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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

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

(DEPARTMENTS/DIRECTORATES AND OTHER  
ORGANISATIONS UNDER THEM)

VOLUME XV

(MINISTRY OF WORKS)

CHAPTER II

(DIRECTORATE OF INTERNAL AUDIT)

December, 1982

*Supernumerary*

GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
CHIEF MARTIAL LAW ADMINISTRATOR'S SECRETARIAT  
Martial Law and Civil Wing

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

15/5/1983.

NOTIFICATION

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

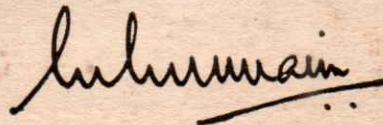
*References :*

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

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

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

By order of the  
Chief Martial Law Administrator



MUZAMMEL HUSSAIN  
*Principal Staff Officer.*

## DIRECTORATE OF INTERNAL AUDIT

### MINISTRY OF WORKS

#### INTRODUCTION

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

#### ALLOCATION OF FUNCTIONS

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

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

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

**CHARTER OF DUTIES**

**Director**

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

**Assistant Directors**

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

**Superintendents**

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