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CAG'S NOTE

Strengthening financial management and establishing transparency and parliamentary accountability in the public sector have become the major issues of the Office of the Comptroller and Auditor General of Bangladesh. The Office of the Comptroller and Auditor General (OCAG) of Bangladesh is committed to operating as a critical link in the accountability framework involving the public sector, legislative and the people at large.

In the age of rapidly changing technologies, auditing and accounting professionals face many challenges which they should ward off with professional knowledge and due diligence. Using technology some public services can be decentralized to deliver the service at the hands of service recipients. Audit related information can be made available and accessible through application of new information and communication based technologies.

Revolutionary technologies and technological ideas like Artificial Intelligence (AI), Machine Learning (ML), Big Data, Blockchain will play a greater role in the field of auditing and accounting in near future. Both public sector auditors and accountants need to be adapted with these concepts and technologies. We need a knowledge-based efficient human resource not only in the field of science and technology, but also in the discipline of Law, Economics, Finance, and Accounting.

During “July-December 2019”, the OCAG submitted its candidature for the “External Auditor” for UNIDO for the period from July 2020 to June 2022 which signifies the professional strength of the Supreme Audit Institutions (SAI) of Bangladesh.

On 18 November 2019, the existing organogram of the Audit and Accounts Department has been upgraded. As a result, more than 710 new posts (both permanent and temporary) have been created and 7 new Audit Directorates have been formed. It is expected that with the upgraded organogram, there will be a scope of recruitment of more equipped manpower which will gear up and enhance the quality of audit activities.

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Honorable CAG submitted Audit Reports and Reports on certified Finance Account and Appropriation Accounts to the honourable President and the Prime Minister



Submission of Audit Reports and Reports on Finance Account and Appropriation Accounts to the honourable President Mr. Md. Abdul Hamid by the Comptroller and Auditor General Mr. Mohammad Muslim Chowdhury

A delegation from OCAg led by the Comptroller and Auditor General Mr. Mohammad Muslim Chowdhury submitted 34 Audit reports as well as five reports on certified Finance Account and Appropriation Accounts of financial year 2014-15 and some previous financial years to the honourable President Md. Abdul Hamid at Bangabhaban on 11th September 2019. In that meeting, the honourable President emphasised on the role of audit conducted by OCAg and its subordinate directorates in establishing transparency and accountability in public sector.



CAG Mr. Mohammad Muslim Chowdhury apprising Audit Reports and Reports on Finance Account and Appropriation Accounts to the honourable Prime Minister Ms. Sheikh Hasina

Moreover, in a previous occasion, another delegation led by the Comptroller and Auditor General Mr. Mohammad Muslim Chowdhury apprised the honourable Prime Minister Sheikh Hasina of the 34 Audit Reports and five reports on certified Finance Account and Appropriation Accounts on 13th July 2019 at Gonobhaban.

SAI Bangladesh organized SAI PMF Review Workshop in Dhaka



Participants of SAI PMF Review Workshop

Office of the Comptroller and Auditor General of Bangladesh (SAI Bangladesh) organized an international workshop in Dhaka named SAI Performance Measurement Framework (PMF) Review Workshop from 13 to 17 October 2019 with collaboration with ASOSAI (Asian Organization of Supreme Audit Institutions) and IDI (INTOSAI Development Initiative). 37 participants from 14 SAIs (Mongolia, Maldives, Myanmar, Bhutan, Philippines, Thailand, Malaysia, Indonesia, Pakistan, Nepal, Laos, UAE, Norway and Bangladesh) joined the workshop. Mr. Tanveer Akhter Hossain Khan, Mst. Mahabuba Begum, Toufique Shafiqul Islam, Nasimul Islam participated the workshop from SAI Bangladesh. This workshop is the part of IDI-ASOSAI joint initiative called the Strategy, Performance Measurement and Reporting (SPMR) program. The 5 day long workshop was conducted by the resource persons of IDI and ASOSAI. Deputy CAG (A&R) Mr. Mahabubul Haque inaugurated the workshop along with Deputy CAG (Procedure) Mr. Shariful Islam. OCAg organized half day program to visit national parliament house for the participants and guests of the workshop.

Besides OCAG arranged a cultural program and dinner in honor of the guests. Controller General of Accounts (CGA) Mr. Zahurul Islam and all the senior officers of OCAG were present in the program.

SAI Bangladesh participated in UNIDO External Auditor Election Campaign 2019

In 2019, the OCAG of Bangladesh participated in the event of the election of the External Auditor to the United Nations Industrial Development Organization (UNIDO) along with its counterparts from Russia, Philippines, Indonesia, Bhutan. In this connection, the OCAG organized a formal dinner on 1st October, 2019 in Hotel Intercontinental for His/ Her Excellency Ambassadors and High Commissioners from the UNIDO member countries having embassies in Dhaka, Bangladesh to introduce the candidature of Bangladesh for the External Auditor position of UNIDO. In addition, the Comptroller and Auditor General (CAG) of Bangladesh visited the Headquarter of UNIDO in Vienna, Austria on October 5, 2019 and met with the chairs from different groups of the United Nations (UN) Headquarter where he introduced the candidacy of Bangladesh for UNIDO External Auditor election.

Subsequently, the delegates from SAI Bangladesh met with the chairs from different groups of UN Headquarter in New York. The campaign for the election of the External Auditor to the UNIDO was a remarkable experience for the OCAG of Bangladesh.

South Asia Accountability and Transparency Roundtable held in Dhaka

World Bank in collaboration with the Government of Bangladesh organized the South Asia Financial Accountability and Transparency Roundtable in Dhaka on November 17, 2019. The prime objective of the roundtable was to explore whether formal and informal financial accountability institutions can mutually benefit through making their own chain of accountability stronger together with generating ideas for a

structured framework to promote financial accountability and transparency in the government. It brought together the key stakeholders in accountability institutions including the Speaker of the Parliament, Chairpersons of Public Accounts Committee (PAC) and Public Estimates Committee (PEC), Comptroller and Auditor General, Ministry of Finance, Anti-Corruption Commission, Key Government Officials, Expert from SAI-India, Civil Society Organizations, Media, and Development Partners.



Honorable Speaker of the national Parliament Dr. Shirin Sharmin Chaudhury, MP delivering speech at South Asia Financial Accountability and Transparency Roundtable

"The initiative taken by the World Bank to bring all the accountability organizations on a common platform is much appreciated. With the continuous support of the development partners, we can come up with a solution to strengthen the accountability mechanism across the government and other public offices" Shirin Sharmin Chaudhury, the honorable Speaker of Bangladesh Parliament.



Honorable CAG Mr. Mohammad Muslim Chowdhury delivering speech at South Asia Financial Accountability and Transparency Roundtable

The CAG of Bangladesh raised following issues in this workshop:

- SAI needs to be a model organization for all other public offices. However, it will not be possible if all the processes and all the players within the accountability framework do not function properly. Not only the Auditor General, the role of Public Accounts Committee of the Parliament is also very crucial in promoting accountability in government spending.
- When does the audit report become a public document? - This issue still remains debatable. As per the constitution, it cannot be treated as a public document until it is submitted to the parliament. It takes at least 2 years to complete the full cycle of an audit report. The time lag hinders the accountability processes. It makes the process of accountability less effective since 'justice delayed' is 'justice denied'.
- To improve the effectiveness of the accountability framework, collaboration among the accountability organizations is necessary. As the audit report is finalized after a significantly long period of occurrence of irregularities, it would be beneficial if the initial findings of the audit could be shared with other accountability agencies like Anti-Corruption Commission (ACC) and media for taking actions at their end.

Ms. Farmeen Mowla, Director (Training), FIMA made a presentation on behalf of the OCAg.

Organogram of the Audit and Accounts Department has been restructured

A major organizational restructuring has been taken place in the history of Audit and Accounts Department in November 2019. A

total of 103 posts have been upgraded, 710 posts have been created and 7 new Audit Directorates have been established through this restructuring. The post of Deputy CAG (Senior) has been upgraded to grade-1; the posts of Deputy CAG (A&R), SFC (Army) and Additional CGA (Admin) have been upgraded to grade-2; 11 posts namely 8 DCAs and 3 CA&FOs (LGED, Education, and Agriculture) have been upgraded to grade-4; and 32 CA&FO posts and 56 DA&FO posts have been upgraded to grade-5 and grade-6 respectively. The summary of newly created cadre posts are: grade-3 (6 posts of Directorate Generals of Audit), grade-5 (7 posts), grade-6 (62 posts), grade-9 (110 posts). Besides, 525 non-cadre posts of different grades have been created. With the establishment of seven new audit directorates, the number of total Audit Directorates has now become 17. Overall, the cadre strength of BCS: Audit and Accounts has taken the following shape:

Grade	No. of Posts	Grade	No. of Posts
Grade 1	3	Grade 5	85
Grade 2	5	Grade 6	266
Grade 3	25	Grade 9	225
Grade 4	20	Total	629

The upgraded organogram of Audit and Accounts Department will create opportunity to recruit more equipped manpower which will gear up and enhance the quality of auditing and accounting activities.

FIMA Activities



The Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury with former CAGs

Course closure program of 36th batch:

A course closure and certificate awarding ceremony was hosted by FIMA on 28 August 2019. The ceremony honored the officers of 36th batch of BCS (Audit and Accounts) cadre for having the completion of their departmental training program at FIMA. Honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury graced the program as chief guest. Director General, FIMA, Mr. Sarooj Kanti Dev presided over the ceremony. Other distinguished guests included a number of high officials of BCS (Audit and Accounts) cadre, respected resource persons, invited guests, officers of the 36th batch and FIMA faculty members.



Course closure program of 36th batch of BCS (Audit and Accounts) cadre officers

In the event, Director (Training) of FIMA Ms. Farmeen Mowla conveyed welcome speech to the guests. Mr. Tanjid Ahmed Shovon (ranked first in the Public Service Commission's merit list), gave his speech on behalf of his fellow officers of the 36th batch. After that, honorable chief guest presented AAGs with certificates and mementos. Honorable chief guest also provided his valuable motivational speech to the AAGs of 36th batch. DG, FIMA, Mr. Sarooj Kanti Dev ended the program with his concluding speech.

Arrival of Dr. Shyamal Kanti Chowdhury, DG, FIMA

Dr. Shyamal Kanti Chowdhury joined FIMA as DG on 11 November 2019. Mr. Chowdhury is a member of the 7th batch of BCS (Audit and Accounts) cadre and joined the service on 15 February 1988. He was born on 17 November 1961 to Mr. Brajendra Lal Chowdhury and Ms. Angur Prova Chowdhury.



Welcoming Dr. Shyamal Kanti Chowdhury, DG FIMA

Course inauguration program of 37th batch of BCS (Audit and Accounts)

FIMA hosted the course inauguration program for Assistant Accountant Generals (AAGs) of the 37th batch of BCS (Audit and Accounts) cadre on 9th December 2019. The ceremony took place in FIMA auditorium. Honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim

Chowdhury was the chief guest of the program. Finance Secretary to the Government of the People's Republic of Bangladesh Mr. Abdur Rouf Talukder and Commerce Secretary to the Government of the People's Republic of Bangladesh Dr. Md. Jafar Uddin were guests of honor. DCAG (Senior) Mr. Mohammed Zakir Hossain, Controller General of Accounts Mr. Md. Zahurul Islam, Controller General Defense Finance Mr. Mohammed Iqbal Hossain, a number of senior officials of BCS (Audit and Accounts) cadre, invited guests and members of FIMA faculty attended the program.



DG, FIMA is welcoming the Comptroller and Auditor General of Bangladesh

The program started with welcoming speech by Director (Admin), FIMA, Ms. Monowara Akhter. Then, chief guest welcomed the AAGs.



Honorable CAG Mr. Mohammad Muslim Chowdhury giving speech

After that, FIMA honored the chief guest and guests of honor with crests. In his inspiring

speech, honorable CAG provided guidelines to transform FIMA into a training academy of international standards, make training syllabuses up to date, develop ways to make trainings on iBAS++, grant based audit, making procurement audit more practical and effective.

Guest of honor, Finance Secretary Mr. Abdur Rouf Talukder in his speech said that he would do his best to build FIMA as a modern training academy.



Finance Secretary Mr. Abdur Rouf Talukder giving speech

In his speech, guest of honor, Commerce Secretary Dr. Md. Jafar Uddin reminisced about his days in FIMA and provided his directive speech for the AAGs.



Commerce Secretary Dr. Md. Jafar Uddin giving speech

DG FIMA Dr. Shyamal Kanti Chowdhury said that as the training wing of the office of the CAG of Bangladesh, FIMA is assisting to materialize Vision 2041 by offering various training programs to the officials and

employees of Audit and Accounts department as well as officials and employees of different ministries, departments and institutions of Bangladesh government. At present, FIMA has one six-storied academic building, two dormitories (one three-storied for the officers and the other is four-storied for the employees) and one three-storied staff quarter in its two acres of land. FIMA requires more infrastructure as the operation has broadened much compared to its initiation in 2005.



DG FIMA Dr. Shyamal Kanti Chowdhury giving speech

Dr. Shyamal Kanti Chowdhury emphasized on the need for a conference centre, a dormitory and a training centre of international standards, another six-storied academic building, one four-storied officers' dormitory, one cafeteria and utility building, playground, gymnasium and sports centre in FIMA. Request was made to Finance Secretary for land acquisition for FIMA to meet future demands and transform FIMA into a training academy of international standard. Moreover, DG FIMA made a proposal to establish an Audit Foundation as a wing of FIMA in the form of not-for-profit organization. He also added that the foundation will help to receive assistance from development partners to organize effective training and researches.

Induction Course of newly appointed Auditors of CGDF office

An induction course was organized for the freshly appointed auditors of Controller General Defense Finance (CGDF) office in FIMA on 26 December 2019. Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury, CGDF Mr. Mohammed Iqbal Hossain and DG FIMA Dr. Shyamal Kanti Chowdhury were present in the inaugural session of the course. About 120 auditors participated in the daylong induction course.



CGDF, Mr. Mohammed Iqbal Hossain offering his speech

Other training Courses in FIMA

Infrastructural improvement has enhanced the training capacity and facilities of FIMA. Currently FIMA has 6 classroom-based training rooms, 3 activity-based training rooms and 2 computer labs and a library. All classrooms have state-of-the-art multimedia projectors (2 in each room with screens), sophisticated sound system and furniture. Broadband internet connection and Wi-Fi are also available in all classrooms. Moreover, FIMA has well-decorated auditorium, seminar room, dormitories, cafeteria and air-conditioned prayer room. Thus, FIMA offers finest training facilities for different government ministries and departments as well as autonomous bodies. iBAS++ training for Palli Daridro Bimochon Foundation, access

to information course for the officials of the Prime Minister's Office (PMO), Audit and Accounts course for the officers of Bangladesh army are noteworthy among these trainings.



Audit and Accounts Course-1 for the Officers of Bangladesh Army
Duration: 13-24 October 2019



135th SAS/SRAS (Part-I) Training Course (Batch-01)
Duration: 14 October - 24 December 2019



135th SAS/SRAS (Part-I) Training Course (Batch-02)
Duration: 14 October - 24 December 2019

Innovation in Public Service Training Course (a2i program, organized by Prime Minister's Office)

Innovation in Public Service Training Course was organized at FIMA, under Access to Information (a2i) program of Prime Minister's Office (PMO) and Cabinet Division. A number of ministry officials and field level officers

participated in several workshops (ToT: Training of Trainers) under this program.

Courses Conducted at FIMA at a Glance

Sl No.	Name of Course	Duration	No. of Participants
BCS Officer's Departmental Training:			
1.	36 th BCS Officers	03.09.2018 to 02.09.2019	13
2.	37 th BCS Officers	08-04-2019 to till now	07
SAS/SRAS-Part-I & 2:			
3.	SAS/SRAS-Part-I Batch-135	14.10.2019 to 24.12.2019	89
4.	SAS/SRAS-Part-II Batch-124	23.04.2019 to 08.07.2019	116
5.	SAS/SRAS-Part-II Batch-125	21.07.2019 to 03.10.2019	108
DD Orientation:			
6.	DD Orientation	13.10.2019 to 17.10.2019	21
AAO Orientation:			
7.	AAO Orientation	14.07.2019 to 18.07.2019	30
8.	AAO Orientation	21.07.2019 to 25.07.2019	31
9.	AAO Orientation	28.07.2019 to 01.08.2019	24
10.	AAO Orientation	01.09.2019 to 05.09.2019	18
11.	AAO Orientation	15.09.2019 to 19.09.2019	17
Audit Related Course:			
12.	TIBAS-35	22.09.2019 to 03.10.2019	16
13.	Mission Audit Mission	21.07.2019 to 25.07.2019	20
14.	Mission Audit Bank	27.10.2019 to 31.10.2019	11
15.	Audit of State Owned Bank	04.08.2019 to 08.08.2019	20
16.	Internal Audit	18.08.2019 to 22.08.2019	41
17.	Accounts Staff	01.09.2019 to 05.09.2019	44
18.	Revenue Audit	25.08.2019 to 29.08.2019	27

19.	ISSAI Compliant Compliance Audit	25.08.2019 to 29.08.2019	27
20.	ISSAI Compliant Performance Audit	04.08.2019 to 08.08.2019	24
21.	Management and Leadership	27.10.2019 to 31.10.2019	23
22.	Public Debt Management Audit	01.09.2019 to 05.09.2019	24
23.	PPA-2006 & PPR-2008	14.07.2019 to 18.07.2019	38
Request Course:			
24.	Audit and Accounts Course-1 for Bangladesh Army	13.10.2019 to 24.10.2019	21
25.	ToT on Climate Performance Audit Planning	19.08.2019 to 22.08.2019	25
26.	FM Course for LGED Engineers	17.11.2019 to 19.11.2019	30
Total =			865

CGA Activities

Mr. Md. Zahurul Islam Takes over Charge as New CGA



Mr. Md. Zahurul Islam has been appointed as the Controller General of Accounts (CGA) on October 13, 2019. Prior to this appointment, he was serving as Additional

Director General (Finance), Bangladesh Railway.

Born on January 29, 1962 in Pabna, Mr. Islam joined the Bangladesh Civil Service: Audit and Accounts in 1988 (1985 batch). He did his B. Com (Hons.) and M. Com in Accounting from the University of Dhaka. He obtained his second masters degree in Accounting and Finance from the University of Birmingham,

UK and MBA in Finance and Accounting from the University of Honolulu, USA.

In addition to having an illustrious career embellished with vast working experience in Audit and Accounts Department, Mr. Md. Zahurul Islam served as Chief Accounts and Finance Officers (CAFO) of Internal Resource Division of the Ministry of Finance; CAFO of the Ministry of Agriculture and Ministry of Environment, Forest and Climate Change; Director of Civil Audit Directorate, and Defense Audit Directorate; Finance Controller of Bangladesh Army (Pay-2), Bangladesh Ordnance Factory, and Bangladesh Army (Log Area); Senior Finance Controller of Bangladesh Air Force, Bangladesh Navy, and Defense Purchase, Additional Financial Advisor and Chief Accounts Officer (West); Financial Advisor and Chief Accounts Officer (Project) of Bangladesh Railways; and Director General of Commercial Audit Directorate. He was the Project Director of SPEMP-B: Strengthening the Office of the Comptroller and Auditor General Project. Mr. Islam further augmented his professional portfolio by working as consultants in the ADB-financed 'Urban Primary Health Care Project' and IDA-financed 'National Agriculture Technology Project'. Over the course of his career, he also gained the invaluable experience of working as a member of a Joint Audit Team comprised of auditors from SAI Bangladesh and SAI Pakistan that audited the accounts of SAARC Secretariat, SAARC-Japan special fund and SAARC regional offices located in Nepal, India, Pakistan and Bangladesh.

Adding an international dimension to his decorated national career, Mr. Islam visited USA, UK, Australia, Malaysia, Singapore, India, Pakistan, Thailand, Myanmar, Kuwait, Saudi Arabia, the United Arab Emirates, Qatar, Italy and South Africa for government auditing purposes. Moreover, he attended many professional training courses and seminars abroad on Public Financial Management. A few highlights are like audit of public works and projects in India, implementation of IPSAS in ADB headquarter

in Manila, audit of preparedness of SDG implementation in United Nations head-quarter, experts of the reference panel of the INTOSAI Financial Audit Guidelines Subcommittee organized by Swedish National Audit Office in Sweden, management of training centers at Asian Institute of Technology, Thailand and many more.

CGA pays tribute to the portrait of Bangabandhu

CGA Mr. Md. Zahurul Islam paid tribute to the portrait of Bangabandhu at 32 Dhanmondi, Dhaka by placing floral wreath after his joining as CGA on October 14, 2019. Officers of CGA administration and the Chief Accounts and Finance Officers accompanied him.



Newly appointed CGA Mr. Md. Zahurul Islam places floral wreath to the portrait of Bangabandhu at 32 Dhanmondi, Dhaka

Farewell to CGA Mr. Abul Foyez Md. Abid



Officers of CGA command giving farewell reception to Mr. Abul Foyez Md. Abid on his retirement as CGA on 26 September, 2019

Three New Lifts at Hisab Bhaban go in Operation

Considering the sufferings of the pensioners and the old aged employees of the office of the Controller General of Accounts, three lifts have been installed at the gate number 2, 3 and 4 of Hisab Bhaban. Installation process of the lifts began at the beginning of the year 2019 with the procurement process undertaken by the Public Works Department. The CGA Mr. Md. Zahurul Islam inaugurated the newly installed lifts at Hisab Bhaban on November 27, 2019.



CGA Mr. Md. Zahurul Islam inaugurates newly installed lifts at Hisab Bhaban on November 27, 2019

Workshop on Public Financial Management (PFM) Reform

A workshop on Public Financial Management (PFM) Reform in Bangladesh was arranged on 15 October 2019 at CGA Conference Room. Recent reforms initiatives taken by the Public Financial Management (PFM) were discussed elaborately in the workshop. The workshop was attended by the representatives of Finance Division, Chief Accounts and Finance Officers, Divisional Controllers of Accounts, and the officers of CGA administration. The Controller General of Accounts Mr. Md. Zahurul Islam chaired the workshop.



CGA Mr. Md. Zahurul Islam chairs the workshop on PFM

Recent Initiatives on Accounting Activities

DEVELOPMENT OF iBAS++

- Prepared a brief report on "Functional requirements on iBAS++: Accounting Module" by Core Group for iBAS++.
- Designed control measures for Personal Ledger (P/L) accounts for autonomous bodies' fund release.

ONLINE PAY BILL SUBMISSION FOR STAFF BY CAFO/CAG, PSC, EC

- Online bill submission of gazetted officers is active in all pay-points.
- Coverage for implementation of DDO Module has been widened. 24,444 non-gazetted employees are included in DDO module for online bill submission in iBAS++.

EFT SERVICE AT DISTRICT AND UPAZILLA LEVEL

- All of the 541 pay-points (50 CAFOs, 8 DCAs, 56 DAOs and 427 UAOs) have been brought under EFT coverage.
- All Chief Accounts and Finance Offices collected D-half of pensioners from bank. 116,615 pensioners have been brought under EFT coverage (Last 6 months). Total 2,04,080 pensioners are under EFT coverage.

e-CHALLAN

- Implementation of e-challan progress was presented at the meeting presided over by the Principle Secretary of Honorable Prime Minister.

OTHER INITIATIVES:

- Proposal has been sent to Finance Division, Ministry of Finance to revise fund release procedure for CD, VAT, land acquisition, GPF contribution deduction, determining minimum age limit of children for education allowance etc.
- Proposed new format for ELPC to the Finance Division, Ministry of Finance
- Proposed new format for Appropriation and Finance Accounts to the CAG.
- Provided specific user role with security measures to the different level officers (CAFO/ DCA/ DAO/ UAO/ Superintendent/ Auditor/ Junior Auditor) in iBAS++system

Finance Secretary to The Finance Division Mr. Abdur Rouf Talukder and Controller General of Accounts Mr. Abul Foyez Md. Abid signed the Annual Performance Agreement (APA) (2019-20)

Earlier on 20 June 2019, the Annual Performance Agreements (2019-20) were signed with the Chief Accounts and Finance Officers and the Divisional Controllers of Accounts in a Signing Ceremony at the office of the CGA. A total of 50 Chief Accounts Officers and 7 Divisional Controllers of Accounts signed their APA of 2019-20 financial year. Accordingly, the APA (2019-20) of field level offices including District Accounts Offices and Upazila Accounts Offices were also signed on the same day.

CGDF Activities

“Muktijuddho Corner” inaugurated at FC (Army) Log Area

On the occasion of National Mourning Day and 44th Martyrdom Anniversary of Father of the Nation, a “Muktijuddho Corner” has been established at the office of the Finance Controller (Army) Log Area to make the new generation aware of the real history of the nation from 1952 to 1971.



CGDF Mr. Mohammed Iqbal Hossain inaugurates the “Muktijuddho Corner”

Controller General Defense Finance Mr. Mohammed Iqbal Hossain inaugurated the Corner as the chief guest in the presence of senior officials of Defense Finance Department. Before the inauguration, a brief discussion was held which was presided over by Mr. Md. Mahbulul Alam, Finance Controller, Finance Controller (Army) Log Area.



Officials of CGDF at Inauguration ceremony

Each wall of the Corner was decorated with different themes representing the history of the birth of Bangladesh. The Corner will play a vital role to acquire true knowledge about the Father of the Nation, Bangabandhu Sheikh Mujibur Rahman and the War of Liberation for the next generation.

Activities of Different Audit Directorates

1. Foreign Aided Projects Audit Directorate (FAPAD)

The Foreign Aided Projects Audit Directorate (FAPAD) is one of the dedicated audit directorates among the 17 different audit directorates under OCAG of Bangladesh. This specialized arm of OCAG is entrusted to auditing the activities of all development and technical assistance projects and programs in the public sector funded by foreign assistance.

FAPAD is continuing its activities to implement the mission and vision of the OCAG. The audit activities of 397 projects in the financial year 2018-2019 are under its jurisdiction. Of these, data collection of 170 projects in the first phase up to 31 December 2020 (audit year 2019-2020) has been completed by 38 audit teams. In the first phase, 136 audit inspection reports have been sent to the concerned institutions.

Entry Meeting

FAPAD organized an entry meeting with IDA funded projects for FY 2018-2019 on 24 July 2019 at the conference room of FAPAD with representatives from each executing agency.

Another entry meeting was held on 31 July 2019 at LGED Conference Room (level-12) RDEC Bhaban, Agargaon, Dhaka. The meeting was held among the FAPAD, ADB high officials and Project Directors

(PDs) of the 72 projects. The main agenda of the meeting were Financial Reporting and Auditing, Requirement, Reconciliation, Statement between APFS and LFIS etc. of ADB funded projects.

Exit Meeting

FAPAD organized an exit meeting with IDA and ADB funded projects for FY 2018-2019 on 30 and 31 December 2019. PDs along with one representative attended from each executive agency. Officials from concerned projects explained their views and comments regarding audit observations in presence of the Director General of FAPAD.

A special program on the Financial Management Forum was organized by ADB



Attendees of Regional Financial Management Forum organized by ADB



DG, FAPAD Mr. Khan Md. Ferdousur Rahman delivering speech at the program

A special program on the Financial Management Forum was held on 5 and 6 November 2019 at Westin Hotel, Gulshan Avenue, Dhaka organized by ADB. The program focused on (a) Public Sector Accounting and Financial Reporting System,

(b) Integrated Financial Management Information System, (c) Role of Supreme Audit Institution for Strengthening Transparency and Accountability, (d) Auditing/ Accounting practices in ADB operations, (e) IPSAS cash basis accounting.

Capacity building Initiatives

FAPAD regularly organizes in-house and off house training for capacity development of its human resources. In-house training on ISSAI Compliant Risk Based Audit, ADB Sponsored Training, Training on various subjects such as Code of Ethics and Audit Monitoring and Management System (AMMS), procurement, project management etc. were held at FAPAD during the period. On the other hand, 15 participants took part in different training programs organized by Financial Management Academy (FIMA).

In-House Training at FAPAD

SL No.	Name of Training	Date
01	ISSAI Compliant Risk Based Audit	28.08.19 to 29.08.19
02	ADB Sponsored Training	30.08.19 to 31.08.19
03	ISSAI Compliant Risk Based Audit	16.08.19 to 22.08.19
04	ISSAI Compliant Risk Based Audit	01.08.19 to 07.08.19
05	Delegation of Financial Power	23.07.19 to 25.07.19
06	Code of Ethics	20.07.19

Training at FIMA

SL No.	Name of Training	Date
01	PPA-2006 and PPR-2008	14.07.19 to 18.07.19
02	Orientation course	21.07.19 to 25.07.19
03	Orientation course	28.07.19 to 01.08.19
04	Public Debt Management	01.09.19 to 05.09.19

2. Hill Tracts, Rural Development and Local Bodies Audit Directorate

The Directorate of Hill Tracts, Rural Development and Local Bodies Audit under OCAG was established by the order (no. 07.00.0000.082.15.002.19-476) of Finance Division, Ministry of Finance at 18 November 2019.

- Local Government Division; Rural Development and Co-operatives Division under the Ministry of Local Government, Rural Development and Co-operatives; Ministry of Hill Tracts Affairs and other Statutory, Autonomous and Semi-autonomous organizations under these Ministries / Divisions are audited by this Audit Directorate. Previously the activities of this Audit Directorate were executed by the former Local and Revenue Audit Directorate and Works Audit Directorate.
- Last PAC meeting (13th PAC meeting) was held on 10 October 2019 which discussed CAG's Annual Audit Report, 2012-2013 on the accounts (FY 2011-2012) of Upazila Parishad , Zila Parishad, Pourashabha and City-corporations under the Ministry of Local Government, Rural Development and Co-operatives. Eighteen (18) audit observations were discussed in the meeting.

The meeting was chaired by Mr. Md. Rustum Ali Faraji, MP. The Director General and three other officials were the representatives from the Audit Directorate.

- The corrected draft manuscript of Annual Audit Report 2014-2015 on the accounts (FY 2013-2014) on eight Zila Parishads, five Upazila Parishads and twenty three Pourashabhas under the Ministry of Local Government, Rural Development and Co-operatives was approved by honorable CAG.

3. Industry, Commerce and Financial Institutions Audit Directorate

Salary through EFT is fully implemented

Industry, Commerce and Financial Institutions Audit Directorate is the pioneer to undertake EFT of staff pay bill. It was launched at the head office in June 2019 and subsequently 4 (four) regional offices were brought under the EFT coverage by August, 2019. To date, only these 4 field offices in Bangladesh outside Dhaka receiving staff payment through EFT. Now, all the employees of this directorate are receiving their salary through EFT.



Staff EFT Launched by Director General

Using iBAS++ data for risk-based data analysis

Moving towards risk-based data analysis, Industry, Commerce and Financial Institutions Audit Directorate is the first Audit Directorate used iBAS++ data in the financial year 2018-2019.

Audit Reports Discussed in PAC Meetings
Public Accounts Committee (PAC) Meeting of 11th Parliament
(1st July 2019 -31st December 2019)

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	8 th Meeting Sept 05, 2019	Annual Audit Report of Ministry of Education (FY 2009-2012) and Ministry of Disaster Management and Relief (FY 2007-2012)	Local and Revenue Audit Directorate
2	9 th Meeting Sept 05, 2019	Discussion for final settlement of observations by PAC recommended by CAG under different Ministry, Division/ Organizations.	All Audit Directorates
3	10 th Meeting Sept 12, 2019	Annual Audit Report (FY 2012-2013) on the accounts of Janata Bank Ltd., Bangladesh Krishi Bank and Bangladesh Development Bank Ltd. under Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
4	12 th Meeting Sept 29, 2019	Annual Audit Report (FY 2012-2013) on the accounts of Directorate of Public Works Department under Ministry of Housing and Public Works	Works Audit Directorate
5	13 th Meeting Oct 10, 2019	Annual Audit Report (FY 2011-2012) on the accounts of Upazila Parishad, Pourashabha and City Corporation, Dhaka (North and South) under Ministry of Local Government, Rural Development and Co-operatives	Local and Revenue Audit Directorate
6	14 th Meeting Oct 15, 2019	Acceptance of expert opinion to prepare a meeting plan	All Audit Directorates
7	15 th Meeting Oct 20, 2019	Annual Audit Report (FY 2008-2009, 2009-2010 and previous) on the accounts of Public Health Engineering Department under Ministry of LGRD	Works Audit Directorate
8	16 th Meeting Nov 04, 2019	Follow up of Special Audit Report 2012-203 on the accounts of CMSD, Dhaka, BSMMU, Dhaka and Rangpur Medical College Hospital under the Ministry of Health	Civil Audit Directorate

Overseas Training and Conference:

A good number of OCAG officials participated in various training courses and workshops held abroad during the period of July - December 2019. List of participants at Overseas Training / Workshop / Seminar / Meetings (July - December 2019) is given in the following table:

SI	Title of the event	Duration	Place/ Country	Participants' name and designation
01	Issue-Focused Training on "Government Audit on Public Construction Works" (J1904374)	3 rd to 27 th July 2019.	Japan	<ol style="list-style-type: none"> Mr. S. M. Mahmudul Hasan, Assistant Comptroller and Auditor General, OCAG, Dhaka. Mr. Khairul Bashar Mohammad Ashfakur Rahman, Deputy Director, Works Audit Directorate, Dhaka.
02	54th Governing Board Meeting of ASOSAI [Asian Organization of Supreme Audit Institutions]	21 st to 24 th July 2019.	Kuwait	<ol style="list-style-type: none"> Mr. Mohammad Muslim Chowdhury, CAG, OCAG, Dhaka. Mr. Mohammad Zakir Hossain, Deputy Comptroller and Auditor General (Senior), OCAG, Dhaka. Ms. Mst. Maksuda Begum, Director, Commercial Audit Directorate, Dhaka. Mr. Md. Firoz Khan, Assistant Comptroller and Auditor General (Report), OCAG, Dhaka. Mr. Md. Shariful Islam, Assistant Comptroller and Auditor General (PS to Honorable CAG), OCAG, Dhaka.
03	Supreme Audit Institutions making a difference: Auditing the implementation of the Sustainable Development Goals	22 nd to 23 rd July 2019.	United Nations Headquarter, New York, USA.	<ol style="list-style-type: none"> Mr. Mohammed Iqbal Hossain, Controller General Defence Finance (CGDF), Office of the CGDF, Dhaka. Ms. Rownak Taslima, Additional Deputy Comptroller and Auditor General, OCAG, Dhaka.
04	19th Assembly Meeting of INTOSAI WGEA	05 th to 09 th August 2019.	Bangkok, Thailand	<ol style="list-style-type: none"> Mr. A.H.M. Shamsur Rahman, DG, Performance Audit Directorate. Ms. Fatema Yasmin, Director (MIS), OCAG, Dhaka.
05	Training Course on "Fiscal Sustainability" by IMF.	19 th to 23 rd August 2019.	Singapore	<ol style="list-style-type: none"> Mr. Pranab Sarker, Deputy Director, Commercial Audit Directorate, Dhaka.
06	IT Audit Course under the Malaysian Technical Cooperation Program (MTCP)	19 th to 30 th August 2019.	Malaysia	<ol style="list-style-type: none"> Mr. Md. Nurul Absar, Finance Controller, Office of the Finance Controller (Misc.) Dhaka.

07	2019 Asian Evaluation Week	02 nd to 06 th September 2019.	Kunming, China	<ol style="list-style-type: none"> Mr. Md. Hasinur Rahman, DCAO, Office of the CAO, Pension & Fund Management, Dhaka.
08	SAI-Donor Engagement Workshop	16 th to 18 th September 2019.	Manila, Philippines	<ol style="list-style-type: none"> Mr. Md. Shariful Islam, DCAG (Procedure), OCAG, Dhaka.
09	23rd Congress of the INCOSAI 2019 Meeting	23 rd to 28 th September 2019.	Moscow, Russia	<ol style="list-style-type: none"> Mr. Mohammad Muslim Chowdhury, CAG, OCAG, Dhaka. Mr. Md. Rafiqul Islam, DG, Commercial Audit Directorate, Dhaka. Mr. A.K.M. Hasibur Rahman, Addl. DCAG, OCAG, Dhaka. Mr. Md. Arifur Rahman, Addl. DCAG, OCAG, Dhaka.
10	Policy Analysis Course: Singapore Component	30 th September to 11 th October 2019.	Singapore	<ol style="list-style-type: none"> Mr. Rajib Devnath, ACAG, OCAG, Dhaka.
11	Meeting with UNIDO External Auditor for July 2020-June 2022	06 th to 08 th October 2019.	Vienna, Austria	<ol style="list-style-type: none"> Mr. Mohammad Muslim Chowdhury, CAG, OCAG, Dhaka. Mr. Sayeed Mohammad Asaduzzaman, Addl. DCAG, OCAG, Dhaka. Mr. Md. Firoz Khan, ACAG, OCAG, Dhaka. Mr. Mohammad Shajahan, ACAG, OCAG, Dhaka.
12	To participate in “2019 International Public Sector Accounting Standards Board (IPSASB) Round table and Capacity Building” by ADB	09 th to 10 th October 2019.	Manila, Philippines	<ol style="list-style-type: none"> Mr. Md. Zahurul Islam, Additional DG (Finance), Bangladesh Railway, Dhaka.
13	To visit UNIDO External Auditor Election Campaign	10 th to 14 th October 2019.	New York, USA	<ol style="list-style-type: none"> Mr. Mohammad Muslim Chowdhury, CAG, OCAG, Dhaka. Mr. Sayeed Mohammad Asaduzzaman, Addl. DCAG, OCAG, Dhaka. Mr. Mohammad Shajahan, ACAG, OCAG, Dhaka.

14	To visit for support in favor of UNIDO External Auditor Candidature	16 th to 18 th October 2019.	Ethiopia	<ol style="list-style-type: none"> 1. Mr. Mohammad Muslim Chowdhury, CAG, OCAG, Dhaka. 2. Mr. A.K.M. Hasibur Rahman, Addl. DCAG, OCAG, Dhaka. 3. Mr. Md. Arifur Rahman, Addl. DCAG, OCAG, Dhaka.
15	12 th ASOSAI Research Project	22 nd to 23 rd October 2019	Abu Dhabi, UAE	<ol style="list-style-type: none"> 1. Mr. ASM Lukman, CAO, Ministry of Education, Dhaka.
16	UNIDO (United Nations Industrial Development Organization) LDC Ministerial Conference and UNIDO General Conference.	2 nd to 7 th November 2019	Abu Dhabi, UAE	<ol style="list-style-type: none"> 1. Mr. Mohammad Muslim Chowdhury, CAG, OCAG, Dhaka. 2. Mr. Md. Rafiqul Bari Khan, FC, BOF, Gazipur Cantonment. 3. Ms. Farmeen Mowla, Director, FIMA, Mirpur, Dhaka. 4. Mr. Rajib Devnath, ACAG, OCAG, Dhaka.

Acronyms:

a2i	Access to Information
AAG	Assistant Accountant General
AAO	Audit and Accounts Officer
ACC	Anti-Corruption Commission
ADB	Asian Development Bank
ADG	Additional Director General
AI	Artificial Intelligence
AMMS	Audit Monitoring and Management Software
APFS	Audited Project Financial Statement
ASOSAI	Asian Organization of Supreme Audit Institutions
BCS	Bangladesh Civil Service
CAG	Comptroller and Auditor General
CAFO	Chief Accounts and Finance Officer
CD	Customs Duty
CGA	Controller General of Accounts
CGDF	Controller General Defense Finance
DAFO/DA&FO	District Accounts and Finance Officer
DCAG (Senior)	Deputy Comptroller and Auditor General (Senior)
DCAG (A&R)	Deputy Comptroller and Auditor General (Accounts & Reports)
DCAG (Procedure)	Deputy Comptroller and Auditor General (Procedure)
DCA	Divisional Controller of Accounts
DCGA	Deputy Controller General of Accounts
DD	Deputy Director
DG	Director General
EC	Election Commission
e-Chalan	Electronic Chalan
EFT	Electronic Fund Transfer
ELPC	Expected Last Pay Certificate
FA&CAO	Financial Adviser & Chief Accounts Officer
FAPAD	Foreign Aided Project Audit Directorate
FIMA	Financial Management Academy
FY	Financial Year
iBAS++	Integrated Budget and Accounting System
IDI	INTOSAI Development Initiative
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
LFIS/GFIS	Loan and Grant Financial Information Service
LGED	Local Government Engineering Department
ML	Machine Learning
OACG	Office of the Comptroller and Auditor General
PAC	Public Accounts Committee
PD	Project Director
PEC	Public Estimates Committee
PMF	Performance Measurement Framework
PMO	Prime Minister's Office
PPA	Public Procurement Act
PPR	Public Procurement Rules
PSC	Public Service Commission
SAI	Supreme Audit Institution
SAARC	South Asian Association for Regional Cooperation
SAS	Subordinate Audit and Accounts Service
SRAS	Subordinate Railway Accounts Service
SFC	Senior Finance Controller
SPEMP	Strengthening Public Expenditure Management Project
SPMR	Strategy, Performance Measurement and Reporting
ToT	Training of Trainers
UAFO	Upazila Accounts and Finance Officer
UNIDO	United Nations Industrial Development Organization
UK	United Kingdom
USA	United States of America
VAT	Value Added Tax

CAG NEWS July-December 2019

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