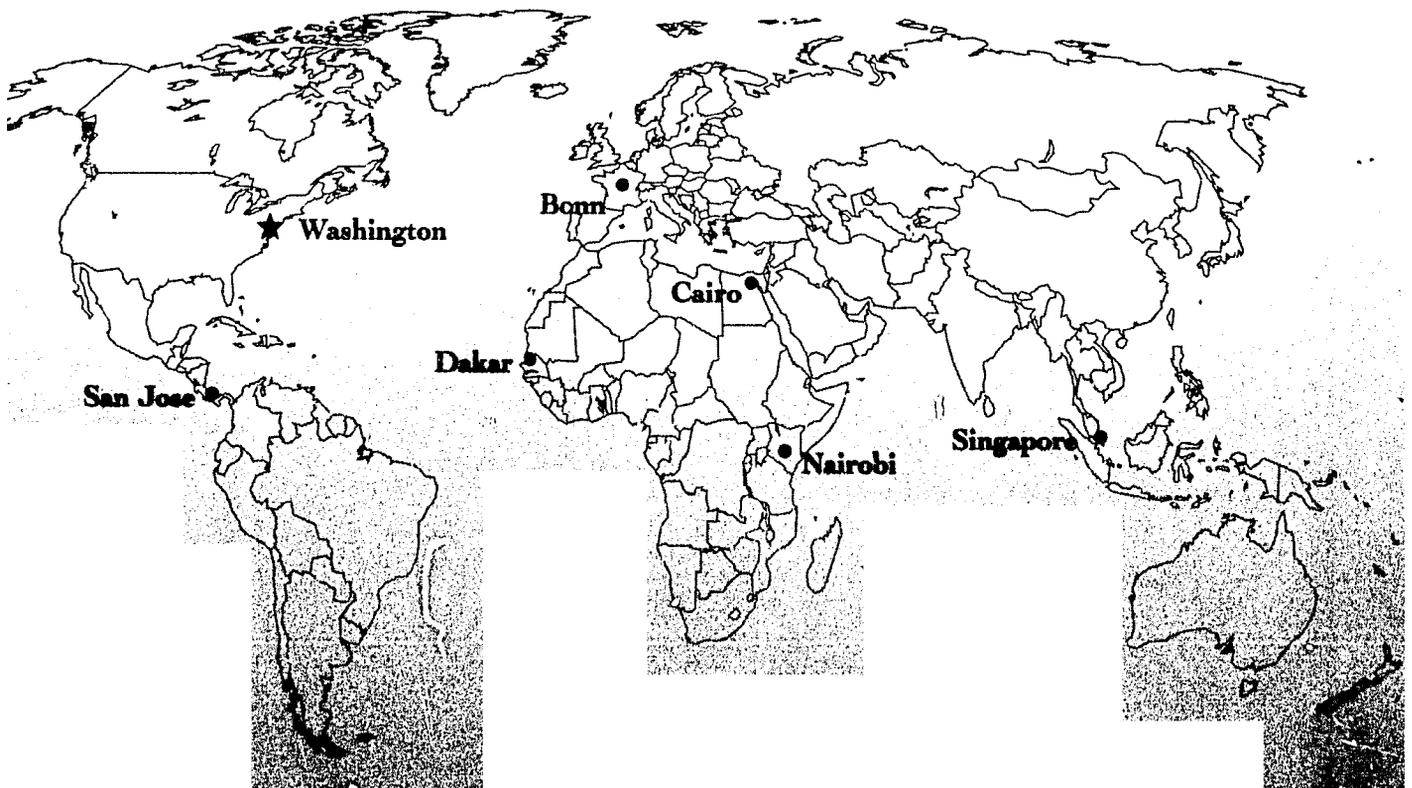

**AUDIT OF
USAID/BANGLADESH'S PL480 TITLE III
LOCAL CURRENCY PROCEEDS UNDER
THE FOOD FOR WORK III PROJECT
FOR THE PERIOD JULY 1, 1991 TO JUNE 30, 1994**

**Audit Report No. 5-388-95-013-N
May 16, 1995**





AGENCY FOR
INTERNATIONAL
DEVELOPMENT

May 16, 1995

TO: Richard M. Brown, Mission Director, USAID/Bangladesh

FROM: Richard C. Thabet RIG/A/Singapore *Richard C. Thabet*

SUBJECT: Audit of USAID/Bangladesh's PL480 Title III Local Currency
Proceeds under the Food for Work III Project
Report No. 5-388-95-013-N

Enclosed are five copies of the subject audit report (prepared by the accounting firm, A. Qasem & Co.) for your action. The audit covered Bangladesh's Directorate of Relief and Rehabilitation (DORR) receipts and use of the Title III local currency proceeds for the period from July 1, 1991 to June 30, 1994. During this period, DORR reported that it received \$33,086,034 (Takas 1,335,910,766) and spent \$40,283,552 (Takas 1,557,543,365). The background information on the Food for Work III project is presented on pages 1 and 2 of the report.

The audit objectives were to:

- Determine whether DORR's Fund Accountability Statement presents fairly the receipts and payments and end balances covering the audit period in accordance with the terms of the PL-480 Title III agreements and Project Implementation Letters (PILs) issued and;
- Report on DORR's compliance with applicable laws, regulations, agreement terms, binding policies and procedures.

The audit report concluded that:

- Except for \$1,045,113 (Takas 41,196,510) in questioned costs, the Fund Accountability Statement presents fairly, in all material respects, the receipts and payments of the PL-480 Title III local currency proceeds as it pertains to DORR for the period from July 1, 1991 to June 30, 1994 in conformity with the cash basis of accounting;

- Except for the material instances of non-compliance and violations of laws, regulations, grant agreement, or binding policies and procedures which resulted in the questioned costs totalling \$1,045,113 (Takas 41,196,510), DORR complied in all material respects with applicable laws, regulations, terms of the grant agreement and USAID's binding policies and procedures. With respect to items not tested, nothing came to the auditors attention that caused them to believe that DORR had not complied, in all material respects, with those provisions.

The audit report contained two non-compliance findings and recommendations with \$1,045,113 (takas 41,196,510) in questioned costs for the period audited. The audit report also noted that as of May 31, 1994, \$132,830 (takas 4,348,077) arising from the previous audit of the PL-480 Title III program, remains to be collected from the Thanas .

USAID/Bangladesh needs to take the necessary action to correct the problem of not continually following-up on the outstanding refunds due from the Thanas by the monitoring agency responsible for project supervision.

USAID/Bangladesh should also ensure that the balance of \$132,830 (Takas 4,348,077) arising from the previous audit's questioned costs, is refunded by DORR. We are recommending two audit recommendations to be included in the Inspector General's audit recommendation follow-up system:

Recommendation No. 1: We recommend that USAID/Bangladesh resolve \$1,045,113 (takas 41,196,510) due from the Thanas for the period July 1, 1991 to June 30, 1994 (all ineligible questioned costs) and recover any amounts determined to be unallowable, from Bangladesh's DORR.

Recommendation No. 2: We recommend that USAID/Bangladesh implement a system such that DORR or any other monitoring agency responsible for project supervision, continually follow-up on outstanding refunds due from the Thanas.

We appreciate the courtesies and cooperation USAID/Bangladesh and DORR extended to the auditors and our staff during the course of this audit.

Please advise me within 30 days of any actions planned or taken to close the above recommendations.

Attachment: a/s

AUDIT OF
DIRECTORATE OF RELIEF AND REHABILITATION
PERTAINING TO ITS USE OF
PL - 480 TITLE III LOCAL CURRENCY PROCEEDS UNDER
THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
FOOD FOR WORK III PROJECT
IN BANGLADESH

PL - 480 TITLE III LOCAL CURRENCY PROCEEDS
FOR THE PERIOD JULY 1, 1991 TO JUNE 30, 1994

Performed and Prepared

by

A. Qasem & Co.
Bangladesh

April 1995

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**FINANCIAL CLOSE OUT AUDIT OF THE
DIRECTORATE OF RELIEF AND REHABILITATION
PERTAINING TO ITS USE OF
PL - 480 TITLE III LOCAL CURRENCY PROCEEDS UNDER
THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
FOOD FOR WORK III PROJECT IN BANGLADESH**

INDEPENDENT AUDITORS' REPORT

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Mr. Richard C. Thabet
Regional Inspector General
for Audit, Singapore,
United States Agency for International Development
302 Orchard Road
03-01 Tong building
Singapore 0923

April 25, 1995

Dear Mr. Thabet

**FINANCIAL CLOSE OUT AUDIT OF THE
DIRECTORATE OF RELIEF AND REHABILITATION
PERTAINING TO ITS USE OF
PL-480 TITLE III LOCAL CURRENCY PROCEEDS UNDER
THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
FOOD FOR WORK III PROJECT IN BANGLADESH**

This report presents the results of our financial close out audit of the Directorate of Relief and Rehabilitation (DORR) of the Ministry of Relief pertaining to its use of PL-480 Title III local currency proceeds under the United States Agency for International Development, Bangladesh (USAID/B) Food For Work (FFW) III project for the period July 1, 1991 to June 30, 1994.

Background - Bangladesh

Bangladesh continues to be one of the most densely populated, disaster prone and poorest countries in the world. Despite international development assistance of approximately \$ 1.82 billion per annum and Government of Bangladesh's (BDG) own heavy commitment of resources, development has not attained a rate that would, in the foreseeable future, allow Bangladesh to achieve a measure of self sustaining growth. Several constraints that impede development are rural underemployment, under-productivity and inefficient use of development resources by local institutions. These problems are addressed directly by the Food For Development Program which has funded, inter alia the construction of bridges and culverts by DORR along roads constructed with FFW resources.

DORR and the FFW Project

In accordance with an Agricultural Grant Agreement (Public Law (PL) 480 agreement) between the United States Government and the Government of Bangladesh (BDG), the United States Agency for International Development furnishes specified amounts of food commodities for sale by BDG, with sales prices subject to the terms of the relevant agreements and with the local currency proceeds accruing to BDG, for financing approved development projects. One such project is the Rural Infrastructure Food for Work Support project, which incorporates the bridges and culverts construction programme.

The programme improves the rural transportation infrastructure of Bangladesh annually covering 6,000 miles of roadway and providing 15 million man days of employment by closing the innumerable gaps of less than 200 feet in length in the rural road networks of the country. The bridges and culverts programme incorporates two sizes of bridges and three categories of supervision. Bridges and culvert sizes are described as less than 40 feet, or 40 feet or longer. Most bridges and culverts less than 40 feet are supervised and monitored by Care International in Bangladesh (CARE), under the FFW agreement with BDG, while those 40 feet or longer are supervised and monitored by Architectural and Engineering (AE) firms. Some bridges and culverts less than 40 feet are supervised by Thanas (sub-district level local governments). From the commencement of the FFW III project in 1985 to date, almost 10,000 structures have been completed.

The Ministry of Relief, more specifically DORR, is responsible for the implementation of this programme and thus receives allocations by BDG of local currency funds generated from the sale of commodities furnished by the US government under the PL 480 Title III Sales Agreements, dated 8 March 1982 and 17 April 1987. This allocation is outside the annual development programme of BDG.

Local currency sales proceeds are released by the Bangladesh government and deposited into an interest bearing commercial bank account under the authority of DORR. These funds are disbursed to the various entities involved in the project and DORR is required to maintain adequate records of funds utilization and furnish periodic reports to USAID/B. BDG is required to repay the United States Government for the commodities provided under the terms of the applicable PL-480 agreements unless currency use offset is given by USAID/B.

Audit Objectives and Scope of Work

We have conducted a financial close out audit of DORR's Fund Accountability Statement as it relates to the use of PL-480 Title III local currency proceeds under the FFW III project for the period July 1, 1991 to June 30, 1994.

The Fund Accountability Statement comprises the Receipts and Payments Statement for the period July 1, 1991 to June 30, 1994 and the notes therein. The results of our work are reflected in the accompanying Independent Auditors' Reports on the:

- a) Fund Accountability Statement; and
- b) Compliance with Agreement Terms, Applicable Laws and Regulations.

The objectives of our work were to:

- a) Determine whether DORR's Fund Accountability Statement presents fairly the receipts and payments and ending balances covering the audit period in accordance with the terms of the PL-480 Title III agreements and related Project Implementation Letters (PIL) issued by USAID/B; and
- b) Report on DORR's compliance with applicable laws, regulations, agreement terms, binding policies and procedures.

Our audit was conducted in accordance with generally accepted United States Government Auditing Standards and, accordingly, included such tests as we considered appropriate in order to satisfy our objectives.

Audit Results

- a) **Opinion on the Fund Accountability Statement**

We noted that at June 30, 1994 there were refunds due from the Thanas totalling Tk.45,544,587 (US\$ 1,177,943) which were not included up in the Fund Accountability Statement.

Except for the matters referred to in the preceding paragraph above, in our opinion, the Fund Accountability Statement presents fairly, in all material respects, the receipts and payments of DORR for the period July 1, 1991 to June 30, 1994 as they pertain to the use of PL-480 Title III local currency proceeds under the USAID/B FFW III Project, in conformity with the basis of accounting described in note 1(b) to the Fund Accountability Statement.

b) Compliance with Agreement Terms, Applicable Laws and Regulations

There were instances of non-compliance with agreement terms, applicable laws and regulations, of which finding 1 has a material financial impact on the Fund Accountability Statement. All findings of non-compliance, which are set out in pages 13 to 15, resulted in questioned costs amounting to Tk. 41,196,510 (US\$ 1,045,113). The Fund Accountability Statement, however, has not been adjusted for the financial effects of these matters.

Included in the amount of Tk 1,188,250,000 (US \$ 30,010,888) under the line item 'Title III funds' in the Fund Accountability Statement is an amount of Tk 263,250,000 (US \$ 6,540,373) unrelated to Title III funds representing the monetisation of 40,000 metric tonnes of wheat payable by the Bangladesh Government to CARE. This amount was subsequently paid to CARE and this payment is reflected in the line item 'CARE supervised structures'.

Except for the matters noted above, our tests for compliance with agreement terms, applicable laws and regulations of selected transactions and records of DORR indicated that, for the items tested, DORR complied, in all material respects, with those provisions of its agreement terms, as well as applicable laws and regulations, for the period under our review.

With respect to transactions and records not tested by us, nothing came to our attention that caused us to believe that DORR had not complied, in all material respects, with agreement terms, applicable laws or regulations.

c) **Follow up of prior audit recommendations**

In the course of our work, no significant or material findings from previous audits, except for Tk 22,708,606 (US\$ 694,142) in questioned costs involving outstanding refunds due from Thanas were noted. At May 31, 1994 Tk. 4,348,077 (US\$ 132,830) remained to be recovered from the Thanas. USAID/Bangladesh has determined and informed DORR and the Economic Relations Department, Government of Bangladesh that this amount has become ineligible for Currency Use Offset and should be refunded in full to the PL-480 Title III Special Account in the Bangladesh Bank by December 31, 1994.

Comments on Findings and Recommendations

We issued the first draft of our report in December 1994, which was followed by an exit meeting on January 10, 1995. The management of DORR was to have provided comments to our findings and recommendation on non-compliance set out on pages 13 to 15 within a month of the exit meeting. We have, however, not received their comments until the date of this report and hence, this report does not contain their comments.

Acknowledgments

We would like to take this opportunity to express our gratitude for the assistance given to us by the RIG/A/S office, USAID/B and the management and staff of DORR and CARE during the course of our audit.

Yours truly


(A. Qasem & Co.)
Chartered Accountants

Mr. Richard C. Thabet
Regional Inspector General
for Audit, Singapore,
United States Agency for International Development
302 Orchard Road
03-01 Tong Building
Singapore 0923

April 25, 1995

Dear Mr. Thabet

**DIRECTORATE OF RELIEF AND REHABILITATION'S
USE OF PL-480 TITLE III LOCAL CURRENCY PROCEEDS UNDER
THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
FOOD FOR WORK III PROJECT
IN BANGLADESH**

**INDEPENDENT AUDITORS' REPORT ON THE FUND
ACCOUNTABILITY STATEMENT**

We have audited the Fund Accountability Statement (the Statement) of the Directorate of Relief and Rehabilitation (DORR) pertaining to its use of PL-480 Title III local currency proceeds under the United States Agency for International Development, Bangladesh (USAID/B) Food For Work (FFW) III Project. The period covered by our audit was July 1, 1991 to June 30, 1994.

This Statement, comprising the Receipts and Payments Statement and the notes therein, and as set out on pages 8 and 9 is the responsibility of DORR's management. Our responsibility is to express an opinion on this Statement based on our audit.

We conducted our audit in accordance with generally accepted United States Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used, and significant estimates made, by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

A. QASEM & CO.

Chartered Accountants

As described in note 1(b) to the Statement, the Statement is prepared on a cash receipts and disbursement basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Further as stated in note 2 to the Statement, the Fund Accountability Statement presents only the transactions of DORR's operation as they pertain to PL-480 Title III local currency proceeds, and is not intended to present fairly the receipts and payments of DORR as a whole.

The results of our audit disclosed that at 30 June 1994 there were refunds due from the Thanas totalling Tk. 45,544,587 (US\$ 1,177,943) which were not included in the Statement, of which Tk. 41,196,510 (US\$ 1,045,113) relates to the period under review.

Except for the matter referred to in the preceding paragraph above, in our opinion, the Statement referred to above presents fairly, in all material respects, the receipts and payments of DORR for the period July 1, 1991 to June 30, 1994 in conformity with the basis of accounting described in note 1(b) to the Statement.

This report is intended solely for the use of the Agency for International Development and DORR and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the USAID Regional Inspector General for Audit, Singapore, is a matter of public record.


(A. Qasem & Co.)
Chartered Accountants

DIRECTORATE OF RELIEF AND REHABILITATION
USE OF PL-480 TITLE III LOCAL CURRENCY PROCEEDS

FUND ACCOUNTABILITY STATEMENT FOR THE
PERIOD FROM JULY 1, 1991 TO JUNE 30, 1994

STATEMENT OF RECEIPTS AND PAYMENTS

		Actual Costs		Questioned Costs		Finding Reference
		Taka	US \$ Equivalent	(Taka)	US \$ Equivalent	
Opening Balance	(A)	270,095,834	8,256,120			
Receipts						
Title III funds		1,188,250,000	30,010,888	41,196,510	1,045,113	1
Refund from Thanas		123,049,132	3,182,483			
Interest		24,611,634	636,543			
Total Receipts	(B)	1,335,910,766	33,086,034			
Total	(C = A + B)	1,606,006,600	42,086,054			
Payments						
Care supervised structures		940,890,114	21,748,377			
Thana supervised structures		3,759,235	97,227			
AE firm supervised structures		515,374,003	13,329,385			
Bank charges and commission		1,206,818	31,213			
Title III Refund		195,000,000	5,043,386			
Miscellaneous		1,313,195	33,964			
Total Payments	(D)	1,557,543,365	40,283,552	41,196,510	1,045,113	
Closing Balance	(C - D)	48,463,235	1,204,055			

The notes set out on page 9 form an integral part of this Fund Accountability Statement.

Note : The Taka amounts in the Fund Accountability Statement have been converted using the following US Dollar equivalent rates wherever applicable

As at June 30, 1994
As at July 01, 1991
Average rate for the period

1 US Dollar
Equivalent .

Taka 40.250
Taka 32.7146
Taka 38.6645

**DIRECTORATE OF RELIEF AND REHABILITATION
USE OF PL-480 TITLE III LOCAL CURRENCY PROCEEDS**

Notes to the Fund Accountability Statement - June 30, 1994

1. Significant Accounting Policies

(a) The Fund Accountability Statement, expressed in Bangladeshi Takas, is prepared in accordance with the historical cost convention. Bangladeshi Taka amounts have been translated to their US dollar equivalent at the average rate of exchange during the statement period, except for the following :

- (i) Title III fund receipts have been converted at the rates prevailing at the date of the transaction
- (ii) Opening balance has been obtained from the audit report for the period January 01, 1987 to June 30, 1991
- (iii) Closing balance has been converted at the rate prevailing at June 30, 1994

(b) Receipts and payments relate to amounts received and paid respectively in cash. The closing balance represents the bank balance at June 30, 1994.

2. Component unit of DORR

The Fund Accountability Statement presents only the transactions of DORR in Bangladesh as they pertain to PL-480 Title III local currency proceeds, and is not intended to present fairly the receipts and payments of DORR as a whole.

3. Subsequent events

Our examination of the books at DORR for the period July 01, 1994 to October 31, 1994 has revealed a further receipt against recommended recoveries amounting to Tk 17,852,349 (US \$ 461,724), thus leaving a net outstanding balance against recommended recoveries at Tk 27,692,238 (US \$ 716,219) as at October 31, 1994.

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Mr. Richard C. Thabet
Regional Inspector General
for Audit, Singapore,
United States Agency for International Development
302 Orchard Road
03-01 Tong Building
Singapore 0923

April 25, 1995

Dear Mr. Thabet

**DIRECTORATE OF RELIEF AND REHABILITATION'S
USE OF PL-480 TITLE III LOCAL CURRENCY PROCEEDS UNDER
THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
FOOD FOR WORK III PROJECT
IN BANGLADESH**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
AGREEMENT TERMS, APPLICABLE LAWS AND
REGULATIONS**

We have audited the Fund Accountability Statement (the Statement) of the Directorate of Relief and Rehabilitation (DORR) pertaining to its use of PL-480 Title III local currency proceeds under the United States Agency for International Development, Bangladesh (USAID/B) Food For Work (FFW) III Project. The period covered by our audit was July 1, 1991 to June 30, 1994.

This Statement, comprising the Receipts and Payments Statement and the notes therein, and as set out on pages 8 and 9 is the responsibility of DORR's management. Our responsibility is to express an opinion on this Statement based on our audit. We have issued our audit report thereof dated April 22, 1995.

We conducted our audit in accordance with generally accepted United States Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, grants and binding policies and procedures applicable to DORR is the responsibility of DORR's management. As part of our audit, we performed tests of DORR's compliance with certain of those provisions. However, it should be noted that, whilst we performed those tests of compliance as part of obtaining reasonable assurance whether the financial statements were free of material misstatements, our objective was not to provide an overall opinion on compliance with those provisions.

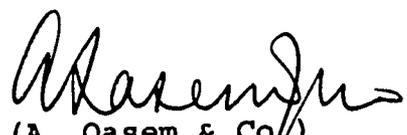
Material instances of non-compliance and violations of laws, regulations, contracts, grants or binding policies and procedures that cause us to conclude that the aggregation of misstatements resulting from those violations is material to the financial statements. The results of our tests of compliance disclosed material instances of non-compliance (findings 1 & 2) as set out in pages 13 - 15. These instances of non-compliance resulted in questioned costs of Tk. 41,196,510 (US \$ 1,045,113).

We considered these material instances of non-compliance in forming our opinion on whether DORR's Fund Accountability Statement for the period from July 1, 1991 to June 30, 1994 are presented fairly, in all material respects, in conformity with the basis of accounting described in note 1(b) to the Statement, and this report does not affect our report dated April 22, 1995 on the Statement.

Our testing of transactions, records disclosed other instances of non-compliance with those laws and regulations. All instances of non-compliance that we found are identified in the accompanying schedule of findings and questioned costs.

Except as described above, the results of our tests of compliance indicate that with respect to the items tested, DORR has complied, in all material respects, with the provisions referred to in the fourth paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that DORR had not complied, in all material respects, with those provisions.

This report is intended solely for the use of the Agency for International Development and DORR and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the USAID Regional Inspector General for Audit, Singapore, is a matter of public record.


(A. Qasem & Co.)
Chartered Accountants

DIRECTORATE OF RELIEF AND REHABILITATION

SCHEDULE OF FINDINGS OF NON-COMPLIANCE

SUMMARY OF AUDIT FINDINGS ON NON-COMPLIANCE ISSUES

1. Non-compliance with issue of allotment orders provision for CARE supervised structures.
2. Refunds made by Thanas less than what it has claimed.

DIRECTORATE OF RELIEF AND REHABILITATION
SCHEDULE OF FINDINGS OF NON-COMPLIANCE

**1. NON - COMPLIANCE WITH ISSUE OF ALLOTMENT ORDERS
PROVISIONS FOR CARE SUPERVISED STRUCTURES**

Condition

In an earlier Non Federal Audit covering the period January 07, 1987 through June 30, 1991, Tk 22,708,606 (US \$ 694,142) had been reported as outstanding refunds due from Thanas. The amount of Tk 45,544,587 (US \$ 1,177,943) being currently reported as being overdue refunds from Thanas includes an amount of Tk 4,348,077 (US \$ 132,830) being the recoveries outstanding relating to the earlier Non Federal Audit. Therefore the questioned costs relating to this audit is Tk. 41,196,510 (US \$ 1,045,113).

DORR has not complied with two specific provisions for the issue of allotment orders (funding approval) for CARE supervised structures.

The two specific deficiencies are:

- (i) refunds from Thanas of unspent money from the preceding fiscal year's projects are not made by 25 February of the following fiscal year.
- (ii) some Thanas continued to receive funding for new projects even though refunds of unspent money from the preceding year's projects had not been made.

Criteria

According to paragraph 4.5.10 of the Agreement between the Government of Bangladesh and CARE, funding approval for new projects shall not be given unless the concerned Thanas have returned the unspent money of the preceding year's structure projects within the fiscal year the refunds are recommended by CARE. Refunds from Thanas are to be made by 25 February so as to enable CARE to verify the refunds and recommend funding of new projects by 1 March.

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DIRECTORATE OF RELIEF AND REHABILITATION
SCHEDULE OF FINDINGS OF NON-COMPLIANCE

Effect

The non-compliance has resulted in outstanding recommended refunds due from Thanas to DORR at 30 June 1994 totalling Tk. 45,544,587 (US\$ 1,177,943). Therefore the line item "Refunds from Thanas" in the Fund Accountability Statement on page 8 is understated by this amount.

Disbursements have been made to more than 57 Thanas which have not fulfilled their responsibility in returning these refunds.

Cause

Due to a shortage of personnel, DORR has not been effectively monitoring refunds due from Thanas by matching refunds received to refunds recommended by CARE. Moreover DORR has not verified, whether the amounts indicated in the refund advice received from the Thanas, were actually received by DORR.

Recommendations

DORR should resolve the matter with USAID/B.

DIRECTORATE OF RELIEF AND REHABILITATION
SCHEDULE OF FINDINGS OF NON-COMPLIANCE

2. REFUNDS MADE BY THANAS LESS THAN WHAT IT HAS CLAIMED

Condition

CARE recommends refund of unspent money at the Thanas. In turn the Thana sends an advice to DORR as well a copy of the advice to CARE indicating therein the amount of money it is seeking to refund. Our examination revealed that certain Thanas refunded less than what it had indicated in the advice.

Criteria

The actual refunds made by the Thanas should be the same as its intimation to DORR and CARE.

Effect

The above condition has resulted in cases where refund of unspent money actually received by DORR is less than what had been indicated in the advice sent by the Thanas. Moreover, Thanas continued to receive funding in the next fiscal year based on this advice.

Cause

DORR has not been matching refunds actually received by DORR with the amount recommended by CARE or appearing in the advices sent by the Thanas.

Recommendation

Should there be a similar project in the future, DORR or any other monitoring agency responsible for project supervision should be advised to continually follow up on outstanding refunds due from Thanas.

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