

Office of the Comptroller and Auditor General of Bangladesh



CAG NEWS

January-August, 2023

CAG'S Note

In every country, the effective management of public finances and the transparent use of taxpayers' money are of utmost importance. In the realm of public financial management, the Comptroller and Auditor General (CAG) of Bangladesh holds a pivotal role as the supreme audit institution (SAI) responsible for ensuring integrity, transparency and accountability of the public financial affairs. Empowered by its constitutional mandate and legal authority, the CAG serves as watchdog and guardian of the public funds, independently scrutinizing the financial operations of the government, and ensuring that public resources are used efficiently, effectively and in compliance with the laws, rules and regulations.

Following the promulgation of Government Auditing Standards of Bangladesh (GASB), SAI Bangladesh has already issued comprehensive guidelines on Performance Audit. The Performance Audit Guidelines has been prepared to enable the auditors to conduct performance audit of high quality, consistent with the Government Auditing Standards of Bangladesh, the Code of Ethics and the Quality Control System of the OCAG. The guidelines set out the processes and procedures for auditors to plan, execute and report on performance audit.

Numerous ground-breaking efforts were successfully carried out in the office of the Controller General of Accounts. In this regard, One-Stop Service Cells have been established in all pay and accounting offices across the country to provide courteous and prompt services to all service recipients, especially for the respected pensioners. Besides, CGA office leveraged the use of Magnetic Ink Character Recognition (MICR) cheques for better cash management system of government. It is noteworthy that digital automation in terms of Debt Deposit Remittance (DDR) record, GPF, Pension and government fund is well underway. As a result of these initiatives, the complete digitization of the General Provident Fund for over one million public servants has been made possible.

In order to implement the Public Financial Management (PFM) action plan of the Defense Finance Department (DFD), the Office of the Controller General Defence Finance is endeavouring in the automation of Electronic Funds Transfer (EFT) coverage, Budget Authorization, Cheque Management System and proper integration of DFD with iBAS++ etc. Additional Director General (Finance), Bangladesh Railway has also made a number of measures to capitalize on the advantages of sound Public Financial Management.

Ten PAC meetings were held from January 2023 to August 2023. Three hundred and eighty one audit observations were discussed during the period. Besides, Forty-six audit reports including one performance audit report, two financial audit reports as well as forty-three compliance audit reports have already been submitted to the honorable President.

During the aforementioned time period, a significant number of OCAG officials took part in a variety of international training programs and collaborations on various aspects of public financial management, which undoubtedly improved exposure to best practices, advanced audit methodologies, and emerging trends in public financial management.

This publication serves as a testament to the dedication and hard work of our officials, whose relentless efforts have shaped our successes. Together, let us look ahead with hope, enthusiasm, and a renewed sense of purpose as we continue to build a brighter future.

In this issue:

- OCAG Activities
- CGA Activities
- CGDF Activities
- FIMA Activities
- Activities of ADG (Finance) Bangladesh Railway
- Activities of Different Audit Directorates
- Audit reports discussed in PAC meetings
- List of International Training Program participated in by OCAG officials

OCAG Activities

Oath taking of honourable Comptroller and Auditor General of Bangladesh

Md. Nurul Islam has taken oath as 13th Comptroller and Auditor General (CAG) of Bangladesh. Honorable Chief Justice Hasan Foez Siddique administered the oath at the Judges' Lounge of the Supreme Court on July 26, 2023. Appellate Division judges, officials from OCAG and Finance Division were present on the occasion.



Md. Nurul Islam sworn in as the 13th CAG of Bangladesh

Prior to this, he served as Controller General of Accounts (CGA). During his tenure, Mr. Islam spearheaded a transformative journey, turning the CGA office into a modern, digital, and citizen-centric institution. Building on his successful track record as CGA; now he as the Comptroller and Auditor General would extend his innovative mindset and visionary approach to modernization and improvement into the realm of audit process that would certainly result in transparency, accountability, efficiency and effectiveness of financial governance in the country.

Paying tribute to the Mausoleum of Bangabandhu Sheikh Mujibur Rahman at Tungipara

Honourable CAG paid high tributes to the Father of the nation Bangabandhu Sheikh Mujibur Rahman by placing a wreath at his mausoleum on July 28, 2023. After placing the wreath honorable CAG along with CAG officials stood in solemn silence for some time as a mark of profound respect to the memory of the architect of independence, who was brutally killed on 15 August 1975 along with most of his family members. Prayers were also offered seeking continued peace, progress and prosperity of the nation.



Honourable CAG places wreath at the mausoleum of the father of the nation Bangabandhu Sheikh Mujibur Rahman

Senior Secretary, Ministry of Foreign Affairs calls on honourable CAG

Foreign Secretary paid a courtesy call on the newly appointed Comptroller and Auditor General of Bangladesh. During their discussion the Foreign Secretary highlighted the crucial role played by the Office of the CAG in establishing and maintaining financial discipline in public offices. He expressed hope to work closely with the Office of the CAG in further streamlining financial discipline in the Ministry of Foreign Affairs as well as Bangladesh Missions abroad.



Honourable CAG with Senior Secretary, Ministry of Foreign Affairs

Dua Mahfil and voluntary blood donation program on the occasion of National Mourning day 2023

Md Nurul Islam, CAG paid floral tributes to the portrait of Bangabandhu at Dhanmondi 32 on the occasion of 48th martyrdom anniversary and National Mourning day of the great leader of our Liberation War, father of the Nation, Bangabandhu Sheikh Mujibur Rahman.



Honorable CAG pays tributes to Bangabandhu at Dhanmondi 32

After that discussion and Dua mahfil was organized by the OCAG at F. K. M. A. Baqui Auditorium on 15 August 2023. The officials of audit and accounts department were present on the occasion.



Discussion and Dua mahfil arranged by OCAG

Furthermore a voluntary blood donation program was arranged at Audit Bhavan on 14 August 2023.



Honorable CAG at blood donation program

Exchange of view with the officials of Audit and Accounts department

Honorable CAG Mohammad Nurul Islam gave important directions to the officers with a view to improving further the quality of audit and services in Accounting circle in a view exchange meeting on August 06, 2023.



Honorable CAG gives directions to the officials of Audit and Accounts Department on August 06, 2023

The Honorable CAG highlighted the need of officials at all levels ensuring high-quality service delivery in both auditing and accounting circles.

International Women's Day observed

On International Women's Day, OCAG arranged a program on 08 March 2023 in celebrating the tenacity, determination and leadership of women around the world. The celebration finishes with cake-cutting ceremony and a discussion program. "We should all celebrate and honor the sacrifices and contributions of female counterparts to our country" former CAG Mohammad Muslim Chowdhury stated.



Celebrating International Women's Day at OCAG

Celebrating golden jubilee of Office of the Comptroller and Auditor General of Bangladesh

On the occasion of the 50th anniversary of OCAG, BCS: Audit & Accounts Association organised on May 11, 2023 a day-long program such as spectacular rally, discussion and cultural program with the participation of officials of Audit & Accounts department. The colorful rally after placing wreath to the portrait of the Father of the nation started at CGA office premises and ended at OCAG. The then CAG graced the program as chief guest.



A spectacular rally to celebrate golden jubilee of OCAG

Celebrating 103rd Birth Anniversary of Bangabandhu Sheikh Mujibur Rahman and National Children's Day 2023

In order to celebrate the 103rd birth anniversary of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman and National Children's Day 2023 a Discussion and Prayer Mahfil was organized at F.K.M.A Baqui Auditorium, OCAG. On the occasion, a drawing competition titled "Bangabandhu and Bangladesh" was also held with the participation of children of OCAG officials on 18th March 2023 in the premises of Audit Bhaban. The event concluded with prize distribution among the winners of the competition and a prayers ceremony.



Celebrating 103rd birth anniversary of Bangabandhu and National Children's Day 2023

Independence and National Day of Bangladesh 2023 celebrated

The OCAG chalked out various programs on the 53rd Independence and National Day of Bangladesh. On March 2023 the office arranged a discussion to commemorate the liberation war martyrs. Former CAG chaired the discussion program.



A discussion on Independence and National Day of Bangladesh 2023 arranged by OCAG

Farewell program of Mohammad Muslim Chowdhury, former CAG

On successful completion of his tenure as CAG, OCAG organized a farewell ceremony for Mohammad Muslim Chowdhury on July 11st, 2023 where the officials of Audit and Accounts department were present. In that ceremony, the dynamic and colorful career of Mohammad Muslim Chowdhury was presented various speakers.



OCAG organizes a farewell ceremony for former CAG on July 11, 2023

CGA Activities

Delegates from European Union calls on Controller General of Accounts

Senior Economic and Financial Management Specialist of the 'European Union' Mr. Jens Claussen had a courtesy call with the Controller General of Accounts Md. Nurul Islam at his office at Segunbagicha on 30th January 2023.



Senior Economic and Financial Management Specialist of the 'European Union' Jens Claussen visiting the office of CGA

Jens Clausen appreciated the overall activities of CGA. After inspecting the services provided for the honorable pensioners, he commented “this program is playing a very positive role in enhancing the image of the civil service of the country”. The Controller General of Accounts Md. Nurul Islam felicitated Jens Claussen with a souvenir.

The Controller General of Accounts pays tributes to Language Martyrs

The Controller General of Accounts Md. Nurul Islam paid tributes to the language martyrs on 21st February 2023 on the occasion of Great Martyrs’ Day and International Mother Language Day with due respect. The Controller General of Accounts (CGA) along with the Divisional Controller of Accounts (DCA), Dhaka and all Chief Accounts and Finance Officers (CAFO) participated in a rally to pay respects to the language martyrs with flowers at the altar of the Central Shaheed Minar in Dhaka.



CGA Md. Nurul Islam pays tributes with floral wreaths to the language martyrs at Central Shaheed Minar, Dhaka.

The Controller General of Accounts stated “The great International Mother Language Day is a historic and important chapter in our national life.” He respectfully remembered all language soldiers, extended his sincere greetings and congratulations to all patriots. He also prayed for the salvation of the departed souls of those who shed fresh blood on the streets for the sake of their mother tongue. ‘It is our commitment to build smart Bangladesh in the spirit of the great language movement and liberation war’ – CGA added.

Meeting on Exchange of Views with service recipients

CGA Md. Nurul Islam joined a meeting on Exchange of Views at the conference room of Deputy Commissioner at Gopalganj on 4th March 2023 with the participation of honorable service receivers and pensioners.



Meeting on Exchange of Views at the conference room of Deputy Commissioner at Gopalganj

Historic 7th March being observed

The historic 7th March was observed with due dignity and solemnity at the office of the Controller General of Accounts (CGA). Under the leadership of the Controller General of Accounts (CGA) Md. Nurul Islam, the officials of CGA administration along with all Chief Accounts and Finance Officers and Divisional Controller of Accounts, Dhaka placed floral wreaths on Bangabandhu's portrait at Dhanmondi 32. On the occasion of the day, a discussion meeting and prayers were held with the Controller General of Accounts (CGA).



CGA Mr. Md. Nurul Islam along with other officials places floral wreaths at the portrait of Bangabandhu at Dhanmondi 32

While discussing the importance of Bangabandhu's March 7 historic speech, the Controller General of Accounts said that 7th March is an indescribable day in the national life of Bengalis. Bangabandhu's historic speech on 7th March was basically the liberation charter of the Bengali nation. Bangabandhu's 7th March speech is an unique example of how a speech can wake up a nation, encourage it to jump into the liberation war for freedom.

He tells that we, the government servants, always have to serve the people by fulfilling all their responsibilities as servants of the people and working according to the instructions and ideals given by Bangabandhu. A documentary on the Father of the Nation's historic 7th March speech was screened at the event.

Inauguration of D-Nothi System

In the continuation of building Digital Bangladesh and Smart Bangladesh by 2041 with the aim of contributing to the establishment of good governance by making the government financial management system more dynamic and modernized, almost all financial activities are currently in the process of execution through maximum use of technology.



Md. Nurul Islam officially launches D-Nothi system at CGA office

In continuation of that, the office of the Controller General of Accounts has officially launched the D-Nothi system on 12th March 2023. Controller General of Accounts (CGA) Md. Nurul Islam was present as the chief guest in the opening ceremony.

A Farewell program of Mr. Md. Saifur Rahman, Additional CGA (Admin)

Additional Controller General of Accounts (Administration) Md. Saifur Rahman, FCCA was given a farewell reception on his PRL on 13rd March 2023. The Farewell reception was presided over by the Controller General of Accounts Md. Nurul Islam with the presence of all Chief Accounts and Finance Officers, Divisional Controllers of Accounts and the officers of CGA administration.



CGA Md. Nurul Islam expresses greetings with flowers and crest on farewell reception of Md. Saifur Rahman FCCA, Additional CGA (Admin)

Celebrating 103rd Birth Anniversary of Bangabandhu Sheikh Mujibur Rahman and the National Children's Day

The 103rd Birth Anniversary of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman and National Children's Day was celebrated in a dignified and solemn atmosphere at the office of the Controller General of Accounts.



CGA Md. Nurul Islam along with other officials places floral wreaths at the portrait of Bangabandhu at Hisab Bhaban premises.

On the occasion of the 103rd birth anniversary and National Children's Day, officers and employees under the leadership of CGA Md. Nurul Islam paid floral tributes to Bangabandhu's portrait at Dhanmondi 32 on the morning of March 17. Other programs included balloon and pigeon flying, recitation from the Holy Quran, documentary exhibition, children's drawing competition and voluntary blood donation. A discussion meeting and doa mahfil was organized with due dignity, solemnity and deep respect for Bangabandhu and all the martyrs of his family members. Controller General of Accounts Md. Nurul Islam chaired the program.

Independence and National Day 2023 Celebrated

Independence and National Day was celebrated in a dignified and solemn atmosphere on 26 March 2023. On the occasion of Independence and National Day, the office of the Controller General of Accounts organized elaborate programmes. The Controller General of Accounts Md. Nurul Islam accompanied by officers of different offices under CGA command paid tributes by laying a floral wreath to the portrait of Bangabandhu Sheikh Mujibur Rahman. Other programmes included balloon as well as pigeon flying and recitation from the Holy Quran. Later a discussion meeting and doa mahfil was organized at CGA conference room with the presence of Chief Accounts and Finance Officers and the officers of CGA administration. CGA Md. Nurul Islam presided over the meeting.



CGA Md. Nurul Islam flies pigeons marking the Independence and National Day

The Controller General of Accounts respectfully remembered the greatest architect of Bengali independence, Father of the Nation Bangabandhu Sheikh Mujibur Rahman. He also remembered Bangamata Sheikh Fazilatunnesa Mujib, the family members of the father of the nation who embraced martyrdom on August 15th, 1975.

Signing Ceremony of Annual Performance Agreement (APA) for the FY 2023-24

Annual Performance Agreement (2023-24) was signed between the Controller General of Accounts (CGA) & the Senior Secretary of Finance Division on 19th June 2023. The Vision, Mission, Strategic Objectives and Functions of the office of the Controller General of Accounts were reflected in the Annual Performance Agreement (2023-24).



APA signing between the Controller General of Accounts (CGA) & the Senior Secretary of Finance Division

After APA signing between the Controller General of Accounts (CGA) & the Senior Secretary of Finance Division, the Annual Performance Agreements (2023-24) were signed with the Chief Accounts and Finance Officers and the Divisional Controllers of Accounts on 26th June, 2023. A total of 50 Chief Accounts and Finance Officers and 8 Divisional Controllers of Accounts signed their APA of FY 2023-24. Accordingly, the APA (2023-24) of field level offices including District Accounts and Finance Offices (DAFO) and Upazilla Accounts Offices (UAO) were also signed with the respective Divisional Controller of Accounts Offices.

Office of the Controller General of Accounts has got new CGA

Fahmida Islam, a career civil servant, joined the office as the Controller General of Accounts (CGA) on 30th July 2023. She joined Bangladesh Civil Service (Audit and Accounts cadre) in 1991 and has since held various positions in the Government.



Controller General of Accounts (CGA)

Prior to this position, Fahmida Islam has served as the Deputy Comptroller and Auditor General (Senior). She worked in various capacities within Audit & Accounts Department.

CGDF Activities

New CGDF Joined

Mohammad Golam Sarwar Bhuiyan joined the office as the Controller General Defence Finance (CGDF) on 27 March 2023. Prior to this, he was working as the Senior Finance Controller (Army) under Defence Finance Department (DFD). He started his career in Bangladesh Civil Service (BCS) in 1991 and, since then, in his long career he has played an exemplary role in the making of policy, strategy, planning and guidelines by working in the several important offices of the government.

Paying homage to the mausoleum of the Father of the Nation

Mohammad Golam Sarwar Bhuiyan, Controller General Defense Finance visited the mausoleum of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman in Tungipara, Gopalganj on 29/03/2023. He paid tributes to the Father of the Nation and placed floral wreaths at the mausoleum. Then a special prayer was offered for the eternal peace of Bangabandhu and the martyrs who sacrificed their lives in the liberation war. Respected CGDF also signed the visitors' book kept at the administrative building of the mausoleum.



Mohammad Golam Sarwar Bhuiyan, CGDF places wreaths at the mausoleum of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman in Tungipara

Controller General Defence Finance visited the Office of the Area FC (Army) Chattogram

During his visit to the Office of the Area FC (Army) chattogram, CGDF Mohammad Golam Sarwar Bhuiyan monitored the overall activities of this office. He observed the whole process of token entry to cheque issue system by using iBAS++ system and expressed his satisfaction. He paid a Courtesy call on the GOC 24 Infantry Division Major General Mr. Mizanur Rahman Shamim BP, OSP, ndc, psc at the Area Headquater Chattogram on 15th June 2023.



A Courtesy call on Major General Mizanur Rahman Shamim, GOC of 24 Infantry Division with CGDF at the Area Headquater, Chattogram

During the visit CGDF informed GOC about ongoing reform activities of CGDF office. GOC appreciated the ongoing reform activities and expressed his gratitude to simplify the service delivery process.

Signing of Annual Performance Agreement (APA) for the FY 2023-2024

Annual Performance Agreement (APA) 2023-2024 was signed between the Defense Finance Department (DFD) and the Ministry of Defense in the presence of Honorable Senior Secretary Mr Golam Hasibul Alam and several departmental heads under the Ministry of Defense on 12th June, 2023.

Meeting on automation of Financial Management across DFD

A Meeting on overall development in Financial Management Automation of Defense Finance Department (DFD) was held in the conference room of the office of the CGDF on 09 January 2023 where the former CAG Mohammad Muslim Chowdhury was present. All Senior Finance Controllers and Finance Controllers working under Defense Finance Department, National Project Director of SPFMS Program including high-level representatives and Functional Consultants were present in the meeting.

They discussed various topics including Roles and Privileges, Integration of DFD in iBAS++, Accounting Management Menu and Reporting, Cheque Management System for DFD, All Menus of Pay Fixation Module, Progress and Status of Action plan of CGDF and finally honorable CAG provided some decisions to implement those issues for the improvement of the whole process.

Activities of ADG (Finance), Bangladesh Railway

Celebration of New Year 2023

The New Year was celebrated by office of the Additional Director General (Finance), Bangladesh Railway. Additional Director General (Finance), Joint Director General (Finance) and Director (Finance), Deputy Director and others officers were present on the occasion.



New Year Celebration at office of ADG (Finance), Bangladesh Railway

FIMA Activities

Reform luminaries Reminisce

An exclusive commemorative discussion program with the presence of reform luminaries who were involved in the beginning era of reforms in the field of Public Financial Management in early nineties in our country was held at FIMA on 05th March 2023.

The panel of discussants included former CAG Mohammad Muslim Chowdhury, M Hafiz Uddin Khan, former adviser of the Caretaker Government and former CAG; Syed Sajedul Karim, former Chairman of Petro Bangla and former Secretary; Zakir Ahmed Khan, former Chairman, NBR and former Alternative Executive Director, World Bank; Md. Siddiqur Rahman Chowdhury, Former Secretary, Ministry of Finance; Arastu Khan, former Secretary; Iqram Ahmed, former Additional Secretary; and Firoz Ahmed, former Director General. Ranjit Kumar Chakraborty, former Additional Secretary played the role of moderator in the discussion.



An exclusive commemorative discussion program with the presence of reform luminaries at FIMA

The event provided an excellent platform for the panel discussants to share their experience and challenges they faced in regard to initiating and propelling reforms in public financial management field throughout nineties. The event styled Bangladesher Arthik Babosthapon Sangskerer Gotidhara (The Course of Reforms of Financial Management in Bangladesh) turned into a lively conversation amongst the panellists. The conversations revealed many events, memories, challenges surrounding PFM reforms they faced. Starting from the CORBEC (Committee on Reforms in Budgeting and Expenditure Control) in 1989 they described important milestones achieved later on down the path.

Departmental Training for AAGs

Departmental Training for AAG (Assistant Accountant General) Probationers is one of the flagship training courses offered by FIMA. 44 Assistant Accountant Generals (AAGs) belonging to 40th batch who joined on 05th December 2022 are receiving the year-long departmental training. Now they are undergoing six-month long foundational training at Bangladesh Public Administration Training Centre (BPATC) at Savar. Upon their return on 01st October 2023 the departmental training at FIMA will resume. The training is expected to be completed by May 2024.

Training on Public Procurement

Bangladesh spends annually about one-third of its national budget on public procurement. It is, therefore, one of the most significant areas of focus in public audit engagement. Consequently, FIMA has continued like previous year imparting training in this regard. Throughout January to June 2023, FIMA has conducted a total of 08 training courses on public procurement of 5 days each for different levels of officials separately which drew 208 officials.



Training on Public Procurement for Grade-6 Officers (Batch-1)
Duration : 04 to 08 June 2023

The main focus of the training was on different important aspects of public procurement namely preparation of tender documents (works, goods and services), tender submission, evaluation, award of contract, contract management including handling of complaints and appeals and use of e-GP.

Training on e-Audit Module in e-GP System

In a new development, the Central Procurement Technical Unit (CPTU) of IMED (Implementation Monitoring and Evaluation Division), Ministry of Planning has added an e-audit module in the e-GP system for the purpose of procurement audit for the Office of the Comptroller and Auditor General (OCAG) of Bangladesh and subordinate audit directorates. The OCAG and all audit directorates have been given access to all documents of e-Tendering and e-CMS modules kept in e-GP system.

Under this circumstance, FIMA has organized trainings on e-tendering, e-CMS modules in e-GP system at its extended campus at Segunbagicha Audit Complex so that participants can acquire proper knowledge on the system to conduct or supervise procurement audit activities properly. Giving due importance to the need of having hands-on knowledge on AMMS (Audit Management and Monitoring Software)-2 software as well on the part of each and every person involved in audit engagement, FIMA has combined these two important phenomena, e-GP module and AMMS-2 in one specially designed 2-day long training course.

PAC Chairman as Guest Speaker at FIMA

Chairman of Public Accounts Committee of current Parliament Dr. Md. Rustum Ali Faraji, MP came to FIMA and took part in training sessions as a guest resource person. He conducted two sessions on 11st May 2023 and 29th May 2023 to speak in two separate sessions of the CPD for AAOs training.



Director General, FIMA welcomes Dr. Md. Rustum Ali Faraji, Chairman of the Public Accounts Committee of Parliament

Mr. Farazi delivered on such aspects as how to build and maintain an effective relation between PAC and OCAG, role of such relations in strengthening governance in public sector, role of public auditing in establishing sound PFM system etc. Participants enthusiastically engaged themselves by lively and open interaction with PAC chairman.

Inauguration of CIPFA certificate level training course and CISA Professional Course at FIMA

FIMA facilitates conducting CIPFA and CISA professional courses sponsored by EU supported TA project. These two are internationally acclaimed and recognised professional courses suitable for acquiring professional competence in the sector of public auditing and accounting.



CIPFA certificate level training course being launched at FIMA

CIPFA (Chartered Institute of Public Finance and Accountancy), UK offers accountancy qualification titled CPA (Chartered Public Accountant) designed specifically for aspiring finance people working in the public services. It has four levels of qualifications starting with the certificate level and culminating in Diploma and Advance Diploma. At FIMA, currently Certificate level training is being imparted by the international trainers where two subjects, Management Accounting and Financial Accounting are taught.

CISA (Certified Information Systems Auditor) Certification Course at FIMA

The CISA (Certified Information Systems Auditor) certification is offered by ISACA (Information Systems Audit and Control Association) based in Illinois, USA. The program of CIPFA course was kickstarted at FIMA by an opening ceremony on 09th April, 2023 with Former CAG of Bangladesh Mohammad Muslim Chowdhury as chief guest. Ms. Kishower Amin, FCA, Program Manager (PFM), EU Delegation to Bangladesh was present as special guest and Siddiqur Rahman Chowdhury, Senior Policy Adviser, EU Supported TA Project was present as guest of honor in the ceremony. The inauguration ceremony was chaired by Abul Kalam Azad, Director General of FIMA.

Continuous Professional Development (CPD) Course

The importance of continuous professional development of the human resources of any organization can't be overemphasized in an evolving context where change is the constant phenomenon.



Realizing the importance of comprehensive CPD training program, the OCAG has developed CPD training course curriculum for the officials of different levels, and the CPD training based on this curriculum has become one of the flagship training courses of FIMA. Accordingly, FIMA from January to June 2023 has delivered 8-day CPD training for Audit and Accounts Officers, Batch-3 and 4 which drew 74 officials in total for the training.

Auditor's Basic Course: A Course for the Beginners

Auditors of the Audit and Accounts Department play a key role in rendering services to the wide range of stakeholders. The auditors work at the forefront and meet the differing expectations of their clients. The overall quality of service delivery of the department largely hinges on their capacity and professionalism. Bearing it in mind, the OCAG has developed a course curriculum for the auditors as part of the overall CPD Program to make the auditors competent to deliver quality services.



In light of this course curriculum, FIMA is delivering a course of 20 working days for the newly recruited auditors. Under this scheme, all the new entrants recruited recently in OCAG and CGDF and a portion of the CGA have received the training. Rest of the auditors belonging to CGA have been given this training through January to June 2023.

Basic Course for Junior Auditor

FIMA always tries its best to prepare newly recruited staff in the Audit and Accounts Department towards the right path down their career as well as instil right kind of motivation and approach in terms of public service delivery they are expected to provide. As part of this, FIMA has introduced 10-day Junior Auditors' Basic Training course for the newly recruited Junior Auditors.



All new entrants will be provided with this basic training in required number of batches consisting of approximately 40 persons each. This program was started on 21st May 2023, and 38 participants in one batch has received training till June 2023.

International Mother Language Day observed

The International Mother Language Day was observed with due solemnity on 21st February 2023 at FIMA campus. The observance was marked by placing floral wreath at the altar of the Shaheed Minar at FIMA premises erected in memory of the language martyrs.



On the occasion of International Mother Language Day, a floral wreath is placed at the Shaheed Minar, FIMA



Photo Gallery of Training held at FIMA



Training Performance Report

Courses Conducted at FIMA from January-August 2023

SI No.	Name of the Course	Duration	Participants
BCS Officers' Departmental Training			
01	BCS Officers' Departmental Training (Batch-40)	05-12-2022 Ongoing	44
Total=01			44
Refreshers Course			
01	Senior Scale Refreshers' (38 th Batch)	10-01-2023 to 12-01-2023	34
Total=01			34
Continuous Professional Development			
01	Continuous Professional Development (CPD) for AAOs (Batch-3)	07-05-2023 to 16-05-2023	36
02	Continuous Professional Development (CPD) for AAOs (Batch-4)	21-05-2023 to 30-05-2023	38
03	Continuous Professional Development (CPD) for AAOs (Batch-5)	13-08-2023 to 24-08-2023	31
Total=03			105
SAS/SRAS Part - I & 2			
01	SAS/SRAS-Part-2 (Batch-01 to Batch-04)	02-04-2023 to 31-05-2023	183
02	SAS/SRAS-Part-1 (Batch-04 to Batch-06)	07-05-2023 to 31-08-2023	147
Total = 07			330
Orientation Course			
01	Auditors' Basic Course (Batch-04 to Batch-09)	01-02-2023 to 30-04-2023	306
02	Junior Auditors' Basic Course (Batch-01 to Batch-05)	21-05-2023 to 31-08-2023	187
Total = 11			493
Special Courses			
01	Financial Management Course for Project Directors & Executive Engineers of DPHE (Batch-01 to Batch-03)	12-02-2023 to 16-03-2023	74
02	Financial Management Course for DPHE Officials (Batch-04)	20-08-2023 to 31-08-2023	25
03	Training on Financial Management for DPHE Personnel Grade 13-16 (Batch-01)	27-08-2023 to 30-08-2023	25
04	Training on Financial Audit (Batch-01 to Batch-02)	11-06-2023 to 27-07-2023	71
05	Training on Public Procurement for Grade-6 Officers (Batch-01 to Batch-03)	04-06-2023 to 22-06-2023	65
06	Training on Public Procurement for Grade-9 Officers (Batch-01 to Batch-02)	04-06-2023 to 15-06-2023	50
07	Training on Procurement for SAS Superintendents (Batch-01 to Batch-03)	04-06-2023 to 22-06-2023	93
08	e-Audit Module & AMMS software in e-GP system (Batch-01 to Batch 10)	01-02-2023 to 14-06-2023	577
09	Training on e-Audit Module of e-GP for Director Generals (Batch-01)	06-06-2023 to 08-06-2023	13
10	Refreshers' course for Senior Scale Examinees (Batch-02)	30-07-2023 to 03-08-2023	7
11	PFM Course for Army Officials (Batch-01)	09-07-2023 to 20-07-2023	20
12	Training on Financial Management (Internal Audit) for LGED Officials (Batch-01)	06-08-2023 to 10-08-2023	28
13	Certified Information System Auditor (CISA) (Batch-01)	13-07-2023 to 31-12-2023	12
14	Certified Information System Auditor (CISA) (Batch-02)	27-08-2023 to 31-08-2023	17
15	Training for Divisional Accountants (DA) (Batch-01 to Batch-02)	09-07-2023 to 20-08-2023	99
16	Training on Financial Audit for Donor Funded Project (Batch-01)	30-07-2023 to 03-08-2023	50
17	Basic IT Training for Auditors (Batch-01 to Batch-03)	23-07-2023 to 24-08-2023	89
Total = 37			1315
Workshop			
01	Nine Step Model, Learning Objectives & 3 others about ELC	22-03-2023	45
In-House			
01	CAG's Governance Framework & Quality Control/Code of Ethics	06-06-2023	28
02	Understanding Public Sector entity & Do's and Don'ts for the Participants at FIMA	07-06-2023	28
03	Overview of Constitution & Charter of Duties for CMT	08-06-2023	28
04	Training Management Software; Public Money & Budget Management Act, 2009	25-06-2023	28
05	Role of Office Assistants in Maintaining office Discipline	21-03-2023	47
Total=5			204
Grand Total =			2525

Activities of Different Audit Directorates

Commercial Audit Directorate

Workshop on Settlement of Audit Observations using AMMS 2.0

A workshop on settlement and sending replies to Audit Observations using AMMS 2.0 was held at Commercial Audit Directorate (CAD). Syed Mustafa Mahbub Ali, Director General of CAD presided over the workshop and S.M. Rezvi, DCAG (A&R) was the chief guest. 60 participants from 5 ministries and different entities attended the workshop.



Workshop on settlement and sending replies to Audit observations using AMMS 2.0 on June 1, 2023

Monthly meeting on various issues

A monthly meeting on various issues was held at Commercial Audit Directorate conference room. Syed Mustafa Mahbub Ali, Director General of CAD presided over the meeting.



Monthly meeting at Commercial Audit Directorate

An in-house training on “e-GP, Data extraction from iBAS++, AMMS 2.0 and D-Nothi”

An in-house training on “e-GP, Data extraction from iBAS++, AMMS 2.0, D-Nothi” was held at Regional office Rajshahi, Sector-07, Commercial Audit Directorate on June 11, 2023.



In-house training on “e-GP, Data extraction from iBAS++, AMMS 2.0 and D-Nothi” on June 11, 2023.

Training on Responsible Party (RP) Module, AMMS 2.0

Training on AMMS 2.0 RP Module was held on January 8, 2023. 58 participants from 5 ministries and other responsible parties attended the training programme.



Training on RP Module of AMMS 2.0 at Commercial Audit Directorate on January 8, 2023

In-house Training

In-house training on e-GP, Data extraction from iBAS++, AMMS 2.0, D-Nothi was held at Regional office Sylhet and Regional office Rajshahi, Commercial Audit Directorate respectively on June 24, 2023 and on June 11, 2023.



In-house training on e-GP, Data extraction from iBAS++, AMMS 2.0 and D-Nothi & June 24, 2023



In-house training arranged on June 11, 2023

Local Government and Rural Development Audit Directorate

Local Government and Rural Development Audit Directorate has maximum number of responsible parties in terms of audit universe. LGRD Audit Directorate conducted a series of TOT trainings on AMMS 2.0 to the officials of WASA, Local Government Engineering Department (LGED) and the Department of Public Health Engineering (DPHE) from January to June, 2023. Besides, LGRD Audit Directorate arranged a couple of virtual training using Zoom platform for the LGED and DPHE so that respective cost centers across district and upazilla level can acquire know-how to use AMMS 2.0. More than 1300 participants from LGED and 500 participants from DPHE were connected in those online trainings.

Power and Energy Audit Directorate

Power and Energy Audit Directorate arranged a number of training programs on different audit related issues from January to June 2023 as part of continuous professional development for its officials. Besides, a workshop was held on digital file management system known as D-nothi on April 2023.



Training arranged by Power and Energy Audit Directorate

Apart from this, Power and Energy Audit Directorate also arranged programs to celebrate the occasions of International Women's Day and the Independence Day etc.

Transport Audit Directorate

Transport Audit Directorate is one of the largest Audit Directorates under the Office of the Comptroller and Auditor General of Bangladesh. It arranged several trainings, seminars, workshops on e-Audit Module in e-GP system, AMMS 2.0 and D-nothi throughout the year.

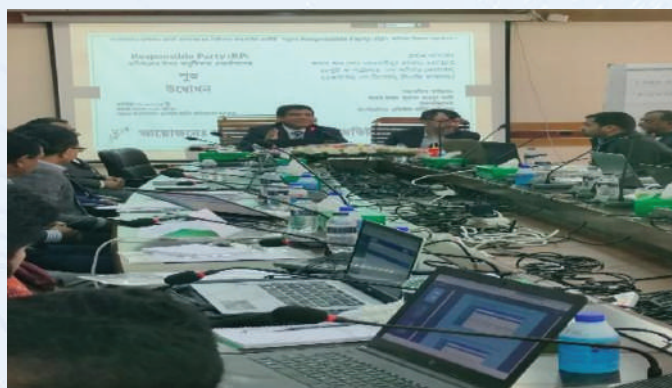


Inauguration of In-house training on D-Nothi

Constitutional Bodies Audit Directorate

Workshop on RP module of AMMS 2.0

A day-long workshop on Responsible Party module of Audit Management & Monitoring System (AMMS 2.0) was held on January 27, 2023. Khan Md. Ferdousur Rahaman, the then DCAG (A&R) inaugurated the workshop as the chief guest. Nominated participants from different responsible parties attended the workshop. Besides, this office conducted two day-long in-house training sessions on D-Nothi activities held on March 2023.



Workshop on Responsible Party (RP) Module

Foreign Aided Projects Audit Directorate

The Foreign Aided Projects Audit Directorate (FAPAD) is one of the dedicated Audit Directorates under the Office of the Comptroller & Auditor General (OCAG). This specialized arm of OCAG Bangladesh is entrusted with auditing the activities of all developments and technical assistance projects and programs in the public sector funded by foreign aid, loans or grants, except PforR projects. FAPAD provides independent assurance to both Parliament and Development Partners regarding the proper accounting for and use of project resources.

It is worth mentioning that FAPAD is always striving to implement the mission and vision of the OCAG. About 285 Projects in the FY 2022–2023 were audited out of 375 projects under its jurisdiction.

Entry Meeting: FAPAD organized a couple of entry meetings held on 15 January 2023 and 10 March 2023. Concerned project directors, representatives from the concerned development partners and financial analysts participated in those entry meetings.



Entry Meeting held with UNDP at Bangladesh-China Convention Centre

Exit Meeting: FAPAD organized a couple of Exit meetings held on March 2023 and June 2023. Concerned project directors, financial analysts and representatives from the concerned development partners participated in the exit meetings. It is worth mentioning that 405 audit paras were settled by depositing about BDT 535 crores into the government's treasury and about BDT 33009 crores were settled by providing proper evidence in those exit meetings. Following the exit meeting, 158 project audit reports were issued in that financial year.



Exit meeting held at FAPAD Conference Room

Workshop on AMMS 2.0

Several workshops were arranged by FAPAD on AMMS 2.0 for the Responsible party during the said period. A workshop on Audit Management and Monitoring System (AMMS-2.0) was held on 29 January 2023 at Hotel Pan Pacific Sonargaon, Dhaka organized by the FAPAD and Asian Development Bank (ADB) jointly.



A workshop on Audit Management and Monitoring System 2.0 jointly organized by ADB and FAPAD

Furthermore FAPAD organized a professional workshop on Project Audit Manual with a view to achieving better knowledge in Financial Management on March 19, 2023 held at FAPAD conference room.

Civil Audit Directorate

Civil Audit Directorate continuously strives to build capacity and enhance skills of its employees by dint of training, workshops, seminars and offers conducive programs. From January-August, 2023 the Directorate organized several meetings, workshops and in-house trainings on various topics including Office Management, IRPA Guidelines, Salary Determination Policy, Pension Case Studies, AMMS-2.0 and Audit Process in Cash Incentive with a view to facilitating communication with the Responsible Party and assisting its employees to prove themselves more competent and go-getting while working as audit engagement team besides their desk jobs.



A day-long workshop on Financial Audit



In-house Training on "AMMS-2.0 RP Module and Audit Process in Cash Incentive of Various Sector"

Agriculture and Environment Audit Directorate

Agriculture and Environment Audit Directorate (DAEA) is one of the vital Audit Directorates under the OCAg entrusted to ensure quality auditing and reporting on the entities under its jurisdiction.

D-Nothi Inauguration

Directorate of Agriculture & Environment Audit launched live D-Nothi operation on February 19, 2023 after getting training that was organised on D-Nothi system supported by A2i on February 2023 at DAEA conference room. By using D-Nothi our Audit Directorates are moving towards Digital Bangladesh.

Joining of New Director General

Ms. Farmeen Mowla joined as Director General of Agriculture and Environment Audit Directorate on 28 March, 2023. She is a member of BCS Audit and Accounts Cadre (18th Batch) and joined BCS cadre service in 1999. Prior to joining the Agriculture and Environment Audit Directorate she served in Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) project as Senior Consultant.



Director General,
Agriculture and Environment Audit Directorate

Education Audit Directorate

In-house Training

Directorate of Education Audit for the very first time has conducted three financial audits on Bangladesh Open University, Office of the Administrator of Waqfs Bangladesh and Buddhist Religious Welfare Trust.



In-house training arranged by Education Audit Directorate

To conduct financial audit effectively and to train up its human resources, a day-long workshop on financial audit was held on 16 May, 2023. The workshop was chaired by respected Director General of this directorate.



A day-long workshop on Financial Audit

Topics discussed in workshop were Financial Reporting Framework, risk assessment, internal controls and auditing techniques. In addition, the participants were engaged in interactive and practical exercises to enhance their understanding of financial auditing principles.

Works Audit Directorate

New Director General Joined

Sayeed Mohammad Asaduzzaman joined as 36th Director General, Works Audit Directorate on 4 July 2023. He is a member of BCS Audit and Accounts Cadre (20th Batch) and joined BCS cadre service in 2003. Prior to joining the Works Audit Directorate, he served at CGA as Chief Accounts and Finance Officer, Ministry of Health and Family Welfare.



Director General, Works Audit Directorate

In-House Training

Works Audit Directorate organizes In-House Training to increase the capacity of its human resources on a regular basis. From January to June 2023, training session on D-Nothi was held at the Conference Room of the Directorate. Trainers from A2i program, ICT division conducted the sessions.



In-house training on D-Nothi

Besides, a Special Monthly Meeting was held at the Conference Room to accelerate overall activities of this office. The then Director General presided over the meeting.



Director General delivers his instructions to Officials at Monthly Meeting.

Revenue Audit Directorate

In-house training

In-house training on Audit Process of Land Development Tax was held at Revenue Audit Directorate on February 23, 2023.



In-house training on Audit Process of Land Development Tax is held at Revenue Audit Directorate

Besides, in order to Celebrate the Golden Jubilee of receiving Julio-Curie award the Father of the nation Bangabandhu Sheikh Mujibur Rahman, a discussion meeting was arranged by Revenue Audit Directorate on May 23, 2023.



Discussion Meeting on Julio-Curie award on May 23, 2023

**Audit Reports discussed at Public Accounts Committee (PAC) Meetings of 11th Parliament
(1st January 2023 – 31st August 2023)**

Serial	Meeting Date	Audit Reports discussed	Audit Directorate
01	101 st Meeting January 12, 2023	Compliance Audit Report on the accounts of the Chittagong Port Authority under the Ministry of Shipping for the FY 2019-2020.	Transport Audit Directorate
02	102 nd Meeting January 29, 2023	Compliance Audit Report on the accounts of the financial activities of the Ministry of Land for the FY 2018-2019.	Revenue Audit Directorate
03	103 rd Meeting February 27, 2023	Annual Audit Report on the accounts of Roads and Highways Department under the Road Transport and Highways Division for the FY 1999-2000, 2009-2012 and 2014-2017.	Transport Audit Directorate
04	105 th Meeting March 21, 2023	1. Compliance audit report on verification of correctness of income tax determination for FY 2019-2020 of Large Taxpayer Unit (LTU), Dhaka and Chittagong under the National Board of Revenue 2. Compliance audit report on revenue related activities of various Customs, Excise and VAT Circles under the National Board of Revenue.	Revenue Audit Directorate
05	109 th Meeting April 12, 2023	Annual Audit Report on the accounts of Local Govt. Engineering Department for the FY 2011-2014.	Local Government and Rural Development Audit Directorate
06	116 th Meeting June 22, 2023	01. Compliance Audit Report on the accounts of the Bangladesh Council of Science and Industrial Research (BCSIR) and Bangladesh Atomic Energy Commission (BAEC) for the FY 2018-2019 under the Ministry of Science and Technology. 02. Compliance audit report on the Directorate of Agriculture Extension under the Ministry of Agriculture and the Directorate of Fisheries and Livestock under the Ministry of Fisheries and Livestock for the FY 2017-2018, 2018-2019 and 2019-2020.	<ul style="list-style-type: none"> • PTST Audit Directorate • Agriculture and Environment Audit Directorate

Serial	Meeting Date	Audit Reports discussed	Audit Directorate
07	117 th Meeting July 13, 2023	<p>1. Compliance Audit Report for the FY 2019-2020 on construction of bridges and culverts by the Directorate of Local Government Engineering under the Local Government Division.</p> <p>2. Compliance Audit Report for the FY 2019-2020 on the accounts of Essential Drugs Company Limited (EDCL) under Health Services Division, Ministry of Health and Family Welfare.</p> <p>3. Compliance Audit Report on the accounts of “Financial Assistance Program for Patients affected by Cancer, Kidney, Liver Cirrhosis, Paralyzed by Stroke, Congenital Heart Disease and Thalassemia” being implemented by the Division of Social Services, Ministry of Social Welfare.</p>	<ul style="list-style-type: none"> • Local Government and Rural Development Audit Directorate • Health Audit Directorate • Social Security Audit Directorate
08	118 th Meeting August 20, 2023	<p>1. Compliance Audit Report for the FY 2016-2017 of various institutions under Health Services Division, Ministry of Health and Family Welfare and the Health Education and Family Welfare Division.</p> <p>2. Compliance Audit Report for the FY 2018-2019 on the accounts of the Directorate General Defense Purchase (DGDP) under the Ministry of Defence.</p> <p>3. Compliance Audit Report on the accounts of the overall activities of Bangladesh Jute Mills Corporation.</p> <p>4(A). Compliance Audit Report on the accounts of the Directorate of Secondary and Higher Education, Different Government Colleges and the Directorate of Education Engineering for the FY 2018-2019 under the Ministry of Education .</p> <p>4(B). Compliance Audit Report on the accounts of the Fourth Primary Education Development Program (PEDP-4) under the Directorate of Primary Education, Ministry of Primary and Mass Education for the FY 2018-2019.</p>	<ul style="list-style-type: none"> • Health Audit Directorate • Defence Audit Directorate • Commercial Audit Directorate • Education Audit Directorate
09	119 th Meeting August 31, 2023	<p>1. Compliance Audit Report for the FY 2019-2020 on the accounts of Bangabandhu Sheikh Mujib Medical University (Hospital Section), Ministry of Health and Family Welfare.</p> <p>2. Compliance Audit Report for the FY 2019-2020 on the accounts of the Directorate of Prisons under the Security Services Division, Ministry of Home Affairs.</p> <p>3. Compliance Audit Report for the FY 2019-2020 on the accounts of Rural Infrastructure Construction and Development Activities implemented by the Directorate of Local Government Engineering under Local Government Division.</p> <p>4. Compliance Audit Report on the accounts of projects implemented by the Ministry of Disaster Management and Relief, Directorate of Disaster Management for the FY 2018-19 and FY 2019-2020.</p>	<ul style="list-style-type: none"> • Health Audit Directorate • IT and Public Services Audit Directorate • Local Government and Rural Development Audit Directorate • Social Security Audit Directorate

International Collaborations : At a glance

Serial	Title of the event (in-person)	Duration	Name of the participants
01	153 rd ITP on “Audit of e-Governance” in New Delhi, India.	09 January to 03 February, 2023.	01. Mr. Sarkar Mohammad Khairul Alam Chief Accounts & Finance Officer, Office of the CAFO, Ministry of Environment, Forest & Climate Change, Dhaka. 02. Mrs. Taslema Sultana Chief Accounts & Finance Officer, Office of the CAFO, Posts & Telecommunications Division, Dhaka.
02	Training Course on Classification of Functions of Government with a focus on Environmental Protection in New Delhi, India.	06 February to 10 February, 2023.	01. Mr. A K M Jubaer Additional Chief Controller of Defence Finance, Bangladesh Ordnance Factory, Gazipur. 02. Mr. Kazi Kaium Hossen Chief Accounts & Finance Officer, Office of the CAFO, Rural Development & Cooperative Division, Dhaka.
03	154 th International Training Program (ITP) on Auditing in IT Environment.	13 February to 10 March, 2023	01. Mr. Md. Firoz Khan Director, Financial Management Academy (FIMA), Dhaka. 02. Ms. Tanima Tanim Director, Power and Energy Audit Directorate, Dhaka.
04	1 st Regional Workshop on ISSAI Implementation Needs Assessment for Performance Audit in Manila, Philippines.	06 March to 10 March, 2023.	01. Mr. Bikash Chandra Mitra Director General, IT & Public Services Audit Directorate, Dhaka. 02. Mr. Md. Saidur Rahman Sarker Addl. Deputy Comptroller & Auditor General (AQAC), OCAG, Dhaka. 03. Ms. Nasheed Nawazesh Director, Social Security Audit Directorate, Dhaka. 04. Mr. Ahsan Habib Addl. Deputy Comptroller & Auditor General (Parliament), OCAG, Dhaka. 05. Mr. Md. Nazmul Hasan Deputy CGDF, CGDF office, Dhaka.
05	Regional Workshop on Enhancing the Collaboration between Supreme Audit Institutions and Anti-Corruption Bodies in Bangkok, Thailand.	14 March to 16 March, 2023.	01. Mr. Md. Shahidur Rahman Chowdhury Director General, Education Audit Directorate, Dhaka.

Serial	Title of the event (in-person)	Duration	Name of the participants
06	Study visit in SAI, Malaysia.	13 March to 17 March, 2023	<p>01. Ms. Ayesha Khanam Senior Finance Controller, Office of the SFC (Air Force), Dhaka.</p> <p>02. Mr. Md. A K Azad Khan Divisional Controller of Accounts (DCA), Office of the DCA, Barishal.</p> <p>03. Ms. Fatema Yasmin Chief Accounts & Finance Officer, Office of the CAFO, Local Government Division, Dhaka.</p> <p>04. Ms. Rownak Taslima Finance Controller, Army (Pay-1), Dhaka.</p> <p>05. Ms. Kazi Masuda Sultana Addl. Deputy Comptroller & Auditor General, OCAG, Dhaka.</p> <p>06. Mr. Mohammad Amimul Ehsan Kabir Director, Education Audit Directorate, Dhaka.</p> <p>07. Mr. Nasimul Islam Director, Commercial Audit Directorate, Dhaka.</p> <p>08. Mr. Md. Rabiul Islam Addl. Deputy Comptroller & Auditor General (Law), OCAG, Dhaka.</p> <p>09. Mr. Mohammad Aftab Uddin Director (MIS), OCAG, Dhaka.</p> <p>10. Mr. Zahirul Islam Area Finance Controller, Office of the Area FC, Savar, Dhaka.</p> <p>11. Mr. Pranab Sarker Director, Research & Development, OCAG, Dhaka.</p> <p>12. Mr. Janesar Azad Director, IT & Public Services Audit Directorate, Dhaka.</p> <p>13. Mr. Md. Shariful Islam Assistant Comptroller & Auditor General, OCAG, Dhaka.</p> <p>14. Mr. Tanjid Ahmed Shovon Assistant Comptroller & Auditor General, OCAG, Dhaka.</p> <p>15. Mr. Anisul Islam Deputy Director, Civil Audit Directorate, Dhaka.</p>

Serial	Title of the event (in-person)	Duration	Name of the participants
07	International Conference on Defence Finance and Economics in New Delhi, India.	12 April to 14 April, 2023.	01. Ms. Afroza Sultana Saleh Senior Finance Controller (Defence Purchase), Office of the Senior Finance Controller (Defence Purchase), Dhaka.
08	Training Course on Macroeconomics of Climate Change in New Delhi, India.	24 April to 04 May, 2023.	01. Mr. Azraf Ahmed Emran Assistant Comptroller & Auditor General (Re-organ), OCAG, Dhaka.
09	SAI 20 Summit in Goa, India	12 June to 14 June, 2023.	01. Mr. Mohammad Muslim Chowdhury Hon'ble CAG of Bangladesh, OCAG, Dhaka. 02. Mr. S M Rezvi Deputy Comptroller And Auditor General (A&R), OCAG, Dhaka.
10	Conducting External Audit of the D-8 Secretariat's in Istanbul, Turkey.	19 June to 23 June, 2023.	01. Mr. Md. Kamrul Alam Director General, Civil Audit directorate, Dhaka. 02. Mr. Kazi Forrukh Ahammed Chief Accounts & Finance Officer, Office of the CAFO, Ministry of Home Affairs, Dhaka.
11	Instructors' Design Meeting in Tokyo, Japan.	19 June to 30 June 2023.	01. Ms. Farmeen Mowla Director General, Agriculture and Environment Audit Directorate, Dhaka.
12	2023 Global Leadership Program, Republic of Korea	16 July to 25 July 2023	01. Mr. Mohammed Kabir Hossain Additional Controller General of Accounts, Office of the Controller General of Accounts, Dhaka.
13	Balance Sheet Approach, New Delhi, India	21 August to 25 August 2023	01. Mr. Kazi Kaium Hossen Deputy Controller General of Accounts (DCGA), Office of the Controller General of Accounts, Dhaka.
14	Training Course on Introduction to Government Finance Statistics, New Delhi, India	28 August to 01 September 2023	01. Mr. Md. Abul Kashem Deputy Director Financial Management Academy (FIMA), Dhaka. 02. Mr. Al-Amin Ahamed Assistant Controller General of Accounts (ACGA), Office of the Controller General of Accounts, Dhaka. 03. Mr. Sujit Kumar Baidya Assistant Chief Accounts & Finance Officer (ACAFO), Office of the CAFO, Ministry of Public Administration, Dhaka.

Acronyms

AAG	Assistant Accountant General	DFD	Defence Finance Department
A&AO	Audit and Accounts Officer	DCA	Divisional Controller of Accounts
ADB	Asian Development Bank	DDR	Debt Deposit Remittance
AMMS	Audit Management & Monitoring System	EFT	Electronic Fund Transfer
ASOSAI	Asian Organization of Supreme Audit Institutions	FIMA	Financial Management Academy
APA	Annual Performance Agreement	iBAS++	Integrated Budget & Accounting System
BACS	Budget and Accounting Classification System	IRPA	Inspection Report on Payments and Accounts
CAG	Comptroller and Auditor General	MICR	Magnetic Ink Character Recognition
CAFO	Chief Accounts & Finance Officer	OCAG	Office of the Comptroller and Auditor General
CGA	Controller General of Accounts	PAC	Public Accounts Committee
CGDF	Controller General Defense Finance	PFM	Public Financial Management
CQAT	Central Quality Assurance Team	SAI	Supreme Audit Institution
CPD	Continuous Professional Development	SAEs	Self-Accounting Entities
CIPFA	Chartered Institute of Public Finance and Accountancy	SAS	Subordinate Accounts Service
CISA	Certified Information Systems Auditor	SRAS	Subordinate Railway Accounts Service
DAFO	District Accounts & Finance Officer	SFC	Senior Finance Controller
		SPFMS	Strengthening Public Financial Management Program to Enable service Delivery

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Editorial Board:

Sayed Mohammad Asaduzzaman
Director General, Works Audit Directorate

S. M. Mahmudul Hasan
Director, Works Audit Directorate

Provat Kumar Majumder
Chief Accounts and Finance Officer, CAFO/Posts and Telecommunications Division

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Director; Posts, Telecommunication, Science, Information, and Technology Audit Directorate

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Additional Deputy Comptroller and Auditor General (Exam and Inspection), OCAG

Roal Hassan
Deputy Director, MIS Wing, OCAG

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

Phone : 88-02-831 8395-8

Fax : 88-02-8312690

Website: www.cag.org.bd

E-mail : miswing@cag.org.bd