



## CAG NEWS

A HALF-YEARLY PUBLICATION

Volume 19 | Issue 02 | July-December, 2020



[www.cag.org.bd](http://www.cag.org.bd)

### CAG'S NOTE

Keeping up with the advancement of technologies and adapting to the needs of time for solving a crisis are keys to success and sustainability. But for increasing adaptability, one needs to be tech-savvy and up to date about the professional development in the relevant fields. Audit and Accounts department faces innumerable challenges to transform itself up to the general public's expectation in ensuring transparency and accountability in Public Financial Management (PFM). For this positive transformation, we need knowledge, eagerness and aptitude for self-development. The second half of the year 2020 is marked with the dissemination of knowledge and the adaptation to the changing technological environment. As a global crisis Corona pandemic impacted our daily private norms as well as professional behaviour. Virtual trainings, presentations and meetings appear as common examples in this regard.

As a part of the initiative for continuous professional development, a series of online meetings and training sessions was held by the OCAG of Bangladesh. The virtual sessions were very interactive and useful. It laid the foundation for the officers of the Audit and Accounts department to conduct the audit and accounting activities in the coming days. Other than regular monthly meetings a number of virtual lectures focused on budgetary central government, extra budgetary organization, government commercial undertakings, public corporations, statutory bodies, parliamentary accountability, the role of Principal Accounting Officer (PAO), Finance accounts, Appropriation accounts, initial accounts, subsidiary accounts, features of Finance Act and Appropriation Act were organized by OCAG. Apart from the above online training sessions on the

fundamental concept of public sector auditing, the role of auditors in compliance and financial audit, audit in relation to postal, railway, defence and forest department, etc were also delivered for officers of the OCAG. The culture of knowledge sharing and technology use will certainly pave the way for the public auditors and accountants to flourish their professional skills and contribute more to the department.

Office of the Comptroller and Auditor General (OCAG) of Bangladesh has also taken an initiative to digitize the audit. That's why it is developing Audit Monitoring and Management System version 2 (AMMS2) to quicken and ease the process as well as to reduce the cost. Hopefully, in near future Audit and Accounts department will be able to conduct a real-time audit by having real-time access to various important government servers and databases. To adjust with the challenges of the era the OCAG is ready to make the effort to integrate the technology that is best for audit activities for ensuring professional excellence and dignify the department.

#### In this issue:

- OCAG Activities
- FIMA Activities
- CGA Activities
- CGDF Activities:
- Activities of Different Audit Directorates
- ADG(Finance) activities
- Audit Reports Discussed in PAC Meetings
- Acronyms



## 55th ASOSAI Virtual Governing Board Meeting

55th ASOSAI Governing Board Meeting was held virtually on 27th July 2020 organized by ASOSAI Secretary General SAI China. ASOSAI Chairman, the Auditor General of Vietnam, presided over the Governing Board meeting. SAI Bangladesh joined this meeting as an active member of governing board. The comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury lead the delegation team from SAI Bangladesh. Along with CAG Bangladesh Deputy CAG (Senior) Mr. Shayamalkanti Chowdhury, Deputy CAG (A&R) Mr. Mahbulul Hoque, Director General, Commercial Audit Directorate Mr. Md. Rafiqul Islam and ADCAG (AGBM Cell) Mr. Toufique Shafiqul Islam joined the meeting. All other Governing Board members such as SAI India, Indonesia, Korea, Kuwait, Malaysia, Nepal, Russia, Thailand delegates also joined the meeting virtually. Besides, SAI Japan Joined as Capacity Building Administrator and SAI Kazakhstan and Turkey joined as the member of the Audit Committee, and IDI (INTOSAI Development Initiative) joined as an observer.



Honourable CAG Mohammad Muslim Chowdhury at 55th ASOSAI Virtual Governing Board Meeting

This is to mentionable that this GBM was planned to host by SAI Bangladesh and supposed to be held in March 2020. Due to COVID-19 pandemic primarily it was rescheduled to July 2020 but gradual deterioration of COVID-19 outbreak all over the world the governing board meeting was not held in person. ASOSAI Chair and Secretary-General has to conduct GB meeting in virtually.

In this virtual GB meeting, honourable CAG of Bangladesh delivered the welcoming speech.

## FIMA Activities

### Passing Out Ceremony of AAG 37th Batch

The course completion and certificate awarding ceremony of the one-year-long departmental training course of 37th BCS: Audit & Accounts cadre officers was hosted by FIMA on 12 November 2020. Honourable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury graced the program as the chief guest and Deputy Comptroller & Auditor General (Senior) Dr. Shyamal Kanti Chowdhury attended as the special guest. Director General of FIMA Mrs. Monowara Habib presided over the event. Other distinguished guests including a number of high officials of BCS (Audit & Accounts) cadre and FIMA faculty members, were also present.



Honourable CAG Mohammad Muslim Chowdhury delivering a speech at the passing out ceremony

In the event, Director (Training) of FIMA conveyed welcome speech to the guests and declared the merit positions.



DG FIMA Mrs. Monowara Habib conveying speech in the AAG passing out ceremony



Honourable CAG of Bangladesh handed over the certificates to the AAG probationers and awards to the special achievers among them. Honourable chief guest provided his valued motivational speech to the young officers of 37th batch. The AAGs also performed a spectacular cultural event in the second session of the occasion.



AAG of 37th batch receiving the certificate from honourable CAG

### **Promotion of former Director General of FIMA as DCGA Senior (Grade-1)**

Monowara Habib, an officer of the 8th batch of BCS (audit & accounts) cadre, has been appointed as the Deputy Comptroller and Auditor General (Senior) (Grade-1), thus becoming the executive head of Audit & Accounts Department. Prior to the current position, she was the Director General of FIMA. This appointment made her the 44th officer to hold this post of DCAG (senior) and the first among the female officers in the department's history.

### **Exchange of Views between FIMA and the E.U. Project Consultants**

Three consultants of "Technical Assistance to the implementation of PFM Action Plan" (European Union Project) Mr. Ron Haccket, Mr. George Sheperd and Mr. Srinivasan Shatyamoorthy along with OCAg officials visited Financial Management Academy (FIMA) on 07 October 2020. They discussed the potentiality, challenges and future action plan of improving the professional capacity of OCAg through

FIMA. Director General of FIMA Ms. Monowara Habib deliberated on the existing academic and administrative capacity and recent performance report of FIMA. After an effective discussion, the consultants articulated their opinion as follows-

### **FIMA has been visualized as the**

- Gateway to Capacity Enhancement in OCAg
- Path light to Professionalization measures in OCAg
- Springboard to network stakeholders such as ministries, departments, authorities, media, donors, citizen and PAC
- Window to the world by twinning with SAIs, training in audit methodologies, and disseminating international auditing standards.
- Pivot to build citizen awareness about Accountability, Transparency, Good Governance, Equitable Development etc.
- Bridgehead to bureaucracy especially Ministry of Finance, Parliament Secretariat, And Local Gov. bodies etc
- Answer to the aspirations of auditors and build individual and institutional capacities
- Curtain raiser to the readiness of Next Generation officials' in I.T. applications such as IBAS++ IDEA AMMS and even applications of Artificial Intelligence + Robotics
- Crucible for change management in OCAg

### **Publication of FIMA News of Mujib Centenary Special edition 2020**

Financial Management Academy (FIMA) published a special edition of "FIMA News 2020" as a part of the celebration of "Mujib Birth Centenary" the anniversary of 100th birthday of the Father of the Nation Bongabondhu Sheikh Mujibur Rahman. Besides, a special notebook, ceramic pen stand, wallet and eco-friendly jute bag were distributed to the head of various government training institutes, bureaucrats and senior officials of OCAg.





### Courtesy Visit to the National Housing Authority (NHA)

As a part of endeavouring to make FIMA as an International standard training centre of Asia recently, Director General of FIMA Mrs. Monowara Habib had a courtesy visit to National Housing Authority (NHA).



Courtesy Visit to the National Housing Authority (NHA)

During the visit DG FIMA raised the necessity of the extended land for FIMA to the Chairman of NHA. The Chairman of NHA Mr. Md Delwar Haidar assured DG FIMA to assist the development plan with several prerequisites. After the bilateral discussion, DG FIMA presented a Souvenir of "Mujib Centenary" and a crest to the Chairman of NHA.

### Joining of New Director General

Ms. Fahmida Islam (Member of BCS: Audit & Accounts - 9th batch) has joined as Director General of Financial Management Academy (FIMA) on 18 November 2020. FIMA faculty members including Director (Training) G. M. Mamunur Rashid, Director (Admin) Zahirul Islam welcomed her with a flowery bouquet.



Ms. Fahmida Islam greeted with flower on the first day at FIMA

Fahmida Islam, Director General, Financial Management Academy joined in the Audit and Accounts Cadre in 1991 and served in different offices in different capacities.

Ms. Islam obtained her graduation and post-graduation degree from the Department of Economics, University of Dhaka. She also obtained a post graduate master's degree in development economics from Williams College, Massachusetts, USA in the year 1995.



## Courses Conducted at FIMA during July – December 2020

Sl No.	Name of Course	Duration	No. of Participants
<b>BCS Officers Departmental Training:</b>			
1.	BCS Officers Departmental Training (Batch-37)	14-10-2019 to 13-10-2020	07
<b>SAS/SRAS-Part-I &amp; 2:</b>			
2.	SAS/SRAS-Part-I Batch-137	27-12-2020 to 07-03-2021	61
3.	SAS/SRAS-Part-II Batch-126	14-10-2020 to 24-12-2020	59
<b>A&amp;AO Orientation:</b>			
4.	A&AO Orientation	15-11-2020 to 19-11-2020	21
5.	A&AO Orientation	22-11-2020 to 26-11-2020	24
6.	A&AO Orientation	29-11-2020 to 03-12-2020	15
7.	A&AO Orientation	20-12-2020 to 24-12-2020	27
8.	A&AO Orientation	27-12-2020 to 31-12-2020	28
<b>Super Orientation:</b>			
9.	Super Orientation	01-11-2020 to 05-11-2020	22
10.	Super Orientation	15-11-2020 to 19-11-2020	20
11.	Super Orientation	06-12-2020 to 10-12-2020	25
12.	Super Orientation	20-12-2020 to 24-12-2020	25
13.	Super Orientation	27-12-2020 to 31-12-2020	29
14.	SAS Apprentice	18-10-2020 to 22-10-2020	60
<b>Audit-Related Course</b>			
15.	Revenue Audit	22-11-2020 to 26-11-2020	30
16.	iBAS++	11-10-2020 to 13-10-2020	17
17.	Procurement Audit Program	12-10-2020	29
18.	Procurement Audit Program	19-10-2020 to 20-10-2020	34
19.	Procurement Audit Program	21-10-2020 to 22-10-2020	60
20.	Procurement Audit Program	24-11-2020 to 25-11-2020	51
21.	Procurement Audit Program	01-12-2020 to 02-12-2020	55
22.	Procurement Audit Program	03-12-2020	29
23.	Procurement Audit Program	24-12-2020	30
24.	Virtual Training on Modern Office Management and Role & Responsibilities of D.G.s and Directors	15-07-2020	33
25.	Virtual Training on Model Para Writing	23-07-2020	49
26.	Virtual Training on Auditing on Extra Budgetary Organization	26-07-2020	49
27.	Virtual Training on Model Para Writing	28-07-2020	23
28.	Virtual Training on Auditing on Extra Budgetary Organization	29-07-2020	84
29.	Virtual Training on Budgetary Central Government	06-08-2020 to 20-08-2020	752
30.	Virtual Training on Extra Budgetary Entities: Public Enterprise	20-08-2020 to 27-08-2020	250
31.	In-House	01-10-2020	20
32.	In-House	13-10-2020	20
33.	In-House	21-10-2020	27
<b>Request Course</b>			
34.	Short Procurement Training Course (S3) B-1	02-12-2020 to 30-12-2020	29
35.	Short Procurement Training Course (S3) B-2	21-12-2020 to 23-12-2020	30
36.	WOP2 Meter Reader Training Dhaka WASA	20-10-2020	20



## CGA Activities

### National Mourning Day Observed at CGA Office

On the occasion of 15 August, the National Mourning Day, a discussion program was organized at the office of the Controller General of Accounts (CGA) on 15 August 2020. The discussion meeting and 'doamahfil' was presided over by the Controller General of Accounts (CGA) Mr. Md. Zahurul Islam with the presence of all Chief Accounts and Finance Officers (CA&FO) & the officers of CGA office. The valiant days and activities of Bangabandhu's life were discussed at length at the program. At the end of the program, the discussants prayed for the departed soul of Bangabandhu, the father of the nation, and his family members who embraced martyrdom on 15 August 1975.

### CGA Awarded for the National Integrity Strategy (NIS)-2020

Controller General of Accounts, Bangladesh Mr. Md. Zahurul Islam has been awarded for the National Integrity Strategy (NIS)-2020. Finance Division has issued an office order regarding this matter on 14 July 2020. Senior Secretary of Finance Division Mr. Abdur Rouf Talukdar handed over a crest and a certificate regarding the achievement on National Integrity Strategy (NIS)-2020 to the Controller General of Accounts on 27 December 2020.



Mr. Md. Zahurul Islam, Controller General of Accounts (CGA) receiving Crest from the Senior Secretary of Finance Division Mr. Abdur Rouf Talukder

To express his gratitude to the Finance Division, Mr. Md. Zahurul Islam said that the achievement like National Integrity Strategy (NIS) award was possible due to the outstanding contribution of the employees of the office of the Controller General of Accounts as a whole. Mentionable that Mr. Md. Zahurul Islam was appointed as the Controller General of Accounts (CGA) by Finance Division on 13 October 2019.

### Monthly Meeting of CGA Integrity Committee

Monthly meeting of Integrity Committee of the Controller General of Accounts' office was held on 31 December 2020. Annual Performance Agreement (APA), National Integrity Strategy (NIS) and Annual Innovation Work Plan of the office of CGA were elaborately discussed on the table. The meeting was presided over by the Controller General of Accounts, Mr. Md. Zahurul Islam with the presence of the officers of CGA administration. The Controller General of Accounts instructed the concerned officers to materialize the CGA office's targets under the framework of APA, NIS and Innovation Work plan within the stipulated time of the Financial Year 2020-21.



Officers of CGA administration participating in the meeting of the Integrity Committee of the office of CGA



## Recent Development Initiatives on Accounting Activities

- All of the 541 pay-points (50 CAFOs, 8 DCAs, 56 DAOs & 427 UAOs) have been brought under Electronic Fund Transfer (EFT) coverage.
- About 4,57,974 pensioners have been brought under Electronic Fund Transfer (EFT) coverage through the Chief Accounts and Finance Offices, Divisional Controller of Accounts Offices, District Accounts and Finance offices and Upazilla Accounts Offices so far.
- A total of 505 officers and staff of the office of the Controller General of Accounts, Chief Accounts and Finance Offices, Divisional Controller of Accounts Offices, District Accounts and Finance offices and Upazilla Accounts Offices have been provided intensive in-house training on iBAS++ and financial rules and regulations.
- The website of the office of the Chief Accounts and Finance Officer of Pension and Fund Management has been updated so that the pensioners can know their pension payment status through the website.
- All the pay points under the Controller General of Accounts (CGA) office have been brought under Online Pay Bill Submission coverage.
- Pay and Allowances of government employees are being provided through Electronic Fund Transfer (EFT) in the offices of the Chief Accounts and Finance Officers, Divisional Controllers of Accounts and District Accounts and Finance officers by the implementation of DDO Module. At the same time, 221 Upazilla Accounts Offices have been brought under EFT coverage of Pay and Allowances of employees through the DDO Module.

## CGA office on Full-fledged Performance Despite Covid-19 Pandemic

Fifty Chief Accounts and Finance Offices (CAFO), 8 Divisional Controllers of Accounts (DCA), 56 District Accounts and Finance Offices (DAFO) and 427 Upazilla Accounts Offices (UAO), the office of the Controller General of Accounts are performing all over the financial management of Bangladesh Government despite corona virus pandemic. Following the health security instructions issued from the World Health Organization (WHO) and Bangladesh Government, the office of CGA is maintaining all-outsecurity measures for the safety of the employees. To maintain a congenial work environment, the office distributes hand sanitizer, face mask, disinfectant etc. among the employees. Disinfectant tunnel and thermal machine to record body temperature are also being used in all the entry gates of the "HisabBhaban". A Quick Response Team has been formed to assist and give directions to the COVID-19 affected employees of this department, and the team is working relentlessly for the well-being of the employees.

According to the information of the Quick Response Team of OCGA, a total of 187 employees of CGA command have been infected by the pandemic virus so far. Out of 187 infected, five persons died, and 182 persons recovered.

## CGDF Activities

### Mujib Corner at CGDF Office



Controller General Defence Finance Dr Shyamal Kanti Chowdhury inaugurated the Bangabandhu Corner at the CGDF on 16 November 2020.



To mark the birth centenary of Father of the Nation Bangabandhu Sheikh Mujibur Rahman and pay tribute to the great leader, the office of the Controller General Defence Finance (CGDF) has set up a corner named "Bangabandhu Corner" in the office premises.

- Farewell ceremony of former CGDF Mr. Mohammed Zakir Hossain was held on 19 October 2020.



Former CGDF Mr. Mohammed Zakir Hossain at the farewell ceremony

- A study group has been formed in the Defense Finance Department to acquire knowledge/ideas on various issues including existing Rules and Regulations, Codes, Manuals, Acts, Rules / Circulars issued by the Ministry of Finance, Ministry of Defence and other Ministries. On 09 December 2020 the members of the group discussed the Military Audit Code.
- The salary & allowances of almost 100 civil servants of The Bangladesh Air Force have been paid through EFT by the Senior Finance Controller (Air Force) office up to December 2020.
- The salary & allowances of all MES (Army) officers have been paid through EFT by the Senior Finance Controller (Works) office till December 2020.

## Activities of Different Audit Directorates

### Foreign Aided Projects Audit Directorate (FAPAD)

The Foreign Aided Projects Audit Directorate (FAPAD) is dedicated to audit the activities of all development and technical assistance projects and programs in the public sector funded by foreign aid.. The audit activities of 470 projects in the financial year 2019-2020 are under its jurisdiction. Of these, data collection of 128 projects in the first phase up to 31.12.2020 (the audit year 2019-2020) has been completed by 26 Audit Teams. In the first phase, 128 audit reports have been sent to the concerned institutions with complete preparation.

#### Entry Meeting:

FAPAD organized virtual entry meeting with IDA and ADB funded projects F.Y. 2019-2020 on 04 October 2020 at 10.30 AM and 2.30 PM with the representative of the Development Partners.

#### Exit Meeting:

FAPAD organized virtual exit meeting on Draft Audit Inspection Report (AIR) with ADB, IDA and IFAD funded projects F.Y. 2019-2020 on 23th, 24th and 29th December 2020. P.D., along with one representative from each executive agency. Officials from concerned projects explained their view and comments regarding audit observations in the presence of Director General, FAPAD.

#### Capacity Building Initiatives:

FAPAD organizes In-house training for the capacity development of its human resources regularly. In-house training on Audit Planning, Data Analysis, Preparing Planning (Data with iBAS++), e-Filing, Data Analysis and Documentation, Model Para Writing, Financial Statement (F.S)/DPP/TPP/ Special A/C, Procurement, e-GP, Audit Reporting, Audit Monitoring and Management System (AMMS), Procurement of Goods, Works & Services, Procurement Audit (Goods, Works & Services), Project Preparation & Management (DPP/TPP/Financing Agreement), Project Audit: Financial Statement (F.S), Notes to F.S, Different Special A/C, Project Accounting & Reporting, Fund Released Procedure & Delegation of Financial Power (Dev.), Project Audit (Civil Works) etc. were held at FAPAD during the period.



## Social Security Audit Directorate

- Mr. Sheikh Mohammad Omar Faruk joined as new Director General of Social Security Audit Directorate on 06-07-2020. He is a member of BCS (Audit & Accounts) Cadre of 18th Batch.
- Directorate of Social Security Audit arranged in-house training courses on various issues like "Office Management "& "The Public Employees Discipline (Punctual Attendance) Ordinance", "Model Para (5W,1H) Writing Procedure", "Analysis of Collected Data & Determination of Risk Area & Audit Issue, "Digital File Management", "Public Procurement Rules, 2008", "Budget Formulation & Management" to bring professionalism in the activities of the officials of the directorate.

## Commercial Audit Directorate

- Two Coordination meetings were held at the Commercial Audit Directorate on 09/12/2020 and 27/12/2020 respectively. The meetings were presided over by the Director General Mr. Abul Kalam Azad. The Director General discussed on the Manuscript, (pandulipi) of the Draft Audit Report of the fiscal years 2018-2019 and 2019-2020, Issue-Based Audit of the fiscal year 2020-2021 and other administrative issues. The Director General concluded the program with his valuable motivational speech instructing all the employees present in the meeting to work with utmost honesty, dedication and sincerity.
- The Director General visited two Regional Offices of Commercial Audit Directorate situated in Rajshahi & Sylhet on 25/11/2020 and 02/12/2020 respectively. Discussion meetings, presided over by the Director General, were held with the officials and staff of regional offices. The progress of the ongoing Issue-Based Audit of the fiscal year 2020-2021 and other administrative issues were discussed in the meetings.



D.G. of Commercial Audit Directorate, visited Regional Office, Sector-7, Rajshahi.

## ADG (Finance) activities

### Mr Md. Rafiqul Islam joined as new ADG (Finance)

Mr Md. Rafiqul Islam takes over charge of Additional Director General (Finance) Bangladesh Railways on 17 November 2020. Earlier he performed his duty as Director General Industry, Commerce and Financial Institution Audit Directorate. He is an officer of Bangladesh Civil Service (Audit and Accounts) of 9th Batch.



Newly joined ADG (Finance) Mr. Md. Rafiqul Islam greeted with flower

### Mr Mohammad Mahmud Hossain joined as JDG (Finance)

Mr Mohammad Mahmud Hossain takes charge on 14 July 2020 as Joint Director General (Finance), Bangladesh Railway. Before joining as JDG (Finance), he worked as Director General of Revenue Audit Directorate. He is an officer of Bangladesh Civil Service (Audit and Accounts) of 15th Batch.



## Observance of National Mourning Day-2020

An observance on National Mourning Day-2020 was arranged at the Additional Director General (Finance) office on 16/08/2020 Sunday. The observance was presided over by the Additional Director General (Finance). In this observance heartiest prayer was arranged for all the martyrs of 15 August/1975.

Including Joint Director General (Finance) all the officers and staffs attended the observance on that day and expressed their heartiest lamentation about the martyrs of 15 August/1975



Officials of ADG (Finance) at the National Mourning Day

## Integrity Award giving ceremony-2020

Integrity Award giving ceremony-2020 was organized on 22/09/2020 by Ministry of Railway. Among four Ms Taslima Akter, accountant/admin under the Additional Director General (Finance) office was awarded Integrity Award-2020 as a recognition of her promptness and dedication in her provided service.



Mr. Md. Nurul Islam Sujon, MP, Honorable Minister, Ministry of Railways awarded Ms Taslima Akter the Integrity Award-2020

## Acronyms

A&AO	Audit and Accounts Officer	FIMA	Financial Management Academy
ACC	Anti-Corruption Commission	FAPAD	Foreign Aided Project Audit Directorate
AMMS	Audit Monitoring & Management Software	iBAS++	Integrated Budget & Accounting System
ASOSAI	Asian Organization of Supreme Audit Institutions	ILO	International Labour Organization
CAG	Comptroller and Auditor General	ITC	International Training Center
CAFO	Chief Accounts & Finance Officer	LGED	Local Government Engineering Department
CD	Customs Duty	OCAG	Office of the Comptroller and Auditor General
CGA	Controller General of Accounts	PAC	Public Accounts Committee
CGDF	Controller General Defense Finance	PRL	Post Retirement Leave
CQAT	Central Quality Assurance Team	SAI	Supreme Audit Institution
DAFO	District Accounts & Finance Officer	SAS	Subordinate Audit/Accounts Service
DCAG (A&R)	Deputy Comptroller and Auditor General (Accounts & Reports)	SRAS	Subordinate Railway Accounts Service
DCA	Divisional Controller of Accounts	SFC	Senior Finance Controller
DD	Deputy Director	TIBAS	Training in Budgeting and Accounting System
DFD	Defence Finance Department	UAFO	Upazilla Accounts and Finance Officer
DG	Director General	WHO	World Health Organization
EFT	Electronic Fund Transfer		



Audit Reports Discussed in PAC Meetings			
Public Accounts Committee (PAC) Meeting of 11 <sup>th</sup> Parliament			
(01 July, 2020 – 31 December, 2020)			
No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	26 <sup>th</sup> Meeting 11 October, 2020	Annual Audit Report (F.Y. 2011-2014) on the accounts of Local Govt. Engineering Department under the Ministry of LGRD and Co-operative.	Works Audit Directorate (Present ChitagongHiltracks, Rural Development & Local Govt. Audit Directorate)
2	27 <sup>th</sup> Meeting 18 October, 2020	Annual Audit Report (F.Y. 1999-2000) on the accounts of Roads & Highway Directorate under the Ministry of Road Transport and Bridge.	Works Audit Directorate(Present Transport Audit Directorate)
3	28 <sup>th</sup> Meeting 28 October, 2020	Annual Audit Report (F.Y. 2012-2013) on the accounts of Rupali Bank Ltd. and Basic Bank Ltd. under Financial Institution Division, Ministry of Finance.	Commercial Audit Directorate(Present Industry, Commerce & Financial Institution Audit Directorate)
4	29 <sup>th</sup> Meeting 05 November, 2020	Annual Audit Report (F.Y. 2011-2012) on the accounts of Public Health Engineering Directorate under the Ministry of Health & Family Welfare.	Works Audit Directorate(Present Health & Family Welfare Audit Directorate)
5	30 <sup>th</sup> Meeting 05 November, 2020	Follow up of Annual Audit Report (F.Y. 2012-2013) on the accounts of Central Medical Store Depo (CMSD) Dhaka, BSMU Dhaka and Rongpur Medical College Hospital under the Ministry of Health & Family Welfare.	Local & Revenue Audit Directorate (Present Civil Audit Directorate)
6	31 <sup>st</sup> Meeting 19 November, 2020	Annual Audit Report (F.Y. 2009-2014) on the accounts of Petro Bangla and BPC under the Ministry of Power, Energy and Mineral Resources.	Commercial Audit Directorate(Present Power, Energy and Mineral Resources Audit Directorate.
7	32 <sup>nd</sup> Meeting 29 November, 2020	Special Audit Report on the accounts of (F.Y. 2014-2015) of 19 Sub Register office and National Sports Parisad under the Ministry of Law, Justice & Parliamentary Affairs.	Local & Revenue Audit Directorate (Present Public Administration & Constitutional Audit Directorate)
8	33 <sup>rd</sup> Meeting 29 November, 2020	Special Audit Report on the accounts of (F.Y. 2014-2015) of National Sports Parisad under the Ministry of Youth & Sports.	Local & Revenue Audit Directorate (Present Social Security & Welfare Audit Directorate)
9	34 <sup>th</sup> Meeting 20 December, 2020	Follow up Report (F.Y. 2010-2011) on the accounts of Local Govt. Engineering Directorate under the Ministry of Local Govt. & Rural Development and Cooperative Division.	Works Audit Directorate(PresentChitagongHiltracks, Rural Development & Local Govt. Audit Directorate)
10	35 <sup>th</sup> Meeting 31 December, 2020	Annual Audit Report (F.Y. 2013-2014) on the accounts Directorate of Livestock under the Ministry of Fishery & Live Stock.	Commercial Audit Directorate(Present Agriculture & Environment Audit Directorate)
11	36 <sup>th</sup> Meeting 31 December, 2020	Annual Audit Report (F.Y. 2013-2014) on the accounts Textile & Jute Mills Corporation under the Ministry of Textile & Jute.	Commercial Audit Directorate(Present Industry, Commerce & Financial Institution Audit Directorate)



**Editorial Board:**

**Md. Shariful Islam**

Deputy Comptroller and Auditor General (Procedure), OCAG

**Bulbul Singha**

Additional Deputy Comptroller and Auditor General (Procedure), OCAG

**Toufique Shafiqul Islam**

Director (R&D), OCAG

**Kamruzzaman**

Assistant Comptroller and Auditor General (Exam and Inspection), OCAG

**Janesar Azad**

Deputy Director (MIS), OCAG

**Published By:**

**Office of the Comptroller and Auditor General of Bangladesh**

'Audit Bhaban', 77/7, Kakrail, Dhaka-1000

Phone: 88-02-831 8395-8, Fax: 88-02-8312690

Website: [www.cag.org.bd](http://www.cag.org.bd)

E-Mail: [international@cagbd.org](mailto:international@cagbd.org)