



CAG NEWS

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CAG'S NOTE

The Constitution of the People's Republic of Bangladesh provides the Comptroller and Auditor General of Bangladesh (CAG) with absolute operational Independence. And that the CAG is not subject to any influence or control of any other authority in determining the scope and extent of audit and has access to all documents required for carrying out an audit. The primary function of the Supreme Audit Institution (SAI) of the country is to produce quality audit reports to ensure transparency and accountability in the public sector. It works round the clock to oversee public financial management and thus helps parliament fulfil its oversight role.

For the professional development of the officers of the Audit and Accounts Department, lectures on the schematic view of the Constitution of Bangladesh are being delivered virtually on Saturdays, Sundays, and Tuesdays from 22.05.2021 onwards. The issues which the lectures did or do cover are fundamental principles of state policy, fundamental rights, the executive, the legislature, legislative and financial procedures, comparative analysis of the constitutions of Bangladesh and other countries with historical background.

To improve the quality of its audit reports, the office of the Comptroller and Auditor General of Bangladesh (OCAG), following the INTOSAI Framework of Professional Pronouncements (IFPP), promulgated Government Auditing Standards of Bangladesh (GASB), Code of Ethics (CoE), Quality Control System (QCS), Compliance Audit Guidelines, Financial Audit Guidelines and related instructions during this period.

To implement the iBAS++ Budget Execution Module and Pay & Accounts Module, to reduce the extent and coverage of exchange accounts through 100% coverage of EFT/MICR cheques and use of Automated Challan System (ACS) for receipts, several action plans have been taken by CGA, CGDF, ADG (Finance), Bangladesh

Railway and CAFO, Posts and Telecommunications to cope up with the speed and spirit of the 4th industrial revolution.

This year the OCAG celebrated 50 years of Independence of the country and the birth centenary of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman. On the occasions, the OCAG had held discussions on the liberation struggle, its historical background, and the life and works of Bangabandhu and offered Doa for the salvation of Bangabandhu and his martyred family members.

Forty six audit reports were apprised of to the Prime Minister on 04.02.2021 and submitted to the President on 02.03.2021, who shall cause them to be laid before Parliament.

Last year the SAI Bangladesh conducted several audits on COVID-19 related expenditure. This financial year it plans to conduct an extensive audit on the purchase of heavy equipment, medical and surgical requisites (MSR) and other related expenditures during the COVID-19 pandemic. The purpose of this audit is to provide external authentication on the utilization of emergency funds.

Economic prosperity is the prerequisite for the well-being of citizens that can be ensured good governance. So, to establish good governance, the OCAG would hopefully, through ensuring transparency and accountability, play its due role in the public financial management.

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OCAG Activities



A delegation led by the Comptroller and Auditor General (CAG) of Bangladesh submits Annual Audit Report, 2017-18 to honourable President Md. Abdul Hamid at Bangabhaban on 02.03.2021.

50 years of Independence celebrated at the office of the Comptroller and Auditor General of Bangladesh

March 26 marks the commemoration of the Independence Day of Bangladesh. Every year, the day is observed befittingly, and 2021 is the Golden Jubilee of our Independence. So, despite the deadliest pandemic, the whole nation commemorated the events and the people who sacrificed their lives for the country's freedom.



Honourable CAG Mr. Mohammad Muslim Chowdhury inaugurates Golden Jubilee of Independence celebration at OCAG

OCAG observed this red-letter day paying rich tributes to the memory of the martyrs. Honourable Comptroller and Auditor General and the high officials of the audit and accounts department were present at the function. The national and CAG flags were

hoisted on this occasion, and the national anthem was sung in unison. Afterwards, a discussion was held on the history and struggle of the liberation war. The discussants recalled the life and works of Bangabandhu. They also emphasized that millions of martyrs had sacrificed their lives for the freedom of the country. Their sacrifice will act as a perennial source of inspiration for us to work for the country. And in return, we, the present generation, should commit to delivering improved public service. At the end of the discussion, Special Doa was offered for the salvation of Bangabandhu, his martyred family members and all martyred freedom fighters.

Training of Trainers (ToT) at OCAG

A training course on Training of Trainers (ToT) was held from June 3 to 10, 2021 emphasizing the operating framework of auditing- Government Auditing Standards of Bangladesh, Code of Ethics, Quality Control System and Compliance Audit Guidelines. Fifty officials from different offices of OCAG participated in training sessions. Training is one of the main functions of human resource management. The main focus of the training is to develop insights related to attitudes, adaptability, leadership and communication skill. This will enhance and develop the efficiency and capacity by improving and updating knowledge and understanding the process to relevant work. The fundamental objective of the training was to develop a pool of trainers who will impart training to the officers and employees all over the department.



Honourable CAG Mr. Mohammad Muslim Chowdhury delivers speech on ToT inauguration at OCAG

FIMA Activities

AAG 38th Batch Joining & Inauguration Ceremony

Bangladesh Civil service (Audit & Accounts Cadre) 38th Batch (43 Members) has joined Audit & Accounts department on February 14, 2021. Immediately after joining, the departmental training of the newly appointed officers of this batch was started at Financial Management Academy (FIMA).

An inaugural ceremony of the Departmental training was organized in the FIMA auditorium on March 6, 2021. The Comptroller & Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury, graced the event as chief guest. Secretary, Finance Division, Ministry of Finance Mr. Abdur Rouf Talukder was present as the Guest of Honour. Distinguished senior officials of OCAG Bangladesh, including the Controller General of Accounts (CGA) Mr. Md. Nurul Islam, Controller General of Defence Finance (CGDF) Ms. Monowara Habib, Deputy Comptroller & Auditor General (Senior) Mr. Md. Mahbulul Hoque and Director Generals of Different Audit Directorates were present as guests. Ms. Fahmida Islam, Director General of FIMA, presided over the function. Both the Chief Guest and Guest of Honour delivered their speeches to the new Cadre officers with valuable advice and real-life experiences of the civil service.

All Cadre officers of the 38th batch were welcomed with flowers and gifts by the CAG and the Finance Secretary. Finally, the Director General of FIMA gave an inspirational speech for the young officers. She concluded by conveying her special thanks to the chief guest and guest of honour for their kind presence at the occasion.



DG FIMA Presents Crest to the honourable CAG



DG FIMA welcomes honourable Finance Secretary



The Chief Guest welcomes the new officers of BCS (Audit & Accounts) 38th Batch



Honourable CAG, Respected Secretary, Finance Division at the inaugural Ceremony of 38th Batch of AAGs (Probationer)



New Cadre officers of BCS (Audit & Accounts) 38th Batch with the Guests

Workshop on Operational Plan 2021-22

The Strategic Plan 2021-25 of OCAAG Bangladesh has been prepared recently. In relation to this strategic plan, a workshop on operational plan for the year 2021-22 was organized in FIMA on June 3, 2021. The Deputy Comptroller & Auditor General (Senior) Mr. Md. Mahbul Hoque, Deputy Comptroller & Auditor General (A&R) Mr. Md. Rafiqul Islam, DG FIMA Ms. Fahmida Islam, Director Generals & Directors of 17 Audit Directorates were present in the day-long workshop. All Audit Directorates presented their operational plans, and the other participants expressed their views regarding the concerned issues.



DCAG (Senior) delivers a speech to the participants of the workshop



DG FIMA delivers her speech to the participants of the workshop



DCAG (A&R) delivers his speech to the participants of the workshop

Celebration of International Mother Language Day 2021

The International Mother Language Day was observed with due homage on February 21, 2021 at FIMA. Director General of FIMA Ms. Fahmida Islam, Director (Training) Ms. Mst. Mahabuba Begum, Director (Admin & Finance) Mr. Zahirul Islam and other FIMA officials were present in the occasion and remembered the Language Martyrs with honour and respect.



FIMA Officials place a floral wreath to the Shaheed Minar

Celebration of 50 years of Independence

To celebrate the glorious 50 years of Independence of Bangladesh, FIMA organized a program with the presence of the officials. DG FIMA, Director (Training) and Director (Admin & Finance) and other FIMA officials delivered their speeches to the audience, citing the historical background of our liberation struggle and the significance of the day. At the end of the discussion, the Director General cut the Independence Day cake.



FIMA officials celebrated 50 years of Independence

International Women's Day Celebration

On March 8, 2021, International Women's Day, all female colleagues sat together and exchanged different views regarding the contributions of women to the society and achievement of women till today.



DG FIMA greets all the female officers and employees with flowers and gifts on this occasion.

Various Training Courses of FIMA

Regular and special training courses have been organized by FIMA from January to June 2021. Despite the worldwide COVID-19 pandemic, FIMA conducted its normal training activities in compliance with appropriate health regulations. The official pictures of the training courses held at FIMA are given below:

Training on Climate Performance Audit Planning



Training of Trainers Course on Climate Performance Audit Planning
Duration : 1-4 February 2021



Training on Climate Performance Audit Planning
Duration : 22-25 March 2021

SAS/SRAS Part-1 (137th Batch)



137th SAS/SARS (Part-I) Training Course (Barch-01)
Duration : 27th December 2020 - 25th February 2021



137th SAS/SARS (Part-I) Training Course (Barch-02)
Duration : 27th December 2020 - 25th February 2021

Short Procurement Training course for Audit & Accounts officials



Short Procurement Training course (Batch-3)
Duration: 18-20 January 2021

A&AO Orientation Course



A&AO Orientation Course
Duration : 24th January to 28th January 2021

SAS Superintendent Orientation Course



SAS/SRAS Superintendent Orientation Course (Batch-11/2021)
Duration : 24th January to 28th January 2021

SAS Super Apprentice Orientation Course



SAS Super Apprentice Departmental Training
Duration: March 1 2021- April 15 2021

Internal Audit Course for Directorate of Primary Education



Internal Audit Training Programme for Directorate of Primary Education
Duration : 14-23 March 2021

Training of Trainers (ToT) course on MIS Integrated G2P Payment System



Inauguration of ToT Course on MIS integrated G2P Payment system in FIMA

Training Performance Report

Courses Conducted at FIMA from January-June 2021

Serial	Name of Course	Duration	Number of Participants
BCS Officers Departmental Training:			
	BCS Officers Departmental Training (Batch-38)	15-02-2021 to 03-06-2021	43
SAS/SRAS-Part-I & 2:			
	SAS/SRAS-Part-I Batch-137	27-12-2020 to 07-03-2021	61
Orientation Course:			
	A&AO Orientation	03-01-2021 to 07-01-2021	28
	A&AO Orientation	24-01-2021 to 28-01-2021	30
	A&AO Orientation	31-01-2021 to 04-02-2021	30
	Super Orientation	24-01-2021 to 28-01-2021	32
	Super Orientation	07-02-2021 to 11-02-2021	30
	SAS Apprentice Departmental Training	01-03-2021 to 15-04-2021	50
Audit Related Course:			
	Revenue Audit	03-01-2021 to 07-01-2021	30
	Procurement Audit Program	21-01-2021	29
	Procurement Audit Program	18-02-2021	30
	Procurement Audit Program	11-03-2021	30
	Procurement Audit Program	02-04-2021	29
	In House	13-06-2021	27
	In House	14-06-2021	27
	In House	15-06-2021	27
	In House	16-06-2021	27
	In House	17-06-2021	27
	In House	20-06-2021	27
Request Course:			
	Short Procurement Training Course (S3) B-3	18-01-2021 to 20-01-2021	30
	Short Procurement Training Course (S3) B-4	15-02-2021 to 17-02-2021	30
	Short Procurement Training Course (S3) B-5	08-03-2021 to 10-03-2021	30
	Short Procurement Training Course (S3) B-6	30-03-2021 to 01-04-2021	29
	Internal Audit Training Program For DPE	14-03-2021 to 23-03-2021	11
	Training of Trainers (ToT) on MIS Integrated G2P Payment System	21-06-2021	10
	Training of Trainers (ToT) on Climate Performance Audit Planning	01-02-2021 – 04-02-2021	22
	Training of trainers (ToT) on Climate Performance Audit Planning	22-03-2021- 25-03-2021	25
Total =	27		801

CGA Activities



Mr. Md. Nurul Islam takes over charge as new CGA

Mr. Md. Nurul Islam joined as Controller General of Accounts (CGA) on January 31, 2021. He has vast experience of working in various capacities in the Audit and Accounts Department of Bangladesh. Immediately before joining as CGA, he was working as the Controller General of Defence Finance in the office of the Controller General of Defence Finance, Defence Finance Department, Additional Director General (Finance), Office of the Additional Director General (Finance), Bangladesh Railway, Senior Finance Controller (Army), Office of the Senior Finance Controller (Army), Dhaka cantonment and Additional Controller General of Accounts, Office of the Controller General of Accounts.

Mr. Islam is a member of the 8th Batch of Bangladesh Civil Service (Audit and Accounts Cadre). He joined the civil service on December 20 1989. He had his schooling in 1979 and completed his Higher Secondary education from Notre Dame College, Dhaka, in 1981. He completed his Bachelor of Social Science (B.S.S Honours) in Public Administration in 1984 and M.S.S in Public Administration in 1985 from the Social Science faculty of the University of Dhaka.

He participated in many local and overseas training, workshop, seminar etc., on public financial management.

Mr. Md. Nurul Islam pays tribute to the portrait of Bangabandhu.

Appointed as the Controller General of Accounts (CGA) by Finance Division, Ministry of Finance, Mr. Md. Nurul Islam paid tribute to the portrait of the Father of the Nation and the greatest son of thousands of years of Bengali nation Bangabandhu, laid a wreath and finally gave his expression and signature in the

inspection book on February 13 2021. Officers of CGA administration and the Chief Accounts and Finance Officers accompanied him.



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



Newly appointed CGA Mr. Md. Nurul Islam places a floral wreath to the Mausoleum of Bangabandhu at Tungipara, Gopalganj.

Major activities of the Pension and Fund Management Office

CAFO, Pension and Fund Management Office is continuously working on improving service delivery for pension payment. Significant works of January-June 2021 of CAFO, Pension and Fund Management Office are as follows:

Pension Payment Information:

A website has been developed (www.cafopfm.gov.bd) where the Pension Payment Information tab allows honourable pensioners to know and print all pension/allowance payment information using their NID and mobile number.

GPF Information:

Through this tab of the CAFO, Pension and Fund Management Office (www.cafopfm.gov.bd) website, any government official/employee using their NID and mobile number can get all information related to the annual status of GPF, deducted subscription/profit etc. and can see and print related reports as well.

Grievance Redress System:

This is the significant development in the official website of the CAFO, Pension and Fund Management Office website. Through the website, pensioners can lodge their complaints such as pension/pension allowance not received, less/ excess received, Fixation issues etc. The complaint will be automatically transferred to the respective officials of CAFO, Pension and Fund Management Office. API has been developed between the website and iBAS++ for transferring automatically to respective users. Once the complaint is resolved, an SMS titled 'Your complaint (with the number) has been resolved by CAFO Pension & Fund Management is being sent to the mobile number of the concerned pensioner.

Pensioner's Life verification:

Every 11 months, a message will be sent to the pensioners for Life verification. Then the pensioner can complete life verification activities by appearing at any Accounts Office (CAFO / DCA / District / Upazilla) with a NID card at his convenience.

Pensioner Death Information entry:

This menu of CAFO, Pension and Fund Management Office website allows users to enter death information using the pensioner's NID/Smart NID and mobile number from relatives of the pensioners or any pay point. According to the information available, CAFO, Pension and Fund Management Office thereafter blocks payment of the concerned pensioner.

Establishing a call center with IP telephone service:

To further strengthen the pension service, a call center with IP telephone service has been established at the CAFO, Pension and Fund Management Office, through which pensioners can avail services from home and abroad.

Pension Calculator:

The Pension Calculator sub-menu has been added to the notice board menu on the CAFO, Pension and Fund Management office website. By entering the date of birth, retirement date and net pension of the pensioner in this sub-menu, the pensioner can easily check the accuracy of his pension fixation and his pension payments.

Automatic Monthly Pension Token & Bill Entry:

Considering pension paid to the pensioners in the prior month and active in the current month, token/

bill is entered in the current month automatically by a single user. This reduces Human involvement and makes monthly pension payments easier and more accurate in less time.

Pensioner's Help Desk:

A dedicated Help Desk has been set up at CAFO, Pension and Fund Management Office to address various pensioners who visit in-person.

Annual Performance Agreement (2021-22) Signed

Annual Performance Agreement (2021-22) was signed between the Controller General of Accounts (CGA) & the Senior Secretary of Finance Division on July 28 2021. The Vision, Mission, Strategic Objectives and Functions of the office of the Controller General of Accounts were reflected in the Annual Performance Agreement (APA).

Before APA signing between the Controller General of Accounts (CGA) & the Senior Secretary of Finance Division, the Annual Performance Agreements (2021-22) were signed with the Chief Accounts and Finance Officers and the Divisional Controllers of Accounts on June 24 2021. A total of 50 Chief Accounts and Finance Officers and 8 Divisional Controllers of Accounts signed their APAs of 2021-22 financial year. Accordingly, the APAs (2021-22) of field level offices, including District Accounts and Finance Offices (DAFO) and Upazilla Accounts Offices (UAO) was also signed on June 25, 2021 with the respective Divisional Controller of Accounts Offices.

Birth Centenary of Father of the Nation Celebrated



Celebration of the birth centenary of Father of the Nation Bangabandhu Sheikh Mujibur Rahman at CGA premises with the presence of Mr.Md. Nurul Islam, the Controller General of Accounts, the Chief Accounts and Finance Officers and the officers and staff of CGA administration.

World Women's Day Observed



On the occasion of World Women's Day, a discussion meeting is held in the Conference Room of the office of the Controller General of Accounts. Mr. Md. Nurul Islam, the Controller General of Accounts, presides over the discussion meeting.

Innovation takes place in cases of service delivery regarding GPF Final Payment, Lump Grant and Gratuity

The innovative idea has been developed to render quality service delivery regarding GPF Final Payment, Lump Grant and Gratuity. Considering quick and quality service delivery to the service receiver, the CGA administration and the heads of the offices have been directly involved in the service delivery process. When a cheque regarding GPF Final Payment, Lump Grant or Gratuity is processed after scrutiny of the cases, the service receiver is informed over the phone to collect the cheque from the concerned Accounts Office. The head of the office himself hands over the cheque to the service receiver in his office room and sends a fortnightly report containing the name, contact number etc., of the client to the office of the Controller General of Accounts. The related monitoring committee of the office of the Controller General of Accounts then makes a phone call to the service receiver to enquire into whether there was any unfair attitude or harassment during disposal of the case. As a result, time, visit and cost in the service delivery process have been lessened, and a positive impact has been created over the total service providing process, and the service receivers are expressing their satisfaction over the initiatives.



Mr. Md. Nurul Islam, the Controller General of Accounts, hands over a Gratuity check to a service receiver.

Recent Initiatives and Advancement in Accounting System

1. Payment through MICR instruments from a single point in the TSA

CGA office took all kinds of preparations to successfully introduce MICR instruments from July 1, 2021 to settle all types of government payments where payment through EFT, now is not feasible. Uniform payment methods (either through MICR or EFT) will ensure accelerated service and correctness and timeliness of fiscal reporting, enhancing the qualitative characteristics of government accounts. Features and advantages of MICR instruments:

Features:

- ✓ The cheques issued through accounts offices and other payment terminals are cleared through only the Motijheel branches of Bangladesh Bank.
- ✓ Since the debit scroll after payment is sent directly to CGA from the Motijheel branch of the Bangladesh Bank, the scroll is uploaded on iBAS++.
- ✓ As every cheque is issued through the system, no cheque is entertained without system-generated advice.

Advantages:

- ✓ Simpler cash management system
- ✓ Reduction of agency costs as Sonali bank will no longer be engaged in payment
- ✓ Real-time information about Government cash balance
- ✓ Reduction of borrowing costs of the government as no cash will sit idle in departmental accounting offices to facilitate cash payment
- ✓ Uniformity in the payment system

- ✓ Reduction of complexity in the accounting system
- ✓ Enhancement of transparency and accountability
- ✓ Reliable and timely financial reports

2. Automated Challan System

As part of the current reform in the public financial management system, the government has initiated the Automated Chalan System (ACS), intending to simplify as well as accelerate revenue and service fees collection system.

Previously, the deposit of revenue and other fees was limited to different branches of the Bangladesh Bank and Sonali Bank, resulting in a wastage of time and money. Besides, the government didn't get the real picture of deposited money through traditional chalan. A huge revenue difference is also noticed between the figure of the accounts offices and the banks because of the lack of timely reconciliation. To get rid of those problems, the government has introduced ACS, by which revenue and other service fees can be deposited to any branches of any scheduled bank in Bangladesh as well as credited to TSA in real-time under the aegis of Real-Time Gross Settlement (RTGS). The features and advantages of ACS are as below:

Objectives:

- ✓ Simplification of the service
- ✓ Reduction of harassment in depositing revenues and other fees
- ✓ Controlling fake challan
- ✓ Checking revenue evasion
- ✓ Increase in Government revenue collection
- ✓ Bringing transparency and accountability in financial sectors.

Advantages:

- ✓ Anyone can deposit money through any branches of any scheduled banks or online 24/7
- ✓ Challan slips can be printed as soon as money is deposited
- ✓ All government institutions can get information about revenue and other service fees collection in real-time
- ✓ Money deposited through different branches can be credited to TSA in no time

- ✓ Automated information about revenue and other fees collection for real-time accounting and prudent financial decision making.

3. General Provident Fund (GPF)

Balance of GPF ledgers of officers and 70% of staff have been brought into iBAS++. The rest of the balances will be in the system within the next couple of months. With this development, management and accounting of provident funds can be done centrally, while GPF related services can be provided at pay-points from where employees draw their salary. Besides, with automated calculation and crediting of GPF interest, policymakers will get accurate and timely information on GPF liability. GPF related milestone achievements in the period are as below:

- ✓ Balance approval for officers and staff nearly completed
- ✓ Online account opening as well as system-generated GPF account number
- ✓ Nominee information entry and editing have been online
- ✓ Interest calculation and crediting automated
- ✓ System generated authority for GPF final payment.

Main training and workshop held under the CGA

Serial	Date	Name of training and workshop
1	08/03/21	Workshop regarding the timely preparation of finance and appropriation accounts
2	From 15/03/21 to 18/03/21	Presentation by study group related to SAEs
3	18/03/21	Identification of unusual payment-related training
4	From 27/03/21 to 28/03/21	ToT training on iBAS++ and BACS
5	09/06/21	GPF balance approval, MICR cheques

CGDF Activities



Controller General Defence Finance Mr. Md. Nurul Islam inaugurates the Office of the Chief Controller of Defence Finance (Pension & Fund) on January 24 2021.



The historic Homecoming Day of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman is observed on January 10 2021 at the Office of the Controller General Defence Finance.



Ms. Monowara Habib joins as CGDF on February 10 2021. Officers and staff of the Defence Finance Department (DFD) welcomed her with floral reception.

Courtesy visit to Service Chiefs

Controller General Defence Finance (CGDF) paid a courtesy visit to the Service Chiefs (Army, Navy & Air).



Controller General Defence Finance calls on the Chief of Army Staff on March 9 2021.



Controller General Defence Finance calls on the Chief of Naval Staff on March 31 2021.



Controller General Defence Finance calls on the Chief of Air Staff on May 31, 2021.

During her visit, CGDF mentioned the relentless efforts of Defence Finance Department (DFD) officials and staff regarding the financial reforms taking place in the defence accounting circle. She highlighted that most of the pensioners of defence services are under EFT coverage and the rest will be brought under EFT coverage very soon. Pay and allowances of the commissioned officers are paid through EFT. She expressed her gratitude to the service chiefs for their sincere support in this paradigm shift. The Service Chiefs expressed their deep satisfaction to make the service delivery system easy.



In recognition of outstanding performance, in attaining optimum coverage in the field of pensioners Electronic Fund Transfer on the occasion of Birth Centenary Celebration of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman, Deputy Controller General Defence Finance (Admin.) Mr. Shihab Hasan Chowdhury was awarded crest by the Controller General Defence Finance Ms Monowara Habib.



Office of the Controller General Defence Finance organizes International Women's Day on March 8 2021.

On the occasion of the Birth Centenary Celebration of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman, pensions of almost all the defence pensioners are being sent by EFT. It was done by the relentless efforts and monitoring activities of the officers/employees involved in the pension-related offices of the Defence Finance Department (DFD).

As of February 2021, only 15% of defence pensioners were covered by the EFT. But according to the report of iBAS ++ on March 17, 2021 about 92% of pensioners are brought under EFT coverage. Through 2 to 3 weeks efforts, EFT coverage of pensioners increased almost six times. The office of CGDF and all its subordinate SFC / FC offices did excellent work to implement the promise of the Hon'ble Prime Minister.

Activities of Different Audit Directorates:

Foreign Aided Projects Audit Directorate (FAPAD)

The Foreign Aided Projects Audit Directorate (FAPAD) is one of the dedicated audit directorates among the seventeen different audit directorates of the Office of the Comptroller & Auditor General (OCAG). This specialized arm of the OCAG Bangladesh is entrusted with auditing the activities of all development and technical assistance projects and programs in the public sector funded by foreign aid. The FAPAD provides independent assurance to Parliament as well as to Development Partners on the proper accounting for and use of project resources.

Entry Meeting

FAPAD organized two entry meetings with UNDP funded projects of FY 2019-2020 on March 21 2021 at 10.00 AM and 1.00 PM with representatives of the Development Partners.

Capacity Building Initiatives

FAPAD has been organizing In-house training for the capacity development of its human resources regularly. In-house training on Model Para Writing, Preparing Planning (Using Data from iBAS++), e-Filing, Documentation, Financial Statement (F.S)/DPP/TPP/ Special A/C, Procurement, e-GP, Audit Reporting, Audit Monitoring and Management System (AMMS), Procurement of Goods, Works & Services, Project Preparation & Management (DPP/TPP/Financing

Agreement), Project Audit: Financial Statement (F.S), Notes to F.S, Different Special A/C, Project Accounting & Reporting, Fund Release Procedure & Delegation of Financial Power (Dev.), Project Audit (Civil Works) etc. were held at FAPAD during the period. On the other hand, 08 participants participated in different orientation/training programs organized by Financial Management Academy (FIMA).

In-House Training Table		
Sl. No.	Name of Training	Date
01	Use of Standard Bangla language in noting and drafting	29-03-2021
02	Model Para writing method on common issues.	01-04-2021
03	Taking action and writing comments on the broadsheet reply.	05-04-2021
04	Presentation of Government Auditing Standard of Bangladesh.	07-04-2021
05	Presentation on Code of Ethics.	11-04-2021
06	Presentation on Quality Control System in OCAG Bangladesh.	12-04-2021
07	Virtual training on Government Auditing Standard of Bangladesh Issued by CAG.	03-06-2021, 07-06-2021,
08	iBAS++, Charts of Accounts, Model Para Writing and Reporting Format, Procurement Audit.	20-06-2021 to 24-06-2021, 27-06-2021 to 01-07-2021, 28-06-2021 to 30-06-2021



Honourable CAG at a inhouse training session of FAPAD

Commercial Audit Directorate

A Coordination meeting was held at Commercial Audit Directorate on 25/02/2021. The meeting was presided over by the Director General Mr. Abul Kalam Azad. The Director General discussed the Draft Audit Reports of 2018-2019 and 2019-2020 respectively. He also discussed an Issue-Based Audit of the fiscal year 2020-2021 and other administrative issues. The Director General concluded the program with his valuable motivational speech instructing all the employees to work with utmost honesty, dedication and sincerity.



Meeting on Draft Audit Report at Commercial Audit Directorate

A day long In-house training on INTOSAI Framework on Professional Pronouncements (IFPP) was arranged by the Commercial Audit Directorate at the conference room on 14/01/2021. Forty (40) participants participated in the training.



Training on IFPP at Commercial Audit Directorate

A day long In-house training on E-Filing was arranged by the Commercial Audit Directorate at the conference room on 01/04/2021. Forty (40) participants participated in the training.



Training on E-filing at Commercial Audit Directorate

Five day long In-house training on iBAS++, Charts of Accounts, Model Para Writing, Reporting Format and Audit of Procurement was arranged by the Commercial Audit Directorate at the office conference room. Seventy-one participants participated in the training.



Training on PPR at Commercial Audit Directorate



Training on Model Para writing at Commercial Audit Directorate

Revenue Audit Directorate



Training on iBAS++ and Charts of Accounts, Model Para writing & Reporting format, Audit of Procurement held on 27-29 June 2021.



Training on iBAS++ and Charts of Accounts, Model Para writing & Reporting format, Audit of Procurement held on 27-29 June 2021.



Training on Revenue Audit held on 27-28 January 2021.

Education Audit Directorate

In-house Training on Para writing and Procurement Audit

To strengthen and increase the field auditing capability of A&AOs, Superintendents and Auditors, a five working-day long in-house training on iBAS++ and Charts of Accounts, Model Para Writing and Reporting format and Audit on Procurement were held at

Education Audit Directorate from June 20 2021 to June 25 2021. All Officers and employees participated in the in-house training and enriched their levels of knowledge on the subjects. The resource persons are Mr. Mahbulul Haq, DCAG (Senior), OCA; Mr. A.H.M Shamsur Rahman, DG, Education Audit Directorate; Mr. Robiul Islam, Director, Education Audit Directorate; Ms. Nasheed Nawajesh, CAFO, Primary and Mass Education Directorate, and Mr. Md. Sohel Rana, Deputy Director, Education Audit Directorate, shared their valuable knowledge on related topics to enhance the efficiency of the officers and employees.



Mr. Mahbulul Haq, DCAG (Senior), delivers his valuable speech on Procurement Audit.

Activities of ADG (Finance)

Mr. Md. Anisur Rahman takes over charge as new Additional Director General (Finance)



Mr. Md. Anisur Rahman takes over charge as new Additional Director General (Finance), Bangladesh Railway, on February 14 2021.

International Women’s Day-2021 observed

Observance on the occasion of International Women’s Day-2021 was arranged at the office of the Additional Director General (Finance), Bangladesh Railway, on 08/03/2021 Monday. The program was presided over by Additional Director General (Finance). All the officers and staff attended the program. It is a global day of celebrating the social-economic, cultural and political achievement of women.



International Women’s Day-2021 observes at the office of the Additional Director General (Finance), Bangladesh Railway.

Audit reports discussed in PAC meetings

Public Accounts Committee (PAC) Meeting of 11th Parliament

(January 1, 2021 – June 30, 2021)

SL No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	37 th meeting February 04, 2021	Annual Audit Report on the accounts of Dhaka University (2012-2013), IBA (2000-2013), Dhaka university (2000-2013) under Secondary and Higher Education Division.	Local and Revenue Audit Directorate (Present- Education Audit Directorate)
2	38 th meeting February 04, 2021	Discussion on observations included in different audit reports recommended by CAG for final settlement by PAC.	Different Audit Directorates.
3	39 th meeting February 14, 2021	Annual Audit Report on the accounts of Bangladesh Jute Mills Corporation (FY 2011-2012), under the Ministry of Textile and Jute Mills.	Commercial Audit Directorate (Present-Agriculture and Environment Audit Directorate)
4	40 th meeting February 14, 2021	Annual Audit Report on the accounts of Trading Corporation of Bangladesh (FY 2011-2012), under the Ministry of Commerce.	Commercial Audit Directorate
5	41 th meeting February 14, 2021	Annual Audit Report on the accounts of Essential Drugs Company Ltd. (FY 2011-2012), under the Ministry of Health.	Commercial Audit Directorate (Present- Health Audit Directorate)
6	42 th meeting February 28, 2021	Annual Audit Report on the accounts of Petrobangla and its institutes (FY 2011-2012), under the Energy and Mineral Resources Division, Ministry of Power, Energy and Mineral Resources.	Commercial Audit Directorate (Present- Power and Energy Audit Directorate)
7	43 rd meeting March 11, 2021	Annual Audit Report on the accounts of Different Embassies (FY 2012-2013 and 2014-2015)), under the Ministry of Foreign Affairs.	Mission Audit Directorate
8	44 th Meeting March 23, 2021	Annual Audit Report on the accounts of (FY 2010-2011) Food Directorate, Essential Drugs Company Ltd, Trading Corporation of Bangladesh, Bangladesh Jute Corporation and Bangladesh Jute Mills Corporation Under the Ministry of Food and Disaster Management, Health and Family Welfare, Commerce, Textile and Jute.	Commercial Audit Directorate (Present-Social Safety Net Audit Directorate)
9	45 th meeting March 23, 2021	Annual Audit Report on the accounts of (FY 2010-2011) Food Directorate, Essential Drugs Company Ltd, Trading Corporation of Bangladesh, Bangladesh Jute Corporation and Bangladesh Jute Mills Corporation Under the Ministry of Food and Disaster Management, Health and Family Welfare, Commerce, Textile and Jute.	Commercial Audit Directorate
10	46 th meeting June 22, 2021	Annual Audit Report on the accounts of (FY 2010-2011 & 2011-2012) Directorate of Health Engineering Department Under the Ministry of Health and Family Welfare.	Works Audit Directorate (Present- Health Audit Directorate)

List of International Online Program (Seminar, Meeting, Training etc.)

where officials from OCAG Bangladesh participated.

Sl. No.	Name of the Online Program	Duration	Name of the participants
1	The International Webinar of Ensuring Transparency and Accountability in COVID-19 Pandemic: a Multi-Stakeholder Approach/Perspective organized by SAI Indonesia	January 11 2021	Mr. Md. Rafiqul Bari Khan Director General Health Audit Directorate. Mr. Provat Kumar Majumder Director Social Safety Net Audit Directorate.
2	INTOSAI Working Group on Environmental Auditing (WGEA) Virtual Assembly Organized by INTOSAI WGEA	19-21 January 2021	Ms. Kazi Fahmida Haque Director General Agriculture & Environment Audit Directorate. Mr. Mohammad Shah Alam Director Postal, Telecommunication, Science & Technology Audit Directorate. Mr. Nasimul Islam Director Commercial Audit Directorate.
3	Webinar regarding "SAIs' Roles in Responding to Crisis and Disasters" Organized by ASOSAI Secretariat and Special Committee for Feasibility Study of Working Group on Crisis Management Audit (WGCMA)	26-28 January 2021	Mr. Khan Md. Ferdausur Rahman Director General Foreign Aided Projects Audit Directorate. Mr. Bulbul Singha ADCAG (Procedure), OCAG. Mr. Md. Barkat Hayat Director, MIS, OCAG. Mr. Feroz Ahmed ACAG (R&D), OCAG.
4	INTOSAI CBC Webinar: IPSAS-Implications for SAIs Organized by INTOSAI CBC	January 28 2021	Mr. Md. Saifur Rahman, FCCA Director General Works Audit Directorate. Mr. Mamun-Ul-Mannan Ad.CGA (Accounts & Procedure), OCGA. Mr. Mohammad Aftab Uddin, CPFA Director IT & Public Services Audit Directorate.
5	8th International Integrity e-Seminar titled "The potential of artificial intelligence in preventing corruption and on the reliability of measuring corruption." Organized by The Expert Global Team of INTOSAI and UNODC	11-26 February 2021	Mr. Bikash Chandra Mitra Director General Local Government and Rural Development Audit Directorate. Ms. Mst. Mahabuba Begum Director Local Government and Rural Development Audit Directorate.

Sl. No.	Name of the Online Program	Duration	Name of the participants
6	“International Intensive Training Program (ITP) in Performance Auditing” Organized by SAI, Pakistan	February 15 to March 5 2021	Ms. Naznin Nahar Khan Deputy Director Transport Audit Directorate. Mr. Tanjid Ahmed Shovon Deputy Director Commercial Audit Directorate.
7	Webinar regarding “Enterprise-wide Audit Process and Knowledge Management IT System (OIOS Project)” Organized by INTOSAI WGITA Secretariat/SAI India	March 15 2021	Mr. Md. Abdul Alim Talukder Director Power & Energy Audit Directorate. Mr. Mohammad Aftab Uddin, CPFA Director IT & Public Services Audit Directorate.
8	Conference of “The system of public audit in the context of a new historical reality” and “The role of SAIs in emergency audit and COVID-19 challenges.” organized by SAI Kazakhstan	April 23 2021	Mr. Khan Md. Ferdousur Rahman Director General Transport Audit Directorate. Mr. Sheikh Mohammad Omar Faruk Director General Social Safety Net Audit Directorate.
9	Leadership and Stakeholder online meeting regarding Cooperative Audit of SDG Implementation: Strong & Resilient National Public Health Systems (linked to SDG 3D) Organized by IDI-ASOSAI/ Bangkok	May 26 2021	Mr. Md. Rafiqul Islam DCAG (A&R), OCAG. Mr. Khan Md. Ferdousur Rahman Director General Transport Audit Directorate. Mr. Md. Khademul Karim Iqbal ADCAG (R&D), OCAG. Mr. Zahirul Islam Deputy Director, FIMA. Ms. Tanima Tanim Deputy Director Works Audit Directorate.
10	12th meeting of the COSP Working Group on the Prevention of Corruption Organized by INTOSAI and United Nations Office on Drugs and Crime	14-18 June 2021	Ms. Fahmida Islam Director General FIMA.
11	25th UN-INTOSAI Symposium Organized by INTOSAI and United Nations (UN)	28-30 June 2021	Mr. Md. Saifur Rahman, FCCA Director General Works Audit Directorate. Mr. A H M Shamsur Rahman Director General Education Audit Directorate. Mr. Md. Arifur Rahman Director Civil Audit Directorate. Mr. Pranab Sarker Director Health Audit Directorate.
12	Audit of the Accounts of D-8 Secretariat 2019-2020 Organized by D-8 Secretariat/ Turkey	25-26 February 2021	Mr. Md. Shariful Islam DCAG (Procedure), OCAG. Mr. Mohammad Mominul Hoque Bhuiyan CAFO, Pension & Fund Management.

Acronyms:

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

CAG NEWS January-June 2021

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