



# Annual Activity Report 2017

Office of the  
Comptroller & Auditor General of Bangladesh

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

# VISION, MISSION AND VALUES

---

## OUR VISION

Attainment of Accountability and Transparency in public financial management to contribute towards achieving good governance.

## OUR MISSION

Conducting effective audit of public sector operations for optimum utilization of public resources and providing the stakeholders with reliable and objective information to assist in establishing accountability and transparency in government activities.

## OUR VALUES

- P** Professionalism
- R** Reliability
- O** Objectivity
  - A** Accountability
  - C** Credibility
  - T** Transparency
  - I** Integrity
  - V** Viability
  - E** Ethics

# CONTENTS

---

|     |   |    |
|-----|---|----|
| 1.  | Foreword: In Retrospect                                 | 4  |
| 2.  | Introducing Supreme Audit Institution of Bangladesh     | 6  |
|     | a. About Us   | 6  |
|     | b. Constitutional Mandate                               | 7  |
|     | c. Organizational Structure                             | 9  |
|     | d. Operational Activities                               | 10 |
|     | e. Human Resources                                      | 14 |
| 3.  | Products and Services                                   | 15 |
|     | a. Performance Audit                                    | 15 |
|     | b. Environmental Audit                                  | 15 |
|     | c. Special Audit  | 16 |
|     | d. Annual Audit   | 17 |
|     | e. Notable Audit Repots                                 | 19 |
|     | f. Audit Report under Process                           | 29 |
|     | g. Audited Finance Accounts & Appropriation Accounts    | 31 |
| 4.  | Ministry Wise Settlement of Audit Observations          | 52 |
| 5.  | Public Accounts Committee Activities                    | 54 |
|     | a. Public Accounts Committee (PAC) Meetings             | 54 |
|     | b. PAC Report of the 10 <sup>th</sup> Parliament Tabled | 57 |
| 6.  | Year in Review  | 58 |
| 7.  | SAI Bangladesh in Global Perspective                    | 59 |
| 8.  | Training and Professional Development                   | 63 |
| 9.  | Recipients of Overseas Training                         | 66 |
| 10. | Acronyms  | 71 |

# 1. FOREWORD: IN RETROSPECT



A Supreme Audit Institution should be the epitome of public accountability and transparency and should help citizens to hold the custodians of public resources accountable. SAI Bangladesh has a long history and tradition of independent, effective and credible work in public financial management. The SAI creates a cost effective and meaningful bridge between government auditing and accounting that result in prudent and effective planning and budgeting by the public sector entities as well as improvement in maintaining financial and administrative integrity and accountability. This is the very purpose with which the Office of the Comptroller and Auditor General was established and was endowed with its constitutional mandate.

It is a challenge for SAI Bangladesh to fight against corruption, fraud, wastage and inefficient use of public money. Nevertheless, OCAG is trying its best to conduct effective audits of public sector operations with the objective to ensure optimum utilization of public resources and to provide independent and reliable information so that government activities result in the best interests of the people. This year OCAG has submitted one performance audit report, two environmental audit reports, five special audit reports, twenty annual audit reports, one report on Finance Accounts and three reports on Appropriation Accounts to the Honorable President to be laid before Parliament.

In continuation of its endeavor, OCAG Bangladesh, with utmost sincerity, is working to overcome the challenges of implementing its Strategic Plan (SP) 2013-2018. Series of activities were carried out to make the targeted changes possible and visible. A seminar with the theme “Strategic Plan: Myths versus Reality” was organized in July, 2017 for its effective implementation with a view to bringing all concerned on the same page. The Implementation Matrix 2017-2018 was finalized and disseminated with specific targets and KPIs were set for all Audit Directorates along with OCAG itself. A high powered Strategy Execution Cell (SEC) was formed to monitor the progress of the Implementation Matrix. For the first time, each of the Audit Directorates formulated an Operational Plan (OP) based on the SP. These OPs act as annual performance agreements between OCAG and Audit Directorates. All Audit Directorates are committed to act as per the approved Operational Plans.

The current audit practices of OCAG do not provide necessary coverage to form an opinion on financial management system of a ministry as a whole. Instead, the focus is on audit units with micro-functionalities. Considering this, OCAG has taken a paradigm shift from micro-focused unit-based audits to an Entity Wide Audits. It has already given directions to all Audit Directorates to include in their Operational Plans the concept of Entity Wide Audit and ISSAI Compliant Risk Based Audit approach. In this connection, it is mentionable that a number of officials were trained through ISSAI TOT courses and ISSAI based compliance, performance and financial audit training courses conducted by Financial Management Academy (FIMA). In addition, as a part of human resource development, OCAG is financing some professional courses such as CIA, CISA, CIPFA, etc. Hopefully, these capacity development initiatives will have positive impact on the knowledge, skills and attitudes of audit personnel and help to achieve professionalism of international standards of OCAG officials.

Again, as a believer of quality audit, OCAG has taken the motto of “No training, No audit” and “No Planning, No audit”. To fulfill these mottos, a new initiative had been taken to provide ‘off site’ training to the all Audit Directorates simultaneously with the support and guidance of FIMA. Near about 600 audit staff had been trained through this process. Another remarkable achievement of OCAG was the formation of an Audit Quality Assurance Cell (AQAC). To fulfill the demands of the time, OCAG is also doing its best to keep up with the developments in the national and international arena. A performance audit is being conducted to examine the Government’s preparedness in achieving Sustainable Development Goals (SDGs) with the technical cooperation of INTOSAI Development Initiative (IDI). OCAG is working to highlight the importance of SDGs and the role of SAI in its achievement throughout the

## FOREWORD: IN RETROSPECT

departments and its stakeholders. The impact of SDGs and the role of SAI in SDG audit are being incorporated in all training activities of FIMA. Besides, IT audits and environmental audits are being conducted to evaluate and oversee the Government's vision of 'Digital Bangladesh' and huge monetary involvement in Climate Resilience Fund respectively.

Initiatives have also been taken to update the present digital Audit Monitoring and Management System (AMMS). For this, OCAg has taken steps for restructuring, renovating and upgrading the Data Centre. Auditors will be better equipped to cope with the ever increasing challenges in the public financial management arena by using modern technologies in auditing.

March 20, 2019



**Mohammad Muslim Chowdhury**

Comptroller and Auditor General of Bangladesh

## 2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

### a. About Us



The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh, is responsible for auditing receipts and public expenditure in government offices, public bodies and statutory organizations to ascertain whether expenditures have yielded value for money or not. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) heads the Supreme Audit Institution.

The Constitution of the People's Republic of Bangladesh provides the CAG with absolute operational independence. CAG is not subject to the influence or control of any other authority in determining the scope, extent and nature of audit and has unrestricted access to all documents required for carrying out audit.

Constitutional mandate also provides CAG with the authority to decide the manner and the form in which the government accounts are maintained and disclosed.

Directors General, the heads of the Audit Directorates are responsible for conducting post audit on behalf of the CAG in their respective jurisdictions. Alongside, traditionally in carrying out financial, compliance or regularity audits, the OCAG is now conducting performance audits to determine economy, efficiency and effectiveness of the management of public resources.

In recent years, there has been increased use of IS in the government offices. As a result, the scope for the IS audit has also increased manifold. To keep pace with the vision of the present government's 'Digital Bangladesh', OCAG Bangladesh has given emphasis on digitization of the audit process and increased the number of IS audits.



### b. Constitutional Mandate

Constitution of the People's Republic of Bangladesh  
**Part-VIII**  
**THE COMPTROLLER AND AUDITOR GENERAL**

127. (1) There shall be a Comptroller and Auditor General of Bangladesh (hereinafter referred to as the Auditor General) who shall be appointed by the President.

(2) Subject to the provisions of this Constitution and of any law made by Parliament, the conditions of service of the Auditor General shall be such as the President may, by order, determine.

#### **Establishment of office of Auditor General**

128. (1) The public accounts of the Republic and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Auditor General and for that purpose he or any person authorized by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other government property in the possession of any person in the service of the Republic.

(2) Without prejudice to the provisions of clause (1), if it is prescribed by law in the case of anybody corporate directly established by law, the accounts of that body corporate shall be audited and reported on by such person as may be so prescribed.

(3) Parliament may by law require the Auditor General to exercise such functions, in addition to those specified in clause (1), as such law may prescribe, and until provision is made by law under this clause the President may, by order, make such provision.

(4) The Auditor General, in the exercise of his functions under clause (1), shall not be subject to the direction or control of any other person or authority.

129. (1) The Auditor General shall, subject to the provisions of this article, hold office

#### **Functions of Auditor General**

## Constitutional Mandate

---

for five years from the date on which he entered upon his office, or until he attains the age of sixty-five years, whichever is earlier.

**Term of office Auditor  
General**

(2) The Auditor General shall not be removed from his office except in like manner and on the like grounds as a Judge of the Supreme Court.

(3) The Auditor General may resign his office by writing under his hand addressed to the President.

(4) On ceasing to hold office the Auditor General shall not be eligible for further office in the service of the Republic.

130. At any time when the office of Auditor General is vacant, or the President is satisfied that the Auditor General is unable to perform his functions on account of absence, illness or any other cause, the President may appoint a person to act as Auditor General and to perform the functions of that office until an appointment is made under article 127 or, as the case may be until the Auditor General resumes the functions of his office.

**Acting Auditor  
General**

131. 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.

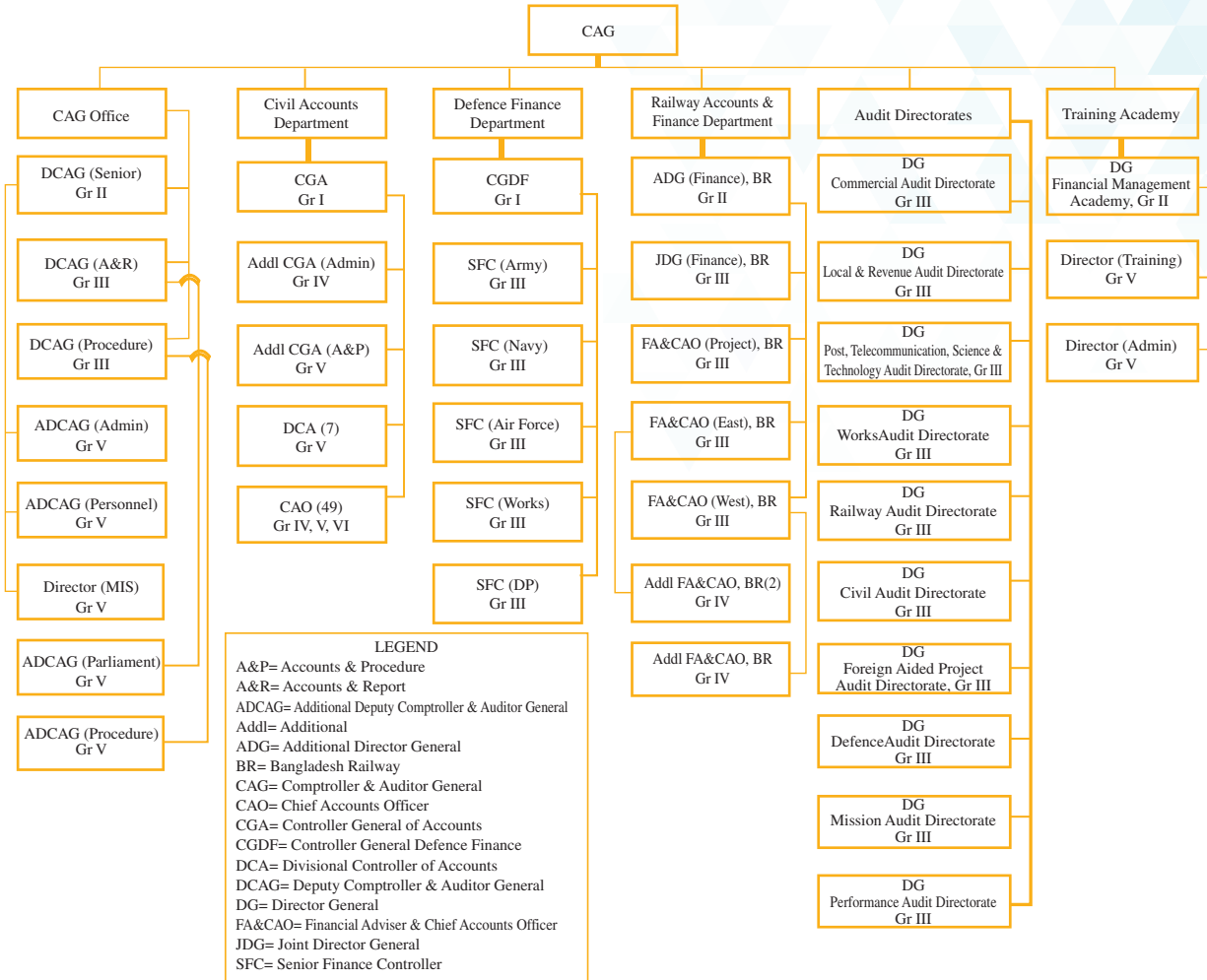
**Form and manner  
of keeping public  
accounts**

132. The reports of the Auditor General relating to the Reports of public accounts of the Republic shall be submitted to the President, who shall cause them to be laid before Parliament.

**Reports of  
Auditor General  
to be laid before  
Parliament**



## c. Organizational Structure



## Operational Activities

### d. Operational Activities

#### Public Sector Audit:

The OCAG is the secretariat of SAI Bangladesh where broad policies and strategies are formulated, coordinated and evaluated. The OCAG conducts its post audit activities through ten Audit Directorates. The Directorates are organized on functional basis as shown below:

| SI | Directorates                             | Auditing Areas   | Existing Manpower |
|----|--|--|-------------------|
| 01 | Commercial Audit Directorate             | All State Owned Enterprises (SOEs) including Nationalized Commercial Banks (NCBs), financial institutions, public holding companies, autonomous and semi autonomous bodies of commercial nature under Ministry of Finance. Ministry of Liberation War Affairs, Ministry of Food, Ministry of Fisheries and Livestock, Finance Division, Ministry of Industries, Ministry of Civil Aviation and Tourism, Energy and Mineral Resources Division, Ministry of Textiles and Jute, Ministry of Commerce   | 554               |
| 02 | Local and Revenue Audit Directorate      | Ministry of Women and Children Affairs, Ministry of Land, Election Commission Secretariat, Ministry of Primary and Mass Education, Secondary and Higher Education Division, Technical and Madrasah Education Division, Ministry of Social Welfare, Rural Development and Co-operatives Division, Ministry of Chittagong Hill Tracts Affairs, Supreme Court, Ministry of Shipping, National Parliament, Public Service Commission, Ministry of Cultural Affairs, Internal Resources Division, Anti-Corruption Commission, Statistics and Informatics Division, Ministry of Science and Technology   | 421               |
| 03 | Civil Audit Directorate                  | Office of the Controller General of Accounts (CGA), 7 Divisional Controller of Accounts Offices, 50 Chief Accounts Offices, 57 District Accounts Offices and 422 Upazila Accounts Offices under CGA, Health Service Division, Medical Education and Family Welfare Division, Public Security Division, Security Service Division, Ministry of Disaster Management and Relief, Ministry of Religious Affairs, Prime Minister's Office, Ministry of Agriculture, Ministry of Information, Ministry of Environment and Forest, Ministry of Labour and Employment, Ministry of Youth and Sports, Law and Justice Division, Legislative and Parliamentary Affairs Division, Office of the Honorable President, Cabinet Division | 189               |
| 04 | Works Audit Directorate                  | Ministry of Housing and Public Works, Local Government Division, Ministry of Water Resources, Power Division, Bridges Division, Road Transport and Highways Division   | 226               |
| 05 | Foreign Aided Projects Audit Directorate | All development and technical assistance programs and projects in the public sector funded by foreign aid and loan. Economic Relations Division, Planning Division, Implementation Monitoring and Evaluation Division  | 196               |
| 06 | Railway Audit Directorate                | All establishments of Bangladesh Railway, office of the Additional Director General (Finance), Bangladesh Railway and offices under its administrative control   | 108               |

## Operational Activities

| SI | Directorates  | Auditing Areas  | Existing Manpower |
|----|---|---|-------------------|
| 07 | Post, Telecommunication, Science and Technology Audit Directorate | Information and Communication Technology Division, Posts and Telecommunications Division  | 165               |
| 08 | Defence Audit Directorate   | All units /formations of the defence forces including Bangladesh Army, Air Force and Navy, field services organizations like the Department of Meteorology, Geological Survey of Bangladesh. Controller General Defence Finance(CGDF) including the offices of Defence Finance Department under the CGDF, Ministry of Defence and Armed Forces Division   | 126               |
| 09 | Mission Audit Directorate   | Ministry of Foreign Affairs and all overseas Bangladesh Missions under Ministry of Foreign Affairs, Stations of Biman Bangladesh Airlines Ltd. abroad under the Ministry of Civil Aviation and Tourism, all the overseas branches of Nationalized Banks under Financial Institutions Division, all the Economic Wings abroad under Economic Relations Division, all the Commerce Wings abroad under the Ministry of Commerce, all the Hajj Offices abroad under Ministry of Religious Affairs, Passport Related Services Wings abroad under Ministry of Home Affairs, Ministry of Expatriates' Welfare and Overseas Employment and all the offices under the Ministry of Expatriates' Welfare and Overseas Employment (Labor Wing offices at home and abroad) | 25                |
| 10 | Performance Audit Directorate                                     | Performance audit of selected bodies/topics/issues  | 26                |

## Operational Activities

### Operational Activities: Pre-Auditing Responsibilities

Pre-audit of before payments are undertaken by the staff of OCAG on the backdrop of prevalent control weaknesses and inadequate internal audit functions within the government organizations. The offices of the Controller General of Accounts (CGA), Controller General Defence Finance (CGDF) and Additional Director General (Finance), Bangladesh Railway assist the CAG in pre-audit of payment. These offices are also assigned with the responsibilities of compiling the Finance Accounts and Appropriation Accounts of the Government. The allocations of functions to these offices are stated below:

| Name of Office                            | Type of Accounts | Allocation of functions  | Existing Manpower |
|---|------------------|--|-------------------|
| Controller General of Accounts (CGA)      | Civil Accounts   | <p>Accounting Functions:</p> <ul style="list-style-type: none"> <li>• Compilation of monthly accounts of ministries/divisions</li> <li>• Prepare/consolidate Appropriation Accounts and Finance Accounts of the government and place before CAG for certification</li> <li>• Ensure accuracy and timeliness of accounts</li> <li>• Manage accounting data through Central Data Processing Unit (CDPU)</li> <li>• Prescribe forms and methods of keeping accounts with the approval of CAG</li> </ul> <p>Pre-Audit Functions:</p> <ul style="list-style-type: none"> <li>• Authorize payments after pre-audit for claims of all civil officers and staff of government</li> <li>• Authorize payments of other expenditure after pre-audit</li> </ul> <p>Other Functions:</p> <ul style="list-style-type: none"> <li>• Administer all accounts offices including CAOs, DCAs, DAOs and UAOs</li> <li>• Provide necessary accounting /financial data and information as per requirements of Finance Division, MoF</li> </ul> | 4548              |
| Controller General Defence Finance (CGDF) | Defence Accounts | <p>Accounting Functions:</p> <ul style="list-style-type: none"> <li>• Compilation and consolidation of monthly and annual accounts of the Defence Services</li> <li>• Preparation of periodical financial/accounting reports/statements including yearly Appropriation Accounts for the Ministry of Defence</li> <li>• Furnish inputs of Finance Accounts to the CGA</li> <li>• Issue necessary instructions to the SFCs and Finance Controllers in matters relating to internal audit, accounts and work procedure etc.</li> <li>• Supply/disbursement and control of imprest and cash assignment</li> <li>• Issue and reconciliation of cheques to Garrison Engineers</li> </ul>   | 1410              |

## Operational Activities

| Name of Office                        | Type of Accounts            | Allocation of functions   | Existing Manpower |
|---------------------------------------|-----------------------------|---|-------------------|
|                                       |                             | <p>Pre-Audit Functions:</p> <ul style="list-style-type: none"> <li>• Carry out pre-audit to suit the individual service requirements</li> <li>• Assist the Directorate of Defence Audit in their post audit activity</li> </ul> <p>Financial Advice:</p> <ul style="list-style-type: none"> <li>• Examine and render advice to defence services on 'Budget Estimate and Reviews'</li> <li>• Assist in scrutiny of all 'New Budget Measures'</li> <li>• Assist in internal auditing, external/statutory audits and accounts keeping by advising the services chiefs</li> <li>• Assist in speedy disbursement of pay, pension and allowances to the defence personnel</li> <li>• Clarification/explanation of different provisions stated in Joint Services Instruction</li> </ul>  |                   |
| Additional Director General (finance) | Bangladesh Railway Accounts | <p>Accounting Functions:</p> <ul style="list-style-type: none"> <li>• Maintain current accounts, monthly accounts of cash based transactions</li> <li>• Consolidate BR Appropriation Accounts on expenditure against budget allocation</li> <li>• Furnish inputs of Finance Accounts to the CGA including year-end asset and liabilities statement</li> <li>• Prepare Subsidiary Accounts comprising of capital statement, balance sheet, profit and loss accounts</li> <li>• Maintain traffic accounts by Additional FA&amp;CAO (Traffic Accounts) routed through the pay and cash offices of East and West zones of BR</li> <li>• Maintain Settlement Accounts of BR with adjustment to civil, defence and store accounts through central books and budget unit under FA&amp;CAO (East)</li> </ul> <p>Other Functions:</p> <ul style="list-style-type: none"> <li>• Help BR to finalize both development and non-development budget estimates</li> <li>• Render advice on administrative matters involving Bangladesh Railway (BR) financial management and on policy of public service obligations</li> <li>• Settle claims against BR</li> <li>• Maintain liaison in settling audit observations between BR and Railway Audit Directorate.</li> </ul> <p>Financial Advice:<br/>Analysis of Income &amp; Expenditure of Bangladesh Railway, Giving opinion regarding financial matter of RTA and BR,HQ</p> | 785               |

## Human Resources

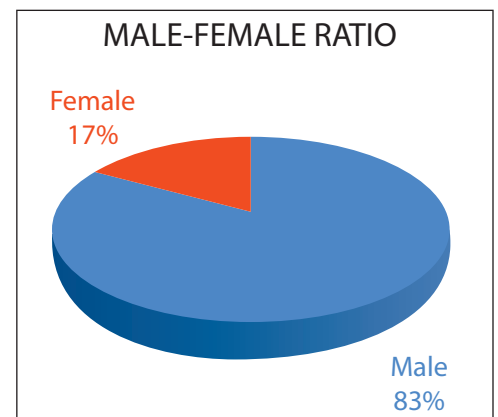
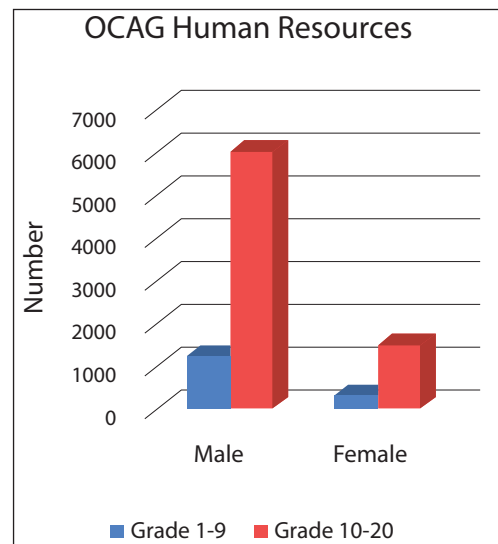
### e. Human Resources

The Supreme Audit Institution requires special competencies from its workforce to conduct its varied auditing tasks. The OCAG considers the skills and expertise of its staff as the most important requirement to perform its duties effectively. The OCAG employees possess a wide range of educational backgrounds and professional credentials which are very useful in carrying out the audit engagement, especially in performance auditing, environmental auditing and other emerging audit issues.

The OCAG has taken initiatives to increase its expertise in public financial management including accounting and auditing qualifications. Officers belonging to the Bangladesh Civil Service (BCS) are recruited by the Bangladesh Public Service Commission. The other categories of staff are recruited directly by the OCAG who are then promoted to the ranks of officer after qualifying departmental examination known as the Sub-ordinate Accounts Service (SAS) exam.

In order to build a strong competence based human capital, the OCAG encourages professionalism by providing platforms for acquiring qualifications and certifications like ACCA (Association of Chartered Certified Accountants), CIPFA (Chartered Institute of Public Finance and Accountancy), Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM), Certified Internal Auditor (CIA) and Certified Fraud Examiner (CFE) by its officials. Moreover, OCAG provided scholarships for some of these courses in the past.

Approximately, 8451 officers and staff are presently working in the OCAG, of which around seventeen percent are women. Following table depicts the total number of OCAG human resources and officer (grade 1 to 9) – staff (grade 10 to 20) gender ratio.



### 3. PRODUCTS AND SERVICES



In the year 2017, OCAG conducted audits of various sectors of the government. Special emphasis was given to cover major and high risk sectors including health, power, banking, public works, education, communication, etc. In preparing these reports attention was given to the quality of audit to ensure transparency and accountability in the government earnings and expenditure. It is expected that, the audit reports would help to ensure maximum utilization of government funds and reduced wastage of public resources in the sectors audited. A list of audit reports with titles is given below:

#### a. Performance Audit

| No. | Title of the Report  | Financial Year | Ministry/Division   | Audit Directorate             |
|-----|--|----------------|---|-------------------------------|
| 1.  | Performance Audit Report on Medium Term Budgetary Framework (MTBF) of Local Government Division. | FY: 2011-2012  | Ministry of Local Government, Rural Development and Co-operatives | Performance Audit Directorate |

#### b. Environmental Audit

| No. | Title of Report  | Financial Year | Ministry/Division   | Audit Directorate             |
|-----|--|----------------|---|-------------------------------|
| 1.  | Environmental Audit Report on illegal use of Formalin and Calcium Carbide. | FY: 2014       | Ministry of Food  | Performance Audit Directorate |
| 2.  | Environmental Audit Report on Hospital Waste Management.                   | FY: 2014       | Ministry of Health & Family Welfare, Ministry of Environment, Forest and Climate Change, Local Government Division, Ministry of Local Government, Rural Development and Co-operatives | Performance Audit Directorate |



## Special Audit

### c. Special Audit

| No. | Title of the Report   | Financial Year | Ministry/Division  | Audit Directorate                       |
|-----|---|----------------|--|---|
| 1.  | Special Audit Report on Large Taxpayers Unit, VAT for the financial year 2007-2010  | FY: 2007-2010  | Internal Resources Division                                      | Local & Revenue Audit Directorate       |
| 2.  | Special Audit Report on Professional Fees of Local Government Engineering Department for the financial year 2004-2013   | FY: 2004-13    | Local Government Division  | Foreign Aided Project Audit Directorate |
| 3.  | Special Audit Report on Lease & License Fee Collection from Railway Land, Principal Estate Officer, East/ BD Railway, 3 Revenue Projects of BD Railway, Revenue & Expenditure through Railway Container Transportation for the financial year 2012-2013 | FY: 2012-2013  | Ministry of Railway  | Railway Audit Directorate               |
| 4.  | Special Audit Report on Tax Revenue Earned through Immovable Property Transfer under Circle Officer, Tejgaon Development Circle, Dhaka for the financial year for the financial year 2010-2011  | FY: 2010-2011  | Ministry of Local Government, Rural Development and Cooperatives | Local & Revenue Audit Directorate       |
| 5.  | Special Audit Report on 15 Statutory Corporations, Companies, 28 Autonomous Bodies under Different Ministries for the FY 2012-2013  | FY: 2012-2013  | 15 Ministries  | Commercial Audit Directorate            |

## d. Annual Audit

| No. | Title of the Report   | Financial Year        | Ministry/Division   | Audit Directorate                       |
|-----|---|-----------------------|---|---|
| 1.  | Report on the Accounts (FY: 2011-2012) of Bank and Financial Institutions Division (Sonali Bank Ltd.)   | FY: 2011-2012         | Finance Ministry  | Commercial Audit Directorate            |
| 2.  | Report on the Accounts (FY: 2011-2012) of Bank and Financial Institutions Division (BASIC Bank Ltd.)  | FY: 2011-2012         | Finance Ministry  | Commercial Audit Directorate            |
| 3.  | Report on the Accounts (FY: 2011-12) of Petro Bangla, Bangladesh Petroleum Corporation and Institutions under them.   | FY: 2011-12           | Ministry of Power, Energy & Mineral Resources   | Commercial Audit Directorate            |
| 4.  | Report on the Accounts (FY: 2011-12 & 2012-13) of Civil Aviation Authority.   | FY: 2011-12 & 2012-13 | Ministry of Civil Aviation and Tourism  | Works Audit Directorate                 |
| 5.  | Report on the Accounts (FY: 2011-2012) of Bank and Financial Institutions Division (Bangladesh Bank Ltd., Bangladesh Krishi Bank Ltd., Rajshahi Krishi Bank Ltd.)   | FY: 2011-2012         | Finance Ministry  | Commercial Audit Directorate            |
| 6.  | Report on the Accounts (FY: 2011-2012) of Bank and Financial Institutions Division (Agrani Bank Ltd.)   | FY: 2011-2012         | Finance Ministry  | Commercial Audit Directorate            |
| 7.  | Report on the Accounts (FY: 2012-2013) of Foreign Aided Projects under Local Government Division, Power Division, Road Transport and Highways Division, Ministry of Water Resources and Railway Ministry. | FY: 2012-2013         | Ministry of Local Government, Rural Development and Co-operatives, Ministry of Power, Energy & Mineral Resources, Ministry of Water Resources, Ministry of Road Transport and Bridges, Ministry of Railway. | Foreign Aided Project Audit Directorate |
| 8.  | Report on the Accounts (FY: 2011-2012) of Essential Drugs Company Ltd., Trading Corporation Bangladesh, Bangladesh Agriculture Development Corporation and Bangladesh Jute Mills Corporation.             | FY: 2011-2012         | Ministry of Health and Family Welfare, Ministry of Commerce, Ministry of Agriculture and Ministry of Textiles and Jute.   | Commercial Audit Directorate            |
| 9.  | Report on the Accounts (FY: 2008-11) of Defence Forces (Army, Navy & Air) Institutions and Inter-Forces Military Institutions.  | FY: 2008-11           | Armed Forces Division, Ministry of Defence  | Defence Audit Directorate               |

## Annual Audit

| No. | Title of the Report  | Financial Year            | Ministry/Division  | Audit Directorate                 |
|-----|--|---------------------------|--|-----------------------------------|
| 10. | Report on the Accounts (FY: 2007-08 & 2011-12) of Biman Bangladesh Airlines, Bangladesh Parjatan Corporation and Bangladesh Agriculture Development Corporation. | FY: 2007-08 & 2011-12     | Ministry of Civil Aviation and Tourism, Ministry of Agriculture  | Commercial Audit Directorate      |
| 11. | Report on the Accounts (FY: 2009-10) of Paurashava, Upazilla, Zilla Parishad and City Corporations (Dhaka, Chittagong, Rajshahi, Khulna and Barisal)             | FY: 2009-10               | Ministry of Local Government, Rural Development and Cooperatives | Local & Revenue Audit Directorate |
| 12. | Report on the Accounts of Ministry of Education (FY: 2009-12), Ministry of Disaster Management & Relief (FY: 2007-12).   | FY: 2007-12               | Ministry of Education, Ministry of Disaster Management & Relief  | Local & Revenue Audit Directorate |
| 13. | Report on the Accounts (FY: 2011-2012) Statutory/Government Industries.  | FY: 2011-2012             | Ministry of Industries   | Commercial Audit Directorate      |
| 14. | Report on the Accounts (FY: 2012-2013) of Posts and Telecommunications Division.   | FY: 2012-2013             | Ministry of Posts, Telecommunications and Information Technology | PTST Audit Directorate            |
| 15. | Report on the Accounts (FY: 2009-2010 & 2012-2013) of Ministry of Foreign Affairs.   | FY: 2009-2010 & 2012-2013 | Ministry of Foreign Affairs                                      | Mission Audit Directorate         |
| 16. | Report on the Accounts (FY: 2011-12) of Bangladesh Water Development Board.  | FY: 2011-12               | Ministry of Water Resources                                      | Works Audit Directorate           |
| 17. | Report on the Accounts of Chittagong Development Authority (FY: 2008-10) and Khulna Development Authority (FY: 2009-10).   | FY: 2008-10               | Ministry of Housing and Public Works                             | Works Audit Directorate           |
| 18. | Report on the Accounts of Dhaka WASA and Chittagong WASA (FY: 2011-12).  | FY: 2011-12               | Ministry of Local Government, Rural Development and Cooperatives | Works Audit Directorate           |
| 19. | Report on the Accounts of Public Works Department (FY: 2011-12).   | FY: 2011-12               | Ministry of Housing and Public Works                             | Works Audit Directorate           |
| 20. | Report on the Accounts of Ministry of Power, Energy & Mineral Resources (FY: 2010-11).   | FY: 2010-11               | Ministry of Power, Energy & Mineral Resources                    | Works Audit Directorate           |

### e. Notable Audit Repots

#### Ministry of Education and Ministry of Disaster Management and Relief

|                                  |  |
|----------------------------------|--|
| <b>Report</b>                    | : CAG's Annual Audit Report on the accounts of Ministry of Education for the financial year of 2009-2012 and Ministry of Disaster Management and Relief for the financial year of 2007-2012. |
| <b>CAG's Audit Report</b>        | : FY 2012-2013.  |
| <b>Audit Directorate</b>         | : Local and Revenue Audit Directorate.   |
| <b>No. of Audit Observations</b> | : 21   |
| <b>Amount Involved</b>           | : Taka 104.71 crore.   |

#### Major Observations:

- Irregular payment of individual Income Tax from the funds of university and other institutions.
- Non-deduction of dormitory rent and quarter rent at regular rate despite living in the university quarter and dormitory.
- Non-deposition of money collected as science and technology development fees in the concerned head.
- Testing fee distributed to university employees instead of depositing it in university fund.
- Non-deduction of Tax Deducted at Source (TDS) on the value of the tender.
- Excess budget allocated but not utilized and project's outstanding materials not returned by the contractor.
- Goods procured without assessing demand.
- Equipment procured at excessive rate in comparison to market rate.

#### Reasons for Irregularity:

- Spending of collected revenues without any authorization.
- Non-compliance with government orders, instructions, rules and regulations.
- Inadequate internal control system.

## Notable Audit Repots

---

### **Bangladesh Water Development Board (BWDB) Ministry of Water Resources**

|                                  |  |
|----------------------------------|--|
| <b>Report</b>                    | : CAG's Annual Audit Report on the Accounts of Bangladesh Water Development Board under the Ministry of Water Resources for the financial year of 2011-2012. |
| <b>CAG's Audit Report</b>        | : FY 2012-2013   |
| <b>Audit Directorate</b>         | : Works Audit Directorate  |
| <b>No. of Audit Observations</b> | : 11   |
| <b>Amount Involved</b>           | : Taka 213.63 crore.   |

#### **Major Observations:**

- Irregular payment made to contractors despite improper embankment strengthening work done by them.
- Irregular acceptance of tenders without proper verification and payment made.
- Collected VAT not deposited into government treasury.
- Expenditure for dredger repair incurred without estimation and final payment made without work completion certificate.

#### **Reasons for Irregularity:**

- Non-compliance with instructions given by BWDB and the Ministry on counting, placing and dumping of CC blocks and GO bags.
- Non-compliance with financial rules and regulations.
- Weak internal control system.
- Inadequate monitoring.

### Sonali Bank Ltd. Financial Institutions Division

|                                  |   |
|----------------------------------|---|
| <b>Report</b>                    | : CAG's Annual Audit Report on the Accounts of Sonali Bank for the financial year of 2011-2012. |
| <b>CAG's Audit Report</b>        | : FY 2012-2013  |
| <b>Audit Directorate</b>         | : Commercial Audit Directorate  |
| <b>No. of Audit Observations</b> | : 24  |
| <b>Amount Involved</b>           | : Taka 2883.38 crore  |

#### Major Observations:

- Embezzlement of bank money by buying export bill of non-existent institution through showing mutual Letter of Credit between institutions under the same ownership.
- No opportunity for export return due to buying of fake export bill.
- Liabilities created by opening Letter of Credit (L/Cs) over the approved limit.
- Breach of trust in Loan against Trust Receipt( LTR).
- Creating forced loan through fraudulent approval.
- Approval of excess L/C limit and creation of demand loan through continuously opening back-to-back L/C.
- Granting loan and creation of funded liability by increasing L/C limit by making Payment against Documents (PAD) timely even though security related conditions not fulfilled.

#### Reasons for Irregularity:

- Non-compliance with order, instruction and notification promulgated by the Government, Bangladesh Bank and Sonali Bank Head Quarter.
- Inadequate internal control system and inefficient internal audit activities.

## Notable Audit Repots

---

### Ministry of Water Resources, Road Transport and Highways Division, Local Government Division and Power Division

|                                  |  |
|----------------------------------|--|
| <b>Report</b>                    | : CAG's Annual Audit Report on the Accounts of Ministry of Local Government Rural Development and Cooperatives (LGD), Ministry of Power, Energy and Mineral Resources (Power Division), Ministry of Water Resources, Ministry of Road Transport and Bridges (Road Transport and Highways Division) for the financial year 2012-2013. |
| <b>CAG's Audit Report</b>        | : FY 2013-2014   |
| <b>Audit Directorate</b>         | : Foreign Aided Project Audit Directorate.   |
| <b>No. of Audit Observations</b> | : 13   |
| <b>Amount Involved</b>           | : Taka 180.38 crore.   |

#### Major Observation:

- Non deposition of unspent balance of CD/VAT and bank interest into the government treasury after the completion of project.
- Irregularly shown unspent balance as expenditure after the completion of the project.
- Price adjustment advantage given to the contractor beyond applicable limit against procurement of transport.
- Procurement of 7 nos of vehicle beyond DPP provision.
- Not deduction of VAT from the suppliers' bill.
- Payments made to contractors for incompleteness of works.

#### Reasons for Irregularity:

- Expenditure out of DPP/TPP
- Non-compliance with government financial rules & regulations.



### Power Division Ministry of Power, Energy and Mineral Resources

|                                  |   |
|----------------------------------|---|
| <b>Report</b>                    | : CAG's Annual Audit Report on the Accounts of Power Division for the year of 2010-2011 under the ministry of Power, Energy and Mineral Resources |
| <b>CAG's Audit Report</b>        | : FY 2011-2012  |
| <b>Audit Directorate</b>         | : Works Audit Directorate.  |
| <b>No. of Audit Observations</b> | : 28  |
| <b>Amount Involved</b>           | : Taka 353.36 crore.  |

#### Major Observations:

- Procurement of goods/works beyond schedule of items without any market verification.
- Providing opportunity of using electricity irregularly instead of disconnecting illegal connections.
- Transferring board's property to illegal grabber or usurper by abolishing records.
- Procurement of excess goods and materials for the projects.
- Procurement of goods and materials for the project at higher price abnormally.
- Drawn salary from two different government agencies but working in a single office.

#### Reasons for Irregularity:

- Non-compliance with financial rules and regulations
- No effective initiative to control the system loss of electricity.
- Weak internal control system & internal Audit function.

## Notable Audit Repots

---

### Internal Resource Division Ministry of Finance

|                                 |  |
|---------------------------------|--|
| <b>Report</b>                   | : CAG's Annual Audit Report on the accounts of Tax Commissioner, Large Taxpayers Unit (LTU), Dhaka and Chittagong under Internal Resources Division, Ministry of Finance for the financial year 2013-2014. |
| <b>CAG's Audit Report</b>       | : FY 2014-2015   |
| <b>Audit Directorate</b>        | : Local and Revenue Audit Directorate  |
| <b>No. of Audit Observation</b> | : 25   |
| <b>Amount Involved</b>          | : Tk. 1025.31 Crore.   |

#### Major Observations:

- Less assessment of Tax.
- Less assessment of excess profit Tax.
- Less sales shown against VAT.
- Receipt made from brokerage commission not included in the income statement.
- Net profit was understated by showing less sales than actual.

#### Reasons for Irregularity:

- Non-compliance with Income Tax ordinance, 1984.
- Understatement of revenue resulted in less reduction of VAT from the net revenue received.
- Authorized or applicable rate of interest not imposed properly.
- Taxes imposed at a lower rate than applicable rates.
- Receipts were understated in annual accounts.

### **Agrani Bank Ltd. Financial Institutions Division**

|                                 |   |
|---------------------------------|---|
| <b>Report</b>                   | : CAG's Annual Audit Report on the accounts of Agrani Bank Ltd under Financial Institutions Division, Ministry of Finance for the financial year 2012-2013. |
| <b>CAG's Audit Report</b>       | : FY 2013-2014  |
| <b>Audit Directorate</b>        | : Commercial Audit Directorate  |
| <b>No. of Audit Observation</b> | : 18  |
| <b>Amount Involved</b>          | : Tk. 150.51 Crore.   |

#### **Major Observations:**

- Refinancing was made against outstanding demand loan created by Letter of Credit financing.
- Additional term loan limit was not adjusted.
- Bad debts incurred due to repeated refinancing was made against default loan.
- Losses incurred due to non realization of proceeds against different foreign exchange bills.
- Advance was made beyond Cash Credit Limit (CC).
- Cash Credit (CC) loan has become non-performed due to the absence of intensive monitoring.

#### **Reasons for Irregularity:**

- Disregarding the provisions of the current financial rules of the Bangladesh Bank (Central Bank) and related banks, different instructions, notices, policies and orders issued by the govt. time to time.
- Weak internal control system and internal audit activities.

## Notable Audit Repots

### Ministry of Railway

|                                 |   |   |
|---------------------------------|---|---|
| <b>Report</b>                   | : | CAG's Annual Audit Report on the accounts of Bangladesh Railway under Ministry of Railway for the FY 2012-2013. |
| <b>CAG's Audit Report</b>       | : | FY 2013-2014  |
| <b>Audit Directorate</b>        | : | Railway Audit Directorate   |
| <b>No. of Audit Observation</b> | : | 28  |
| <b>Amount Involved</b>          | : | Tk. 86.23 Crore.  |

#### Major Observations:

- Non-recovery of rent of railway land, license fee, fine, VAT and Tax.
- Payments made despite defective goods not replaced by suppliers and total amount of goods not supplied.
- Rent collected at lower rate than the fixed fares/rent of the leased train.
- Construction of market by grabbing additional railway allocation of commercial land.
- Railway land leased permanently violating Govt. policy and without any tender.
- Embezzlement of station income.
- Bill paid at high rate by manipulating price schedules.

#### Reasons for Irregularity:

- Laxity in adhering to railway code and rules.
- Regardless of the irregularities, departmental measures have not been taken.
- No action taken against liable person for purchasing goods violating terms of the contract.

### Dhaka City Corporation (North) Ministry of Local Government, Rural Development and Co-operatives

|                                 |   |
|---------------------------------|---|
| <b>Report</b>                   | : CAG's Special Audit Report on the accounts of Dhaka City Corporation (North) under Local Government, Rural Development and Co-operatives Ministry for the financial year 2013-2014. |
| <b>CAG's Audit Report</b>       | : FY 2014-2015  |
| <b>Audit Directorate</b>        | : Local and Revenue Audit Directorate   |
| <b>No. of Audit Observation</b> | : 17  |
| <b>Amount Involved</b>          | : Tk. 16.44 Crore.  |

#### Major Observations:

- Unfair agreement was signed with Developer Company in partnership.
- Undue benefit given to the developer company by revisioning of contract.
- Rental Fee Collection of community center collected but not deposited into organization's funds.
- Holding charge rate fixed up without assessment of Commercial building.
- Auditable records and documents not provided to the audit team.
- Payment made to the CNG Station showing fictitious bills.

#### Reasons for Irregularity:

- Non-realization and collection of government money.
- Lack of Internal control system.

## Notable Audit Repots

---

### Janata Bank Ltd. Financial Institutions Division

|                                 |   |
|---------------------------------|---|
| <b>Report</b>                   | : CAG's Special Audit Report on the accounts of Loan management, Janata Bank Ltd under Financial Institutions Division, Ministry of Finance for the FY 2010-2013. |
| <b>CAG's Audit Report</b>       | : FY 2013-2014  |
| <b>Audit Directorate</b>        | : Commercial Audit Directorate  |
| <b>No. of Audit Observation</b> | : 38  |
| <b>Amount Involved</b>          | : Tk. 2624.69 Crore.  |

#### Major Observations:

- Created new liability by establishing a back-to-back credit though letter of credit against the contract was not received by the bank
- The Bank Created funded liabilities by opening unlimited letter of credit irregularly.
- Loan was rescheduled for the loan defaulter by reducing the rate of interest irregularly.
- Repeated rescheduling of loan but the loan amount not recovered.

#### Reasons for Irregularity:

- Non-compliance with Bank loan distribution criteria.
- Non-compliance with Foreign exchange rules/regulations/instructions.
- Non-compliance with different circulars of Bangladesh Bank.
- Non-compliance with Govt. rules and regulations.
- Inadequate Internal control system.

### f. Audit Reports Under Process



The following audit reports are in the process of finalization by the Office of the Comptroller and Auditor General: 13 Annual Audit and 3 Special Audit Reports are expected to be ready for submission to the Honorable President by 2018.

| No. | Title of Report  | Type of Report       | Ministry/Division  | Audit Directorate   |
|-----|--|----------------------|--|---|
| 1   | Special Audit Report on CMSD, Dhaka, BSMMU, Dhaka and Rangpur Medical College Hospital for the financial year 2012-2013                                  | Special Audit Report | Ministry of Health and Family Welfare                          | Local and Revenue Audit Directorate                               |
| 2   | Special Audit Report on Incoming and Outgoing Calls of BTCL Central Office and 05 Offices under BTCL for the financial year 2007-2013                    | Special Audit Report | Ministry of Posts, Telecommunications & Information Technology | Post, Telecommunication, Science and Technology Audit Directorate |
| 3   | Special Audit Report on Licensing activities of BTRC, Ramna, Dhaka Office for the financial year 2011-2012   | Special Audit Report | Ministry of Posts, Telecommunications & Information Technology | Post, Telecommunication, Science and Technology Audit Directorate |
| 4   | Audit Report on the Accounts of Commissioner of Taxes, LTU, Dhaka and Chittagong for the financial year 2013-2014  | Annual Audit Report  | Internal Resources Division, Ministry of Finance               | Local and Revenue Audit Directorate                               |
| 5   | Audit Report on the Accounts of Bangladesh Krishi Bank Ltd, Janata Bank Ltd and Bangladesh Development Bank Ltd. (BDBL) for the financial year 2012-2013 | Annual Audit Report  | Financial Institutions Division, Ministry of Finance           | Commercial Audit Directorate                                      |
| 6   | Audit Report on the Accounts of Rupali Bank Ltd and Basic Bank Ltd for the financial year 2012-2013  | Annual Audit Report  | Financial Institutions Division, Ministry of Finance           | Commercial Audit Directorate                                      |
| 7   | Audit Report on the Accounts of Agrani Bank Ltd for the financial year 2012-2013   | Annual Audit Report  | Financial Institutions Division, Ministry of Finance           | Commercial Audit Directorate                                      |
| 8   | Audit Report on the Accounts of Petrobangla and Bangladesh Petroleum Corporation (BPC) for the financial year from Inception to 2012-2013                | Annual Audit Report  | Ministry of Power, Energy and Mineral Resources                | Commercial Audit Directorate                                      |



## Audit Reports Under Process

| No. | Title of Report   | Type of Report      | Ministry/Division   | Audit Directorate                   |
|-----|---|---------------------|---|-------------------------------------|
| 9   | Audit Report on the Accounts of National Sports Council and Climate Trust Fund of 06 Ministries for the financial year 2009-2013                                | Annual Audit Report | Ministry of Youth & Sports and Ministry of Water Resources                              | Local and Revenue Audit Directorate |
| 10  | Audit Report on the Accounts of Commissioner of Taxes, LTU, Dhaka for the financial year 2009-2012  | Annual Audit Report | Internal Resources Division, Ministry of Finance  | Local and Revenue Audit Directorate |
| 11  | Audit Report on the Accounts of VAT for the financial year 2011-2012  | Annual Audit Report | Internal Resources Division, Ministry of Finance  | Local and Revenue Audit Directorate |
| 12  | Audit Report on the Accounts of Income Tax for the financial year 2011-2012   | Annual Audit Report | Internal Resources Division, Ministry of Finance  | Local and Revenue Audit Directorate |
| 13  | Audit Report on the Accounts of Janata Bank Ltd and Sadharan Bima Corporation for the financial year 2011-2012  | Annual Audit Report | Financial Institutions Division, Ministry of Finance                                    | Commercial Audit Directorate        |
| 14  | Audit Report on the Accounts of Power Division for the financial year 2011-2012   | Annual Audit Report | Power Division, Ministry of Power, Energy and Mineral Resources                         | Works Audit Directorate             |
| 15  | Audit Report on the Accounts of Upazila and District Councils, Pourashavas and City Corporations (DSCC & DNCC and Narayanganj) for the financial year 2011-2012 | Annual Audit Report | Local Govt. Division, Ministry of Local Government, Rural Development and Co-operatives | Local and Revenue Audit Directorate |
| 16  | Audit Report on the Accounts of Dhaka, Chittagong, Rajshahi and Khulna Water Supply and Sewerage Authority (WASA) for the financial year 2012-2013              | Annual Audit Report | Local Govt. Division, Ministry of Local Government, Rural Development and Co-operatives | Works Audit Directorate             |

### g. Audited Finance Accounts & Appropriation Accounts

#### Government Accounts

The Comptroller and Auditor General of Bangladesh certifies the annual 'Finance Accounts' and 'Appropriation Accounts' for submission to the Hon'ble President as per Section 4 of the Comptroller and Auditor General (Additional Functions) Act, 1974. Finance Accounts show the annual receipts and expenditure incurred by the government disclosed under different heads of account as well as outstanding balances and liabilities and contain such other information related to its financial position. A comparative statement showing detailed head-wise final budget allocation and actual expenditure of different Ministries and their subordinate offices with explanation of variances (if any) are included in the Appropriation Accounts.

All financial transactions of the Government of Bangladesh as per constitution are reflected in the Consolidated Fund and the Public Account of the Republic. As per Article 84 of the constitution of the people's Republic of Bangladesh the definitions of Consolidated Fund and Public Account of the Republic are as follows:

#### Consolidated Fund

All revenues received by the government, all loans raised by the government, and all moneys received by it in repayment of any loan, shall form part of one fund to be known as the Consolidated Fund.

#### Public Account of the Republic

All other public moneys received by or on behalf of the government shall be credited to the Public Account of the Republic.

Government accounts are kept on 'cash basis'. The Controller General of Accounts (CGA) is responsible for maintaining and compiling accounts of the government on behalf of the CAG regarding his responsibilities stated in the Comptroller and Auditor General (Additional Functions) Act, 1974.

The annual Finance Accounts for the Consolidated Fund and the Public Account of the Republic for the year ended on 30th June 2015 and respective Appropriation Accounts are shown below:

## Consolidated Fund Summary of Income & Expenditure as on 30<sup>th</sup> June, 2015.

(Amount in Thousand Taka)

| Income                             | Amount              | Expenditure                                  | Amount              |
|------------------------------------|---------------------|--|---------------------|
|                                    |                     | <b>Opening Balance :</b>                     | <b>126671,49,54</b> |
| <b>Revenue Receipts</b>            |                     | <b>Revenue Expenditure</b>                   |                     |
| <b><u>Tax Revenue</u></b>          |                     | <b>Non-Development Expenditure</b>           |                     |
| Taxes on Income and Profit         | 40722,67,86         | Pay of Officers                              | 3130,81,87          |
| Taxes on Property and Wealth       |                     | Pay of Establishment                         | 10578,51,89         |
| Value Added Tax (VAT)              | 45377,28,08         | Allowances                                   | 15299,28,87         |
| Import Duty                        | 14893,05,34         | Supplies and Services                        | 12176,20,14         |
| Export Duty                        | 3,90,53             | Repairs, Maintenance & Rehabilitation        | 4619,61,38          |
| Excise Duty                        | 998,90,44           | Term Loan Interest                           | 12470,89,41         |
| Supplementary Duty                 | 21080,24,79         | Floating Loan Interest                       | 4006,68,29          |
| Electricity Duty                   | 25,54               | Interest on National Savings Certificates    | 9768,28,46          |
| Other Taxes and Duties             | 921,06,72           | Provident Fund Interest                      | 3190,57,93          |
| Narcotics and Liquor Duty          | 69,65,13            | Other Interest                               | 51,52               |
| Taxes on Vehicles                  | 1063,87,94          | Interest on Foreign Debt                     | 1536,75,73          |
| Land Revenue                       | 674,26,15           | Subsidies                                    | 12580,28,88         |
| Stamp Duty(Non Judicial)           | 3012,79,46          | Grants-in-Aid                                | 22754,82,21         |
|                                    |                     | Contributions to International Organizations | 48,34,65            |
|                                    |                     | Write-off Loans and Advances                 | 1,27,26             |
|                                    |                     | Pensions and Gratuities                      | 7128,98,40          |
|                                    |                     | State Trading                                | 6579,00,91          |
|                                    |                     | Transfer, Adjustment & Others                | 3,47,60             |
|                                    |                     | Block Allocations                            | 280,77,47           |
| <b>Total Tax Revenue</b>           | <b>128817,97,97</b> | <b>Total Non-Development Expenditure</b>     | <b>126155,12,88</b> |
| <b><u>Non Tax Revenue</u></b>      |                     | <b>Development Expenditure</b>               |                     |
| Dividends and Profits              | 3102,52,86          | Pay of Officers                              | 83,13,42            |
| Interest                           | 782,72,31           | Pay of Establishment                         | 277,95,91           |
| Royalties and Income from Property | 37,12,46            | Allowances                                   | 385,51,41           |
| Administrative Fees                | 3350,02,35          | Supplies and Services                        | 2948,80,11          |
| Fines, Penalties and Forfeiture    | 275,40,72           | Repairs, Maintenance & Rehabilitation        | 425,17,35           |
| Receipts for Services Rendered     | 755,73,83           | Interest on National Saving Certificate      | 12,03               |
| Rents and Leases                   | 112,40,02           | Grants-in-Aid                                | 2281,23,35          |
| Tolls and Levies                   | 346,05,54           | Contributions to International Organization  | 36,83               |
| Non- Commercial Sales              | 500,60,65           | Block Allocations                            | 5736,77,99          |

Cont.

## Consolidated Fund Summary of Income & Expenditure as on 30<sup>th</sup> June, 2015.

(Amount in Thousand Taka)

| Income                               | Amount              | Expenditure  | Amount              |
|--------------------------------------|---------------------|--|---------------------|
| Irrigation Receipts                  | 14                  | Development Revenue- General                         | 1                   |
| Defence Receipts                     | 1789,44,81          |  |                     |
| Other Non-Tax Revenue and Receipts   | 5529,50,84          |  |                     |
| <b>Total: Non – Tax revenue</b>      | <b>16581,56,51</b>  | <b>Total : Development Expenditure</b>               | <b>12139,08,41</b>  |
| <b><u>State Trading</u></b>          |                     |  |                     |
| Food Operation                       | 4699,56,87          |  |                     |
| Railways                             | 949,43,88           |  |                     |
| Postal Department                    | 245,11,42           |  |                     |
| Telegraph and Telephone Board        | 32                  |  |                     |
| Other State Trading                  |                     |  |                     |
| <b>Total : State Trading</b>         | <b>5894,12,50</b>   |  |                     |
| <b>Total: Revenue Receipts</b>       | <b>151293,66,98</b> | <b>Total Revenue Expenditure</b>                     | <b>138294,21,29</b> |
| <b>Capital Receipts &amp; Grants</b> |                     | <b>Capital Expenditure</b>                           |                     |
| Sales of Assets                      | 61,27,48            | <b><u>Non- Development Expenditure</u></b>           |                     |
| Foreign Aid & Grants                 | 2483,88,97          | Acquisition / Purchase of Assets                     | 6048,11,84          |
|                                      |                     | Acquisition of Land Properties and other Properties  | 191,66,73           |
|                                      |                     | Construction and Works                               | 1862,66,75          |
|                                      |                     | Investments in Shares and Equities                   | 2708,02,47          |
|                                      |                     | Capital Grants                                       | 8,00                |
|                                      |                     | CD - VAT on Capital                                  | -                   |
|                                      |                     | Capital Block Allocation & Misc. Capital Expenditure | -                   |
|                                      |                     | <b>Total: Non-Development Expenditure</b>            | <b>10810,55,78</b>  |
|                                      |                     | <b><u>Development Expenditure</u></b>                |                     |
|                                      |                     | Acquisition / Purchase of Assets                     | 3252,54,68          |
|                                      |                     | Acquisition of Land Properties and Other Properties  | 1101,51,34          |
|                                      |                     | Construction and Works                               | 22196,30,15         |
|                                      |                     | Investment in Shares and Equities                    | 3588,71,72          |
|                                      |                     | Capital Grants                                       | 2445,63,79          |
|                                      |                     | CD - VAT on Capital                                  | 734,52,10           |
|                                      |                     | Transfer, Adjustment and Others(Capital)             | 3,71,38             |

Cont.

## Consolidated Fund Summary of Income & Expenditure as on 30<sup>th</sup> June, 2015.

(Amount in Thousand Taka)

| Income   | Amount              | Expenditure  | Amount              |
|--|---------------------|--|---------------------|
|  |                     | Capital Block Allocation & Misc. Capital Expenditure | 11456,63,65         |
|  |                     | <b>Total: Development Expenditure</b>                | <b>44779,58,80</b>  |
| <b>Total :Capital Receipts &amp; Grants</b>        | <b>2545,16,45</b>   | <b>Total: Capital Expenditure</b>                    | <b>55590,14,59</b>  |
| <b>Public Debt &amp; Advances</b>                  |                     | <b>Loans&amp; Advances</b>                           |                     |
| <b><u>Non-Development Loans &amp; Advances</u></b> |                     | <b><u>Non- Development Expenditure</u></b>           |                     |
| Recovery of Loans and Advances                     | 14,86,75            | Loans and Advances                                   | 12728,03,68         |
| Recovery of Advances from Government Employees     | 128,48,89           | Loans & Advances to Government Employees             | 179,66,69           |
| Term Loan Receipts                                 | 17026,00,00         | Term Loan - Principal Repayments                     | 5127,89,00          |
| Floating Loan Receipts                             | 85149,59,77         | Floating Loan Principal Repayments                   | 96533,86,53         |
| Foreign Loan Receipts                              | 15784,68,18         | Foreign Debt Repayments                              | 7081,67,06          |
|  |                     | Transaction with I M F                               | 1,76,18             |
| <b>Total: Non-Development Loans &amp; Advances</b> | <b>118103,63,59</b> | <b>Total: Non-Development Expenditure</b>            | <b>121652,89,14</b> |
| <b><u>Development Loans &amp; Advances</u></b>     |                     | <b><u>Development Expenditure</u></b>                |                     |
| Recovery of Loans & Advances                       | 1423,45,21          | Loans & Advances                                     | 8339,88,49          |
| <b>Total: Loans &amp; Advances (Dev.)</b>          | <b>1423,45,21</b>   | <b>Total: Development Expenditure</b>                | <b>8339,88,49</b>   |
| <b>Total: Public Debt &amp; Advances</b>           | <b>119527,08,80</b> | <b>Total: Loans &amp; Advances</b>                   | <b>129992,77,63</b> |
| <b>Total: Consolidated Fund Income</b>             | <b>273365,92,23</b> | <b>Total: Consolidated Fund Expenditure</b>          | <b>323877,13,51</b> |
|  |                     | <b>Closing Balance :</b>                             | <b>177182,70,82</b> |

## Public Accounts of the Republic Summary of Receipt & Payment as on 30<sup>th</sup> June, 2015

(Amount in Thousand Taka)

| Receipts  | Amount              | Payments  | Amount             |
|---|---------------------|---|--------------------|
| <b>Opening Balance :</b>                                | <b>131635,41,43</b> |   |                    |
| <b>National Savings Schemes</b>                         |                     | <b>National Savings Schemes</b>                         |                    |
| Savings Certificates                                    | 34769,63,35         | Savings Certificates                                    | 9427,44,33         |
| Postal Savings Bank Deposits                            | 6542,48,67          | Postal Savings Bank Deposits                            | 4182,47,17         |
| Postal Life Insurance and Annuity                       | 86,75,89            | Postal Life Insurance and Annuity                       | 92,85,66           |
| Savings Bonds   | 1198,22,96          | Savings Bonds   | 189,16,64          |
| <b>Total: National Savings Schemes</b>                  | <b>42597,10,87</b>  | <b>Total: National Savings Schemes</b>                  | <b>13891,93,80</b> |
| <b>State Provident Funds</b>                            |                     | <b>State Provident Funds</b>                            |                    |
| State Provident Funds                                   | 7034,83,13          | State Provident Funds                                   | 3454,99,81         |
| <b>Total: State Provident Funds</b>                     | <b>7034,83,13</b>   | <b>Total: State Provident Funds</b>                     | <b>3454,99,81</b>  |
| <b>Renewal, Reserve &amp; Depreciation Funds</b>        |                     | <b>Renewal, Reserve &amp; Depreciation Funds</b>        |                    |
| Renewal, Reserve & Depreciation Funds                   | 12,09               | Renewal, Reserve & Depreciation Funds                   |                    |
| Welfare Fund  | 62,27,36            | Welfare Fund  | 56,48,20           |
| Relief Fund   | 4                   | Relief Fund   |                    |
| Gas Bill  | 16,35,41            | Gas Bill  | 4,93,35            |
| <b>Total :Renewal, Reserve &amp; Depreciation Funds</b> | <b>78,74,89</b>     | <b>Total :Renewal, Reserve &amp; Depreciation Funds</b> | <b>61,41,56</b>    |
| <b>Deposit Accounts</b>                                 |                     | <b>Deposit Accounts</b>                                 |                    |
| Advance Income Tax Deposit                              | 90,83               | Advance Income Tax Deposit                              |                    |
| Deposit of Local Funds                                  | 311,13,23           | Deposit of Local Funds                                  | 311,26,07          |
| Civil Deposits  | 1411,86,71          | Civil Deposits  | 437,14,60          |
| Deposits against Supplies and Works                     | 6950,46,80          | Deposits against Supplies and Works                     | 5197,79,36         |
| Personal Ledger Account Deposit                         | 583,59,79           | Personal Ledger Account Deposit                         | 478,69,73          |
| Food Aid Deposit Account                                |                     | Food Aid Deposit Account                                | 40,00,00           |
| Other Deposit Accounts                                  | 9089,95,29          | Other Deposit Accounts                                  | 4873,87,00         |
| <b>Total : Deposit Accounts</b>                         | <b>18347,92,66</b>  | <b>Total : Deposit Accounts</b>                         | <b>11338,76,76</b> |
| <b>Current Assets</b>                                   |                     | <b>Current Assets</b>                                   |                    |
| Permanent Advances                                      | 12,06,75            | Permanent Advances                                      | 13,15,54           |
| Advances Repayable                                      | 5247,54,26          | Advances Repayable                                      | 7819,17,94         |
| Accounts With Foreign Government                        |                     | Accounts With Foreign Government                        |                    |
| Accounts With Bangladesh Bank                           |                     | Accounts With Bangladesh Bank                           | 26,90              |
| <b>Total : Current Assets</b>                           | <b>5259,61,00</b>   | <b>Total : Current Assets</b>                           | <b>7832,60,39</b>  |
| <b>Current Liabilities</b>                              |                     | <b>Current Liabilities</b>                              |                    |

Cont.

## Public Accounts of the Republic Summary of Receipt & Payment as on 30<sup>th</sup> June, 2015

*(Amount in Thousand Taka)*

| Receipts                              | Amount              | Payments                              | Amount              |
|---------------------------------------|---------------------|---------------------------------------|---------------------|
| Cheques and Bills                     | 100527,55,16        | Cheques and Bills                     | 96431,46,76         |
| Taka and Coinage                      | 8,25                | Taka and Coinage                      | 5,76                |
| <b>Total : Current Liabilites</b>     | <b>100527,63,41</b> | <b>Total : Current Liabilites</b>     | <b>96431,52,52</b>  |
| <b>Suspense Accounts</b>              |                     | <b>Suspense Accounts</b>              |                     |
| Suspense Accounts                     | 861,60,68           | Suspense Accounts                     | 857,93,34           |
| Departmental Cash Control Account     | 4993,56,87          | Departmental Cash Control Account     | 5286,37,92          |
| <b>Total : Suspense Accounts</b>      | <b>5855,17,55</b>   | <b>Total : Suspense Accounts</b>      | <b>6144,31,25</b>   |
| <b>Remittance Accounts:</b>           |                     | <b>Remittance Accounts:</b>           |                     |
| Remittance Between DAO/UAO            | 49219,33,89         | Remittance Between DAO/UAO            | 48961,00,12         |
| Transfers Between Deptmental Officers | 14582,68,95         | Transfers Between Deptmental Officers | 14120,31,29         |
| Cash and Bank Remittances             | 1112,04,46          | Cash and Bank Remittances             | 1107,33,35          |
| Exchange Accounts                     | 18869,32,57         | Exchange Accounts                     | 14257,00,47         |
| <b>Total: Remittance Accounts</b>     | <b>83783,39,87</b>  | <b>Total: Remittance Accounts</b>     | <b>78445,65,23</b>  |
| <b>Total: Reserve Fund - Receipts</b> | <b>263484,43,38</b> | <b>Total: Reserve Fund - Payments</b> | <b>217601,21,32</b> |
| <b>Closing Balance:</b>               | <b>177518,63,49</b> |                                       |                     |

## Appropriation Accounts: Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|--|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No.01<br>02-National Parliament               | 22,93,00                   | 31,00                           | -17,61,00         | 5,63,00     | 3,03,76            | (2,59,24)   |
| Grant/Allocation No.02<br>03-Prime Minister's Office           | 446,01,34                  | 154,36,42                       | -117,38,35        | 482,99,41   | 368,48,40          | (114,51,01)   |
| Grant/Allocation No.03<br>04-Cabinet Division                  | 11,03,00                   | 0                               | -10,16,00         | 87,00       | 3,75               | (83,25)   |
| Grant/Allocation No.04<br>06-Election Commission Secretariat   | 513,34,00                  | 100,71,50                       | -14,84,50         | 599,21,00   | 131,86,81          | (467,34,19)   |
| Grant/Allocation No.05<br>07-Ministry of Public Administration | 128,95,00                  | 15,66,88                        | -77,46,88         | 67,15,00    | 67,14,68           | (32)  |
| Grant/Allocation No.06<br>09-Finance Division                  | 259,88,00                  | 124,19,00                       | -259,88,00        | 124,19,00   | 86,29,14           | (37,89,86)  |
| Grant/Allocation No.07<br>11-Internal Resources Division (IRD) | 438,00,00                  | 59,49,87                        | -319,39,87        | 178,10,00   | 69,27,89           | (108,82,11)   |
| Grant/Allocation No.08<br>12-Banking Division                  | 33,11,00                   | 14,53,00                        | -19,23,00         | 28,41,00    | 6,44,37            | (21,96,63)  |
| Grant/Allocation No.09<br>13-Economic Relations Division (ERD) | 39,68,00                   | 3,23,00                         | -11,94,00         | 30,97,00    | 26,63,14           | (4,33,86)   |

Cont.



## Appropriation Accounts: Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                               | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|---|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No.10<br>14-Planning Division                                | 1568,46,00                 | 3345,93,16                      | -1521,37,16       | 3393,02,00  | 59,80,70           | (3333,21,30)  |
| Grant/Allocation No.11<br>15-Implementation, Monitoring & Evaluation Division | 107,39,00                  | 5,32,29                         | -31,70,29         | 81,01,00    | 71,43,05           | (9,57,95)   |
| Grant/Allocation No.12<br>16-Statistics Division                              | 211,54,00                  | 3,99,45                         | -149,39,45        | 66,14,00    | 45,42,20           | (20,71,80)  |
| Grant/Allocation No.13<br>17-Ministry of Commerce                             | 127,92,00                  | 82,28,12                        | -70,10,12         | 140,10,00   | 134,09,66          | (6,00,34)   |
| Grant/Allocation No.14<br>18-Ministry of Foreign Affairs                      | 100,00,00                  | 3,50,00                         | -18,50,00         | 85,00,00    | 25,64              | (84,74,36)  |
| Grant/Allocation No.15<br>19-Ministry of Defence                              | 222,45,00                  | 91,89,54                        | -30,08,54         | 284,26,00   | 256,94,69          | (27,31,31)  |
| Grant/Allocation No.17<br>21-Ministry of Law, Justice & Parliamentary Affairs | 339,98,00                  | 28,69,00                        | -111,33,00        | 257,34,00   | 232,28,37          | (25,05,63)  |
| Grant/Allocation No.18<br>22-Ministry of Home Affairs                         | 903,10,00                  | 454,21,81                       | -264,38,81        | 1092,93,00  | 986,54,54          | (106,38,46)   |

Cont.

## Appropriation Accounts: Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                              | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|--|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No.19<br>23-Legislative & Parliamentary Affairs Division    | 9,27,00                    | 2,00                            | -4,50,00          | 4,79,00     | 12,19              | (4,66,81)   |
| Grant/Allocation No.20<br>24-Ministry of Primary & Mass Education            | 5778,09,00                 | 104,49,18                       | -1549,30,18       | 4333,28,00  | 3993,98,25         | (339,29,75)   |
| Grant/Allocation No.21<br>25-Ministry of Education                           | 3647,02,00                 | 1502,40,40                      | -1007,08,40       | 4142,34,00  | 4089,00,81         | (53,33,19)  |
| Grant/Allocation No.22<br>26-Ministry of Science & ICT                       | 2304,61,00                 | 1677,53,97                      | -263,03,97        | 3719,11,00  | 1144,56,85         | (2574,54,15)  |
| Grant/Allocation No.23<br>27-Ministry of Health & Family Welfare             | 4349,21,00                 | 862,91,27                       | -650,03,27        | 4562,09,00  | 3670,70,42         | (891,38,58)   |
| Grant/Allocation No.24<br>28-Information & Communication Technology Division | 879,60,00                  | 59,64,94                        | -135,56,94        | 803,68,00   | 830,92,67          | 27,24,67  |
| Grant/Allocation No.25<br>29-Ministry of Social Welfare                      | 190,73,00                  | 19,32,14                        | -110,35,14        | 99,70,00    | 89,56,51           | (10,13,49)  |
| Grant/Allocation No.26<br>30-Ministry of Women & Children Affairs            | 200,00,00                  | 40,94,06                        | -114,44,06        | 126,50,00   | 129,42,76          | 2,92,76   |

Cont.

## Appropriation Accounts: Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                         | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|---|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No.27<br>31-Ministry of Labor & Employment             | 76,10,00                   | 115,13,73                       | -36,43,73         | 154,80,00   | 46,92,95           | (107,87,05)   |
| Grant/Allocation No.28<br>32-Ministry of Housing & Public Works         | 1073,47,00                 | 381,83,27                       | -549,57,27        | 905,73,00   | 824,48,61          | (81,24,39)  |
| Grant/Allocation No.29<br>33-Ministry of Information                    | 119,00,00                  | 22,25,36                        | -28,41,36         | 112,84,00   | 102,22,93          | (10,61,07)  |
| Grant/Allocation No.30<br>34-Ministry of Cultural Affairs               | 97,93,00                   | 17,46,16                        | -33,47,16         | 81,92,00    | 80,70,08           | (1,21,92)   |
| Grant/Allocation No.31<br>35-Ministry of Religious Affairs              | 183,00,00                  | 119,28,40                       | -77,53,40         | 224,75,00   | 224,80,00          | 5,00  |
| Grant/Allocation No.32<br>36-Ministry of Youth & Sports                 | 305,00,00                  | 35,46,69                        | -75,03,69         | 265,43,00   | 236,64,14          | (28,78,86)  |
| Grant/Allocation No.33<br>37-Local Government Division                  | 13467,00,00                | 4427,44,57                      | -3033,77,57       | 14860,67,00 | 13983,14,34        | (877,52,66)   |
| Grant/Allocation No.34<br>38-Rural Development & Co-operatives Division | 1186,63,00                 | 209,26,91                       | -126,69,91        | 1269,20,00  | 1253,94,91         | (15,25,09)  |

Cont.

## Appropriation Accounts: Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                     | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|---|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No.35<br>39-Ministry of Industries                 | 1561,35,00                 | 597,27,77                       | -802,64,77        | 1355,98,00  | 1193,97,19         | (162,00,81)   |
| Grant/Allocation No.36<br>41-Ministry of Textile & Jute             | 176,56,00                  | 25,33,23                        | -59,57,23         | 142,32,00   | 126,89,02          | (15,42,98)  |
| Grant/Allocation No.37<br>42-Energy & Mineral Resources Division    | 2222,92,00                 | 106,89,43                       | -1310,54,43       | 1019,27,00  | 1013,76,45         | (5,50,55)   |
| Grant/Allocation No.38<br>43-Ministry of Agriculture                | 1524,10,00                 | 368,08,51                       | -460,54,51        | 1431,64,00  | 1406,25,78         | (25,38,22)  |
| Grant/Allocation No.39<br>44-Ministry of Fisheries & Livestock      | 701,58,00                  | 108,03,94                       | -264,10,94        | 545,51,00   | 541,64,11          | (3,86,89)   |
| Grant/Allocation No.40<br>45-Ministry of Environment & Forest       | 412,87,00                  | 116,29,60                       | -109,40,60        | 419,76,00   | 380,84,68          | (38,91,32)  |
| Grant/Allocation No.41<br>46-Ministry of Land                       | 163,39,03                  | 5,81,77                         | -80,11,29         | 89,09,51    | 27,91,08           | (61,18,43)  |
| Grant/Allocation No.42<br>47-Ministry of Water Resources            | 2831,00,00                 | 442,46,00                       | -1131,68,00       | 2141,78,00  | 2061,20,02         | (80,57,98)  |
| Grant/Allocation No.43<br>48-Ministry of Food & Disaster Management | 584,19,00                  | 52,20,04                        | -291,12,04        | 345,27,00   | 318,48,88          | (26,78,12)  |

Cont.

## Appropriation Accounts: Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                             | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|---|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No.44<br>49-Ministry of Disaster Management & Relief       | 2425,39,05                 | 396,15,41                       | -703,96,24        | 2117,58,22  | 1026,48,83         | (1091,09,39)  |
| Grant/Allocation No.45<br>50-Roads & Railways Division (M/O Communication ) | 4607,55,00                 | 1240,11,96                      | -1452,00,96       | 4395,66,00  | 4297,81,22         | (97,84,78)  |
| Grant/Allocation No.46<br>51-Ministry of Railways                           | 169,34,00                  | 0                               | -169,34,00        | 0           | 0                  | 0   |
| Grant/Allocation No.47<br>52-Ministry of Shipping                           | 774,58,00                  | 162,85,57                       | -268,72,57        | 668,71,00   | 661,99,28          | (6,71,72)   |
| Grant/Allocation No.48<br>53-Ministry of Civil Aviation & Tourism           | 108,82,00                  | 18,57,79                        | -22,84,79         | 104,55,00   | 95,42,75           | (9,12,25)   |
| Grant/Allocation No.49<br>54-Ministry of Post & Telecommunication           | 694,05,00                  | 430,37,12                       | -201,63,12        | 922,79,00   | 964,23,25          | 41,44,25  |
| Grant/Allocation No.50<br>55-Ministry of Chittagong Hill Tracts Affairs     | 475,96,00                  | 52,24,72                        | -104,82,72        | 423,38,00   | 422,85,85          | (52,15)   |
| Grant/Allocation No.51<br>56-Power Division                                 | 9272,89,00                 | 2043,30,96                      | -3040,22,96       | 8275,97,00  | 8304,56,12         | 28,59,12  |

Cont.

## Appropriation Accounts: Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                                    | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation   | Final Grant        | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|--|----------------------------|---------------------------------|---------------------|--------------------|--------------------|---|
| Grant/Allocation No.52<br>61-Supreme Court   | 13,01,00                   | 25                              | -1,25               | 13,00,00           | 7,19,90            | (5,80,10)   |
| Grant/Allocation No.53<br>63-Ministry of Liberation War Affairs                    | 310,00,00                  | 6,82,40                         | -108,82,40          | 208,00,00          | 203,38,16          | (4,61,84)   |
| Grant/Allocation No.54<br>65-Ministry of Expatriates Welfare & Overseas Employment | 337,46,00                  | 31,86,35                        | -13,03,35           | 356,29,00          | 351,83,14          | (4,45,86)   |
| Grant/Allocation No.55<br>67-Anti-Corruption Commission                            | 2,01,00                    | 15,75                           | -32,75              | 1,84,00            | 1,77,36            | (6,64)  |
| Grant/Allocation No.56<br>71-Bridges Division                                      | 8735,25,00                 | 145,84,28                       | -3582,27,28         | 5298,82,00         | 5298,82,00         | 0   |
| Total Charged  |                            |                                 |                     |                    |                    |   |
| Total Others   |                            |                                 |                     |                    |                    |   |
| <b>Total Development</b>   | <b>77444,70,42</b>         | <b>20434,49,94</b>              | <b>-25017,83,22</b> | <b>72861,37,14</b> | <b>61954,54,28</b> | <b>(10906,82,86)</b>  |

Note: \* Excluding Defence, Railway and Postal

## Appropriation Accounts: Non-Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                    | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|--|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No. 01-Office of the President : Charged          | 14,59,00                   | 42,70                           | -19,77            | 14,81,93    | 13,92,00           | (89,93)   |
| Grant/Allocation No.01 02- National Parliament: Charged            | 196,68,00                  | 6,83,14                         | -3,45,73          | 200,05,41   | 177,65,75          | (22,39,66)  |
| Grant/Allocation No.02 03- Prime Minister's Office                 | 316,42,00                  | 19,79,72                        | -9,93,31          | 326,28,41   | 295,73,35          | (30,55,06)  |
| Grant/Allocation No.03 04- Cabinet Division                        | 32,02,00                   | 3,00,48                         | -35,95            | 34,66,53    | 30,82,85           | (3,83,68)   |
| Grant/Allocation No. 06- Election Commission Secretariat : Charged | 215,14,00                  | 43,81,29                        | -8,87,52          | 250,07,77   | 193,28,62          | (56,79,15)  |
| Grant/Allocation No.05 07- Ministry of Public Administration       | 1170,63,00                 | 154,88,10                       | -5,49,07          | 1320,02,03  | 1218,27,20         | (101,74,83)   |
| Grant/Allocation No. 08- Public Service Commission                 | 30,71,00                   | 95,26                           | -14,00            | 31,52,26    | 30,06,18           | (1,46,08)   |

Cont.

## Appropriation Accounts: Non-Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                                   | Original Grant/ Allocation  | Supplementary Grant/ Allocation | Re- Appropriation          | Final Grant                 | Actual Expenditure          | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|---|-----------------------------|---------------------------------|----------------------------|-----------------------------|-----------------------------|---|
| Grant/Allocation No.06<br>09- Finance Division<br>Charged :<br>Others :           | 141143,31,39<br>44257,63,20 | 13,00<br>620,97,27              | -2022,71,91<br>-8078,12,43 | 139120,72,48<br>36800,48,04 | 130716,09,43<br>19337,42,83 | (8404,63,05)<br>(17463,05,21)   |
| Grant/Allocation No.<br>10- Finance Division<br>CAG:<br>Charged:                  | 145,52,88                   | 7,78,90                         | -7,28,39                   | 146,03,39                   | 137,12,71                   | (8,90,68)   |
| Grant/Allocation No. 07<br>11- Internal Resources Division (IRD)                  | 1256,20,00                  | 58,57,25                        | -136,54,96                 | 1178,22,29                  | 1127,74,77                  | (50,47,52)  |
| Grant/Allocation No.08<br>12- Banking Division                                    | 739,87,00                   | 266,23,13                       | -118,69,82                 | 887,40,31                   | 477,80,54                   | (409,59,77)   |
| Grant/Allocation No.09<br>13- Economic Relations Division<br>Charged :<br>Others: | 10072,00,00<br>144,94,59    | 0<br>3,73,13                    | -512,00,00<br>-93,17       | 9560,00,00<br>147,74,55     | 8599,45,48<br>131,68,17     | (960,54,52)<br>(16,06,38)   |
| Grant/Allocation No.10<br>14- Planning Division                                   | 57,11,00                    | 1,90,90                         | -6,50,45                   | 52,51,45                    | 44,00,98                    | (8,50,47)   |
| Grant/Allocation No. 11<br>15- Implementation, Monitoring & Evaluation Division   | 16,02,17                    | 7,00                            | -16,50                     | 15,92,67                    | 14,15,50                    | (1,77,17)   |

Cont.



## Appropriation Accounts: Non-Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)   | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|---|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No. 12<br>16-Statistics Division                                       | 169,64,00                  | 5,75,79                         | -6,35,40          | 169,04,39   | 150,90,57          | (18,13,82)  |
| Grant/Allocation No. 13<br>17- Ministry of Commerce                                     | 113,78,00                  | 26,45,95                        | -3,24,67          | 136,99,28   | 184,38,64          | 47,39,36  |
| Grant/Allocation No. 14<br>18- Ministry of Foreign Affairs                              | 736,67,00                  | 105,55,32                       | -53,48,14         | 788,74,18   | 635,13,48          | (153,60,70)   |
| Grant/Allocation No. 15<br>19- Ministry of Defence                                      | 190,93,09                  | 16,03,07                        | -1,41,26          | 205,54,90   | 223,29,91          | 17,75,01  |
| Grant/Allocation No. 17<br>21- Ministry of Law, Justice & Parliamentary Affairs: Others | 670,02,00                  | 41,22,81                        | -19,48,16         | 691,76,65   | 653,71,11          | (38,05,54)  |
| Grant/Allocation No. 18<br>22- Ministry of Home Affairs                                 | 10466,58,62                | 1270,04,44                      | -86,92,68         | 11649,70,38 | 11118,06,19        | (531,64,19)   |
| Grant/Allocation No. 19<br>23- Legislative & Parliamentary Affairs Division             | 12,89,00                   | 82,34                           | -23,54            | 13,47,80    | 11,53,12           | (1,94,68)   |
| Grant/Allocation No. 20<br>24- Ministry of Primary & Mass Education                     | 7898,43,70                 | 402,83,62                       | -214,05,77        | 8087,21,55  | 7905,62,30         | (181,59,25)   |

Cont.

## Appropriation Accounts: Non-Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)   | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|---|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No. 21<br>25- Ministry of Education                                    | 11902,66,00                | 242,85,78                       | -80,31,44         | 12065,20,34 | 12043,01,73        | (22,18,61)  |
| Grant/Allocation No. 22<br>26- Ministry of Science & ICT                                | 223,11,00                  | 10,64,23                        | -1,45,00          | 232,30,23   | 227,88,45          | (4,41,78)   |
| Grant/Allocation No. 23<br>27-Ministry of Health & Family Welfare                       | 6827,03,00                 | 491,99,08                       | -312,73,16        | 7006,28,92  | 6778,82,40         | (227,46,52)   |
| Grant/Allocation No. 24<br>28- Information & Communication Technology Division : Others | 148,09,00                  | 14,11,96                        | -31,96,82         | 130,24,14   | 84,86,92           | (45,37,22)  |
| Grant/Allocation No. 25<br>29-Ministry of Social Welfare                                | 2713,87,48                 | 9,74,05                         | -30,62,47         | 2692,99,06  | 2637,87,79         | (55,11,27)  |
| Grant/Allocation No. 26<br>30- Ministry of Women & Children Affairs : Others            | 1380,64,37                 | 43,97,50                        | -18,21,89         | 1406,39,98  | 1329,35,81         | (77,04,17)  |
| Grant/Allocation No. 27<br>31- Ministry of Labor & Employment                           | 71,85,88                   | 4,73,69                         | -5,19,15          | 71,40,42    | 61,34,07           | (10,06,35)  |
| Grant/Allocation No. 28<br>32- Ministry of Housing & Public Works                       | 985,99,00                  | 158,19,36                       | -28,38,01         | 1115,80,35  | 1139,92,58         | 24,12,13  |

Cont.

## Appropriation Accounts: Non-Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                           | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|---|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No. 29<br>33- Ministry of Information                    | 473,38,00                  | 19,40,34                        | -8,92,14          | 483,86,20   | 455,86,62          | (27,99,58)  |
| Grant/Allocation No. 30<br>34- Ministry of Cultural Affairs               | 160,00,00                  | 62,13,63                        | -2,20,54          | 219,93,09   | 213,80,05          | (6,13,04)   |
| Grant/Allocation No. 31<br>35- Ministry of Religious Affairs              | 163,88,00                  | 6,06,67                         | -1,88,68          | 168,05,99   | 157,23,24          | (10,82,75)  |
| Grant/Allocation No. 32<br>36- Ministry of Youth & Sports                 | 490,00,00                  | 29,84,75                        | -18,26,43         | 501,58,32   | 394,98,88          | (106,59,44)   |
| Grant/Allocation No. 33<br>37- Local Government Division                  | 2001,00,00                 | 154,74,64                       | -11,17,35         | 2144,57,29  | 2078,46,72         | (66,10,57)  |
| Grant/Allocation No. 34<br>38- Rural Development & Co-operatives Division | 330,01,00                  | 5,00,39                         | -35,50            | 334,65,89   | 333,74,04          | (91,85)   |
| Grant/Allocation No. 35<br>39- Ministry of Industries                     | 173,59,00                  | 138,76,86                       | -59,22,30         | 253,13,56   | 248,98,24          | (4,15,32)   |
| Grant/Allocation No. 40- Ministry of Jute                                 | 0                          | 0                               | 0                 | 0           | - 8                | (8)   |
| Grant/Allocation No. 36<br>41- Ministry of Textile & Jute                 | 278,94,00                  | 14,07,87                        | -3,21,08          | 289,80,79   | 285,56,76          | (4,24,03)   |

Cont.

## Appropriation Accounts: Non-Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                         | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|---|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No. 37<br>42- Energy & Mineral Resources Division      | 33,31,00                   | 93,94                           | -1,31,94          | 32,93,00    | 31,82,28           | (1,10,72)   |
| Grant/Allocation No. 38<br>43- Ministry of Agriculture : Others         | 10872,00,00                | 158,10,46                       | -177,44,97        | 10852,65,49 | 8942,14,06         | (1910,51,43)  |
| Grant/Allocation No. 39<br>44- Ministry of Fisheries & Livestock        | 642,85,00                  | 26,58,41                        | -9,40,83          | 660,02,58   | 647,58,15          | (12,44,43)  |
| Grant/Allocation No. 40<br>45- Ministry of Environment & Forest: Others | 499,00,00                  | 21,96,95                        | -4,66,13          | 516,30,82   | 502,38,08          | (13,92,74)  |
| Grant/Allocation No. 41<br>46- Ministry of Land                         | 670,86,00                  | 26,64,31                        | -13,97,34         | 683,52,97   | 684,43,72          | 90,75   |
| Grant/Allocation No. 42<br>47- Ministry of Water Resources              | 788,00,00                  | 5,59,42                         | -5,59,42          | 788,00,00   | 781,45,86          | (6,54,14)   |
| Grant/Allocation No. 43<br>48- Ministry of Food & Disaster Management   |                            |                                 |                   |             |                    |   |
| Charged :   | 4,00,00                    | 0                               | -2,00,00          | 2,00,00     | 28,97              | (1,71,03)   |
| Others :  | 10562,90,54                | 373,42,52                       | -2100,37,69       | 8835,95,37  | 7240,36,77         | (1595,58,60)  |

Cont.

## Appropriation Accounts: Non-Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)                              | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation | Final Grant | Actual Expenditure | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|--|----------------------------|---------------------------------|-------------------|-------------|--------------------|---|
| Grant/Allocation No. 44<br>49- Ministry of Disaster Management & Relief      | 4861,49,13                 | 2,93,17                         | -124,27,59        | 4740,14,71  | 3730,73,05         | (1009,41,66)  |
| Grant/Allocation No. 45<br>50- Roads & Railways Division (M/O Communication) | 2256,53,00                 | 168,60,25                       | -161,39,03        | 2263,74,22  | 2162,45,92         | (101,28,30)   |
| Grant/Allocation No. 46<br>51- Ministry of Railways                          | 28,11,34                   | 27,35                           | -89,31            | 27,49,38    | 3,48,08            | (24,01,30)  |
| Grant/Allocation No. 47<br>52- Ministry of Shipping                          | 247,50,48                  | 3,63,04                         | -3,02,04          | 248,11,48   | 236,45,01          | (11,66,47)  |
| Grant/Allocation No. 48<br>53- Ministry of Civil Aviation & Tourism          | 50,90,00                   | 9,78,38                         | -19,13,00         | 41,55,38    | 42,29,28           | 73,90   |
| Grant/Allocation No. 49<br>54- Ministry of Post & Telecommunication          | 8,91,80                    | 10,00                           | -66,50            | 8,35,30     | 5,29,70            | (3,05,60)   |
| Grant/Allocation No. 50<br>55- Ministry of Chittagong Hill Tracts Affairs    | 259,17,00                  | 3,03,20                         | -1,28,16          | 260,92,04   | 260,09,68          | (82,36)   |
| Grant/Allocation No. 51<br>56- Power Division                                | 11,28,00                   | 1,45,71                         | -1,55,45          | 11,18,26    | 9,51,49            | (1,66,77)   |

Cont.

## Appropriation Accounts: Non-Development Grant and Allocationwise Summary of Appropriation Accounts 2014-2015

(Amount in Thousand Taka)

| Grant/Allocation & Name/Function Code (Level-2)  | Original Grant/ Allocation | Supplementary Grant/ Allocation | Re- Appropriation   | Final Grant         | Actual Expenditure  | Difference between Final Grant & Actual Expenditure Surplus()/ Additional |
|--|----------------------------|---------------------------------|---------------------|---------------------|---------------------|---|
| Grant/Allocation No. 61- Supreme Court<br>Charged :                                    | 100,94,00                  | 14,33,55                        | -3,52,00            | 111,75,55           | 105,02,85           | (6,72,70)   |
| Grant/Allocation No. 53<br>63- Ministry of Liberation War Affairs                      | 1432,74,00                 | 6,41,83                         | -10,27,45           | 1428,88,38          | 1270,81,57          | (158,06,81)   |
| Grant/Allocation No. 54<br>65- Ministry of Expatriates Welfare & Overseas Employment : | 159,54,00                  | 21,78,92                        | -4,60,39            | 176,72,53           | 133,83,47           | (42,89,06)  |
| Grant/Allocation No. 55<br>67- Anti-Corruption Commission<br>Charged :                 | 56,87,00                   | 8,38,60                         | -2,29,30            | 62,96,30            | 58,99,65            | (3,96,65)   |
| Grant/Allocation No. 56<br>71- Bridges Division  | 1,70,00                    | 0                               | -33,60              | 1,36,40             | 3,60                | (1,32,80)   |
| Total Charged  | 151979,77,27               | 82,66,44                        | -2562,48,62         | 149499,95,09        | 140031,91,64        | (9468,03,45)  |
| Total Others   | 1299606739                 | 52354898                        | -119962808          | 1231998829          | 987172550           | (244826279)   |
| <b>Total Non-Development</b>   | <b>281940,44,66</b>        | <b>5318,15,42</b>               | <b>-14558,76,70</b> | <b>272699,83,38</b> | <b>238749,17,14</b> | <b>(33950,66,24)</b>  |

Note: \* Excluding Defence, Railway and Postal

## 4. MINISTRY WISE SETTLEMENT OF AUDIT OBSERVATIONS

The overall impact of audit cannot be assessed just from the limited standpoint of audit reports placed to and discussed by the Public Accounts Committee (PAC). The deterrent effect of audit is very significant that can hardly be quantified. However, a considerable part of audit efforts is reflected in the audit inspection reports (AIR) that are issued to the audited organizations and followed up subsequently. Large numbers of audit observations are being settled every year through broad sheet reply, bi-lateral and tripartite meetings with positive impact in terms of recovery and adjustment of public money. A total of 106797 audit observations have been settled in FY 2016-2017 by the OCA. The amount involved in these observations is Tk.168600.12 Crore. The number of audit observations settled and the amount involved for the respective ministries are shown below:

| No. | Name of Ministry/ Division/ Organization                         | Number of observation | Amount Involved (In Crore Taka) |
|-----|--|-----------------------|---------------------------------|
| 1   | Finance Division   | 125                   | 34.48                           |
| 2   | Financial Institutions Division                                  | 2276                  | 904.83                          |
| 3   | Ministry of Women and Children Affairs                           | 205                   | 25.81                           |
| 4   | Ministry of Liberation War Affairs                               | 38                    | 9.42                            |
| 5   | Ministry of Food   | 1290                  | 758.15                          |
| 6   | Ministry of Disaster Management and Relief                       | 913                   | 26.67                           |
| 7   | Ministry of Fisheries and Livestock                              | 499                   | 122.92                          |
| 8   | Ministry of Housing and Public Works                             | 258                   | 634.00                          |
| 9   | Ministry of Law, Justice and Parliamentary Affairs               | 63                    | 11.11                           |
| 10  | Ministry of Land   | 38                    | 1.28                            |
| 11  | Election Commission  | 27                    | 28.53                           |
| 12  | Ministry of Youth and Sports                                     | 87                    | 10.21                           |
| 13  | Ministry of Health and Family Welfare                            | 771                   | 355.28                          |
| 14  | Ministry of Primary and Mass Education                           | 7457                  | 773.61                          |
| 15  | Ministry of Public Administration                                | 137                   | 25.27                           |
| 16  | Ministry of Education  | 38397                 | 1907.37                         |
| 17  | Ministry of Social Welfare                                       | 6098                  | 25.28                           |
| 18  | Ministry of Agriculture  | 1389                  | 264.38                          |
| 19  | Local Government Division  | 3353                  | 3794.59                         |
| 20  | Rural Development and Co-operatives Division                     | 140                   | 2779.81                         |
| 21  | Ministry of Posts, Telecommunications and Information Technology | 1204                  | 4529.02                         |
| 22  | Ministry of Industries   | 482                   | 2663.03                         |
| 23  | Ministry of Defence  | 167                   | 5.68                            |
| 24  | Ministry of Religious Affairs                                    | 75                    | 34.54                           |
| 25  | President's Office   | 00                    | 00                              |
| 26  | Economic Relations Division                                      | 00                    | 00                              |
| 27  | Ministry of Chittagong Hill Tracts Affairs                       | 63                    | 18.56                           |
| 28  | Ministry of Environment, Forest and Climate Change               | 295                   | 86.91                           |

## Ministry Wise Settlement Of Audit Observations

| No. | Name of Ministry/ Division/ Organization                 | Number of observation | Amount Involved (In Crore Taka) |
|-----|--|-----------------------|---------------------------------|
| 29  | Implementation Monitoring and Evaluation Division        | 00                    | 00                              |
| 30  | Supreme Court  | 00                    | 00                              |
| 31  | Cabinet Division   | 00                    | 00                              |
| 32  | Ministry of Water Resources                              | 261                   | 1297.64                         |
| 33  | Ministry of Foreign Affairs                              | 415                   | 10.99                           |
| 34  | Ministry of Home Affairs                                 | 25                    | 2.04                            |
| 35  | Ministry of Civil Aviation and Tourism                   | 298                   | 391.86                          |
| 36  | Power Division   | 375                   | 2796.05                         |
| 37  | Ministry of Shipping                                     | 2334                  | 3396.95                         |
| 38  | Energy and Mineral Resources Division                    | 476                   | 2138.39                         |
| 39  | Ministry of Information and Communications Technology    | 25                    | 8.85                            |
| 40  | Secretariat of Parliament                                | 18                    | 4.61                            |
| 41  | Ministry of Expatriates' Welfare and Overseas Employment | 75                    | 315.19                          |
| 42  | Ministry of Information                                  | 13                    | 4.01                            |
| 43  | Public Service Commission                                | 1                     | 0.03                            |
| 44  | Bridges Division   | 00                    | 00                              |
| 45  | Road Transport and Highways Division                     | 398                   | 836.00                          |
| 46  | Railway Division   | 188                   | 3393.31                         |
| 47  | Planning Division  | 80                    | 0.58                            |
| 48  | Ministry of Cultural Affairs                             | 843                   | 120.49                          |
| 49  | Ministry of Textiles and Jute                            | 306                   | 264.71                          |
| 50  | Ministry of Commerce                                     | 121                   | 74.21                           |
| 51  | Ministry of Labour and Employment                        | 5                     | 00                              |
| 52  | Prime Minister's Office                                  | 13                    | 1.50                            |
| 53  | Internal Resources Division                              | 34572                 | 133676.67                       |
| 54  | Anti-Corruption Commission                               | 00                    | 00                              |
| 55  | Ministry of Science and Technology                       | 158                   | 35.28                           |
| 56  | <b>Total</b>   | 106797                | 168600.12                       |



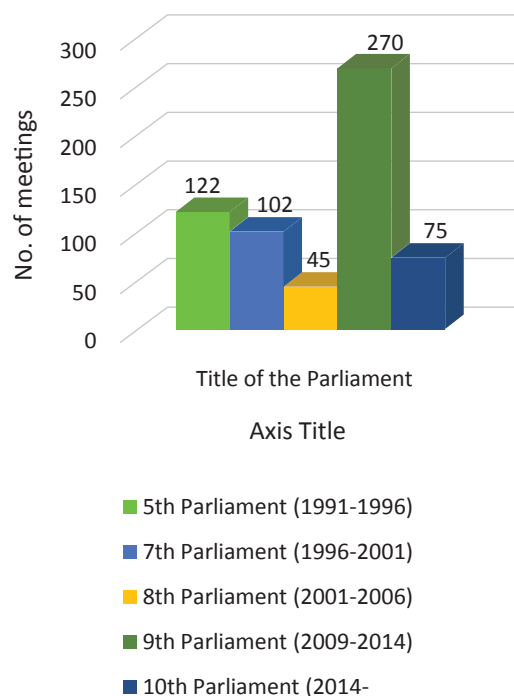
## 5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES



In accordance with Article 132 of the Constitution of the People's Republic of Bangladesh, the Comptroller and Auditor General submits the reports to the Hon'ble President of the Republic who causes them to be laid before the Parliament. The Public Accounts Committee (PAC) of the Parliament, one of the standing committees mentioned in Article 76 (1) (a) of the Constitution, initiates its recommendations on the basis of the audit reports placed in the Parliament.

The PAC selects important observations of the audit reports with the help of OCAg for detailed examination. During PAC meetings CAG along with the associates from OCAg, auditee organizations and members of PAC remain present. The Committee makes recommendations and submits their reports to the Parliament. The OCAg provides necessary support to the PAC in its effective functioning. The officers of OCAg assist the Committee in preparation of their reports. Concerned officers of the OCAg also remain present in the meetings of the Public Undertakings Committee (PUC) and Committee on Estimates (EC) when they are requested to.

Status of PAC Meetings



### a. Public Accounts Committee (PAC) Meetings

The OCAg submitted 1061 audit reports to the Parliament since the independence of Bangladesh. Among those, 972 audit reports were discussed up to the 75th meeting of PAC of 10th Parliament. The number of un-discussed reports is 89. The Public Accounts Committee (PAC) of the 10th Parliament has undertaken necessary steps in resolving the existing un-discussed reports..

The 10th Parliament was constituted on January 2014. Since then, a total number of 75 meetings were held in the 10th Parliament. The PAC examined 1415 audit observations of 70 un-discussed audit reports during this period.

## Public Accounts Committee Activities

### PAC MEETING: JAN-DEC, 2017

| No. | Meeting No. & Date                                  | Audit Report Discussed   | Audit Directorate   |
|-----|---|--|---|
| 1   | <b>63<sup>rd</sup> Meeting,</b><br>January 19, 2017 | <ul style="list-style-type: none"> <li>Follow up of Annual Report of 2008-2009 on Ministry of Health and Family Welfare discussed in 28<sup>th</sup> Meeting.</li> <li>Annual Report of 2005-2006 on Ministry of Posts, Telecommunications and Information Technology discussed in 28<sup>th</sup> Meeting.</li> </ul>   | <ul style="list-style-type: none"> <li>Local and Revenue Audit Directorate</li> <li>PTST Audit Directorate</li> </ul> |
| 2   | <b>64<sup>th</sup> Meeting,</b><br>January 31, 2017 | <ul style="list-style-type: none"> <li>Annual Report of 2009-2010 on Ministry of Power, Energy and Mineral Resources.</li> </ul>   | <ul style="list-style-type: none"> <li>Works Audit Directorate</li> </ul>   |
| 3   | <b>65<sup>th</sup> Meeting,</b><br>March 02, 2017   | <ul style="list-style-type: none"> <li>Annual Report of 2008-2011 on different Customs, Excise, VAT Circles and Customs Houses under Internal Resources Division.</li> </ul>   | <ul style="list-style-type: none"> <li>Local and Revenue Audit Directorate</li> </ul>                                 |
| 4   | <b>66<sup>th</sup> Meeting,</b><br>March 09, 2017   | <ul style="list-style-type: none"> <li>Annual Report of 2009-2010 on BASIC Bank and Rajshahi Krishi Unnayan Bank under Financial Institutions Division, Ministry of Finance and</li> <li>Discussion for Final Settlement of Observations by PAC based on recommendations of CAG on different Ministries/ Divisions/ Organizations.</li> </ul>  | <ul style="list-style-type: none"> <li>Commercial Audit Directorate and Others Audit Directorate</li> </ul>           |
| 5   | <b>67<sup>th</sup> Meeting,</b><br>March 06, 2017   | <ul style="list-style-type: none"> <li>Performance Audit Report of 2011 on System Loss Reduction of Electricity Transmission under Power Division, Ministry of Power, Energy and Mineral Resources.</li> </ul>   | <ul style="list-style-type: none"> <li>Works Audit Directorate</li> </ul>   |
| 6   | <b>68<sup>th</sup> Meeting,</b><br>July 20, 2017    | <ul style="list-style-type: none"> <li>Follow up of Annual Report on Power Distribution Company, West Zone Power Distribution Company and Power Development Board (PDB) for the year 2007-2008 discussed in 28<sup>th</sup> Meeting.</li> <li>Follow up of Annual Report on Dhaka Electric Company Ltd for the year 2008-2009 discussed in 38<sup>th</sup> Meeting.</li> <li>Follow up of Annual Report on Power Division under Ministry of Power, Energy and Mineral Resources for the financial years 2008-2009 &amp; 2006-2007 discussed in 44<sup>th</sup> Meeting.</li> </ul> | <ul style="list-style-type: none"> <li>Works Audit Directorate</li> </ul>   |
| 7   | <b>69<sup>th</sup> Meeting,</b><br>August 17, 2017  | <ul style="list-style-type: none"> <li>Annual Report of 2008-2009 on State Owned Commercial and Financial Institutions under Financial Institutions Division, Ministry of Finance.</li> </ul>  | <ul style="list-style-type: none"> <li>Commercial Audit Directorate</li> </ul>  |
| 8   | <b>70<sup>th</sup> Meeting,</b><br>August 27, 2017  | <ul style="list-style-type: none"> <li>Annual Report of 2009-2010 on Income Tax under Internal Resources Division.</li> </ul>  | <ul style="list-style-type: none"> <li>Local and Revenue Audit Directorate</li> </ul>                                 |

## Public Accounts Committee Activities

| No. | Meeting No. & Date                                    | Audit Report Discussed  | Audit Directorate   |
|-----|---|---|---|
| 9   | <b>71<sup>th</sup> Meeting,</b><br>September 12, 2017 | <ul style="list-style-type: none"> <li>Follow up of Issue Based Audit Report on Bangladesh Railway Land Division (East &amp; West), Land Management and License Fee Recovery for the financial years 2007-08 to 2009-10 discussed in 24<sup>th</sup> Meeting.</li> <li>Follow up of Issue Based Audit Report on Bangladesh Railway Engineering Division (East &amp; West) Maintenance of Goods, Works, Road, Bridge, Highways and Office building for the financial years 2006-2007 to 2008-2009 discussed in 24<sup>th</sup> Meeting.</li> </ul> | <ul style="list-style-type: none"> <li>Railway Audit Directorate</li> </ul>               |
| 10  | <b>72<sup>th</sup> Meeting,</b><br>September 21, 2017 | <ul style="list-style-type: none"> <li>Follow up of Annual Report on Ministry of Water Resources for the financial year 2008-2009 discussed in 27<sup>th</sup> Meeting.</li> </ul>  | <ul style="list-style-type: none"> <li>Works Audit Directorate</li> </ul>                 |
| 11  | <b>73<sup>th</sup> Meeting,</b><br>November 21, 2017  | <ul style="list-style-type: none"> <li>Special Audit Report on MSR Collection under Ministry of Health and Family Welfare for the financial years 2007-2008 to 2009-2010.</li> </ul>  | <ul style="list-style-type: none"> <li>Foreign Aided Project Audit Directorate</li> </ul> |
| 12  | <b>74<sup>th</sup> Meeting,</b><br>December 21, 2017  | <ul style="list-style-type: none"> <li>Discussion for Final Settlement Observations by PAC based on recommendations of CAG on different Ministry/ Division/ Organizations.</li> </ul>   | <ul style="list-style-type: none"> <li>All Audit Directorate</li> </ul>                   |
| 13  | <b>75<sup>th</sup> Meeting,</b><br>December 21, 2017  | <ul style="list-style-type: none"> <li>Special Audit Report on MSR Collection under Ministry of Health and Family welfare for the years 2007-2008 to 2009-2010.</li> </ul>  | <ul style="list-style-type: none"> <li>Foreign Aided Project Audit Directorate</li> </ul> |

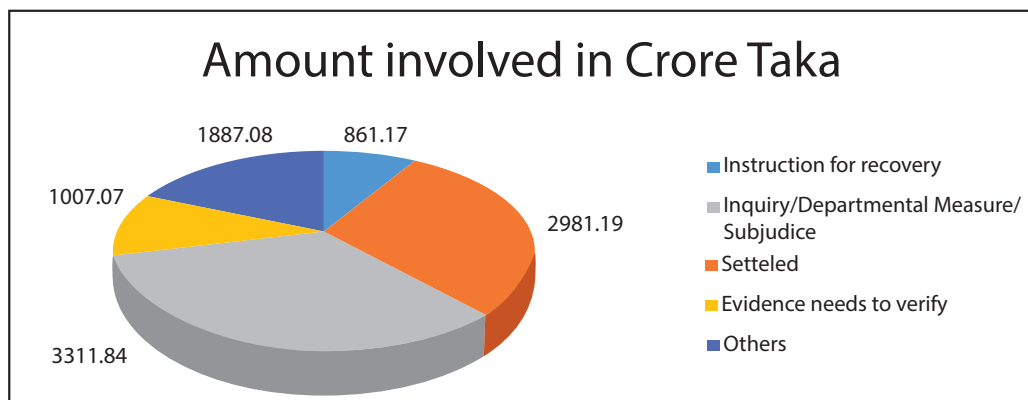
## b. PAC Report of the 10<sup>th</sup> Parliament Tabled

Sixth & Seventh Reports of Public Accounts Committee (PAC) of 10th Parliament were submitted to the full House in March 2017 and July 2017 respectively. The Committee examined 433 audit observations of 20 audit reports in 20 sittings. In addition 22 audit observations of 05 audit reports were re-discussed. Among these, 203 audit observations were settled, while the executives were instructed to initiate recovery for 22 audit observations; to examine and provide further explanations for 154 audit observations and to take mitigating steps for rest 54 audit observations. All these observations involved the total amount of 4760.13 crore taka. Tk.751.94 crore was recovered and adjusted on the basis of audit recommendations.

Ministry wise audit observations summary is given below:

| Ministry /Division              | Number of observations | Amount involved (in crore Tk.) | Recovered and Adjusted (in crore Tk.) |
|---------------------------------|------------------------|--------------------------------|---------------------------------------|
| Energy and Mineral Resources    | 18                     | 729.28                         | 639.40                                |
| Industry                        | 11                     | 3.64                           | 0.78                                  |
| Financial Institution Divisions | 50                     | 1439.00                        | 38.66                                 |
| Internal Resources Division     | 19                     | 52.53                          | 0.96                                  |
| Local Government Division       | 48                     | 50.59                          | 0.175                                 |
| Post and Telecommunication      | 15                     | 39.68                          | 15.34                                 |
| Railway                         | 37                     | 1343.30                        | 0.04                                  |
| Shipping                        | 2                      | 0.93                           | -                                     |
| Roads & Highways                | 23                     | 649.84                         | 0.040                                 |
| Power Division                  | 26                     | 227.71                         | 15.68                                 |
| Civil Aviation and Tourism      | 40                     | 0.15                           | 0.080                                 |
| Public Works                    | 11                     | 64.26                          | 0.72                                  |
| Foreign                         | 51                     | 7.94                           | 0.12                                  |

A summary of the amount of money involving recovered and adjusted, inquiry/ departmental/ sub-judice, instruction for recovery, settled and others discussed in Public Accounts Committee (PAC) of 10th Parliament is given below:



## 6. YEAR IN REVIEW

### **CAG submits 32 audit reports to the Honorable President:**



CAG submits audit reports to the Honorable President on 07 June, 2017

Comptroller and Auditor General (CAG) of Bangladesh Mr. Masud Ahmed submitted 32 audit reports to the Honorable President Mr. Md. Abdul Hamid on June 07, 2017. During the submission of the reports the Honorable President urged upon all public officials to be cautious about financial irregularities and try to avoid the causes of audit objections. Honorable President emphasized on training for audit personnel to cope up with the challenges of fraudulent activities misusing modern digital technologies.

Honorable CAG informed that the Audit Department is adding value by saving and recovering public money as well as ensuring efficient service delivery through audit activities and observations. Thirty Two audit reports (1 performance audit report, 5 special audit reports, 2 environmental audit reports, 20 annual audit reports, 1 report on finance accounts and 3 reports on appropriation accounts) were submitted to the Honorable President during the visit. A total number of 438 audit observations amounting to Taka 11,319.87 crore and USD 24 million against various Ministries/ Divisions/Government Organizations were included in 32 audit reports. Secretary, Military Secretary and Press Secretary to the Honorable President were present while DCAG (A&R) Mr. Mohammad Zakir Hossain and ACAG (Report) Mr. A K M Hasibur Rahman accompanied CAG during the meeting.

Before submitting his audit reports to the Honorable President, Comptroller and Auditor General (CAG) of

Bangladesh Mr. Masud Ahmed met Honorable Prime Minister Sheikh Hasina to appraise her about the 32 audit reports on April 17, 2017. During the meeting, Prime Minister Sheikh Hasina stressed upon importance of transparency and accountability in the public financial management. In this regard, she urged Comptroller and Auditor General of Bangladesh to improve timeliness of audits. In reply, the CAG informed her that IT initiatives have been taken in Audit Department and as a result, through digitalization, the timeliness has improved to a great extent compared to that of the past.

### **Honorable CAG and CGA visit Development Fair-2017**

Development Fair'18 was held country wide on 09-11 January, 2017. All Ministries and Divisions of Bangladesh Government participated in the Development Fair with all their development achievements. Under the supervision of Finance Division, the Office of the Controller General of Accounts (CGA) also participated in the Development Fair along with 487 field offices (7 Divisional Controller of Accounts Offices, 57 District Accounts Offices & 423 Upazilla Accounts Offices). All the field level accounts offices demonstrated their development achievements and recent development initiatives undertaken by the Finance Division and the CGA office in the Development Fair'18.

Honorable Comptroller and Auditor General of Bangladesh (CAG) Mr. Masud Ahmed and the Controller General of Accounts (CGA) Mr. Abul Foyez Md. Abid visited the Stall of Divisional Controller of Accounts, Dhaka in the Development Fair'17. Senior officials of Finance Division, the office of the Controller General of Accounts (CGA) & Divisional Controller of Accounts were also present.

### **CAG Inspects Recruitment Process at CGA office**

Honorable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed visited the Office of the CGA and he was apprised of the recruitment process of Auditors & Junior Auditors on 9 October, 2017.



## 7. SAI BANGLADESH IN GLOBAL PERSPECTIVE

### **CAG attends the Lessons Learned and Exit Workshop under the Trans-Regional Program on the Audit of Lending and Borrowing Framework held at Oslo, Norway**

The IDI has launched a Trans-Regional Capacity Development Program on Public Debt Audit emphasizing on strengthening public sector oversight and audit of sovereign lending and borrowing frameworks. The program involved 15 and 9 SAIs from the English and Spanish speaking regions of INTOSAI respectively. Both the lending and borrowing countries were representing the meeting.

The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Mohammad Shahajahan, Deputy Finance Controller (Works) attended the Lessons Learned and Exit Workshop under the Trans-Regional Program on the Audit of Lending and Borrowing Framework which was held for two days from 30-31 March 2017 in Oslo.

During the meeting, there were discussions and sharing of experiences on what worked well and what could be improved in future audits of Public Debt. More importantly, in the meeting each stakeholder made commitment in ensuring sustainability of program results.

The workshop was hosted by the INTOSAI Development Initiative (IDI) in Norway.

### **CAG attends 24th UN-INTOSAI Symposium in Vienna**

The 24th UN-INTOSAI Symposium, which was The 24th UN-INTOSAI Symposium, which was jointly organized by the INTOSAI Secretariat and the United Nations Department of Economic and Social Affairs (UNDESA), was held in Vienna from 31 May to 2 June 2017.

The 24th UN-INTOSAI Symposium focused on two themes that would become important for the SAIs in near future. These were: (i) the implications of digitalization, open data and data mining for the audit work of SAIs, and (ii) the possibilities of SAIs to contribute to the implementation of the 2030 Agenda

and the UN Sustainable Development Goals. Intensive discussions were carried out by the participants in the symposium. The function of the technical chair was carried out by Mr. Chris Mihm of the SAI of the United States of America.

The event was attended by more than 150 participants representing heads and high-ranking officials of more than 70 SAIs and of several International Institutions (UNDESA, International Budget Partnership, the Austrian Development Agency and the German Society for International Cooperation). The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Sayeed Mohammad Asaduzzaman, Director, Commercial Audit Directorate attended the symposium.

The discussions showed that new information technologies and possibilities for the use of digital data would entail profound opportunities as well as great challenges for SAIs. SAIs recognized the fact that the increasing availability of information can play a highly important role in audit. They are also aware that digitalization that comes with great expectations will change how the SAIs work. Consequently, exchange of experiences and best-practices were of great importance to the participants.

### **CAG attends the CIPFA London Division Spring Seminar: Technology as Enabler in the Public Sector, held in London, UK**

Information technology offers significant opportunities to all sectors for becoming more efficient in delivering services that are more connected and joined up. It also helps to improve the services offered through better management information. However, the ever expanding digital world also has its challenges, notably security and what seems to be an ever increasing speed of development and advancement. This was the main focus of the CIPFA London Division Spring Seminar held from 03-06 March 2017. The seminar discussants emphasized on how the public sector is utilizing IT advances within its services, while managing the related risks. The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Mhedhi Hayat Abbasi, Director, Local and Revenue Audit Directorate attended the seminar.

## SAI Bangladesh In Global Perspective

### **CAG attends different meetings with the Committee on Public Accounts of the House of Commons in Canada**

As member of the four members representative team headed by Dr. Mohiuddin Khan Alamgir, Hon'ble Chairman, the Standing Committee on Public Accounts of Bangladesh National Parliament, the Hon'ble Comptroller and Auditor General Mr. Masud Ahmed attended different meetings with Committee on Public Accounts of the House of Commons in Canada and visited the High Commission of Bangladesh in Canada from 26-30 May 2017.

### **CAG attends the 7<sup>th</sup> ACCA Global Public Sector Conference held in Johannesburg, South Africa**

7th ACCA Global Public Sector Conference, a two-day event was held on 14-15 February, 2017 participated by 150 delegates from around the world. The conference explored the theme: 'Drivers of Change', through an extensive series of technical and inspirational speeches and activities designed to highlight the crucial role of finance professionals in public sector.

The conference brought together senior figures from governments, regulators, donor agencies, global public sector financial management experts and SAIs. It was a great opportunity for them to network, learn and share best practice. The Hon'ble Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Kazi Rashidul Azam, Assistant Comptroller and Auditor General attended the Conference.

The conference concluded with the view that there is a huge opportunity to help shape the public services of the future, achieving value for money and long-term sustainability through better public financial management. Public sector finance professionals need to be able to navigate the present, and prepare for the future to ensure that the best value is obtained from public funds.'

### **CAG attends INTOSAI-Donor Cooperation and Capacity Building Committee Meeting held at Washington D.C., United States of America**

Through INTOSAI-Donor Cooperation, INTOSAI is working to strengthen support for SAIs in order to ensure that they develop their own strategies and influence their staff and all actors in the SAI and donor world to work in a coordinated fashion that respects the recipient's ownership of its own development.

The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Abul Kalam Azad, DG, Mission Audit Directorate attended the INTOSAI-Donor Cooperation and Capacity Building Committee Meeting which was hosted by the World Bank and took place in Washington D.C. from 18-21 September 2017.

The main focus of INTOSAI-Donor Cooperation in the current program period is to scale up support for the most challenged SAIs. SAIs in the most challenged environments face fundamental legal obstacles that hamper their ability to fulfill their role effectively including basic constraints of limited human and financial resources and an ability to act independently. In many countries, SAIs are being challenged by their environments. The support that INTOSAI provide to SAIs can help them to address the challenge they face from their environments.

### **CAG attends ASOSAI Seminar on Improvement and Innovation of Audit Process - including Audit on Preparedness for Implementation of Sustainable Development Goals (SDGs), held in Kuwait**

An ASOSAI Knowledge Sharing Seminar on "Improvement and Innovation of Audit Process - Including Audit on Preparedness for Implementation

## SAI Bangladesh In Global Perspective

of Sustainable Development Goals (SDGs)” was held in Kuwait City, Kuwait from December 10 to 14, 2017 with the administrative support of State Audit Bureau of Kuwait. Thirty two participants from thirty different SAIs attended the seminar where it was facilitated and guided by Subject Matter Experts (SMEs) from SAI India and SAI Kuwait. The Capacity Development Administrator of ASOSAI (SAI Japan) managed the seminar.



The Honorable Comptroller and Auditor General Mr. Masud Ahmed at ASOSAI Seminar on Improvement and Innovation of Audit Process

The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Md. Naoshad Hossain, Additional Deputy Comptroller and Auditor General (Administration) attended the Seminar.

The purpose of the seminar was to identify best practices and recommend Improvements and Innovation in Audit Process. The seminar addressed the following sub-themes:

- a. Improvement and Innovation of Audit Planning
- b. Improvement and Innovation in Conducting Audit
- c. Improvement and Innovation in Reporting; and
- d. Improvement and Innovation of Follow-up

The seminar also aimed at sharing experience of audits on preparedness for implementation of SDGs. The guest speaker from European Court of Auditors and some selected participating SAIs made presentations to share audit findings and experiences. At the end of the seminar, the participants jointly agreed upon best practices and recommendations for Improvement and Innovation of Audit Process.

### **CAG attends Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017, held in London, UK and View Exchange Program with NAO, HMRC and other offices in UK**

The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Md. Naoshad Hossain, Additional Deputy Comptroller and Auditor General (Administration) attended Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017 which was facilitated by the International Centre for Parliamentary Studies was held in London from 16-17 October, 2017. The CAG also participated in the View Exchange Program with NAO, HMRC and other offices in UK from 22-26 October, 2017.



## SAI Bangladesh In Global Perspective

The symposium was attended by 26 Public Accounts Committee Members and Officers from Supreme Audit Institutions from around Asia, Europe, Middle East and the Pacific.



Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017

This year's theme was, "Prudent Spending" of public funds. Topics of discussion began with identifying and building an ideal PAC across the Commonwealth Parliaments. The discussion also connotes and connects the operations and interrelations of the two traditional forms of accountability exerted by both the public audit (Supreme Audit Institutions) and Parliament through the Committee system. Participants also discussed and tried to understand the common obstacles the executive faces when it comes to prudent spending. Discussions also established how crucial establishing relationship with stakeholders is, for the necessity of obtaining accurate data and information.



## 8. TRAINING AND PROFESSIONAL DEVELOPMENT

### Financial Management Academy (FIMA)

Financial Management Academy (FIMA) is the apex training organization of the Office of the Comptroller & Auditor General of Bangladesh. It is a specialized training institute in public sector which offers training on Public Financial Management (PFM), especially in the fields of Government Accounting and Auditing for the officers and staff members of Audit & Accounts Department. This Academy also arranges different courses on Public Financial Management for the officers and staff members of various Ministries, Divisions and Departments of Bangladesh Government. Besides, FIMA occasionally arranges Audit and Accounting courses for the trainee officers of foreign countries.

#### Events in FIMA

FIMA organized various trainings related to PFM and other important activities during the period July-December, 2017. A brief description of these events is provided below:

#### Courses designed to strengthen financial management of public sector:

##### Financial Management Course for Officers of Bangladesh Army (Batch-6 & Batch-7)

Two (15 day long) Financial Management Courses were organized at FIMA for officers of Bangladesh Army from March 12 to 23, 2017 and November 19 to 30, 2017 respectively. Thirty Seven mid-level Army officers in the rank of Major to Colonel participated in the training program. Course closing ceremonies were organized by FIMA on 23rd March, 2017 and 30th November, 2017 which were attended by Hon'ble CAG Mr. Masud Ahmed as chief guest. Senior officials from the Audit & Accounts Department as well as Bangladesh Army were present in those ceremonies. During the speech, guests and the participants praised the efforts made by FIMA and Army authorities to build such civil-military cooperation for training in the field of financial

management. FIMA and Bangladesh Army have agreed to organize such training programs twice a year on a regular basis.



Participants of Financial Management Course (Batch-7) with Director General, FIMA

#### TIBAS Course:

FIMA organizes Training in Budgeting and Accounting System (TIBAS) program for mid-level officers from across the Government. The 25th, 26th, 27th and 28th TIBAS Courses took place from 22nd January to 2nd February, 2017; April 16 to 27, 2017; July 17 to 27, 2017 and 29th October to 9th November, 2017 respectively. Ninety eight participants from different ministries and departments participated in the courses. In addition to the basics of budgeting, government accounting and auditing, participants of these high-profile training courses also gained



Participants of 28th TIBAS course in a session with the Finance Secretary Mr. Mohammad Muslim Chowdhury (Current CAG)

## Training And Professional Development

a first-hand exposure to monetary and fiscal policies, public debt and cash management as well as mobilization of foreign aid and its underlying accountability mechanisms.

### Courses conducted upon request:

#### **Performance Based Financial Management Course-UHCSDP:**

FIMA arranged Performance Based Financial Management Course for officers of Urban Primary Health Care Services from January 8 to 12, 2017 on request. Twenty five participants attended the training course.

### Regular Courses:

#### **IT Audit Course**

FIMA organized three IT Audit Training Courses for Batch-02, Batch-03 and Batch-04 from April 23 to 27, 2017; August 20 to 24, 2017 and November 26 to 30, 2017 respectively. These three training courses were participated by a total number of 80 officers from Audit and Accounts Department.



Participants of IT Audit Course (Batch-3) with Director General, FIMA

#### **Training on Revenue Audit:**

FIMA organized two Revenue Audit training courses for OCAG officials from April 4 to 27, 2017 and May 28 to June 01, 2017. A total number of 62 officers participated in the training courses.

#### **ISSAI Compliant Compliance and Performance Audit Training Course**

FIMA organized ISSAI Compliant Compliance and Performance Audit Training Courses from April 23 to 27, 2017 and June 11 to 15, 2017 respectively which were participated by a total number of 70 officers from Audit and Accounts Department.

#### **Sub-ordinate Accounts Service (SAS/SRAS) Part I and Part II**

In the year, 2017, FIMA organized the 127th, 128th, 129th SAS/SRAS Part-1 and 119th, 120th SAS/SRAS Part-2 training courses. The courses were participated by a total number of 243 trainees.

#### **A&AO Orientation Course**

FIMA organized A&AO Orientation Courses for newly promoted Audit and Accounts Officers. Four training courses were arranged from January 15 to 19, 2017; May 28 to June 01, 2017; September 24 to 28, 2017 and October 8 to 12, 2017 which were participated by a total number of 106 officers.

#### **SAS Super Orientation Course**

FIMA organizes SAS Super Orientation Courses for newly promoted SAS Superintendents on a regular basis. A total number of 107 officers from the Audit and Accounts Department participated in such training from May 2 to June 1, 2017 and August 20 to 24, 2017.

#### **Orientation Course for officers & staff of CGDF:**

FIMA organized Orientation Course for newly promoted officers & staff of CGDF from February 5 to 12, 2017 which was participated by a total number of 30 trainees.

#### **PPA-2006 & PPR-2008 Course**

FIMA organized three training courses on Public Procurement from April 21 to 25, 2017; June 4 to 8, 2017 and November 5 to 9, 2017 respectively. The courses were participated by a total number of 133 officers from Audit and Accounts Department.



## Training And Professional Development



Participants of PPR-2008 course with Director General, FIMA

### Public Financial Management Course for Divisional Accountants:

FIMA organized PFM Course for Divisional Accountants from 23rd July to 3rd August, 2017 which was participated by a total number of 47 officers from Audit and Accounts Department who were nominated by Works Audit Directorate.

### Environmental Audit Course:



Participants of Environmental Audit course

FIMA organized two Environmental Audit Training Courses from May 28 to June 1, 2017 and October 8 to 12, 2017 which were participated by a total number of 70 officers from Audit and Accounts Department.

### Mission Audit Training Course:



Participants of Mission Audit Training Course with Director General, FIMA

FIMA organized five Mission Audit Training Courses under the name of Mission Audit Training Course: Bank Branches/Exchange Houses Abroad of State Owned Bank, Mission Audit Training Course: Bangladesh Missions and Embassies and Mission Audit Training Course: Biman Bangladesh Airlines for OCAG officials. These training courses participated by 134 officers from Audit and Accounts Department nominated by OCAG.

### Training for Trainers (TOT): Course Design & Delivery

FIMA organized two courses on Training for Trainers (TOT): Course Design & Delivery for OCAG officials on August 6 to 10, 2017 and August 22 to 28, 2017. A total number of 47 officers participated in this course. This course was the first of its kind and it is expected to be a regular training course in FIMA.

### English Language Course

FIMA arranged a course on English in Workplace for officers of Audit and Accounts Department from December 18 to 21, 2017. A total number of eighteen participants attended the training course.

## 9. OVERSEAS TRAINING AND CONFERENCE

### Participants at overseas training and conference (January - December, 2017)

A good number of OCAG officials participated in various training courses and workshops held abroad during the period January– December 2017.

| Participant  | Course   | Country and Duration  |
|--|--|---|
| <b>Mr. Masud Ahmed</b><br>Hon'ble Comptroller and Auditor General,<br>OCAG, Dhaka.                   | 7 <sup>th</sup> ACCA Global Public Sector Conference   | <b>South Africa</b><br>14 February to 15 February,<br>2017. |
| <b>Mr. Kazi Rashidul Azam</b><br>ACAG & PS to CAG, OCAG, Dhaka.                                      | 7 <sup>th</sup> ACCA Global Public Sector Conference   | <b>South Africa</b><br>14 February to 15 February,<br>2017. |
| <b>Mr. Md. Nazrul Islam</b><br>Director General<br>Civil Audit Directorate, Dhaka.                   | 4 <sup>th</sup> International Integrity Seminar on<br>Strengthening Integrity of the Public Sector   | <b>Hungary</b><br>27 February to 03 March,<br>2017.         |
| <b>Mr. Muhammad Shahiduzzaman</b><br>CAO, Ministry of Education, Dhaka.                              | 4 <sup>th</sup> International Integrity Seminar on<br>Strengthening Integrity of the Public Sector   | <b>Hungary</b><br>27 February to 03 March,<br>2017.         |
| <b>Mr. Provat Kumar Majumder</b><br>Deputy Director<br>Defence Audit Directorate, Dhaka.             | Training on "Environment Audit"  | <b>iCISA, India</b><br>13 February to 10 March,<br>2017.    |
| <b>Mr. Masud Ahmed</b><br>Hon'ble Comptroller and Auditor General,<br>OCAG, Dhaka.                   | CIPFA London Division Spring Seminar:<br>Technology as Public Sector                                 | <b>London, UK</b><br>03 to 06 March, 2017.                  |
| <b>Mr. Mhedi Hayat Abbasi</b><br>Director, Local and Revenue Audit<br>Directorate, Dhaka.            | CIPFA London Division Spring Seminar:<br>Technology as Public Sector                                 | <b>London, UK</b><br>03 to 06 March, 2017.                  |
| <b>Mr. Abul Foyez Mohd. Abid</b><br>Deputy Comptroller and Auditor General<br>(Senior), OCAG, Dhaka. | 23 <sup>rd</sup> Commonwealth Auditors General<br>Conference   | <b>India</b><br>21 March to 23 March,<br>2017.              |
| <b>Mr. Md. Rafiqul Islam</b><br>Senior Finance Controller (Air Force),<br>Dhaka.                     | 23 <sup>rd</sup> Commonwealth Auditors General<br>Conference   | <b>India</b><br>21 March to 23 March,<br>2017.              |
| <b>Mr. Janesar Azad</b><br>Deputy Director (MIS), OCAG, Dhaka.                                       | 23 <sup>rd</sup> Commonwealth Auditors General<br>Conference   | <b>India</b><br>21 March to 23 March,<br>2017.              |
| <b>Mr. Masud Ahmed</b><br>Hon'ble Comptroller and Auditor General,<br>OCAG, Dhaka.                   | Lessons Learned and Exit Workshop for<br>Transregional Program on Audit of Lending<br>and Borrowings | <b>Norway</b><br>30 March to 31 March,<br>2017.             |

## Overseas Training And Conference

| Participant  | Course   | Country and Duration                            |
|--|--|---|
| <b>Mr. Mohammad Shahjahan</b><br>Deputy Finance Controller<br>Office of the SFC (Works), Dhaka.      | Lessons Learned and Exit Workshop for<br>Transregional Program on Audit of Lending<br>and Borrowings                     | <b>Norway</b><br>30 March to 31 March,<br>2017. |
| <b>Mr. Gour Chandra Roy</b><br>Addl. Director General (Finance)<br>Bangladesh Railway, Dhaka.        | 4 <sup>th</sup> Meeting of 11 <sup>th</sup> ASOSAI Research Project<br>on Method of Developing Risk-based Audit<br>Plans | <b>Kuwait</b><br>24 April to 25 April<br>2017.  |
| <b>Mr. Md. Anisur Rahman</b><br>Deputy Comptroller and Auditor General<br>(Procedure), OCAg, Dhaka.  | 4 <sup>th</sup> Meeting of 11 <sup>th</sup> ASOSAI Research Project<br>on Method of Developing Risk-based Audit<br>Plans | <b>Kuwait</b><br>24 April to 25 April<br>2017.  |
| <b>Mr. Soroj Kanti Deb</b><br>FA&CAO (West), BR, Rajshahi  | 1 <sup>st</sup> Meeting of the INTOSAI WG on Big Data  | <b>China</b><br>17 April to 19 April 2017       |
| <b>Mr. Imrul Kayes Khan</b><br>Director, FIMA  | 1 <sup>st</sup> Meeting of the INTOSAI WG on Big Data  | <b>China</b><br>17 April to 19 April 2017       |
| <b>Ms. Tanzila Chowdhury</b><br>Director, Local & Revenue Audit<br>Directorate                       | 26 <sup>th</sup> Meeting of the INTOSAI WG on IT<br>Audit  | <b>Korea</b><br>22-23 May 2017                  |
| <b>Mr. Sayed Mohammad Asaduzzaman</b><br>Director,<br>Commercial Audit Directorate, Dhaka            | 24 <sup>th</sup> UN/INTOSAI Symposium  | <b>Austria</b><br>31 May to 02 June 2017        |
| <b>Ms. Farmeen Mowla</b><br>Director, FIMA   | ASOSAI sponsored Workshop on<br>Performance Audit<br>[Participated in the workshop as an<br>instructor]                  | <b>Malaysia</b><br>05 July to 22 July 2017      |
| <b>Mr. Tanveer Akter Hossain Khan</b><br>Director, FAPAD   | ASOSAI sponsored Workshop on<br>Performance Audit<br>[Participated in the workshop as an<br>instructor]                  | <b>Malaysia</b><br>05 July to 22 July 2017      |
| <b>Mr. Md. Abul Hafaz</b><br>Assistant Comptroller and Auditor General<br>(Exam& Inspection), OCAg   | ASOSAI sponsored Workshop on<br>Performance Audit  | <b>Malaysia</b><br>10 July to 21 July 2017      |
| <b>Mr. Md. Bodiozzaman</b><br>Finance Controller(Miscellaneous)                                      | Program on Procurement Procedures for<br>the World Bank Aided Projects   | <b>India</b><br>10 July to 21 July 2017         |
| <b>Mr. Md. Naoshad Hossain</b><br>Additional Deputy Comptroller and Auditor<br>General (Admin), OCAg | Program on Procurement Procedures for<br>the World Bank Aided Projects   | <b>India</b><br>10 July to 21 July 2017         |
| <b>Mr. A.K.M. Jubaer</b><br>Additional Deputy Comptroller and Auditor<br>General (Parliament)        | Program on Procurement Procedures for<br>the World Bank Aided Projects   | <b>India</b><br>10 July to 21 July 2017         |

## Overseas Training And Conference

| Participant  | Course   | Country and Duration                    |
|--|--|---|
| <b>Mr. Shahzahan Siraz</b><br>Deputy Director, FAPAD   | Program on Procurement Procedures for the World Bank Aided Projects  | <b>India</b><br>10 July to 21 July 2017 |
| <b>Mr. Pranab Sarkar</b><br>Deputy Director, FAPAD.  | Program on Procurement Procedures for the World Bank Aided Projects  | <b>India</b><br>10 July to 21 July 2017 |
| <b>Mr. Md. Munan Howlader</b><br>Chief Accounts Officer, Ministry of Energy and Mineral Resources                      | iCISA Training on “Audit of Government Receipts”   | <b>India</b><br>07 Aug to 01 Sep 2017   |
| <b>Mr. Md. Zahurul Islam</b><br>Director General, Commercial Audit Directorate   | Meeting on Auditing Preparedness for the Implementation of the SDGs  | <b>USA</b><br>20 July to 21 July 2017   |
| <b>Mr. A K M Hasibur Rahman</b><br>Assistant Comptroller and Auditor General (Report), OCAg                            | Meeting on Auditing Preparedness for the Implementation of the SDGs  | <b>USA</b><br>20 July to 21 July 2017   |
| <b>Mr. Masud Ahmed</b><br>Hon’ble Comptroller and Auditor General of Bangladesh  | INTOSAI-Donor Cooperation and Capacity Building Committee Meeting  | <b>USA</b><br>18 Sep to 21 Sep 2017     |
| <b>Mr. Abul Kalam Azad</b><br>Director General, Mission Audit Directorate  | INTOSAI-Donor Cooperation and Capacity Building Committee Meeting  | <b>USA</b><br>18 Sep to 21 Sep 2017     |
| <b>Ms. Rabeya Sultana</b><br>Deputy Director, FAPAD  | iCISA Training on Auditing in IT Environment   | <b>India</b><br>11 Sep to 06 Oct 2017   |
| <b>Mr. Md. Jamal Uddin</b><br>Deputy Director, Office of the Additional Director General (Finance), Bangladesh Railway | iCISA Training on Audit of State Owned Enterprise  | <b>India</b><br>23 Oct to 17 Nov 2017   |
| <b>Mr. Mohammad Golam Sarwar Bhuiyan</b><br>Senior Finance Controller(Air)   | Conference on “2017 Asian Evaluation Week”   | <b>China</b><br>04 Sep to 08 Sep 2017   |
| <b>Mr. Md. Hasinur Rahman</b><br>Deputy Director, Commercial Audit Directorate   | iCISA Training on “Performance Audit”  | <b>India</b><br>27 Nov to 22 Dec 2017   |
| <b>Mr. Masud Ahmed</b><br>Hon’ble Comptroller and Auditor General of Bangladesh  | Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017 | <b>UK</b><br>16 Oct to 19 Oct 2017      |
| <b>Mr. Md. Naoshad Hossain</b><br>Additional Deputy Comptroller and Auditor General (Admin), OCAg                      | Public Accounts Committee Symposium and Professional Certificate in the Work of Public Accounts Committee 2017 | <b>UK</b><br>16 Oct to 19 Oct 2017      |

## Overseas Training And Conference

| Participant  | Course   | Country and Duration                      |
|--|--|---|
| <b>Mr. Masud Ahmed</b><br>Hon'ble Ex-Comptroller and Auditor<br>General of Bangladesh                  | View Exchange Visit Program with NAO,<br>HMRC and other offices in UK                    | <b>UK</b><br>22 Oct to 26 Oct 2017        |
| <b>Mr. Md. Naoshad Hossain</b><br>Additional Deputy Comptroller and Auditor<br>General (Admin), OCAG   | View Exchange Visit Program with NAO,<br>HMRC and other offices in UK                    | <b>UK</b><br>22 Oct to 26 Oct 2017        |
| <b>Ms. Farmeen Mowla</b><br>Director, FIMA   | Quality Assurance Review Design Meeting<br>on iCATs<br>[Participated as resource person] | <b>Mongolia</b><br>11 Sep to 22 Sep 2017  |
| <b>Mr. A S M Sohrab Hossain</b><br>Director, Civil Audit Directorate                                   | INTOSAI WGEA ITP on Forestry Audit   | <b>Indonesia</b><br>11 Sep to 15 Sep 2017 |
| <b>Mr. Md. Zakir Hossain</b><br>Audit and Accounts Officer, OCAG                                       | INTOSAI WGEA ITP on Forestry Audit   | <b>Indonesia</b><br>11 Sep to 15 Sep 2017 |
| <b>Ms. Rownak Taslima</b><br>ADCAG (Procedure), OCAG   | Workshop on "IDI-ASOSAI Blended<br>Learning Specialists Programme"                       | <b>Thailand</b><br>09 Oct to 27 Oct 2017  |
| <b>Mst. Mahabuba Begum</b><br>DD, Commercial Audit Directorate   | Workshop on "IDI-ASOSAI Blended<br>Learning Specialists Programme"                       | <b>Thailand</b><br>09 Oct to 27 Oct 2017  |
| <b>Mr. Md. Firoz Khan</b><br>DD, Commercial Audit Directorate  | Workshop on "IDI-ASOSAI Blended<br>Learning Specialists Programme"                       | <b>Thailand</b><br>09 Oct to 27 Oct 2017  |
| <b>Ms. Farmeen Mowla</b><br>Director, FIMA   | IDI Workshop on Quality Assurance<br>[Participated as resource person]                   | <b>Georgia</b><br>04 Nov to 10 Nov 2017   |
| <b>Mr. A K M Hasibur Rahman</b><br>Assistant Comptroller and Auditor General<br>(Report), OCAG         | IDI Workshop on Quality Assurance  | <b>Georgia</b><br>06 Nov to 10 Nov 2017   |
| <b>Mr. Muhammad Saifur Rahman Jamali</b><br>Assistant Comptroller and Auditor General<br>(Audit), OCAG | IDI Workshop on Quality Assurance  | <b>Georgia</b><br>06 Nov to 10 Nov 2017   |
| <b>Ms. Rabeya Sultana</b><br>Deputy Director, FAPAD  | IDI Workshop on Quality Assurance  | <b>Georgia</b><br>06 Nov to 10 Nov 2017   |
| <b>Mr. Palash Bakchi</b><br>Deputy Director, Civil Audit Directorate                                   | ITP on "Introduction to Environment<br>Auditing"   | <b>India</b><br>20 Nov to 02 Dec 2017     |
| <b>Mr. Md. Nurul Islam</b><br>Deputy Director, Performance Audit<br>Directorate                        | ITP on "Introduction to Environment<br>Auditing"   | <b>India</b><br>20 Nov to 02 Dec 2017     |
| <b>Ms. Rownak Taslima</b><br>Assistant Comptroller and Auditor General<br>(Reorgan), OCAG              | Workshop on Performance Audit<br>Preparedness for Implementation of SDGs                 | <b>India</b><br>11 Dec to 15 Dec 2017     |
| <b>Mr. Kamruzzaman</b><br>Deputy Director, FIMA  | Workshop on Performance Audit<br>Preparedness for Implementation of SDGs                 | <b>India</b><br>11 Dec to 15 Dec 2017     |



## Overseas Training And Conference

| Participant   | Course   | Country and Duration                   |
|---|--|--|
| <b>Ms. Papia Monowara</b><br>Deputy Director, FIMA  | Workshop on Performance Audit Preparedness for Implementation of SDGs  | <b>India</b><br>11 Dec to 15 Dec 2017  |
| <b>Mr. Masud Ahmed</b><br>Hon'ble Comptroller and Auditor General of Bangladesh                   | ASOSAI Seminar on Improvement and Innovation of Audit Process - including Audit on Preparedness for Implementation of Sustainable Development Goals (SDGs) | <b>Kuwait</b><br>10 Dec to 14 Dec 2017 |
| <b>Mr. Md. Naoshad Hossain</b><br>Additional Deputy Comptroller and Auditor General (Admin), OCAG | ASOSAI Seminar on Improvement and Innovation of Audit Process - including Audit on Preparedness for Implementation of Sustainable Development Goals (SDGs) | <b>Kuwait</b><br>10 Dec to 14 Dec 2017 |
| <b>Mr. Md. Azizul Hoque</b><br>Senior Finance Controller (Defence Purchase)                       | Training and Exchange program  | <b>China</b><br>23 Nov to 01 Dec 2017  |
| <b>Mr. Gour Chandra Roy</b><br>Additional Director General (Finance), Bangladesh Railway          | Commemoration Program of the 40 years of Lima Declaration  | <b>Peru</b><br>05 Dec to 06 Dec 2017   |

## 10. ACRONYMS

|        |  |
|--------|--|
| ADG    | Additional Director General                              |
| AMMS   | Audit Monitoring and Management System                   |
| ASOSAI | Asian Organization of Supreme Audit Institutions         |
| BR     | Bangladesh Railway                                       |
| CAG    | Comptroller and Auditor General                          |
| CGA    | Controller General of Accounts                           |
| CGDF   | Controller General Defense Finance                       |
| CIPFA  | Chartered Institute of Public Finance and Accountancy    |
| CISA   | Certified Information System Auditor                     |
| DAO    | District Accounts Office                                 |
| DCA    | Divisional Controller of Accounts                        |
| DCAG   | Deputy Comptroller and Auditor General                   |
| UNDESA | United Nations Department of Economic and Social Affairs |
| DG     | Director General   |
| ERD    | Economic Relations Division                              |
| FA&CAO | Financial Adviser and Chief Accounts Officer             |
| FIMA   | Financial Management Academy                             |

|         |  |
|---------|--|
| IDI     | INTOSAI Development Initiatives                          |
| INTOSAI | International Organization of Supreme Audit Institutions |
| IRD     | Internal Resources Division                              |
| ISSAI   | International Standards of Supreme Audit Institutions    |
| LTR     | Loan against trust receipt                               |
| MoD     | Ministry of Defence                                      |
| OCAG    | Office of the Comptroller and Auditor General            |
| PAC     | Public Accounts Committee                                |
| PAD     | Payment Against Document                                 |
| PPR     | Public Procurement Rules                                 |
| PUC     | Public Undertaking Committee                             |
| SAI     | Supreme Audit Institution                                |
| SAS     | Subordinate Accounts Service                             |
| SFC     | Senior Finance Controller                                |
| UN      | United Nations   |
| VAT     | Value Added Tax  |



# Annual Activity Report 2017

## Editorial Board:

**Mohammed Zakir Hossain**

Director General, Financial Management Academy

**Farmeen Mowla**

Director (Training), Financial Management Academy

**Afroza Sultana Saleh**

Additional Comptroller and Auditor General (Personnel), OCAg

**Tanveer Akhter Hossain Khan**

Director, Foreign Aided Project Audit Directorate

**Fatema Yasmin**

Director (MIS), OCAg

**A K M Hasibur Rahman**

Additional Comptroller and Auditor General (Parliament), OCAg

**Mst. Mahabuba Begum**

Assistant Comptroller and Auditor General (Accounts), OCAg

**Md. Firoz Khan**

Assistant Comptroller and Auditor General (Report), OCAg