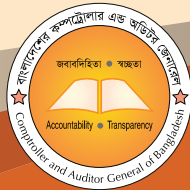
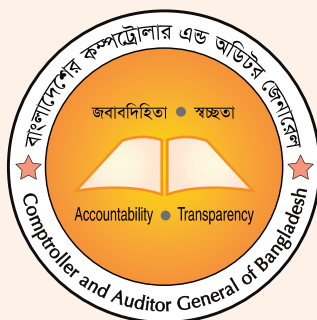


# ANNUAL ACTIVITY REPORT 2021



**Office of the Comptroller and  
Auditor General of Bangladesh**



# **ANNUAL ACTIVITY REPORT 2021**

**Office of the Comptroller and Auditor General of Bangladesh**

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

# VISION, MISSION AND CORE VALUES

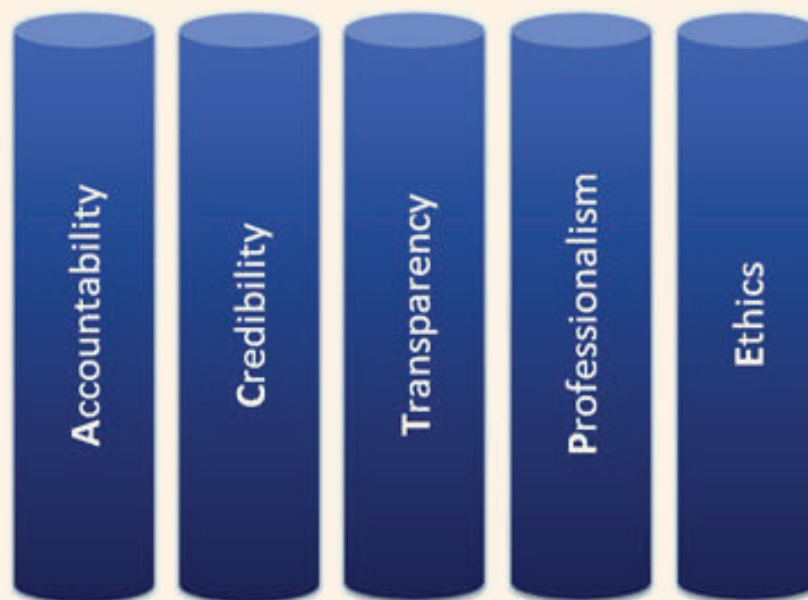
## OUR VISION

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



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# 1. FOREWORD: IN RETROSPECT



It is my pleasure to present the Annual Activity Report of the Office of the Comptroller and Auditor General of Bangladesh for the year 2021. Significant activities of the said period have been placed in this report. The OCAG functions in accordance with the mandate and authority given under the Constitution and the Comptroller and Auditor-General (Additional Functions) Act, 1974 for the purpose of ensuring a sound public financial management system in our country.

Government Auditing Standards of Bangladesh (GASB), Code of Ethics (CoE), Quality Control System, Compliance Audit Guidelines and Financial Audit Guidelines have been promulgated in 2021 which aligned the public sector audit with the latest international standards. These documents will guide our employees to achieve excellence that is the hallmark of any supreme audit institution. A new format of Finance Accounts has recently been approved by the Honorable President of Bangladesh, and a new format of

Appropriation Accounts has already been finalized. Besides, new instruments like A-Challan, MICR cheque have been fully implemented in the offices of the Controller General of Accounts, Controller General Defence Finance and Additional Director General (Finance) Bangladesh Railway for creating automated environment in receipt and payment system of the government.

During the period OCAG focused more on creating digital audit environment. Newly developed Audit Management and Monitoring System (AMMS) is firmly on its way to automating audit processes. Besides, all audit observations from 1972 till date have been digitized and there are windows for audited organizations to communicate with Audit Directorates through automated environment. These activities are aimed at transforming OCAG from an IT-enabled to an IT-led organization.

OCAG prioritizes capacity building of its employees. In that respect, it invested huge resources in training activities. Online session titled 'Schematic view of the Constitution' is running on regular basis from May 2021 with a view to creating comprehensive and harmonized knowledge-based human resources. Financial Management Academy (FIMA), an apex training institution of government financial management under OCAG imparted quality training to OCAG officials throughout the year.

Moreover, a good number of officers of SAI Bangladesh attended virtual training, workshop, seminar, meeting etc. arranged by ASOSAI and INTOSAI which represents international cooperation and collaboration. SAI Bangladesh is also playing a very important role as member of the three INTOSAI working groups namely Working Group on IT Audit (WGITA), Working Group on Environment Audit (WGEA) and Working Group on Big Data (WGBA).

I hope this activity report will let stakeholders including legislators, executives and academics know the developments as well as an overview of the activities of OCAG Bangladesh.

May 2022

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 'Digital 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.

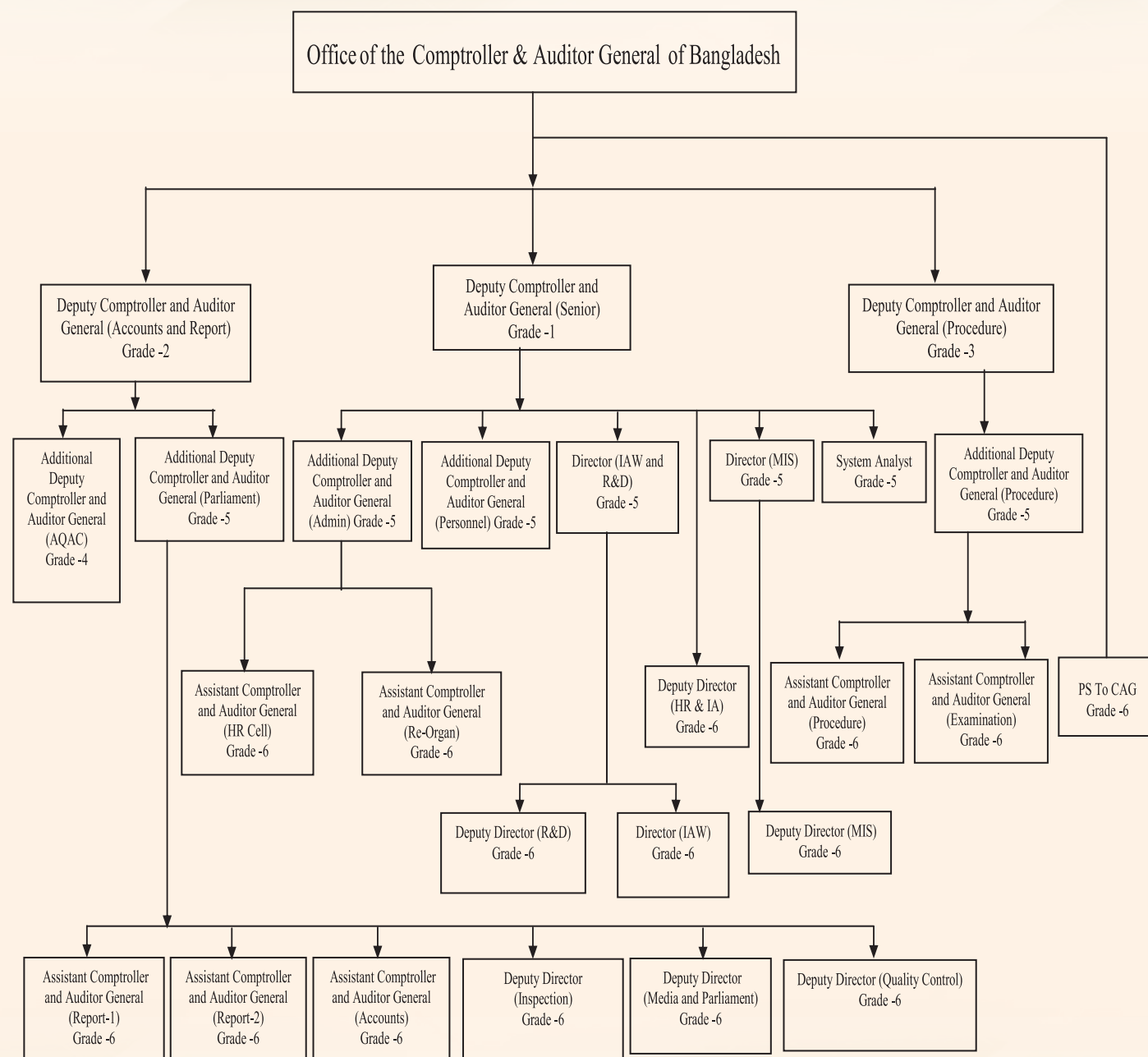
**Form and manner  
of keeping public  
accounts**

**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**

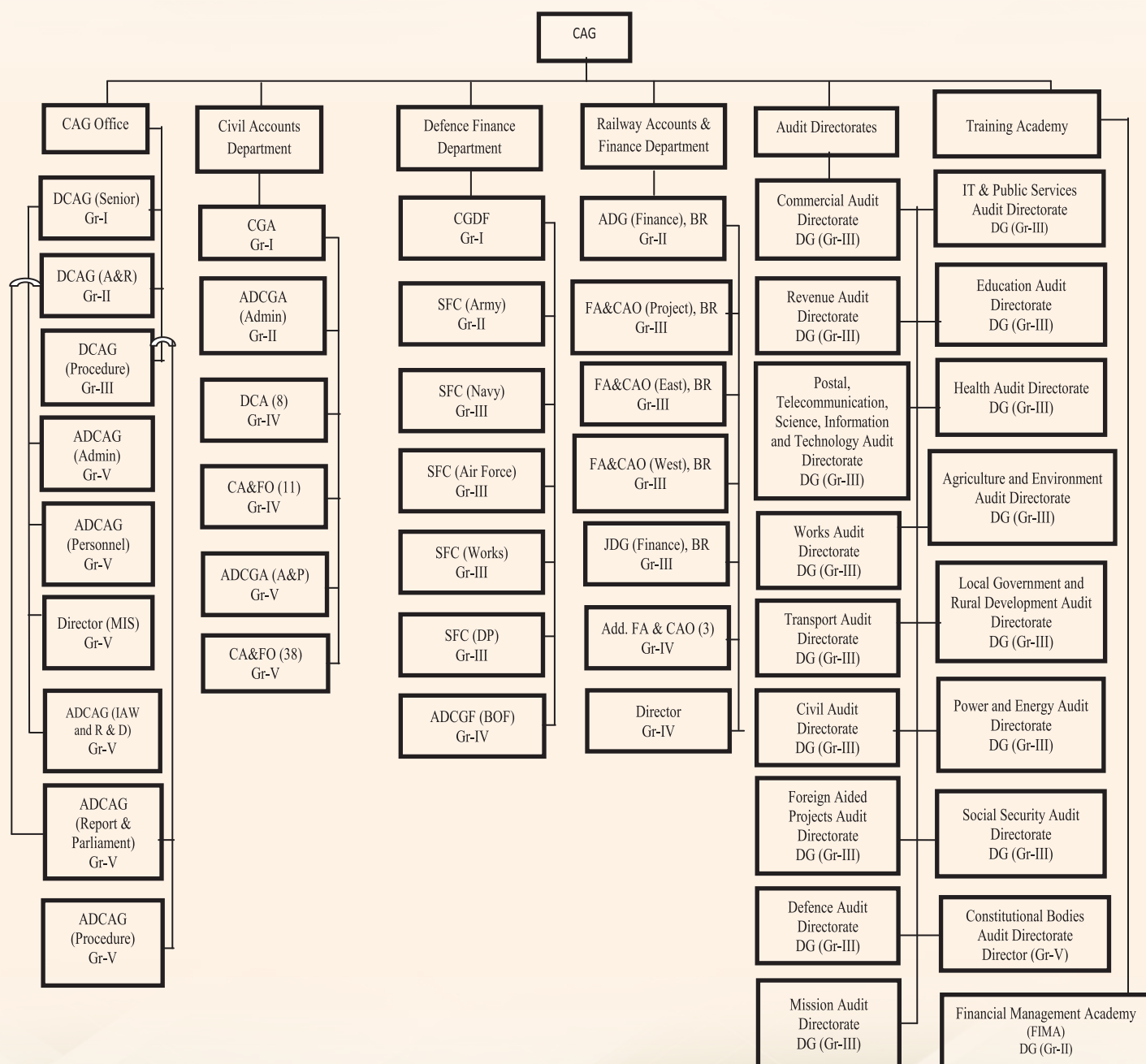
## c. Organizational Structure

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



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

### Audit & 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 seventeen Audit Directorates. The Directorates are organized based on their functions, as is shown below:

| Serial | Audit Directorates  | Auditing Areas   | Sanctioned Manpower |
|--------|---|--|---------------------|
| 01     | Constitutional Bodies Audit Directorate.                  | Office of the Honorable President<br>Law and Justice Division<br>Legislative and Parliamentary Affairs Division<br>Bangladesh Supreme Court<br>Election Commission Secretariat<br>Anti-Corruption Commission<br>Public Service Commission<br>Parliament Secretariat<br>Office of the Comptroller and Auditor General of Bangladesh | 100                 |
| 02     | Social Security Audit Directorate.                        | Ministry of Social Welfare<br>Ministry of Women and Children Affairs<br>Ministry of Youth and Sports<br>Ministry of Disaster Management and Relief<br>Ministry of Labour and Employment<br>Ministry of Liberation War Affairs<br>Ministry of Food  | 185                 |
| 03     | Agriculture and Environment Audit Directorate.            | Ministry of Agriculture<br>Ministry of Environment, Forest and Climate Change<br>Ministry of Fisheries and Livestock   | 238                 |
| 04     | Local Government and Rural Development Audit Directorate. | Ministry of Chittagong Hill Tracts Affairs<br>Local Government Division<br>Rural Development and Co-operatives Division  | 254                 |
| 05     | Commercial Audit Directorate.                             | Ministry of Industries<br>Ministry of Commerce<br>Financial Institutions Division<br>Ministry of Textiles and Jute<br>Ministry of Civil Aviation and Tourism   | 413                 |



# INTRODUCING SAI

| Serial | Audit Directorates  | Auditing Areas  | Sanctioned Manpower |
|--------|---|---|---------------------|
| 06     | Education Audit Directorate.  | Ministry of Primary and Mass Education<br>Ministry of Cultural Affairs<br>Ministry of Religious Affairs<br>Secondary and Higher Education Division<br>Technical and Madrasa Education Division  | 237                 |
| 07     | Health Audit Directorate.   | Health Services Division<br>Medical Education and Family Welfare Division   | 240                 |
| 08     | Revenue Audit Directorate.  | Internal Resources Division   | 176                 |
| 09     | Works Audit Directorate.  | Ministry of Housing and Public Works<br>Ministry of Land<br>Ministry of Water Resources   | 217                 |
| 10     | Civil Audit Directorate.  | Finance Division  | 144                 |
| 11     | Foreign Aided Projects Audit Directorate.   | Economic Relations Division   | 254                 |
| 12     | Power and Energy Audit Directorate.   | Power Division<br>Energy and Mineral Resources Division   | 161                 |
| 13     | Defence Audit Directorate.  | Ministry of Defence<br>Armed Forces Division  | 172                 |
| 14     | Mission Audit Directorate.  | Ministry of Foreign Affairs<br>Ministry of Expatriates' Welfare and Overseas Employment   | 50                  |
| 15     | Transport Audit Directorate.  | Ministry of Railways<br>Road Transport and Highways Division<br>Bridges Division<br>Ministry of Shipping  | 257                 |
| 16     | Postal, Telecommunication, Science, Information and Technology Audit Directorate. | Ministry of Science and Technology<br>Posts and Telecommunications Division<br>Information and Communication Technology Division<br>Ministry of Information   | 187                 |
| 17     | Directorate of IT & Public Services Audit.  | Prime Minister's Office<br>Cabinet Division<br>Ministry of Public Administration<br>Public Security division<br>Security Service division<br>Statistics and Informatics Division<br>Planning Division<br>Implementation, Monitoring and Evaluation Division | 177                 |

# INTRODUCING SAI

## 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:

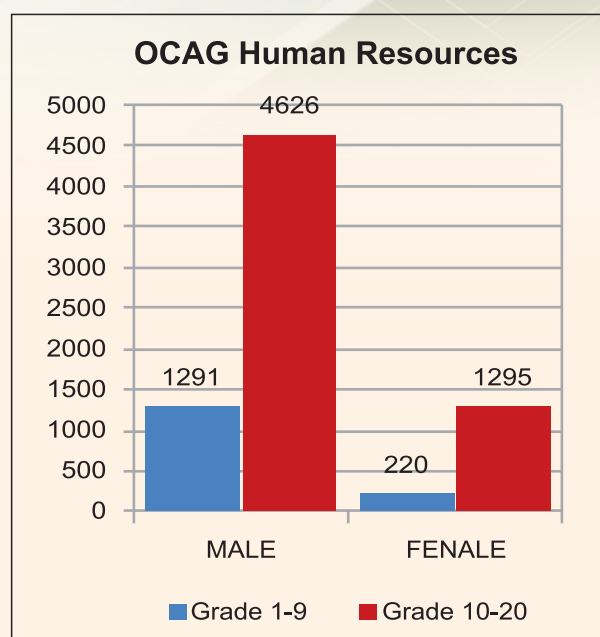
| Name of the Offices                       | Type of Accounts | Allocation of Functions   | Existing Manpower |
|---|------------------|---|-------------------|
| Controller General of Accounts (CGA)      | Civil Accounts   | <b>Accounting Functions:</b> <ul style="list-style-type: none"> <li>to compile monthly accounts of Ministries/ Divisions</li> <li>to prepare/consolidate Appropriation Accounts and Finance Accounts of the government and place before CAG for certification</li> <li>to ensure accuracy and timeliness of accounts</li> <li>to manage accounting data through Central Data Processing Unit (CDPU)</li> <li>to prescribe forms and methods of keeping accounts with approval of CAG</li> </ul> <b>Pre-Audit Functions:</b> <ul style="list-style-type: none"> <li>to authorize payments after pre-audit for claims of all civil officers and staff of the government</li> <li>to authorize payments of other expenditure after pre-audit</li> </ul> <b>Other Functions:</b> <ul style="list-style-type: none"> <li>to administer all accounts offices including CAFOs, DCAs, DAFOs and UAOs</li> <li>to provide necessary accounting/financial data and information as per requirements of Finance Division, Ministry of Finance.</li> </ul> | 3681              |
| Controller General Defence Finance (CGDF) | Defence Accounts | <b>Accounting Functions:</b> <ul style="list-style-type: none"> <li>to compile and consolidate monthly and annual accounts of the Defence Services</li> <li>to prepare periodical financial/accounting reports/statements including yearly Appropriation Accounts for the Ministry of Defence and Armed forces division.</li> <li>to furnish inputs of Finance Accounts to the CGA</li> <li>to issue necessary instructions to the SFCs and Finance Controllers in matters relating to internal audit, accounts and work procedure etc.</li> <li>to supply/disburse and control imprest and cash assignment.</li> <li>To issue, and reconcile, cheques to Garrison Engineers</li> </ul>   | 1168              |

# INTRODUCING SAI

| Name of the Offices                   | Type of Accounts            | Allocation of Functions  | Existing Manpower |
|---------------------------------------|-----------------------------|--|-------------------|
|                                       |                             | <b>Pre-audit Function:</b> <ul style="list-style-type: none"> <li>to carry out pre-audit to suit the individual service requirements</li> </ul> <b>Financial Advice:</b> <ul style="list-style-type: none"> <li>to examine and render advice to defence services on 'Budget estimate and reviews'</li> <li>to assist in scrutiny of all 'New budget measures'</li> <li>to assist in internal auditing and accounts keeping by advising the services chiefs</li> <li>to assist in speedy disbursement of pay, pension and allowances to the defence personnel</li> <li>to clarify and explain different provisions as stated in Joint Services Instruction</li> </ul>   |                   |
| Additional Director General (Finance) | Bangladesh Railway Accounts | <b>Accounting Functions:</b> <ul style="list-style-type: none"> <li>to maintain current accounts, monthly accounts of cash-based transactions</li> <li>to consolidate Bangladesh Railway (BR) Appropriation Accounts on expenditure against budget allocation</li> <li>to furnish inputs of Finance Accounts to the CGA including year-end assets and liabilities</li> <li>to prepare subsidiary accounts comprising capital statement, balance sheet, profit and loss accounts</li> <li>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</li> <li>to maintain settlement accounts of BR with adjustment to civil, defence and store accounts through central books and budget unit under FA&amp;CAO (East)</li> </ul> <b>Other Functions:</b> <ul style="list-style-type: none"> <li>to help BR to finalize both development and non-development budget estimates</li> <li>to render advice on administrative matters involving BR financial management, and on policy of public service obligations</li> <li>to settle claims against BR</li> </ul> <b>Financial Advice:</b> <ul style="list-style-type: none"> <li>to analyze income and expenditure of Bangladesh Railway</li> <li>to give opinion regarding financial matters of RTA and BR, HQ</li> </ul> | 607               |

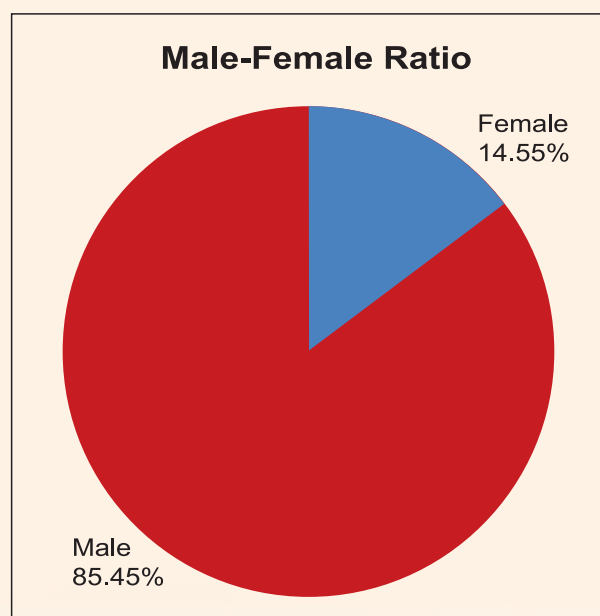


## e. Human Resources



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 who are promoted to the higher ranks after qualifying departmental examination known as the Subordinate Accounts Service (SAS) 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, eight thousand officials are currently working in the OCAG, of which about Fifteen 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 2021, OCAG covered audit of various sectors of the government. Special emphasis was put on issue-based auditing that covered more risky sectors including health, power, banking, public works, education, communication etc. In preparing these reports, Emphases 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 Audit reports are in the process of finalization by the OCAG. 02 Special Audit reports & 34 Compliance Audit reports are expected to be ready for submission to the Honorable President.

#### a. Special Audit Report:

| Serial | Title of Audit Report   | Type of Report       | Ministry/ Division              | Audit Directorate  |
|--------|---|----------------------|---------------------------------|--|
| 01     | Audit Report on the Accounts of (FY: 2011-2016) Loan Management of Rupali Bank Ltd. | Special Audit Report | Financial Institutions Division | Commercial Audit Directorate                             |
| 02     | Audit Report (FY: 2017-2018) Wastes Management of Dhaka, North City Corporation.    | Special Audit Report | Local Government Division       | Local Government and Rural Development Audit Directorate |

#### b. Compliance Audit Report:

| Serial | Title of Audit Report  | Type of Report          | Ministry/ Division              | Audit Directorate            |
|--------|--|-------------------------|---------------------------------|------------------------------|
| 01     | Audit Report (FY: 2019-2020) on the accounts of Quarantine expenditure of doctors and health workers engaged in the treatment of Covid-19 patients in selected hospitals in Dhaka and the cost of MSR and medical equipment. | Compliance Audit Report | Health Service Division         | Health Audit Directorate     |
| 02     | Audit Report (FY: 2010-2011 to 2019-2020) on the accounts of Bangladesh Development Bank Ltd. (BDBL).  | Compliance Audit Report | Financial Institutions Division | Commercial Audit Directorate |
| 03     | Audit Report (FY: 2017-2018 to 2019-2020) on the accounts of Investment Corporation of Bangladesh (ICB).   | Compliance Audit Report | Financial Institutions Division | Commercial Audit Directorate |

# PRODUCTS AND SERVICES

| Serial | Title of Audit Report   | Type of Report          | Ministry/ Division  | Audit Directorate  |
|--------|---|-------------------------|---|--|
| 04     | Audit Report (FY: 2019-2020) on the accounts of “Covid-19 Emergency Response and Pandemic Preparedness Project”.  | Compliance Audit Report | Health Services Division  | Foreign Aided Project Audit Directorate                  |
| 05     | Audit report (FY: 2017-2018) on the accounts of income and expenditure of various organizations under the control of the Department of Health Services and Medical Education & Family Welfare.                                | Compliance Audit Report | Ministry of Health and Family Welfare   | Health Audit Directorate                                 |
| 06     | Audit report (FY: 2017-2018) on the accounts of Disaster Management Directorate.  | Compliance Audit Report | Ministry of Disaster Management and Relief                                    | Social Security Audit Directorate                        |
| 07     | Audit report (FY: 2013-2014 & 2014-2015 to 2016-2017) on the accounts of 11 companies under Bangladesh Oil, Gas and Mineral Resources Corporation (Petrobangla) and 2 companies under Bangladesh Petroleum Corporation (BPC). | Compliance Audit Report | Energy and Mineral Resources Division.  | Power and Energy Audit Directorate                       |
| 08     | Audit Report (FY: 2018-2019 to 2019-2020) on the Accounts of Jibon Bima Corporation.  | Compliance Audit Report | Financial Institutions Division   | Commercial Audit Directorate                             |
| 09     | Audit Report (FY: 2017-2018) on the Accounts of Ministry of Agriculture and Ministry of Environment, Forests and Climate Change.  | Compliance Audit Report | Ministry of Agriculture and Ministry of Environment, Forests & Climate Change | Agriculture and Environment Audit Directorate            |
| 10     | Audit report (FY: 2018-2019) on the accounts of income and expenditure of various organizations under the control of the Department of Health Services and Medical Education & Family Welfare.                                | Compliance Audit Report | Ministry of Health and Family Welfare   | Health Audit Directorate                                 |
| 11     | Audit Report (FY: 2008-2009 to 2019-2020) on the accounts of the Department of Local Government Engineering of funds received from 12 projects for management support expenditure or service charge or professional fee.      | Compliance Audit Report | Ministry of Local Government, Rural Development and Cooperatives              | Local Government and Rural Development Audit Directorate |



# PRODUCTS AND SERVICES

| Serial | Title of Audit Report  | Type of Report          | Ministry/ Division  | Audit Directorate                             |
|--------|--|-------------------------|---|---|
| 12     | Audit Report (FY: 2017-2018 to 2019-2020) on the accounts of different projects under the Department of Agricultural Extension and the Department of Fisheries as well as the Department of Livestock. | Compliance Audit Report | Ministry of Agriculture and the Ministry of Fisheries and Livestock.                      | Agriculture and Environment Audit Directorate |
| 13     | Audit Report (FY: 2017-2018) on the accounts of the Directorate General of Food and Department of Youth Development.   | Compliance Audit Report | Ministry of Food and Ministry of Youth and Sports.  | Social Security Audit Directorate             |
| 14     | Audit Report (FY: 2017-2018 to 2018-2020) on the accounts of the Department of Social Services, the Department of Disaster Management and the Department of Food under the Ministry of Food.           | Compliance Audit Report | Ministry of Social Welfare; Ministry of Disaster Management and Relief; Ministry of Food. | Social Security Audit Directorate             |
| 15     | Audit Report (FY: 2014-2015 to 2015-2016) on the accounts of Regarding the various Value Added Tax (VAT) circle office.  | Compliance Audit Report | Internal Resources Division   | Revenue Audit Directorate                     |
| 16     | Audit Report (FY: 2015-2016) on the accounts of office of the Shahjalal Fertilizer Project.  | Compliance Audit Report | Ministry of Industry.   | Foreign Aided Projects Audit Directorate      |
| 17     | Audit Report (FY: 2013-2014 to 2016-2017) on the accounts of Cash Incentive paid under the Finance Division.   | Compliance Audit Report | Finance Division  | Civil Audit Directorate                       |
| 18     | Audit Report (FY: 2014-2015) on the accounts of Regarding the various Value Added Tax (VAT) circle office.   | Compliance Audit Report | Internal Resources Division   | Revenue Audit Directorate                     |
| 19     | Audit Report (FY: 2016-2017) on the accounts of Dhaka Development Authority (Rajuk), Chattogram Development Authority (Chauk).   | Compliance Audit Report | Ministry of Housing and Public works.   | Works Audit Directorate                       |
| 20     | Audit Report (FY: 2013-2014 to 2015-2016) on the accounts of office of the 01 Additional District controller (Revenue) and 12 Assistant Commissioner (Land).   | Compliance Audit Report | Ministry of Land  | Works Audit Directorate                       |

# PRODUCTS AND SERVICES

| Serial | Title of Audit Report   | Type of Report          | Ministry/ Division  | Audit Directorate  |
|--------|---|-------------------------|---|--|
| 21     | Audit Report (FY: 2010-2011 to 2011-2016) on the accounts of Agrani Bank Limited.   | Compliance Audit Report | Financial Institutions Division   | Commercial Audit Directorate   |
| 22     | Audit Report (FY: 2016--2017) on the accounts of Bangladesh Railway.  | Compliance Audit Report | Ministry of Railways.   | Transport Audit Directorate  |
| 23     | Audit Report (FY: 2017-2018) on the accounts of Dhaka North & Dhaka South City Corporation, Chattogram, Sylhet, Barishal, Cumilla & Narayongonj City Corporation.   | Compliance Audit Report | Ministry of Local Government, Rural Development and Cooperatives  | Local Government and Rural Development Audit Directorate                       |
| 24     | Audit Report (FY: 2017-2018) on the accounts of income earned by Large Tax Payer Unit (Income Tax).   | Compliance Audit Report | Internal Resources Division   | Revenue Audit Directorate  |
| 25     | Audit Report (FY: 2017-2018) on the accounts of Bangladesh Telecommunications Company Limited under the Ministry of Posts, Telecommunications and Information Technology and 9 governing bodies under the administration of the Ministry of Science and Technology. | Compliance Audit Report | Ministry of Posts, Telecommunications and Information Technology and Ministry of Science and Technology | Postal, Telecommunication, Science, Information & Technology Audit Directorate |
| 26     | Audit Report (FY: 2017-2018) on the accounts of direct and indirect tax collection activities of 3 Additional Deputy Commissioners and 6 Assistant Commissioners (Land) offices.  | Compliance Audit Report | Ministry of Land  | Works Audit Directorate  |
| 27     | Audit Report (FY: 2017-2018) on the accounts of the Dhaka Development Authority, Chattogram Development Authority and National Housing Authority.   | Compliance Audit Report | Ministry of Housing Public Works  | Works Audit Directorate  |
| 28     | Audit Report on the accounts of (FY: 2017-2018) office of the 8 numbers of Secondary and Higher Secondary Education Board (Dhaka, Chattogram, Cumilla, Barishal, Jashore, Rajshahi, Dinajpur and Sylhet.  | Compliance Audit Report | Secondary and Higher Education Division.  | Education Audit Directorate  |

## PRODUCTS AND SERVICES

| Serial | Title of Audit Report  | Type of Report          | Ministry/ Division   | Audit Directorate                       |
|--------|--|-------------------------|--|---|
| 29     | Audit Report on the accounts of (FY: 2009-2010 to 2015-2016) office of the Sonali Bank Limited.  | Compliance Audit Report | Financial Institutions Division                                | Commercial Audit Directorate            |
| 30     | Audit Report on the accounts of (FY: 2017-2018) office of the various Circles under the Commissionerate of Customs Excise and VAT under the National Board of Revenue.   | Compliance Audit Report | Internal Resources Division                                    | Revenue Audit Directorate               |
| 31     | Audit Report on the accounts of (FY: 2017-2018) collection of income tax in the various tax circles under the Commissioner of Taxes (Dhaka, Khulna, Chattogram) under the National Board of Revenue.   | Compliance Audit Report | Internal Resources Division                                    | Revenue Audit Directorate               |
| 32     | Audit Report on the accounts of (FY: 2013-2014 to 2014-2015) office of the Directorate of Secondary and Higher Education, 23 Universities under the Ministry of Education, 5 Boards of Secondary and Higher Education, National Curriculum and Textbook Board and Bangladesh University Grants Commission. | Compliance Audit Report | Secondary and Higher Education Division, Ministry of Education | Education Audit Directorate             |
| 33     | Audit Report on the accounts of (FY: 2017-2018) office of the 20 Sub-Registry Offices.<br>Report No-13/2021  | Compliance Audit Report | Law and Justice Division                                       | Constitutional Bodies Audit Directorate |



## c. Notable Audit Reports

### Financial Institutions Division

**Name of the Report:** Special 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 2009-2010 to 2014-2015.

**CAG's Audit Report:** 2015-2016.

**Audit Directorate:** Commercial Audit Directorate.

**Number of Audit Observations:** 38

**Amount Involved:** Tk 419.14 crore

#### Major Observations:

- Hasty release of EE fund of the project without completing land registration.
- EE fund released without importing any types of equipment.
- EE fund released to the project without following the EEF's rules and regulations.
- EEF assistance provided to the project against the fake documents.
- Failure in buying back shares even though the project was closed and expired.

#### Causes of Irregularities:

- Violation of Bank's Loan Disbursement Policy.
- Violation of Foreign Exchange Policy.
- Non-Compliance with Various financial rules & orders of Bangladesh Bank.
- Lack of efforts to strengthen internal control system & internal audit.

## Ministry of Water Resources

**Name of the Report:** Performance Audit Report on the activities of Early Flood Control and Drainage system of Water Development Board under Ministry of Water Resources for the fiscal year 2012-2013 to 2016-2017.

**CAG's Audit Report:** 2017-2018

**Audit Directorate:** Works Audit Directorate

**Number of Audit Observations:** 19

### Major Observations:

- Causeway, Regulator, Block installation and Pitch way were constructed without an appropriate feasibility study.
- Lack of initiatives to repair the damaged portion of the existing embankment in order to control early floods.
- Flood drainage system immensely hampered due to the absence of capital and routine dredging.
- PIC formation without following the 'Money for work' policy 2010.
- Non-compliance with specifications to build compaction & slope embankment.

### Causes of Irregularities:

- Negligence to repair the damaged portion of submerged embankment.
- Absence of consultation with local representatives and beneficiaries before finalization of the feasibility study.
- No initiatives were taken to conduct capital dredging into sand-filled rivers.
- Absence of visible initiatives taken by the concerned authority to hold failed contractors accountable.
- Non-compliance with the provisions of development project proforma (DPP).

# PRODUCTS AND SERVICES

## Financial Institutions Division

**Name of the Report:** Annual Audit Report on the accounts of Investment Corporation of Bangladesh of Financial Institutions Division under Ministry of Finance for the fiscal year 2013-2015 & that of the previous years.

**CAG's Audit Report:** 2017-2018

**Audit Directorate:** Commercial Audit Directorate

**Number of Audit Observations:** 10

**Amount involved:** Tk 712.06 Crore

**Major Observations:**

- Failure to recover the short-term arear loan of ICB Securities Company Limited.
- Abnormal transactions in the accounts of margin loans' investors.
- Failure to recover cash credit loan from defaulter.
- Distribution of excessive loans beyond the permitted limit.
- More liabilities were created than security deposits.
- Non-adjustment of the post-retirement financial facility with housing loans provided to different officers.

**Causes of Irregularities:**

- Non-Compliance with financial rules & regulations of ICB.
- Failure in following related orders, notifications and policies of Bangladesh bank.
- Lack of initiatives to strengthen internal control system & internal audit.



## Ministry of Power, Energy and Mineral Resources

**Name of the Report:** Annual Audit Report on the accounts of Dhaka Power Distribution Company Limited (DPDCL) of Power Division under Ministry of Power, Energy & Mineral Resources for the fiscal year 2015-2016.

**CAG's Audit Report:** 2017-2018

**Audit Directorate:** Power and Energy Audit Directorate

**Number of Audit Observations:** 06

**Amount involved:** Tk 660.58 Crore

### Major Observations:

- Bank balances were not reflected properly into certified accounts and annual reports.
- Anomaly in the balance of store department.
- CD VAT & Project assistance were not recorded properly in the loan account.
- Overstatement in the balance of DPDCL store department than actually recorded in physical verification.

### Causes of Irregularities:

- Bank balances were recorded without verification of bank statements properly.
- Lack of knowledge regarding maintenance of the cash book.
- Financial rules and regulations were not complied with properly.

## Ministry of Housing and Public Works

**Name of the Report:** Annual Audit Report on the accounts of Rajdhani Unnayan Kartipakkha (RAJUK) under the Ministry of Housing and Public Works for the fiscal year 2014 to 2016.

**CAG's Audit Report:** 2016-2017

**Audit Directorate:** Works Audit Directorate

**Number of Audit Observations:** 24

**Amount involved:** Tk 1491.39 Crore

### Major Observations:

- Concerned authority didn't encash tender security as per rules.
- Failure to impose penalty even though the contract was ruled out.
- Failure to take possession of both ousted and undistributed plots.
- Visible and effective measures were not taken to collect arrear money.
- Concerned authority carried out land mutation activities without following legal measures as per Court's Verdict.

### Causes of Irregularities:

- Weakness of internal control system.
- Excessive expenditure than allotted/sanctioned budget.
- Non-compliance with financial rules and regulations.
- No measures have been taken to recover money.
- Lack of close coordination and monitoring.

## d. 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 Accounts show the annual receipts and disbursements for the purpose of the government, distinguished under the respective heads thereof, and particulars of its balances and outstanding liabilities containing such other information as to its financial position.

### Appropriation Accounts

While a comparative statement showing detailed head-wise final budget allocation and actual expenditure of different Ministries/Divisions and their subordinate offices with explanation of variances (if any) are included in the Appropriation Accounts.

A new Finance Accounts format has been approved by the Honorable President of Bangladesh on 28<sup>th</sup> December 2021 and a new format of the Appropriation Accounts has also been finalized and is ready for approval.



## 4. SETTLEMENT OF AUDIT OBSERVATIONS

A total of 22,999 audit observations have been settled in 2020-2021 by the OCAG. The amount involved in these observations is Tk. 89,610.82 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   | 321                    | 9193.92                         |
| 02     | Financial Institutions Division, Ministry of Finance     | 2457                   | 848.51                          |
| 03     | Ministry of Women and Children Affairs                   | 24                     | 1.68                            |
| 04     | Ministry of Liberation War Affairs                       | 4                      | 0.61                            |
| 05     | Ministry of Food   | 14                     | 0.29                            |
| 06     | Ministry of Disaster Management and Relief               | 13                     | 33.8                            |
| 07     | Ministry of Fisheries and Livestock                      | 223                    | 701.11                          |
| 08     | Ministry of Housing and Public Works                     | 235                    | 4011.92                         |
| 09     | Ministry of Law, Justice and Parliamentary Affairs       | 1                      | 0.06                            |
| 10     | Ministry of Land   | 12                     | 316.28                          |
| 11     | Election Commission                                      | 17                     | 32                              |
| 12     | Ministry of Youth and Sports                             | 69                     | 4.22                            |
| 13     | Ministry of Health and Family Welfare                    | 2415                   | 8846.06                         |
| 14     | Ministry of Primary and Mass Education                   | 18                     | 11.66                           |
| 15     | Ministry of Public Administration                        | 5                      | 6.76                            |
| 16     | Ministry of Education                                    | 169                    | 281.05                          |
| 17     | Ministry of Social Welfare                               | 18                     | 4.24                            |
| 18     | Ministry of Agriculture                                  | 404                    | 371.53                          |
| 19     | Local Government Division                                | 219                    | 661.61                          |
| 20     | Rural Development and Co-operatives Division             | 372                    | 409.44                          |
| 21     | Posts and Telecommunications Division                    | 185                    | 839.75                          |
| 22     | Ministry of Industries                                   | 720                    | 2497.08                         |
| 23     | Ministry of Defence                                      | 4718                   | 1510.04                         |
| 24     | Ministry of Religious Affairs                            | 2                      | 0.0071                          |
| 25     | Ministry of Chittagong Hill Tracts Affairs               | 13                     | 28.48                           |
| 26     | Ministry of Environment, Forest and Climate Change       | 54                     | 55.4                            |
| 27     | Supreme Court  | 1                      | 1.38                            |
| 28     | Ministry of Water Resources                              | 326                    | 681.3                           |
| 29     | Ministry of Foreign Affairs                              | 2164                   | 67.54                           |
| 30     | Ministry of Home Affairs                                 | 8                      | 7.96                            |
| 31     | Ministry of Civil Aviation and Tourism                   | 132                    | 466.53                          |
| 32     | Power Division   | 931                    | 41453.51                        |
| 33     | Ministry of Shipping                                     | 18                     | 6.97                            |
| 34     | Energy and Mineral Resources Division                    | 280                    | 4761.3                          |
| 35     | Ministry of Information and Broadcasting                 | 95                     | 164.46                          |
| 36     | Secretariat of Parliament                                | 4                      | 0.49                            |
| 37     | Ministry of Expatriates' Welfare and Overseas employment | 10                     | 2.19                            |

## SETTLEMENT OF AUDIT OBSERVATIONS

| Serial                     | Name of Ministry/ Division/ Organization           | Number of Observations | Amount Involved (In Crore Taka) |
|----------------------------|--|------------------------|---------------------------------|
| 38                         | Information and Communications Technology Division | 14                     | 2.95                            |
| 39                         | Public Service Commission                          | 1                      | 0.001                           |
| 40                         | Road Transport and Highways Division               | 5390                   | 10230.44                        |
| 41                         | Railway Division                                   | 116                    | 26.49                           |
| 42                         | Planning Division                                  | 25                     | 108.92                          |
| 43                         | Ministry of Textiles and Jute                      | 340                    | 537.81                          |
| 44                         | Ministry of Commerce                               | 173                    | 98.01                           |
| 45                         | Ministry of Labour and Employment                  | 2                      | 2.23                            |
| 46                         | Prime Minister's Office                            | 7                      | 90.58                           |
| 47                         | Internal Resources Division                        | 17                     | 0.8                             |
| 48                         | Anti-Corruption Commission                         | 7                      | 3.89                            |
| 49                         | Ministry of Science and Technology                 | 233                    | 201.01                          |
| 50                         | Bridges Division                                   | 3                      | 26.54                           |
| <b>Total (In crore TK)</b> |  | <b>22,999</b>          | <b>89,610.8081</b>              |

## 5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES

In accordance with Article 132 of the Constitution the Comptroller and Auditor General of Bangladesh after apprising the Prime Minister, submits the reports to the Honorable President of the Republic who causes them to be laid before Parliament. 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 selects important observations of the audit reports with the help of OCAG for detailed examination and holds hearings. On the Audit reports of different Ministries/Divisions. It makes recommendations and submits reports to the Parliament. The OCAG provides necessary support to the PAC in its effective functioning. During the full committee meeting, CAG remains present as 'amicus curie' 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. 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 2021

| Serial | Meeting No. and Date                          | Audit Report Discussed  | Audit Directorate   |
|--------|---|---|---|
| 01     | 37 <sup>th</sup> Meeting<br>February 04, 2021 | Annual Audit Report on the accounts of Dhaka University (2012-2013), IBA (2000-2013), Dhaka university (2000-2013).             | Local and Revenue Audit Directorate                                       |
| 02     | 38 <sup>th</sup> Meeting<br>February 04, 2021 | Discussion for final settlement observations by PAC recommended by CAG under different Ministry, Division/Organizations.        | All Audit Directorate   |
| 03     | 39 <sup>th</sup> Meeting<br>February 14, 2021 | Annual Audit Report on the accounts of Bangladesh Jute Mills Corporation (FY 2011-2012).  | Commercial Audit Directorate  |
| 04     | 40 <sup>th</sup> Meeting<br>February 14, 2021 | Annual Audit Report on the accounts of Trading Corporation of Bangladesh (FY 2011-2012).  | Commercial Audit Directorate  |
| 05     | 41 <sup>st</sup> Meeting<br>February 14, 2021 | Annual Audit Report on the accounts of Essential Drugs Company Ltd. (FY 2011-2012).   | Commercial Audit Directorate (Present Health Audit Directorate)           |
| 06     | 42 <sup>nd</sup> Meeting<br>February 28, 2021 | Annual Audit Report on the accounts of Petrobangla and its institutes (FY 2011-2012).   | Commercial Audit Directorate (Present-Power and Energy Audit Directorate) |
| 07     | 43 <sup>rd</sup> Meeting<br>March 11, 2021    | Annual Audit Report on the accounts of different embassies (FY 2012-2013 and 2014-2015), under the Ministry of Foreign Affairs. | Mission Audit Directorate   |



## PAC ACTIVITIES

| Serial | Meeting No. and Date                           | Audit Reports Discussed  | Audit Directorate  |
|--------|--|--|--|
| 08     | 44 <sup>th</sup> Meeting<br>March 23, 2021     | Annual Audit Report on the accounts of (FY 2010-2011) Food Directorate, Essential Drugs Company Ltd, Trading Corporation of Bangladesh and Bangladesh Jute Mills Corporation.  | Commercial Audit Directorate   |
| 09     | 45 <sup>th</sup> Meeting<br>March 23, 2021     | Annual Audit Report on the accounts of (FY 2010-2011) Food Directorate, Essential Drugs Company Ltd, Trading Corporation of Bangladesh and Bangladesh Jute Mills Corporation.  | Commercial Audit Directorate   |
| 10     | 46 <sup>th</sup> Meeting<br>June 22, 2021      | Annual Audit Report on the accounts of (FY 2010-2011 & 2011-2012) Directorate of Health Engineering Department Under the Ministry of Health and Family Welfare.  | Works Audit Directorate  |
| 11     | 47 <sup>th</sup> Meeting<br>August 18, 2021    | Compliance Audit Report on the accounts of (FY 2011-2012) Upazilla and Zilla Parishads, Municipalities and City Corporations (Dhaka (South and North) and Narayanganj).<br><b>Follow up meeting of 13th meeting</b>  | Local Government and Rural Development Audit Directorate                       |
| 12     | 48 <sup>th</sup> Meeting<br>August 26, 2021    | Compliance Audit Report on the accounts of (FY 2012-2013 to 2000-2013) Dhaka University (2012-2013) and Institute of Business Administration (2000-2013) for the financial year 2000-2013.<br><b>Follow Up Meeting of 36th Meeting</b>                         | Education Audit Directorate  |
| 13     | 49 <sup>th</sup> Meeting<br>August 26, 2021    | Compliance Audit Report on the accounts of (FY 2013-2014 to 2014-2015) the Ministry of Primary and Mass Education, Ministry of Railways, Ministry of Disaster Management and Relief and Ministry of Health and Family Welfare (Department of Health Services). | Foreign Aided Projects Audit Directorate                                       |
| 14     | 50 <sup>th</sup> Meeting<br>September 19, 2021 | Compliance Audit Report on the accounts of (FY 2012-2013 to 2016-2017) Bangladesh Water Development Board.   | Works Audit Directorate  |
| 15     | 51 <sup>th</sup> Meeting<br>September 30, 2021 | Performance Audit on the accounts of (FY 2010-2011 to 2014-2015) Teletalk Bangladesh Limited.  | Postal, Telecommunication, Science, Information & Technology Audit Directorate |

## PAC ACTIVITIES

| No. | Meeting No. and Date                          | Audit Reports Discussed  | Audit Directorate  |
|-----|---|--|--|
| 16  | 52 <sup>th</sup> Meeting<br>October 10, 2021  | Compliance Audit Report on the accounts of (FY:2015-2016) MSR procurement and construction work for the Health, Population and Nutrition Sector Development Program by Department of Health Services.                | Health Audit Directorate   |
| 17  | 53 <sup>th</sup> Meeting<br>October 30, 2021  | Special Audit Report on the accounts of (FY 2009-2010 to 2014-2015) EEF, an equity and entrepreneurial fund of the Investment Corporation of Bangladesh.   | Commercial Audit Directorate   |
| 18  | 54 <sup>th</sup> Meeting<br>November 04, 2021 | Compliance Audit Report on the accounts of (FY 2016-2017) the concerned SFCs and FCs of Bangladesh Army, Navy and Air Force under the Ministry of Defense .  | Defence Audit Directorate  |
| 19  | 55 <sup>th</sup> Meeting<br>December 01, 2021 | Compliance Audit Report on the accounts of (FY 2017-2018) Bangladesh Power Development Board, Bangladesh Rural Electrification Board and West Zone Power Distribution Company Limited under the Department of Power. | Power and Energy Audit Directorate   |
| 20  | 56 <sup>th</sup> Meeting<br>December 01, 2021 | Unresolved audit objections (CAG's Compliance Audit Report 2012-2013 on the accounts of the Ministry of Energy and Mineral Resources for the financial year 2011-12) Follow-up meeting of 20 <sup>th</sup> meeting.  | Power and Energy Audit Directorate   |
| 21  | 57 <sup>th</sup> Meeting<br>December 10, 2021 | Unresolved Audit observations as rent by the OCAG to the standing committee on Public accounts.  | 12 Audit Directorates (Commercial, Power and Energy, PTST, Works, Foreign Aided Projects, Mission, Defence, Local Government and Rural Development, Health, Social Security, Revenue; Transport Audit Directorate) |
| 22  | 58 <sup>th</sup> Meeting<br>December 12, 2021 | Compliance Audit Report on the accounts of (FY 2015-2016 to 2016-2017) the Directorate General of Defense Purchase under the control of the Armed Forces Department.   | Defence Audit Directorate  |
| 23  | 59 <sup>th</sup> Meeting<br>December 12, 2021 | Compliance Audit Report on the accounts of (FY 2013-2014 to 2015-2016) various sub-register offices under the Ministry of Law and Justice, Law, Justice and Parliamentary Affairs.                                   | Constitutional Bodies Audit Directorate  |
| 24  | 60 <sup>th</sup> Meeting<br>December 30, 2021 | Special Audit Report on the accounts of (FY 2013-2014) Basic Bank Ltd. under the Financial Institutions Division.  | Commercial Audit Directorate   |

## b. Report discussed in the PAC of the 11<sup>th</sup> Parliament

The Public Accounts Committee (PAC) of 11<sup>th</sup> parliament examined 203 audit observations of 15<sup>th</sup> audit reports in 22 sittings; of these audit observations 43 are fully and 24 are partially settled, while the executives were instructed to recover against 52 audit observations; to evaluate evidence Of 54 audit observations; sub-judice audit observations were 32 and other instructions were issued for 33 audit observations. All these observations involved an amount of Taka 4,588.45 crore, and Taka 2,637.14 crore was recovered & adjusted through recommendations. Ministry wise audit observations summary is given below:

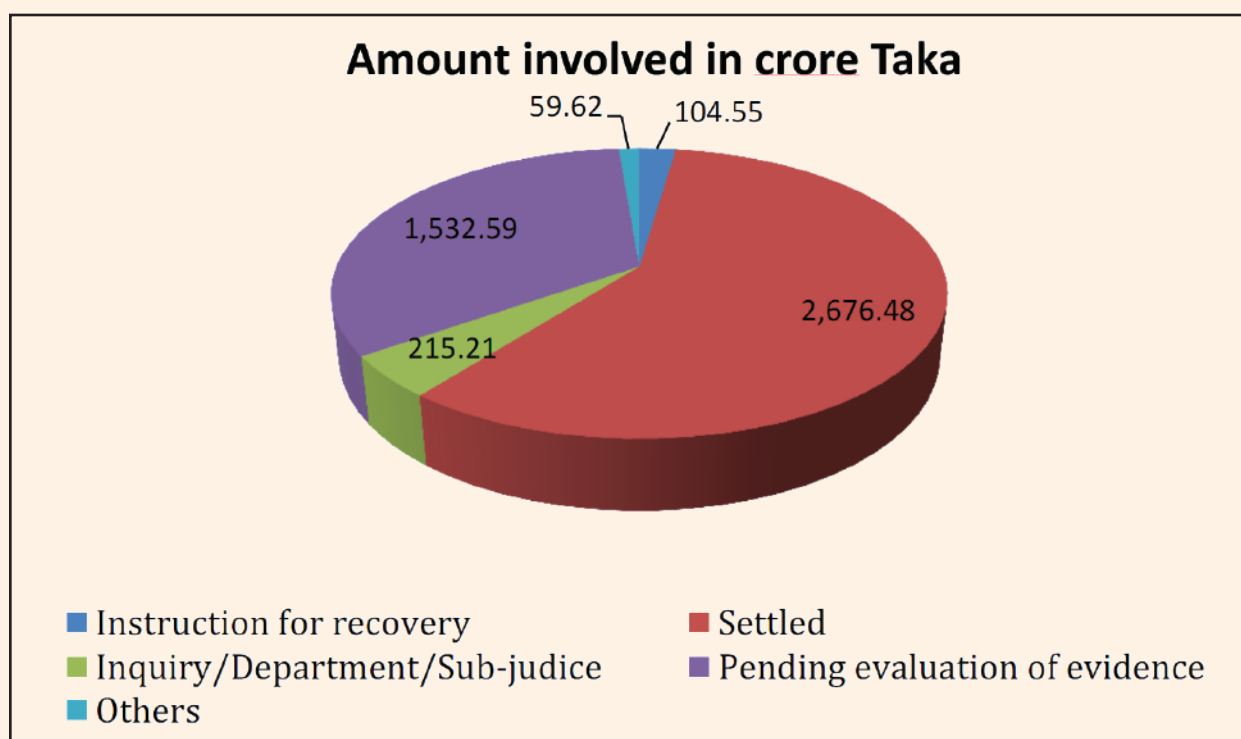
| Serial | Ministry/Division   | Number of observations | Amount involved (in crore Tk) | Recovered and Adjusted (in crore Tk) |
|--------|---|------------------------|-------------------------------|--------------------------------------|
| 01     | Ministry of Education   | 12                     | 9.39                          | 0.26                                 |
| 02     | Ministry of Textile & Jute                                    | 06                     | 11.20                         | 0.10                                 |
| 03     | Ministry of Commerce  | 07                     | 13.89                         | 1.51                                 |
| 04     | Ministry of Health and Family Welfare                         | 29                     | 130.63                        | 3.61                                 |
| 05     | Ministry of Power, Energy and Mineral Resources               | 40                     | 4123.65                       | 2621.39                              |
| 06     | Ministry of Foreign Affairs                                   | 10                     | 3.82                          | 0.06                                 |
| 07     | Ministry of Food  | 04                     | 78.98                         | 0.24                                 |
| 08     | Ministry of Local Government, Rural Development & Cooperative | 17                     | 15.15                         | 3.69                                 |
| 09     | Ministry of Railway   | 01                     | 5.40                          | ---                                  |
| 10     | Ministry of Disaster Management and Relief                    | 01                     | 4.52                          | ---                                  |
| 11     | Ministry of Water Resources                                   | 18                     | ---                           | ---                                  |
| 12     | Ministry of Postal & Telecommunication                        | 14                     | ---                           | --                                   |
| 13     | Ministry of Finance   | 26                     | 144.33                        | 4.49                                 |
| 14     | Ministry of Defence   | 12                     | 32.52                         | 1.24                                 |
| 15     | Ministry of Law, Justice and Parliamentary Affairs            | 06                     | 14.97                         | 0.55                                 |
|        | <b>Total</b>  | <b>203</b>             | <b>4,588.45</b>               | <b>2,637.14</b>                      |

The table below categorically shows the amounts involved in all kinds of audit observations discussed by PAC in 11<sup>th</sup> Parliament including settled and unsettled audit observations, observations pending being settled upon recovery or the amount involved and observations requiring more evidence evaluation by audit directorates.



## PAC ACTIVITIES

| Categories                     | Amount involved<br>(In crore Tk) |
|--------------------------------|----------------------------------|
| Instruction for recovery       | 104.55                           |
| Settled                        | 2,676.48                         |
| Inquiry/Department/Sub-judice  | 215.21                           |
| Pending evaluation of evidence | 1,532.59                         |
| Others                         | 59.62                            |
| <b>Total</b>                   | <b>4,588.45</b>                  |



### Recovery/Adjustment of money through audit activities:

The budget of OCAG, FIMA and 17 audit directorates for the fiscal year 2020-21 was Tk 246.37 (revised) crore while the total amount recovered or adjusted through audit activities was Tk. 9774.39 crore of which Tk 2,637.14 crore through PAC activities and the rest amount through different audit directorate. So, the ratio between total budget and the amount recovered/adjusted is 1:39.

| Financial Year | Total budget<br>(In crore Tk) (revised) | Recover/Adjustment<br>(In crore Tk) | Ratio |
|----------------|---|-------------------------------------|-------|
| 2020-2021      | 246.37                                  | 9774.39                             | 1:39  |

## 6. YEAR IN REVIEW

### National Mourning Day 2021

The OCAG arranged a discussion on the life and struggles of Bangabandhu observing 46<sup>th</sup> anniversary of martyrdom of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman through different programmes with due respect.



Discussion and arrangement of Dua on National Mourning Day on 15<sup>th</sup> August, 2021.

Mr. Mohammad Muslim Chowdhury, the Comptroller and Auditor General of Bangladesh, was the chief discussant. The meeting ended with Dua.

### Football Tournament 2021

The office of the Comptroller and Auditor General organized six-teams football tournament on December, 2021 to mark the Birth Centenary of Bangabandhu Sheikh Mujibur Rahman and the golden jubilee of the country's independence. At the kick-off of the tournament, Mr. Mohammad Muslim Chowdhury, Hon'ble Comptroller and Auditor General and senior officials of Audit and Account department joined the splendid jersey opening ceremony on 12<sup>th</sup> December 2021. This friendly football tournament was participated by six football teams namely Team OCAG, Team Audit, Team CGA-1, Team CGDF, Team CGA-2 and Team ADG(F) Bangladesh Railway.

In the keenly contested friendly tournament, 'Team Audit' beat Team OCAG by 2-1 goals in the grand final match which took place on 30<sup>th</sup> December

at the Lt. Sheikh Jamal Dhanmondi Club Playground. Officers and staff of the Audit and Accounts department and other spectators also enjoyed the match.



Hon'ble CAG Mr. Mohammad Muslim Chowdhury unveils Football Tournament 2021

Hon'ble Comptroller and Auditor General Mr. Mohammad Muslim Chowdhury was present as chief guest in the Prize distribution ceremony. Mr. Chowdhury, in his speech, said this year is very important for us because we are celebrating the birth centenary of Bangabandhu Sheikh Mujibur Rahman.

He said that Bangladesh has had noteworthy success in both men's and women's sports over the last five decades. This achievement made us a proud nation in the international arena.

He also paid deep respect to the greatest Bengali of all times, the father of the Bengali nation and thanked millions of martyrs who sacrificed their lives for the country to make the dream of independent Bangladesh a reality under Bangabandhu's leadership.



## YEAR IN REVIEW



Honorable CAG hands over winning prize to Champion Team at the Prize Giving Ceremony of the Football Tournament

Then he thanked all employees for coming to the field and thanked the players of both teams for this wonderful football match. He also thanked the organizing committee for such kind of initiative.

### Cultural Program 2021

On the occasion of the Golden Jubilee of Independence and Mujib year a Cultural Program was arranged by the Office of the Comptroller and Auditor General of Bangladesh at the auditorium of the 'Sarak Bhaban' on 29th December, 2021. Chief guest of the program was Mr. AKM Mozammel Haque, Hon'ble Minister for the Ministry of Liberation War Affairs and special guest Mr. Md. Abdus Sabur, Chief Engineer of the Department of Roads and Highways. The event was presided over by Mr. Mohammad Muslim Chowdhury, the Comptroller and Auditor General of Bangladesh.



Honorable CAG distinguished guests in the Cultural program

In reference to the 7th March historic speech of Bangabandhu the Minister said that Sheikh Mujibur Rahman had said, 'if I am not around to guide you, resist the enemy with everything you have.'

Mohammad Muslim Chowdhury, the Comptroller and Auditor General of Bangladesh, in his concluding speech said that one of the greatest contributions of Bangabandhu was the Constitution and legal framework of Bangladesh. He doubted whether any other person than Bangabandhu could have achieved those feats.

### Submission of Annual Audit Report (2017-2018) to honorable President at Bangabhaban

A delegation led by the Comptroller and Auditor General (CAG) of Bangladesh submits Annual Audit Report (2017-2018) to honorable President Mr. Md. Abdul Hamid at Bangabhaban on 02 March 2021.



Submission of Annual Audit Report (2017-2018) to Honorable President Mr. Md Abdul Hamid at Bangabhaban

### Celebration of Independence Day 2021

March 26 marks the commemoration of the Independence Day of Bangladesh. Every year, the day is observed befittingly, and 2021 is the Golden Jubilee of our Independence. So, despite the pandemic, the whole nation commemorated the events and the people who sacrificed their lives for the country's freedom. OCAg observed this red-letter day paying rich tributes to the memory of the martyrs.





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

## Training of Trainers (ToT) at OCAG

A training course on Training of Trainers (ToT) was held from June 3 to 10, 2021 emphasizing the operating framework of auditing- Government Auditing Standards of Bangladesh, Code of Ethics, Quality Control System, Compliance Audit Guidelines and Financial Audit Guidelines. Fifty officials from different offices of OCAG participated in those training sessions.



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

The fundamental objective of the training was to develop a pool of trainers who will impart training to the officers and employees all over the department.

## CGA Activities

### Blood Donation Program Organized at CGA Office:

On the occasion of the birth centenary of Bangabandhu and the Golden Jubilee of independence, the CGA office organized a blood

donation program was inaugurated by the CGA Mr. Md. Nurul Islam.



CGA Mr. Md. Nurul Islam observes the blood donation program at Hisab Bhaban premises

## Recent advancements in CGA office:

- ✓ MICR Cheque for all accounting offices.
- ✓ Development of Cheque Management System.
- ✓ Automation of Postal and Forest Department, Revenue refund, GPF control ledger and sub-ledger, foreign missions.
- ✓ Introduction of A-challan
- ✓ MICR for the payment of land acquisition, Personal ledger (P/L), Judicial Deposit, Election Deposit and similar transactions.
- ✓ EFT introduction for Customs House Chittagong.
- ✓ Piloting of Pensioners' Life Verification Mobile App.
- ✓ Introducing EFT Coverage for BTCL Pensioners.
- ✓ Establishment of Dedicated Pension SMS Sending Gateway.
- ✓ Incorporation of Revised GPF Profit calculation system.

## CGDF Activities

Controller General Defence Finance (CGDF) Ms. Monowara Habib paid courtesy call on the Chief of Army Staff General Mr. S M Shafiuddin Ahmed at Army Headquarters on October 14, 2021. During the call, CGDF discussed ongoing reform activities, construction of DFD Complex and enhancing treatment facilities in Combined Military Hospital (CMH).





CGDF Ms. Monowara Habib calls on the Chief of Army Staff General S M Shafiuddin Ahmed.

## Recent advancements in CGDF office:

**1) Implementation of MICR Cheque:** As per instructions of the CAG office, from 01<sup>st</sup> July, 2021, all payments by accounting offices of CGDF are made through MICR cheque. All MICR cheques are being cleared only by using the Routing Number (025262226) of Motijheel branch of the Bangladesh Bank. The following benefits are being availed as a result of MICR cheque implementation:

- No time lag in reporting cash position by the Bangladesh Bank (as Round About Procedure of Sonali Bank is totally out of system).
- Moving towards Fiscal Centralization i.e., direct transaction with Bangladesh Bank.

**2) Payment of the Defence Services through EFT:** Before October 2021, Pay and Allowances of all sailors of the Bangladesh Navy were paid through Pay Pension and Accounts Management System (PPAMS) software, developed by the Bangladesh Navy. At beginning, the payment of Pay and Allowances of all naval and civilian officers of the Bangladesh Navy was started through iBAS++. Now payment of Pay and Allowances of about 20,000 sailors have already been initiated through iBAS++. The Offices under the DFD have incorporated iBAS++ in various bill payment and accounting systems. Salaries of all military's and Civilian officers and employees are being paid through EFT using iBAS++ software.

**3) Reducing the coverage of Exchange Accounts:** Due to MICR cheque implementation, Exchange account is almost out from the payment system.

## Activities of Different Audit Directorates:

A two-day long in-house training on Model Para writing and public procurement was also organized by Civil Audit Directorate on 02<sup>nd</sup> November 2021.



In-house training on model para writing and public procurement

Mr. Md. Mahbubul Haque, Deputy Comptroller and Auditor General (senior), was present as a resource person.

## Education Audit Directorate

Education Audit Directorate conducted the following training programs-

1. Training on Compliance Audit Guidelines, Financial Audit Guidelines, GASB, CoE, model para-writing and public procurement (Goods, works and service).
2. A day-long training on archiving software by Tappware Solutions Ltd.



Training arranged by Education Audit Directorate

## 7. SAI Bangladesh in Global Perspective



Honorable CAG of Bangladesh, Mr. Mohammad Muslim Chowdhury receives a souvenir from President, Turkish Court of Accounts, Mr. Metin Yener after MoU signing ceremony in Ankara, Turkey.

### Training in Turkey and Signing MoU: An Attempt to Bring Quality in Performance Audit

A new avenue for increasing skill and expertise for SAI Bangladesh in the field of performance audit was created under an arrangement of mutual cooperation between the office of the Comptroller and Auditor General (OCAG) of Bangladesh and the Turkish Court of Account (TCA).

As per this arrangement, forty-five officials of OCAG in three batches took part in the training program on performance audit in Turkey in November and December 2021. The training was delivered by the expert officials and practitioners of TCA.

The outstanding aspect of this program was the visit of the Honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury in SAI, Turkey.

On the occasion of these training programs, Mr. Mohammad Muslim Chowdhury, on invitation

of his counterpart Mr. Metin Yener, President, Turkish Court of Accounts, visited the TCA and signed a Memorandum of Understanding (MoU) on Cooperation in the Field of Audit.

Signing of the MoU was a right step in a right moment which also reflects the current positive trend in the deep-rooted bilateral relations and cooperation between Bangladesh and Turkey.

The MoU will hopefully spring forth many more drives which will be mutually beneficial for two SAIs along the line of such things as training, attachment, exchange of skill, knowledge and information, joint research, parallel audit etc. in days to come.

In an attempt to apply the knowledge and experience derived from the training in Turkey into the real field of audit in Bangladesh, the OCAG has taken a step under which most of the trained officials of SAI Bangladesh have been given audit assignment for doing performance audit on different subject of importance and significance.

This will hopefully bring qualitative changes in performance audit engagement in the office of the Comptroller and Auditor General of Bangladesh.



# SAI Bangladesh in Global Perspective

## International Virtual Training/Workshop/Seminar/Meeting etc on January-December 2021

| Serial | Name of the Online Program  | Duration                         | Organizer   | Name of the Participants  |
|--------|---|----------------------------------|---|---|
| 01     | The International Webinar of Ensuring Transparency and Accountability in COVID-19 Pandemic: a Multi-Stakeholder Approach. | 11 <sup>th</sup> January 2021    | SAI Indonesia   | <b>1. Mr. Md. Rafiqul Bari Khan</b><br>Director General<br>Directorate of Health Audit.<br><br><b>2. Mr. Provat Kumar Majumder</b><br>Director<br>Directorate of Social Security Audit.   |
| 02     | INTOSAI Working Group on Environmental Auditing (WGEA) Virtual Assembly   | 19-21 <sup>st</sup> January 2021 | International Organization of Supreme Audit Institution (INTOSAI)   | <b>1. Ms. Kazi Fahmida Haque</b><br>Director General<br>Directorate of Agriculture & Environment Audit.<br><br><b>2. Mr. Mohammad Shah Alam</b><br>Director<br>Directorate of Postal, Telecommunication, Science & Technology Audit.<br><br><b>3. Mr. Nasimul Islam</b><br>Director, Directorate of Commercial Audit.   |
| 03     | Webinar regarding SAI's Roles in Responding to Crisis and Disasters   | 26-28 <sup>th</sup> January 2021 | Asian Organization of Supreme Audit Institutions (ASOSAI) and Special Committee for Feasibility Study of Working Group on Crisis Management Audit | <b>1. Mr. Khan Md. Ferdousur Rahman, MCIPS</b><br>Director General<br>Directorate of Foreign Aided Projects Audit.<br><br><b>2. Mr. Bulbul Singha</b><br>ADCAG (Procedure)<br>OCAG of Bangladesh<br><br><b>3. Mr. Md. Barkat Hayat</b><br>Director, MIS<br>OCAG of Bangladesh<br><br><b>4. Mr. Feroz Ahmed</b><br>ACAG (Research & Development)<br>OCAG of Bangladesh |
| 04     | INTOSAI Capacity Building Committee (CBC) Webinar: IPSAS-Implications for SAIs  | 28 <sup>th</sup> January 2021    | INTOSAI Capacity Building Committee (CBC)   | <b>1. Mr. Md. Saifur Rahman, FCCA</b><br>Director General<br>Directorate of Works Audit.<br><br><b>2. Mr. Mamun-Ul-Mannan</b><br>ADCGA (Accounts & Procedure)<br>Office of the CGA<br><br><b>3. Mr. Mohammad Aftab Uddin, CPFA</b><br>Director<br>Directorate of IT& Public Services Audit.   |

## SAI Bangladesh in Global Perspective

| Serial | Name of the Online Program  | Duration  | Organizer  | Name of the Participants  |
|--------|---|---|--|---|
| 05     | 8 <sup>th</sup> International Integrity e-Seminar titled The potential of artificial intelligence in preventing corruption and on the reliability of measuring corruption | 11-26 <sup>th</sup> February 2021                             | The Expert Global Team of INTOSAI and United Nations Office on Drugs and Crime (UNODC) | <b>1. Mr. Bikash Chandra Mitra</b><br>Director General<br>Directorate of Local Government and Rural Development Audit.<br><b>2. Ms. Mst. Mahabuba Begum</b><br>Director<br>Directorate of Local Government and Rural Development Audit.   |
| 06     | International Intensive Training Program (ITP) in Performance Auditing  | From 15 <sup>th</sup> February to 05 <sup>th</sup> March 2021 | SAI, Pakistan  | <b>1. Ms. Naznin Nahar Khan</b><br>Deputy Director<br>Directorate of Transport Audit.<br><b>2. Mr. Tanjid Ahmed Shovon</b><br>Deputy Director<br>Directorate of Commercial Audit.   |
| 07     | Webinar regarding Enterprise-wide Audit Process and Knowledge Management IT System (OIOS Project)   | 15 <sup>th</sup> March 2021                                   | INTOSAI Working Group on Information Technology Audit & SAI India                      | <b>1. Mr. Md. Abdul Alim Talukder</b><br>Director<br>Directorate of Power & Energy Audit.<br><b>2. Mr. Mohammad Aftab Uddin, CPFA</b><br>Director<br>Directorate of IT& Public Services Audit.  |
| 08     | Conference of the system of public audit in the context of a new historical reality and The role of SAs in emergency audit and COVID-19 challenges                        | 23 <sup>rd</sup> April 2021                                   | SAI Kazakhstan   | <b>1. Mr. Khan Md. Ferdousur Rahman, MCIPS</b><br>Director General<br>Directorate of Transport Audit.<br><b>2. Mr. Sheikh Mohammad Omar Faruk</b><br>Director General<br>Directorate of Social Security Audit.  |
| 09     | Leadership and Stakeholder online meeting regarding Cooperative Audit of SDG Implementation: Strong & Resilient National Public Health Systems (linked to SDG 3D)         | 26 <sup>th</sup> May 2021                                     | INTOSAI Development Initiative (IDI)   | <b>1. Mr. Md. Rafiqul Islam</b><br>Deputy CAG (A&R)<br>OCAG of Bangladesh<br><b>2. Mr. Khan Md. Ferdousur Rahman, MCIPS</b><br>Director General<br>Directorate of Transport Audit.<br><b>3. Mr. Md. Khademul Karim Iqbal</b><br>ADCAG (R&D)<br>OCAG of Bangladesh<br><b>4. Mr. Zahirul Islam</b><br>Deputy Director,<br>FIMA Dhaka<br><b>5. Ms. Tanim Tanim</b><br>Deputy Director<br>Directorate of Works Audit. |

## SAI Bangladesh in Global Perspective

| Serial | Name of the Online Program  | Duration  | Organizer   | Name of the Participants   |
|--------|---|---|---|--|
| 10     | 12 <sup>th</sup> Meeting of the Conference of the States Parties (COSP) Working Group on the Prevention of Corruption | 14-18 <sup>th</sup> June 2021                                   | INTOSAI and United Nations Office on Drugs and Crime              | 1. <b>Ms. Fahmida Islam</b><br>Director General<br>FIMA, Dhaka   |
| 11     | 25 <sup>th</sup> UN-INTOSAI Symposium   | 28-30 <sup>th</sup> June 2021                                   | INTOSAI and United Nations (UN)                                   | 1. <b>Mr. Md. Saifur Rahman, FCCA</b><br>Director General<br>Directorate of Works Audit.<br><br>2. <b>Mr. A H M Shamsur Rahman</b><br>Director General<br>Directorate of Education Audit.<br><br>3. <b>Mr. Md. Arifur Rahman</b><br>Director<br>Directorate of Civil Audit.<br><br>4. <b>Mr. Pranab Sarker</b><br>Director<br>Directorate of Health Audit. |
| 12     | 30 <sup>th</sup> INTOSAI Working Group on IT Audit (WGITA) Assembly and 31 <sup>th</sup> WGITA Seminar.               | 01 <sup>th</sup> September and 02 <sup>th</sup> September, 2021 | International Organization of Supreme Audit Institution (INTOSAI) | 1. <b>Mr. A.H.M. Shamsur Rahman</b><br>Director General<br>Directorate of Education Audit.<br><br>2. <b>Mr. Jamshed Minhaz Rahman</b><br>Director General<br>Directorate of IT & Public Service Audit.<br><br>3. <b>Mr. Mohammad Aftab Uddin</b><br>Director<br>Directorate of IT & Public Service Audit.  |
| 13     | 56 <sup>th</sup> ASOSAI General Board Meeting (GBM) Meeting and 15 <sup>th</sup> ASOSAI Assembly.                     | 06 <sup>th</sup> September and 07 <sup>th</sup> September, 2021 | Asian Organization of Supreme Audit Institutions (ASOSAI)         | 1. <b>Ms. Fahmida Islam</b><br>Director General<br>FIMA, Dhaka<br><br>2. <b>Mr. Bikash Chandra Mitra</b><br>Director General<br>Directorate of Local Government & Rural Development Audit.<br><br>3. <b>Mr. Md. Barkat Hayat</b><br>Director (MIS)<br>OCAG, Bangladesh.  |



## SAI Bangladesh in Global Perspective

| Serial | Name of the Online Program  | Duration   | Organizer   | Name of the Participants   |
|--------|---|--|---|--|
| 14     | 08 <sup>th</sup> ASOSAI Symposium.  | 08 <sup>th</sup> September, 2021                           | Asian Organization of Supreme Audit Institutions (ASOSAI) | <p><b>1. Mr. Md. Rafiqul Islam</b><br/>Deputy CAG (Accounts and Reports)<br/>OCAG, Bangladesh.</p> <p><b>2. Mr. A.H.M. Shamsur Rahman</b><br/>Director General<br/>Directorate of Education Audit.</p> <p><b>3. Ms. Rownak Taslima</b><br/>FC (Army), Pay-1<br/>Dhaka Cantonment.</p> <p><b>4. Mr. Md. Khademul Karim Iqbal</b><br/>Director (Research and Development)<br/>OCAG of Bangladesh.</p> <p><b>5. Mr. Mohammad Aftab Uddin</b><br/>Director<br/>Directorate of IT &amp; Public Service Audit.</p> |
| 15     | 05 <sup>th</sup> Meeting of INTOSAI Working Group on Big Data (WGBD).                     | 29 <sup>th</sup> September, 2021                           | National Audit Office of China                            | <p><b>1. Mr. Md. Nurul Islam</b><br/>Director General<br/>Directorate of Civil Audit.</p> <p><b>2. Mr. Pranab Sarker</b><br/>Director<br/>Directorate of Health Audit.</p>   |
| 16     | International Seminar on Benefits of Citizen Participation in Governmental Control/Audit. | 30 <sup>th</sup> September, 2021                           | INTOSAI Capacity Building Committee (CBC) & SAI Peru      | <p><b>1. Ms. Ayesha Khanam</b><br/>Director General<br/>Directorate of Works Audit.</p> <p><b>2. Mr. Mohammad Jasim Uddin</b><br/>Director<br/>Directorate of Foreign Aided Projects Audit</p>   |
| 17     | Webinar on Crisis and Risk Management.  | 05 <sup>th</sup> October and 07 <sup>th</sup> October 2021 | INTOSAI Development Initiative (IDI)                      | <p><b>1. Mr. Md. Shariful Islam</b><br/>Director General<br/>Directorate of Foreign Aided Projects Audit.</p> <p><b>2. Mr. Bulbul Singha</b><br/>Addl Deputy CAG (Procedure)<br/>OCAG, Bangladesh.</p> <p><b>3. Ms. Rabeya Sultana</b><br/>Director<br/>Directorate of Constitutional Bodies.</p>  |

## SAI Bangladesh in Global Perspective

| Serial | Name of the Online Program   | Duration   | Organizer  | Name of the Participants  |
|--------|--|--|--|---|
| 18     | Working Meeting of INTOSAI Subcommittee on Internal Control Standards.   | 11 <sup>th</sup> October and 12 <sup>th</sup> October 2021       | International Organization of Supreme Audit Institution (INTOSAI) and SAI Poland     | <p><b>1. Mr. Mohammad Mahmud Hossain</b><br/>Director General<br/>Directorate of Postal, Telecommunication, Science, Information and Technology Audit.</p> <p><b>2. Mr. Nasimul Islam</b><br/>Director<br/>Directorate of Commercial Audit.</p> <p><b>3. Mr. A .T. M. Mahfuzar Rahman</b><br/>ACGA<br/>Office of the CGA.</p> |
| 19     | Training Meeting on INTOSAI Tool.  | From 01 <sup>th</sup> November to 03 <sup>rd</sup> November 2021 | The Arab Organization of Supreme Audit Institutions (ARABOSAI)                       | <b>1. Mr. Zahirul Islam</b><br>Director (Admin)<br>FIMA, Dhaka.   |
| 20     | The 8 <sup>th</sup> seminar and working meeting on environment auditing of ASOSAI.   | 25 <sup>th</sup> October and 26 <sup>th</sup> October 2021       | Asian Organization of Supreme Audit Institutions (ASOSAI)                            | <p><b>1. Ms. Afroza Sultana Saleh</b><br/>SFC (Nevi)<br/>Dhaka Cantonment.</p> <p><b>2. Mr. A K Azad Khan</b><br/>DCA<br/>Mymensingh.</p>   |
| 21     | Seminar on Application of Data Analytics in different types of Healthcare Audits Under IDI Leveraging on Technological Advancement (LOTA) Talks. | 28 <sup>th</sup> October 2021                                    | INTOSAI Development Initiative (IDI)   | <b>1. Mr. Zahirul Islam</b><br>Director (Admin)<br>FIMA, Dhaka.   |
| 22     | IDI's Global summit on What is the audit impact of supreme audit institutions.   | 18 <sup>th</sup> November 2021                                   | INTOSAI Development Initiative (IDI)   | <b>1. Mr. Khan Md. Ferdousur Rahman MCIPS</b><br>Director General<br>Directorate of Transport Audit.  |
| 23     | 9 <sup>th</sup> International Training Programme (ITP) on Environmental Auditing.  | From 22 <sup>th</sup> November to 26 <sup>th</sup> November 2021 | International Center for Environment Audit and Sustainable Development (iCED), India | <p><b>1. Mr. Md. Rukan Uddin</b><br/>ACAG (HR Cell)<br/>OCAG of Bangladesh.</p> <p><b>2. Ms. Tasnim Ferdous</b><br/>Deputy Director<br/>Directorate of Foreign Aided Projects Audit.</p>  |

## SAI Bangladesh in Global Perspective

| Serial | Name of the Online Program   | Duration   | Organizer   | Name of the Participants  |
|--------|--|--|---|---|
| 24     | Webinar on the role of auditors in the global climate challenge.   | 08 <sup>th</sup> November 2021                                   | INTOSAI Working Group on Environmental Audit (INTOSAI WGEA) | <b>1. Ms. Nasheed Nawazesh</b><br>Director<br>Directorate of Transport Audit.<br><br><b>2. Ms. Farida Yeasmin</b><br>Deputy Director<br>Directorate of Foreign Aided Projects Audit.  |
| 25     | Webinar on What is the impact of SDGs Preparedness Audit? SAI conversations for facilitating audit impact. | 23 <sup>rd</sup> November 2021                                   | INTOSAI Development Initiative (IDI)                        | <b>1. Mr. Khan Md. Ferdousur Rahman, MCIPS</b><br>Director General<br>Directorate of transport Audit.<br><br><b>2. Ms. Rownak Taslima</b><br>FC (Army), Pay-1<br>Dhaka Cantonment.<br><br><b>3. Mr. Kamruzzaman</b><br>ADCAG (Exam and Inspection), OCAG<br><br><b>4. Ms. Papia Monoura</b><br>Deputy Director<br>Directorate of Works Audit. |
| 26     | Webinar on Invitation to participant in the Global SAI Accountability Initiative (GSAI)                    | 30 <sup>th</sup> November 2021                                   | INTOSAI Development Initiative (IDI)                        | <b>1. Mr. A.K.M Hasibur Rahman</b><br>Area Finance Controller (Army)<br>Savar.<br><br><b>2. Ms. Mahabuba Begum</b><br>Director (Training)<br>FIMA, Dhaka.   |
| 27     | ASOSAI Seminar on Improvement of Audit Process for more Effective Audit.                                   | From 06 <sup>th</sup> December to 08 <sup>th</sup> December 2021 | ASOSAI  | <b>1. Mr. Md. Nurul Islam</b><br>Director General<br>Directorate of Civil Audit.  |
| 28     | Global Summit on Enhancing SAI Audit Quality- ASOSAI.  | 14 <sup>th</sup> December 2021                                   | INTOSAI Development Initiative (IDI)                        | <b>1. Mr. Md. Aminul Islam</b><br>Director General,<br>Directorate of Mission Audit.<br><br><b>2. Mr. Tanjid Ahmed Shovon</b><br>ACAG (Accounts)<br>OCAG of Bangladesh.   |



# SAI Bangladesh in Global Perspective

## International Program/Event etc. on January-December 2021 (held in person)

| Serial | Name of the Program  | Duration  | Organizer   | Name of the Participants  |
|--------|--|---|---|---|
| 01     | Audit of the Accounts of D-8 Secretariat 2019-2020   | 25-26 <sup>th</sup> February 2021                                 | D-8 Secretariat/ Turkey   | <ol style="list-style-type: none"> <li><b>Mr. Md. Shariful Islam</b><br/>DCAG(Procedure)<br/>OCAG.</li> <li><b>Mr. Mohammad Mominul Hoque Bhuiyan</b><br/>CAFO<br/>Pension &amp; Fund Management.</li> </ol>  |
| 02     | 41 <sup>st</sup> Session of the Finance Control Organ (FCO) of the Organization of Islamic Cooperation (OIC) | From 12 <sup>th</sup> September to 12 <sup>th</sup> October 2021. | Organization of Islamic Cooperation (OIC), Jeddah, Kingdom of Saudi Arabia. | <ol style="list-style-type: none"> <li><b>Mr. Mohammad Saifur Rahman</b><br/>FCCA<br/>Director General, Directorate of Works Audit.</li> <li><b>Mr. Sayeed Mohammad Asaduzzaman</b><br/>Chief Accounts &amp; Finance Officer (CAFO),<br/>Office of the CAFO, Ministry of Health and Family Welfare.</li> </ol>  |
| 03     | Training on Performance Audit (Batch-1)  | From 29 <sup>th</sup> November to 4 <sup>th</sup> December 2021   | Turkish Court of Accounts, Turkey   | <ol style="list-style-type: none"> <li><b>Mr. S. M. Rezvi</b><br/>Director General<br/>Directorate of Health Audit.</li> <li><b>Mr. A. K. M Jubaer</b><br/>Chief Accounts &amp; Finance Officer (CAFO),<br/>Office of the CAFO, Ministry of Law, Justice &amp; Parliamentary Affairs.</li> <li><b>Mr. Md. Abul Hafaz</b><br/>Addl. Deputy CAG (Personnel)<br/>OCAG of Bangladesh.</li> <li><b>Mr. Md. Rabiul Islam</b><br/>Director<br/>Directorate of Education Audit.</li> <li><b>Mr. Nasimul Islam</b><br/>Director<br/>Directorate of Commercial Audit.</li> <li><b>Mr. S. M. Mahmudul Hasan</b><br/>Director<br/>Directorate of Works Audit</li> <li><b>Mr. Provat Kumar Majumder</b><br/>Director<br/>Directorate of Social Security Audit</li> <li><b>Mr. Amirul Islam</b><br/>Director<br/>Directorate of Defence Audit.</li> <li><b>Mr. Md. Jamal Uddin</b><br/>Director<br/>Directorate of Mission Audit.</li> <li><b>Ms. Tanima Tanim</b><br/>Director<br/>Directorate of Power &amp; Energy Audit.</li> <li><b>Mr. Md. Sohal Rana</b><br/>Deputy Director<br/>Directorate of Education Audit</li> </ol> |

## SAI Bangladesh in Global Perspective

| Serial | Name of the Program                     | Duration  | Organizer                         | Name of the Participants  |
|--------|---|---|-----------------------------------|---|
|        |   |   |                                   | <ol style="list-style-type: none"> <li><b>Ms. Naznin Nahar Khan</b><br/>Deputy Director<br/>Directorate of Transport Audit.</li> <li><b>Ms. Papia Monoura</b><br/>Deputy Director<br/>Directorate of Works Audit.</li> <li><b>Mr. Firoz Ahmed</b><br/>Deputy Director<br/>Directorate of Constitutional Bodies Audit</li> <li><b>Mr. Mohammad Jahangir Alam</b><br/>Deputy Director<br/>Directorate of IT &amp; Public Services Audit.</li> </ol>   |
| 04     | Training on Performance Audit (Batch-2) | From 6 <sup>th</sup> December to 11 <sup>th</sup> December 2021 | Turkish Court of Accounts, Turkey | <ol style="list-style-type: none"> <li><b>Mr. Bikash Chandra Mitra</b><br/>Director General<br/>Directorate of Local Government &amp; Rural Development Audit.</li> <li><b>Mr. Md. Saidur Rahman Sarker</b><br/>Addl. Deputy CAG (AQAC)<br/>OCAG of Bangladesh.</li> <li><b>Mr. Md. Khademul Karim Iqbal</b><br/>Director, R&amp;D<br/>OCAG of Bangladesh.</li> <li><b>Ms. Noor-E-Ferdous</b><br/>Director<br/>Directorate of Local Government &amp; Rural Development Audit.</li> <li><b>Mr. Mohammad Jasim Uddin</b><br/>Director<br/>Directorate of Foreign Aided Projects Audit.</li> <li><b>Mr. Mohammad Shah Alam</b><br/>Director<br/>Directorate of Postal, Telecommunication, Information &amp; Technology Audit</li> <li><b>Mr. Md. Arifur Rahman</b><br/>Director<br/>Directorate of Civil Audit</li> <li><b>Mr. Md. Ahsan Habib</b><br/>Addl. Deputy CAG (Parliament)<br/>OCAG of Bangladesh.</li> <li><b>Ms. Shammi Akter</b><br/>Deputy Director<br/>Directorate of Civil Audit.</li> <li><b>Mr. Md. Milton Hosen</b><br/>Deputy Director<br/>Directorate of Commercial Audit.</li> <li><b>Mr. Taqdir Hossain</b><br/>Deputy Director(MIS)<br/>OCAG of Bangladesh.</li> </ol> |

## SAI Bangladesh in Global Perspective

| Serial | Name of the Program                     | Duration   | Organizer                         | Name of the Participants  |
|--------|---|--|-----------------------------------|---|
|        |   |  |                                   | <ol style="list-style-type: none"> <li><b>Mr. Azraf Ahmed Emran</b><br/>Deputy Director<br/>Directorate of Revenue Audit.</li> <li><b>Mr. Nitai Kumar Biswas</b><br/>Deputy Director<br/>Directorate of Commercial Audit.</li> <li><b>Mr. Sudipto Ahsan</b><br/>Deputy Director<br/>Directorate of Power &amp; Energy Audit.</li> <li><b>Mr. Biplob Chandra Baroi</b><br/>Audit &amp; Accounts Officer<br/>Directorate of IT &amp; Public Services Audit.</li> </ol>  |
| 05     | Training on Performance Audit (Batch-3) | From 20 <sup>th</sup> December to 25 <sup>th</sup> December 2021 | Turkish Court of Accounts, Turkey | <ol style="list-style-type: none"> <li><b>Mr. Md. Nurul Islam</b><br/>Director General<br/>Directorate of Civil Audit.</li> <li><b>Mst. Maksuda Begum</b><br/>Addl. Deputy CAG (Admin) &amp; Director,<br/>International Affairs Wing<br/>OCAG of Bangladesh.</li> <li><b>Mr. Mohammad Abdulla Al Faruk</b><br/>Director<br/>Directorate of Agriculture &amp; Environment Audit.</li> <li><b>Mr. Bulbul Singha</b><br/>Addl. Deputy CAG (Procedure)<br/>OCAG of Bangladesh.</li> <li><b>Mr. Mohammad Aftab Uddin</b><br/>Director<br/>Directorate of IT &amp; Public Services Audit.</li> <li><b>Mr. Pranab Sarker</b><br/>Director<br/>Directorate of Health Audit.</li> <li><b>Mr. Kazi Rashidul Azam</b><br/>Addl. Deputy CAG (Accounts),<br/>OCAG of Bangladesh.</li> <li><b>Ms. Rabeya Sultana</b><br/>Director<br/>Directorate of Constitutional Bodies Audit.</li> <li><b>Ms. Farida Yeasmin</b><br/>Deputy Director, FAPAD.</li> <li><b>Ms. Sarmila Najneen</b><br/>Deputy Director<br/>Directorate of postal, Telecommunication,<br/>Information and Technology audit.</li> <li><b>Mr. Md. Shariful Islam</b><br/>ACAG &amp; PS to Hon'ble CAG</li> <li><b>Mr. Mohammed Alamgir Hossain</b><br/>Deputy Director, Directorate of Local<br/>Government and Rural Development Audit</li> <li><b>Other three officials of OCAG.</b></li> </ol> |



## 8. Training and Professional Development

### Financial Management Academy (FIMA)

#### AAG 38<sup>th</sup> Batch Joining & Inauguration Ceremony:

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

An inaugural ceremony of the Departmental training was organized in the FIMA auditorium on March 6, 2021. The Comptroller & Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury graced the event as chief guest. Secretary of the Government, Finance Division (FD), Ministry of Finance Mr. Abdur Rouf Talukder was present in the occasion as the Guest of Honour. Distinguished senior officials of OCAG Bangladesh were present in the Ceremony. Mrs. Fahmida Islam, Director General of FIMA, presided over the function.

All Cadre officers of 38<sup>th</sup> batch were welcomed with flowers and gifts by the CAG and the Finance Secretary. Finally, the Director General of FIMA concluded by conveying her special thanks to the chief guest and guest of honour for their kind presence in the occasion.



DG FIMA Presents Crest to the honorable CAG



DG FIMA welcomes honorable Finance Secretary of the Government.



Honorable CAG, Respected Secretary of the Government, Finance Division on the inaugural Ceremony of 38<sup>th</sup> Batch of AAGs (Probationers)



Cadre Officers of BCS (Audit & Accounts) 38<sup>th</sup> batch with the Guests



# Training and Professional Development

## Various Training Conducted by FIMA

Regular and special training courses have been organized by FIMA from January to December 2021. Despite the worldwide covid-19 pandemic, FIMA conducted its regular training activities in compliance with appropriate health protocol circulated by the Government.

### Special Training Courses:

FIMA has completed 16 (sixteen) batches of the training course on “Short Procurement Training” out of 17 (seventeen) batches under the contract between Financial Management Academy (FIMA) and the International Training Centre of the International Labour Organization (ITCILO). In addition, FIMA has also conducted a training program on “Financial Management for FM Personnel of SEIP Project” and “Financial Management (Internal Audit)” for LGED officials.

The official pictures of the training courses held at FIMA are given below:

### Training (ToT) on Climate Performance Audit Planning



### Short Procurement training course for A&AO



### Audit & Accounts Officer Orientation Course



### Legal and Operating Framework of Audit (5<sup>th</sup> Grade Officer)



### Legal and Operating Framework of Audit (SAS Apprentice)



### SAS Super Orientation Course





# Training and Professional Development

## Training On Financial Management (Internal Audit) for LGED Officials



## Workshop on Operational Plan 2021-22

The Strategic Plan 2021-25 of OCA, Bangladesh has been prepared recently and the plan has been transmitted into action. In relation to this strategic plan, an operational plan for the year 2021-22 was organized in FIMA on June 3, 2021. The Deputy Comptroller & Auditor General (Senior) Mr. Md Mahbubul Hoque, Deputy Comptroller & Auditor General (A&R) Mr. Md. Rafiqul Islam, DG FIMA Ms. Fahmida Islam, Directors General & Directors of 17 Audit Directorates were present in the day long workshop.



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



DG FIMA delivers her speech to the participants of the workshop

## Celebration of International Mother Language Day 2021

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



FIMA officials place floral wreaths at the Shaheed Minar on its premises to pay homage to the Language Movement martyrs.

## International Women's Day Celebration

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



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



# Training and Professional Development

## Courses Conducted at FIMA from January – December 2021

| Serial                                     | Name of Course   | Duration                 | Number of Participants |
|--|--|--------------------------|------------------------|
| <b>BCS Officers Departmental Training:</b> |  |                          |                        |
| 01   | BCS Officers Departmental Training (Batch-38)                            | 15-02-2021 to 03-06-2021 | 43                     |
| <b>SAS/SRAS-Part-I &amp; 2 Training:</b>   |  |                          |                        |
| 02   | SAS/SRAS-Part-I Batch-137  | 27-12-2020 to 07-03-2021 | 61                     |
| <b>Orientation Courses:</b>                |  |                          |                        |
| 03   | A&AO Orientation Training  | 03-01-2021 to 07-01-2021 | 28                     |
| 04   | A&AO Orientation Training  | 24-01-2021 to 28-01-2021 | 30                     |
| 05   | A&AO Orientation Training  | 31-01-2021 to 04-02-2021 | 30                     |
| 06   | Super Orientation Training   | 24-01-2021 to 28-01-2021 | 32                     |
| 07   | Super Orientation Training   | 07-02-2021 to 11-02-2021 | 30                     |
| 08   | SAS Apprentice Departmental Training                                     | 01-03-2021 to 15-04-2021 | 50                     |
| 09   | A&AO Orientation Training  | 31-10-2021 to 04-11-2021 | 39                     |
| 10   | A&AO Orientation Training  | 14-11-2021 to 18-11-2021 | 39                     |
| 11   | A&AO Orientation Training  | 21-11-2021 to 25-11-2021 | 23                     |
| 12   | Super Orientation Training   | 12-09-2021 to 16-09-2021 | 28                     |
| 13   | Super Orientation Training   | 26-09-2021 to 30-09-2021 | 30                     |
| 14   | Super Orientation Training   | 26-09-2021 to 30-09-2021 | 46                     |
| 15   | Super Orientation Training   | 03-10-2021 to 07-10-2021 | 33                     |
| 16   | Super Orientation Training   | 24-10-2021 to 28-10-2021 | 40                     |
| 17   | Super Orientation Training   | 07-11-2021 to 11-11-2021 | 42                     |
| 18   | Super Orientation Training   | 14-11-2021 to 18-11-2021 | 32                     |
| 19   | Super Orientation Training   | 21-11-2021 to 25-11-2021 | 37                     |
| 20   | Super Orientation Training   | 28-11-2021 to 02-12-2021 | 40                     |
| <b>Audit Related Courses:</b>              |  |                          |                        |
| 21   | Training on Revenue Audit  | 03-01-2021 to 07-01-2021 | 30                     |
| 22   | Training on Operating Framework of Audit (5 <sup>th</sup> Grade Officer) | 13-09-2021 to 23-09-2021 | 23                     |
| 23   | Training on Operating Framework of Audit (SAS Apprentice)                | 13-09-2021 to 23-09-2021 | 21                     |
| 24   | Training on Procurement Audit  | 21-01-2021               | 29                     |
| 25   | Training on Procurement Audit  | 18-02-2021               | 30                     |
| 26   | Training on Procurement Audit  | 11-03-2021               | 30                     |
| 27   | Training on Procurement Audit  | 02-04-2021               | 29                     |
| 28   | In House Training  | 13-06-2021               | 27                     |
| 29   | In House Training  | 14-06-2021               | 27                     |
| 30   | In House Training  | 15-06-2021               | 27                     |
| 31   | In House Training  | 16-06-2021               | 27                     |
| 32   | In House Training  | 17-06-2021               | 27                     |
| 33   | In House Training  | 20-06-2021               | 27                     |

# Training and Professional Development

| Serial                          | Name of Course   | Duration                  | Number of Participants |
|---------------------------------|--|---------------------------|------------------------|
| <b>Training Courses on PPR:</b> |  |                           |                        |
| 34                              | Short Procurement Training Course (S3) B-3                       | 18-01-2021 to 20-01-2021  | 30                     |
| 35                              | Short Procurement Training Course (S3) B-4                       | 15-02-2021 to 17-02-2021  | 30                     |
| 36                              | Short Procurement Training Course (S3) B-5                       | 08-03-2021 to 10-03-2021  | 30                     |
| 37                              | Short Procurement Training Course (S3) B-6                       | 30-03-2021 to 01-04-2021  | 29                     |
| 38                              | Short Procurement Training Course (S3) B-7                       | 06-09-2021 to 08-09-2021  | 30                     |
| 39                              | Short Procurement Training Course (S3) B-8                       | 27-09-2021 to 29-09-2021  | 30                     |
| 40                              | Short Procurement Training Course (S3) B-9                       | 04-10-2021 to 06-10-2021  | 30                     |
| 41                              | Short Procurement Training Course (S3) B-10                      | 17-10-2021 to 20-10- 2021 | 30                     |
| 42                              | Short Procurement Training Course (S3) B-11                      | 26-10-2021 to 28-10-2021  | 30                     |
| 43                              | Short Procurement Training Course (S3) B-12                      | 07-11-2021 to 09-11-2021  | 30                     |
| 44                              | Short Procurement Training Course (S3) B-13                      | 21-11-2021 to 23-11-2021  | 30                     |
| 45                              | Short Procurement Training Course (S3) B-14                      | 30-11-2021 to 02-12-2021  | 30                     |
| 46                              | Short Procurement Training Course (S3) B-15                      | 13-12-2021 to 15-12-2021  | 31                     |
| 47                              | Short Procurement Training Course (S3) B-16                      | 28-12-2021 to 30-12-2021  | 30                     |
| <b>Request Courses:</b>         |  |                           |                        |
| 48                              | Internal Audit Training Programme For DPE                        | 14-03-2021 to 23-03-2021  | 11                     |
| 49                              | Training of Trainers (ToT) on MIS Integrated G2P Payment System  | 21-06-2021                | 10                     |
| 50                              | Training of trainers (ToT) on Climate Performance Audit Planning | 01-02-2021 – 04-02-2021   | 22                     |
| 51                              | Training of trainers (ToT) on Climate Performance Audit Planning | 22-03-2021- 25-03-2021    | 25                     |
| 52                              | Financial Management for FM Personnel of SEIP Project (Batch-1)  | 05-12-2021 to 09-12-2021  | 25                     |
| 53                              | Internal Audit for LGED Officials B-3                            | 26-12-2021 to 30-12-2021  | 28                     |
| <b>Total = 53</b>               |  |                           | <b>1628</b>            |

## 9. ACRONYMS

|           |  |
|-----------|--|
| AAG       | Assistant Accountant General   |
| ADG       | Additional Director General  |
| AFA&CAO   | Additional Financial Adviser and Chief Accounts Officer  |
| AMMS      | Audit Monitoring and Management System   |
| AQAC      | Audit Quality Assurance Cell   |
| ASOSAI    | Asian Organization of Supreme Audit Institutions   |
| BPDB      | Bangladesh Power Development Board   |
| BR        | Bangladesh Railway   |
| 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   |
| CRPARP    | Climate Resilient Participatory Afforestation and Reforestation project                                  |
| DCA       | Divisional Controller of Accounts  |
| DCGA      | Deputy Controller General of Accounts  |
| DCAG      | Deputy Comptroller and Auditor General   |
| DFA&CAO   | Deputy Financial Adviser and Chief Accounts Officer  |
| DIMPP-CDP | Digitizing Implementation Monitoring and Public Procurement Capacity Development and Professionalization |
| DPDC      | Dhaka Power Distribution Company Ltd.  |
| ERD       | Economic Relations Division  |
| FA&CAO    | Financial Adviser and Chief Accounts Officer   |
| FIMA      | Financial Management Academy   |
| GB        | Governing Body   |
| ICED      | International Centre for Environment Audit and Sustainable Development                                   |
| IDI       | INTOSAI Development Initiatives  |
| INCOSAI   | International Congress of Supreme Audit Institutions   |
| INTOSAI   | International Organization of Supreme Audit Institutions   |
| IPSASB    | International Public Sector Accounting Standards Board   |
| IRD       | Internal Resources Division  |
| ISSAI     | International Standards of Supreme Audit Institutions  |
| LGRD      | Local Government and Rural Development   |
| LD        | Liquidity Damage   |
| LTU       | Large Taxpayer Unit  |
| MoU       | Memorandum of Understanding  |
| PAC       | Public Accounts Committee  |
| PFM       | Public Financial Management  |
| PPA       | Public Procurement Act   |
| PPR       | Public Procurement Rules   |
| PTST      | Post, Telecommunication, Science and Technology  |
| PUC       | Public Undertaking Committee   |
| RRU       | Rules and Regulation Unit  |
| SAI       | Supreme Audit Institution  |
| SAS       | Subordinate Accounts Service   |
| SRAS      | Subordinate Railway Accounts Service   |
| WGBD      | Working Group on Big Data  |
| WGEA      | Working Group on Environmental Auditing  |
| WGITA     | Working Group on IT Audit  |



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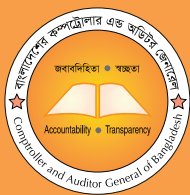
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