২০২৫
১/২/২০২৫*

(Md. Humayun Kabir)
Deputy Director
For Director General
Foreign Aided Projects Audit Directorate
Tel: +8802226663605



Project Audit Report

On

The Accounts Of
"Accelerating and Strengthening Skills for Economic
Transformation (ASSET) Project."

FINANCED UNDER

IDA Credit No. 6874-BD

For the Financial Year 2024-2025

Summary of Audit Observations:

A brief description of main audit observations is given below: -

Para no.	Title	Amount involved
Serious Financial Irregularities (SFI)		
1.	Honorarium for various purposes are given in violation of Rules of Business 1996 increasing the cost of project implementation.	-----
2.	Financial loss of Tk. 3003.96 lac was incurred for short course and institutional development grant irregularly violating condition of Financing Agreement.	30,03,96,000.00
3.	Loss of govt. money amounting Tk. 108000000.00 was incurred due to payment of honorarium for opening and closing ceremony irregularly.	10,80,00,000.00
4.	Loss of govt. money amounting Tk. 45000000.00 was incurred due to payment of monitoring and coordination of short course and RPL irregularly.	4,50,00,000.00
5.	Project Financial Statement is overstated due to discrepancy of expenditure amount as stated in the CAFO report and Financial Statement amounting to Tk. 4347.52 lac violating IPSAS-1.	-----
6.	Project Financial Statement, SoE (Statement of Expenditure) and IUFR (Interim Unaudited Financial Report) is prepared on field data which were discrepant.	-----
7.	Irregular payment of Tk. 5760000.00 was made irregularly due to selection of bidder through biased evaluation.	57,60,000.00
8.	Irregular payment Tk. 450000.00 was made irregularly by variation of over 85% violating PPR-2008.	4,50,000.00
9.	Tk. 14543520.00 was withdrawn in the name of various institutions irregularly instead of making payment in favour of the institutions.	1,45,43,520.00
10.	Irregular payment amounting to Tk. 60,00,000.00 irregular contract variation of 100% violating PPR-2008.	60,00,000.00
11.	Loss of project money due to Expenditure for advertisement amounting to Tk. 24570000.00 was not incurred as per instructions of PMU and effective advertisement was not to be found at the time of physical inspection.	2,45,70,000.00
12.	Loss of project Money amounting to Tk. 5439549.00 due to not awarding contract to 1st lowest bidder violating PPR-2008.	54,39,549.00
13.	Loss of project Money amounting to Tk. 6456500.00 due to not awarding contract to 1st lowest bidder violating PPR-2008.	64,56,500.00
14.	Loss of project money amounting to Tk. 4786912.00 due to not awarding contract to lowest responsive bidder violating PPR-2008.	47,86,912.00
15.	Irregular contract amounting to Tk. 29621386.00 was made with bidder without performing post qualification violating PPR-2008.	2,96,21,386.00
16.	Loss of project money amounting to 2383533.00 Tk. due to not awarding contract 1st lowest bidder violating PPR-2008.	23,83,533.00
17.	Contract amounting to Tk. 5412843.00 was made violating PPR-2008 without performing post qualification.	54,12,843.00
18.	Irregular contract amounting to Tk. 8535947.00 was awarded to non-responsive bidder violating PPR-2008.	85,35,947.00
19.	Irregular payment of Tk. 4904500.00 was made in favor of the project director instead of the institution head/principal.	49,04,500.00

22.	Existence of IDA fund amounting to Tk. 44040000.00 could not be authenticated due to no OA statements and contracts in favor of the disbursement.	4,40,40,000.00
23.	Tk. 16189617.00 was found discrepancy between operational account of Bangladesh Women Chamber of commerce and Financial Management Report.	1,61,89,617.00
22.	Tk. 712889.00 was found discrepancy between Bangladesh Plastic Goods Manufacturers & Exporters Association.	7,12,889.00
23.	Tk. 300396253.00 was paid for Honoraria from training grant and project grant code through miscoding.	30,03,96,253.00
24.	VAT amounting to Tk. 128570.00 was less deducted violating NBR order.	1,28,570.00
25.	Irregular variation of over 104% was made violating PPR-2008 and Tk. 3500000.00 was expended through the irregular contract.	35,00,000.00
26.	Tk. 2484000.00 was paid irregularly under irregular consultancy contract violating PPR-2008.	24,84,000.00
27.	No reporting was submitted to CAFO violating IDGOM for an amount of Tk. 17873.94 lac disbursed as Institutional Grant to 157 institutions.	-----
28.	Procurement activities conducted beyond the provisions of DPP for package no. S77, NCS-5 and Central Procurement (CP) packages.	-----
29.	Accrued Bank Interest amounting to Tk. 4831634.00 was not deposited into Govt. Treasury.	48,31,634.00
30.	77 nos of consultant post was included in the DPP instead of including competent manpower from GoB.	-----
31.	An irregular expenditure of Tk. 1,15,53,251 was incurred in the infrastructure development work without taking pre-work and post-work measurement photographs.	-----
32.	Irregular expenditure was incurred amounting to Tk.34,42,548 by giving higher rate of entertainment expenditure on workshop without the approval of Ministry of Finance.	-----
33.	An irregular expenditure of Tk. 34,42,548 was incurred in workshop or seminar without taking attendance and signature of the Participants.	-----
34.	An irregular expenditure of TK. 13274900.00 was incurred due to the failure of adjustment of given advances.	1,32,74,900.00
35.	Loss of Project money is occurred amounting to Tk. 21,84,000 for not purchasing Biomatric attandence in RPL training.	21,84,000
36.	Loss of Project money is occured amounting to TK. 2544000 for not purchasing Biomatric attandence in short course training.	25,44,000
37.	Violation of the terms and condition of budget allocation letter of the Project Authority by not depositing the unspent amount of RPA allocation Tk. 20176.99 lakh to the Project Account.	-----
38.	Transparency of Short course program not maintained due to not publishing the job placement in the website of the project violating SCOM.	-----
39.	Irregular contract was made an amounting Tk. 17222400.00 for appointed of Monitoring and evaluation consultant.	1,72,22,400.00
40.	Irregular payment was made amounting to Tk.1332518.00 for dismantling purpose.	-----
41.	Time extension letter was not provided by contractor and Liquidated damage was not imposed by the project authority.	-----
42.	Irregular payment was made amounting to Tk. 2679155.00 Safety shade was not properly made.	-----
43.	Non- compliance with contractual provision on insurance coverage which	-----

	is violation contract.	
44.	Progress of the project is very poor (11.46%) after 4 years of project period have passed.	-----
45.	Training imparted to trainees of short course under ASSET project without providing Training materials and CBLM.	-----
46.	The Mymensingh Polytechnic Institute, Mymensingh, authority ASSET project accounts related documents Asset register, Bill register, Check register, Store register, Received register, Send register and others documents not properly maintained.	-----
47.	Loss of project money amounting Tk. 3,64,000.00 was incurred by showing procurement of furniture beyond the provisions of budget allocation.	3,64,000.00
48.	Irregular Expenditure incurred Tk. 1,88,421 violating the office order of the Directorate of Technical Education.	1,88,421
49.	A violation of the terms and condition is occurred due to non-implementation of approved non-procurement activities within the financial year 2024-2025.	-----
50.	A violation of the terms and condition is occurred by not following the admission ratio of male and female students	-----
51.	Trainings goal and purpose are not achieved due to Trainees not yet competent in Assessment.	-----
52.	Procurement procedure was not followed by the institution properly regarding RFQs.	-----
53.	Title- Irregular expenditure of Tk. 4,64,007.00 due to purchase through direct cash purchase method in violation of the Delegation of Financial Powers-2020.	4,64,007.00
54.	Irrigulr expenditure incurred amounting To TK. 151670.00 for not purchasing training equipment.	1,51,670.00
55.	Loss of project money is occurred amounting to TK. 24,44,000 due to giving stipend in additional number by violating CIDP.	24,44,000.00
56.	Trainers are appointed by not following the Ratio of internal and external.	-----
57.	Purchased materials are used in car instead of laboratory/workshop.	-----
58.	The project's objectives are not being achieved due to the lack of a daily teaching schedule, which disrupts the actual teaching of students.	-----
59.	Training purpose is not achieved due to purchasing insufficient training raw materials amounting to TK. 6,64,682	6,64,682
60.	Loss of govt. revenue Tk. 2,30,757.00 due to deducted Tax did not deposit into Govt treasury.	2,30,757.00
61.	TK. 2,90,367.00 was misappropriated from OA violating WB guidelines.	2,90,367.00
62.	Excess expenditure incurred amounting to TK. 10.15,335 beyond budget allocation.	10.15,335.00
63.	Irregular payment of TK. 13,20,000.00 incurred as salaries and related benefit due to recruitment of guest teacher without any recruitment.	13,20,000.00
64.	A violation of the terms and condition is occurred due to non-implementation of approved non-procurement activities within the financial year 2024-2025.	-----
65.	Loss of Project money amounting to Tk.12,61,769.00 (Twelve lac sixty-one thousand seven thousand sixty-nine) for procurement without justifying market price and proper cost estimate.	12,61,769.00
66.	Loss of project money amounting to Tk.15,52,299.00 (Fifteen Lac Fifty Two Thousand Two Hundred Ninety Nine) by purchasing unnecessary	15,52,299.00

	different items/ goods without need assessment.	
58.	Title: Irregular expenditure was made amounting to Tk. 7,14,069.00 (Seven Lac Fourteen Thousand Sixty Nine) by procuring different materials of training violating ministry order.	7,14,069.00
59.	Loss of project money amounting to Tk. 67,300.00 (Sixty Seven Thousand Three Hundred) was occurred for excess payment of lunch refreshment violating Ministry of Finance order.	67,300.00
69.	Irregular expenditure amounting to Tk. 10,88,36,179.00 (Ten Crore Eighty Eight Lac Thirty Six Thousand One Hundred Seventy Nine) due to non-preservation of information on employment in training management by the organization through the Job Placement Cell as per the SDP submitted to the project office.	-----
70.	Violation of Contract Agreement due to failure to establish Institutional Management Committee (IMC) and Institutional Project Management Unit (IPMU) as per terms and conditions of the contract.	-----
71.	Irregular expenditure of 705,640 taka due to payment of bills despite not delivering goods as per specifications	7,05,640.00
	Total	99,12,03,269.00

গুরুতর আধিক অনিয়ন (SFI) আপত্তির ব্রঙ্গলিট জবাব

প্রতিষ্ঠানের নামঃ

ক্রমিক নং	অভিট আপত্তির সন, অনুচ্ছেদ নং ও আপত্তি সংশ্লিষ্ট টাকার পরিমাণ	উত্থাপিত আপত্তির বিবরণ	নিরীক্ষিত প্রতিষ্ঠানের জবাব	কারিগরির নিষ্কা খাতাদ্ধরের মত্ত্বা	কারিগরি ও মাদ্দাসা শিক্ষা বিভাগের মত্ত্বা
	<p>আপত্তির সন- অনুচ্ছেদ নং- টাকার পরিমাণ-</p> <p>শিরোনামঃ বিবরণঃ অনিয়ন্ত্রের কারণঃ</p> <p>অভিট প্রতিষ্ঠানের জবাবঃ নিরীক্ষা মত্ত্বাঃ নিরীক্ষার সম্মতিৰ্থঃ</p>				