



CAG'S Note

After 50 years of independence, Bangladesh witnessed an economic turnaround, guided by a prudent macro-economic and fiscal management. GDP increased over the year. Per capita income was 134 USD in 1971, rose to 2064 USD in 2020. Poverty diminished. Milestones those the country achieved in 50 years of independence at a glance are receiving recommendation for a graduation from Least Developed Country to Lower Middle Income Country by the UN's committee for development and now aiming to achieve Higher Middle Income Country status. Bangladesh is now well placed to strive for a poverty free and advanced economy by 2041. The journey was not a smooth one. Rather in a country where resources are limited, it requires strict control of the public purse, meticulous observation of financial rules and rigorous examination of the ways of how government funds are used for achieving national goals. Ever since the independence, expenditure of the government has increased, so increased pilferage, wastage, fraud, forgery and misappropriation of state funds by wrong interpretations of relevant laws. In these contexts, the State audit guards against the evil spirit of fraud, forgery, overspending, and misuse of people's money.

Good governance requires effective accountability and transparency at all levels, those are also the key components of ongoing reforms in PFM. Audit emphasizes minimizing waste, abuse and fraud and thus ensures compliance with authorities to improve public services. Good governance in the public sector, for the complexity of its nature and regulation, calls for the application of a representational and contextual mechanism. Independent Statutory audit is widely regarded as such a mechanism.

It is based on innovative techniques and a reporting system to meet the demands of the diverse stakeholders effectively. An auditor adds value and credibility to information and thus enhances the quality of governance. It is fundamental to democracy.

Challenges are there. The Office of the Comptroller & Auditor General (OCAG) often suffers from significant institutional and operational limitations. Institutional limitations are beyond the control of the OCAG, but ineffective audit planning, absence of comprehensive reporting and scarcity of skilled audit staff, to name a few, are operational limitations.

In such a situation, the OCAG envisions the Strategic Plan for FY 2021- 2025, where the quintessential focus is ensuring that the stakeholders' requirements are achieved within structured timeframes by completing all planned activities. Accordingly, All Audit Directorates, upon guidance of OCAG, have successfully conducted quality audits from January 2022 to June 2022 based on Government Auditing Standards of Bangladesh, Code of Ethics, Quality Control System, Compliance Audit Guidelines and Financial Audit Guidelines so that reasonable assurance can be given through quality reports to the stakeholders concerned.

Knowledge-sharing and human resource development co-exist like the two sides of a coin. In this respect, the ongoing lecture series titled "PFM Framework, BCG (1919-1983)" is playing a pivotal role in making a worthy workforce for the Audit and Accounts department. Simultaneously, the OCAG arranged extensive in-house training in all audit directorates on Model para writing and PPR. It develops their organizational and professional skills, knowledge and analytical abilities.

The office of the Controller General of Accounts has started online payment of salaries and pensions. They also initiated other related activities to facilitate the payment of allowances, GPF and to make all other public expenditures online. The office introduces a dedicated “One Stop Pension Cell” for providing prompt service with sincerity and dedication to all respected pensioners.

The CGDF continues its automation process in terms of EFT coverage, budget authorization, MICR cheque and coverage of exchange accounts etc., across the defence finance department. Likewise, ADG (Finance), Bangladesh Railway has taken several initiatives to automate the public financial system.

Fifteen PAC meetings were held from January 09, 2022 to June 21, 2022. Two hundred and nine audit observations were discussed during the period. Besides, fifty-one (51) compliance audit reports are expected to be ready for submission to the Honorable President.

Within the said period, significant numbers of OCAG officials have attended several international virtual training programs, seminars and workshops on different aspects of auditing function that would certainly enhance professionalism in accordance with global standards across the whole department.

Technology is driving rapid changes in the global arena due to the emergence of Blockchain, Robotic Process Automation, Artificial Intelligence and Machine Learning. The 4th IR is the emerging technology that has the potential to address the issue of trust and speed up auditing processes. Therefore, different professions are rediscovering their roles and aligning themselves with the technological direction of the future. In this context, auditing profession cannot remain aloof, immune and indifferent to these effects. It is imperative that the auditing profession keeps pace, particularly with the developments, both technologically and psychologically, out of their known universe.

I’m hopeful that OCAG would take full advantage of Computer-Aided Audit Tools (CAATs) like the recently introduced Audit Management and Monitoring System (AMMS 2.0) and data analytics to increase auditing coverage and improve risk identification to add value to national governance.

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OCAG Activities

Celebration of 52nd Independence and National Day of Bangladesh

The OCAG chalked out various programs on the 52nd Independence and National Day of Bangladesh. On 26th March 2022 the office arranged a discussion to commemorate the liberation war martyrs. Honorable Comptroller and Auditor General, Deputy Comptroller and Auditor General (Senior), Controller General of Accounts & Controller General Defence Finance joined the discussion.



Honorable Comptroller and Auditor General of Bangladesh presents as chief guest in discussion over liberation war arranged on 26th March 2022

OCAG organized a drawing competition. The event was spontaneously participated by the children of officers and employees of OCAG.



Drawing Competition held on 26th March 2022

The CAG of Bangladesh and the officers of the department attended and made the program a success. The event concluded with prize distribution among the winners of the drawing competition.



Honorable CAG, CGA and DCGA (Senior) in Prize giving ceremony on Independence & National Day 2022

Apart from this, Honorable CAG inaugurated the *Bangabandhu and Liberation War Gallery* in the library of the CAG office followed by *doa mahfil*.



Inauguration of Bangabandhu and Liberation War Gallery in CAG office

FIMA Activities

CPA Training for International Participants

Financial Management Academy (FIMA) for the first time in its history, with the technical support of the UNDP, organized a virtual training on Climate Performance Audit (CPA) from 20 to 22 June 2022. Seventeen participants from 06 Supreme Audit Institutions - SAI Cambodia, SAI Mongolia, SAI Vietnam, SAI Philippines, SAI Maldives, and SAI Sri Lanka attended the training.



A virtual training on Climate Performance Audit (CPA) participated by officials from six Supreme Audit Institutions

In the inaugural session, Ms. Van Nguyen, Deputy Resident Representative, UNDP Bangladesh delivered the welcome speech while Mr. Asad Maken, Project Manager, Climate Finance Network, UNDP BRH, overviewed the background and purpose of the training. Mr. Abul Kalam Azad, Director General, Financial Management Academy made the opening remarks followed by a brief presentation on the overview of the training which basically set the tone of the event.

Upgradation of FIMA website

A website works as a tool for branding and developing public relations. FIMA website has not been contemporized for a while owing to lockdowns from COVID-19. An initiative to refurbish this website has been undertaken considering the significance and business of the institution. The archive and useful links have already been restructured along with regular updates of faculty profiles. Further upgradation is in progress.



Home page of recently upgraded FIMA Website

Celebration of International Mother Language Day 2022

The celebration of International Mother Language Day was observed with due tribute on 21st February 2022, at FIMA. DG FIMA, Director (Administration) Mr. Zahirul Islam and other FIMA officials were present at that occasion and reminisced the language martyrs with high esteem and respect.



Officials of FIMA place floral wreaths in remembrance of language martyrs

TOT Workshop

A day-long workshop on “Training of Trainers (TOT) relating to Procurement Audit” was organized by FIMA on 26th June 2022 for officials of Audit & Accounts Department. DCAG (Senior) Mr. Md. Mahbubul Hoque was present as the Keynote Speaker at the workshop. A following workshop was held at the CAG Office arranged by FIMA on 17th July 2022 in the presence of DCAG (Senior), DG FIMA, and other senior and mid-level officials of the service.



Workshop on Training of Trainers (TOT) relating to Procurement Audit

Training Courses Conducted by FIMA

Regular Training Courses

As per the demand of the OCAG, FIMA conducted a week-long course titled “Legal and Operating Framework of Audit (LOFA)” for 9th grade Officers, Superintendents and Auditors from 25th January to 5th April 2022. Auditors' Basic Training Course (Batch 1,2 & 3) and Training in Budgeting as well as Accounting System (TIBAS-37) have already been completed. Other ongoing training courses include AAG Departmental Training (38th Batch), SAS Apprentice Foundation Course.

Special Training Courses

FIMA has arranged a training course on “PPA-2006 & PPR-2008” for 13 batches of trainees including A&AOs, Superintendents, and Auditors. A two days long training on iBAS++ was also conducted for grade-9 Officers of various Audit Directorates. In addition, FIMA has organized training programs on “Financial Management for FM Personnel of SEIP Project”, “Financial Rules & Audit” for Ministry of Disaster Management and Relief personnel, training on Financial Audit, Compliance Audit and Performance Audit for different levels of officers and employees of Audit & Accounts Department under “EU Supported Technical Assistance”. Moreover, a training course for the 17th batch on “Short Procurement Training” under the contract between FIMA and the International Training Centre of the International Labor Organization (ITCLO) was also completed in January 2022.

Courses Conducted at FIMA from January - June 2022

Official pictures of the training courses at FIMA



Training on Financial Management for FM Personnel of SEIP Project (Batch-2)



Training on PPA-2006 & PPR-2008



Training on Financial Audit



Auditors' Basic Training Course (Batch-1)



Training on Compliance Audit



Training on Performance Audit



Training on Operational Framework of Audit



Training in Budgeting & Accounting System (TIBAS-37) Course

Training Performance Report (Courses Conducted at FIMA from January-June 2022)

Serial	Name of the Course	Duration	Participants
BCS Officer's Departmental Training			
01	BCS Officers Departmental Training (Batch-38)	Ongoing	43
Total=1			43
Orientation Courses			
01	Auditor's Basic Course (Batch-1)	29-05-2022 to 23-06-2022	50
02	Auditor's Basic Course (Batch-2)	05-06-2022 to 30-06-2022	50
03	Auditors' Basic Course (Batch-3)	From 26-06-2022 ongoing	28
04	SAS Apprentice Foundation Training	From 01-06-2022 ongoing	52
Total=4			180
Audit related Courses			
01	Operating Framework of Audit	25-01-2022 to 02-02-2022	28
02	Operating Framework of Audit	13-02-2022 to 17-02-2022	23
03	Operating Framework of Audit	27-02-2022 to 03-03-2022	28
04	Operating Framework of Audit	14-03-2022 to 24-03-2022	27
05	Operating Framework of Audit	27-03-2022 to 05-04-2022	31
06	Operating Framework of Audit	10-04-2022 to 20-04-2022	30
07	Operating Framework of Audit	16-05-2022 to 19-05-2022	21
08	Training on Compliance Audit	10-04-2022 to 18-04-2022	54
09	Training on Financial Audit	27-03-2022 to 03-04-2022	41
10	Training on Financial Audit	04-04-2022 to 06-04-2022	14
Total = 10			297
Training courses on PPR			
01	Training On PPA-2006 & PPR-2008(Batch-1)	16-01-2022 to 20-01-2022	30
02	Training On PPA-2006 & PPR-2008(Batch-2)	25-01-2022 to 31-01-2022	22
03	Training On PPA-2006 & PPR-2008(Batch-3)	13-02-2022 to 17-02-2022	33
04	Training On PPA-2006 & PPR-2008(Batch-4)	22-02-2022 to 28-02-2022	30
05	Training On PPA-2006 & PPR-2008(Batch-5)	01-03-2022 to 03-03-2022 06-03-2022 to 07-03-2022	29
06	Training On PPA-2006 & PPR-2008(Batch-6)	09-03-2022 to 15-03-2022	30
07	Training On PPA-2006 & PPR-2008(Batch-7)	22-03-2022 to 24-03-2022	29
08	Training On PPA-2006 & PPR-2008(Batch-8)	27-03-2022 to 31-03-2022	32
09	Training On PPA-2006 & PPR-2008(Batch-9)	03-04-2022 to 07-04-2022	29
10	Training On PPA-2006 & PPR-2008(Batch-10)	10-04-2022 to 13-04-2022	28
11	Training On PPA-2006 & PPR-2008(Batch-11)	17-04-2022 to 21-04-2022	29
12	Training On PPA-2006 & PPR-2008(Batch-12)	24-04-2022 to 28-04-2022	27
13	Training On PPA-2006 & PPR-2008(Batch-13)	16-05-2022 to 19-05-2022	28
Total = 13			376
Special Courses			
01	Training in Budgeting and Accounting System (TIBAS)-37	16-01-2022 to 27-01-2022	14
02	Training on Financial Rules and Audit for Ministry of Disaster Management and Relief personnel	17-05-2022 to 25-05-2022	34
03	Financial Management for FM Personnel of SEIP Project (Batch-2)	09-01-2022 to 13-01-2022	23
04	Financial Management for FM Personnel of SEIP Project (Batch-3)	13-02-2022 to 17-02-2022	24
05	Financial Management for FM Personnel of SEIP Project (Batch-4)	20-03-2022 to 24-03-2022	24
06	Financial Management for FM Personnel of SEIP Project (Batch-5)	08-05-2022 to 12-05-2022	24
07	Financial Management for FM Personnel of SEIP Project (Batch-6)	05-06-2022 to 09-06-2022	24
08	Short Procurement Training Course (S3) B-17	10-01-2022 to 12-01-2022	31
09	Training on iBAS++	24-04-2022 to 26-04-2022	29
10	Training on iBAS++	10-05-2022 to 12-05-2022	29
Total = 10			256

CGA Activities

Meeting on exchange of views held with the Ministry of Food and Ministry of Disaster Management and Relief

Meetings on exchange of views were held with the Ministry of Food and Ministry of Disaster Management and Relief in the month of January and June 2022 respectively. Mr. Md. Nurul Islam, Controller General of Accounts, presided over both the meetings. The discussion matter of the virtual meeting was focused on establishing good governance in service delivery areas, Grievance Redressal System (GRS) and implementation of Citizen Charter. A session on 'Pre-Pension Briefing' was organized aiming at facilitating the settlement of retirement and pension cases.



CGA Mr. Md. Nurul Islam greets the secretary of Ministry of Disaster Management and Relief and the DG of Directorate of Disaster Management and Relief at CGA Office.

The meetings were attended by senior officials of the CGA office, Ministry of Food as well as Ministry of Disaster Management Relief including those who will retire soon. The meeting discussed in detail the issues including salary-allowance, GPF, pension and accounts.

Mr. Md. Nurul Islam, Controller General of Accounts, outlined various reforms aimed at facilitating the payment of salaries, allowances, GPF, pensions and other services by the CGA office and various initiatives for further improving and accelerating the quality of services. He also emphasized on providing services with sincerity and dedication by treating all the service recipients including pensioners and gave special instructions to all concerned including the offices of the Chief Accounts and Finance Officers to ensure timely delivery of all services to the esteemed service recipients.

Signing Ceremony of Annual Performance Agreement (2022-2023)

Annual Performance Agreement (2022-23) was signed between Controller General of Accounts (CGA) & Senior Secretary of Finance Division on 27th June 2022. The Vision, Mission, Strategic Objectives and Functions of the office of the Controller General of Accounts were reflected in the Annual Performance Agreement (2022-23).

Prior to APA signing between Controller General of Accounts (CGA) & Senior Secretary of Finance Division, the Annual Performance Agreements (2022-23) were signed with the Chief Accounts and Finance Officers and the Divisional Controllers of Accounts on 25th June, 2022. A total of 50 Chief Accounts and Finance Officers and 8 Divisional Controllers of Accounts signed their APA of 2022-23 financial year. Accordingly, the APA (2022-23) of field level offices including District Accounts and Finance Offices (DAFO) and Upazilla Accounts Offices (UAO) were also signed with the respective Divisional Controller of Accounts Offices.

CGA Mr. Md. Nurul Islam achieved National Integrity Strategy (NIS) Award-2022

Controller General of Accounts, Bangladesh Mr. Md. Nurul Islam has achieved the National Integrity Strategy (NIS) Award-2022. Finance Division has issued an office order regarding this matter on 16th June, 2022.

Senior Secretary of Finance Division Mr. Abdur Rouf Talukdar handed over a crest and a certificate regarding the achievement on National Integrity Strategy (NIS)-2022 to Controller General of Accounts.

Expressing his gratitude to Finance Division, Mr. Md. Nurul Islam said that the achievement like National Integrity Strategy (NIS) award was possible due to the outstanding contribution of the employees of the office of the Controller General of Accounts as a whole.

Mentionable that Mr. Md. Nurul Islam was appointed as the Controller General of Accounts (CGA) on 31st January 2021.



Mr. Md. Nurul Islam, Controller General of Accounts (CGA) receiving crest and certificate as NIS award from the Senior Secretary of Finance Division Mr. Abdur Rouf Talukder

Celebration of 102nd Birth Anniversary of Bangabandhu Sheikh Mujibur Rahman and National Children's Day

The 102nd Birth Anniversary of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman and National Children's Day was celebrated in a dignified and solemn atmosphere at the office of Controller General of Accounts.

On the occasion of Father of the Nation Bangabandhu Sheikh Mujibur Rahman's 102nd birth anniversary and National Children's Day, tributes were paid to Bangabandhu's portrait and the day was celebrated with laying of floral wreath and balloon and pigeon flying. A discussion meeting and doa mahfil was organized with due dignity, solemnity and deep respect for Bangabandhu and all the martyrs of his family members. Controller General of Accounts Mr. Md. Nurul Islam chaired the discussion.



The office of CGA celebrates Birth Anniversary of Father of the nation Bangabandhu Sheikh Mujibur Rahman and the National Children's Day.

Independence Day Celebrated at the office of CGA

Independence and National Day was celebrated in a dignified and solemn atmosphere on 26th March 2022. On the occasion of Independence and National Day the office of the Controller General of Accounts organized elaborate programs. The Controller General of Accounts Mr. Md. Nurul Islam accompanied by officers of different offices under CGA command paid tributes by laying floral wreath to the portrait of Bangabandhu Sheikh Mujibur Rahman. Later a discussion meeting and doa mahfil were organized at CGA conference room with the presence of Chief Accounts and Finance Officers and the officers under CGA administration. CGA Mr. Md. Nurul Islam presided over the meeting.



CGA Mr. Md. Nurul Islam accompanied by other officials places floral wreath to the portrait of Bangabandhu.

Celebration of National Tree Plantation Program

The Controller General of Accounts (CGA) Mr. Md. Nurul Islam planted a sapling on the occasion of National Tree Plantation Program-2022 on 14th June 2022 at the premises of CGA office. Senior officials of different offices under CGA command were present at the program



Tree Plantation Program-2022 observed in the premises of CGA Office.

Recent Activities of Accounts and Procedure Section of CGA (January-June 2022)

Issue(s)	Activities
Meeting on Action Plan for Reform in CGA	An online meeting on Action Plan for Reforms in CGA was held on 19 th April 2022. Honorable CAG Mr. Mohammad Muslim Chowdhury, CGA Mr. Md. Nurul Islam and distinguished senior officials of Audit and Accounts department were present in the session. Additional CGA (Accounts and Procedure) Mr. Mohammad Kabir Hossain presented the action plan and the participants took part in the discussion. The mentionable tasks of the Action Plan were Introduction of MICR, Development of Cheque Management System (CMS), FABA payment instruction to BB through iBAS++, Automated reconciliation system, Automation of Postal and Forest department, Revenue refund, Automation of GPF, GPF Control Ledger and Sub-ledger, GPF automation of foreign missions, financial asset & liability (DDR) Ledger, Finance & appropriation accounts, System generated accounts, IPSAS compliant cash basis accounting, Introduction of ACS, Introduction of iBAS++ in foreign missions etc.
Meeting of Programme Implementation Team (PIT) members	Meetings of Programme Implementation Team (PIT) members of the Component-8 (Pension Management and Fiscal Reporting) of SPFMS programme were organized in every month from January to June 2022. The Controller General of Accounts Mr. Md. Nurul Islam is the head of the PIT team. The senior and junior consultants of the Component -8 presented their work plans and successive progress reports in the meetings. The ongoing reform initiatives, challenges and future courses of actions were discussed in these meetings.
Introduction of the P/L (Personal Ledger) accounts	Recently, new automated P/L (Personal Ledger) accounts of the ration systems of Bangladesh Police, RAB, Fire service, Ansar, ACC etc. have been introduced in iBAS++ system. A piloting of this new scheme has been conducted at DAFO Munshiganj in presence of CGA officials and SPFMS programme consultants. After receiving feedbacks from the selected pay points, live system for the menu will be opened for all pay offices.
Launching “LC Automation Module” in iBAS++ system	Another important feature of iBAS++ has been commenced during the period. Automation of LC (Letter of Credit) system through iBAS++ will enhance the transparency of public accounts. The L/C credit balance and reconciliation between parties are critical issues in every financial year for the government accounts. A workshop was held on 19 th June 2022 in this regard. Introducing of the new menu in iBAS++ will be helpful for both executives and public accountants.
Workshop on Finalization of Appropriation and Finance Accounts	New format of Appropriation and Finance Accounts have been approved by the Honorable President on 28 th December 2021. After the approval, the Financial Reporting scheme of SPFMS programme has started to prepare Appropriation and Finance Accounts for the FY 2018-19 to FY 2021-22 using iBAS++ database. To discuss the issues, a workshop had been arranged on 31 st May 2022 by the Accounts section of CGA office.
Certificate course on IPSAS	With a view to improving the professional knowledge and skills, a certificate course on International Public Sector Accounting Standards (IPSAS) has been started from June 2022 by SPFMS programme. A total of 28 officials from CGA office was enrolled in the certificate course.
Online Training on Government Finance Statistics (GFS)	Government Finance Statistics (GFS) is an important dimension of fiscal reporting in public sector. To disseminate professional knowledge about GFS, an online training was held for the officials of OCAG, OCGA and Finance Division. SPFMS program organized the online training with collaboration of SARTAC, IMF regional training center. About 28 officers attended the training.
Workshop on Pension Manual	A dissemination workshop on New Pension Manual (for accounting offices) was organized on 5 th April 2022 in CGA conference room. Controller General of Accounts Mr. Md. Nurul Islam was present in the workshop as the chief guest.

CGDF Activities

CGDF Signed APA 2022-2023

The "Annual Performance Agreement (APA) 2022-2023" was signed between Senior Secretary Ministry of Defence and the heads of departments/organizations under this ministry on 29th June 2022. Senior Secretary of Defence Ministry Mr. Gholam Md. Hasibul Alam was present as the chief guest on the occasion. Heads of all departments/organizations were present on the occasion. Controller General Defence Finance (CGDF) Ms. Monowara Habib attended the event and signed the Annual Performance Agreement (APA) 2022-2023 on behalf of Defence Finance Department (DFD).



Signing ceremony of APA (2022-2023) in Ministry of Defence

Senior Secretary, Ministry of Defence visits CGDF Office

Mr. Gholam Md. Hasibul Alam, Senior Secretary of Ministry of Defence visited Controller General Defence Finance office on 15th March 2022. During this visit, CGDF officials explained the functions, business process and organization's mission vision, core values to Senior Secretary. All the concerned SFCs and FCs were present on this occasion. Mr. Hasibul Alam expressed his gratitude to CGDF for remarkable contribution in Financial Management of Defence Forces in his valuable speech.

Workshop on Risk analysis and Audit Planning

Controller General Defence Finance (CGDF) Ms. Monowara Habib participated in a Workshop on Risk Analysis and Audit Planning Process at Westin Hotel, Dhaka on 31st January 2022. She also delivered valuable speech with critical remarks in the workshop in presence of the Honorable CAG of Bangladesh, Mr. Mohammad Muslim Chowdhury.



Respected CGDF delivered speech at workshop on risk analysis and audit planning

Controller General Defence Finance (CGDF) Ms. Monowara Habib met with QMG

During the visit, CGDF emphasized on the advisory relationship with Bangladesh Army and described all innovative steps taken by CGDF office during her period. Besides, the Quarter Master General mentioned his deepest sense of appreciation to CGDF office for the service rendered by them.



Controller General Defence Finance (CGDF) Ms. Monowara Habib met with Quarter Master General (QMG) on 26th June

Controller General Defence Finance (CGDF) Ms. Monowara Habib met with the Chief of Air Staff.

Controller General Defence Finance (CGDF) Ms. Monowara Habib met with the Chief of Air Staff, Mr. Shaikh Abdul Hannan, BBP, BUP, NSWC, FAWC, PSC on 01st June 2022.



Respected CGDF with the Chief of Air Staff

In the meeting CGDF informed him on the progress in automation in payment of JCO/ORs. She also tendered her gratitude to him for his assistance in the automation process. Chief of Air Staff also mentioned the efforts taken by CGDF office and thanked CGDF for her initiatives.

Workshop on Pension Management

CGDF office arranged a workshop on pension management for newly recruited officials in order to developing capacity & skill of the human resources.



Workshop on pension management for newly recruited auditors

Activities of Additional Director General of Finance (Bangladesh Railway)

Farewell Ceremony

The farewell reception of Mr. Md. Anisur Rahman, former Additional Director General (Finance), Bangladesh Railway was held on 09th June 2022. Joint Director General (Finance), Financial Adviser and Chief Accounts Officer (East/West/Project), Director (finance), Deputy Director and others officers and employees were present on the occasion.



Farewell Reception of Former ADG (Finance), Bangladesh Railway.

Activities of Different Audit Directorates

Commercial Audit Directorate

Commercial Audit Directorate frequently arranges internal training to develop the skills of its human resources. Three day long In-house training on “PPR-2008 Module-2 & Model Para Writing Module-2” was arranged by the Commercial Audit Directorate in conference room. Fifty Six (56) participants participated in the training sessions.



Training on “PPR-2008 Module-2 & Model Para Writing Module-2” at Commercial Audit Directorate

Works Audit Directorate

Directorate of Works Audit organizes In-house training for building the Capacity of its Human resources on a regular basis. During the period of January to June 2022 various types of sessions like Audit Planning, Model Para Writing, Documentation, Conducting the Audit, Data analysis were held.



Special Workshop on accounting process of SAE was held at Works Audit Directorate

Revenue Audit Directorate

Directorate of Revenue Audit arranged a three working days in-house training program on Audit Management and Monitoring System (AMMS 2.0). The employees have been benefited from the training since it provided them with the ability to operate AMMS 2.0 system for audit planning, conducting and reporting as well.



In-house Training on AMMS 2.0

Education Audit Directorate

In-house training programs on AMMS 2.0 were beneficial to the employees enabling them to use the AMMS 2.0 software for conducting the audit planning, field audit and reporting.



In-house training on AMMS 2.0

Social Security Audit Directorate

Directorate of Social Security Audit arranged a three working days in-house training program from 30-01-2022 to 02-02-2022 for Deputy Directors, Audit & Accounts Officers, SAS Superintendents and Auditors on “PPA-2006 & PPR-2008”, “Financial Audit Guidelines” & “Model Para Writing Module-2”. The sessions were conducted by Mr. Md. Mahbul Hoque, DCAG (Senior), Mr. Sheikh Mohammad Omar Faruk, Director General & Mr. Provat Kumar Majumder, Director of this Directorate, Mr. A K M Hasibur Rahman, ADCAG (Admin), Mr. Md. Khademul Karim Iqbal, ADCAG (Personnel), Mr. Bulbul Singha ADCAG (Procedure) & Mr. Pranab Sarkar, Director (R&D).



Training on “PPA-2006 & PPR-2008”, “Financial Audit Guidelines” & “Model Para Writing”

Post, Telecommunication, Science, Information and Technology (PTST) Audit Directorate

PTST Audit Directorate have recently taken some initiatives that will help to boost up the efficiency of the auditors in executing the upcoming field audit. Recently, the directorate has arranged a ten day-long in-house training in the conference room. Director General inaugurated the training program and gave a short speech highlighting the necessity of this training program. The trainees were also given an extensive training on the AMMS 2.0 and the key experts from CAG office conducted the sessions.



In-house training on Audit File Archiving

The Directorate has recently formed an audit monitoring committee that will take up the monitoring activities of the audit cycle and will periodically give the progress report to the Director General.

Audit Reports discussed at Public Accounts Committee (PAC) Meeting of 11th Parliament (January-June 2022)

Serial	Meeting Date	Audit Reports discussed	Audit Directorate
01	61 st Meeting January 09, 2022	Compliance Audit Report on the accounts of (FY 2016–2017) Bangladesh Cable Industry Limited under Ministry of Posts, Telecommunications and Information Technology.	Postal, Telecommunications, Science, Information and Technology Audit Directorate
02	62 nd Meeting January 09, 2022	Compliance Audit Report on the accounts of (FY 2016–2017) 05 Boards of Secondary and Higher Education (Dhaka, Comilla, Rajshahi, Jessore and Dinajpur) under Ministry of Education.	Education Audit Directorate
03	63 rd Meeting February 09, 2022	Compliance Audit Report on the accounts of (FY 2014-2015 to 2015-2016) the Directorate of Roads and Highways under the control of Road Transport and Highways Division.	Transport Audit Directorate
04	64 th Meeting February 16, 2022	Compliance Audit Report on the accounts of (FY 2013-2014) 8 Zilla Parishads, 23 Municipalities and 5 Upazilla Parishads under Local Government Division	Local Government and Rural Development Audit Directorate
05	65 th Meeting March 06, 2022	Compliance Audit Report on the accounts of (FY 2013-2014 and 2014-2015) foreign aided projects under Ministry of Primary and Mass Education, Ministry of Railways, Ministry of Disaster Management and Relief and Ministry of Health and Family Welfare (Follow up meeting of 49 th meeting)	Foreign Aided Project Audit Directorate
06	66 th Meeting March 06, 2022	Compliance Audit Report on the accounts of (FY 2015-2016) MSR and procurement system of the Civil works, Health, Population and Nutrition Sector Development Program (Follow up meeting of 52 nd meeting.)	Health Audit Directorate
07	67 th Meeting March 15, 2022	Special Audit Report on the accounts of (FY 2009–2010 to 2014-2015) Investment Corporation of Bangladesh's Equity and Entrepreneurship Fund "EEF" under Financial Institutions Division, Ministry of Finance.	Commercial Audit Directorate
08	68 th Meeting March 15, 2022	Compliance Audit Report on the accounts of (FY 2012-2013) Rupali Bank Ltd. and Basic Bank Ltd. under Financial Institutions Division, Ministry of Finance. (Follow up meeting of 4 th , 17 th and 28 th meetings)	Commercial Audit Directorate
09	70 th Meeting March 27, 2022	Compliance Audit Report on the accounts of (FY 2013-2014 to 2015-2016) Bangladesh Army, Navy and Air Force related SFCs and FCs under Ministry of Defence. (54 th Follow Up Meeting)	Defense Audit Directorate
10	71 st Meeting April 18, 2022	Compliance Audit Report on the accounts of (FY 2009-2010 to 2015-2016) Biman Bangladesh Airlines Ltd. in abroad under Ministry of Civil Aviation and Tourism.	Mission Audit Directorate

Serial	Meeting Date	Audit Reports discussed	Audit Directorate
11	72 nd Meeting April 18, 2022	Compliance Audit Report on the accounts of (FY 2008-2009 to 2014-2015) Rural Poverty Alleviation Foundation (PDBF) under Rural Development and Cooperatives Division.	Local Government and Rural Development Audit Directorate
12	73 rd Meeting May 22, 2022	Compliance Audit Report on the accounts of (FY 2010-2011) 28 state-owned corporations, companies, autonomous government (commercial, competitive and service) organizations under different respective ministries	Local Government and Rural Development Audit Directorate, Power and Energy Audit Directorate, Commercial Audit Directorate and Transport Audit Directorate
13	74 th Meeting May 22, 2022	(1) Compliance Audit Report on the accounts of (FY 2013-2014) Ministry of Fisheries and Livestock and Ministry of Textiles and Jute (Directorate of Livestock, Bangladesh Textile Mills Corporation and Bangladesh Jute Mills Corporation) (2) Compliance Audit Report on the accounts of (FY 2009-2010) Ministries of Local Government, Rural Development and Co-operatives, Defence, Agriculture, Civil Aviation and Tourism, Textiles and Jute, Fisheries and Livestock and Communications (11 state institutions).	Agriculture and Environment Audit Directorate
14	75 th Meeting June 21, 2022	(1) Compliance Audit Report on the accounts of (FY 2009-2012 and 2007-2017) Ministry of Education and the Ministry of Disaster Management and Relief. (2) Compliance Audit Report on the accounts of (FY 2016-2017) 05 Secondary and Higher Education Boards (Dhaka, Comilla, Rajshahi, Jessore and Dinajpur) under Ministry of Education. Discussion for final settlement observations by PAC recommended by CAG under different Ministries, Division/Organizations.	Education Audit Directorate And Social Security Audit Directorate
15	76 th Meeting June 21, 2022	Discussion for final settlement observations by PAC recommended by CAG under different Ministry, Division/Organizations.	Local Government and Rural Development Audit Directorate; Works Audit Directorate; Postal, Telecommunications, Science, Information and Technology Audit Directorate; Mission Audit Directorate; Defence Audit Directorate; Constitutional Bodies Audit Directorate; Power and Energy Audit Directorate and Transport Audit Directorate.

List of International Virtual Programs

Serial	Name of the Online Programs	Duration	Name of the Participants
01	Online Training Program on “Auditing in IT Environment” Organized by International Center for Information Systems and Audit (iCISA), India.	31 st January to 11 th February 2022	1. Mr. Md. Milton Hosen Deputy Director Directorate of Commercial Audit. 2. Mr. Taqdir Hossain Deputy Director (MIS), OCAG, Bangladesh
02	Online Training Program on “Introduction to Environment Auditing in the Public Sector” Organized by International Organization of Supreme Audit Institution Working Group of Environment Audit (INTOSAI WGEA)	17 th January to 13 th February 2022	1. Md. Fuad Miah Deputy Director Social Security Audit Directorate
03	Online Training Program on “Auditing the Sustainability of infrastructure” Organized by INTOSAI Working Group of Environment Audit.	07 th March to 10 th April 2022	1. Mr. Rajib Debnath Deputy Director Directorate of Commercial Audit
04	9 th Integrity Seminar on “Public Sector Institution’ Ability to Resist Corruption” Organized by State Audit Office (SAO) of Hungary	07 th March to 09 th March 2022	1. Mr. Md. Nurul Islam Director General Directorate of Foreign Aided Projects Audit. 2. Mr. Nasimul Islam Director, Commercial Audit Directorate.
05	107 th Online Training Program on “International Intensive Training Program (ITP) in Performance Auditing” Organized by Performance Audit Wing (PAW), SAI Pakistan	21 st February to 11 th March 2022	1. Mr. C. M. Fajla Rabbi Palash Deputy Director Directorate of Works Audit 2. Mr. Md. Abu Bakar Siddique ACAG (HR Cell) OCAG, Bangladesh
06	Online Training Program on “Auditing in IT Environment” Organized by International Center for Information Systems and Audit (iCISA), India.	28 th February to 11 th March 2022	1. Mr. Firoz Ahmed Deputy Director Constitutional Bodies Audit Directorate 2. Mr. Roal Hassan Deputy Director (MIS), OCAG, Bangladesh
07	Working Level meeting (Online) on “ASOSAI Working Group on Crisis Management Audit (WGCMA) Organized by ASOSAI, WGCMA Secretariate (SAI Korea)	22 nd March 2022	1. Mr. S. M. Rezvi Director General Directorate of Health Audit 2. Mr. Syed. Mohammad Asaduzzaman CAFO, Ministry of Health and Family Welfare, Dhaka.
08	Kick-off meeting (Online) on “ASOSAI Working Group on Crisis Management Audit (WGCMA) Organized by ASOSAI, WGCMA Secretariate (SAI Korea)	11 th May 2022	1. Mr. S. M. Rezvi Director General Directorate of Health Audit 2. Mr. Syed. Mohammad Asaduzzaman CAFO, Ministry of Health and Family Welfare, Dhaka.
09	31 st meeting of the INTOSAI Working Group on IT Audit (WGITA) and a seminar on the topic “Auditing e-procurement systems” Organized by SAI India.	(23 rd -25 th) May, 2022	1. Mr. Mohammad Aftab Uddin. Director (MIS), OCAG, Bangladesh. 2. Mr. Tanjid Ahmed Shovon ACAG (Accounts), OCAG, Bangladesh.
10	Online Training Program on “IS Audit and Data Analytics” Organized by iCISA, India	27 th June to 08 th July 2022	1. Mr. Roal Hassan Deputy Director (MIS) OCAG, Bangladesh.
11	Webinar on “Adopting Digital Mindset in Audit and Fighting Corruption” Organized by INTOSAI WGISTA (Working Group on Impact of Science and Technology on Auditing), SAI United of Arab Amirat	30 th June 2022	1. Mr. Bikash Chandra Mitra Director General, Directorate of IT and Public Services Audit. 2. Mr. Janesar Azad Director, Directorate of IT and Public Services Audit.

Acronyms

ADCAG	Additional Deputy Comptroller and Auditor General	iBAS++	Integrated Budget & Accounting System
A&AO	Audit and Accounts Officer	ILO	International Labor Organization
AMMS	Audit Management & Monitoring System	INTOSAI	International Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions	ITC	International Training Center
BACS	Budget and Accounting Classification System	IR	Industrial Revolution
CAG	Comptroller and Auditor General	LGED	Local Government Engineering Department
CAFO	Chief Accounts & Finance Officer	MICR	Magnetic Ink Character Recognition
CAATs	Computer-aided Audit Tools	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
DFD	Defence Finance Department	SRAS	Subordinate Railway Accounts Service
EFT	Electronic Fund Transfer	SFC	Senior Finance Controller
FIMA	Financial Management Academy	WHO	World Health Organization

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Editorial Board:

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Mr. Roal Hassan

Deputy Director, MIS Wing, Office of the Comptroller and Auditor General of Bangladesh

Mst. Sidratul Muntaha

Deputy Director, Directorate of Constitutional Bodies Audit

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Audit Bhaban, 77/7, Kakrail, Dhaka 1000.

Phone : 88-02-831 8395-8

Fax : 88-02-8312690

Website: www.cag.org.bd

E-mail : miswing@cag.org.bd