

ANNUAL ACTIVITY REPORT | 2022



Office of the
Comptroller and Auditor General of Bangladesh



ANNUAL ACTIVITY REPORT 2022

Office of the Comptroller and Auditor General of Bangladesh

www.cag.org.bd

VISION, MISSION AND CORE VALUES

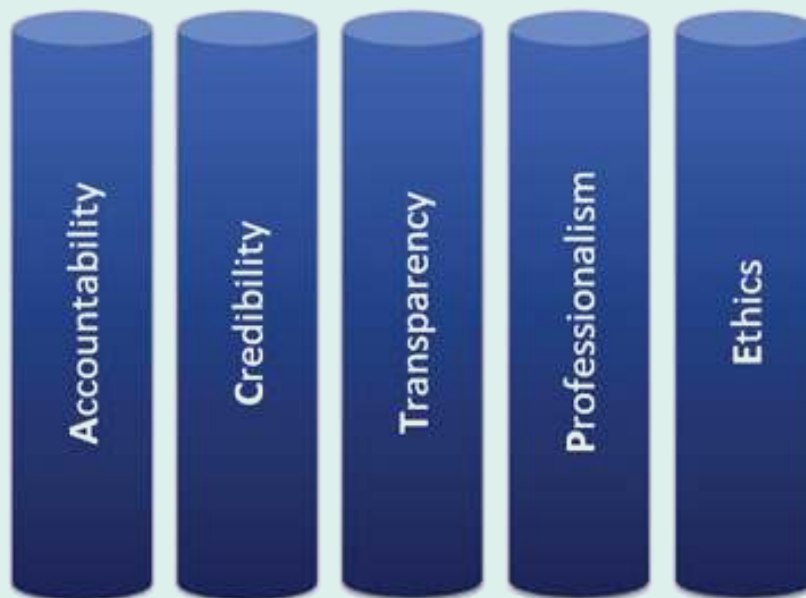
OUR VISION

Enhancing accountability and transparency for utilization of public resources that promotes value and benefit to citizen.

OUR MISSION

Providing independent assurance to citizens, parliament and other stakeholders on optimum management of public resources for ensuring good governance and improved public service delivery through quality audit.

OUR CORE VALUES



CONTENTS

1. Foreword: In retrospect	04
2. Introducing Supreme Audit Institution of Bangladesh	05
a. About Us	05
b. Constitutional Mandate	06
c. Organizational Structure	07
d. Operational Activities	09
e. Human Resources	13
3. Products and Services	14
a. Compliance Audit	14
b. Notable Audit Reports	21
c. Government Accounts	26
4. Settlement of Audit Observations	27
5. Public Accounts Committee Activities	29
a. Public Accounts Committee (PAC) Meetings	29
b. PAC Report discussed in the 11 th Parliament	36
6. Year in Review	38
7. SAI Bangladesh in Global Perspective	46
8. Training and Professional Development	52
9. Acronyms	59

1. FOREWORD: IN RETROSPECT



The People's Republic of Bangladesh is moving from Digital Bangladesh to Smart Bangladesh and so we are. For the time being, the audit and accounts department is adapting the concept of digitalization with utmost importance and it started a decade ago through the digitalization of iBAS++, the core accounting software of the government of Bangladesh. It refers to the process of converting information, operations, and objects from a physical or analog format into a digital format. This conversion allowed iBAS++ software to create, store, process, and disseminate information in a more efficient and accessible manner. Continuous development is going on for iBAS++. But this is the accounting part of the government.

For the audit side, the digitalization initiative started with the introduction of AMMS (Version 1.0). It was intended for the digitalization of all the processes included in the audit process starting from planning to reporting. But due to different constraints, it could not produce the result it intended for. This year audit department comes up with AMMS (Version 2.0) considering the drawbacks found in the earlier one. From the latter half of

2022, it has started working all over the country. It is an interactive online basis software where both auditor and auditee can participate and it creating a prompt paperless working environment. So, digitalization in the audit department enables us to adopt technology and digital tools to streamline and improve the efficiency of audit processes. This includes the use of electronic document management systems, data analysis software, cloud-based systems, and other digital solutions. The goal of digitalization in the audit department is to reduce manual labour, increase accuracy and efficiency, provide real-time data and insights, and ultimately enhance the overall quality of audit services.

I have my pleasure to inform that as the situation demanded we have archived all the previous audit observations which later on merged with AMMS (Version 2.0) as repository. Now initiative has been taken to build a home-grown data analysis software based on our demand and the data pattern we work with. By the way, AMMS 2.0 is using a cloud-based system, a PaaS and is hosted in the NDC of BCC.

For the auditee, I can say that they can now interact with the audit directorates through the online system (AMMS 2.0), and can reply quickly without any physical interaction. An auditor can issue observations through online system which will be readily available both in auditee user accounts and directorates as well.

Last year OCAG signed an MoU with the ICAB for the professional development and to create and enhance the knowledge-based work environment in future. Initiatives have been taken to formulate performance audit guidelines, office procedure manual for audit directorates and to update the MSO. Hopefully, these will be published soon. For the prompt result, we are working on a new audit model i.e. Agile Audit Model where on demand and immediate audit reactions will be provided upon a definite issue uncovered.

Post COVID situation reveals that organizations are relying on the technologies rather than the human interaction. With this, what I want to inform that only technology and technological knowledge enabled human resource will stand in future. Technology makes the distance shorter. What is happening in the west, it will affect the east very soon. The age of AI enabled applications like ChatGPT has started and it will have greater impact on online society like MetaVerse. So, there is no shortcut of gaining the knowledge on technologies and adapting with the AR, VR, AI and IoTs. What we have started earlier with iBAS++ and AMMS 2.0 as IT enabled financial management and auditing; I see a brighter future ahead for the next generation audit and accounts department.

June 2023

Mohammad Muslim Chowdhury
Comptroller and Auditor General of Bangladesh

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

a. About Us



The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and expenditures 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 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. The CAG is not subject to the influence or control of any other authority in determining the nature, 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, the scope for the IT audit has also increased manifold. To keep pace with the vision of the present government's 'Smart Bangladesh', the OCAG Bangladesh has put emphasis on digitalization of audit activities and increased IT auditing.

b. Constitutional Mandate

The 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 is prescribed by law in the case of anybody corporate directly established by law, the accounts of that body corporate shall be audited and reported on by such person as may be so prescribed.

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

(4) The Auditor-General, in the exercise of 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.

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.

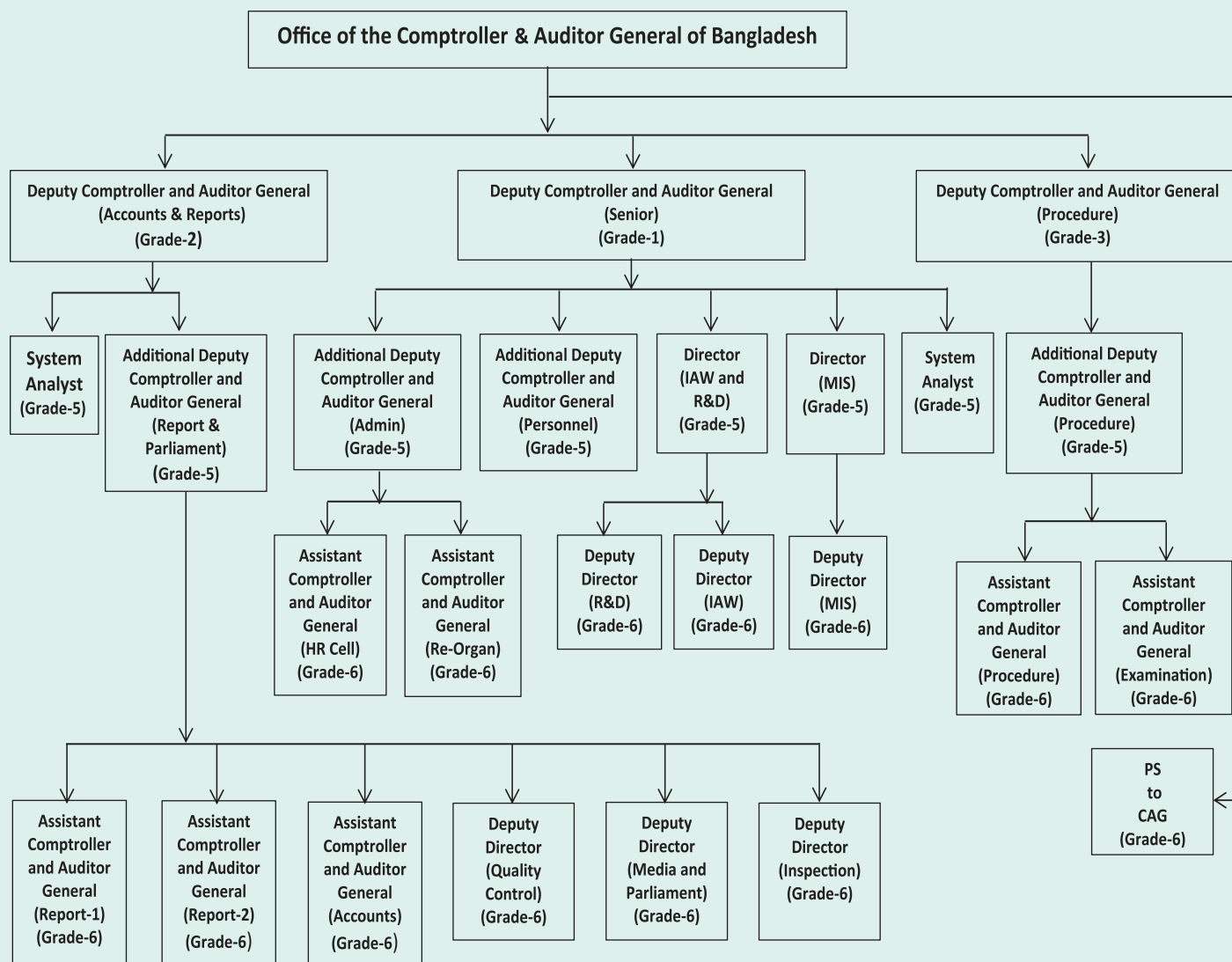
**Form and manner
of keeping public
accounts**

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

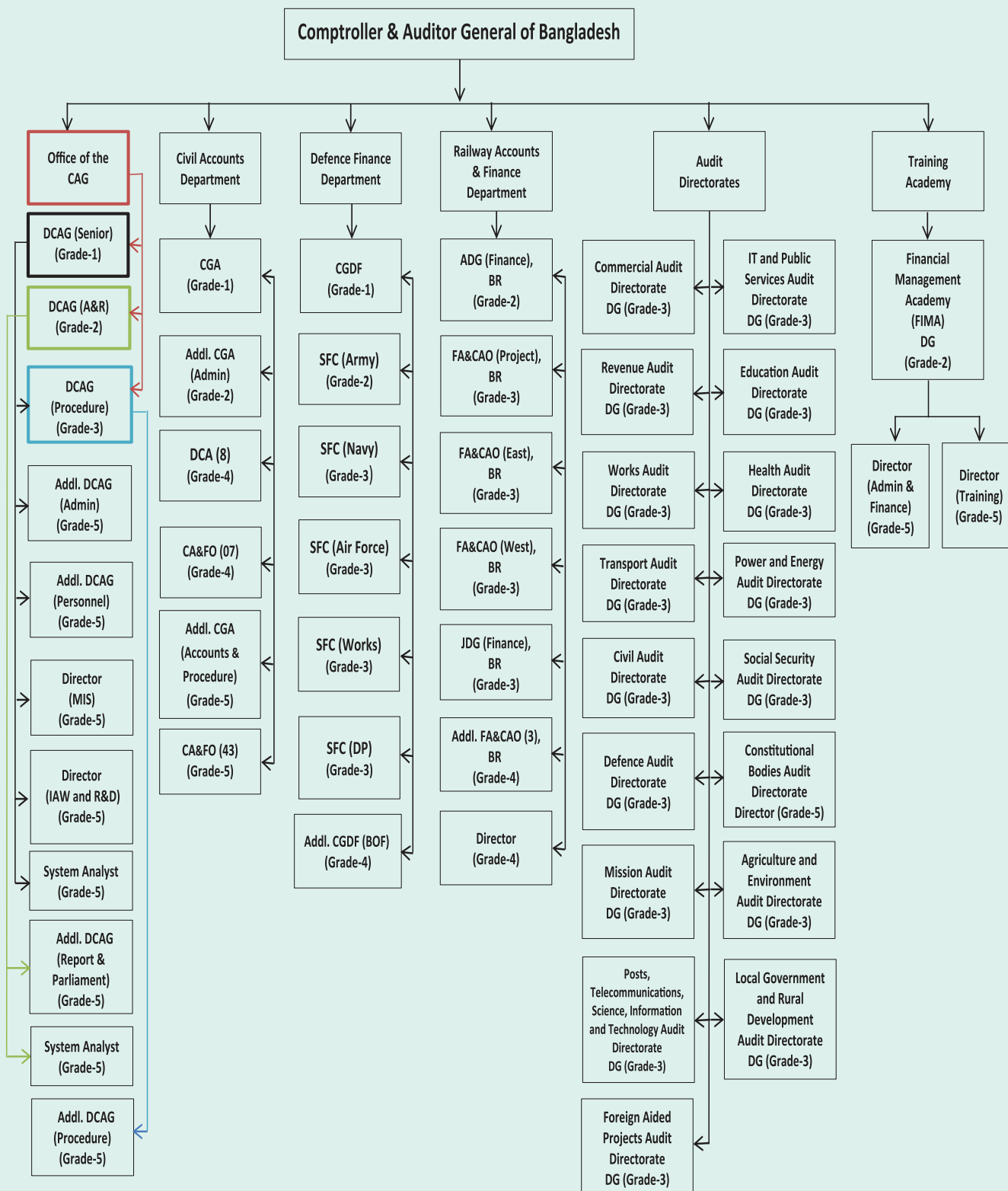
**Reports of Auditor-
General to be laid
before Parliament**

c. Organizational Structure

I. Office of the Comptroller and Auditor General of Bangladesh (Post-wise):



II. Audit and Accounts Department (Post-wise):



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 17 (seventeen) Audit Directorates. The Directorates are organized based on their functions, as is shown below:

Serial	Audit Directorates	Auditing Areas	Sanctioned Manpower
01	Civil Audit Directorate	Finance Division	144
02	Revenue Audit Directorate	Internal Resources Division Ministry of Land	176
03	Commercial Audit Directorate	Ministry of Industries Ministry of Commerce Financial Institutions Division Ministry of Textiles and Jute Ministry of Civil Aviation and Tourism	413
04	Works Audit Directorate	Ministry of Housing and Public Works Ministry of Water Resources	217
05	Transport Audit Directorate	Ministry of Railways Road Transport and Highways Division Bridges Division Ministry of Shipping	257
06	Foreign Aided Projects Audit Directorate	Economic Relations Division	112
07	Posts, Telecommunications, Science, Information and Technology Audit Directorate	Ministry of Science and Technology Posts and Telecommunications Division Information and Communication Technology Division Ministry of Information and Broadcasting	300
08	Defence Audit Directorate	Ministry of Defence Armed Forces Division	179
09	Health Audit Directorate	Health Services Division Medical Education and Family Welfare Division	240
10	Education Audit Directorate	Ministry of Primary and Mass Education Ministry of Cultural Affairs Ministry of Religious Affairs Secondary and Higher Education Division Technical and Madrasa Education Division	238
11	Agriculture and Environment Audit Directorate	Ministry of Agriculture Ministry of Environment, Forest and climate change Ministry of Fisheries and Livestock	238

INTRODUCING SAI

Serial	Audit Directorates	Auditing Areas	Sanctioned Manpower
12	Local Government and Rural Development Audit Directorate	Ministry of Chittagong Hill Tracts Affairs Local Government Division Rural Development and Co-operatives Division	254
13	Social Security Audit Directorate	Ministry of Social Welfare Ministry of Women and Children Affairs Ministry of Youth and Sports Ministry of Disaster Management and Relief Ministry of Labour and Employment Ministry of Liberation War Affairs Ministry of Food	185
14	Power and Energy Audit Directorate	Power Division Energy and Mineral Resources Division	160
15	IT and Public Services Audit Directorate	The Prime Minister's Office Cabinet Division Ministry of Public Administration Public Security division Security Service division Statistics and Informatics Division Planning Division Implementation Monitoring and Evaluation Division	177
16	Constitutional Bodies Audit Directorate	Office of the President of Bangladesh Law and Justice Division Legislative and Parliamentary Affairs Division Supreme Court of Bangladesh Election Commission Secretariat Anti-Corruption Commission Bangladesh Public Service Commission Parliament secretariat Office of the Comptroller and Auditor General of Bangladesh	100
17	Mission Audit Directorate	Ministry of Foreign Affairs Ministry of Expatriates' Welfare and Overseas Employment	50

Pre-Auditing Responsibilities

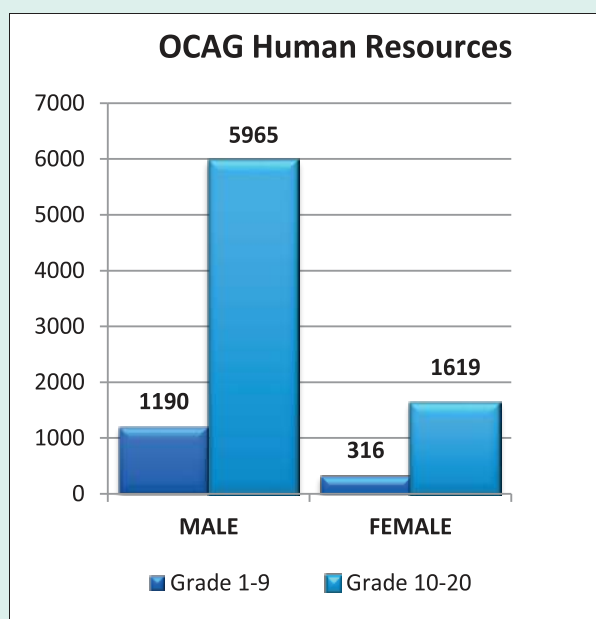
Pre-auditing responsibilities are undertaken by the OCAG against the backdrop of prevalent control weaknesses and inadequate internal audit functions within the public sector organizations. The offices of the Controller General of Accounts (CGA), Controller General Defence Finance (CGDF) and Additional Director General (Finance), Bangladesh Railway assist the CAG in pre-audit of all expenditures incurred by the government. These offices are also tasked with the responsibilities of compiling the Finance Accounts and Appropriation Accounts of the government. The allocations of functions to these offices are as follows:

Name of the Offices	Type of Accounts	Allocation of Functions	Existing Manpower
Controller General of Accounts (CGA)	Civil Accounts	Accounting Functions: <ul style="list-style-type: none"> To compile monthly accounts of Ministries/ Divisions To prepare/consolidate Appropriation Accounts and Finance Accounts of the government and place before CAG for certification To ensure accuracy and timeliness of accounts To manage accounting data through Central Data Processing Unit (CDPU) To prescribe forms and methods of keeping accounts with approval of CAG Pre-Audit Functions: <ul style="list-style-type: none"> To authorize payments after pre-audit for claims of all civil officers and staff of the government To authorize payments of other expenditure after pre-audit Other Functions: <ul style="list-style-type: none"> To administer all accounts offices including CAFOs, DCAs, DAFOs and UAOs To provide necessary accounting/financial data and information as per requirements of Finance Division, Ministry of Finance. 	7973
Controller General Defence Finance (CGDF)	Defence Accounts	Accounting Functions: <ul style="list-style-type: none"> To compile and consolidate monthly and annual accounts of the Defence Services To prepare periodical financial/accounting reports/statements including yearly Appropriation Accounts for the Ministry of Defence and Armed Forces Division. To furnish inputs of Finance Accounts to the CGA To issue necessary instructions to the SFCs and Finance Controllers in matters relating to internal audit, accounts and work procedure etc. To supply/disburse and control imprest and cash assignment. To issue, and reconcile, cheques to Garrison Engineers 	1927

INTRODUCING SAI

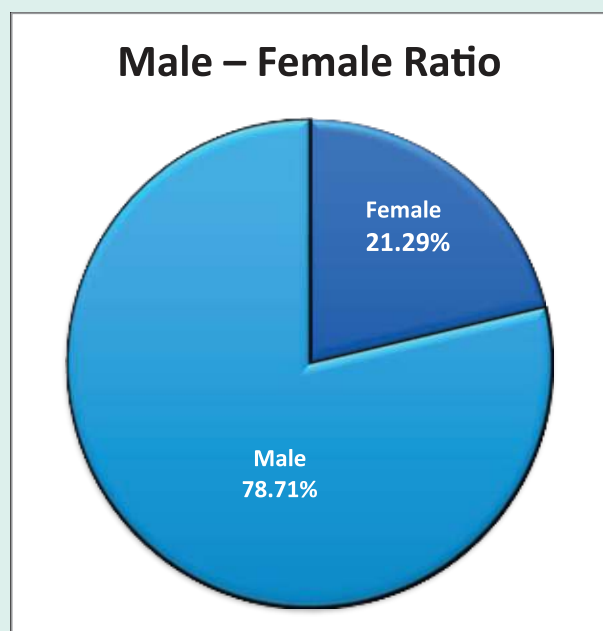
Name of the Offices	Type of Accounts	Allocation of Functions	Existing Manpower
		Pre-audit Function: <ul style="list-style-type: none"> To carry out pre-audit to suit the individual service requirements Financial Advice: <ul style="list-style-type: none"> To examine and render advice to defence services on 'Budget estimate and reviews' To assist in scrutiny of all 'New budget measures' To assist in internal auditing and accounts keeping by advising the services chiefs To assist in speedy disbursement of pay, pension and allowances to the defence personnel To clarify and explain different provisions as stated in Joint Services Instruction 	
Additional Director General (Finance)	Bangladesh Railway Accounts	Accounting Functions: <ul style="list-style-type: none"> To maintain current accounts, monthly accounts of cash-based transactions To consolidate Bangladesh Railway (BR) Appropriation Accounts on expenditure against budget allocation To furnish inputs of Finance Accounts to the CGA including year-end assets and liabilities To prepare subsidiary accounts comprising capital statement, balance sheet, profit and loss accounts To maintain traffic accounts by Additional FA and CAO (Traffic Accounts) routed through the pay and cash offices of East and West zones of BR To maintain settlement accounts of BR with adjustment to civil, defence and store accounts through central books and budget unit under FA&CAO (East) Other Functions: <ul style="list-style-type: none"> To help BR to finalize both development and non-development budget estimates To render advice on administrative matters involving BR financial management, and on policy of public service obligations To settle claims against BR Financial Advice: <ul style="list-style-type: none"> To analyze income and expenditure of Bangladesh Railway To give opinion regarding financial matters of RTA and BR, HQ 	2377

e. Human Resources



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

The OCAG has taken initiatives to increase its expertise in public financial management including accounting and auditing qualifications. Officers belonging to Bangladesh Civil Service (BCS) are recruited by Bangladesh Public Service Commission. The other category of staffs is recruited directly by the OCAG, CGA, CGDF and ADG (Finance), BR who are promoted to the higher ranks after qualifying departmental examination known as the Subordinate Accounts Service (SAS) and Subordinate Railway Accounts Service (SRAS) exam.



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

Approximately, nine thousand officials are currently working in the OCAG, of which about twenty-one percent are women. The bar graph here indicates the gender ratio at grade: 1 to 9 and grade: 10 to 20.

3. PRODUCTS AND SERVICES



In the year 2022, OCAG audited various sectors of the government. Special emphasis was put on entity based auditing that covered more risky sectors including health, power, banking, public works, education, and communication etc. In preparing these reports, emphasis was put on audit quality to ensure transparency and accountability of the government receipts and payments. It is expected that maximum utilization of government funds and reduced wastage of public resources would be ensured in the sectors audited. The following 51 (fifty-one) Compliance Audit reports have been finalized and submitted to the Honorable President.

a. Compliance Audit Report:

Serial	Title of Audit Report	Year	Ministry/ Division	Audit Directorate
01	Audit report on the accounts of Chittagong Port Authority under the Ministry of Shipping for the FY 2019-2020.	2019-2020	Ministry of Shipping	Transport Audit Directorate
02	Audit Report on the accounts of Land Management of Bangladesh Railway under the Ministry of Railways for the FY 2019-2020.	2019-2020	Ministry of Railways	Transport Audit Directorate
03	Audit report on the accounts of total 18 units including Ministry of Land and its subordinate Land Reforms Board, Department of Land Records and Survey, Zonal Settlement Office, Mymensingh, Additional Deputy Commissioner (Revenue), Faridpur and 11 Assistant Commissioners (Land) for the FY 2018-2019.	2018-2019	Ministry of Land	Works Audit Directorate
04	Audit report on the accounts of Bangladesh University Grants Commission and 10 universities under the Ministry of Education for the FY 2017-2018	2017-2018	Secondary and Higher Education Division	Education Audit Directorate
05	Audit Report on the accounts of Bangladesh University Grants Commission and 8 universities under the Ministry of Education for the FY 2015-2016 and 2016-2017.	2015-2016 & 2016-2017	Secondary and Higher Education Division	Education Audit Directorate
06	Audit Report on the accounts of National Curriculum and Textbook Board, Dhaka under the Ministry of Education for the FY 2018-2019.	2018-2019	Secondary and Higher Education Division	Education Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Year	Ministry/ Division	Audit Directorate
07	Audit Report on the accounts of Bangladesh Technical Education Board and Bangladesh Madrasa Education Board under the Ministry of Education for the FY 2018-2019 & 2019-2020.	2018-2019 & 2019-2020	Technical and Madrasa Education Division	Education Audit Directorate
08	Audit Report on the accounts of Bangladesh Bank and Basic Bank Limited under the Ministry of Finance for the FY 2014-2015 & 2012-2016.	2014-2015 & 2012-2016	Financial Institutions Division	Commercial Audit Directorate
09	Audit Report on the accounts of Rupali Bank Limited under the Ministry of Finance for the FY 2017-2018.	2017-2018	Financial Institutions Division	Commercial Audit Directorate
10	Audit Report on the accounts of Janata Bank Limited under the Ministry of Finance for the FY 2017-2018.	2017-2018	Financial Institutions Division	Commercial Audit Directorate
11	Audit Report on the accounts of Agrani Bank Limited on Debt Management under the Ministry of Finance for the FY 2017-2018.	2017-2018	Financial Institutions Division	Commercial Audit Directorate
12	Audit Report on the accounts of Bangladesh Chemical Industries Corporation under the Ministry of Industry for the FY 2017-2018 & 2018-2019.	2017-2018 & 2018-2019	Ministry of Industry	Commercial Audit Directorate
13	Audit Report on the accounts of the Ministry of Textiles and Jute for the FY 2018-2019.	2018-2019	Ministry of Textiles and Jute	Commercial Audit Directorate
14	Audit Report on the accounts of Dhaka Power Distribution Company Limited for the FY 2019-2020.	2019-2020	Power Division, Ministry of Power, Energy and Mineral Resources	Power and Energy Audit Directorate
15	Audit Report on the accounts of Standard Asiatic Oil Company Limited for the FY 2019-2020.	2019-2020	Energy and Mineral Resources Division, Ministry of Power, Energy and Mineral Resources	Power and Energy Audit Directorate
16	Audit Report on the accounts of Bangladesh Power Development Board and Bangladesh Rural Electrification Board for the FY 2018-2019.	2018-2019	Power Division, Ministry of Power, Energy and Mineral Resources	Power and Energy Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Year	Ministry/ Division	Audit Directorate
17	Audit report on the accounts of COVID-19 of Bangladesh Army, Navy, Air Force and related organizations under the Ministry of Defence for the FY 2019-2020.	2019-2020	Ministry of Defence	Defence Audit Directorate
18	Audit Report on the accounts of Agrani Bank Limited under the Ministry of Finance for the FY 2010-2018.	2010-2018	Financial Institutions Division; Ministry of Finance	Commercial Audit Directorate
19	Audit report on the accounts of Income tax collected by Large Taxpayers Unit (income tax) under the National Board of Revenue for the FY 2018-2019.	2018-2019	Internal Resources Division, Ministry of Finance	Revenue Audit Directorate
20	Audit Report on the accounts of Debt Disbursement, Recovery and Procurement Activities of Palli Daridro Bimochon Foundation (PDBF) under the Ministry of Local Government, Rural Development and Cooperatives for the FY 2017-2018 & 2019-2020.	2017-2018 & 2019-2020	Local Government Division, Ministry of Local Government, Rural Development and Cooperatives	Local Government and Rural Development Audit Directorate
21	Audit reports on the accounts of different city corporations under the Ministry of Local Government, Rural Development and Cooperatives for the FY 2018-2019.	2018-2019	Local Government Division, Ministry of Local Government, Rural Development and Cooperatives	Local Government and Rural Development Audit Directorate
22	Audit report on the accounts of different Embassies under the Ministry of Foreign Affairs for the FY 2018-2019.	2018-2019	Ministry of Foreign Affairs	Mission Audit Directorate
23	Audit Report on the accounts of the Department of Roads and Highways under the Ministry of Road Transport and Bridges for the FY 2018-2019.	2017-2018 & 2018-2019	Road Transport and Highways Division; Ministry of Road Transport and Bridges	Transport Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Year	Ministry/ Division	Audit Directorate
24	Audit Report on the accounts of Janata Bank Limited under the Ministry of Finance for the FY 2010-2016.	2010-2016	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
25	Audit Report on the accounts of Sonali Bank Limited under the Ministry of Finance for the FY 2015-2018.	2015-2018	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
26	Audit Report on the accounts of Investment Corporation of Bangladesh (ICB) under the Ministry of Finance for the FY 2015-2016 to 2017-2018.	2015-2016 to 2017-2018	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
27	Audit Report on the accounts of different organizations under the Ministry of Health and Family Welfare for the FY 2017-2018.	2017-2018	Health Services Division, Ministry of Health and Family Welfare	Health Audit Directorate
28	Audit report on the accounts of the accuracy of income tax assessment of Large Taxpayers Unit (income tax) under the National Board of Revenue for the FY 2019-2020.	2019-2020	Internal Resources Division, Ministry of Finance	Revenue Audit Directorate
29	Audit Report on the accounts of Wage Earners Welfare Board under the Ministry of Expatriates' Welfare and Overseas Employment for the FY 2015-2020.	2015-2020	Ministry of Expatriates' Welfare and Overseas Employment	Mission Audit Directorate
30	Audit Report on the accounts of BMET and its BIMTs, Divisional Offices, DEMOs and different Technical Training Centers under the Ministry of Expatriate Welfare and Overseas Employment for the FY 2015-2020.	2015-2020	Ministry of Expatriate Welfare and Overseas Employment	Mission Audit Directorate
31	Audit report on the accounts of the project Learning and Earning Development and Skill Development of Mobile Games and Applications under the Ministry of Posts, Telecommunications and Information Technology for the FY 2019-2020.	2019-2020	Information and Communication Technology Division; Ministry of Posts, Telecommunications and Information Technology	IT and Public Service Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Year	Ministry/ Division	Audit Directorate
32	Audit Report on the accounts of Bangladesh Science and Industry Research Council and Bangladesh Atomic Energy Commission under the Ministry of Science and Technology for the FY 2018-2019.	2018-2019	Ministry of Science and Technology	Posts, Telecommunications, Science, Information and Technology Audit Directorate
33	Audit Report on the accounts of Bangladesh Council of Scientific and Industrial Research (BCSIR) under the Ministry of Science and Technology for the FY 2019-2020	2016-2017 to 2019-2020	Ministry of Science and Technology	Posts, Telecommunications, Science, Information and Technology Audit Directorate
34	Audit Report on the accounts of Bangladesh Telecommunications Regulatory Commission under the Ministry of Posts, Telecommunications and Information Technology for the FY 2019-2020.	2019-2020	Information and Communication Technology Division; Ministry of Posts, Telecommunications and Information Technology	Posts, Telecommunications, Science, Information and Technology Audit Directorate
35	Audit report on the accounts of Boards of Secondary and Higher Secondary Education, Teachers' Retirement Benefit Board of Government Educational Institutions and Teachers' Welfare Trust of Private Educational Institutions under the Ministry of Education for the FY 2018-2019 to 2019-2020.	2018-2019 to 2019-2020	Secondary and Higher Education Division; Ministry of Education	Education Audit Directorate
36	Audit report on the accounts of revenue related activities of different Customs, Excise and VAT Circles under the National Board of Revenue for the FY 2016-2017 to 2019-2020.	2016-2017 to 2019-2020	Internal Resources Division, Ministry of Finance	Revenue Audit Directorate
37	Audit report on the accounts of Taxable total income and accuracy in assessment of Income Tax of different Tax Circles under the National Board of Revenue for the FY 2016-2017 to 2019-2020.	2016-2017 to 2019-2020	Internal Resources Division, Ministry of Finance	Revenue Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Year	Ministry/ Division	Audit Directorate
38	Audit report on the accounts of different Embassies under the Ministry of Foreign Affairs for the FY 2017-2018.	2017-2018	Ministry of Foreign Affairs	Mission Audit Directorate
39	Audit report on the accounts of the State Guest House-Padma, Maritime Affairs and Foreign Service Academy under the Ministry of Foreign Affairs for the FY 2018-2019.	2018-2019	Ministry of Foreign Affairs	Mission Audit Directorate
40	Audit Report on the accounts of Bangladesh Rural Development Board, Bangladesh Milk Producers Cooperative Union Ltd, Palli Daridro Bimochon Foundation, Bangladesh Academy for Rural Development (BARD) and different projects under the Ministry of Local Government, Rural Development and Cooperatives for the FY 2017-2018.	2017-2018	Rural Development and Cooperatives Division, Ministry of Local Government, Rural Development and Cooperatives	Local Government and Rural Development Audit Directorate
41	Audit Report on the accounts of Bangladesh Railway under the Ministry of Railways for the FY 2017-2018.	2017-2018	Bangladesh Railways; Ministry of Railways	Transport Audit Directorate
42	Audit Report on the accounts of Basic Bank Limited under the Ministry of Finance for the FY 2016-2018.	2016-2018	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
43	Audit Report on the accounts of Sonali Bank Limited and Rupali Bank Limited CC (Pledge) Lending and Jute Stock of Pledge Warehouse under the Ministry of Finance for the FY 2015-2020.	2015-2020	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
44	Audit Report on the accounts of Bangladesh Water Development Board under the Ministry of Water Resources for the FY 2017-2018 & 2018-2019.	2017-2018 & 2018-2019	Ministry of Water Resources	Works Audit Directorate
45	Audit report on the accounts of procurement activities of expansion works under implementation by different Executive Engineer's offices under the Ministry of Housing and Public Works for the FY 2017-2018 to 2018-2019.	2017-2018 to 2018-2019	Ministry of Housing and Public Works	Works Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Year	Ministry/ Division	Audit Directorate
46	Audit Report on the accounts of Urban Protection, Bank Conservation and Dredging Projects of Bangladesh Water Development Board under the Ministry of Water Resources for the FY 2019-2020.	2019-2020	Ministry of Water Resources	Works Audit Directorate
47	Audit report on the accounts of plot-flat allotment-expenditure and other related accounts of the under-implemented and recently completed development projects under the National Housing Authority, Ministry of Housing and Public Works for the FY 2019-2020.	2019-2020	Ministry of Housing and Public Works	Works Audit Directorate
48	Audit Report on the accounts of Public Works Department under the Ministry of Housing and Public Works for the FY 2017-2018.	2017-2018	Ministry of Housing and Public Works	Works Audit Directorate
49	Audit report on the accounts regarding the purchase and use of dredgers and equipment of Bangladesh Water Development Board under the Ministry of Water Resources for the FY 2017-2018.	2017-2018	Ministry of Water Resources	Works Audit Directorate
50	Audit report on the accounts of the Rajdhani Unnayan Kartripakkha (RAJUK) under the Ministry of Housing and Public Works for the FY 2018-2019.	2018-2019	Ministry of Housing and Public Works	Works Audit Directorate
51	Audit report on the accounts of Rajshahi Development Authority under the Ministry of Housing and Public Works for the FY 2016-2017 to 2019-2020.	2016-2017 to 2019-2020	Ministry of Housing and Public Works	Works Audit Directorate

b. Notable Audit Reports

Financial Institutions Division

Name of the Report: Annual Audit Report on the accounts of Equity and Entrepreneurship Fund (EEF) of Bangladesh Investment Corporation under Financial Institutions Division, Ministry of Finance for the fiscal year 2015-2016 to 2017-2018.

CAG's Audit Report Number: 36/2021

Audit Directorate: Commercial Audit Directorate.

Number of Audit Observations: 12

Amount Involved: Tk 438.50 crore

Major Observations:

- Financial loss due to purchase of Farmers Bank's shares at a premium and investment in its FDR.
- Investment in bonds is unprofitable in view of cost of funds and the company's unsatisfactory debt repayment capacity.
- Financial loss due to investment in debenture despite having the liability of other banks and non-recovery of funds.
- Properties not belong to the projects considered as collateral.
- Financial loss due to issuing debentures despite having excess liabilities of various banks.
- Financial loss to the government due to disbursement of EEF and cessation of production.
- Financial loss to the government due to embezzlement of invested money and abandonment of the project.

Causes of Irregularities:

- Investment in debenture incurring Paripassu charges despite having the liability of other banks.
- Allocation of additional EEF violating the terms of sanction letter.
- Accepting off-project property as collateral.
- Funding in non-existent projects.
- Embezzlement of invested money of the project etc.

Ministry of Health and Family Welfare

Name of the Report: Compliance audit report of various institutions of the Health Service Division under the Ministry of Health and Family Welfare for the FY 2017-2018.

CAG's Audit Report Number: 06/2021

Audit Directorate: Health Audit Directorate

Number of Audit Observations: 23

Amount involved: Tk 212.67 Crore

Major Observations:

- Procurement of MSR goods at a higher price than the market price.
- Procurement of chemical reagents and surgical instruments at higher rates without considering actual market rates in violation of PPR-2008.
- Procurement of products from other suppliers at higher price despite having lower price of Public Health Institute/UCL products.
- Failure to perform the construction work by the contractor as per contract.
- Failure to collect user fees properly from various sectors and not depositing the collected fees into government treasury.
- Failure to deduct source tax properly from the suppliers' bill.
- Procurement of medicine without requisition and invitation for tender.
- Repair of machinery without invitation for tender.
- Financial loss to the government due to push in from CMSD by purchasing excess equipment in absence of infrastructure, skilled manpower and demand letter.
- Auditable records of expenditure were not produced during audit.

Causes of Irregularities:

- Weaknesses in public financial management and internal control system.
- Non-deposit of revenue receipts and other receipts into government treasury.
- Non-Compliance of act, rules regarding public procurement.
- Violation of government orders.

PRODUCTS AND SERVICES

Ministry of Education

Name of the Report: Compliance Audit Report on Bangladesh University Grants Commission and 10 universities under the control of Secondary and Higher Education Division, Ministry of Education on 2015-2016 and 2016-2017 FYs.

CAG's Audit Report: 2017-2018

Audit Directorate: Education Audit Directorate

Number of Audit Observations: 08

Amount involved: Tk 144.70 Crore

Major Observations:

- Payment of pay and allowances to the employees beyond organogram.
- Income received from various sources not accounted for and shown in the budget.
- Deduction of VAT lower than the government prescribed rate.
- Irregular payment of various allowances to teachers/officers/employees of the University.
- Non-submission of auditable records before the audit team.

Causes of Irregularities:

- Violation of article 128(1) of the Constitution of Bangladesh.
- Violation of respective orders issued by Bangladesh UGC.
- Weaknesses in internal control system.
- Non-Compliance of circulars regarding IT & VAT.

PRODUCTS AND SERVICES

Ministry of Shipping

Name of the Report: Compliance audit report on Chittagong Port Authority under the Ministry of Shipping for the year 2019-2020.

CAG's Audit Report Number: 27/2021

Audit Directorate: Transport Audit Directorate

Number of Audit Observations: 26

Amount involved: Tk 258.00 Crore

Major Observations:

- Contractor was paid despite non-delivery of tug boats.
- The transportation of the CC block and RCC precast pile was carried out by the contractor at an unusual higher rate than the estimated rate.
- Bills for various items were paid by signing contract at a higher rate than the proposed rate.
- Excess payment made to the contractor.
- Revenue portion of Chittagong Port Authority was not collected from the sales proceeds auctioned by the Customs authority.
- Outstanding land lease money was not realized.
- Collection of income tax lower than the government prescribed rate.

Causes of Irregularities:

- Violation of PPR-2008.
- Breach of contract terms.
- Violation of Income Tax Ordinance, 1984.
- Violation of Port Ordinance, 1976.

PRODUCTS AND SERVICES

Ministry of Power, Energy and Mineral Resources

Name of the Report: Compliance Audit Report on the accounts of Bangladesh Electricity Development Board and Bangladesh Rural Electrification Board for the fiscal year 2018-2019.

CAG's Audit Report Number: 71/2021

Audit Directorate: Power and Energy Audit Directorate

Number of Audit Observations: 06

Amount involved: Tk 23.14 Crore

Major Observations:

- Financial losses to the government due to failure to limit system loss within predetermined targets.
- Excess money was paid as miscellaneous cost while paying for land acquisition compensation;
- Payment of final bills without deduction of fines as per the directives of the Bangladesh Rural Electrification Board (BREB);
- Irregular procurement of super enamel copper wire through direct procurement method instead of open tendering method.

Causes of Irregularities:

- Non-Compliance of rules and regulations in collection of government revenue and expenditure.
- Weaknesses in internal control system.
- Excess payment for incidental expenses in case of land acquisition.
- Violation of PPR-2008.
- Final bill payment without imposing penalty and recovery of money.

c. Government Accounts

Finance Accounts

The Comptroller and Auditor General of Bangladesh certifies the annual 'Finance Accounts' and 'Appropriation Accounts' for submission to the Honorable President as per section 4 of the Comptroller and Auditor General (Additional Functions) Act, 1974. Finance Account shows 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. Controller General of Accounts prepared Finance Accounts up to FY 2017-2018 and CAG certified this. In December 2021, the Honorable President of Bangladesh approved the new format of Finance Accounts which is prepared in accordance with new BACS.

Appropriation Accounts

An Appropriation Account shows comparative statement between detailed head-wise final budget allocation and actual expenditure of different Ministries/Divisions, departments and their subordinate offices with explanation of variances (if any). Controller General of Accounts prepared appropriation Accounts up to FY 2017-2018 and CAG certified it. New format of Appropriation Accounts (Civil) and Appropriation Accounts (Defence Service and Armed Forces Division) has been approved on 20.01.2022 and 08.12.2022 respectively.

4. SETTLEMENT OF AUDIT OBSERVATIONS

A total of 13,103 audit observations have been settled in 2021-2022 by the OCAG. The amount involved in these observations is Tk. 1,26,592.079 crore. The number of audit observations and the amount involved for the respective Ministries and Divisions are shown below:

Serial	Name of Ministry/ Division/ Organization	Number of observations	Amount Involved (In Crore Taka)
01	Finance Division	2153	2579.39
02	Financial Institutions Division, Ministry of Finance	856	3019.61
03	Ministry of Women and Children Affairs	02	0.94
04	Ministry of Liberation War Affairs	24	2.61
05	Ministry of Food	295	62.88
06	Ministry of Disaster Management and Relief	18	8.347
07	Ministry of Fisheries and Livestock	344	802.05
08	Ministry of Housing and Public Works	437	26089.64
09	Ministry of Law, Justice and Parliamentary Affairs	07	2.082
10	Ministry of Land	07	1.52
11	Election Commission	19	21.69
12	Ministry of Youth and Sports	97	39.5
13	Ministry of Health and Family Welfare	1417	3876.58
14	Ministry of Primary and Mass Education	34	7.71
15	Ministry of Public Administration	27	1438.85
16	Ministry of Education	650	557.2
17	Ministry of Social Welfare	13	31.66
18	Ministry of Agriculture	702	371.76
19	Local Government Division	663	5372.95
20	Rural Development and Co-operatives Division	47	371.81
21	Posts and Telecommunications Division	243	783.69
22	Ministry of Industries	306	2709.5
23	Ministry of Defence	451	1220.59
24	Ministry of Religious Affairs	45	38.97
25	President's Office	03	0.01
26	Economic Relations Division	00	00
27	Ministry of Chittagong Hill Tracts Affairs	83	19.38
28	Ministry of Environment, Forest and Climate Change	84	312.9
29	Implementation Monitoring and Evaluation Division	00	00
30	Supreme Court	13	4.61
31	Cabinet Division	04	902.59

SETTLEMENT OF AUDIT OBSERVATIONS

Serial	Name of Ministry/ Division/ Organization	Number of observations	Amount Involved (In Crore Taka)
32	Ministry of Water Resources	478	1547.57
33	Ministry of Foreign Affairs	456	48.79
34	Ministry of Home Affairs	122	6577.7
35	Ministry of Civil Aviation and Tourism	115	142.31
36	Power Division	1062	16214.69
37	Ministry of Shipping	59	1613.8
38	Energy and Mineral Resources Division	500	32946.79
39	Information and Communication Technology Division	31	40.28
40	Secretariat of Parliament	01	0.1
41	Ministry of Expatriates' Welfare and Overseas Employment	07	1.29
42	Ministry of Information & Broadcasting	196	224.02
43	Bangladesh Public Service Commission	64	50.83
44	Road Transport and Highways Division	325	908.9
45	Ministry of Railways	97	222.26
46	Planning Division	87	4282.06
47	Ministry of Cultural Affairs	18	91.67
48	Ministry of Textiles and Jute	150	66.13
49	Ministry of Commerce	09	4.00
50	Ministry of Labour and Employment	00	00
51	Prime Minister's Office	13	6111.3
52	Internal Resources Division	209	424.00
53	Anti-Corruption Commission	03	0.15
54	Ministry of Science and Technology	37	49.87
55	Bridges Division	20	4372.55
	Total	13,103	1,26,592.079

5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES

In accordance with Article 132 of the Constitution of Bangladesh, the Comptroller and Auditor General submits the reports to the Honorable President of the Republic who causes them to be laid before Parliament. Prior to that Prime Minister appraises the CAG's report. Mandated by Article 76 (1) (a) of the Constitution and Rule 233 of the Rules of Procedure of Parliament, the Public Accounts Committee (PAC) examines the reports.

The PAC with the help of OCAg performs detail examination and holds hearings on the Audit reports of different Ministries/Divisions. After that the committee makes recommendations and submits reports to the Parliament. During the full committee meeting, CAG remains present as 'Amicus Curiae' along with the concerned officers of the respective audit directorates. The officers of the OCAg attached to the Parliament assist the committee in preparation of reports of the PAC. Moreover, concerned officers of the OCAg remain present at the meetings of the Public Undertakings Committee (PUC) and Committee on Estimates (EC) when they are requested to.

a. PAC MEETING: JANUARY-DECEMBER 2022

Serial	Meeting No. and Date	Audit Report Discussed	Audit Directorate
01	61 st Meeting 09.01.2022	Compliance Audit Report on the accounts of (FY 2016–2017) Bangladesh Cable Industry Limited under the Ministry of Posts, Telecommunications and Information Technology.	Posts, Telecommunications, Science, Information and Technology Audit Directorate
02	62 nd Meeting 09.01.2022	Compliance Audit Report on the accounts of (FY 2016–2017) 05 Boards of Secondary and Higher Education (Dhaka, Cumilla, Rajshahi, Jashore and Dinajpur) under the Ministry of Education.	Education Audit Directorate
03	63 rd Meeting 09.02.2022	Compliance Audit Report on the accounts of (FY 2014-2015 to 2015-2016) the Department of Roads and Highways under the control of Road Transport and Highways Division.	Transport Audit Directorate
04	64 th Meeting 16.02.2022	Compliance Audit Report on the accounts of (FY 2013-2014) 08 Zilla Parishads, 23 Municipalities and 05 Upazilla Parishads under the Local Government Division, Ministry of Local Government, Rural Development and Cooperatives.	Local Government and Rural Development Audit Directorate

PAC ACTIVITIES

Serial	Meeting No. and Date	Audit Report Discussed	Audit Directorate
05	65 th Meeting 06.03.2022	Compliance Audit Report on the accounts of (FY 2013-2014 and 2014-2015) foreign aided projects of the Ministry of Primary and Mass Education, Ministry of Railways, Ministry of Disaster Management and Relief and Ministry of Health and Family Welfare (Health Services Division). (Follow up meeting of 49 th meeting)	Foreign Aided Projects Audit Directorate
06	66 th Meeting 06.03.2022	Compliance Audit Report on the accounts of (FY 2015-2016) MSR and procurement system of the Civil works, Medical, Population and Nutrition Sector Development Program implemented by the Division of Health Service and Medical Health Education and Family Welfare under the Ministry of Health and Family Welfare. (Follow up meeting of 52 nd meeting.)	Health Audit Directorate
07	67 th Meeting 15.03.2022	Special Audit Report on the accounts of (FY 2009-2010 to 2014-2015) Investment Corporation of Bangladesh's Equity and Entrepreneurship Fund (EEF) under the Financial Institutions Division, Ministry of Finance.	Commercial Audit Directorate
08	68 th Meeting 15.03.2022	Compliance Audit Report on the accounts of (FY 2012-2013) Rupali Bank Ltd. and Basic Bank Ltd. under the 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 27.03.2022	Compliance Audit Report on the accounts of (FY 2013-2014 to 2015-2016) Bangladesh Army, Navy and Air Force related SFCs and FCs under the Ministry of Defence. (54 th Follow Up Meeting)	Defence Audit Directorate
10	71 st Meeting 18.04.2022	Compliance Audit Report on the accounts of (FY 2009-2010 to 2015-2016) Biman Bangladesh Airlines Ltd. in abroad under the Ministry of Civil Aviation and Tourism.	Mission Audit Directorate

PAC ACTIVITIES

Serial	Meeting No. and Date	Audit Report Discussed	Audit Directorate
11	72 nd Meeting 18.04.2022	Compliance Audit Report on the accounts of (FY 2008-2009 to 2014- 2015) Palli Daridro Bimochon Foundation (PDBF) under the Division of Rural Development and Cooperatives, Ministry of Local Government, Rural Development and Cooperatives.	Local Government and Rural Development Audit Directorate
12	73 rd Meeting 22.05.2022	Compliance Audit Report on the accounts of (FY 2010-2011) 28 state-owned corporations, companies, autonomous government (commercial, competitive and service) organizations under the Ministry of Local Government, Rural Development and Cooperatives, Ministry of Civil Aviation and Tourism, Ministry of Power, Energy and Mineral Resources, Ministry of Shipping, Ministry of Information and Broadcasting, Ministry of Communications, Ministry of Industries, Ministry of Housing and Public Works, Ministry of Finance, Ministry of Water Resources, Ministry of Agriculture, Ministry of Environment, Forest and Climate Change and Ministry of Textiles and Jute.	Local Government and Rural Development Audit Directorate, Power and Energy Audit Directorate, Commercial Audit Directorate and Transport Audit Directorate
13	74 th Meeting 22.05.2022	(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) (35 th Follow Up Meeting) (2) Compliance Audit Report on the accounts of (FY 2009-2010) Ministries of Local Government, Rural Development and Cooperatives, Defence, Agriculture, Civil Aviation and Tourism, Textiles and Jute, Fisheries and Livestock and Communications (11 state owned institutions). (10 th National Parliament, 62 nd Follow Up Meeting)	Agriculture and Environment Audit Directorate

PAC ACTIVITIES

Serial	Meeting No. and Date	Audit Report Discussed	Audit Directorate
14	75 th Meeting 21.06.2022	(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. (8 th , 21 st and 24 th Follow Up Meeting) (2) Compliance Audit Report on the accounts of (FY 2016-2017) 05 Secondary and Higher Education Boards (Dhaka, Cumilla, Rajshahi, Jashore and Dinajpur) under the Ministry of Education. (62 nd Follow Up meeting)	Education Audit Directorate And Social Security Audit Directorate
15	76 th Meeting 21.06.2022	Discussion for final settlement of observations by PAC recommended by CAG under different Ministry, Division/Organizations.	Education Audit Directorate, Works Audit Directorate, Defence Audit Directorate, Posts, Telecommunications, Science, Information and Technology Audit Directorate, Mission Audit Directorate, Social Security Audit Directorate, Revenue Audit Directorate, Constitutional Bodies Audit Directorate, Local Government and Rural Development Audit Directorate, Commercial Audit Directorate, and Health Audit Directorate
16	77 th Meeting 04.07.2022	(1) Special Environmental Audit Report on waste management of Dhaka North City Corporation for FY 2017-2018 under the control of Local Government Division. (2) Special Audit Report on accounts of the revenue collection and accounting for the FY 1994-1995 to 1998-1999 of the Department of Local Government Engineering under the Ministry of Local Government, Rural Development and Cooperatives.	Local Government and Rural Development Audit Directorate
17	78 th Meeting 21.07.2022	Compliance Audit Report on the accounts related to the cash incentive program of the exporters distributed through various commercial banks for the FY 2013-2014 to 2016-2017 under Finance division.	Civil Audit Directorate

PAC ACTIVITIES

Serial	Meeting No. and Date	Audit Report Discussed	Audit Directorate
18	79 th Meeting 21.07.2022	Special Audit Report on the accounts of Basic Bank Limited (regarding employment) under the Financial Institutions Division for the FY 2013-2014.	Commercial Audit Directorate
19	80 th Meeting 31.07.2022	Compliance Audit Report on the accounts of Roads and Highways department under Road Transport and Highways Division for the FY 2009-2010, 2010-2011 and 2011-2012.	Transport Audit Directorate
20	81 st Meeting 31.07.2022	Compliance Audit Report on the accounts of Bangladesh Water Development Board under the Ministry of Water Resources for the FY 2011-2012.	Works Audit Directorate
21	82 nd Meeting 11.08.2022	(1) Compliance Audit Report on the accounts of Bangladesh Telecommunications Company Limited (BTCL) under the control of the Ministry of Posts, Telecommunications and Information Technology and 09 autonomous organizations under the administration of the Ministry of Science and Technology for the FY 2017-2018. (2) Compliance Audit report on the accounts of the licensing activities of the Bangladesh Telecommunication Regulatory Commission (BTRC), Ramna, Dhaka for the FY 2011-2012 under the Ministry of Posts, Telecommunications and Information Technology.	Posts, Telecommunications, Science, Information and Technology Audit Directorate
22	83 rd Meeting 11.08.2022	The opinion of Comptroller and Auditor General of Bangladesh on finance accounts for the FY 2010-2011 to 2015-2016.	Civil Audit Directorate
23	84 th Meeting 04.09.2022	Compliance Audit Report on the accounts of "Covid-19 Emergency Response and Pandemic Preparedness Project" for the FY 2019-2020 implemented by the Directorate General of Health Services under Health Services Division.	Foreign Aided Projects Audit Directorate
24	85 th Meeting 04.09.2022	Compliance Audit Report on the accounts of 01 Additional Deputy Commissioner (Revenue) and 12 Assistant Commissioner (Land) Offices for the FY 2013-2014 to 2015-2016 under the Ministry of Land.	Works Audit Directorate

PAC ACTIVITIES

Serial	Meeting No. and Date	Audit Report Discussed	Audit Directorate
25	86 th Meeting 15.09.2022	Compliance Audit Report on the accounts of the Ministry of Agriculture and the Ministry of Environment, Forest and Climate Change.	Agriculture and Environment Audit Directorate
26	87 th Meeting 15.09.2022	Compliance Audit Report on the accounts of Janata Bank Ltd., Bangladesh Krishi Bank and Bangladesh Development Bank Ltd. for the FY 2012-2013 under Financial Institutions Division.	Commercial Audit Directorate
27	88 th Meeting 15.09.2022	Special Audit Report on the accounts of Basic Bank Ltd. for the FY 2013-2014 under the Financial Institutions division.	Commercial Audit Directorate
28	90 th Meeting 29.09.2022	Compliance Audit Report on the accounts of Secondary and Higher Education Division, 23 universities under the control of the Ministry of Education, 05 Boards of Secondary and Higher Education, National Curriculum and Textbook Board (NCTB) and Bangladesh University Grants Commission (UGC) for the FY 2013-2014 and 2014-2015.	Education Audit Directorate
29	91 st Meeting 29.09.2022	Compliance Audit Report on the accounts of the Ministry of Education for the FY 2009-2012 and Ministry of Disaster Management and Relief for the FY 2007-2012.	Education Audit Directorate And Social Security Audit Directorate
30	92 nd Meeting 24.10.2022	Compliance Audit Report on the accounts of Bangladesh Railway for the FY 2016-2017 under the Ministry of Railways.	Transport Audit Directorate
31	93 rd Meeting 24.10.2022	Compliance Audit Report on the accounts of the Ministry of Education for the FY 2009-2012 and of the Ministry of Disaster Management and Relief for the FY 2007-2012.	Education Audit Directorate
32	94 th Meeting 11.11.2022	Compliance Audit Report on the accounts of Sonali Bank Limited for the FY 2009 to 2016 under the control of the Financial Institutions Division. Compliance Audit Report on the accounts of state-owned commercial and financial institutions for the FY 2008-2009 under the control of the Financial Institutions Division.	Commercial Audit Directorate
33	95 th Meeting 11.11.2022	Compliance Audit Report on the accounts of the Ministry of Foreign Affairs for the FY 2012-2013 to 2014-2015.	Mission Audit Directorate

PAC ACTIVITIES

Serial	Meeting No. and Date	Audit Report Discussed	Audit Directorate
34	96 th Meeting 11.11.2022	Discussion for final settlement observations by PAC recommended by CAG under different Ministry, Division/Organizations.	Education Audit Directorate, Works Audit Directorate, Defence Audit Directorate, Posts, Telecommunications, Science, Information and Technology Audit Directorate, Mission Audit Directorate, Social Security Audit Directorate, Revenue Audit Directorate, Constitutional Bodies Audit Directorate, Local Government and Rural Development Audit Directorate, Commercial Audit Directorate, and Health Audit Directorate.
35	97 th Meeting 11.11.2022	Compliance Audit Report on the accounts of various institutions of Directorate General of Health Services for the FY 2017-2018 under the Ministry of Health and Family Welfare.	Health Audit Directorate
36	98 th Meeting 27.12.2022	Compliance Audit Report on the accounts of Technical and Madrasah Education Division, Bangladesh Technical Education Board and Bangladesh Madrasah Education Board under the Ministry of Education for the FY 2018-2019 and 2019-2020.	Education Audit Directorate
37	99 th Meeting 27.12.2022	1) Compliance Audit Report 2012-2013 on the accounts of Upazilla and Zilla Parishads, Municipalities and City Corporations {Dhaka (South and North) and Narayanganj} under the Ministry of Local Government, Rural Development and Cooperatives for the FY 2011-2012. 2) Compliance Audit Report 2009-2010 on the accounts of the Directorate of Public Health Engineering under the Local Government Division for the FY 2008-2009, 2009-2010 and subsequent FYs.	Local Government and Rural Development Audit Directorate
38	100 th Meeting 27.12.2022	Discussion for final settlement of observations by PAC recommended by CAG under different Ministry, Division/Organizations.	Works Audit Directorate, Social Security Audit Directorate, Health Audit Directorate and Defence Audit Directorate

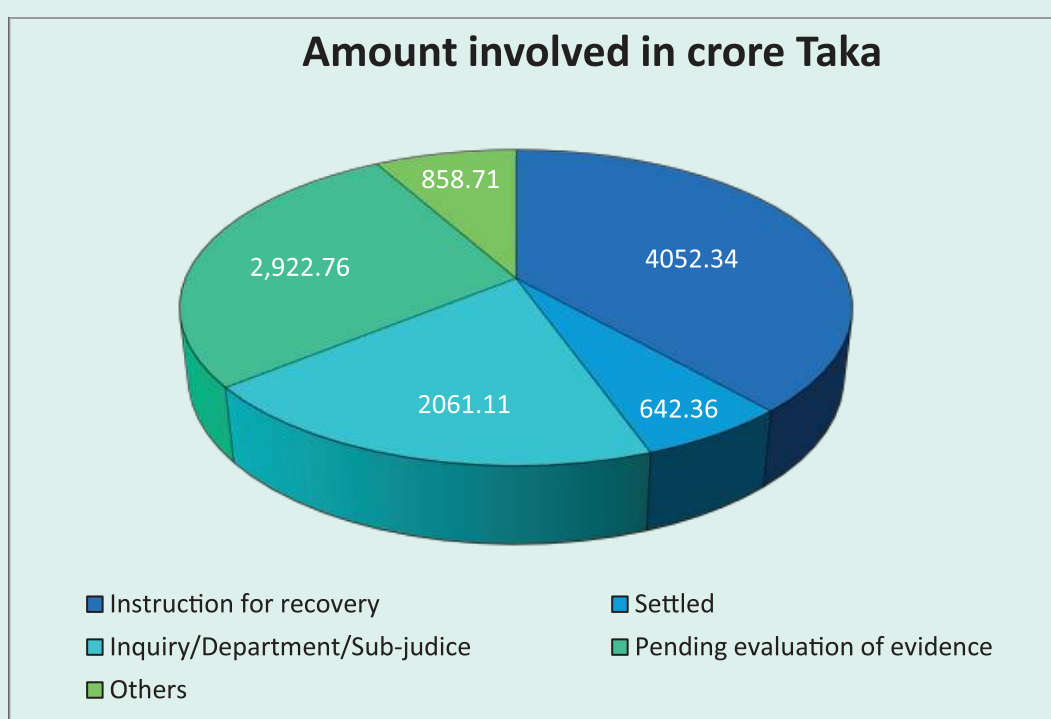
b. Report discussed in the PAC of the 11th Parliament

The Public Accounts Committee (PAC) of 11th parliament examined 357 audit observations of 23 audit reports in 38 sittings; Among these audit observations, 50 are fully and 60 are partially settled, while the executives are instructed to recover money against 141; to evaluate evidence 80; sub-Judice 34 and other instructions for 122 audit observations. All these observations are amounting to Tk. 10537.28 crore in which Tk. 317.55 crore was recovered and adjusted through audit recommendations. Ministry wise summary of audit observations is given below:

Serial	Ministry/Division	Number of observations	Amount involved (In crore Tk)	Recovered and Adjusted (In crore Tk)
01	Ministry of Education	56	110.71	6.17
02	Ministry of Road, Transport and Bridges	29	661.14	296.83
03	Ministry of Civil Aviation and Tourism	15	34.61	0.01
04	Ministry of Health and Family Welfare	35	338.33	0.02
05	Ministry of Power, Energy and Mineral Resources	03	2597.47	0
06	Ministry of Foreign Affairs	08	3.64	0.49
07	Ministry of Shipping	01	0	0
08	Ministry of Local Government, Rural Development & Cooperatives	50	83.03	5.40
09	Ministry of Railways	16	16.51	0.28
10	Ministry of Disaster Management and Relief	03	10.27	0
11	Ministry of Water Resources	09	44.07	0.44
12	Ministry of Posts, Telecommunications and Information Technology	17	4668.79	0
13	Ministry of Finance	95	1856.66	4.80
14	Ministry of Defence	04	28.45	2.92
15	Ministry of Information and Broadcasting	01	0	0
16	Ministry of Industries	01	3.71	0
17	Ministry of Fisheries and Livestock	03	7.83	0
18	Ministry of Land	06	67.92	0
19	Ministry of Agriculture	03	1.15	0
20	Ministry of Environment, Forest and Climate Change	02	2.99	0.19
Total		357	10537.28	317.55

PAC ACTIVITIES

Categories	Amount involved (In crore Tk)
Instruction for recovery	4052.34
Settled	642.36
Inquiry/Department/Sub-Judice	2061.11
Pending evaluation of evidence	2922.76
Others	858.71
Total	10537.28



Recovery/Adjustment of money through audit activities:

The budget of OCAG, FIMA and 17 audit directorates for the FY 2021-22 was Tk. 274.86 (revised) crore while the total amount recovered or adjusted through audit activities was Tk. 10,537.28 crore of which Tk. 642.36 crore through PAC activities and the rest amount through different audit directorates. So, the ratio between total budget and the amount recovered/adjusted is 1:38.

Financial Year	Total budget (In crore Tk) (Revised)	Recovery/Adjustment (In crore Tk)	Ratio
2021-2022	274.86	10,537.28	1:38

6. YEAR IN REVIEW

OCAG Activities

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. The Honorable Comptroller and Auditor General, Deputy Comptroller and Auditor General (Senior), Controller General of Accounts and Controller General Defence Finance joined the discussion.



Honorable Comptroller and Auditor General of Bangladesh presents as chief guest in discussion on liberation war

In addition, OCAG organized a drawing competition on that day to make it colorful event. The children of officers and employees of OCAG spontaneously participated the event.



Drawing Competition held on 26th march, 2022

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



Honorable CAG , CGA and DCAG (Seinor) in Prize giving ceremony on Independence & National Day 2022 event.

In addition to that Moreover, Honorable CAG inaugurated the Bangabandhu and Liberation War Gallery in the library of the CAG office followed by DUA Mahfil.



Inauguration of Bangabandhu and Liberation War Gallery in CAG office.

MoU between OCAG, Bangladesh and Institute of Chartered Accountants of Bangladesh (ICAB)

A Memorandum of Understanding (MoU) signing ceremony between the Office of the Comptroller and Auditor General (OCAG) and the Institute of Chartered Accountants of Bangladesh (ICAB) was held on 5th December, 2022. The Honorable Comptroller and Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury graced the signing ceremony as the chief guest. In the MoU, the Office of the Comptroller and Auditor General (OCAG) and the Institute of Chartered Accountants of Bangladesh

(ICAB) have agreed to work together to promote an effective financial management and ensure the quality of financial audit in both public and private sectors.



Guests at Memorandum of Understanding (MoU)

The spirit of this initiative is to develop a closer understanding and durable mutual cooperation of these two institutions to strengthen relationship and to bring efficiency and effectiveness in quality financial audit both in public and private sectors in Bangladesh. The initiative will help to develop customized training programs, disseminating knowledge and technical expertise on matters of mutual interest such as Public Financial Management, private sector accounting and auditing and legislations, instruments and practices (e.g., Treasury Rules, General Financial Rules, Internal Control Practices, Companies Act, Banking Companies Act, Securities and Exchange Ordinance and Rules, Insurance Act, Financial Institutions Act, VAT Act) related to them.

Workshop on 'Dissemination of the Financial Audit Report of Financial Reporting Council (FRC)'

OCAG arranged a workshop on "Dissemination of the Financial Audit Report of Financial Reporting Council (FRC)" on 16th November, 2022 at the F. K. M. A. Baqui Auditorium of the OCAG with EU Supported 'Technical Assistance to Support the Implementation of the PFM Reform Strategic Plan in Bangladesh'. The Honorable Comptroller and Auditor General of

Bangladesh Mr. Mohammad Muslim Chowdhury was present as Chief Guest at the workshop. Mr. Maurizio Cian, Head of the Cooperation, EU Delegation to Bangladesh, attended the workshop as a Special Guest. Officers of different levels of the Audit and Accounts Department were present at the workshop.



Workshop on 'Dissemination of the Financial Audit Report of Financial Reporting Council (FRC)'

In his closing remarks, the Honorable Comptroller and Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury states that we have already prepared our Standards and Financial Audit Guidelines. One of the biggest achievements is that, in the process of applying these Standards and Guidelines, a toolkit is developed. If we practice this toolkit and make it more developed, we can also apply it in other Financial Audit.

Inaugural ceremony of AMMS 2.0

Audit Management and Monitoring System (AMMS 2.0) has been developed to bring about digital transformation in audit process. This will help ensuring good governance and improved public service delivery through quality audits. This web-based software, introduced by the OCAG, will pave the way for better audit management and interaction with the stakeholders by establishing more effective communication between the audit department and the auditee organizations. The system will thus save both cost and time. Moreover, AMMS 2.0 will remove the difficulties arising from the mismatch of information among the parties in relation to audit observations. This will also open a

new window for monitoring the implementation of recommendations made by the Public Accounts Committee (PAC).



Inaugural ceremony of Audit Management and Monitoring System (AMMS 2.0)

On 23rd November 2022, Mr. M. A. Mannan MP, Honorable Minister, Ministry of Planning was present as the Chief Guest and Mr. Mohammad Muslim Chowdhury, Comptroller and Auditor General of Bangladesh chaired the inaugural ceremony.

National Mourning day Observed

In observance of the 47th martyrdom anniversary and National Mourning day of our great leader, Father of the Nation, Bangabandhu Sheikh Mujibur Rahman a 'Discussions and Prayer Mahfils' was organized by OCAg at F.K.M.A. Baqui Auditorium on 21st August, 2022. The officials of audit and accounts department were present on the occasion.



OCAg officials place Floral wreath at the portrait of Father of the Nation Bangabandhu Sheikh Mujibur Rahman

CGA Activities

Signing Ceremony of Annual Performance Agreement (APA) 2022-23

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

Prior to that, APA 2022-23 were signed with CGA and the Chief Accounts and Finance Offices (CAFO), the Divisional Controllers of Accounts Offices (DCA) on 25th June, 2022. A total of 50 Chief Accounts and Finance Officers and 08 Divisional Controllers of Accounts signed their APA of FY 2022-23. 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.

Achievement of National Integrity Strategy (NIS) Award-2022

Controller General of Accounts (CGA), Bangladesh Mr. Md. Nurul Islam has been awarded for the "National Integrity Strategy (NIS)-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 to Mr. Md. Nurul Islam regarding the achievement.

Expressing his gratitude to the 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.



CGA Mr. Md. Nurul Islam receiving NIS award from Senior Secretary of Finance Division

One Stop Service Center for Pensioners

As part of the regular service, the Controller General of Accounts Mr. Md. Nurul Islam himself invites the honorable pensioners from all the CAFOs to his room and provides service as a part of 'One Stop Service Center' recently established at the CGA office and all pay points under the CGA command. The esteemed pensioners are very much impressed and satisfied with the hospitality, sincerity and devotion of CGA at the end of their service life. They expressed their satisfaction for the honest and efficient leadership of CGA Mr. Md. Nurul Islam.



CGA Mr. Md. Nurul Islam assisting an honorable old-aged and physically challenged pensioner for lifting him to his destination

Major Activities under CGA administration:

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 introduced at DAFO Munshiganj in presence of CGA officials and SPFMS program consultants. After receiving feedback from the selected pay points, live system for the menu will be opened for all pay offices.

Launching "L/C Automation Module" in iBAS++ system

Another important feature of iBAS++ has been commenced during this period. Automation of L/C (Letter of Credit) system through iBAS++ will enhance the transparency of public accounts. The Letter of Credit balance and reconciliation between parties are critical issues in every FY for the government accounts. A workshop was held on 19th 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 Accounts and Finance Accounts

New format of Appropriation Accounts and Finance Accounts has been approved by the Honorable President on 28th December, 2021. After the approval, the Financial Reporting scheme of SPFMS program has started to prepare Appropriation Accounts 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 31st 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 program. A total of 28 officials from CGA office was enrolled in the certificate course.

Workshop on TA-DA sub-module of iBAS++

A new sub-module on Travelling Allowance/Daily Allowance has been introduced in the 'Payment and Accounting' module of iBAS++ under the 'Improvement of Public Financial Services Delivery Through Implementation of iBAS++ and BACS' scheme of SPFMS program. A day-long workshop was organized with the participations of officials from various accounting circles on 7th September, 2022 at the CGA conference room to evaluate the features of new sub-module and finalize its way of implementation. Respected CGA Mr. Md. Nurul Islam was present as the Chief Guest while Mr. Md. Golam Mustafa, Additional Secretary, Finance Division and Mr. Md. Azizul Haque, Additional CGA (Admin) were present as special guests. National Programme Director (NPD) Ms. Nazma Mubarek, Additional Secretary, Finance Division chaired the event.

Workshop and Meeting on Self Accounting Entity (SAE) sub-module of iBAS++

To streamlining the departmental accounting system, Self-Accounting Entity (SAE) sub-module was introduced in iBAS++ system. A day-long workshop was organized on 6th October, 2022 at the CGA conference room to disseminate the features, activities, disbursement, security deposit, contractors deposit, reporting and reconciliation of the SAE sub-module. Consultants from SPFMS program presented the main article and answered the queries of the participants.

Workshop on P/L (Personal Ledger) account of Bangladesh Police, Ansar, Fire Service, RAB and Anti-Corruption Commission

A workshop on P/L (Personal Ledger) account was organized under automation program to further streamline public accounting management and ensure accuracy and accountability of public expenditure. Previously, the ration system of Bangladesh Police, RAB, Fire Service, Ansar, ACC was manual. However, an automated system has been introduced in the iBAS++ Accounting module for this type of payment. By introducing the automated system, the service delivery and transparency will be better in this regard.

Data Entry of Disabled Child and Nominee of Pensioner

Provision has been made to include the information of the disabled child as well as the nominee information of the respective pensioner in the pensioner database of iBAS++ system. By this, it will be possible to remove complications in issuance of family pension on death of the original pensioner.

Sending pension payment information electronically
At present, all pension payment information is sent to all pensioners through e-mail as well as SMS. In this way, the pensioners staying abroad can also know about all the information of their pension payment.

Non-Marriage Certificate Entry for Life Verification of Family Pensioners

Provision has been made for uploading non-marriage certificate for life verification of family pensioners (husband/wife) in iBAS++ system according to law.

Unauthorized GPF Deposit

Government employees depositing GPF subscriptions through treasury challan of amount more than approved ceiling and employees depositing GPF subscriptions after six months from the commencement of PRL will not get any GPF interest for such unauthorized subscriptions. It will appear in the GPF ledger as unauthorized deposit and would be refunded to the subscribers without any profit.

Withdrawal of GPF advance in foreign missions

GPF accounts ledger of all employees of foreign missions is maintained by Chief Accounts and Finance Officer, Ministry of Foreign Affairs. Therefore, in case of withdrawal of GPF advance in missions, procedure for approval of CAFO, Ministry of Foreign Affairs has been added in iBAS++ system.

CGDF Activities

CGDF Signed APA 2022-23

The "Annual Performance Agreement (APA) 2022-23" was signed between the Senior Secretary of the 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. 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) 2022-23 for Defence Finance Department (DFD).

Mr. Gholam Md. Hasibul Alam, Senior Secretary of the Ministry of Defence visited CGDF office on 15th March, 2022. Secretary was welcomed by the CGDF office on the occasion of his arrival. During his visit, CGDF officials illustrated the functions, business and organization's mission, vision, core values to him. All the concerned Senior Finance Controllers (SFCs) and Finance Controllers (FCs) were present on this occasion. Mr. Hasibul Alam expressed his gratitude to CGDF for her contribution in financial management of defence forces.



Senior Secretary, Ministry of Defence visits CGDF office

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.



CGDF delivers speech at workshop on risk analysis and audit planning

Meeting on Action Plan Implementation of CGDF Office

A meeting on the status of Action Plan Implementation of CGDF Office and its subordinate offices was held on 8th December, 2022. Controller General Defence Finance Ms. Monowara Habib presided over the meeting. All of the SFCs, FCs, Area FCs, FPOs, Officials of CGDF Office and representatives from SPFMS Program participated the meeting. A wide range of issues were discussed, including on DSPF Opening Balance Approval, Existing Roles and Privilege of iBAS++ and other operational issues. The chairperson of the meeting urged SFCs, FCs, Area FCs, and other officials to take more proactive roles for the complete implementation of the Action Plan. This Action Plan is closely linked to the successful implementation PFM Action Plan of GoB. She also reminded them the mission and vision of Honorable CAG of Bangladesh Mr. Mohammad Muslim Chowdhury to produce correct, reliable, accounts on timely basis.





A meeting on the status of Action Plan Implementation of CGDF office and its subordinate offices

Activities of Additional Director General of Finance (Bangladesh Railway)

Farewell Ceremony:

A Commemoration Ceremony was held on 30th November, 2022 on the promotion of Ms. Fahmida Islam, Additional Director General (Finance), Bangladesh Railway as Deputy Comptroller and Auditor General (Senior). Joint Director General (Finance), Director (Finance), all Deputy Directors and other employees were present on that occasion.



Ms. Fahmida Islam, ADG (Finance) receives souvenir for being promoted to DCAG (Senior)

Activities of Different Audit Directorates

Commercial Audit Directorate

Three day long In-house training on “PPR-2008 & Model Para Writing Module-2” was arranged by the Commercial Audit Directorate in office conference room. Fifty Six participants participated in the training sessions.



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

Education Audit Directorate

Four audit reports, comprising three compliance audit reports and one special audit report, were signed by the Honorable CAG and printed from BG Press and they are ready to be sent to Parliament.

A Five day long orientation training was held for newly recruited auditors. In this training they were enlightened on various areas of OCAG and audit activities.



In-house training program at Education Audit Directorate

Civil Audit Directorate

Training on Cash Incentive

The Directorate has conducted in-house training on cash incentive audit on 24th to 25th August, 3rd September and 27th to 28th September, 2022. In the five day program, thirty seven employees of this Directorate were imparted an extensive training on various foreign exchange (FE) circular of Bangladesh Bank that would help them conducting an audit on cash subsidy given by the government for exporting goods and services.



In-house training on cash incentive audit

Foreign Aided Projects Audit Directorate

Workshops arranged by FAPAD

Several workshops were arranged with a view to achieving better knowledge in Financial Management. In line with this, FAPAD participated in a workshop on World Bank Procurement Guidelines dated 14th December, 2022, at Hotel Intercontinental, Dhaka.



DCAG (Senior) delivers her speech at Hotel Intercontinental, Dhaka.

Revenue Audit Directorate

Directorate of Revenue Audit arranged a three day In-house training program on Audit Management and Monitoring System (AMMS 2.0)



In-house Training on AMMS 2.0

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 taken.



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

Posts, Telecommunications, Science, Information and Technology (PTST) Audit Directorate

PTST Audit Directorate has recently taken some initiatives that will help to enhance the efficiency of the auditors in the upcoming field audit. Recently, it has arranged a ten days In-house training in the PTST conference room. The Director General inaugurated the training program and delivered a short speech highlighting the necessity of this training program. The trainees are also given an extensive training on the AMMS 2.0 and the key experts from CAG office conducted the sessions.



Training on AMMS 2.0

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

7. SAI Bangladesh in Global Perspective

24th International Congress of Supreme Audit Institutions (INCOSAI):

The 24th International Congress of Supreme Audit Institutions (INCOSAI) was held in Rio de Janeiro, Brazil from 7-11th November, 2022. The Congress was organized by the International Organization of Supreme Audit Institutions (INTOSAI) and hosted by the Federal Court of Accounts-Brazil (TCU). The event brought together over 1,200 delegates from 168 countries, including heads of Supreme Audit Institutions, auditors, and representatives from international organizations.



Honorable CAG of Bangladesh, Mr. Mohammad Muslim Chowdhury attends the 24th INCOSAI Congress at Rio de Janeiro, Brazil.

The visit of the Honorable CAG of Bangladesh to the 24th INCOSAI in Rio de Janeiro, Brazil was a significant opportunity to exchange knowledge and ideas with delegations from other SAIs. The officials had the chance to interact with delegates from other countries, learn about their audit practices, and promote achievements of Bangladesh in the field of auditing and governance. This can help to raise the profile of Bangladesh on a global platform and strengthen its relationship with other SAIs. This visit has made a positive impact on auditing and accounting practices of Bangladesh in several ways.

Firstly, attending the main program of INCOSAI and the knowledge sharing committee (KSC) meetings allowed the delegates to learn about the best practices in auditing, accounting, and governance from around the world. The team had the opportunity to attend various workshops and sessions

where they exchanged knowledge and experiences with experts in relevant fields. The sessions covered topics like the role of SAI in emergency situations, global voice, global outcome and far reaching impacts.

The knowledge gained from attending these sessions can be used to improve the effectiveness and efficiency of Audit and Accounts Department of Bangladesh. The OCAg may identify areas where the department can enhance its audit techniques and procedures, and adopt innovative practices in public sector auditing, which can help Bangladesh meeting Sustainable Development Goals (SDGs).

Secondly, the CAG's meeting with SAI Iran provided an opportunity to share experiences and discuss ways to strengthen cooperation for both organizations. The meeting focused on identifying areas of common interest and exploring possibilities for joint audit programs, knowledge sharing, and capacity building. The both SAIs officials exchanged information on audit practices, financial reporting, governance arrangements, and explored ways to work together more closely.

This meeting can lead to enhance cooperation between two countries in future. The exchange of information and resources can help both countries to improve their audit techniques and procedures leading to better governance and more efficient public expenditure.

Lastly, attending the reception program for heads of delegation at the Itamaraty palace provided the Honorable CAG with an opportunity to build relationships with them and promote Audit and Accounts department of Bangladesh.

SAI Bangladesh in Global Perspective

International Training/Workshop/Seminar/Meeting etc. on January-December 2022
(Held in Person)

Serial	Name of the Program	Duration	Organizer	Name of the Participants
01	Meeting of Finance Control Organ (FCO)	21- 31 th August 2022	The Organization of Islamic Cooperation (OIC), Jeddah, Saudi Arabia	1. Mr. Md. Mahbubul Hoque DCAG (Senior) Office of the Comptroller and Auditor General of Bangladesh. 2. Mr. A K M Hasibur Rahman Addl. DCAG (Admin) Office of the Comptroller and Auditor General of Bangladesh.
02	SPMR knowledge sharing workshop for ASOSAI	12- 16 th September 2022	Audit Board of the Republic of Indonesia, Jakarta, Indonesia	1. Mr. S M Rezvi Director General Commercial Audit Directorate. 2. Mr. S M Mahmudul Hasan Director Works Audit Directorate. 3. Mr. Abu Bakkar Siddique ACAG (HR Cell), Office of the Comptroller and Auditor General of Bangladesh.
03	Training on “Macro-economics of Climate Change”	12-23 th September 2022	IMF-Singapore Regional Training Institute, Singapore	1. Mr. A K M Zubair Addl. FA&CAO Bangladesh Railway, Chittagong.
04	The Regional Dialogue on “Leveraging and Managing Climate Finance for Sustainable Development”	3-5 th October 2022	Bangkok, Thailand	1. Mr. Bikash Chandra Mitra Director General IT and Public Services Audit Directorate.
05	Leadership Forum and Signing Ceremony – “Strengthening Performance Audit Capacity in Asia and the Pacific”	20 th October 2022	Asian Development Bank (ADB) and INTOSAI Development Initiative (IDI), Manila, Philippines.	1. Mr. Md. Rafiqul Bari Khan DCAG (Procedure) Office of the Comptroller and Auditor General of Bangladesh. 2. Mr. Md. Kamrul Alam Director General Civil Audit Directorate.
06	Meeting of the Finance Control Organ (FCO)	30 th October to 12 th November 2022	The Organization of Islamic Cooperation (OIC), Jeddah, Saudi Arabia.	1. Mr. Md. Mahbubul Hoque DCAG (Senior) Office of the Comptroller and Auditor General of Bangladesh. 2. Mr. A K M Hasibur Rahman Addl. DCAG (Admin) Office of the Comptroller and Auditor General of Bangladesh.

SAI Bangladesh in Global Perspective

Serial	Name of the Program	Duration	Organizer	Name of the Participants
07	ITEC Program on “Budgeting, Accounting & Financial Management in Government Sector.	31 th October to 18 th November 2022	Arun Jaitely National Institute of Financial Management (AJNIFM), Faridabad, India	1. Mr. Mohammad Kabir Hossain Addl. CGA (Accounts & Procedure) Office of the Controller General of Accounts.
08	24 th International Congress of Supreme Audit Institutions (INCOSAI)	7-11 th November 2022	Rio de Janeiro, Brazil	1. Mr. Mohammad Muslim Chowdhury Comptroller and Auditor General of Bangladesh. 2. Mr. Khan Md. Ferdausur Rahman DCAG (A&R) Office of the Comptroller and Auditor General of Bangladesh. 3. Mr. Md. Arifur Rahman Director Civil Audit Directorate. 4. Mr. Bulbul Singha Addl. DCAG (Procedure) Office of the Comptroller and Auditor General of Bangladesh. 5. Ms. Nasrin Sultana Proma Assistant Chief Accounts and Finance Officer, CAFO/Ministry of Foreign Affairs. 6. Mr. Abdulla Al Mamun Assistant Finance Controller, Office of the SFC (Navy), Dhaka. 7. Mr. Kazi Mohammad Mazbah Uddin SAS Super (Apprentice) Education Audit Directorate.
09	Training Course on “Central Bank Digital Currencies”	5-9 th December 2022	IMF South Asia Regional Training and Technical Assistance Centre (IMF SARTTAC), New Delhi, India	1. Ms. Shakila Zaman Deputy Director Education Audit Directorate. 2. Mr. Md. Atiqul Islam Assistant Chief Accounts & Finance Officer (ACAFO), CAFO/Ministry of Primary and Mass Education, Dhaka

SAI Bangladesh in Global Perspective

International Virtual Program/Event etc. on January-December 2022

Serial	Name of the online Program	Duration	Organizer	Name of the participants
01	Online Training Program on "Introduction to Environment Auditing in the Public Sector "	17 th January to 13 th February 2022	INTOSAI WGEA (Working Group of Environment Audit)	1. Md. Fuad Miah Deputy Director Social Security Audit Directorate.
02	Online Training Program on "Auditing in IT Environment"	31 st January to 11 th February 2022	International Center for Information Systems and Audit (iCISA), India.	1. Mr. Md. Milton Hosen Deputy Director Commercial Audit Directorate. 2. Mr. Taqdir Hossain Deputy Director MIS Wing, Office of the Comptroller and Auditor General of Bangladesh.
03	107 th Online Training Program on "International Intensive Training Program (ITP) in Performance Auditing "	21 st February to 11 th March 2022	Performance Audit Wing (PAW), SAI Pakistan	1. Mr. C. M. Fazla Rabbi Palash Deputy Director Works Audit Directorate. 2. Mr. Md. Abu Bakkar Siddique ACAG (HR Cell) Office of the Comptroller and Auditor General of Bangladesh.
04	Online Training Program on "Auditing in IT Environment"	28 th February to 11 th March 2022	International Center for Information Systems and Audit (iCISA), India.	1. Mr. Firoz Ahmed Deputy Director Constitutional Bodies Audit Directorate 2. Mr. Roal Hassan Deputy Director MIS Wing, Office of the Comptroller and Auditor General of Bangladesh.
05	Online Program on "International Scientific and Practical Conference"	2 nd March 2022	INTOSAI Chair, Accounts Chamber of the Russian Federation	1. Mr. Syed Mustafa Mahbub Ali Director General Constitutional Bodies Audit Directorate. 2. Mr. Mohammad Aftab Uddin Director MIS Wing, Office of the Comptroller and Auditor General of Bangladesh. 3. Mr. Roal Hasan Deputy Director MIS Wing, Office of the Comptroller and Auditor General of Bangladesh.
06	Online Training Program on "Auditing the Sustainability of infrastructure "	7 th March to 10 th April 2022	INTOSAI WGEA (Working Group of Environment Audit)	1. Mr. Rajib Debnath Deputy Director Commercial Audit Directorate.

SAI Bangladesh in Global Perspective

Serial	Name of the online Program	Duration	Organizer	Name of the participants
07	9 th Integrity Seminar on “Public Sector Institution’ Ability to Resist Corruption ”	7 th March to 9 th March 2022	State Audit Office (SAO) of Hungary	1. Mr. Md. Nurul Islam Director General Foreign Aided Projects Audit Directorate. 2. Mr. Nasimul Islam Director Directorate of Commercial Audit Directorate.
08	Working Level meeting (Online) on “ASOSAI Working Group on Crisis Management Audit (WGCMA)	22 nd March 2022	ASOSAI WGCMA Secretariat, SAI Korea.	1. Mr. S. M. Rezvi Director General Health Audit Directorate. 2. Mr. Sayeed Mohammad Asaduzzaman Chief Accounts & Finance Officer (CAFO) Office of the CAFO, Ministry of Health and Family Welfare.
09	Kick-off meeting (Online) on “ASOSAI Working Group on Crisis Management Audit (WGCMA)	11 th May 2022	ASOSAI WGCMA Secretariat, SAI Korea.	1. Mr. S. M. Rezvi Director General Health Audit Directorate. 2. Mr. Sayeed Mohammad Asaduzzaman Chief Accounts & Finance Officer (CAFO) Office of the CAFO, Ministry of Health and Family Welfare.
10	31 st meeting of the INTOSAI Working Group on IT Audit (WGITA) and a seminar on the topic “Auditing e-procurement systems”	23-25 th May 2022	SAI India	1. Mr. Md. Mahbubul Hoque DCAG (Senior) Office of the Comptroller and Auditor General of Bangladesh. 2. Mr. Mohammad Aftab Uddin. Director MIS Wing, Office of the Comptroller and Auditor General of Bangladesh. 3. Mr. Tanjid Ahmed Shovon ACAG (Accounts) Office of the Comptroller and Auditor General of Bangladesh.
11	Online Training Program on “IS Audit and Data Analytics”	27 th June to 8 th July 2022	iCISA, India	1. Mr. Roal Hassan Deputy Director MIS Wing, Office of the Comptroller and Auditor General of Bangladesh.
12	Webinar on “Adopting Digital Mindset in Audit and Fighting Corruption”	30 th June 2022	INTOSAI WGISTA (Working Group on Impact of Science and Technology on Auditing) Secretariat, SAI United of Arab Emirate	1. Mr. Bikash Chandra Mitra Director General IT and Public Services Audit Directorate. 2. Mr. Janesar Azad Director IT and Public Services Audit Directorate.

SAI Bangladesh in Global Perspective

Serial	Name of the online Program	Duration	Organizer	Name of the participants
13	21 st Virtual Assembly of INTOSAI Working Group on Environment Auditing.	4-6 th July 2022	INTOSAI WGEA (Working Group on Environment Auditing.), SAI Finland.	1. Mr. Md. Mostofa Kamal Director General Agriculture and Environment Audit Directorate. 2. Mr. Mohammad Abdulla Al Faruk Director Agriculture and Environment Audit Directorate.
14	Online Course on e-ITEC Program on "Auditing in IT Environment"	5-16 th September 2022	iCISA, India	1. Mr. Janesar Azad Director IT and Public Services Audit Directorate. 2. Mr. C.M. Fazla Rabbi Palash Deputy Director, Works Audit Directorate.
15	Webinar on "Parliament and Supreme Audit Institutions (SAIs) partnering for greater audit impact, oversight and accountability.	4 th October 2022	IDI & IPU	1. Mr. Khan Md. Ferdousur Rahman DCAG (A&R), Office of the Comptroller and Auditor General of Bangladesh. 2. Mr. Md. Ahsan Habib ADCAG (Parliament), Office of the Comptroller and Auditor General of Bangladesh.
16	Audit Review Meeting on Audit on Implementation of SDGs	19-21 st October 2022	ASOSAI CDP	1. Mr. Kazi Kaium Hossen DCGA (Accounts) 2. Mr. Joyasree Mazumder Rashme DFA & CAO Office of FA & CAO, Chittagong.
17	INTOSAI WGEA COP27 Webinar	16 th November 2022	INTOSAI WGEA	1. Mr. Mohammad Abdulla Al Faruk Director, Agriculture and Environment Audit Directorate. 2. Mst. Afroza Akter Remme Deputy Director Agriculture and Environment Audit Directorate.
18	Virtual Program on "Carbon Reduction Audit"	6 th December 2022	ASOSAI WGEA	1. Mr. Mohammad Abdulla Al Faruk Director Agriculture and Environment Audit Directorate. 2. Mst. Afroza Akter Remme Deputy Director Agriculture and Environment Audit Directorate.
19	The Quarterly WGITA webinar on the topic "Audit of Direct Benefit Transfer (DBT) system	15 th December 2022	SAI India	1. Mr. Kamalesh Chandra Roy Director General Social Security Audit Directorate 2. Ms. Nasheed Nawazesh Director, Social Security Audit Directorate 3. Mr. Md. Rashedul Islam Chief Accounts & Finance Officer (CAFO) Office of the CAFO, Ministry of Social Welfare.

8. Training and Professional Development

Financial Management Academy (FIMA)

CPA Training for International Participants

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



A virtual training on Climate Performance Audit

In the inaugural session, Ms. Van Nguyen, Deputy Resident Representative, UNDP Bangladesh delivered the welcome speech. Mr. Asad Maken, Project Manager, Climate Finance Network, UNDP BRH, in his remarks talked about the background and the 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 maintaining public relations. An initiative to refurbish FIMA's existing 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 activities are in progress.



Home page of recently upgraded FIMA Website

Inauguration Ceremony of Departmental Training for BCS Audit and Accounts Cadre (40th Batch):

44 members of Bangladesh Civil Service (Audit & Accounts) Cadre belonging to 40th batch have joined Audit and Accounts department on 4th December, 2022. 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 at FIMA auditorium on 29th December, 2022. The Comptroller & Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury graced the event as Chief Guest. Mr. Md. Nurul Islam, Controller General of Accounts (CGA), Ms. Monowara Habib, Controller General Defence Finance (CGDF) and Ms. Fahmida Islam, Deputy Comptroller and Auditor General (Senior) were present as Guests of Honor. Mr. Abul Kalam Azad, Director General of FIMA, presided over the function.

In his speech, Honorable CAG Mr. Mohammad Muslim Chowdhury asked the newly recruited officials to resist temptation and remain committed on the path of honesty and sincerity during the formative years of career which will lead to gaining success and excellence in the professional life.

Training and Professional Development



A virtual training on Climate Performance Audit

CPD Putting into Practice

With the aim of keeping the officials working at different level of hierarchy of Audit and Accounts Department informed about the ever-changing frontier of relevant knowledge and idea, the OCAG has taken initiative to provide training on a continuous basis.



Opening Ceremony of Continuous Professional Development (CPD) training

To this end, OCAG has already published Training Curriculum for Continuous Professional Development (CPD). Consequently, the CPD training course for different positioned officials from Junior Level Staff to Senior Management Officials has become flagship training course of FIMA. FIMA has started implementing this course and as part of it, two CPD training for Audit and Accounts Officer (Batch-1 and Batch-2) have been conducted. Batch-1 with 30 participants was conducted from 20th to 30th November, 2022 and Batch-2 with 28 participants from 22nd to 26th December, 2022.

Valediction Ceremony for BCS (Audit and Accounts) Cadre, 38th Batch

After completion of one year long departmental training, a valediction ceremony was held at FIMA auditorium on 30th July, 2022.

Fourty three Assistant Accountant Generals (AAGs) belonging to 38th Batch (Audit and Accounts) have been posted in different offices under the Audit and Accounts department.



Valediction Ceremony for BCS (Audit and Accounts) Cadre, 38th Batch

The Comptroller and Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury graced the event as Chief Guest.

The Controller General of Accounts (CGA) Mr. Md. Nurul Islam, Controller General Defence Finance (CGDF) Ms. Monowara Habib and Deputy Comptroller and Auditor General (Senior) Mr. Md. Mahbubul Hoque were present at the program as Guests of Honor. Director General of FIMA, Mr. Abul Kalam Azad presided over the event. Distinguished guests including Director Generals of Different Audit Directorates were present at the ceremony.

A Course for Beginners Introduced

A twenty working days long training course has been introduced for newly recruited auditors (11th grade position). This course is popularly known as ABC (Auditors Basic Course) in the FIMA premise. Previously, it was a five day orientation course. In consideration of the need of time and to prepare the entrants properly to face the fast changing challenges of audit and accounts arena, training

Training and Professional Development

duration has been increased so that they can contribute for the dream world as envisaged by the Honorable CAG. A moderately detail course curriculum has been designed for them. Moreover, while designing the curriculum, special and distinct environment and requirement of three streams of function i.e. accounts in civil (CGA), accounts in defence (CGDF) and government audit were given due consideration.

FIMA has started putting the ABC into practice and as part of it 17 courses have been conducted till date and this will be continued in future. Out of these 17 courses, 7 were conducted for each of OCAG and CGDF office. The rest 3 were for CGA office. Total number of auditors who received this training is 829.

FIMA's LAB established at Audit Complex

FIMA's second campus has been established at 11th floor of the 15 storied Audit Complex, Segunbagicha, Dhaka. Two well-furnished computer lab cum classroom, office room and other relevant facilities are there in the campus.



Newly Decorated FIMA's LAB at Audit Complex

This campus has been established for senior and mid-level management of the audit and accounts department so that they can meet together for meeting or training purpose remaining in the vicinity of their working place. FIMA has already arranged a training program on AMMS 2.0 for Director Generals and Directors of different audit directorates at this campus.

Different Training Courses Conducted by FIMA

Regular Training Courses

One year long AAGs' Departmental Training, SAS Apprentice Foundation Course and Auditors' Basic Training Course are the fundamental courses of FIMA. 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, 2022 to 5th April, 2022. Auditors' Basic Training Course (Batch 1 & 2), and Training in Budgeting and Accounting Systems (TIBAS-37) have already been completed.

FIMA also conducted 40 training courses/ workshops of different duration throughout July to December, 2022. Of them, 28 were for officials/staff of the audit and accounts department working in different positions from 5th to 11th grade wherein 1223 persons participated. The rest 12 courses were request courses conducted for persons belonging to other than audit and accounts department where the numbers of participants were 296. In total, FIMA provided training to 1519 persons in 40 training courses during July to December, 2022.

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' 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" project. 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.

Training and Professional Development

Official photos of different training courses held at FIMA



Training on Financial Management for FM Personnel of SEIP Project (Batch-2)
Duration: 09.01.2022 to 13.01.2022



Training on Financial Audit
Duration: 27.03.2022 to 03.04.2022



Training on Compliance Audit
Duration: 10.04.2022 to 18.04.2022



Training on PPA-2006 & PPR-2008
Duration: 22.03.2022 to 24.03.2022



Team Leaders' Training Course
Duration : 12 to 14 September 2022



AAG Departmental Training
Duration : 15 February, 2021 to 21 August 2021 and 01 February, 2022 to 30 July, 2022



Continuous Professional Development (CPD) for AAOs (Batch-2)
Duration : 18 December to 28 December 2022



Continuous Professional Development (CPD) for AAOs
Duration : 20 November to 30 November 2022



SAS Apprentice Foundation Training Course
Duration : 01 June, 2022 to 30 September, 2022

Training and Professional Development

Courses Conducted at FIMA from January – December 2022

Serial	Name of Course	Duration	No. of Participants
BCS Officers Departmental Training:			
01	BCS Officers Departmental Training (Batch-38)	15-02-2021 to 11-08-2022	43
02	BCS Officers Departmental Training (Batch-40)	05-12-2022 Ongoing	44
Total=02			87
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 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
Continuous Professional Development			
01	Continuous Professional Development (CPD) for AAOs (Batch-1)	20-11-2022 to 30-11-2022	30
02	Continuous Professional Development (CPD) for AAOs (Batch-2)	18-12-2022 to 28-12-2022	28
Total=02			58
SAS/SRAS-Part-I & 2:			
01	SAS/SRAS-Part-I (Batch-01)	04-09-2022 to 27-09-2022	47
02	SAS/SRAS-Part-I (Batch-02)	02-10-2022 to 27-10-2022	50
03	SAS/SRAS-Part-I (Batch-03)	30-10-2022 to 22-11-2022	50
Total=03			147
Orientation Course:			
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

Training and Professional Development

Serial	Name of Course	During	No. of Participants
01	Auditors' Basic Training Course (Batch-3)	26-06-2022 to 25-07-2022	27
02	Auditors' Basic Training Course (Batch-4)	03-07-2022 to 01-08-2022	30
03	Auditors' Basic Training Course (Batch-5)	02-08-2022 to 01-09-2022	47
04	Auditors' Basic Training Course (Batch-6)	07-08-2022 to 06-09-2022	45
05	Auditors' Basic Training Course (Batch-7)	04-09-2022 to 29-09-2022	48
06	CGDF Auditors' Basic Training Course (Batch-1)	01-09-2022 to 28-09-2022	54
07	CGDF Auditors' Basic Training Course (Batch-2)	02-10-2022 to 31-10-2022	54
08	CGDF Auditors' Basic Training Course (Batch-3)	04-10-2022 to 02-11-2022	54
09	CGDF Auditors' Basic Training Course (Batch-4)	01-11-2022 to 28-11-2022	54
10	CGDF Auditors' Basic Training Course (Batch-5)	03-11-2022 to 30-11-2022	53
11	CGDF Auditors' Basic Training Course (Batch-6)	29-11-2022 to 27-12-2022	51
12	CGDF Auditors' Basic Training Course (Batch-7)	01-12-2022 to 29-12-2022	54
13	CGA Auditors' Basic Training Course (Batch-1)	02-10-2022 to 31-10-2022	55
14	CGA Auditors' Basic Training Course (Batch-2)	01-11-2022 to 28-11-2022	53
15	CGA Auditors' Basic Training Course (Batch-3)	01-12-2022 to 29-12-2022	50
16	SAS Apprentice Foundation Training	01-06-2022 to 30-09-2022	52
Total=18			881
Special Course:			
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
11	Team Leaders Training Crouse	12-09-2022 to 14-09-2022	44
12	Training on AMMS-2	10-10-2022 to 13-10-2022	34
13	Senior Scale Refreshers' Course	02-10-2022 to 06-10-2022	13
Total=13			347
Workshop			
01	Debriefing on and Finalization of CPD Materials for A&AOs	14-08-2022	22
	Validation workshop Regarding preparation of syllabus on Departmental Training for AAGs	30-11-2022	37
Total=02			59

Training and Professional Development

Request Course:			
01	Training on Financial Management for FM Personnel of SEIP Project (Batch-7)	17-07-2022 to 21-07-2022	22
02	Training on Financial Management for FM Personnel of SEIP Project (Batch-8)	31-07-2022 to 04-08-2022	25
03	Training on Financial Management for FM Personnel of SEIP Project (Batch-9)	28-08-2022 to 01-09-2022	25
04	Training on Financial Management for FM Personnel of SEIP Project (Batch-10)	25-09-2022 to 29-09-2022	25
05	Training on Financial Management for FM Personnel of SEIP Project (Batch-11)	23-10-2022 to 27-10-2022	23
06	Training on Financial Management for FM Personnel of SEIP Project (Batch-12)	13-11-2022 to 17-11-2022	25
07	Capacity Building Program for Government Officials on Institutional Governance (Batch-1)	25-09-2022 to 28-09-2022	24
08	Capacity Building Program for Government Officials on Institutional Governance (Batch-2)	26-10-2022 to 20-10-2022	25
09	Capacity Building Program for Government Officials on Institutional Governance (Batch-3)	30-10-2022 to 03-11-2022	25
10	Capacity Building Program for Government Officials on Institutional Governance (Batch-4)	20-11-2022 to 24-11-2022	24
11	Capacity Building Program for Government Officials on Institutional Governance (Batch-5)	27-11-2022 to 01-12-2022	25
12	Capacity Building Program for Government Officials on Institutional Governance (Batch-6)	11-12-2022 to 15-12-2022	28
Total = 12			296

9. ACRONYMS

AAG	Assistant Accountant General
AR	Augmented Reality
AMMS	Audit Management and Monitoring System
ASOSAI	Asian Organization of Supreme Audit Institutions
BACS	Budget and Accounting Classification System
BS	Broad Sheet
BCC	Bangladesh Computer Council
BR	Bangladesh Railway
BOF	Bangladesh Ordnance Factory
CAFO	Chief Accounts and Finance Officer
CAG	Comptroller and Auditor General
CGA	Controller General of Accounts
CGDF	Controller General Defence Finance
CIPFA	Chartered Institute of Public Finance and Accountancy
CISA	Certified Information System Auditor
DCA	Divisional Controller of Accounts
DCGA	Deputy Controller General of Accounts
DCAG	Deputy Comptroller and Auditor General
DP	Defence Purchase
FA & CAO	Financial Adviser and Chief Accounts Officer
FIMA	Financial Management Academy
GPT	Generative Pre-Trained Transformer
IAW	International Affairs Wing
ICAB	Institute of Chartered Accountants of Bangladesh
IDI	INTOSAI Development Initiatives
IOT	Internet of Things
IT	Information Technology
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
KSC	Knowledge Sharing Committee
MoU	Memorandum of Understanding
MSO	Manual of Standing Orders
NDC	National Data Center
PAC	Public Accounts Committee
PaaS	Platform as a Service
PFM	Public Financial Management
PPA	Public Procurement Act
PPR	Public Procurement Rules
PTST	Posts, Telecommunications, Science, Information and Technology
PUC	Public Undertaking Committee
SAI	Supreme Audit Institution
SAS	Subordinate Accounts Service
SRAS	Subordinate Railway Accounts Service
SFC	Senior Finance Controller
VR	Virtual Reality
WGEA	Working Group on Environmental Auditing
WGITA	Working Group on IT Audit

Annual Activity Report 2022

Editorial Board:

Md. Aminul Islam

Director General

Power and Energy Audit Directorate, Audit Complex, Dhaka.

Zebun Nesa Hyder

Chief Accounts and Finance Officer

Ministry of Fisheries and Livestock, Hisab Bhaban, Segunbagicha, Dhaka.

Md. Jamal Uddin

Director

Posts, Telecommunications, Science, Information and Technology Audit Directorate
Segunbagicha, Dhaka.

Tanima Tanim

Director

Power and Energy Audit Directorate, Audit Complex, Dhaka.

Papia Monoura

Director

Revenue Audit Directorate, Audit Complex, Dhaka.

Md. Rukan Uddin

Deputy Director

Defence Audit Directorate, Audit Complex, Dhaka.

Taqdir Hossain

Deputy Director

MIS Wing, Office of the Comptroller and Auditor General of Bangladesh
Audit Bhaban, 77/7 Kakrail, Dhaka.

Published by:

Office of the Comptroller and Auditor General of Bangladesh

Audit Bhaban, 77/7 Kakrail, Dhaka-1000

Phone: +88 02 831 8395-8,

Fax: +88 02 831 2690

Website: www.cag.org.bd

e-mail: miswing@cag.org.bd



Published By:

Office of the Comptroller and Auditor General of Bangladesh

Audit Bhaban, 77/7 Kakrail, Dhaka-1000

Phone: +88 02 831 8395-8, Fax: +88 02 831 2690

Website: www.cag.org.bd

E-mail: miswing@cag.org.bd