



GOVERNMENT AUDIT
HALF-YEARLY, JULY 1980

AUDIT AND ACCOUNTS TRAINING ACADEMY
BANGLADESH, DACCA

EDITORIAL

The necessity of publication of an "Audit Journal" with news and articles on Government Auditing has been felt since long. In spite of our earnest desire, We have not been successful so long.

The main objective of the Journal is to throw light on the problems of Government Auditing due to the recent changes in the scope of Audit as a result of changed and expanded role of Government, specially, in welfare and development spheres in addition to normal essential functions like law and order, and defence.

Since the Government has become the biggest business, the managerial problems in Government owned authorities are becoming increasingly complicated. Traditional approach to Government Audit is not adequate and meaningful. The exchange of ideas on the practical problems faced by the Audit Officers will be of great help in improving the quality of audit and the reports may be made more useful for the Managers, Administrators, Legislators and Tax-payers.

Contents in this Journal are mainly based on articles received from officers of the Bangladesh Audit Department. We take this opportunity to thank those whose active co-operation and help have made the publication of the journal possible.

In order to improve the quality of the Journal, we invite the suggestions and criticism of the readers. We are looking forward for your valuable suggestions and continued co-operation in the matter.

M. N. ZAMAN

MESSAGE

It gives me immense pleasure to learn that the Audit and Accounts Training Academy, Dacca is going to bring out the first issue of its Half-yearly Journal "Government Audit". With increased active participation of the Government in almost all walks of life, the responsibilities of Audit as "WATCH-DOG" of Public money has increased tremendously. A periodical of this kind with articles based on practical experience in the field of audit will definitely have a positive impact upon its readers as well as the activities of the Audit Department.

The members of the public, who have no opportunity of knowing the Audit Department will be able to come closer to it through this Journal.

I congratulate all those whose active cooperation has made the publication possible.

OSMAN GHANI KHAN

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RELATIONSHIP BETWEEN THE AUDITOR-GENERAL AND AUDITABLE ORGANISATIONS

—Abdur Rouf Chowdhury.

(a) Constitutional and statutory obligation to consult the Comptroller and Auditor-General prior to introduction of new accounting systems.

Article 131 of the Constitution of the People's Republic of Bangladesh prescribes that the Public Accounts of the Republic shall be kept in such form and in such manner as the Auditor-General may, with the approval of the President, prescribe. The Policy of nationalisation of the Government expanded the scope and area of functions *vis-a-vis* the responsibility of Auditor-General. Section 6 of the Comptroller and Auditor-General (Additional Functions) Act, 1974, provides that the Auditor-General shall prepare annually, after audit, commercial accounts on the basis of manufacturing, trading and profit and loss accounts, Balance Sheets and any other accounts that are kept by the Ministries, Divisions and offices of the Government, Statutory Public Authorities and Local Authorities.

The above Statutory provisions have made it incumbent on any Government Department, Statutory Public Authorities, Local Authorities etc. to consult the Auditor-General before any change in accounting arrangement is brought into effect. In this matter one should not overlook the management's responsibility centering around the proper safeguarding of the assets and properties of the organisation and proper accounting of the receipts and expenditure, assets and liabilities. As a matter of universally accepted principle, the management is responsible for ensuring safeguard of its assets and formulation and implementation of the accounting

procedures appropriate to the needs of and conforming to the nature of activities of the institutions. On the other hand, audit is responsible to ascertain that the Balance Sheet and Profit and Loss Account of the institution do exhibit a true and fair view of its financial position and earnings and that the correctness of the accounts is not impaired by fraud or error. The responsibility for preventing fraud or errors rests upon the management, while the examination of the internal checks and controls within the organisation to determine the extent to which this responsibility is exercised by the management devolves on the audit.

In view of this clear demarcation of functional responsibility it is generally held that the audit should not deeply involve itself in the determination of accounting procedures and introduction of control techniques of the institutions, which it will be called upon to audit. But the auditor should have full liberty and authority to suggest modifications, improvements in the existing system of accounts and internal controls to remove the inherent weaknesses of the system. Similarly, the organisation also may seek advice of the audit before introducing any new or modified administrative and accounting arrangements. To sum up, the audit should not take up an executive role in the framing of the accounting procedures, while management also should actively consider the advice and suggestions of audit in bringing in a change in the existing system of accounting. In all cases, however, the management should have full responsibility for any decision it would take on the basis of available information.

(b) The problem of unanswered audit observations and reports; sanctions available to the Auditor-General.

The problem of unanswered audit observation is not as grave as the problem of non-settlement of audit objections in Bangladesh. The normal prevalent practice is that audit observations are issued and brought to the notice of the Head of a Department or office before the same is incorporated in the Audit report. What usually happens is that the point of criticism or observation is not properly attended to and reply is given in a manner which does not help final settlement of objections. To clarify—The reply in the line (a) “the matter is being enquired into and result of enquiry will be communicated”, (b) “the point of irregularity has been noted and will be guarded against in future”, etc. do not help in any way the disposal of audit observations. On the contrary, it drags and prolongs the process of correspondence entailing undesirable pressure of work on the audit office. Sometimes the replies to audit queries and reports are drafted without appreciating the point of observations made in the report. To mitigate these practical difficulties sometimes the audit report is completed before the auditor leaves the office inspected and the detailed discussion is made with the Officer-in-charge of the office providing him opportunity to know in details the results of audit, so that he may take timely action in undertaking necessary investigation and submit a timely reply. In the event of non-receipt of replies in time, the audit office can report the fact of non-compliance to the concerned Ministry under the administrative control of which the auditable institutions belong. The concerned Ministry, in turn may constitute Audit Review Committee which will review the progress of settlement of audit objections from time to time and pursue the concerned offices under its administrative control to finalise the objections. The report

disclosing serious financial indiscipline, misappropriation of fund, defalcation, embezzlement, pilferage of stock, improper expenditure causing drainage of public funds are brought to the notice of the Parliament.

Though under the Comptroller and Auditor-General (Additional Functions) Act, 1974 the Auditor-General can call for any information he may require for the preparation of any accounts or report that he is required to prepare, there is no legal sanctions in the form of penal provisions available in Bangladesh to Auditor-General, if any recalcitrant officer refuses to supply the information. No penal measure is codified, which the Auditor-General can adopt against the defaulting office. Provision of legal powers for the Auditor-General to impose monetary penalty for failure to furnish information required by him or for financial irregularity would improve things and make audit more effective.

(c) Liaison between the Auditor-General and the internal Auditor of organisation audited.

(i) The changing role of internal audit has effects upon external audit.

Due to increase in size and complexities of operation of the Government departments, statutory public undertaking, etc. internal audit is becoming increasingly important in Bangladesh. In most of the autonomous corporations, nationalised industrial undertaking of Bangladesh there are internal audit divisions. Some Government Departments, like the National Board of Revenue, the Food Department have internal audit arrangements. Internal audit approach is only incidental to them. As already pointed out, many Autonomous bodies, Corporations in Bangladesh have internal audit departments, the standard and scope of which vary considerably. The external auditor has to make careful enquiries before determining the extent

to which he can rely on the internal audit. In assessing the effectiveness of internal audit, he is to consider and assess:

- (i) the competence of the internal audit staff ;
- (ii) the extent and nature of the work undertaken by the internal audit department;
- (iii) the internal Audit Reports ;
- (iv) the way in which points raised in internal audit reports have been dealt with; and
- (v) the authority given to the head of the internal audit department and the level of management to which he is directly responsible.

Internal audit is considered as a management tool in its overall control mechanism. The main purpose of internal audit is to assist the management to discharge their financial and administrative responsibilities effectively. On the other hand the external audit is more concerned with examination of books and records to determine the accuracy of accounts and detect errors, fraud, pilferage etc. Though the basic approach of the two are different in numerous ways, the internal and external auditors are not competitors. Their efforts should be complementary to each other.

In spite of differences in their approach it cannot be denied that internal audit can be of much help to the external audit. Where the external auditor is satisfied that the internal auditor has adequately covered part of the work which the external would otherwise do, he may reduce the extent of his examination. Further, in carrying out his duties, the external auditor derives much assistance from the internal auditor's intimate knowledge of the accounting system and

technical knowledge about the operations of the organisation. Under examination, particularly in connection with stock, depreciation charges, liabilities and the risks of fraud and misappropriation. To sum up, the internal audit materially affects the scope and volume of work of the external audit. Where there is efficient internal audit, there is considerable saving of time consumed by external audit. As the internal auditors are under the administrative control of the management itself, they do not always have enough independence to point out major lapses of the management.

- (ii) Preparation of and access to internal audit programmes and reports.

The Auditor-General of Bangladesh may have access to the audit programme and reports of the internal audit department of any organisation. This would help the Auditor-General to draw up his own audit programme conveniently.

- (iii) Follow-up by the Auditor-General of internal audit reports.

The internal audit reports are perused by the external auditor to evaluate the work of internal audit and to examine the action taken by management for removing the weaknesses and defects of material nature.

The report of the external auditor may incorporate the major objections involving fraud, defalcation, embezzlement and weakness of system which have been reported in the internal audit report, but have not been remedied by the management. This is how the Auditor-General pursues the management to take remedial action and settle the audit objections.

"ROLE OF PUBLIC ENTERPRISE IN RESPECT OF SOCIAL WELFARE AND RESOURCE RE-ALLOCATION".

—Md. Khalilur Rahman.

Public Enterprise is a form of economic venture in which ownership is held by the Government partly or wholly. The concept of state intervention and establishment of enterprises of different kinds by the state has taken its root in history. Ideologically the application of this concept will mostly depend upon the socio-political system prevailing in any country. At one extreme, the socialist countries pursue a policy of fulfilled state intervention and all productive means are owned and managed by the state. On the other hand, the acceptance of *laissez-faire* type of economic system in some countries has encouraged private entrepreneurship in controlling the means of production. Particularly there are a number of areas in which private entrepreneurship is also available in the socialist system. Similarly in the capitalist *laissez-faire* system also a number of areas are available where state ownership (such as drinking water, sewerage, etc.) invariably exists. Leaving aside these two extreme cases we will mostly consider the role of public enterprise in any developing country where both public and private ownership exist side by side in varying degrees. In this paper we will analyse the role of such public enterprises in the light of two main objectives:

- (i) Role of Public Enterprises in ensuring social Welfare, and
- (ii) Role of Public Enterprises in ensuring Resources Re-allocation.

Public Enterprise And Social Welfare

Before we may proceed it will be worthwhile to explain the phrase "Social Welfare". Previously social welfare usually related to some kind of philanthropic works in which limi-

ted assistance was given by the state itself or some rich men to the physically handicapped children, blind people, orphans and the like. But in recent times, social-welfare concept has undergone basic definitional and functional changes. In a developing country, the government is heavily committed to bring about rapid economic growth so that its teeming millions may have the basic necessities of life at the first stage and then it wants to follow a development process with the aim of ensuring a better standard of living. In a poor country like Bangladesh the existence of a 'vicious circle' in its economy has severe impact on about 90% of its population. The vicious circle starts from (i) low income of the majority of the population which results in (ii) low savings and (iii) low investment which leads to (iv) low productivity followed by low income. The cycle goes on. Under the prevailing situations, the state intervention in the commercial and industrial undertakings become imperative because of the fact that "free market" system and full private entrepreneurship often fail to achieve the desired expansion of economic activity and economic upliftment of the poorer sections of the population.

Thus social welfare is not only a philanthropic matter, it is an important component of economic programme aimed at nation-building so that as people's income will go on increasing, their efficiency will also increase and the nation as a whole will move upwards in the path of development.

Social Welfare implies economic welfare of the maximum number of people of a country. It will obviously include those activities

which have two fundamental objectives: (a) Utilization of the scarce resources for the benefit of the maximum number of people, and (b) introducing a favourable change in the production and distribution system which will increase the economic level from one stage to a higher stage resulting in a higher standard of living. If these two objectives are achieved and progress is maintained in this direction, the population may be benefited socio-economically.

As mentioned earlier, private entrepreneurs generally motivated by business profit may not deliver public good to the people in many areas where a high profit is not promising. This is much more true in a poor country in which there are not many entrepreneurs with investment ability to undertake so many commercial and industrial projects. Secondly, even if the entrepreneurs endeavour to accomplish such gigantic tasks they will be richer and richer and the poor people's condition will be further worsened. Thirdly, there are other sectors such as electricity or gas which require so much initial capital that private investors may not be able to mobilise so much capital. Fourth, some projects may be highly risky, or it may take long gestation period before giving any yields. Fifth, some specialised areas may require such experience or expertise which may not be available from the private entrepreneurs. It is, therefore, imperative that in order to save the larger section of the population from exploitation by the richer people through profit-hunting and to ensure balanced economic growth in all the important sectors of the country's economy (irrespective of the fact of profit or risk or even loss subsidized by the government) the government is required to take the responsibility of economic development on itself through the establishment of public enterprises with the objective of achieving social welfare. For example, in Bangladesh 83% of total

development programme expenditure relates to the Public Sector and 17% to the private sector in the Two-Year Plan (1978—80). The government through the public enterprises seek to ensure social welfare for the people through achievement of the following targets:

- (i) To speed up the rate of economic growth,
- (ii) To ensure full employment to the people,
- (iii) To ensure price stability,
- (iv) To ensure income-equalisation,
- (v) To ensure improved output composition,
- (vi) To ensure surplus balance of payment,
- (vii) To ensure increased choice.

The degree of achievement of these targets will determine how far the public enterprises have enabled the government in ensuring social welfare to the people at large. It is true that it is very difficult to achieve these targets (some of which have not been ensured even by the highly developed economies), but any positive step towards these targets will definitely be welcome in the interest of the greater public welfare.

Keeping in view the above-mentioned steps we will now cite some instances in the context of Bangladesh on the role of public enterprises in ensuring social welfare.

Agriculture Sector

In the agriculture sector most of the lands are owned and managed by individual farmers. On the other hand, state intervention is also prominent in this sector. Bangladesh Agricultural Development Corporation has been set up in order to aid the farmers with fertilizer, pesticides,

sinking of tube-wells and other agricultural services at much cheaper rates. The services and materials given by this enterprise (B.A.D.C.) has a tremendous impact on the farmer's economic wellbeing. If Bangladesh Agricultural Development Corporation can perform its activities much more efficiently it will deliver much more economic welfare to the millions of landowners and farmers of Bangladesh. In the agriculture sector government have other agencies under different names relating to fisheries, livestock, and forestry—all of which are intended to take part in the economic development of the nation. If these public enterprises or agencies are handed over to the private hands, the people at large may be exploited as the private investors may either control the prices of the essential products and supplies or they may not give attention to the less profitable areas. For instance if the private investors are engaged in the fertilizer distribution system then they may exploit the poor farmers through price manipulation and this will adversely affect the agricultural productivity and add to their miseries.

Power and Water Resource

In these areas the Government have power Development Board and Water Development Board which are entrusted with all the improvement activities in these areas respectively. As these are government owned enterprises, the charges of electricity or water consumption are quite low and subject to public criticism and there is no abnormal price rise. Secondly, the private investors cannot take over such huge investment in power or Water and even if they at all venture to take it, people may be easily exploited by the monopolistic price regulation at the hands of the private investors.

Education and Health

Government have Education Boards, Schools and Colleges and also University Grants Commissions which may be called non-commercial enterprises established for accelerating the literacy rate, creating experts, technicians, etc. Similarly, government have a number of hospitals, Medical Colleges, health clinics, etc. Which go a long way to ensure social welfare in these areas. These sectors if left to the private investors may lead to undesirable degree of profit making thus neglecting the welfare requirements in a poor country like Bangladesh.

Industrial And Commercial Sectors

In these sectors, there are a number of public corporations such as Jute Mills Corporation, Textile Mills Corporation, Sugar and Food Industries Corporation, Trading Corporation, Banks, Insurance, etc. Majority of industrial enterprises have been nationalised by the government. The public enterprises are playing a great role in the economic growth of the country as a whole. Beside direct participation in the economic growth and social welfare delivered through economic growth, the public enterprises are also saving the general masses from the exploitation of the less privileged people by privileged class who might have been investors in these lines. The exploitation could have been more acute in the key sectors of the economy such as jute, food, cloth, sugar, cement, external trade, etc. where private hands could dominate the market and dictate the prices of essential commodities and services and exploit the people. Being a public enterprise the decisions in respect of the price or labour policy or any other related matter are frequently subjected to scrutiny by the government at different levels. When necessary, the government also subsidizes the products or services of any public enterprise in order to ensure society's general welfare.

Labour Welfare

The government have assigned high importance towards effective utilization of the country's vast human resources. Bangladesh is one of the most densely populated countries of the world. The public enterprises employ a large volume of work-force. If these public enterprises were run by the private investors, so much work-force might not have been utilised. In the case of public enterprises the government is not merely interested in the profits or surpluses, but deeply concerned about the welfare of the workers. The workers also feel that they serve the public interest through the enterprises and not any single or group of investors. Secondly, the workers' participation, bargaining power, job satisfaction and security are also much more ensured in a public enterprise than in the private organisations where a sense of master-servant attitude prevails in one or other form. But if too much liberty is misused by the workers in any public enterprise, it will adversely affect the efficiency of the enterprise and ultimately the whole purpose of the enterprise will be defeated.

We may give more examples, but it is beyond the scope of this paper. The Public Enterprises have an important role to play in ensuring social welfare—more so for a society mostly peopled by poor people like ours in Bangladesh. These people expect much more to be cared for by the Government through these public enterprises. Free private enterprise alone cannot fulfil these requirements.

Much will depend on how efficiently these public enterprises are managed by the officials entrusted with their management and operation. The more efficient these enterprises will be, the more welfare will be delivered to the society. As the country makes progressive strides and forges ahead, the people's condition will be gradually improved ensuring social justice and welfare.

Public Enterprise and Resource Re-Allocation

Resources are scarce and their demands are much more than their supply. In an under-developed country like Bangladesh about 90% people are endowed with much less resources than what is needed for a good standard of living. In a developed country also there are economic imbalances in respect of the levels of income. In order to ensure social good and equitable justice to the majority of the people who are less fortunate, there are at present three alternative economic systems adopted by the different nations of the world. These are characterised by: (1) State nationalisation of the resources and means of production as in the socialist countries, (2) extremely limited intervention by the government in the commercial and industrial sectors and transfer of resources from the rich people to the other through the operation of fiscal policy, and (3) any intermediate position between the two extremes *i.e.* adopting the policy of nationalisation of industries and commerce to a certain degree and allowing for limited private entrepreneurship and at the same time adopting requisite fiscal policy.

We will discuss here the last named situation which generally prevails in most of developing countries. If the Public Enterprises would not have been operating in these countries the most profitable sectors would have been captured by a few private investors who would have indulged in economic exploitation of the poor masses. The process would have continued in such a way that the rich would have been richer and the poor would have been poorer. It would have been very difficult for the government to slice off the excess profits through taxes only. Because there may be a limit to taxability and moreover, there are several tax-evading machinations. So, the only way is State intervention in the economic and

commercial exploitation of the resources through the public enterprises. This will help the process of resource re-allocation in a number of ways some of which are outlined below.

First, the surplus or profit (if any) will go to the government and not to any individual. The government will use the surplus for further socio-economic purposes and specially for the upliftment of the poorer sections through the public enterprises.

Second, the public enterprises will not hesitate to go for such undertakings which will be less profitable from the business point of view, but will add to the national product. Gross national product will thus increase ensuring better living standard. Without public enterprises, many areas would have remained unexplored, creation of resources and its proper distribution would have greatly suffered.

Third, the workers employed by the public enterprises generally enjoy much more bargaining power, recognition and better job security. Less number of job lay-off and cases of termination will imply less economic hardship and more security and job satisfaction.

Fourth, profits of the public enterprises are also taxed and the money so taxed goes to the government for re-distribution to other sectors.

Fifth, the government may sometimes pursue a policy of differential prices of the products and services through the management of the public enterprises. Thus the Railway fare or Air fare may be charged in such a way that the rich people travelling in higher-classes will actually bear some of the expenses for the common people travelling in the lower-classes.

In conclusion, we may say that public enterprises play an important role in ensuring social welfare and resource re-allocation. This is much more true for a developing country like Bangladesh. It is, therefore, extremely important that the public enterprises should be managed efficiently. Without efficient management these two important objectives will be miserably defeated. We must realise this fact in the greater interest of the teeming millions of the country.

In Bangladesh it is her constitutional responsibility to materialise the concept of socio-economic welfare of the people. In this context taxation has proved inadequate in order to raise the required revenue for socio-economic development of the country. As a result Bangladesh government, besides maintenance of law and order has also embarked upon active participation in commerce and industry in order to tap the available resources and facilities and to raise the funds so needed to discharge the new and heavier burdens it now shoulders. Through the public enterprises government have attempted to specifically ensure social and economic justice to the working class. The labour welfare may easily flourish the concept of workers' participation in Industry. The government is in a position to act as the industrial leader along with its role in guiding the industries in the country.

Finally, as we have mentioned earlier, government's large-scale participation in industry and commerce results in increasing the income and surpluses which are pooled into the government exchequer and used for re-distribution and re-investment. This will ensure equitable division of the national wealth. Unless the government does this through the public enterprises the few rich people will be richer and the millions of the poor people will be poorer.

AUDIT AND ITS EFFECTIVENESS

—A. M. Mujibur Rahman.

The term "Government Audit" may be defined as an examination of books and relevant supporting documentary evidences of financial transactions to ascertain as to the proper application of rules and regulations laid down by the government, by any official/officials authorised by the Comptroller and Auditor-General of Bangladesh. Thus, it includes such examination of Accounts of the Republic of all courts of law, all authorities, offices of Government, Statutory Public Authorities, Public Enterprises or local Authorities. The extent of examination will depend on the internal checks in force in each respective organisation audited. On conclusion of the examination, the auditor is required to submit his findings clearly stating the deviations in application of the Rules and Regulations, or accuracy of figures he has come across in course of scrutiny of records submitted to him.

From the foregoing, two basic functions of an auditor would appear to be prominent: (a) to check compliance with Government Rules and Regulations in matters of financial transactions and (b) to Report clearly his findings to the relevant authorities. The term "Relevant authorities" would, for Government Audit, mean the executive and the Legislature.

The extent of effectiveness of Audit would, therefore, depend on how effective Audit is in matters of examination of books of account, in matters of reporting their findings, and the actions taken on the report by the appropriate authorities.

The present Audit apparatus of the Government have a number of handicaps due to which its effectiveness as 'watchdog' of the Government exchequer has been limited. A few of

the limitations are: (a) the Auditors assigned to carry out the job are not equipped with adequate training to perform the job at an acceptable efficiency, (b) the man-power available at the disposal of the Audit Department is not enough to carry out the job with desirable promptness, and (c) the right of the Auditors to examine and report only and not enforce any corrective measures on the Executive responsible for deviation in financial transactions.

While, the problems of training and man-power can be solved at administrative levels the question of entrusting the Audit with enforcement authorities involves decision at the highest level.

One cannot reasonably consider mere reporting as an effective instrument of control over financial transactions by the Government functionaries. Upto a pre-determined degree the Audit must be allowed to enforce its suggestions on corrective measures on the Executive.

The time-lag between the transactions, examination by the Audit and report to appropriate authorities and the action of the Executive is of vital importance. The rigmarole of procedures, rules and channels through which an Audit Report is submitted to the authority and the action taken by the authority normally takes so much time that the ultimate objective of Audit is lost. This leads to an attitude of indifference towards Audit by the Executive. This indifference is likely to remain so long as Audit is not equipped with enforcement authority at the spot.

Audit has a dualism in its role as watchdog of Government exchequer in so far as it has to report to the Government on the non-compliance by the Government functionaries of

the rules and procedures it has laid down for financial transactions as well as to report to the Parliament so that the public representatives may have an idea of the deviations in the application of the financial rules and procedures by the various Government/Semi-Government agencies.

To the Government the Audit Report will show the extent to which its departments are complying with its rules and orders and will often SUGGEST directions in which necessary corrective steps may be taken. Audit is not authorised to change rules for the Government, but can suggest amendments to existing procedures of keeping accounts.

To the Parliament, the Audit Report is meant to bring to notice the serious deviations in financial transactions by the Government. The purpose of the two are, of course, different. Audit report to the Government is to help it to conform to financial rules and that to the Parliament is to bring serious irregularities of the Government to public view and to help the highest law-making body to decide its future course of actions.

The case of Audit operations and its effectiveness in the Developing Countries generally can be given a brief review. Under the existing system, the Audit submits its first report to the head of the organisation audited. Suggestions are made to rectify irregularities within reasonable time period given under rules. In case of failure by the head of the organisation to give satisfactory reply or rectify the irregularities within the given period of time the matter is brought to the notice of the Executive Ministry. Here again, the Ministry is required to clear up the irregularities within a given period of time. The Audit observations to the Ministry are sent with the clear understanding that its failure to reply within the specific period would compel Audit

to bring the matter to the notice of the Parliament. Certain cases, therefore, are brought to the notice of the Parliament. The time-gap between the initial Audit and the deliberation of the Parliament on any specific irregularity reported to it by the Audit is long. Sometimes it is as long as three to four years. Meanwhile persons responsible for any irregularity may have left the service, retired or otherwise may not be available for disciplinary actions. Besides, with the passage of time the significance of any Audit Report is gradually eroded and it does not receive the weight it deserves from the authorities responsible for taking action on it.

It is this absence of timely action on audit report that is responsible for the Executives developing an attitude of indifference towards Audit and in some cases, tending to be lax in responding to Audit reports. It is from this General belief of futility of an Audit report that there is a general tendency among Government functionaries in these countries to circumvent or even ignore the rules and procedures of financial transactions. This is not an acceptable situation, specially, in developing countries where the scant resources of the state must be put to their optimum use. Wastage is a luxury they can ill-afford.

It is at this point that Audit can play its due role as a watchdog of the Public purse. In order that Audit may do it effectively it needs to be given the authority to enforce, to a specified limit, the corrective measures which, at the present, it only suggests in an Audit Report.

It may be noted here that mere entrusting Audit with enforcement authorities will not have desired results unless problems of proper training facilities of Auditors and providing the Audit Department with sufficient man-power and other technical accessories are solved simultaneously.

Most important of all, of course, would be to recognise the importance of the role of Audit as an essential component of the Government's control on financial transactions and not treat it as a mere formality. Audit

can become a toothless 'watchdog' or a mere inconvenience unless its positive objectives are given due importance by the policy making bodies of the state.

which the estimates are to be based. The original estimates are framed in minute details by the Agencies and Departments which collect the receipts and incur the expenditure, keeping in view the past actuals, current trends and future expectations and commitments. These estimates are submitted by the estimating Authorities to their Administrative Ministries and Divisions who in turn examine them and send them to the Ministry of Finance along with their recommendations. A Financial Advisor has been attached to each Ministry or Division for advising the Secretary on all important financial, budgetary, and accounts matters who scrutinizes the estimates on behalf of the Ministry of Finance.

11. The estimates framed by the Ministry of Finance are discussed with representatives of the administrative Ministries/Divisions/Departments at a round of meetings held in the Ministry of Finance in the month of March. These meetings provide the administrative Ministries/Divisions an opportunity for making a coherent presentation of the reasons in favour of budgetary provisions which they consider necessary. The authority for modifying, if necessary, the estimates framed earlier, however, rests with the Ministry of Finance.

12. After the Annual Development Programme is finalised, particulars of each development project/scheme included in the Programme are furnished to the Ministry of Finance by the respective administrative Ministries/Divisions for incorporation in the Budget and submission before the Parliament. After Cabinet review, the Ministry of Finance prepares the final draft of the Annual Financial Statement for submission to the Parliament. The budget cycle strictly follows a set time schedule and each phase is carried out as per the Budget calendar.

13. The last phase of the budget cycle is the submission of the Annual Financial Statement to the Parliament which generates considerable heat and debate in the Parliament. The occasion gives an opportunity to the opposition members for criticising the Government. The members of the ruling party fight in defence of the Budget.

14. After consideration of the budget estimates by the Parliament the Finance Division prepares the schedule of Authorized Expenditure for authentication by the President. The authenticated document becomes the basis of financial affairs in the fiscal year beginning from July.

15. In the recent years there has been an increasing concern with the short-comings of public budgeting in Bangladesh. Even in the pre-liberation period various committees made recommendations for streamlining budget administration. Most of the committees came up with ideas of performance budgeting and strengthening of Accounts and Financial services.

16. Performance budgeting emphasizes the things which government does rather than the things which government buys. Under this form of budgeting the emphasis is shifted from the means of accomplishment to the accomplishment itself.

17. The budget reforms under the head of "performance" introduced in the post war period have ushered in a new era in budget-making in the United States.

18. Under performance budgeting, attention is centered on the function or activity—on the accomplishment of the purpose. It places both accomplishment and cost in a clear light before the public. It provides the link between the things bought and the things done or the end products effected.

19. The end products or things done may be roads built, pay slips issued, persons trained, tax returns audited, files disposed, acres of trees planted—in fact, any tangible thing that government does. It is always possible to identify an end-product in a Government activity; the things that are done are always recorded in some fashion or other. The difficulty is that often the objective things that are done are non-significant as a measure of accomplishment under a programme. Again homogeneity problems will occur. Technological changes also intrude with improved methods and get mixed with the changing nature of the end-product, to produce performance units which are non-comparable in cost terms over a period of time.

20. Nevertheless, the end product approach to selecting the performance unit can provide significant information on program content in a number of cases, and can serve as a relatively firm basis for budgetary planning.

21. Since definable, homogeneous and significant end-products do not exist in a great number of cases the end-product approach cannot dominate performance budgeting. For many programs the work process or the activity must serve as the performance unit. This situation is prevalent in the case of a staff function such as a personnel office. For a personnel office there is hardly any end-product which can effectively measure the discharge of their duties. In these cases performance must be measured in terms of activities.

Whether the unit of performance is established on the basis of end product or on the basis of activities, it is easier to develop this type of budgeting if programs and organisational structures are synchronized within departments and agencies. In practice the administrator is the person best equipped to make the arbitrary assumptions and decisions as to

whether an end-product or activity is the better unit of measurement. If the maximum potentialities of performance budgeting are to be realized, its applications must be worked out flexible. The introduction of performance budgeting requires overall reorganisation of the accounting system and the administrative and financial relationships among various levels of departments. The budget organisation must be manned by highly trained group professionals and experts.

23. Performance budgeting has one very great advantage in that it can be introduced in a phase-by-phase process over a period of years. Once the system is developed, installed and widely understood, it becomes within management practice a relatively simple process.

24. The most significant feature of performance budgeting is that it increases the responsibility and ensures accountability of management which are of urgent need in Bangladesh.

25. In the existing budgetary system in Bangladesh financial control over the expenditure of Ministries/Divisions appears to be inadequate. During Pakistan period every Ministry/Division was required to submit a quarterly statement of its expenditure against its funds allocated. This used to give an opportunity to Ministry of Finance to keep a track on over-runs or under-runs in expenditure and suggest remedial measures in time. Absence of such a system sometimes lands certain Ministries/Divisions in embarrassing positions. Although such a control sometimes goes against the concept of independence of each Ministry/Division, in a country like ours which has to accomplish its objectives with scarce resources, a system of expenditure control as mentioned above appears to be necessary for proper allocation of scarce resources.

26. Sound preparation of a budget needs accurate data, facts, figures and many other details. In our existing system these are provided by the Ministries/Divisions concerned through the respective account offices. In Bangladesh accounts are maintained annually and the figures are not always up-to-date or as accurate as necessary. If the accounts are computerised as it has been done in some neighbouring countries it would be possible to obtain correct and most up-to-date data at the shortest possible time. This enables budget preparation much more accurate and effective. The budget statement contains a large number of projected figures. If the reports are correct and up-to-date the projection will also be reliable. Audit plays a very important role in putting a check against irregular, illegal and wasteful expenditure. Government Departments spend public money and naturally they do not always maintain the sense of accountability. A strong auditing system counteract such tendencies on the part of government departments. In Bangladesh, however, audit is not so strong and it does not operate at such regular intervals as it should. Instances are not in frequent where audit has been conducted of an expenditure that had taken place long ago. Such audits are purposeless. Also heads of departments do not attach due importance to audit objections. As a result whatever audit are conducted do not achieve any effective results. In a country whose resources are so limited audit should be allowed to play a very vital role in controlling, regulating and guiding expenditure.

27. Public accounts committee of the legislature is one of the strongest weapon to control expenditure. It is the very basis from which the Audit derives its power and strength. In many countries Public Accounts Committees (PAC) are so strong that they keep the executives under cons-

tant pressure in regard to expenditure of public money. PAC slashes the executives in case of slightest irregularity or illegality in spending public money. In our country, however, this committee is very weak and hardly performs its function effectively. As a result the most important check against wasteful expenditure by the executives is virtually absent. In a developing country like ours where expenditure is incurred in terms of billion dollars PAC should be activated and made to play its due role effectively. It is high time that we should set up Audit court in our country so that prompt and appropriate action can be taken against those who make irregular, illegal and wasteful expenditure. Such courts are already functioning properly in some countries and have achieved success in fulfilling their objectives.

28. Bangladesh is a poor country with very limited resources. For sustained economic growth it is very much necessary that its scarce resources are properly organised. Budget is an effective means of such resource organisation. There is practically no substitute for performance budgeting for a developing country like Bangladesh. Although introduction of performance budgeting requires creation of appropriate environment and norms which is always very difficult to achieve Bangladesh should make a start for introducing this budgetary system at least in some sectors by phases. There are a number of sectors where units of activities are easily identifiable and these may be, without much difficulty, correlated with corresponding units of expenditure. Such sectors are very much amenable to the introduction of performance budgeting.

29. We have a large number of semi-autonomous bodies and corporations which absorb around 50% of the development outlay. Control over them are not very effective. Per-

formance budgeting can be an effective instrument of controlling their operations. One of our nearest neighbours Thailand has already gone in for performance budgeting. With the introduction of such budgeting

their development activities are reported to have made tremendous progress. Bangladesh can take some lesson from this and thereby save herself from economic and administrative crises.

AUDIT CONTROL OVER POST OFFICES

—Md. Sirajul Haque.

The Post Office Department has the most widespread organisation. Excepting a few administrative offices which are located centrally in big cities and towns, post offices are spread all over the country. The post office is the most familiar, popular and useful public office. It not only provides a vital communication system but also does other multifarious business and gives varieties of essential services to the people.

2. The entire post office department with its vast and widespread organisation is under the audit control of the Accountant General, Posts, Telegraphs and Telephones. It will be worthwhile and useful to discuss in a nutshell how the Accountant General, Posts, Telegraphs and Telephones exercises audit control over the post offices.

3. There are at present 34 head post offices in Bangladesh. Each head post office serves a definitely specified area and has a good number of sub-and branch-post offices under its account jurisdiction and control. The sub-and branch-post offices render daily accounts showing their receipts, payments and balances in hand to the head post office for incorporation in the overall account of the head post office.

4. Each head post office forms an accounting unit and maintains its account records in conformity with the rules and in the forms framed and prescribed by the Comptroller and Auditor-General. It has also to submit on the first day of every month to the Accountant General, Posts, Telegraphs and Telephones a cash account showing all its receipts and payments including those of its sub-and branch-offices of the preceding month.

5. The cash account is a partly classified document. All the receipts and payments of the head post office including those of its sub-and branch-post offices during a month are shown in the cash account head-wise excepting the bills paid and unclassified receipts and payments. The cash balance in hand at the close of the month and the break-up of the cash balance, known as the Cash Balance Report, are also shown in the cash account. All the entries of receipts and payments under the various heads as shown in the cash account are supported by lists, journals and schedules, which in turn are supported by paid bills and vouchers.

6. For the purpose of conducting audit checks over the post office transactions, which are multifarious in nature, the office of the Accountant General, Posts, Telegraphs and Telephones, has been divided into a number of sections. These are the Postal Accounts Section, Postal Account Miscellaneous Section, Gezzeted Audit Section, Work Charges Audit Section, Pension Section, General Provident Fund Section, Money Order Section, Savings Bank Section, Savings Certificate Section, Custom-duty Section, Broadcasting Receiver License Section, Account Current Section, Central Section, Book Section and Postal Life Insurance Concurrent Audit Section. The very name of a section indicates its nature of work. In conducting the audit and accounting of postal transactions all the above sections are to follow strictly the rules and procedures framed by the Comptroller and Auditor-General, which have been embodied in the various code books.

7. The cash accounts of head post offices along with most of the supporting schedules and vouchers are received in the Postal Account sec-

tions. The schedules of unclassified receipts and payments, establishment pay bills, which are received unclassified, contingent bills, non-gazetted T.A. bills, etc. are checked, verified, audited and classified by the Postal Account Section. Other schedules with supporting vouchers like the schedules of pension payments, work charges, General Provident Fund, etc. are made over by the Postal Account Sections to the respective sections for necessary audit checks after agreeing their totals with the corresponding figures shown in the cash account. Some schedules, lists, journals with their supporting vouchers are received direct from the Post Offices in the various technical audit sections like the Money Order, Savings Bank, Savings Certificates sections. These documents are subjected to detailed audit checks by the technical audit sections concerned and the monthly total receipts and payments shown in those schedules, etc. are verified and agreed by them with the corresponding figures incorporated in the cash account received in the Postal Account sections.

8. Any discrepancy or irregularity detected by the various audit sections during the course of audit are reported to the Head Postmasters concerned through formal objection statements, half marginal references or letters for immediate investigation, reconciliation and settlement. Irregularities of serious nature are reported to the higher Postal Authorities also for information, intervention, investigation and other necessary action.

9. In addition to the above audit arrangements supply of funds to the post offices to meet their cash requirements is also controlled and regulated by the Accountant General, Posts, Telegraphs and Telephones. The post offices can utilise their cash receipts for their cash payments. If the cash receipts are more than cash payments the post offices are required to remit the surplus cash to the civil treasuries

If the cash receipts are less than the cash payments the post offices have to draw funds from the civil treasuries to meet their cash requirements. But they cannot draw funds from the civil treasuries without any authority from Accountant General, Posts, Telegraphs and Telephones.

10. In the beginning of each financial year the Postal Account Miscellaneous Section of the office of the Accountant General, Posts, Telegraphs and Telephones issue general letters of credit on district treasuries in favour of the Head Postmasters authorising them to draw funds from districts treasuries to meet their cash requirements including those of their sub-and branch-post offices. If the fund available out of the general letters of credit for any month is insufficient to meet the cash requirements, the Postmasters apply to the Accountant General, Posts, Telegraphs and Telephones for supplementary letters of credit which are issued by the Accountant General, Posts, Telegraphs and Telephones after satisfying himself that the Postmasters actually need them.

11. The Postmasters are also required to prepare consolidated Postal Receipts and consolidated Treasury Receipts in respect of all drawings from and payments into the treasuries during a month and to send the same to the Treasury Officers for check and verifications. The consolidated Treasury Receipts duly verified, are returned by the Treasury Officers to the Postmasters, who in turn submit the same to the Accountant General, Posts, Telegraphs and Telephones. The consolidated Postal Receipts, duly verified, are submitted by the Treasury Officers to the Accountant General, Civil, who in turn send the same to the Accountant General, Posts, Telegraphs and Telephones in support of entries in the Exchange Account with the letter. Both the receipts are subjected to necessary audit checks in the office of the

Accountant General, Posts, Telegraphs and Telephones with reference to corresponding entries in the relevant cash account of the post office concerned.

12. Moreover all the head post offices are subjected to Local Audit Inspection every year or every two years conducted by the Audit and Accounts Officers deputed by the Accountant General, Posts, Telegraphs and Telephones. During the course of the Local Audit Inspection not only the cash and stamp balances held by the Head Post Office on a selected day are checked and verified by actual count but also all the primary and subsidiary account records of the head post office, bills and vouchers, stock books of furniture, office equipments, stores, saleable forms, etc. which are not submitted to the Audit Office, are subjected to thorough audit check and test audit. The discrepancies or irregularity, which are not settled on the spot, are incorporated in the Local Audit Inspection Report for investigation, rectification and settlement by the Head Postmasters. A copy of part I of the Inspection Report, containing serious irregularities is sent to the Director General, Posts Offices for Information and immediate necessary action.

13. The Postal Account Sections, which play the most vital role in auditing post office transactions, also classify and compile the receipts and payments as shown in the cash account into detailed heads of accounts. The classified totals under different detailed heads of accounts are posted in a classified Abstract, which is made over to the Detail Book Section for incorporation in the relevant Detail Books.

14. Audit control over the post offices as depicted above is adequate and effective for safeguarding public

money. The rules and procedures for auditing and accounting of post office transactions as embodied in various code books leave little scope for any fraud or defalcation of post office money. If there be any fraud, defalcation or loss of Government money the causes therefore must be traced not to any defect in the system or the rules and procedures but to human error, fault, malpractice or negligence on the part of the Postal officials.

15. For greater audit control and for quickening the process of audit some system of concurrent audit may be introduced in at least some of the selected big post offices like the Dacca General Post Office, Khulna G. P. O., Chittagong H. P. O., and Rajshahi H. P. O. The current audit cell may be headed by an Audit and Accounts Officer like the District Accounts Officers in the district treasuries under the control of the Accountant General, Civil.

16. The establishment pay bills, G. O. bills, T. A. bills, contractor's bills, etc. may be subjected to pre-audit by the concurrent audit cell and other transactions like Money Order, Savings Bank, Savings Certificates, etc., may be subjected to post-audit as at present immediately after the transactions occur.

17. In other head post offices Senior and Junior Accountants like those of the Engineering Divisions of the T & T Department may be required, posted and administratively controlled by the Accountant General, Posts, Telegraphs and Telephones. These accountants may function as primary auditors, and financial assistance to the Postmasters and may ensure correct compilation and submission of cash account and returns to the Audit office on due dates.

NEWS IN BRIEF

INTERNATIONAL

1. (i) The Comptroller and Auditor General of Bangladesh was elected member of the Board of Auditors to the United Nations for a three years term commencing from 1st July, 1978. So far ninety-one officers of the Audit Department of Bangladesh audited different affiliated offices of the UNO.

(ii) Mr. Osman Ghani Khan, Comptroller and Auditor General of Bangladesh has been elected Chairman of the United Nations Board of Auditors for one year commencing from 1st July, 1980 at the thirty-fourth regular session of the U. N. Board of Auditors.

(iii) The General Assembly of the United Nations Organisation at its thirty-fifth regular session shall elect an External Auditor to take up office from 1st July, 1981 for a three years term and the candidature of Bangladesh for re-election to the same has already been placed.

2. Mr. Osman Ghani Khan, Comptroller and Auditor General of Bangladesh, attended the following seminars and meetings abroad:

- (i) 1st Assembly of ASOSAI held in New Delhi from 7-5-1979 to 11-5-1979. Mr. T. M. Hossain, Deputy Comptroller and Auditor General accompanied him.
- (ii) Meeting of the U.N. Board of Auditors in New York from 8-6-1979 to 25-6-1979.
- (iii) Meeting of International Audit Services in Geneva and meeting of 5th Committee of U.N.O. in New York from 17-9-1979 to 9-10-1979.
- (iv) Meeting of the Panel of External Auditors of the U. N. O. in New York

from 22-10-1979 to 30-10-1979.

- (v) Meeting of U. N. Board of Auditors held in May, 1980 in New York.
- (vi) Meeting of INTOSAI in Nairobi, Kenya was held in June, 1980. The Comptroller and Auditor General and Mr. F. H. Khan, Deputy Comptroller and Auditor General (Senior) attended the meeting.

3. (i) Messrs Abul Hashem, Mir Belayet Hossain and Khalilur Rahman, Senior Officers of the Audit Department, attended the seminar on "Receipt Audit" held in New Delhi under the auspices of ASOSAI during the period from 17-9-1979 to 28-9-1979.

(ii) Messrs A. B. M. Siddique and Mosharrat Hossain, Senior Officers of the Audit Department attended the seminar on "Audit of Public Works" held in Manila, Philippines during the period from 9-7-1979 to 27-7-1979.

4. Messrs Aatur Rahman Chowdhury, S.A. Bhuya, A.B.M. Siddique, Md. Ismail, A. B. M. Salahuddin Ahmed, Mohiuddin Azad, A. B. M. Shamsul Huda, S. Amirul Mulk, Nurul Abedin, Md. Khalilur Rahman and Suhel Ahmed Chowdhury, Senior Officers of the Audit Department attended different courses of training during the years 1977-79 on Financial Management, Public Accounts Audit, Accounts and Finance of Developing Countries and Method and Procedure of Audit in Newzealand, London and Australia.

5. Md Sufi Awsaful Islam, a Senior Officer of the Audit Department attended a course of training on Development Finance in Birmingham University under the auspices of British Technical Assistance Programme.

6. Bangladesh, being a member country of the ASOSAI (Asian Organisation of the Supreme Audit Institutions) is going to offer a course and organise a seminar in 1981. The Comptroller and Auditor General of Bangladesh has been pleased to vest all responsibilities upon the Director General, Audit and Accounts Training Academy, to offer the course and organise the same in Dacca in 1981.

NATIONAL

In pursuance of provisions 233 and 234 of the Working Procedure of National Assembly of the People's Republic of Bangladesh, a Permanent Public Accounts Committee was set up in the session of the National Assembly held on the 14th March, 1980 with the following members of Parliament:

Name of the Members

Chairman.

Mr. Ataur Rahman Khan

Members

Mr. Shahidullah

Mirza Ruhul Amin

Mr. Muklesur Rahman Chowdhury.

Sk. Razzaque Ali,

Mr. Azizul Haque

Mr. Tariqul Islam

Mr. Nazim Kamran Chowdhury

Sayeed Masud Rumi

Mr. A.M. Badrul Alam

Sree Shuranjit Shen Gupta

Mr. Sirajul Islam, Advocate

Mr. Anisul Islam Mahmud

Mr. Zahir Uddin Khan

Mr. Zahurul Islam Talukder

2. The following senior officers of Audit Department are holding the charge of the Heads of Offices of the Audit Department of Bangladesh:

Mr. Osman Ghani Khan, Comptroller and Auditor General.

Mr. F. H. Khan, Deputy Comptroller and Auditor General.

Mr. Ataur Rahman Chowdhury, Military Accountant General.

Mr. Fazlul Haque, Accountant General, Civil.

Mr. S. A. Bhuyan, Director General, Commercial Audit.

Mr. A. H. M. Fakhruzzaman Chowdhury, Director, External Audit.

Mr. M. N. Zaman, Director General, Audit and Accounts Training Academy.

Mr. A. B. M. Siddique, Accountant General (W. & W.).

Mr. A. M. Jalaluddin Ahmed, Controller, Military Accounts, Dacca.

Mr. Sufi Awsaful Islami, Controller of Air Force Accounts.

Mr. Mohiuddin Azad, Controller, Military Accounts, Bogra.

Mr. Mir Belayet Hossain, Director General (L. & R. A.).

Mr. Atiur Rahman, Accountant General (P.T. & T.).

Mr. Sikander Mahmood, Director (MUNA).

Mr. Bipashi Chakma, Director General, Railway Audit.

Mr. M. Khalilur Rahman, Controller, Naval Accounts.

Mr. Ghulam Rahman, Additional Accountant General (F. A.).

3. **Sports and Games :** (i) The Annual Sports (track and field events) conducted by the Accountant General (Civil)'s Institute was held on April 6, 1980 at the Kamalapur Railway ^{play} Ground. Large number of employees participated in the sports. Mr. Fazlul Haq, Accountant General (Civil) of Bangladesh, declared the sports meet open and Mr. Fazlul Haq Khan,, Deputy Comptroller and Auditor General (Senior) of Bangladesh, distributed prizes among the winners.

(ii) Annual Sports (track and field event) of the office of the Accountant General (W & W) was held on March 16, 1980 at the Railway ground with great enthusiasm. A large number of employees participated to make it a success. Mr. A. B. M. Siddique, Accountant General (W&W) declared the sports open and distributed the prizes among the winners.

4. (i) An annual drama named "JIBAN RANGA" of Shailesh Guha Neogi was staged with their own amateur artists at the WAPDA auditorium in January 1979 by the Accountant General (Civil)'s office. This annual drama by A.G. (Civil)'s office is a traditional one.

(ii) A drama named "SHAMNER PRITHIBI" of Mr. Faruque Shior was staged by the staff members of the office of the Director General (Commercial Audit) at the WAPDA auditorium on April 3 and 4, 1980. Mr. Osman Ghani Khan, Comptroller and Auditor General graced the occasion as the Chief guest.

5. **Miladunnabi:** (i) Annual Miladunnabi of the office of the Accountant General (W & W) was held in March, 1979. The distinguished Mowlana discussed the various aspects of Holy Prophet's life.

Mr. Osman Gbani Khan, Comptroller and Auditor General of Bangladesh was present at the occasion as Chief guest. Prizes were awarded to the winners of the Essay Competition entitled "Contribution of the Prophet towards world peace".

(ii) Annual Miladunnabi of the office of the Accountant General (Civil) was held on April 18, 1980 at the Prayer Hall of the office. It was conducted by renowned Mowlana Farid Uddin Akhter.

(iii) Annual Miladunnabi of the office of the Additional Accountant General, Foreign Affairs, was held on February 7, 1980 wherein the various aspects of Holy Prophet's life was discussed by distinguished Mowlanas Hafeez Abdul Haq and Abdul Gaffar.

6. As usual the "Sharashowti Puja Committee" of the office of the Accountant General (Civil) have celebrated the "Sharashowti Puja" with great enthusiasm in the month of Magh, 1386 (Bengali year). Mr. Osman Ghani Khan, Comptroller and Auditor General of Bangladesh and Mr. Ahul Hashem, the then Accountant General (Civil) sent their messages of good wishes on the occasion.

