

Audited Project Financial Statements

Project No.: 44213-016
Loan Number: 3047-BAN(COL)
Period Covered: 1 July 2018 to 30 June 2019

BAN: Secondary Education Sector Investment Program (Tranche 1)

Prepared by Directorate of Education, Culture and Religious Affairs Audit

For the Asian Development Bank
Received on 27 September 2020

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**Directorate of
Education, Culture and Religious Affairs Audit**
Audit Complex floor)
Segunbaghicha, Dhaka-1000

Memo no- 3344/ECRA/Nirikha Pro. (SESIP)/2018-19/ 2086

Date 24/09/2020

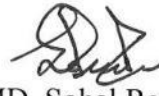
Program Director
Secondary Education Sector Investment Program (SESIP)
And
Director General
Directorate of Secondary and Higher education

Subject: Audit Inspection Report on the Accounts of "Secondary Education Sector Investment Program (SESIP)" for financial year 2018-2019.

The Auditor's Report for the financial year 2018-19 containing audit observation on the accounts of the above mentioned program is enclosed for your information and necessary action.

Enclosure


1. Auditor's Report
2. Financial Statement & Notes


(MD. Sohal Rana)
Deputy Director
Mousi Sector

Memo No.

Copy for information and necessary action to:

1. Senior Secretary, Ministry of Education, Block-A, Bangladesh Secretariat, Dhaka
- ✓ 2. Country Director, Bangladesh Resident Mission, Asian Development Bank (ADB),
E-31, Sher-e-Bangla Nagar, Agargaon, Dhaka-1207
3. Office copy


(MD. Sohal Rana)
Deputy Director
Mousi Sector



Audit Inspection Report
Secondary Education Sector Investment Program (SESIP)
ADB Loan no 3047-3320

Non-Government Educational Institutions
Directorate of Secondary and Higher Education,
Education Bhaban, Dhaka.

Audit year: 2019-20

Directorate of Education, Culture and Religious Affairs Audit
Audit Complex (4th floor), Segunbagicha, Dhaka-1000

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Acronyms

Monthly Payment Order
Directorate of Secondary and Higher Education
Asian Development Bank
Bangladeshi Taka
Comptroller and Auditor General
Chief Accounts Office
Development Project Proposal
Facility Administration Manual
Financial Year
Government of Bangladesh
Integrated Budgeting and Accounting System
International Development Association
International Organization of Supreme Audit Institution
International Standards of Supreme Audit Institution
Ministry of Education
Secondary Education Sector Investment Program
United States Dollar
Education, Culture and Religious Affairs Audit Directorate

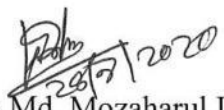
Audit Information

Audited Unit	:	Secondary Education Sector Investment Program (SESIP), DSHE, Dhaka.
Financial Year	:	2018-2019
Period of Audit	:	From 22/3/2020 to 25/03/2020
Executing Ministry	:	Ministry of Education
Implementing Agency	:	Directorate of Secondary and Higher Secondary Education
Funding Organizations	:	ADB and GoB
Funding System	:	Treasury model
Source of Finance	:	GOB-97.10%, ADB-2.90%
Audit Mandate	:	Article 128(1), Constitution of the People's Republic of Bangladesh
Types of Audit	:	Financial & Compliance Audit have been executed under the scope of post audit
Number of Audit Team	:	01

Auditor's Report

Program Director
Secondary Education Sector Investment Program (SESIP)
And
Director General DSHE
Shikkha Bhabnn. Dhaka

1. The financial & compliance audit on financial statement of SESIP 2018-19 financial year has been conducted. SESIP is jointly financed by Government of Bangladesh and Asian Development Bank ((GOB and ADB) and supervised by DSHE.
2. The mentioned audit has been completed following ISSAI guidelines. Audit team has been sent to DSHE, to audit from date 22-03-2020 to 25-03-2020. The team asked for necessary document including details of accounts. The accounts signed by PD provided to the audit team has been examined and found that the money was spent for MPO sectors under the code 5900. PD should have provided information about the system of MPO inclusion, exclusion and payment. Besides, information related to concern accounts or response of queries were entertained from the PD. The field level audit of MPO beneficiaries in different divisions was not executed due to audit limitations.
3. Audit opinion: In MPO inclusion, exclusion and payment method, the audit team has not found any matter that can affect the financial statement. So according to the observation, at the end of audit, the audit team has provided unqualified opinion.


(Khan Md. Mozaharul Islam)
Audit and Accounts officer

Directorate of
Education, Culture and Religious Affairs Audit
Audit Complex (4th floor)
Segunbagicha. Dhaka

FOR The Financial Year 2018-2019

treasury FY 2018-19

			As per iBAS++ generated report from CGA		Actual Expenditure		Unspent Balance deposited into treasury FY 2018-19
Particulars	iBAS++ economic code****	Note	FY 2018-19 in BDT	FY 2018-19 in USD	FY 2018-19 in BDT	FY 2018-19 in USD	
Sources of Funds							
Government of Bangladesh*			1,252,128.57	15,105.48	1,252,128.57	15,105.48	
Asian Development Bank			22,653.00	270.00	22,653.00	270.00	
Other Development Partners							
Total Receipts			1,274,781.57	15,375.49	1,274,781.57	15,375.49	
Usages of Funds							
Non Development Expenditures							
4500 Pay of officers	3111	1	117,877.68	1,421.75	117,877.68	1,421.75	
4600 Pay of Establishment							
4700 Allowances							
4800 Supplies & Services	3200/3821/3911	2	37,449.98	451.69	37,449.98	451.69	
4900 Repairs, Maintenance & Rehabilitation							
5900 Grants in Aid	3631/ 3632	3	976,039.69	11,772.28	976,039.69	11,772.28	
6800 Acquisition of Assets	4112/4113	4	9,082.68	109.55	9,082.68	109.55	
7000 Construction & Works	4111	5	68,438.97	825.46	68,438.97	825.46	
Total of Non-Development Expenditure			1,208,889.00	14,580.74	1,208,889.00	14,580.74	
Development Expenditures **							
4500 Pay of officers	3111	6	3,838.18	46.29	3,838	46.29	
4600 Pay of Establishment							
4700 Allowances							
4800 Supplies & Services	3200/3821/3911	7	25,740.50	310.46	25,740.50	310.46	
4900 Repairs, Maintenance & Rehabilitation							
5900 Grants in Aid	3631/ 3632	8	1,991.54	24.02	1,991.54	24.02	
***6800 Acquisition of Assets	4112/4113	9	10,300.79	124.24	10,300.79	124.24	
7000 Construction & Works	4111	10	24,021.56	289.73	24,021.56	289.73	
Total of Development Expenditure			65,892.57	794.75	65,892.57	794.75	
Total of Non-Development Expenditure & Development Expenditure			1,274,781.57	15,375.49	1,274,781.57	15,375.49	
Grand total of Expenditures in \$			15,375.49		15,375.49		
Balance: Surplus/(Deficit)							
Balance: Surplus/(Deficit)							

*The information related to this statement based on iBAS++ generated information, please note that the figures of expenditure statement are not yet final, it may change during the preparation of appropriation Account of MoE.

*** ADB's contribution is calculated based on 31st December 2018 (USD 1 = 83.90 BDT) provided by Bangladesh Bank and others development actual expenditure in the SESIP conversion rate USD 1 = 82.91 BDT as of 30 June 2019 at Bangladesh Bank

Certified only non-development
Part.

২৪১২২১২০১
 বান বোঃ মজাহারুল ইসলাম
 অডিট এন্ড একাউন্টস অফিসার
 শিখা, সফট্টি ও ধর্ম বিয়রক অডিট অফিসার
 জাতি কংগ্রেস, (৫৭ জা), সেলফবিলি, ঢাকা-১০০০

Prof. Serajul Islam Khan (697)
Director
Finance & Procurement
Directorate of Secondary & Higher Education
Bangladesh. Dhaka

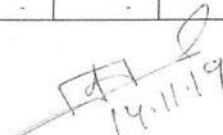
SECONDARY EDUCATION SECTOR INVESTMENT PROGRAM (SESIP)
Annual Financial Statement (AFS)
FOR THE Financial Year 2018-19

Explanatory Notes to the Statement of Sources and Uses of Fund as of 30 June 2019

(Amount in lakh)

Economic Code	Functional Code	Description	As per iBAS++ generated report from CGA		Actual Expenditure		Unspent Balance deposited into treasury FY 2018-19
			FY 2018-19 in BDT	FY 2018-19 in USD	FY 2018-19 in BDT	FY 2018-19 in USD	
Old	New						
A. Non-Development Expenditure							
Note 1:							
4500, 4600 & 4700		Pay of offices, establishment and allowance					
	3111	Wages & Salaries in Cash					
	1250101	Secretariat MOE	1,086.80	13.11	1,086.80	13.11	
	12502	Directorate of Secondary and Higher Education (Head office, zonal office and District Education Office)	34,379.77	414.66	34,379.77	414.66	
	1250204	Upazilla Secondary Education Office	10,035.54	121.04	10,035.54	121.04	
	1250205	Teachers' Training College	4,434.71	53.49	4,434.71	53.49	
	1250208	Government Secondary School	60,785.90	733.16	60,785.90	733.16	
	1600303	Government Madrasahs	619.26	7.47	619.26	7.47	
	1600302	Bangladesh Madrasah Teachers Training Institute	206.18	2.49	206.18	2.49	
	12503	Education Engineering Department (Head office, superintended engineer office and Executive zonal office)	5,505.65	66.41	5,505.65	66.41	
	1250401	Directorate of Inspection & Audit	431.77	5.21	431.77	5.21	
	1250701	Bureau of Educational Information & statistics	392.10	4.73	392.10	4.73	
		Sub-Total	117,877.68	1,421.75	117,877.68	1,421.75	
Note 2:							
4800 & 4900		Supplies & Services/ Repairs, Maintenance & Rehabilitation					
	3200	Goods & Services Uses					
	1250101	Secretariat MOE	2,913.02	35.13	2,913.02	35.13	
	12502	Directorate of Secondary and Higher Education	1,620.93	19.55	1,620.93	19.55	
	1250204	Upazilla Secondary Education Office	1,324.46	15.97	1,324.46	15.97	
	1250205	Teachers' Training College	319.77	3.86	319.77	3.86	
	1250208	Government Secondary School	1,746.88	21.07	1,746.88	21.07	
	1600303	Government Madrasahs	96.12	1.16	96.12	1.16	
	1600302	Bangladesh Madrasah Teachers Training Institute	307.76	3.71	307.76	3.71	
	12503	Education Engineering Department (Head office, superintended engineer office and Executive zonal office)	2,240.45	27.02	2,240.45	27.02	
	1250401	Directorate of Inspection & Audit	93.98	1.13	93.98	1.13	
	1250701	Bureau of Educational Information & statistics	3,732.02	45.01	3,732.02	45.01	
		Sub-Total	14,395.39	173.63	14,395.39	173.63	
	3821	Current transfers not elsewhere classified					
	1250101	Secretariat MOE	-	-	-	-	
	12502	Directorate of Secondary and Higher Education	22,164.37	267.33	22,164.37	267.33	
	1250204	Upazilla Secondary Education Office	-	-	-	-	
	1250205	Teachers' Training College	64.60	0.78	64.60	0.78	
	1250208	Government Secondary School	804.29	9.70	804.29	9.70	
	1600303	Government Madrasahs	5.72	0.07	5.72	0.07	
	1600302	Bangladesh Madrasah Teachers Training Institute	6.17	0.07	6.17	0.07	
	12503	Education Engineering Department (Head office, superintended engineer office and Executive zonal office)	9.01	0.11	9.01	0.11	
	1250401	Directorate of Inspection & Audit	-	-	-	-	
	1250701	Bureau of Educational Information & statistics	0.43	0.01	0.43	0.01	
		Sub-Total	23,054.59	278.07	23,054.59	278.07	
	3911	Reserve					
	1250101	Secretariat MOE	-	-	-	-	
	12502	Directorate of Secondary and Higher Education	-	-	-	-	
	1250204	Upazilla Secondary Education Office	-	-	-	-	
	1250205	Teachers' Training College	-	-	-	-	
	1250208	Government Secondary School	-	-	-	-	


Prof. Serajul Islam Khan (697)
Director
Finance & Procurement
Directorate of Secondary & Higher Education
Bangladesh, Dhaka


14.11.19

(Amount in lakh)

Economic Code		Functional Code	Description	As per iBAS++ generated report from CGA		Actual Expenditure		Unspent Balance deposited into treasury FY 2018-19
				FY 2018-19 in BDT	FY 2018-19 in USD	FY 2018-19 in BDT	FY 2018-19 in USD	
Old	New							
		1600303	Government Madrashas	-	-	-	-	
		1600302	Bangladesh Madrasha Teachers Training Institute	-	-	-	-	
		12503	Education Engineering Department(Head office, superinted engineer office and Executive zonal office)	-	-	-	-	
		1250401	Directorate of Inspection & Audit	-	-	-	-	
		1250701	Bureau of Educational Information & statistics	-	-	-	-	
			Sub-Total	-	-	-	-	
			Total	37,449.98	451.69	37,449.98	451.69	
Note 3:								
5900			Grant in Aid					
	3631		Current Grant					
		12502	Directorate of Secondary and Higher Education (Head office, zonal office and District Education Office)	975,993.13	11,771.72	975,993.13	11,771.72	
		12503	Education Engineering Department(Head office, superinted engineer office and Executive zonal office)	46.56	0.56	46.56	0.56	
			Sub-Total	976,039.69	11,772.28	976,039.69	11,772.28	
	3632		Capital Grants					
		12502	Directorate of Secondary and Higher Education (Head office, zonal office and District Education Office)	-	-	-	-	
		12503	Education Engineering Department(Head office, superinted engineer office and Executive zonal office)	-	-	-	-	
			Sub-Total	-	-	-	-	
Note 4:								
6800			Acquisition of Assets					
	4112		Machinery and Equipment					
		1250101	Secretariat MOE	280.57	3.38	280.57	3.38	
		12502	Directorate of Secondary and Higher Education (Head office, zonal office and District Education Office)	1,162.69	14.02	1,162.69	14.02	
		1250204	Upazilla Secondary Education Office	139.01	1.68	139.01	1.68	
		1250205	Teachers' Training College	32.35	0.39	32.35	0.39	
		1250208	Government Secondary School	900.03	10.86	900.03	10.86	
		1600303	Government Madrashas	42.46	0.51	42.46	0.51	
		1600302	Bangladesh Madrasha Teachers Training Institute	37.50	0.45	37.50	0.45	
		12503	Education Engineering Department(Head office, superinted engineer office and Executive zonal office)	5,927.86	71.50	5,927.86	71.50	
		1250401	Directorate of Inspection & Audit	19.67	0.24	19.67	0.24	
		1250701	Bureau of Educational Information & statistics	537.54	6.48	537.54	6.48	
			Sub-Total	9,079.68	109.51	9,079.68	109.51	
	4113		Other Fixed Assets					
		1250101	Secretariat MOE	-	-	-	-	
		12502	Directorate of Secondary and Higher Education (Head office, zonal office and District Education Office)	-	-	-	-	
		1250204	Upazilla Secondary Education Office	-	-	-	-	
		1250205	Teachers' Training College	-	-	-	-	
		1250208	Government Secondary School	-	-	-	-	
		1600303	Government Madrashas	-	-	-	-	
		1600302	Bangladesh Madrasha Teachers Training Institute	-	-	-	-	
		12503	Education Engineering Department(Head office, superinted engineer office and Executive zonal office)	3.00	0.04	3.00	0.04	
		1250401	Directorate of Inspection & Audit	-	-	-	-	
		1250701	Bureau of Educational Information & statistics	-	-	-	-	
			Sub-Total	3.00	0.04	3.00	0.04	
			Total	9,082.68	109.55	9,082.68	109.55	

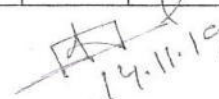

 Prof. Serajul Islam Khan (697)
 Director
 Finance & Procurement
 Directorate of Secondary & Higher Education,
 Bangladesh, Dhaka

14.11.19

(Amount in lakh)

Economic Code		Functional Code	Description	As per iBAS++ generated report from CGA		Actual Expenditure		Unspent Balance deposited into treasury FY 2018-19
				FY 2018-19 in BDT	FY 2018-19 in USD	FY 2018-19 in BDT	FY 2018-19 in USD	
Old	New							
Note 5:								
7000			Construction & Works					
	4111		Buildings & Structures					
		12503	Education Engineering Department(Head office, superintend engineer office and Executive zonal office)	68,438.97	825.46	68,438.97	825.46	
			Sub-Total	68,438.97	825.46	68,438.97	825.46	
Total Non- Development Expenditure				1,208,889.00	14,580.74	1,208,889.00	14,580.74	
				(Amount in lakh)				
B. Development Expenditure (SESIP 224012100)								
Note 6:								
4500, 4600 & 4700			Pay of offices, establishment and allowance					
	3111		Wages & Salaries in Cash					
		1250201	Directorate of Secondary and Higher Education	3,838.18	46.29	3,838.18	46.29	
			Sub-total	3,838.18	46.29	3,838.18	46.29	
Note 7:								
4800 & 4900			Supplies & Services/ Repairs, Maintenance & Rehabilitation					
	3200		Goods & Services Uses					
		1250201	Directorate of Secondary and Higher Education	19,292.41	232.69	19,292.41	232.69	
			Sub-total	19,292.41	232.69	19,292.41	232.69	
	3821		Current transfers not elsewhere classified					
		1250201	Directorate of Secondary and Higher Education	6,448.09	77.77	6,448.09	77.77	
			Sub-total	6,448.09	77.77	6,448.09	77.77	
	3911		Reserve					
		1250201	Directorate of Secondary and Higher Education	-	-	-	-	
			Sub-total	-	-	-	-	
			Total	25,740.50	310.46	25,740.50	310.46	
Note 8:								
5900			Grant in Aid					
	3631		Current Grant					
		1250201	Directorate of Secondary and Higher Education	1,991.54	24.02	1,991.54	24.02	
			Sub-total	1,991.54	24.02	1,991.54	24.02	
	3632		Capital Grants					
		1250201	Directorate of Secondary and Higher Education	-	-	-	-	
			Sub-total	-	-	-	-	
			Total	1,991.54	24.02	1,991.54	24.02	
Note 9:								
6800			Acquisition of Assets					
	4112		Machinery and Equipment					
		1250201	Directorate of Secondary and Higher Education	10,300.79	124.24	10,300.79	124.24	
			Sub-total	10,300.79	124.24	10,300.79	124.24	
	4113		Other Fixed Assets					
		1250201	Directorate of Secondary and Higher Education	-	-	-	-	
			Sub-total	-	-	-	-	
			Total	10,300.79	124.24	10,300.79	124.24	
Note 10:								
7000			Construction & Works					
	4111		Buildings & Structures					
		1250201	Directorate of Secondary and Higher Education	24,021.56	289.73	24,021.56	289.73	
			Sub-total	24,021.56	289.73	24,021.56	289.73	
			Total Development Expenditure	65,892.57	794.75	65,892.57	794.75	
			Grand Total of Non- Development Expenditure & Development Expenditure (A+B)	1,274,781.57	15,375.49	1,274,781.57	15,375.49	


 Prof. Serajul Islam Khan (697)
 Director
 Finance & Procurement
 Directorate of Secondary & Higher Education
 Bangladesh, Dhaka


 14.11.19