



ANNUAL REPORT - 2014

Office of the
Comptroller and Auditor General of Bangladesh

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VISION, MISSION AND VALUES

OUR VISION

Attaining accountability and transparency in Public Financial Management for achieving good governance.

OUR MISSION

Conducting effective audit of public sector operations for optimum utilization of public resources, providing 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

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1. FOREWORD: IN RETROSPECT



published by

the Transparency International Bangladesh (TIB). The OCAG has been rated as a better performer than any other watchdog institutions. The research report also mentioned that the OCAG acts as a major deterrent against inefficient and corrupt use of public money and it has been assessed to be delivering on its constitutional obligations with relative success. Undoubtedly, this is a great achievement for reaching the institutional excellence of the OCAG of Bangladesh.

The OCAG of Bangladesh attaches top priority to institutional capacity and professional skills development and remarkable progress has been made in this respect over the year 2014. As part of the OCAG's capacity building and professional development plan, SPEMP-B Project has been conducting the International Public Financial Management (IPFM) course in collaboration with the Chartered Institute of Public Finance and Accountancy (CIPFA), UK. In five batches, a total of 177 participants have completed their CIPFA Certificate, which is an internationally recognized PFM qualification in its own right. The first three of the five batches have already started working towards their CIPFA Diploma course. The pass rates in both the Certificate and Diploma level examinations stand testimony to the hard work and determination on the part of the participants as well as concerned officials from CIPFA and SPEMP-B.

As a key oversight agency, OCAG has to provide the Parliament timely and objective information on the economic, efficient and effective use of public resources. In this accountability process, the OCAG emphasizes on developing an effective functional and strategic relationship with the Public Accounts Committee (PAC). In the year 2014, seventeen audit reports have been submitted to the Honorable President keeping the Prime Minister informed. Honorable President and Prime Minister emphasized the importance of enhancing the effectiveness of audit to maintain financial discipline and minimize wastage of public resources. They also stressed the need to adopt advanced auditing approaches and techniques to ensure transparency and accountability in public financial management.

Media support has been emphasized in bringing public attention to audit findings and recommendations for the purpose of creating public awareness and interest. The OCAG already set an institutional culture of dialogue with the media to increase transparency and accountability. Audit reports are easily available and accessible on the OCAG's web site.

To strengthen our ability to combat financial irregularities, issues regarding prevention and detection of fraud and corruption have received greater importance. The OCAG has developed a networking relationship with other watchdog agencies including Anti-Corruption Commission, Information Commission through concerted action. An integrated journey of these institutions will be fruitful in attaining accountability and transparency in various government departments for achieving good governance in Bangladesh.

However, we still have important milestones to achieve. I urge the readers of this report to rediscover the OCAG and join us in reaffirming our commitment to the citizens, taxpayers as well as other stakeholders. My thanks to all who were involved in this report making process, without whose untiring effort this report would not have been a reality.

April 01, 2015



Masud Ahmed
Comptroller and Auditor General

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 government receipts and public spending to ascertain whether expenditures have yielded value for money in government offices, public bodies and statutory organizations. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) heads the Supreme Audit Institution. Constitutional mandate of Comptrollership provides the CAG with the authority to decide the manner and the form in which the government accounts are maintained and disclosed.

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 and extent of audit and has unrestricted access to all documents required for carrying out audit.

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

In recent years, there has been increased use of IT in the government offices, as a result of which the scope for the IT audit has also increased manifold. To keep pace with the vision of the present government's 'Digital Bangladesh', OCAG Bangladesh has given emphasis on digitalization of audit activities and increased IT auditing.

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

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.

Establishment of office of Auditor-General

(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.

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.

Functions of Auditor-General

(2) Without prejudice to the provisions of clause (1), if it prescribed by law in the case of any body 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 these 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 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 of 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.

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

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.

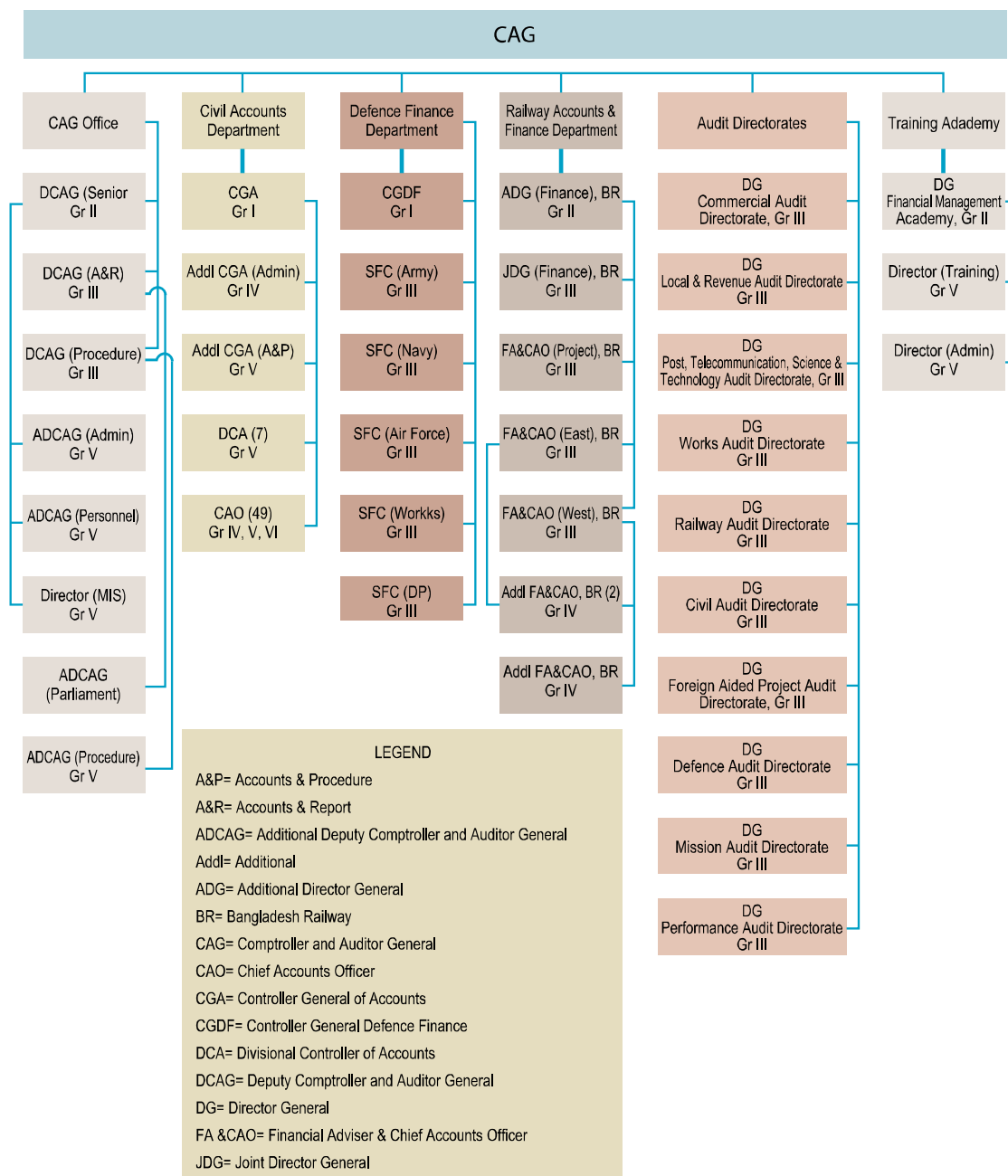
Form and manner of keeping public accounts

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

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

c. Organogram



2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

d. Operational Activities

Public Sector Audit:

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

| Sl. | Directorates | Auditing Areas | Existing Manpower |
|-----|---|--|-------------------|
| 1. | Commercial Audit Directorate | All public sector entities and State Owned Enterprises (SOEs) including Nationalized Commercial Banks (NCBs) and financial institutions, autonomous, semi-autonomous bodies and public holding companies . | 595 |
| 2. | Local and Revenue Audit Directorate | All civil government departments, local and statutory bodies including municipalities, city corporations, public sector banks and financial institutions, universities and the National Board of Revenue (NBR). | 421 |
| 3. | Civil Audit Directorate | Office of the Controller General of Accounts (CGA), 6 Divisional Controller of Accounts Offices, 49 Chief Accounts Offices, 58 District Accounts Offices and 418 Upazila Accounts Offices under the CGA . | 203 |
| 4. | Works Audit Directorate | Public works expenditures of the Public Works Department, Roads and Highways Department, Bangladesh Water Development Board, Bangladesh Power Development Board, Power Distributions Companies, Water and Sewerage Authority, Bangladesh Civil Aviation Authority, Local Government Engineering Department, Education Engineering Department, Public Health Engineering Department and City Development Authorities. | 253 |
| 5. | Foreign Aided Projects Audit Directorate | All development and technical assistance programs and projects in the public sector involving foreign aid. | 220 |
| 6. | Railway Audit Directorate | All establishments of Bangladesh Railway, Office of the Additional Director General (Finance), Bangladesh Railway and offices under its administrative control. | 123 |
| 7. | Post, Telecommunication, Science and Technology Audit Directorate | All establishments of the Postal Department, Bangladesh Telecommunications Company Limited, Bangladesh Telecommunication Regulatory Commission and the Office of the Chief Accounts Officer, Ministry of Posts, Telecommunications and Information Technology. | 217 |
| 8. | Defence Audit Directorate | All units/formations of the defence forces, including 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 the Defence Finance Department under the CGDF. | 142 |
| 9. | Mission Audit Directorate | All overseas missions under Ministry of Foreign Affairs, nationalized banks, Shipping Corporation Offices and Biman Bangladesh Airlines Offices operating abroad. | 32 |
| 10. | Performance Audit Directorate | Performance audit of selected bodies. | 19 |

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

Pre-auditing Responsibilities:

Pre-audit responsibilities are undertaken by the OCAG on the backdrop of prevalent control weaknesses and inadequate internal audit functions within the public sector 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 all expenditures incurred by the government. 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 mentioned below:

| Name of Office | Type of Accounts | Allocation of Functions | Existing Manpower |
|---|------------------|---|-------------------|
| Controller General of Accounts (CGA) | Civil Accounts | <ul style="list-style-type: none"> ■ Prepare monthly accounts of the government ■ Make payments for claims of all civil officers and staff of government ■ Prepare Appropriation Accounts and Finance Accounts of the government and place before CAG for approval ■ Ensure accuracy and timeliness of accounts ■ Maintain the Central Data Processing Unit (CDPU) ■ Administer all accounts offices including CAOs, DCAs, DAOs and UAOs ■ Prescribe forms and methods of keeping accounts with approval of CAG ■ Provide data and information regarding accounts according to requirements of Finance Division | 3324 |
| Controller General Defence Finance (CGDF) | Defence Accounts | <p>Accounting:</p> <ul style="list-style-type: none"> ■ Compilation and consolidation of the annual accounts of the Defence Services receipts and expenditure ■ Submission of periodical financial/accounting reports/statements including yearly Appropriation Accounts to the CAG through the MoD ■ Furnish inputs of Finance Accounts to the CGA ■ Issue necessary instructions to the Finance Controllers in matters relating to internal audit, accounts and procedure etc. ■ Supply/disbursement and control of cash | 1605 |

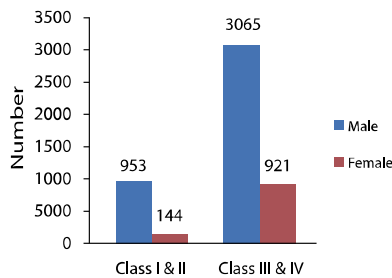
2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

| Name of Office | Type of Accounts | Allocation of Functions | Existing Manpower |
|---------------------------------------|-----------------------------|--|-------------------|
| | | <p>Pre-audit Function:</p> <ul style="list-style-type: none"> ▪ Carry out pre audit to suit the individual service requirements ▪ Assist the Directorate of Defence Audit ▪ Examine issues relating to interpretation of rules and regulations and appeals against advising decisions given by the Finance Controllers <p>Financial Advice:</p> <ul style="list-style-type: none"> ▪ Examine and render advice to defence services on 'Budget estimate and reviews' ▪ Assist in scrutiny of all 'New budget measures' ▪ Assist in processing cases with government which require government approval ▪ Assist in internal auditing, external/statutory audits and accounts keeping by advising the services chiefs ▪ Assist in speedy disbursement of pay, pension and allowances to the personnel | |
| Additional Director General (Finance) | Bangladesh Railway Accounts | <ul style="list-style-type: none"> ▪ Render advice to administrative matters involving Bangladesh Railway (BR) finance and on policy of public service obligation ▪ Maintain current accounts, monthly accounts of cash based transactions ▪ Settle claims against BR ▪ Consolidate BR Appropriation Accounts on expenditure against budget allocation ▪ Furnish inputs of Finance Accounts to the CGA including year-end asset and liabilities ▪ Prepare Subsidiary Accounts comprising of capital statement, balance sheet, profit and loss accounts ▪ Maintain traffic accounts by Additional FA&CAO/Traffic Accounts routed through the pay and cash offices of East and West zones of BR ▪ Finalize both development and non-development budget estimates and submitting budget proposal of BR to the government ▪ Maintain Settlement Accounts of BR with adjustment to civil, defence and store accounts through central books and budget unit under FA&CAO (East) | 921 |

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

e. Human Resources

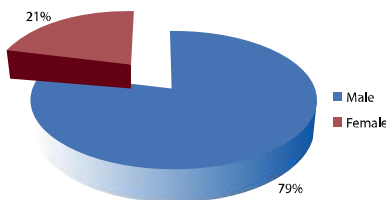
OCAG Human Resources



The Supreme Audit Institution requires special competence for its workforce to conduct widely varied auditing tasks. The OCAg considers the skills and expertise of its staff as the most important aspect to perform its duties. The office possesses a wide range of educational backgrounds among its employees which is often very useful for carrying out the audit activities especially in performance auditing, environmental auditing and the emerging auditing 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 category of staff are recruited directly by the OCAg who are promoted to the rank of officers after qualifying departmental examination known as Sub-ordinate Accounts Service (SAS).

Male & Female Personnel



Officers and staff of the OCAg have varied academic backgrounds - science and humanities, finance, accounting as well as business administration. In order to build a strong competence based human capital, the OCAg encourages professionalism through acquiring ACCA (Association of Chartered Certified Accountants), CIPFA (Chartered Institute of Public Finance and Accountancy), qualification and certifications like Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE) by the officials.

Approximately, five thousand officers and staff are presently working in the OCAg of which twenty one percent are women.

3. PRODUCTS AND SERVICES



In the year 2014, OCAg covered audits of various sectors of the government. Special emphasis was given to cover major risk areas 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 of the government earnings and expenditure. It is expected that maximum utilization of government funds and minimizing wastage of public resources would be assured in the sectors audited. A list of audit reports with title is given below:

a. Performance Audit

| No. | Title of the report | Financial year | Ministry/Division | Audit directorate |
|-----|---|----------------|---|-------------------------|
| 1. | Performance Audit Report on Reduction of System Loss by Reducing Technical Defects. | November, 2011 | Ministry of Power, Energy and Mineral Resources | Works Audit Directorate |

b. Special Audit

| No. | Title of the report | Financial year | Ministry/Division | Audit directorate |
|-----|---|------------------------|--|--|
| 1. | Special Audit Report on refund of Duty and VAT by Duty Exemption and Drawback Office (DEDO) and Commercial Banks. | 2010-2011 | Internal Resources Division, Ministry of Finance. | Local and Revenue Audit Directorate. |
| 2. | Special Audit Report on Licensing Activity by BTRC. | 2001-2002 to 2009-2010 | Ministry of Post and Telecommunications. | Post, Telecommunication, Science and Technology Audit Directorate. |
| 3. | Special Audit Report on Loan Rescheduling and Interest Relief by Agrani Bank Limited. | 2010-2011 | Bank and Financial Institutions Division, Ministry of Finance. | Commercial Audit Directorate. |
| 4. | Special Audit Report on Loan Rescheduling and Interest Relief by Sonali Bank Limited. | 2010-2011 | Bank and Financial Institutions Division, Ministry of Finance. | Commercial Audit Directorate. |
| 5. | Special Audit Report on Loan Rescheduling and Interest Relief by Rupali Bank Limited. | 2010-2011 | Bank and Financial Institutions Division, Ministry of Finance. | Commercial Audit Directorate. |
| 6. | Special Audit Report on Revenue Collection and Accounting by Land Customs Stations. | 2010-2011 | Internal Resources Division, Ministry of Finance and Ministry of Shipping. | Local and Revenue Audit Directorate. |

3. PRODUCTS AND SERVICES

c. Issue Based Audit

| No. | Title of the report | Financial year | Ministry/Division | Audit directorate |
|-----|--|----------------|--|--------------------------------------|
| 1. | Issue Based Audit Report on Cash Incentive Programs of 38 Branches of 22 Commercial Banks. | 2009-2010 | Bank and Financial Institutions Division, Ministry of Finance. | Local and Revenue Audit Directorate. |
| 2. | Issue Based Audit Report on Land Management and Recovery of License Fees for the Land of Bangladesh Railway. | 2007-2010 | Ministry of Railways. | Railway Audit Directorate. |

d. Annual Audit

| No. | Title of the report | Financial year | Ministry/Division | Audit directorate |
|-----|--|----------------|---|--|
| 1. | Report on the Accounts of Bangladesh Postal Department, Bangladesh Telecommunication Company Limited (BTCL), Bangladesh Telecommunication Regulatory Commission (BTRC), Bangladesh Cable Industries Limited (BCIL) and Telephone Shilpa Shangstha (TESIS). | 2010-2011 | Ministry of Post and Telecommunications. | Post, Telecommunication, Science and Technology Audit Directorate. |
| 2. | Report on the Accounts of Bangladesh Foreign Missions abroad. | 2009-2010 | Ministry of Foreign Affairs. | Mission Audit Directorate. |
| 3. | Report on the Accounts of Janata Bank Ltd, Sonali Bank Ltd, Agrani Bank Ltd, Rupali Bank Ltd, Rajshahi Krishi Unnyan Bank Ltd, ICB, BASIC Bank Ltd, and Bangladesh Development Bank. | 2009-2010 | Bank and Financial Institutions Division, Ministry of Finance. | Commercial Audit Directorate. |
| 4. | Report on the Accounts of Local Government Engineering Department. | 2009-2010 | Ministry of Local Government, Rural Development and Cooperatives. | Works Audit Directorate. |
| 5. | Report on the Accounts of Bangladesh Power Development Board (BPDB) and Dhaka Power Distribution Company Ltd (DPDC). | 2010-2011 | Power Division, Ministry of Power, Energy and Mineral Resources. | Works Audit Directorate. |
| 6. | Report on the Accounts of different Customs, Excise & VAT Circles and Customs Houses. | 2008-2011 | Internal Resources Division, Ministry of Finance. | Local and Revenue Audit Directorate. |

3. PRODUCTS AND SERVICES

e. Notable Audit Reports

**Ministry of Railways
Bangladesh Railway**

Report: Issue Based Audit Report on land management and recovery of license fees for the land of Bangladesh Railway for the financial year 2007-08, 2008-09 and 2009-10.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Railway Audit Directorate.

No. of Audit Observations: 13.

Amount Involved: Taka 155.51 crore.

Major Observations: Loss of Government revenues due to the following reasons:

- Non recovery of compensation from different Government organizations for removal of establishments.
- Non-realization of license fees for using land of Railway and non-recovery of penalties from different Government and private organizations.
- Non-realization of VAT and IT from different private organizations.
- Realization of license fees at a lower rate than the applicable from Grameen Phone Company.
- License was not issued for firm and commercial land available for licensing.
- Non-realization of value of land and structure used to build Iron Bridge and approach road on abandoned railway bridge.
- Illegal occupation of Railway land.

Reasons for Irregularity:

- Non-compliance of the Government orders issued by Railway Administration under the Ministry of Railways.
- Failure to evacuate the illegal occupants of Railway lands.
- Non-observance of rules and regulations regarding realization of license fees.
- Lack of proper steps for realization of license fees.

3. PRODUCTS AND SERVICES

Ministry of Finance Internal Resources Division

Report: Special Audit Report on refund of duty and VAT by Duty Exemption and Drawback Office (DEDO) and Commercial Banks for the financial year 2005-10.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Local and Revenue Audit Directorate.

No. of Audit Observations: 8.

Amount Involved: Taka 12.27 crore.

Major Observations: Loss of Government revenue due to the following irregularities:

- Refund of VAT and IT at a higher rate than the Government approved rate.
- Cash incentives are given even though the price of the fuel used is higher than the export price.
- Duty was refunded through real exporter for raw materials purchased from third party importer.
- Duties refunded in spite of not utilization of imported raw materials.
- Duty was refunded against VAT unlawfully.
- Refund of duties was made for goods that were not exported.

Reasons for Irregularity:

- Non-compliance of the Government orders, rules and regulations regarding duty draw back.
- Poor internal control in the organization.
- Lack of integrity of the organization.
- Lack of monitoring by the Ministry.

3. PRODUCTS AND SERVICES

**Ministry of Posts, Telecommunications and Information Technology
Bangladesh Telecommunications Regulatory Commission (BTRC)**

Report: Special Audit Report on licensing activities by BTRC for the financial year 2001-02 to 2009-10.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Post, Telecommunication, Science and Technology Audit Directorate.

No. of Audit Observations: 21.

Amount Involved: Taka 2628.28 crore.

Major Observations: Loss of Government revenue due to the following irregularities:

- Performance guarantee of Warid Telecom International was not forfeited in spite of breaching the terms of contract.
- Lower fee was charged than admissible for share transfer.
- Stamp fee was not collected as per applicable rate.
- Spectrum charge was not collected from various mobile phone companies.
- Spectrum charge was not calculated according to pricing formula.
- Non collection of arrear of airtime charge and revenue sharing fees.

Reasons for Irregularity:

- Non compliance of The Bangladesh Telecommunication Act, 2001.
- Lack of effective steps in realizing arrear revenues.
- Amount of penalty was not calculated and fixed accurately.
- Revision of price of spectrum tariff unit was not done in time.
- Poor implementation of terms of contract for realizing penalty and license fees.

3. PRODUCTS AND SERVICES

Ministry of Finance Bank and Financial Institutions Division

Report: Special Audit Report on loan rescheduling and interest relief by Agrani Bank Limited for the financial year 2009-10.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Commercial Audit Directorate.

No. of Audit Observations: 24.

Amount Involved: Taka 713.52 crore.

Major Observations: Loss of Government revenue due to the following reasons:

- Opening of Letter of Credit (LC) without collateral.
- Issuing of CC (Hypothecation), CC (Pledge) and Demand Loan without collateral.
- Failure to recovery of time barred TR, PAD and Rescheduled loan.
- Interest relief and non recovery of interest from the loan defaulters.
- Interest relief and rescheduling of loan without covering cost of fund.
- Treating interest on rescheduled loan as non-interest bearing loan violating the rescheduling order.
- Rescheduling of loan without realization of necessary down payment.
- Failure to realize Demand Loan, CC (Hypothecation) and CC (Pledge) after reschedule.
- Back to back LC was issued against default project loan and also against rescheduled loan for which total amount was not realized.
- Issuing Demand Loan by opening LC against interest relief by the bank.
- Payment of commission to the Debt Collection Agent in spite of their failure to realize default and write off loans.

Reasons for Irregularity:

- Disbursement of bank loan without proper screening of borrower for selection.
- Loan disbursement without appropriate and sufficient collateral.
- Timely legal action not taken for realization of default loan.
- Poor monitoring in realization of loan by the bank management.
- Poor internal control system and internal controls.
- Violation of Government orders and banking rules in disbursement, rescheduling and accounting of loan.
- Violation of rules and procedures in rescheduling of bank loan.
- Absence of taking proper and adequate security measures to safeguard depositors' interest.

3. PRODUCTS AND SERVICES

Ministry of Finance Bank and Financial Institutions Division

Report: Special Audit Report on loan rescheduling and interest relief by Sonali Bank Limited for the financial year 2009-10.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Commercial Audit Directorate.

No. of Audit Observations: 22.

Amount Involved: Taka 663.17 crore.

Major Observations: Loss of Government revenue due to the following reasons:

- Repeated conversion of bank loan and its interest into block loan.
- Rescheduling of loan without realization of necessary down payment.
- Sale of mortgage loan and not showing it in the debt account.
- Rescheduling of CC (Pledge) loan after selling the pledged goods by the borrower without repaying bank loan.
- Rescheduling of loan in spite of selling the goods produced, under back to back LC, to the local market.
- Failure of showing the value of stock lot goods in the loan account.
- Rescheduling of loan without realization of down payment.
- Creating forced loan to the borrower after failing to export.
- Failure to realize CC (Hypothecation) and LTR loan.
- Failure to realize loan after approving the interest relief having deficit in the cost of fund.
- Failure to take action against the borrower after selling the exportable goods produced under back to back LC in the local market.

Reasons for Irregularity:

- Opening of back to back LC without assessing export capability of the borrower.
- Disbursement of bank loan without proper screening of borrower for selection.
- Loan disbursement without appropriate and sufficient collateral.
- Timely legal action not taken for realization of default loan.
- Poor monitoring in realization of loan by the bank management.
- Poor internal control system and lack of internal controls.
- Violation of Government orders and banking rules in disbursement, rescheduling and accounting of loan.
- Violation of rules and procedures in rescheduling of bank loan.
- Absence of taking proper and adequate security measures to safeguard depositors' interest.

3. PRODUCTS AND SERVICES

**Ministry of Finance
Bank and Financial Institutions Division**

Report: Special Audit Report on loan rescheduling and interest relief by Janata Bank Limited and Rupali Bank Limited for the financial year 2009-10.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Commercial Audit Directorate.

No. of Audit Observations: 28.

Amount Involved: Taka 880.53 crore.

Major Observations: Loss of Government revenue due to the following reasons:

- Allowing back to back LC was allowed without rescheduling of loan.
- Allowing rescheduling of loan in spite of providing insufficient security and sale of CC (Pledge) goods by the borrower.
- Purchase of faulty bills.
- Creating forced loan by allowing back to back LC by repeated rescheduling of loan.
- Failure of realization of forced loan by repeated rescheduling.
- Allowing undue favor without creating PAD in time.
- Failure to realize loan although creating PAD for failure to export by the borrower.
- Showing imported goods as bad without any valid reason.
- Allowing loan relief facility for running business violating the loan relief policy.
- Creating forced loan by opening LC irregularly.
- Repeated rescheduling of loan, allowing loan without sufficient collateral and failure of loan despite repeated rescheduling.

Reasons for Irregularity:

- Poor internal control system and lack of internal controls by bank authority for loan management.
- Poor monitoring by the bank authority in the process of approval, disbursement, safeguarding and realization of loan.
- Disbursing loan without assessing the borrower properly.
- Disbursing loan without keeping sufficient collateral.
- Rescheduling of loan without realization of necessary down payment.
- Failure to take proper legal action for realization of default loan.

3. PRODUCTS AND SERVICES

Ministry of Finance Bank and Financial Institutions Division

Report: Annual Audit Report on the Accounts of Janata Bank Ltd, Sonali Bank Ltd, Agrani Bank Ltd, Rupali Bank Ltd, Rajshahi Krishi Unnyan Bank Ltd, ICB, BASIC Bank Ltd. and Bangladesh Development Bank for the financial year 2009-10.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Commercial Audit Directorate.

No. of Audit Observations: 45.

Amount Involved: Taka 796.09 crore.

Major Observations: Loss of Government revenue due to the following reasons:

- Non recovery of money from the Consortium banks.
- Too much investment in forced PAD loan.
- Sanctioning loan against incomplete project.
- Disbursement of loan without sufficient collateral.
- Rescheduling of loan without realizing necessary down payment.
- Failure to realization of loan despite repeated rescheduling of loan.

Reasons for Irregularity:

- Failure to selection of borrower without proper scrutiny and assessment of borrower's quality.
- Non observance of applicable financial rules, regulations, procedures, Government orders, circulars and policies by bank authority.
- Irregularity and misuse of authority in sanctioning loan.
- Poor internal control system and lack of internal controls by bank authority for loan management.
- Poor monitoring by the bank authority in the process of approval, disbursement, safeguarding and realization of loan.
- Failure to take proper legal action for realization of default loan.

3. PRODUCTS AND SERVICES

**Ministry of Local Government, Rural Development and Cooperatives
Local Government Engineering Department**

Report: Annual Audit Report on the Accounts of Local Government Engineering Department for the financial year 2009-10.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Works Audit Directorate.

No. of Audit Observations: 20.

Amount Involved: Taka 143.65 crore.

Major Observations: Loss of Government revenue due to the following reasons:

- Contract agreement was signed by fraudulent means against fake tender advertisement.
- Money was realized from different mobile phone companies against compensation but not deposited in the government treasury.
- Payment of bill to contractor violating approved standard road design.
- Unspent money against 12 Union buildings was used in various purposes without depositing it to Government treasury.
- Brick built road obtained from Roads and Highways Department showed as mud road and bill was paid showing development of mud road.
- Bills were paid for repair of excess length than it was in the road inventory.
- Tender circular was not issued in the Central Procurement Technical Unit (CPTU) website and higher offered rate was accepted by circulating tender in less circulated news paper.
- Construction of bridge without constructing approach road leaving the bridge unused.
- Construction of roads not included in the Project and DPP.

Reasons for Irregularity:

- Poor internal control system and lack of internal controls by LGED.
- Lack of monitoring of procurement process and physical works by LGED.
- Non observance of Public Procurement Rules 2008, financial and other rules and regulations.
- Reluctance of recovery of money.

3. PRODUCTS AND SERVICES

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

Report: Annual Audit Report on the Accounts of Bangladesh Power Development Board (BPDB) and Dhaka Power Distribution Company Ltd (DPDC) for the financial year 2009-10.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Works Audit Directorate.

No. of Audit Observations: 16.

Amount Involved: Taka 88.01 crore.

Major Observations: Loss of Government revenue due to the following reasons:

- Excess payment was made without verification of market rate for items beyond the schedule.
- Electricity was not disconnected although bills remained unpaid for long time.
- Non realization of electric bills and penalty.
- Goods lost from store.
- Use of office vehicle by unauthorized personnel.

Reasons for Irregularity:

- Poor internal control system and lack of internal controls by BPDB and DPDC.
- Lack of monitoring of usage of power and energy by BPDB and DPDC.
- Non observance of applicable rules and regulations.
- Effective measures for controlling system loss in standard limit.
- Negligence in following rules and rate in realizing arrear electric bills.
- Retaining Government revenue in the hands of BPDB instead of depositing in the Government treasury.

3. PRODUCTS AND SERVICES

Ministry of Finance Internal Resources Division

Report: Annual Audit Report on the Accounts of different Customs, Excise & VAT Circles and Customs Houses for the financial year 2008-11.

C&AG's Audit Report: 2010-2011.

Audit Directorate: Local and Revenue Audit Directorate.

No. of Audit Observations: 19.

Amount Involved: Taka 41.52 crore.

Major Observations: Loss of Government revenue due to the following reasons:

- Allowing rebate to the clients due to price hike and allowing rebate for the items beyond price declaration.
- Showing less production than the actual.
- Supplementary Duty and VAT was not realized.
- Non realization of VAT at source.
- VAT not realized on rental of site and installation.
- Allowing rebate for import of machineries.
- Allowing depreciation facilities for importing car.
- Payment of Pre Shipment Inspection (PSI) fees by means of issuing CRF repeatedly.

Reasons for Irregularity:

- Non compliance of rules and regulations and allowable rate in relation to realization of Duty and VAT.
- Non realization of Duty and VAT.
- Showing less production and lower price of commodities than actual.
- Showing lower price of commodity for determining duty.

3. PRODUCTS AND SERVICES

f. Audit Reports Under Process



The following audit reports are in the process of finalization by the OCAG: 14 Annual Audit and 1 Special Audit Reports are expected to be ready for submission to the Honorable President.

| No. | Title of Report | Type of Report | Ministry/Division | Audit Directorate |
|-----|---|----------------------|--|---|
| 1. | Report on the Accounts (FY:2010-11) of Directorate of Food, Essential Drugs Company Limited, Trading Corporation of Bangladesh Limited, Bangladesh Jute Corporation, and Bangladesh Jute Mills Corporation. | Annual Audit Report | Ministry of Food, Ministry of Health and Family Welfare, Ministry of Commerce, and Ministry of Textile and Jute | Commercial Audit Directorate |
| 2. | Report on the Accounts (FY:2010-11) of Rupali Bank Limited. | Annual Audit Report | Bank and Financial Institution Division | Commercial Audit Directorate |
| 3. | Report on the Accounts (FY:2010-11) of Janata Bank Limited. | Annual Audit Report | Bank and Financial Institution Division | Commercial Audit Directorate |
| 4. | Report on the Accounts (FY:2010-11) of State Owned Enterprises. | Annual Audit Report | Ministry of Industries | Commercial Audit Directorate |
| 5. | Report on the Accounts (FY:2010-11) of Bangladesh Bank, BASIC Bank Limited and Sadharan Bima Corporation. | Annual Audit Report | Bank and Financial Institution Division | Commercial Audit Directorate |
| 6. | Report on the Accounts (FY:2010-11) of Agrani Bank Limited. | Annual Audit Report | Bank and Financial Institution Division | Commercial Audit Directorate |
| 7. | Report on the Accounts (FY:2010-11) of Sonali Bank Limited. | Annual Audit Report | Bank and Financial Institution Division | Commercial Audit Directorate |
| 8. | Report on the Accounts (FY:2010-11) of Petrobangla and its Organizations. | Annual Audit Report | Energy and Mineral Resources Division | Commercial Audit Directorate |
| 9. | Report on the Accounts (FY:2010-11) of 8 Organizations under Ministry of Civil Aviation and Tourism. | Annual Audit Report | Ministry of Civil Aviation and Tourism | Commercial Audit Directorate |
| 10. | Report on the Accounts (FY:2010-11) of Internal Resources Division (Income Tax). | Annual Audit Report | Internal Resources Division | Local & Revenue Audit Directorate |
| 11. | Report on the Accounts (FY:2010-11) of Internal Resources Division (Value Added Tax). | Annual Audit Report | Internal Resources Division | Local & Revenue Audit Directorate |
| 12. | Report on the Accounts (FY: from 2009-10 to 2010-11) of Ministry of Foreign Affairs. | Annual Audit Report | Ministry of Foreign Affairs | Mission Audit Directorate |
| 13. | Report on the Accounts (FY:2010-11 and previous) of Foreign Aided Projects. | Annual Audit Report | Ministry of Local Government, Rural Development & Cooperatives, Ministry of Power, Energy & Mineral Resources, Ministry of Road Transport & Bridges and Ministry of Primary & Mass Education | Foreign Aided Project Audit Directorate |
| 14. | Report on the Accounts (FY: from 2009-10 to 2010-11) of Bangladesh Water Development Board. | Annual Audit Report | Ministry of Water Resources | Works Audit Directorate |
| 15. | Report on the Accounts (FY: from 2007-08 to 2009-10) of MSR Procurement. | Special Audit Report | Ministry of Health and Family Welfare | Foreign Aided Project Audit Directorate |

3. PRODUCTS AND SERVICES

g. Finance Accounts & Appropriation Accounts

Government Accounts

The Comptroller and Auditor General of Bangladesh certifies the annual 'Financial Accounts' and 'Appropriation Accounts' for submission to the Honorable President as per Article 4 of the Comptroller and Auditor General (Additional Functions) Act, 1974. Finance Accounts show the annual receipts and disbursements for the purpose of the government, distinguished under the respective heads thereof, and particulars of its balances and outstanding liabilities containing such other information as 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 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

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

The custody of public moneys, their payment into and the withdrawal from the Consolidated Fund, or, as the case may be, the Public Account of the Republic, and matters concerned with or ancillary to the matters aforesaid, are regulated by act of parliament.

Government accounts are kept on 'cash basis'. The Controller General of Accounts (CGA) is responsible for maintaining the accounts of government's Cash Balance in the Central Bank.

The annual Finance Accounts for the Consolidated Fund and the Public Account of the Republic for the year ended on 30th June 2012 and respective Appropriation Accounts are as follows:

Consolidated Fund Summary of Income & Expenditure

30th June 2012

(Amount in Thousand Taka)

| Income | Amount | Expenditure | Amount |
|------------------------------------|---------------------|---|---------------------|
| | | Opening Balance : | 95177,50,73 |
| Revenue Receipts | | Revenue Expenditure | |
| Tax Revenue | | Non-Development Expenditure | |
| Taxes on Income and Profit | 28159,16,58 | Pay of Officers | 2076,84,17 |
| Taxes on Property and Wealth | 9,87 | Pay of Establishment | 9093,72,55 |
| Value Added Tax (VAT) | 33917,78,94 | Allowances | 10034,78,72 |
| Import Duty | 11982,96,54 | Supplies and Services | 8108,76,07 |
| Export Duty | 67,26,42 | Repairs, Maintenance and Rehabilitation | 3127,77,29 |
| Excise Duty | 664,37,31 | Term Loan Interest Repayment | 6420,62,69 |
| Supplementary Duty | 16338,51,27 | Floating Loan Interest | 3438,69,65 |
| Electricity Duties | 15,24 | Interest on National Savings Certificates | 6980,61,23 |
| Other Taxes and Duties | 464,29,02 | Provident Fund Interest | 1962,85,68 |
| Narcotics and Liquor Duty | 65,96,53 | Other Interest | 40,97 |
| Taxes on Vehicles | 675,70,71 | Interest on Foreign Debt | 1547,65,66 |
| Land Revenue | 493,82,56 | Subsidies | 11507,75,58 |
| Stamp Duty (Non Judicial) | 2397,43,48 | Grants-in-Aid | 18656,47,54 |
| | | Contributions to International Organization | 103,78,14 |
| | | Write-off of Loans and Advances | 64,60 |
| | | Pensions and Gratuities | 6377,57,74 |
| | | State Trading | 7827,83,93 |
| | | Transfer, Adjustment & Others | 6,96,93 |
| | | Block Allocations for Repair | 250,96,87 |
| Total Tax Revenue | 95227,54,47 | Total Non-Development Expenditure | 97524,76,00 |
| Non Tax Revenue | | Development Expenditure | |
| Dividends and Profits | 2530,63,27 | Pay of Officers | 63,25,20 |
| Interest | 466,52,90 | Pay of Establishment | 104,90,67 |
| Royalties and Property Income | 33,59,79 | Allowance | 116,14,71 |
| Administrative Fees and Charges | 3113,69,35 | Supplies and Services | 2129,48,59 |
| Fines, Penalties and Forfeiture | 396,03,61 | Repairs, Maintenance and Rehabilitation | 182,99,05 |
| Receipts for Services Rendered | 968,14,08 | Other Interest | 8 |
| Rents, Leases and Recoveries | 131,79,49 | Grants in Aid | 1770,75,87 |
| Tolls and Levies | 319,56,74 | Contributions to International Organization | 1 |
| Non-Commercial Sales | 366,95,33 | Block Allocations | 3577,04,31 |
| Irrigation Receipts | 31 | | 15,73,11 |
| Defence Receipts | 2439,27,16 | | |
| Other Non-Tax Revenue and Receipts | 7751,00,55 | | |
| Total: Non-Tax Revenue | 18517,22,57 | Total: Development Expenditure | 7960,31,59 |
| State Trading | | | |
| Food Operation | 6786,46,79 | | |
| Railways | 618,78,36 | | |
| Post Offices | 219,69,24 | | |
| Telegraph and Telephone Board | 7,37 | | |
| Other State Trading | 71 | | |
| Total: State Trading | 7625,02,47 | | |
| Total: Revenue Receipts | 121369,79,50 | Total: Revenue Expenditure | 105485,07,59 |

Consolidated Fund Summary of Income & Expenditure

30th June, 2012

(Amount in Thousand Taka)

| Income | Amount | Expenditure | Amount |
|---|---------------------|--|---------------------|
| Capital Receipts & Grants | | Capital Expenditure | |
| Sales of Assets | 9072,40 | Non-Development Expenditure | |
| | | Acquisition of Assets | 3882,82,31 |
| Foreign Aid and Grants | 3592,24,98 | Acquisition/Purchase of Land Properties and other properties | 68,38,40 |
| | | Construction and Works | 699,46,92 |
| | | Investments in Shares and Equities | 2858,84,13 |
| | | Capital Grants | 148,19 |
| | | Capital Block Allocation & Misc. Capital Expenditure | 13,50 |
| | | Total : Non-Development Expenditure | 7511,13,44 |
| | | Development Expenditure | |
| | | Acquisition of Assets | 1830,36,95 |
| | | Acquisition/Purchase and Landed Properties | 747,54,37 |
| | | Construction and Works | 13596,25,77 |
| | | Investments in Shares and Equities | 2798,12,56 |
| | | Capital Grants | 1081,40,89 |
| | | CD/VAT on Capital | 232,73,64 |
| | | Transfer, Adjust and Others (Capital) | 3,22,00 |
| | | Capital Block Allocation & Misc. Capital Expenditure | 6862,13,08 |
| | | Total : Development Expenditure | 27151,79,26 |
| Total : Capital Receipts & Grants | 3682,97,38 | Total : Capital Expenditure | 34662,92,70 |
| Public Debt & Advances | | Loans & Advances | |
| Non- Development Loans & Advances | | Non-Development Expenditure | |
| Recovery of Loans and Advances | 55,03 | Loans and Advances | 16631,70,55 |
| Recovery of Advances from Government Employees | 107,07,21 | Loans & Advances to Government Employees | 117,58,21 |
| Term Loan Receipts | 23623,34,00 | Term Loan Repayments | 2302,60,24 |
| Floating Loan Receipts | 79603,86,66 | Floating Loan Repayment | 73733,39,74 |
| Foreign Loan Receipts | 9513,43,52 | Foreign Debt Repayment | 5888,24,27 |
| Transactions With IMF | | | 1,62 |
| Total : Non-Development Loans & Advances | 112848,26,42 | Total : Non-Development Expenditure | 98673,54,64 |
| Development Loans & Advances | | Development Expenditure | |
| Recovery of Loans and Advances | 1116,08,61 | Loans and Advances | 3564,15,52 |
| Total : Loans & Advances (Dev.) | 1116,08,61 | Total : Developments Expenditure | 3564,15,52 |
| Total : Public Debt & Advances | 113964,35,03 | Total : Loans & Advances | 102237,70,16 |
| Total : Consolidate Fund Income | 239017,11,91 | Total : Consolidated Fund Expenditure | 242385,70,45 |

Closing Balance : 98546,09,27

Public Account of the Republic Summary of Receipts & Payment

30th June, 2011

(Amount in Thousand Taka)

| Income | Amount | Expenditure | Amount |
|---|---------------------|---|---------------------|
| Opening Balance: | 95956,77,48 | | |
| National Savings Schemes | | National Savings Schemes | |
| Savings Certificates | 13283,71,74 | Savings Certificates | 11775,64,50 |
| Postal Savings Bank Deposits | 4402,93,54 | Postal Savings Bank Deposits | 5689,99,31 |
| Postal Life Insurance and Annuity | 92,89,10 | Postal Life Insurance and Annuity | 63,04,76 |
| Other National Savings Instruments | 903,96,09 | Other National Savings Instruments | 883,92,71 |
| Total : National Savings Schemes | 18683,50,47 | Total : National Savings Schemes | 18412,61,28 |
| State Provident Funds | | State Provident Funds | |
| State Provident Funds | 5992,14,91 | State Provident Funds | 3879,60,66 |
| Total : State Provident Funds | 5992,14,91 | Total : State Provident Funds | 3879,60,66 |
| Renewal, Reserve & Depreciation Funds | | Renewal, Reserve & Depreciation Funds | |
| Renewal Reserve & Depreciation Funds | 45 | Renewal Reserve & Depreciation Funds | |
| Welfare Fund | 51,03,38 | Welfare Fund | 48,44,19 |
| Relief Fund | 3 | Relief Fund | |
| Gas bill | 62 | | |
| Total :Renewal, Reserve & Depreciation Funds | 51,04,48 | Total :Renewal, Reserve & Depreciation Funds | 48,44,19 |
| Deposit Accounts | | Deposit Accounts | |
| Advance Tax Deposit | 31,75 | Advance Tax Deposit | |
| Deposit of Local Funds | 252,51,86 | Deposit of Local Funds | 234,55,32 |
| Civil Deposits | 973,20,06 | Civil Deposits | 421,75,48 |
| Deposits against Supplies and Works | 7314,92,92 | Deposits against Supplies and Works | 6729,89,74 |
| Personal Ledger Account | 478,89,12 | Personal Ledger Account | 425,65,98 |
| Food Aid Deposit Account | 28,61 | Food Aid Deposit Account | |
| Other Deposit Accounts | 4562,03,66 | Other Deposit Accounts | 3458,09,54 |
| Total : Deposit Accounts | 12382,17,88 | Total : Deposit Accounts | 11269,94,04 |
| Current Assets | | Current Assets | |
| Permanent Advances | 16,38,92 | Permanent Advances | 17,53,78 |
| Advances Repayable | 3857,66,20 | Advances Repayable | 3846,28,42 |
| Accounts with Foreign Government | 21 | Accounts with Foreign Government | |
| Accounts with Bangladesh Bank | | Accounts with Bangladesh Bank | 35,07 |
| Total : Current Asset | 3874,05,34 | Total : Current Asset | 3864,17,27 |
| Current Liabilities | | Current Liabilities | |
| Cheques and Bills | 73895,22,12 | Cheques and Bills | 73891,38,30 |
| Taka and Coinage | 50,07,82 | Taka and Coinage | 49,44 |
| Total : Current Liabilities | 73945,29,94 | Total : Current Liabilities | 73891,87,73 |
| Suspense Accounts | | Suspense Accounts | |
| Suspense Accounts | 514,19,36 | Suspense Accounts | 556,19,68 |
| Departmental Cash Control Account | 3300,62,25 | Departmental Cash Control Account | 3324,54,63 |
| Total : Suspense Accounts | 3814,81,61 | Total : Suspense Accounts | 3880,74,31 |
| Remittance Accounts | | Remittance Accounts | |
| Remittance between DAO/UAO | 31406,97,12 | Remittance between DAO/UAO | 31031,02,03 |
| Transfers Between Departmental Officers | 12657,66,59 | Transfers Between Departmental Officers | 12945,87,97 |
| Cash and Bank Remittances | 3087,77,12 | Cash and Bank Remittances | 2764,82,12 |
| Exchange Accounts | 14117,25,58 | Exchange Accounts | 15363,91,14 |
| Total : Remittance Account | 61269,66,40 | Total : Remittance Account | 62105,63,26 |
| Total : Reserve Fund - Income | 181212,71,13 | Total : Reserve Fund - Expenditure | 177333,04,73 |
| Closing Balance : | 98814,43,87 | | |

Appropriation Accounts: Development Grants & Allocation Wise Actual Appropriation Summary and Receipt 2011-12

(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] |
|---|----------------------------------|---------------------------------------|----------------------|-------------|-----------------------|---|
| Parliament | 38,07,00 | 4,62,00 | (-) 17,08,00 | 2,56100 | 19,83,17 | (5,77,83) |
| Prime Minister's Office | 353,19,00 | 55,33,20 | (-) 149,01,82 | 259,50,38 | 240,60,93 | (18,89,45) |
| Cabinet Division | 2,06,00 | 10 | (-) 17,10 | 189,00 | 1,18,59 | (70,41) |
| Election Commission Secretariat | 220,37,00 | 56,06,11 | (-) 132,20,11 | 144,23,00 | 107,29,15 | (36,93,85) |
| Ministry of Public Administration | 139,64,00 | 44,10,50 | (-) 64,88,09 | 118,86,41 | 119,36,87 | 50,46 |
| Public Service Commission | 6,00,00 | 6,00,00 | (-) 6,00,00 | 6,00,00 | 5,44,25 | (55,75) |
| Finance Division | 140,12,00 | 92,65,17 | (-) 73,71,17 | 159,06,00 | 115,06,51 | (43,99,49) |
| Internal Resources Division (IRD) | 39,35,00 | 1,25,50 | (-) 22,18,50 | 18,42,00 | 3,01,14 | (15,40,86) |
| Banking & Financial Institutions Division | 168,05,00 | 31,87,43 | (-) 25,28,18 | 174,64,25 | 55,98,75 | (118,65,50) |
| Economic Relations Division (E R D) | 12,64,00 | 12,86,00 | (-) 8,90,00 | 16,60,00 | 6,07,76 | (10,52,24) |
| Planning Division | 1114,77,00 | 458,14,08 | (-) 1088,61,27 | 484,29,81 | 31,17,60 | (453,12,21) |
| Implementation, Monitoring & Evaluation Division | 58,19,00 | 89,40 | (-) 15,85,40 | 43,23,00 | 38,17,14 | (5,05,86) |
| Department of Statistics | 11,88,00 | 23,46,35 | (-) 2,83,35 | 32,51,00 | 32,33,91 | (17,09) |
| Ministry of Commerce | 57,84,00 | 79,39,83 | (-) 35,78,83 | 101,45,00 | 87,99,05 | (13,45,95) |
| Ministry of Foreign Affairs | 51,00,00 | 1,00 | (-) 49,50,00 | 1,51,00 | 4,16 | (1,46,84) |
| Ministry of Defence | 307,79,00 | 22,35,07 | (-) 78,51,07 | 251,63,00 | 252,17,98 | 54,98 |
| Ministry of Law, Justice & Parliamentary Affairs | 144,19,00 | 18,34,69 | (-) 42,77,69 | 119,76,00 | 112,21,92 | (7,54,08) |
| Ministry of Home Affairs | 482,25,00 | 208,74,10 | (-) 202,88,10 | 488,11,00 | 459,90,24 | (28,20,76) |
| Legislative and Parliamentary Affairs Division | 11,20,00 | 5,45,00 | (-) 1,40,00 | 15,25,00 | 7,63,61 | (7,61,39) |
| Ministry of Primary & Mass Education | 3514,00,00 | 339,99,87 | (-)1393,67,87 | 2460,32,00 | 2407,93,03 | (52,38,97) |
| Ministry of Education | 2143,00,00 | 621,58,66 | (-) 788,74,66 | 1975,84,00 | 1867,08,22 | (108,75,78) |
| Ministry of Science & Technology | 214,65,00 | 18,86,76 | (-) 142,61,76 | 90,90,00 | 92,24,62 | 1,34,62 |
| Ministry of Health and Family Welfare | 3561,75,00 | 2492,38,56 | (-)3018,58,56 | 3035,55,00 | 2612,18,09 | (423,36,91) |
| Information and Communication Technology Division | 0 | 28,83,00 | 0 | 28,83,00 | 22,28,50 | (6,54,50) |
| Ministry of Social Welfare | 262,00,00 | 43,30,27 | (-) 130,19,42 | 175,10,85 | 139,42,66 | (35,68,19) |

Appropriation Accounts: Development

Grants & Allocation Wise Actual Appropriation Summary and Receipt 2011-12

(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] |
|--|----------------------------------|---------------------------------------|------------------------|--------------------|-----------------------|---|
| Ministry of Women & Children Affairs | 161,44,00 | 112,64,27 | (-) 92,73,01 | 181,35,26 | 98,05,49 | (83,29,77) |
| Ministry of Labor and Employment | 29,26,00 | 13,80,73 | (-) 19,36,73 | 23,70,00 | 8,48,11 | (15,21,89) |
| Ministry of Housing and Public Works | 686,06,00 | 288,84,56 | (-) 473,09,56 | 501,81,00 | 489,68,80 | (12,12,20) |
| Ministry of Information | 117,00,00 | 24,09,12 | (-) 77,88,12 | 63,21,00 | 52,96,37 | (10,24,63) |
| Ministry of Cultural Affairs | 106,00,00 | 13,26,25 | (-) 41,38,63 | 77,87,62 | 68,46,76 | (9,40,86) |
| Ministry of Religious Affairs | 161,11,00 | 22,21,02 | (-) 32,51,02 | 150,81,00 | 150,94,50 | 13,50 |
| Ministry of Youth and Sports | 304,32,00 | 14,60,18 | (-) 199,52,94 | 119,39,24 | 121,01,02 | 1,61,78 |
| Local Government Division | 9404,68,00 | 2861,72,68 | (-) 3370,77,49 | 8895,63,19 | 7988,50,46 | (907,12,73) |
| Rural Development & Cooperatives Division | 576,76,00 | 342,35,99 | (-) 107,69,54 | 811,42,45 | 798,42,55 | (12,99,90) |
| Ministry of Industries | 525,84,00 | 642,35,64 | (-) 382,47,64 | 785,72,00 | 800,07,25 | 14,35,25 |
| Ministry of Textiles and Jute | 122,53,00 | 33,76,83 | (-) 56,93,23 | 99,36,60 | 91,37,38 | (7,99,22) |
| Energy & Mineral resources Division | 1114,00,00 | 279,68,23 | (-) 667,59,23 | 726,09,00 | 679,02,93 | (47,06,07) |
| Ministry of Agriculture | 1037,74,00 | 332,13,22 | (-) 348,37,22 | 1021,50,00 | 997,00,85 | (24,49,15) |
| Ministry of Fisheries and Livestock | 467,91,00 | 122,10,,23 | (-) 173,93,16 | 416,08,07 | 411,46,43 | (4,61,64) |
| Ministry of Environment & Forest | 276,35,00 | 158,76,82 | (-) 134,43,82 | 300,68,00 | 278,32,13 | (22,35,87) |
| Ministry of Land | 173,14,00 | 15,55,40 | (-) 101,50,03 | 87,19,37 | 67,77,97 | (19,41,40) |
| Ministry of Water Resources | 1506,58,00 | 750,84,52 | (-) 713,33,52 | 1544,09,00 | 1442,46,89 | (101,62,11) |
| Ministry of Food | 425,04,00 | 103,95,29 | (-) 275,58,29 | 253,41,00 | 245,42,23 | (7,98,77) |
| Ministry of Disaster Management & Relief | 1453,98,00 | 108,41,94 | (-) 82,25,74 | 1480,14,20 | 1368,74,92 | (111,39,28) |
| Road Transport & Highways Division | 2308,85,00 | 1716,15,74 | (-) 1177,94,74 | 2847,06,00 | 2628,84,37 | (218,21,63) |
| Ministry of Shipping | 461,86,00 | 34,73,48 | (-) 217,21,73 | 279,37,75 | 257,33,06 | (22,04,69) |
| Ministry of Civil Aviation & Tourism | 217,06,00 | 2,65,65 | (-) 191,51,65 | 28,20,00 | 28,18,00 | (2,00) |
| Ministry of Posts, Telecommunications & Information Technology | 191,83,00 | 702,64,00 | (-) 109,61,00 | 784,86,00 | 750,14,88 | (34,71,12) |
| Ministry of Chittagong Hill Tracts Affairs | 318,34,00 | 52,76,00 | (-) 52,53,00 | 318,57,00 | 325,94,17 | 7,37,17 |
| Power Division | 7152,65,00 | 2495,02,62 | (-) 2461,87,62 | 7185,80,00 | 7248,32,96 | 62,52,96 |
| Ministry of Liberation War Affairs | 210,35,00 | 2,87,49 | (-) 143,69,49 | 69,53,00 | 63,67,51 | (5,85,49) |
| Ministry of Expatriates Welfare & Overseas Employment | 147,00,00 | 12,21,50 | (-) 55,79,50 | 103,42,00 | 93,60,00 | (9,82,00) |
| Bridges Division | 2245,00,00 | 339,91,00 | (-) 1896,84,50 | 688,06,50 | 417,80,57 | (270,25,93) |
| Total Development | 44956,68,00 | 16266,63,0 | (-) 21149,83,10 | 40073,47,95 | 36808,76,41 | (3264,71,54) |

Appropriation Accounts: Non-Development Grants & Allocation Wise Actual Appropriation Summary and Receipt 2011-12

(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] |
|---|----------------------------------|---------------------------------------|----------------------|-------------|-----------------------|---|
| Office of the President | 11,03,00 | 43,44 | (-) 29,10 | 11,17,34 | 10,67,89 | (49,45) |
| Parliament | 124,00,00 | 6,82,72 | (-) 16,70,93 | 114,11,79 | 100,85,05 | (13,26,74) |
| Prime Minister's Office | 155,00,00 | 27,82,34 | (-) 5,04,97 | 177,77,37 | 176,53,01 | (1,24,36) |
| Cabinet Division | 48,62,00 | 1,09,15 | (-) 2,74,72 | 46,96,43 | 40,67,69 | (6,28,74) |
| Election Commission Secretariat | 199,78,00 | 53,27,80 | (-) 62,26,91 | 190,78,89 | 109,10,48 | (81,68,41) |
| Ministry of Public Administration | 848,05,00 | 54,66,66 | (-) 20,93,42 | 881,78,24 | 866,98,20 | (14,80,04) |
| Public Service Commission | 21,00,00 | 16,00 | (-) 1,55,50 | 19,60,50 | 20,08,68 | 48,18 |
| Finance Division | | | | | | |
| Charged : | 67601,00,63 | 2026,50,00 | (-) 400,50,00 | 69227,00,63 | 94583,48,36 | 25356,47,73 |
| Others : | 32044,30,12 | 4562,93,64 | (-) 6799,50,99 | 29807,72,77 | 22682,38,58 | (7125,34,19) |
| Finance Division- CAG: | | | | | | |
| Charged : | 98,43,00 | 83,37 | (-) 501,83 | 94,24,54 | 102,82,92 | 8,58,38 |
| Internal Resources Division (IRD) | 1009,87,00 | 111,54,09 | (-) 145,68,01 | 975,73,08 | 980,35,82 | 4,62,74 |
| Banking Division | 568,00,00 | 152,10,00 | (-) 12,49,16 | 707,60,84 | 696,02,68 | (11,58,16) |
| Economic Relations Division | | | | | | |
| Charged : | 6846,13,00 | 1273,87,00 | 0 | 8120,00,00 | 7244,22,48 | (875,77,52) |
| Others : | 118,49,00 | 16,59,79 | (-) 1,73,56 | 133,35,23 | 126,26,91 | (7,08,32) |
| Planning Division | 49,40,00 | 71,65 | (-) 4,80,52 | 45,31,13 | 41,95,59 | (3,35,54) |
| Implementation, Monitoring & Evaluation Division | 12,92,00 | 13,25 | (-) 93,98 | 12,11,27 | 10,89,56 | (1,21,71) |
| Statistics Division | 163,00,00 | 1,44,80 | (-) 32,02,85 | 132,41,95 | 136,37,38 | 3,95,43 |
| Ministry of Commerce | 106,17,00 | 7,37,13 | (-) 8,58,66 | 104,95,47 | 179,73,64 | 74,78,17 |
| Ministry of Foreign Affairs | 608,00,00 | 91,11,56 | (-) 77,33,46 | 621,78,10 | 602,32,90 | (19,45,20) |
| Ministry of Defence: | | | | 156,47,60 | 181,20,08 | 24,72,48 |
| Charged : | 341,95,65 | 3,32,20 | (-) 188,80,25 | | | |
| Ministry of Law, Justice & Parlmntary Affairs | 464,95,90 | 25,92,78 | (-) 4,76,91 | 486,11,77 | 502,67,23 | 16,55,46 |
| Ministry of Home Affairs | 7247,78,29 | 347,47,20 | (-) 227,81,50 | 7367,43,99 | 7537,60,67 | 170,16,68 |
| Legislative & Parliamentary Affairs Division | 8,36,00 | 13,30 | (-) 1,09,30 | 7,40,00 | 6,54,77 | (85,23) |
| Ministry of Primary & Mass Education | 5450,00,00 | 69,95,19 | (-) 251,68,26 | 5268,26,93 | 5752,09,43 | 483,82,50 |
| Ministry of Education | 8730,00,00 | 105,17,46 | (-) 161,02,88 | 8674,14,58 | 8725,37,66 | 51,23,08 |
| Ministry of Science & Technology | 296,24,83 | 10,51,47 | (-) 110,15,16 | 196,61,14 | 189,89,47 | (6,71,67) |
| Ministry of Health and Family Welfare | 5327,00,00 | 110,35,71 | (-) 303,92,71 | 5133,43,00 | 5073,91,80 | (59,51,20) |

Appropriation Accounts: Non-Development Grants & Allocation Wise Actual Appropriation Summary and Receipt 2011-12

(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] |
|---|----------------------------------|---------------------------------------|----------------------|-------------|-----------------------|---|
| Information & Communication Technology Division | 0 | 78,20,67 | 0 | 78,20,67 | 68,91,53 | (9,29,14) |
| Ministry of Social Welfare | 1780,00,00 | 15,76,28 | (-) 20,46,02 | 1775,30,26 | 1767,86,06 | (7,44,20) |
| Ministry of Women & Children Affairs | 1076,00,00 | 32,07,05 | (-) 51,65,95 | 1056,41,10 | 1013,42,02 | (42,99,08) |
| Ministry of Labor and Employment | 53,18,00 | 21,82,65 | (-) 2,22,70 | 72,77,95 | 64,29,76 | (8,48,19) |
| Ministry of Housing and Public Works | 824,97,00 | 68,22,63 | (-) 22,59,80 | 870,59,83 | 847,70,36 | (22,89,47) |
| Ministry of Information | 392,03,00 | 16,82,52 | (-) 22,36,61 | 386,48,91 | 354,03,48 | (32,45,43) |
| Ministry of Cultural Affairs | 131,00,00 | 21,85,17 | (-) 12,34,55 | 140,50,62 | 129,74,33 | (10,76,29) |
| Ministry of Religious Affairs | 109,71,00 | 2,36,89 | (-) 1,69,97 | 110,37,92 | 107,50,92 | (2,87,00) |
| Ministry of Youth and Sports | 383,84,00 | 110,00,43 | (-) 2,34,59 | 491,49,84 | 490,49,59 | (1,00,25) |
| Local Government Division | 1507,00,00 | 32,34,35 | (-) 40,51,28 | 1498,83,07 | 1454,40,77 | (44,42,30) |
| Rural Development & Co- operatives Division | 225,46,00 | 20,14,47 | (-) 9,08,95 | 236,51,52 | 236,87,70 | 36,18 |
| Ministry of Industries | 100,48,00 | 86,25 | (-) ,93,92 | 100,40,33 | 98,80,76 | (1,59,57) |
| Ministry of Jute | 0 | 0 | 0 | 0 | 7 | 7 |
| Ministry of Textiles and Jute | 275,75,00 | 5,23,43 | (-) 49,24 | 280,49,19 | 322,49,51 | 42,00,32 |
| Energy & Mineral Resources Division | 37,00,00 | 3,57,24 | (-) 1,63,99 | 38,93,25 | 36,36,58 | (2,56,67) |
| Ministry of Agriculture | 6373,11,77 | 2290,55,48 | (-) 420,46,43 | 8243,20,82 | 8767,36,54 | (524,15,72) |
| Ministry of Fisheries and Livestock | 511,00,00 | 28,30,78 | (-) 23,59,21 | 515,71,57 | 523,26,27 | 7,54,70 |
| Ministry of Environment & Forest | 956,98,00 | 7,31,60 | (-) 3,70,55 | 960,59,05 | 958,67,49 | (1,91,56) |
| Ministry of Land | 505,00,00 | 51,89,15 | (-) 4,46,02 | 552,43,13 | 543,01,90 | (9,41,23) |
| Ministry of Water Resources | 721,00,00 | 3,27,19 | (-) 7,36,99 | 716,90,20 | 691,93,99 | (24,96,21) |
| Ministry of Food | | | | | | |
| Charged : | 608,00 | 0 | (-) 58,00 | 5,50,00 | 40,97 | (5,09,03) |
| Others : | 10399,68,99 | 374,80,29 | (-) 1334,32,11 | 9440,17,17 | 8896,02,62 | (544,14,55) |
| Ministry of Disaster Management & Relief | 4272,00,36 | 3,44,35 | (-) 303,98,49 | 3971,46,22 | 2913,85,36 | (1057,60,86) |
| Road Transport & Highways Division | | | | | 620,93 | |
| Charged : | 0 | 7,00,00 | 0 | 7,00,00 | 1229,56,28 | (79,07) |
| Others : | 1351,76,00 | 18,01,50 | (-) 41,33,45 | 1328,44,05 | | (98,87,77) |
| Ministry of Railways | 0 | 23,84,59 | 0 | 23,84,59 | 114,63 | (22,69,96) |
| Ministry of Shipping | 191,00,00 | 5,39,12 | (-) 4,03,85 | 192,35,27 | 189,88,56 | (2,46,71) |
| Ministry of Civil Aviation & Tourism | 78,78,00 | 28,47 | (-) 60,30 | 78,46,17 | 83,42,75 | 4,96,58 |

Appropriation Accounts: Non-Development Grants & Allocation Wise Actual Appropriation Summary and Receipt 2011-12

(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] |
|---|----------------------------------|---------------------------------------|-----------------------|---------------------|-----------------------|---|
| Posts and Telecommunications Division | 20,42,00 | 0 | (-) 2,33,67 | 18,08,33 | 4,16,69 | (13,91,64) |
| Ministry of Chittagong Hill Tracts Affairs | 241,93,54 | 8,64,50 | (-) 1,65,96 | 248,92,08 | 248,10,24 | (81,84) |
| Power Division | 735,00 | 10,94 | (-) 1,66,18 | 5,79,76 | 5,57,45 | (22,31) |
| Supreme Court-Charged: | 76,72,00 | 13,14,08 | (-) 2,50 | 89,83,58 | 90,18,97 | 35,39 |
| Ministry of Liberation War Affairs | 481,90,00 | 35,86,08 | (-) 15,91 | 517,60,17 | 511,99,41 | (5,60,76) |
| Ministry of Expatriates' Welfare & Overseas Employment | 85,60,00 | 10,20,83 | (-) 3,10,80 | 92,70,03 | 79,30,87 | (13,39,16) |
| Anti-Corruption Commission | 31,99,00 | 87,32 | (-) 77,02 | 32,09,30 | 32,56,89 | 47,59 |
| Tax Ombudsman Office | 0 | 0 | 0 | 0 | 2,53 | 2,53 |
| Bridges Division | 20,00 | 0 | 0 | 20,00 | 0 | (20,00) |
| Total : Charged : | 74984,17,63 | 3382,04,41 | (-) 486,94,77 | 77879,27,27 | 102268,09,26 | 24388,81,99 |
| Total : Others : | 96724,27,45 | 8992,51,59 | (-)10703,05,78 | 95013,73,26 | 87182,64,45 | (7831,08,81) |
| Total Non-Development | 171708,45,08 | 12374,56,00 | (-)11190,00,55 | 172893,00,53 | 189450,73,71 | (16557,73,18) |

Note : Excluding Defence, CGDF, Railway, Postal and T&T

4. MINISTRY WISE SETTLEMENT OF AUDIT OBSERVATIONS

The overall impact of audit cannot be assessed just from the limited standpoint of audit reports placed and discussed by the Public Accounts Committee (PAC). The deterrent effect of audit is very significant that cannot be quantified. However, a considerable part of audit efforts are reflected in the audit inspection reports (AIR) that are issued to the audited organization and followed up subsequently. Large number of accumulated audit observations is settled every year through correspondence, bi-lateral and tripartite meetings with positive impact in terms of recovery and adjustment of public money. A total of 16377 audit observations have been settled in 2013-2014 by the OCA. The amount involved in these observations is Tk. 18608.66 crore. The number of audit observations and the amount involved for the respective ministries is shown below:

| No. | Name of Ministry | Number | Amount Involved (In crore Taka) |
|-----|--|--------|------------------------------------|
| 1. | Finance Division | 74 | 66.5 |
| 2. | Banking and Financial Institutions Division | 1466 | 507.56 |
| 3. | Ministry of Women and Children Affairs | 18 | 0.34 |
| 4. | Ministry of Liberation War Affairs | 1140 | 9.69 |
| 5. | Ministry of Food | 1669 | 156.3 |
| 6. | Ministry of Disaster Management and Relief | 86 | 110.02 |
| 7. | Ministry of Fisheries and Livestock | 381 | 40.19 |
| 8. | Ministry of Housing and Public Works | 178 | 91.51 |
| 9. | Ministry of Law, Justice and Parliamentary Affairs | 20 | 4.22 |
| 10. | Ministry of Land | 32 | 1.28 |
| 11. | Election Commission | 25 | 2.21 |
| 12. | Ministry of Youth and Sports | 29 | 0.83 |
| 13. | Ministry of Health and Family Welfare | 403 | 42.94 |
| 14. | Ministry of Primary and Mass Education | 153 | 7.36 |
| 15. | Ministry of Public Administration | 71 | 6.28 |
| 16. | Ministry of Education | 753 | 1034.85 |
| 17. | Ministry of Social Welfare | 12 | 0.17 |
| 18. | Ministry of Agriculture | 1722 | 208.33 |
| 19. | Local Government Division | 650 | 1086.54 |
| 20. | Rural Development and Cooperatives Division | 115 | 63.45 |
| 21. | Posts and Telecommunications Division | 1796 | 1050.38 |
| 22. | Ministry of Industries | 555 | 381.35 |
| 23. | Ministry of Defence | 1871 | 38.00 |
| 24. | Ministry of Religious Affairs | 64 | 358.19 |
| 25. | President's Office | 1 | 1.48 |
| 26. | Ministry of Chittagong Hill Tracts Affairs | 8 | 0.27 |

4. MINISTRY WISE SETTLEMENT OF AUDIT OBSERVATIONS

| No. | Name of Ministry | Number | Amount Involved (In crore Taka) |
|-----|--|--------------|------------------------------------|
| 27. | Ministry of Environment and Forest | 120 | 179.03 |
| 28. | Cabinet Division | 4 | 0.1 |
| 29. | Ministry of Water Resources | 28 | 20.21 |
| 30. | Ministry of Foreign Affairs | 212 | 17.73 |
| 31. | Ministry of Home Affairs | 570 | 39.38 |
| 32. | Ministry of Civil Aviation and Tourism | 201 | 58.64 |
| 33. | Power Division | 399 | 3361.62 |
| 34. | Ministry of Shipping | 73 | 36.75 |
| 35. | Energy and Mineral Resources Division | 133 | 1907.94 |
| 36. | Information and Communication Technology Division | 1 | 0.03 |
| 37. | Ministry of Expatriates' Welfare and Overseas Employment | 1 | 2.37 |
| 38. | Ministry of Information | 54 | 66.97 |
| 39. | Public Service Commission | 2 | 1.87 |
| 40. | Bridges Division | 1 | 0.0073 |
| 41. | Road Transport and Highways Division | 341 | 6777.71 |
| 42. | Ministry of Railways | 381 | 558.00 |
| 43. | Planning Division | 50 | 132.74 |
| 44. | Ministry of Cultural Affairs | 8 | 6.98 |
| 45. | Ministry of Textiles and Jute | 361 | 95.24 |
| 46. | Ministry of Commerce | 56 | 9.99 |
| 47. | Ministry of Labor and Employment | 11 | 29.64 |
| 48. | Prime Minister's Office | 14 | 5.83 |
| 49. | Internal Resources Division | 23 | 1.13 |
| 50. | Anti-Corruption Commission | 10 | 0.26 |
| 51. | Ministry of Science and Technology | 31 | 28.25 |
| | Total | 16377 | 18608.66 |

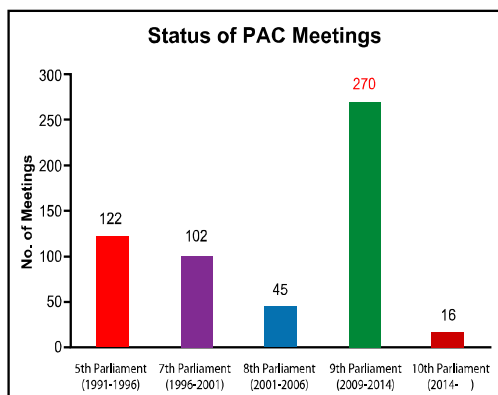
5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES



In accordance with Article 132 of the Constitution, the Comptroller and Auditor General, after apprising the Prime Minister in compliance with the Rules of Business 1996, submits the reports to the Honorable President of the Republic who causes them to be laid before the Parliament. Mandated by the Article 76 (1) (a) of the Constitution, the Public Accounts Committee (PAC) examines the reports.

The PAC selects important observations of the audit reports with the help of OCAg for detailed examination and holds hearings to the Principal Accounting Officers i.e. the Secretaries of different ministries/divisions. It makes recommendations and submits reports to the Parliament. The OCAg provides necessary support to the PAC in its effective functioning. During the full committee meeting, the CAG remains present as 'amicus curie' along with the related officers of the respective Audit Directorates. The officers of the OCAg attached in the Parliament assist the committee in preparation of reports of the PAC. Concerned officers of the OCAg remain present in the meetings of the Public Undertakings Committee (PUC) and Committee on Estimates (EC) when they are requested to.

a. Public Accounts Committee (PAC) Meetings



The OCAg submitted 995 reports to the Parliament since the independence of Bangladesh. Among those, 918 reports were discussed up to the 16th meeting of PAC of 10th Parliament. The number of undiscussed reports is 77. Out of these 77 reports, 17 reports have been submitted to the 10th Parliament on September 2, 2014.

The Public Accounts Committee (PAC) of the 10th Parliament has undertaken an unprecedented step in resolving the existing undiscussed reports. Because of the proactive approach by the PAC and OCAg, a large number of audit observations included in these reports have been discussed during 2014.

The 10th Parliament was constituted on January, 2014. Since then, a total number of 16 meetings were held during 2014 in the 10th parliament. The PAC examined 148 audit observations of 16 Audit Reports during this time.

5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES

PAC Meeting: January-December, 2014

| No. | Meeting Date | Discussed audit reports | Audit Directorate |
|-----|--|--|---|
| 1 | 1st meeting, April 22, 2014 | Annual Audit Report: 2010-2011, on the accounts of RAJUK for the years 2005-2008. | Works Audit Directorate |
| 2 | 2nd meeting, April 29, 2014 | Issue-based audit report on the accounts of Bangladesh Railway for the years 2006-2007 to 2008-2009 related to the purchase of goods, store and distribution (revenue). | Railway Audit Directorate |
| 3 | 3rd meeting, July 1, 2014 | Annual Audit Report: 2007-2008, on Internal Resource Division, Ministry of Finance. | Local and Revenue Audit Directorate |
| 4 | 4th meeting, July 9, 2014 | Issue based audit report on Bangladesh Chemical Industries Corporation (BCIC) for the year 2000-2003 related to vehicle management of six factories of BCIC under Ministry of Industries. | Commercial Audit Directorate |
| 5 | 5th meeting, July 21, 2014 | Annual Audit Report: 2009-2010, on the accounts of Ministry of Foreign Affairs and Ministry of Civil Aviation and Tourism for the year 2005-2008. | Mission Audit Directorate |
| 6 | 6th meeting, August 18, 2014 | Annual Audit Report: 2010-2011 on the accounts of Local Government Engineering Division (LGED) under Ministry of Local Government, Rural Development and Cooperatives for the year 2008-2009. | Works Audit Directorate |
| 7 | 7th meeting, August 27, 2014 | Annual Audit Report: 2009-2010 on the accounts of Dhaka City Corporation (Revenue and Development) under Ministry of Local Government, Rural Development and Cooperatives for the year 2007-2009. | Local and Revenue Audit Directorate |
| 8 | 8th meeting, September 7, 2014 | Annual Audit Report: 2007-2009 on the accounts of different board of education and universities, Computer center of the board of education, National Curriculum and Text Book Board and Bangladesh College of Leather Technology under the Ministry of Education for the year 2001-2009. | Local and Revenue Audit Directorate |
| 9 | 9th meeting, September 23, 2014 | Annual Audit Report: 2010-2011 on the accounts of Foreign Aided Projects under Ministry of Local Government, Rural Development and Cooperatives (Local Government Division), Ministry of Road Transport & Bridges and Ministry of Agriculture for the year 2007-2009. | Foreign Aided Project Audit Directorate |
| 10 | 10th meeting, October 23, 2014 | Annual Audit Report: 2008-2009 on the accounts of Internal Resource Division (Income tax) under Ministry of Finance for the year 2008-2009. | Local and Revenue Audit Directorate |
| 11 | 11th meeting, October 30, 2014 | Annual Audit Report: 2010-2011 on the accounts of Essential Drugs Company Limited under Ministry of Health and Family Welfare for the year 2008-2010. | Commercial Audit Directorate |
| 12 | 12th meeting, November 06, 2014 | Annual Audit Report: 2008-2009 on the accounts of Ministry of Posts, Telecommunications & Information Technology for the year 2007-2009. | Post, Telecommunication, Science and Technology Audit directorate |
| 13 | 13th meeting, November 26, 2014 | Annual Audit Report: 2009-2010 on the accounts of Petrobangla and its subsidiary companies under the Ministry of Power, Energy and Mineral Resources for the year 2009-2010. | Commercial Audit Directorate |
| 14 | 14th meeting, December 07, 2014 | Annual Audit Report: 2008-2009 on the accounts of Internal Resource Division (Value Added Tax) under the Ministry of Finance for the year 2008-2009. | Local and Revenue Audit Directorate |
| 15 | 15th meeting, December 24, 2014 | Annual Audit Report: 2010-2011 on the accounts of State Owned Industries under the Ministry of Industries for the year 2009-2010. | Commercial Audit Directorate |
| 16 | 16th meeting, December 28, 2014 | Annual Audit Report: 2008-2009 on the accounts of four organizations under the Ministry of Civil Aviation and Tourism for the year 2008-2009. | Commercial Audit Directorate |

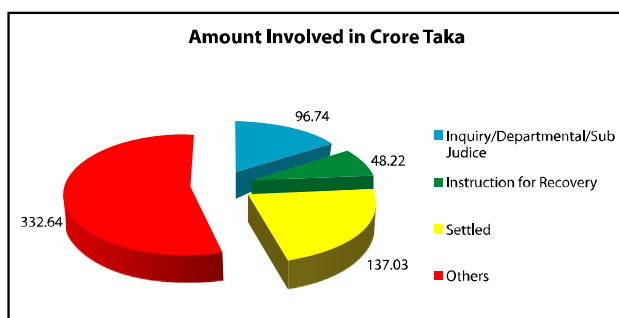
5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES

b. PAC Report of the 10th Parliament Tabled

The Public Accounts Committee (PAC) of the 10th Parliament finalized its 1st report in January, 2015. The committee examined 148 audit observations of 16 audit reports in 16 sittings. Among the 148 audit observations, 23 observations involving Tk. 132.23 crore were fully and 3 observations involving Tk. 4.80 crore were partly settled for taking appropriate measures by the executing agencies. Tk. 17.15 crore was recovered and adjusted through audit recommendations and another Tk. 48.22 crore has to be recovered as per the PAC's instruction. Internal Resources Division has the highest amount (Tk. 129.81 crore) involved in audit observations and highest amount of money (Tk. 7.68 crore) was recovered. Details are depicted in the following table:

| Ministry/Division | Number of Observations | Amount involved (in crore Tk.) | Recovered and Adjusted (in crore Tk.) |
|--|------------------------|--------------------------------|---------------------------------------|
| Ministry of Housing and Public Works | 5 | 19.30 | 7.48 |
| Internal Resources Division | 26 | 129.81 | 7.68 |
| Ministry of Railways | 5 | 63.22 | - |
| Ministry of Industries | 20 | 78.86 | - |
| Ministry of Education | 9 | 17.72 | - |
| Ministry of Local Government, Rural Development and Cooperatives | 38 | 64.96 | 1.69 |
| Ministry of Foreign Affairs | 17 | 2.97 | - |
| Ministry of Civil Aviation and Tourism | 4 | 2.10 | - |
| Ministry of Road Transport and Bridges | 2 | 1.81 | - |
| Ministry of Health and Family Welfare | 9 | 8.70 | - |
| Ministry of Posts, Telecommunications and Information Technology | 5 | 11.64 | 0.30 |
| Energy and Mineral Resources Division | 8 | 213.54 | - |

A summary of the amount of money involving Recovered & Adjusted, Inquiry/Departmental/Sub-Judice, Instruction for Recovery, Settled and Others discussed in the Public Accounts Committee (PAC) of 10th parliament is depicted below:



7. YEAR IN REVIEW

Joint Meeting on Exchange Views among OCA, ACC and IC:

A Joint Meeting on exchange of views among the Office of the Comptroller and Auditor General, Anti Corruption Commission and Information Commission was held on November 10, 2014 at Audit Bhaban. The meeting was presided over by Mr. Masud Ahmed, Honorable Comptroller and Auditor General of Bangladesh. Mr. Md. Bodiuzzaman, Chairman, Anti Corruption Commission, Mr. Mohammed Farooq, Chief Information Commissioner, Information Commission and other senior officials of the three institutions were present in the meeting. Mr. M. Humayun Kabir, Vice President of Bangladesh Enterprise Institute, acted as the moderator of the meeting.



CAG Mr. Masud Ahmed speaks at the joint-meeting at CAG Office

The prime objective of this meeting was to enhance mutual co-operation and understanding and also to create a trustworthy relationship among the above three organizations to discharge their duties.

The discussants highly appreciated the necessity for arranging this type of initiative and mentioned that these three institutions, among others, are working as the pillars of National Integrity System. They also mentioned that an integrated journey will be fruitful in attaining accountability and transparency in various government departments for achieving good governance in Bangladesh.

CIPFA Launch Event:

The Chartered Institute of Public Finance and Accountancy (CIPFA), UK launched a new training partnership with Limerick College of Business Studies (LCBS) Dhaka, a major training provider in Dhaka, Bangladesh on April, 2014.

The partnership, founded at a special ceremony in Bangladesh's capital, continues the growth of CIPFA's

international public financial management training provision.

Guest speakers at the event included the British High Commissioner to Bangladesh, His Excellency Mr. Robert W Gibson, the CEO of LCBS Dhaka, Mr. M A Kalam. Chief Guest, Mr. Masud Ahmed, the Comptroller and Auditor General of Bangladesh was elected as an honorary member of CIPFA at the event, in recognition of his ongoing commitment to improving public financial management.

The CIPFA partnership with LCBS Dhaka will allow accountancy students in Bangladesh to study for CIPFA's professional qualification in International Public Financial Management, the only accountancy qualification based upon International Public Sector Accounting Standards (IPSAS). This qualification gives students the opportunity to achieve Chartered Public Finance Accountant (CPFA) status.



CAG Mr Masud Ahmed attending CIPFA partnership launch event

CIPFA has a long and proud history of championing good public financial management and bringing public finance professionals together across the world. Set and supported by the International Federation of Accountants (IFAC), IPSAS are designed to improve government transparency and accountability and allow for greater comparability between countries and public sector bodies.

Speaking at the launch, CIPFA's Director (Education & Training), Mr. Adrian Pulham, said: "The launch of this new partnership is a significant contribution to the stability of public finances in Bangladesh and ensures specialist training for Government and public sector staff in good public financial management."

It demonstrates how CIPFA's continued international growth is helping to ensure that the next generation of public sector managers across the world has the skills and expertise necessary to effectively lead and manage their country's public services.

7. YEAR IN REVIEW

Farewell to the departing DCAG (Senior):

Mr. Md. Delwar Husain, Deputy Comptroller and Auditor General (Senior), went on Post Retirement Leave (PRL) on May 09, 2014 after successful completion of his career in the civil service for more than 33 years.



CAG Mr. Masud Ahmed attending farewell program for departing DCAG (Senior) Mr. Md. Delwar Husain

Office of the Comptroller and Auditor General of Bangladesh organized a farewell program in the honor of the departing DCAG (Senior) on May 08, 2014. Honorable Comptroller and Auditor General Mr. Masud Ahmed graced the occasion as chief guest. Around 50 senior officials from the Audit and Accounts department attended the program. They shared their feelings and experience working with Mr. Delwar Husain with due respect and dignity. Participants also expressed their gratitude and heartfelt thanks to Mr. Husain for his commendable contribution to the Audit Department during his long serving period.

Book Launching Program:

The Comptroller and Auditor General of Bangladesh, Mr. Masud Ahmed unveiled the cover of a book titled "Sarkari Hishabayon Poddhotir Moulik O Baboharik Dharona" (Basic and Practical Concepts of Government



CAG Mr. Masud Ahmed unveiling the cover of a book written by Mr. A H M Shamsur Rahman

Accounting Procedure) written by Mr. A. H. M. Shamsur Rahman, Finance Controller (Army) Log Area, Dhaka Cantonment on June 11, 2014 at M. Hafizuddin Khan Auditorium, Audit Bahaban, Kakrail, Dhaka. Officers of different levels from the Audit and Accounts department attended the program.

7. SAI BANGLADESH IN GLOBAL PERSPECTIVE

CAG Attended the INTOSAI Capacity Building Committee (CBC) Meeting - Lima, Peru:

Members from all seven INTOSAI (International Organization of Supreme Audit Institutions) regions representing 25 different SAIs, along with representatives from IDI and the donor community met in Lima, Peru on September 8-11, 2014 at the annual meeting of the CBC, to discuss the vision and strategic direction of the CBC. The meeting focused on developing the strategy and work plan for the CBC during the time period up to 2016, with a view to presenting new CBC strategy for approval at the next INCOSAI (International Congress of Supreme Audit Institutions) meeting. The CBC's ambition is to strengthen the following areas:

- Integrating the work of CBC's different bodies into a more agile and flexible structure,
- Building and nurturing relationships with other actors in the SAI capacity building arena.



CAG attended the INTOSAI Capacity Building Committee (CBC) Meeting, Lima, Peru

A two member delegation headed by the Honorable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed attended the meeting accompanied by Mr. S.M. Rezvi, Additional Deputy Comptroller and Auditor General (Admin). They actively participated in the meeting and imparted valuable contribution.

CAG Attended the 47th Meeting of the ASOSAI Governing Board in Conjunction with the 2nd ASOSAI-EUROSAI Joint Conference in Moscow, Russia:

The 47th meeting of the Governing Board of the Asian Organization of Supreme Audit Institutions (ASOSAI) was held in the Accounts Chamber of the Russian Federation from September 22-27, 2014. The heads and representatives of Supreme Audit Institutions (SAIs) of Bangladesh, Brunei, India, China, Korea, Malaysia, Pakistan, Saudi Arabia, Thailand, Turkey, and the Philippines

participated in the meeting. Honorable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed attended the meeting with a three member delegation. Other two members were



47th Governing Board Meeting of ASOSAI

CAG attended the 47th meeting of the ASOSAI Governing Board held in Moscow, Russian Federation

Mr. Mahtab Uddin, Director General, Local and Revenue Audit Directorate and Mr. Md. Nurul Amin, the then Additional Project Director, SCOPE Project.

IDI-ASOSAI iCAT Review Workshop:

The Office of the Comptroller and Auditor General of Bangladesh as the host SAI organized a five day long IDI-ASOSAI "iCAT Review Workshop" under the ISSAI Implementation Initiative commonly known as the "3i Programme" held from December 8-12, 2014 at Pan Pacific Sonargaon Hotel, Dhaka. Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed inaugurated the workshop as the chief guest. A total of 32 officers from 13



Mr. Masud Ahmed, Comptroller and Auditor General of Bangladesh inaugurated the iCAT review workshop.

7. SAI BANGLADESH IN GLOBAL PERSPECTIVE

ASOSAI member SAs including Bangladesh, Bhutan, Cambodia, China, Indonesia, Malaysia, Maldives, Mongolia, Myanmar, Nepal, Pakistan, Philippines and Thailand, who are either the ISSAI facilitators or conducted the iCATs for their SAs, participated in the workshop. A pool of 6 officers from Bangladesh, Bhutan, Brazil, Philippines, Norway and European Court of Auditors (ECA) delivered the sessions as resource persons. The workshop facilitated the participating SAs to have an understanding of their state of ISSAI implementation as it reviewed the completed iCATs of participating SAs and thus providing a direction for improvement.

CAG Attends 22nd Commonwealth Auditors General Conference:

22nd Conference on Commonwealth Auditors General focusing the "Independence of SAs" was held in Floriana, Malta during March 24-27, 2014. The Honorable Comptroller and Auditor General Mr. Masud Ahmed led a two member delegation from SAI Bangladesh which included Mr. Md. Zakir Hussain, PS to CAG. There were two sub-themes of the conference: 1. Ensuring Independence of SAs for Effective Audit Reports and 2. Effective Communication of Audit Findings to Key Audiences. The CAG, Bangladesh took part in all the sessions and chaired some sessions.



CAG Attending 22nd Commonwealth Auditors General Conference.

He presented a paper on Status of Independence of SAI Bangladesh in a session of the conference. His speech and comments were highly appreciated by the host and the august audience. The conference emphasized on a more concerted effort by SAs for achieving further independence.

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 Government sector which offers training on Financial Management, 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 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 a lot of training related and other important activities during the period January- December 2014. A brief description of these events is produced below:

i) Passing out of the 31st batch AAGs:

The passing out ceremony of the officers belonging to the 31st batch of BCS (Audit & Accounts) cadre, whose departmental training commenced in January 2013, was held at Osman Gani Khan Auditorium of FIMA on April 10, 2014. The program was attended, among others, by senior officials from the Office of the Comptroller & Auditor General, different audit directorates, Civil, Defence and Railway Accounts Departments as well as FIMA. Honorable CAG of Bangladesh Mr. Masud Ahmed was present as Chief Guest, who handed over the certificates to the Assistant Accountant General (AAGs) for their successful completion of the year-long training course.



Graduating AAGs with CAG Mr. Masud Ahmed

Reminding the graduating officers of the rich legacy of the Audit and Accounts cadre in the contexts of both the present-day Bangladesh and the historical perspective of the Indian subcontinent, the CAG advised them to apply their knowledge and skills for the betterment of the Audit & Accounts department. Highlighting the positive correlation between the strengthening of the Audit & Accounts department and the overall development of the country, he suggested that the AAGs, upon being posted in different offices, should strive to uphold the dignity of the Audit & Accounts cadre, serve the department with utmost sincerity and integrity and try their best to live up to the expectations built around them. This would definitely go a long way in enhancing transparency and accountability in the public sector of Bangladesh, thereby promoting good governance to a considerable extent, he added.

ii) CIPFA certificate award ceremony:

The Chartered Institute of Public Finance and Accountancy (CIPFA), UK awarded certificates to the officers and employees belonging to the Audit & Accounts department who successfully completed their CIPFA Certificate Level qualification on May 28, 2014 at the Seminar Hall of FIMA. The Honorable Comptroller & Auditor General of Bangladesh, Mr. Masud Ahmed, who was present as the chief guest in the Award Ceremony handed over the certificates to the awardees. Chaired by Mr. Md. Amir Khasru, the then Director General, FIMA the function was attended, among others, by Mr. Peter Boulding, Assistant Director (International), CIPFA and Mr. Md. Zahurul Islam, Project Director, SPEMP-B Project.

8. TRAINING AND PROFESSIONAL DEVELOPMENT



CAG Mr. Masud Ahmed handing over CIPFA certificate

iii) 33rd batch AAGs joined FIMA:

AAG Probationers belonging to the 33rd batch of BCS (Audit & Accounts) joined Financial Management Academy (FIMA) on 18th August, 2014. The year-long departmental training programme was formally launched by CAG Mr. Masud Ahmed on 3rd September, 2014 Chaired by DG FIMA Mr. Mohammad Moslem Uddin. The opening ceremony was attended by, among others, the senior officials from the Audit & Accounts department.



33rd Batch AAGs with CAG Mr. Masud Ahmed

CAG extended warm felicitations to the newly recruited officers and hoped that they would utilize their training opportunity at FIMA and try to gain necessary skills that they should apply in their field of work and thereby help in promoting accountability in public financial management in Bangladesh.

iv) TIBAS Course:

FIMA organizes the TIBAS (Training in Budgeting and Accounting System) program for mid-level officers from across the Government. The 14th TIBAS course took place during 24th August - 4th September, 2014. Twenty seven officers from different ministries and departments participated in the training course. Besides the basics of budgeting, government accounting and auditing, participants of this high-profile training course also gain 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 mechanism.

8. TRAINING AND PROFESSIONAL DEVELOPMENT

v) SAS Part I & II Course:

From July to December, 2014 FIMA organized two Subordinate Accounts Service (SAS) Part I training courses, a training course for the desk level OCAG staffs. A total of 90 trainees participated in the training program. During the same period, 8 participants took part in their SAS Part II training. The relatively small number of SAS Part II trainees is attributable to the fact that SAS promotion examinations were only recently held under the auspices of the Office of the Comptroller and Auditor General. A formidable percentage of aspirants for promotion had already sat for and passed their examinations.

vi) Auditors' Orientation Course for CGDF staffs:

FIMA organized orientation courses for the newly recruited Auditors under the CGDF command. A total of 119 participants completed their orientation course at FIMA in three different batches during the period July-December 2014.

vii) Senior Scale Refresher Course:

To facilitate the success of Senior Scale aspirants, FIMA organizes a one-week Senior Scale Refresher course that helps the participants in preparing for the Senior Scale promotion examinations under Bangladesh Public Service Commission (BPSC). From 28th December, 2014 FIMA organized one such training programme for 18 officers of the 28th batch of BCS (Audit & Accounts) cadre.



**Participants of refreshers course with Director General,
Financial Management Academy (FIMA)**

9. PROJECT ACTIVITIES

a. SPEMP-B Project

Strengthening Public Expenditure Management Program (SPEMP-B) is a comprehensive program of on-going reforms in Public Financial Management. The SPEMP-B project has three components, each of which has different development activities. The project deals with the relationship between Office of the Comptroller and Auditor General of Bangladesh (OCAG) and its external stakeholders, including the Parliament and its Committees. It also includes activities designed to improve the way in which ministries and agencies respond to audit observations made by OCAG and recommendations made by the Public Accounts Committee. Moreover, the project involves developing ISSAI-compliant audit methodologies for field testing in pilot audits, including performance and environmental audits. In addition, it is concerned with improving the range of teaching, education and training activities at Financial Management Academy.

Major milestones from January - December 2014

i) Inauguration of CIPFA Certificate Course for batch 4 and 5 at FIMA:

Delivery of internationally accredited CIPFA Course to OCAG personnel at FIMA is one of the prime deliverables of SPEMP-B Project. As part of this progression, honorable Comptroller and Auditor General of Bangladesh, Mr Masud Ahmed, on 19 January 2014, inaugurated the CIPFA Certificate Course Training at FIMA for batch 4 and 5. Director General, FIMA, Mr. Md. Amir Khasru, Project Director Mr. Md. Zahurul Islam and Team Leader of MISC Firm Mr. Peter Armstrong were also present in the ceremony. A total of 72 OCAG officials have been enrolled in these two batches.

ii) Launching CIPFA Diploma Course at Hotel Ruposhi Bangla:

A formal opening ceremony of CIPFA Diploma Course for OCAG personnel was held on 06 February 2014 at the Ball Room of Hotel Ruposhi Bangla. Mr. Masud Ahmed, honorable Comptroller and Auditor General of Bangladesh, was present in the event as Chief Guest while senior officials up to grade-V from the Audit and Accounts Department attended the program.

iii) OCAG senior management retreat at Cox's Bazar:

An OCAG senior management retreat on capacity development of OCAG and implementation of new audit methodologies was held at Cox's Bazar from February 27 to March 01, 2014. Mr. Masud Ahmed, Honorable Comptroller and Auditor General of Bangladesh, as well as senior officials from the Audit and Accounts department attended the program. In the opening session, a presentation on 'Project Overview and SPEMP-B Project Achievements, Challenges and the Way Forward' was given by Mr. Mahbulul Haque, Additional Project Director. Mr. Md. Zahurul Islam, Project Director, Mr. Peter Armstrong, Team Leader and Mr. Kazi Kaium Hossen, Assistant Director also spoke in the opening session.

In the second session, the keynote paper on 'Adaption of ISSAI-Compliant Audit Methodology by OCAG' was presented by Mr. Md Aftabuzzaman, Director General, Commercial Audit Directorate. In the final session, the keynote paper on 'Capacity Development of FIMA' was presented by Ms. Kazi Tasmin Ara Ajmery, Director, FIMA. Floor discussions were held in all the presentations.



CAG Mr. Masud Ahmed among others on retreat dais

9. PROJECT ACTIVITIES

Appreciating all presentations and the management of the program, Honorable CAG in his concluding speech, asked all DGs to come forward to implement ISSAI-compliant methodologies and advised them to seek professional guidance from the consulting team when facing problems. He also asked all DGs to fully understand the new audit methodologies and disseminate those to all audit team members.

iv) A study visit to Canada:

A 10 member delegate headed by the Honorable Comptroller and Auditor General of Bangladesh, Mr. Masud Ahmed visited Canada during May 13-23, 2014 with a view to exploring opportunities, exchanging information, understanding best practices and determining applicability in OACG especially in the field of performance and environmental audit planning and execution, compliance with ISSAIs, training as well as use of IT in audit.

During the visit the delegate had fruitful discussion meetings with the heads and senior officials of the Office of the Auditor General (OAG) of Canada, Auditor General of the Province of British Columbia, Auditor General of Local Government, Province of British Columbia, Auditor General of the City of Toronto, Comptroller General of Canada, Public Accounts Committee of Canada and Canadian Comprehensive Auditing Foundation (CCAF), Ottawa.

v) Peer review conducted by SAI India:

A peer review on financial and compliance audit processes and practices in Bangladesh was conducted by a SAI India team led by Director General, Mr. Govinda Bhattacharya, during the period June 03-30, 2014. The peer review team has submitted their review report to the OACG.

vi) Extension of SPEMP-B Project period:

The original tenure of SPEMP-B Project expired on June 30, 2014. Due to the delayed start of the project, some important deliverables could not be completed by this period. From June 2013 on, initiatives have been taken to extend the project period beyond June 2014. But the extension related activities and efforts gained momentum in the last quarter of the immediate past fiscal year. The Project Management and Coordination Unit (PMCU) team worked relentlessly reviewing and revising budgets and activities of the Project, holding meetings and negotiations with the Ministry of Finance as well as donor communities such as the World Bank. As a result, SPEMP-B is likely to get extension up to June 2016.

vii) Inauguration of 3rd Round Pilot Audit:

A formal opening ceremony of 3rd Round Pilot Audit was launched on 10th November, 2014 at the Conference Room of Mission Audit Directorate. Mr. Abul Foyez Md. Abid, Deputy Comptroller and Auditor General (Senior), was present at the occasion as the Chief Guest while the senior officials up to grade-VI from the Audit Directorates attended the program. For the 3rd Round Pilot Audit, OACG has approved the following five topics namely (i) Financial Audit on Gas Transmission and Distribution Company Ltd (GTCL), an audit entity under Commercial Audit Directorate; (ii) Compliance Audit on Dhaka Cantonment Board, an audit entity under Defence Audit Directorate; (iii) Compliance Audit on Dhaka North City Corporation, an audit entity under Local and Revenue Audit Directorate; (iv) Compliance Audit on Chief Engineer (Electricity), Bangladesh Railway (East), an audit entity under Railway Audit Directorate and (v) Compliance Audit on Civil Aviation Authority, an audit entity under Works Audit Directorate.



Inauguration of 3rd Round Pilot Audit by DCAG (Senior) Mr. Abul Foyez Md. Abid

9. PROJECT ACTIVITIES

viii) Workshop on Entity based ISSAI Audit Planning:

A Workshop on Entity based ISSAI Audit Planning was organized on 19th November 2014. Mr. Masud Ahmed, honorable Comptroller and Auditor General of Bangladesh was present at the occasion as the Chief Guest while senior officials from the Audit and Accounts Department attended the program. The inaugural address of the Honorable Comptroller and Auditor General (CAG), was followed by three presentations. Ms. Farheen Mowla, Director, FIMA made presentation on "ISSAI Compliant Audit Planning", Mr. Tanveer Akhter Hossain Khan, Director, Performance Audit Directorate presented "Macro Planning", and Mr. Md. Abdul Baten Fakir, Director, FIMA made presentation on "Planning of Compliance Audit".



Honorable CAG inaugurates the workshop on Entity Based ISSAI Audit Planning

After the presentation, group discussions were held on the importance of ISSAI compliant entity based auditing. Most of the high officials including the Controller General of Accounts and Directors General of different Audit Directorates participated in the discussion. Mr. Mohammad Abul Kashem, Controller General of Accounts emphasized that entity based ISSAI compliant audit is for better planning and proper utilization of resources that will eventually improve the quality of audit and the credibility of OCAg will also be enhanced.

Appreciating all presentations, honorable CAG in his concluding speech, asked all DGs to come forward to implement the ISSAIs and advised to seek for professional guidance from the consulting team while facing any problem. He also asked all DGs to fully understand the new audit methodologies and disseminate it to all audit team members.

9. PROJECT ACTIVITIES

b. SCOPE Project

Strengthening Comptrollership and Oversight of Public Expenditure (SCOPE) is a capacity building project for Office of the Comptroller and Auditor General of Bangladesh. With a view to achieving the national goal of "Digital Bangladesh", OCAG is currently implementing an ambitious computerization program. As the Supreme Audit Institution (SAI) of Bangladesh, OCAG's mission is to provide high quality audit services to the National Parliament and its stakeholder. To support this, OCAG has built an integrated and reliable information technology (IT) infrastructure comprising a modern state-of-the-art data centre and a wide area network through SCOPE project. A large number of desktop and laptop computers have also been purchased and distributed for use of network users. Moreover, with the support of the SCOPE project, a well-known computer training program called "International Computer Driving License (ICDL)" was implemented.

Major milestones from January - December 2014

AMMS implementation and training

Audit Monitoring & Management System (AMMS) is a home-grown, customized piece of software developed by the Strengthening Comptrollership & Oversight of Public Expenditure (SCOPE) Project and implemented in OCAG through its Data Centre which is connected using fiber optic back-bone with four distinct office buildings, funded by Department of Foreign Affairs, Trade and Development, Government of Canada. It is a step towards establishing a paperless office environment in the audit department under the CAG. According to the audit processes and nature of work, AMMS is divided into four modules so that it can be easily incorporated by the user and by the top management.

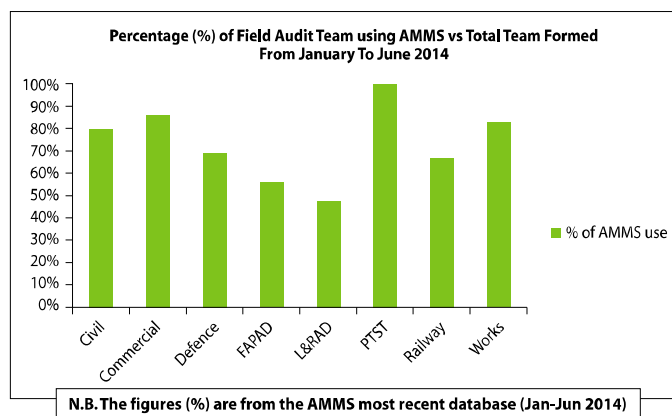


Figure 3

Percentage (%) of field audit teams using AMMS vis-à-vis total teams formed (January-June, 2014)

Under a phased training programme linked to the AMMS roll-out, SCOPE project delivered comprehensive hands-on training to 400 officials (during January - June 2014) on using all the required modules of the AMMS application. This type of hands-on training will be continued until the user is capable of using the system independently and confidently.

The second module (Field Audit) is used by 8 of the 10 audit directorates, and according to the preceding chart, on an average 75% of all field audit team members from eight audit directorates are now using this module. The number is gradually increasing each quarter, as training has been provided continuously to all audit directorates by SCOPE technical persons in SCOPE computer lab. This has largely facilitated performing audits using a structured methodology and audit working paper templates. AMMS helps to adopt the risk-based audit approach advocated by INTOSAI in relation to ISSAI standards.

9. PROJECT ACTIVITIES

AMMS training session in SCOPE computer lab

AMMS is being used by (a) senior audit managers in audit directorates in preparing annual audit schedules and planning the audits, (b) hundreds of audit teams performing field audits in thousands of different locations across Bangladesh, and (c) audit management in tracking and following up on thousands of audit observations and preparing audit reports. AMMS also facilitates the quality assurance process in addition to storage and retrieval of documents relating to bilateral and tripartite meetings, public accounts committee recommendations on audit reports and follow ups on all pending audit observations. However, some changes are underway to make the system more user-friendly and compatible with existing audit practices.

Selection of monetary usage sampling (MUS) using IDEA was used in the pilot financial audit. And those samples can be attached to the AMMS during field audits. The gains resulting from the AMMS due to better supervision and expeditious reporting are achieved successfully through comprehensive training to concerned officials. This is a major achievement as there was concern over the accountability of the field audit teams. Better supervision and reporting using AMMS not only facilitates better delivery of audit services but also helps OCAG to comply with relevant quality and reporting standards (e.g. ISSAI 1220 and ISSAI 1700) used by INTOSAI.

The AMMS system has been developed and implemented for the first time in OCAG, Bangladesh by the SCOPE Project and its parallels have not been found in other SAIs, which generally use TeamMate - an internationally known piece of audit management software. In fact, special requirements of OCAG Bangladesh necessitated the development of this exclusive software.



AMMS training session in SCOPE computer lab

10. RECIPIENTS OF OVERSEAS TRAINING

| Name of Participant (s) | Course Title | Country ; Duration |
|---|---|------------------------------------|
| <p>Mrs. Kalyani Talukder Joint Director General (Finance) Bangladesh Railway</p> <p>Mr. Md. Anisur Rahman Chief Accounts Officer (Ministry of Health)</p> <p>Mr. Mohammad Golam Sarwar Bhuiyan Chief Accounts Officer (Ministry of Housing & Public Works)</p> <p>Mr. Md. Maisur Mahmood Chowdhury Chief Accounts Officer (Ministry of Post, Telegraph and Telephone)</p> <p>Mr. Md. Mostofa Kamal Divisional Controller of Accounts, Barisal</p> <p>Mr. Md. Refayet Ullah Divisional Controller of Accounts, Rajshahi</p> <p>Mrs. Wahida Hamid Finance Controller (Miscellaneous)</p> <p>Mrs. Fatema Begum Divisional Controller of Accounts, Dhaka</p> <p>Mrs. Luckymoni Debnath Chief Accounts Officer (Ministry of Information)</p> <p>Mrs. Monowara Akther Deputy Chief Accounts Officer (Ministry of Health)</p> <p>Mr. Mohammad Jashim Uddin Deputy Controller General of Accounts Office of the Controller General of Accounts</p> | <p>Budget Execution through Strategic Financial Management Course</p> | <p>UK; January 13-24, 2014</p> |
| <p>Mr. Gouranga Chandra Debnath Deputy Director, Local and Revenue Audit Directorate</p> | <p>Training on Audit of Social Sector Schemes</p> | <p>India; Jan 13 - Feb 7, 2014</p> |

10. RECIPIENTS OF OVERSEAS TRAINING

| Name of Participant (s) | Course Title | Country ; Duration |
|--|---|---------------------------------------|
| <p>Mr. Md. Mahtab Uddin Senior Finance Controller (Army)</p> <p>Mr. Md. Golam Mustafa Senior Finance Controller (Defence Purchase)</p> <p>Mr. Md. Masih-Ul-Hasan Financial Advisor and Chief Accounts Officer (West), Bangladesh Railway</p> <p>Mr. Mohammad Mahmud Hossain Chief Accounts Officer (Prime Minister Office)</p> <p>Mr. Md. Nazrul Islam Chief Accounts Officer (Finance Division)</p> <p>Mr. Sohel Ahmed Deputy Controller General Defence Finance, Office of the Controller General Defence Finance</p> <p>Mrs. Selina Rahman Assistant Comptroller and Auditor General (Report), Office of the Comptroller and Auditor General of Bangladesh</p> <p>Mrs. Amena Khanam Chief Accounts Officer (Ministry of Labour and Employment)</p> <p>Mr. Narayan Chandra Saha Deputy Director, Financial Management Academy</p> <p>Mr. Md. Ahsan Habib Deputy Divisional Controller of Accounts, Rajshahi</p> <p>Mr. Kazi Jahangir Ahmed Assistant Comptroller and Auditor General (Accounts) Office of the Comptroller and Auditor General of Bangladesh</p> <p>Mrs. Begum Ruhun Nahar Audit and Accounts Officer, Office of the Comptroller and Auditor General of Bangladesh</p> <p>Mr. A K M Shamsul Alam Audit and Accounts Officer, Office of the Comptroller and Auditor General of Bangladesh</p> <p>Mr. Mir Md. Nasir Uddin Audit and Accounts Officer, Civil Audit Directorate</p> | <p>Training on Public Sector Auditing at the National Audit Academy in Malaysia</p> | <p>Malaysia; February 10-21, 2014</p> |

10. RECIPIENTS OF OVERSEAS TRAINING

| Name of Participant (s) | Course Title | Country ; Duration |
|---|---|--|
| Mr. Md. Abul Kashem Additional Director General (Finance), Bangladesh Railway Mr. Md. Abdul Baset Khan Director General, Defence Audit Directorate Mr. Md. Zahurul Islam Project Director, SPEMP-B Mr. Abul Kalam Azad Director, Works Audit Directorate | SPEMP B sponsored tour on twinning arrangements | India; February 2-6, 2014 |
| Mr. Md. Delwar Husain Deputy Comptroller and Auditor General (Senior) | 23rd meeting of INTOSAI Working Group on IT | Kuwait; February 10-12, 2014 |
| Mohammad Moslem Uddin Controller General of Accounts, Bangladesh Mr. Wazir Ahmed Fateh Director General, Local and Revenue Audit Directorate Mr. Md. Abdus Sobhan Chief Accounts Officer (Foreign Affairs) Mr. Md. Khurshid Alam Patwary Director, Commercial Audit Directorate Mrs. Samia Alam Additional Deputy Comptroller and Auditor General (Procedure), Office of the Comptroller and Auditor General of Bangladesh Mrs. Fahmida Islam Chief Accounts Officer (Ministry of Home Affairs) Mr. A S M Lukman Deputy Controller General of Accounts, Office of the Controller General of Accounts Mr. Md. Ruhul Quddus Deputy Controller General of Accounts , Office of the Controller General of Accounts | Study tour on Government Accounting and Financial Reporting | New Zealand; March 10-13, 2014 |
| Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh Mr. Md. Zakir Hussain Personal Secretary to Comptroller and Auditor General of Bangladesh | 22nd Commonwealth Auditors General Conference | Malta; March 24-27, 2014 |
| Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh | SPEMP B sponsored official tour | Australia and New Zealand; March 17-20, 2014 |
| Mr. Md. Abul Kalam Deputy Director, Foreign Aided Project Audit Directorate | Workshop on Result based Project Reporting and Auditing | Nepal; March 3-7, 2014 |
| Mr. Md. Khurshid Alam Khan Joint Finance Controller (Navy) | Goodwill visit to United Nations in Ivory Coast | Ivory Coast; March 5-15, 2014 |
| Mr. A K M Jashim Uddin Director General, Foreign Aided Project Audit Directorate | 2nd South Asia Regional Public Procurement Conference | Pakistan; March 25-27, 2014 |

10. RECIPIENTS OF OVERSEAS TRAINING

| Name of Participant (s) | Course Title | Country ; Duration |
|---|---|-----------------------------|
| Mr. Mia Mohammad Shaheed Senior Finance Controller (Navy) Mr. Md. Zakir Hussain Personal Secretary to Comptroller and Auditor General of Bangladesh | 5th meeting of 10th ASOSAI research project on "Audit to detect fraud and corruption evaluation of the fight against corruption and money laundering" | Malaysia; April 23-25, 2014 |
| Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh Mr. Md. Delwar Husain Deputy Comptroller and Auditor General (Senior) | 5th seminar on environmental auditing and 4th meeting of ASOSAI Working Group on Environment Auditing | Vietnam; April 15-17, 2014 |
| Ms. Farmeen Mowla Joint Finance Controller (Army) | 3i product review meeting for performance audit | Norway; April 10-16, 2014 |
| Mr. Wazir Ahmed Fateh Director General, Local and Revenue Audit Directorate Mr. Md. Abdul Baten Fakir Director, Financial Management Academy | Cooperation meeting on "IDI Global Programme on Specialised Audits - Public Debt Audit of Lending and Borrowing Frameworks" | Malaysia; May 20-22, 2014 |
| Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh Mr. Md. Amir Khasru Director General, Financial Management Academy Mrs. Nurun Nahar Director General, Railway Audit Directorate Mr. Mohammed Iqbal Hossain Director General, Post, Telecommunication, Science and Technology Audit Directorate Mr. Md. Zahurul Islam Project Director, SPEMP-B Mr. Md. Nurul Islam Director General, Mission Audit Directorate Mrs. Zeenat Khan Director General, Performance Audit Directorate Mrs. Shaheda Khanam Director, Foreign Aided Project Audit Directorate Mr. Md. Shahidur Rahman Chowdhury, Director, Commercial Audit Directorate Mr. Mohd. Nurul Absar Deputy Director, Performance Audit Directorate | SPEMP B Project sponsored official tour | Canada; May 12-24, 2014 |
| Mr. Md. Khademul Karim Iqbal Deputy Director, Foreign Aided Project Audit Directorate | ASOSAI workshop on "Financial Audit in an IT Environment" | China; June 9-20, 2014 |
| Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh | Symposium on "Environmental Rule and Law" | Kenya; June 24, 2014 |

10. RECIPIENTS OF OVERSEAS TRAINING

| Name of Participant (s) | Course Title | Country ; Duration |
|---|--|---|
| Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh | CIPFA (Chartered Institute of Public Finance & Accountancy) President's dinner | UK; July 01, 2014 |
| Mr. Mia Mohammad Shaheed Senior Finance Controller Office of the Senior Finance Controller (Navy) Mr. Kamallesh Chandra Roy Director, Local and Revenue Audit Directorate | Debt Management Performance Assessment Course | Vietnam; July 14-18, 2014 |
| Mr. Md. Abdul Baten Fakir Director, Financial Management Academy | Workshop on Facilitating ISSAI implementation on Compliance Audit | Philippine; July 28- August 02, 2014 |
| Mr. A S M Sohrab Hossain Deputy Director Local and Revenue Audit Directorate Mr. Mohammad Shah Alam Deputy Finance Controller Office of the Senior Finance Controller (Defence Purchase) | Training on Auditing in IT Environment | iCISA India; August 04-29, 2014 |
| Mr. Md. Masih-ul Hasan Finance Controller (Army), Pay-2 Mr. AKM Jubaer Assistant Comptroller and Auditor General(Audit), Office of the Comptroller and Auditor General of Bangladesh | 10th ASOSAI Research Project Meeting | Turky; August 27-29, 2014 |
| Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh Mr. S M Rezvi ADCAG (Admin) Office of the Comptroller and Auditor General of Bangladesh | The Annual INTOSAI CBC Meeting | Peru; September 09-11, 2014 |
| Mrs. Selina Rahman Assistant Comptroller and Auditor General (Report), Office of the Comptroller and Auditor General of Bangladesh Mrs. Hasina Banu Chief Accounts Officer, Ministry of Cultural Affairs | Training on Audit of Public Sector Enterprises. | iCISA India; September 15- October 10, 2014 |
| Mr. Masud Ahmed Hon'ble Comptroller and Auditor General of Bangladesh Mr. Md. Mahtab uddin Director General Local and Revenue Audit Directorate Mr. Md. Nurul Amin Additional Project Director, SCOPE Project | 47th ASOSAI Governing Board Meeting and 2nd ASOSAI-EUROSAI Joint Conference | Russia; September 22-27, 2014 |
| Dr. Shyamal Kanti Chowdhury Deputy Comptroller and Auditor General(A&R) Office of the Comptroller and Auditor General of Bangladesh. Mr. Md. Aminul Islam Additional Deputy Comptroller and Auditor General (Parliament) Office of the Comptroller and Auditor General of Bangladesh | 16th INTOSAI WGEA Assembly meeting. | Philippines; September 29- October 02, 2014 |
| Mr. Md. Zakir Hussain Personal Secretary to Comptroller and Auditor General of Bangladesh | Performance Audit training | iCISA India; October 20- November 14, 2014 |

10. RECIPIENTS OF OVERSEAS TRAINING

| Name of Participant (s) | Course Title | Country ; Duration |
|---|--|--|
| Mr. Shikder Rashed Kamal Director, Mission Audit Directorate, Dhaka Mr. Muhammad Saifur Rhaman Jamali Deputy Director, Commercial Audit Directorate Mrs. Kazi Masuda Sultana Deputy Director Foreign Aided Project Audit Directorate | IDI Global Programme on Specialised Audit: Information Technology (IT) Audit Planning meeting. | India; October 13-17, 2014 |
| Mrs. Kazi Tasmin Ara Ajmery Director, Financial Management Academy Mrs. Selina Khandaker Deputy Finance Controller Office of the Finance Controller (BOF), Gazipur | Training on Audit of e- Governance | iCISA India; November 24- December 19, 2014 |
| Mr. Md. Zakir Hossain Khondokar Director General Performance Audit Directorate | Workshop on Evaluation for Policy making | China; November 24-28, 2014 |
| Mr. Mohammad Shahajahan Deputy Director, SPEMP-B Project Mrs. Nasheed Nawazesh Deputy Director, Financial Management Academy Mr. Muhammed Khademul Basher Deputy Director, Commercial Audit Directorate Mrs. Shilpi Das Deputy Director, Civil Audit Directorate | IDI Global Program on Specialized Audits - Public Debt Audit of Lending and Borrowing Frameworks | China; November 24-28, 2014 |
| Mr. Zubair Ahmed Khan Financial Advisor and Chief Accounts Officer (West), Bangladesh Railway Mr. Md. Nazrul Islam Addl. Financial Advisor and Chief Accounts Officer (East), Bangladesh Railway | 10th ASOSAI Research Project Meeting | Iran; December 16-18, 2014 |

11. ACRONYMS

| | |
|---------|--|
| ACCA | Association of Chartered Certified Accountants |
| ADG | Additional Director General |
| AIR | Audit Inspection Report |
| AMMS | Audit Monitoring and Management System |
| ASOSAI | Asian Organization of Supreme Audit Institutions |
| BASIC | Bangladesh Small Industries and Commerce |
| BCS | Bangladesh Civil Service |
| BEI | Bangladesh Enterprise Institute |
| BPDB | Bangladesh Power Development Board |
| BR | Bangladesh Railway |
| BRTC | Bangladesh Road Transport Corporation |
| BSTI | Bangladesh Standards and Testing Institute |
| BTCL | Bangladesh Telecommunications Company Limited |
| BTRC | Bangladesh Telecommunication Regulatory Commission |
| CAAT | Computer Assisted Audit Techniques |
| CAG | Comptroller and Auditor General |
| CAO | Chief Accounts Officer |
| CC | Cash Credit |
| CDPU | Central Data Processing Unit |
| CFE | Certified Fraud Examiner |
| CGA | Controller General of Accounts |
| CGDF | Controller General Defence Finance |
| CIDA | Canadian International Development Agency |
| CIPFA | Chartered Institute of Public Finance and Accountancy |
| CISA | Certified Information System Auditor |
| CISM | Certified Information Security Manager |
| CPTU | Central Procurement Technical Unit |
| CPWD | Central Public Works Department |
| DAO | District Accounts Officer |
| DCA | Divisional Controller of Accounts |
| DCAG | Deputy Comptroller and Auditor General |
| DEDO | Duty Exemption and Drawback Office |
| DPDC | Dhaka Power Distribution Company Limited |
| DG | Director General |
| DPP | Development Project Proforma / Proposal |
| EDCL | Essential Drugs Company Limited |
| ERD | Economic Relations Division |
| EUROSAI | European Organization of Supreme Audit Institution |
| FA&CAO | Financial Adviser and Chief Accounts Officer |
| FIMA | Financial Management Academy |
| IC | Information Commission |
| ICB | Investment Corporation of Bangladesh |
| IDI | INTOSAI Development Initiatives |
| INTOSAI | International Organization of Supreme Audit Institutions |
| IPFM | Institute of Professional Financial Managers |
| IRD | Internal Resources Division |
| ISSAI | International Standards of Supreme Audit Institutions |
| IT | Income Tax |

11. ACRONYMS

| | |
|---------|---|
| JDG | Joint Director General |
| LC | Letter of Credit |
| LGED | Local Government Engineering Department |
| LTR | Loan against Trust Receipt |
| MoD | Ministry of Defence |
| NGO | Non-Governmental Organization |
| NIS | National Integrity Strategy |
| OCAg | Office of the Comptroller and Auditor General |
| OGP | Open Government Partnership |
| PAC | Public Accounts Committee |
| PAD | Payment Against Document |
| PPR | Public Procurement Rules |
| PROGATI | Promoting Governance, Accountability, Transparency and Integrity |
| PUC | Public Undertaking Committee |
| PSI | Pre Shipment Inspection |
| RAJUK | Rajdhani Unnayan Kotripakkha |
| RTI | Right to Information |
| SAI | Supreme Audit Institution |
| SAS | Subordinate Accounts Service |
| SCOPE | Strengthening Comptrollership and Oversight of Public Expenditure |
| SFC | Senior Finance Controller |
| SPEMP | Strengthening Public Expenditure Management Program |
| STL | Short Term Loan |
| TESIS | Telephone Shilpa Sangstha |
| TOD | Transaction Over Draft |
| TR | Trust Receipt |
| UAO | Upazilla Accounts Officer |
| UN | United Nations |
| USAID | United States Agency for International Development |
| VAT | Value Added Tax |

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