



## CAG NEWS

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### CAG'S NOTE

In our country, like the Westminster system of government, there exists a social contract between the state and citizens, which is established through the constitution of the country. In fact, it postulates that the state will follow fundamental principles to execute anything necessary for the development of the country. Besides, as citizens are the only sovereign of the state, they want value for taxpayers' money in the development scheme. Ensuring transparency and accountability of the taxpayers' money is one of the important elements of this scheme. As an appointed agent of the state, the CAG's functions, as enshrined in the constitution, bear importance for the country's development. In fact, the OACG renders its service to the nation with utmost dignity and professionalism.

Knowledge enhances professionalism which can be developed through knowledge-sharing. So, in that respect, the ongoing lecture series titled "Schematic view of the constitution" has created a platform for the officers of the audit and accounts department for knowledge gathering, sharing, and problem-solving.

The first half-yearly audit of the 2021-22 financial year was conducted based on Government Auditing Standards of Bangladesh, Code of Ethics, Quality Control System, Compliance Audit Guidelines and Financial Audit Guidelines. Besides, an IT audit was conducted successfully for the first time on iBAS++, Bangladesh government's core accounting software.

The office of the CGA has accomplished several remarkable feats such as the implementation of MICR cheque, A-Challan etc., under the direct supervision of the OACG. Besides, online bill submission and Electronic Fund Transfer (EFT) for the employees have recently been introduced in the Postal Department, Forest Department and Chattogram Customs House.

In addition, a series of training programs on Pensioners' Life Verification App was held in December 2021 to ensure better service delivery for the pensioners.

On the instructions of the OACG, the Office of the CGDF has successfully implemented MICR cheque and A-Challan across the Defense Finance Department, which has drastically reduced the use of Exchange Account. Moreover, ADG (Finance) Bangladesh Railway has implemented 100 percent EFT coverage for pensioners.

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.

Fourteen PAC meetings were held from 14<sup>th</sup> August 2021 to 30<sup>th</sup> December 2021. Two hundred and fifty audit observations were discussed during the period. Besides, two special audit reports and 34 compliance audit reports are ready to be submitted to the Honorable President.

Forty-five officers of the OACG attended a training program on performance audit in the Turkish Court of Accounts (TCA) in Ankara, Turkey from November to December 2021. Subsequent to its successful completion, the OACG signed a MoU with the TCA to strengthen cooperation between the two SAIs on performance audit and other audit-related issues.

The OACG celebrated the birth centenary of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman and the Golden Jubilee of our independence throughout the year. On several occasions, officers of

the audit and accounts department recollected the life and struggles of the Father of the Nation and his family members and remembered the supreme sacrifice of the martyrs of 1971. The OCAG ended the year with a mesmerizing cultural program and a football tournament.

In keeping pace with Fourth Industrial Revolution, everything is changing so rapidly, and the OCAG is not outside the tsunami of these changes. So, its audit plan, approach and auditing style will also undergo changes. In this context, Performance Audit and auditing in IT environment will be new horizons for state auditors to explore and engage in. I am sure nobody among us can deny the changes constantly occurring, and the necessity to be innovating to adapt to the wave of these changes.

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## OCAG Activities

### Observing National Mourning Day

The OCAG observed the National Mourning Day and 46<sup>th</sup> martyrdom anniversary of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman through different programs with due respect.

The OCAG arranged a discussion on the life and struggles of Bangabandhu. Mr. Mohammad Muslim Chowdhury, the Comptroller and Auditor General of Bangladesh, was the chief discussant. The meeting ended with Dua.



Discussion and arrangement of Dua on National Mourning Day for the 'Father of the Nation Bangabandhu Sheikh Mujibur Rahman on 15<sup>th</sup> august, 2021.

## Football Tournament and Cultural Program 2021 on the occasion of the Golden Jubilee of the independence of Bangladesh and Mujib Birth Centenary

### Football Tournament 2021

A colorful football tournament was held to celebrate the Golden Jubilee of the independence of Bangladesh and the Mujib Birth Centenary. There were 06 teams from audit and accounts department, which participated in this tournament. The final opponents were team OCAG and team Audit. Team Audit became champion. Mr. Mohammad Muslim Chowdhury, the CAG of Bangladesh, was chief guest and handed over the champion's trophy.



Prize-giving ceremony of the Football Tournament on 31<sup>st</sup> December 2021

## Cultural Program 2021

On the occasion of the Golden Jubilee of Independence and Mujib year, a Cultural Program was arranged by the OCAg at the auditorium of the 'Sarak Bhaban' on 29<sup>th</sup> December 2021. The chief guest of the program was Mr. AKM Mozammel Haque, 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 with distinguished guests in the cultural program

In his concluding speech, CAG said that one of the most remarkable contributions of Bangabandhu was the constitution and legal framework of Bangladesh. He doubted whether any other person than Bangabandhu could have achieved those feats.

Among others, the event was attended by former CAG Mr. Masud Ahmed, CGA Mr. Md. Nurul Islam, DCAG (Senior) Md. Mahbubul Hoque, Addl. Secretary of bridge division Mr. Dewan Sayeedul Hassan.

Officials of the Audit and Accounts Department performed at that event. Besides, noted singers Haider Hossain and Shuvrodev mesmerized the audience with their eclectic musical performances. A troupe of the Shilpakala Academy had also staged their dancing performance.

## FIMA Activities

### Vertical extension of FIMA dormitories

FIMA, the Training Academy of Audit & Accounts Department, has two dormitories on its premises. The construction work of the vertical extension of the dormitories is ongoing. Vertical extension from 3<sup>rd</sup> to 5<sup>th</sup> floor of Dormitory-1 and from 4<sup>th</sup> to 5<sup>th</sup> floor of Dormitory-2 is underway. The construction work was started in June 2021 and 38% of work has been completed. It is expected that the remaining work will be completed by June 2022.



Vertical Extension of FIMA dormitory

### Preparatory Workshop

FIMA and Skills for Employment Investment Program (SEIP) have reached an agreement where FIMA will provide training for 12 batches of Financial Management Personnel of SEIP Project. The agreement was signed on 19<sup>th</sup> October 2021.



Participants attend an agreement signing event in FIMA

Following the agreement, a preparatory workshop was held on 23<sup>rd</sup> November 2021 at FIMA. Mr. Md. Zahidul Haq, Additional Secretary and Executive Project Director (EPD), SEIP Project along with officials from FIMA and SEIP project was present at the workshop.

## Different Training Courses Conducted by FIMA

### Regular training courses

As per the demand of the OCAg, FIMA conducted a week-long new course titled “Legal and Operating Framework of Audit (LOFA)” for 5<sup>th</sup> grade officers and SAS apprentice from 13<sup>th</sup> October 2021 to 23<sup>rd</sup> October 2021. FIMA also conducted three “A&AO Orientation Courses” and nine “Super Orientation Courses” for newly promoted Audit & Accounts Officers and SAS Superintendents respectively.

### Special training courses

FIMA has completed 16 batches of the training course on “Short Procurement Training” out of 17 batches under the contract between FIMA and the International Training Centre of the International Labor 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.

## Official pictures of the training courses at FIMA



## Courses Conducted at FIMA from July to December 2021

Serial	Name of the Course	Duration	Participants
01	A&AO Orientation	31-10-2021 to 04-11-2021	39
02	A&AO Orientation	14-11-2021 to 18-11-2021	39
03	A&AO Orientation	21-11-2021 to 25-11-2021	23
04	Super Orientation	12-09-2021 to 16-09-2021	28
05	Super Orientation	26-09-2021 to 30-09-2021	30
06	Super Orientation	26-09-2021 to 30-09-2021	46
07	Super Orientation	03-10-2021 to 07-10-2021	33
08	Super Orientation	24-10-2021 to 28-10-2021	40
09	Super Orientation	07-11-2021 to 11-11-2021	42
10	Super Orientation	14-11-2021 to 18-11-2021	32
11	Super Orientation	21-11-2021 to 25-11-2021	37
12	Super Orientation	28-11-2021 to 02-12-2021	40
13	Operating Framework of Audit (5 <sup>th</sup> Grade Officer)	13-09-2021 to 23-09-2021	23
14	Operating Framework of Audit SAS Apprentice	13-09-2021 to 23-09-2021	21
<b>Total = 14</b>			<b>473</b>
<b>Training courses on PPR</b>			
01	Short Procurement Training Course (S3) B-7	06-09-2021 to 08-09-2021	30
02	Short Procurement Training Course (S3) B-8	27-09-2021 to 29-09-2021	30
03	Short Procurement Training Course (S3) B-9	04-10-2021 to 06-10-2021	30
04	Short Procurement Training Course (S3) B-10	17, 18 and 20 Oct 2021	30
05	Short Procurement Training Course (S3) B-11	26-10-2021 to 28-10-2021	30
06	Short Procurement Training Course (S3) B-12	07-11-2021 to 09-11-2021	30
07	Short Procurement Training Course (S3) B-13	21-11-2021 to 23-11-2021	30
08	Short Procurement Training Course (S3) B-14	30-11-2021 to 02-12-2021	30
09	Short Procurement Training Course (S3) B-15	13-12-2021 to 15-12-2021	31
<b>Total = 09</b>			<b>271</b>
<b>Request Courses</b>			
01	Financial Management for FM Personnel of SEIP Project (Batch-1)	05-12-2021 to 09-12-2021	25
02	Short Procurement Training Course (S3) B-16	28-12-2021 to 30-12-2021	30
03	Internal Audit for LGED Officials B-3	26-12-2021 to 30-12-2021	28
<b>Total = 03</b>			<b>83</b>

## CGA Activities

### National Mourning Day observed at the Office of the Controller General of Accounts (CGA)

On 15<sup>th</sup> August, the National Mourning Day, a discussion program was organized at CGA office. The discussion meeting and 'Doa Mahfil' were presided over by CGA, Mr. Md. Nurul Islam with the presence of all Chief Accounts and Finance Officers (CAFO) & the officers of CGA office. The life and struggles of Bangabandhu were discussed at length at the program. At the end of the program, the discussants prayed for the departed soul of Bangabandhu and his family members who embraced martyrdom on 15<sup>th</sup> August 1975.



Officers of CGA administration and CAFOs attend "Doa Mahfil" at CGA Conference room on National Mourning Day

### 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 to commemorate the sacrifice of Bangabandhu Sheikh Mujibur Rahman. The blood donation program was inaugurated by CGA Md. Nurul Islam.



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

### Recent activities of CGA

- Implementation of 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;
- Introduction of MICR cheque for the payment of land acquisition, Personal Ledger (P/L), Judicial Deposit, Election Deposit and similar transactions;
- EFT introduction for Customs House Chittagong.

### Major activities at Pension and Fund Management

**Pensioners' Life Verification Mobile App:** A face detection-based life verification app has been developed. Currently, this app is at the piloting stage. About 100 pay points have been tested on this app in the live system. Hopefully, this app will be live and available for pensioners within three months.

**BTCL Pensioners' EFT Coverage:** Now, BTCL pensioners are under EFT coverage. CAFO (T&T) will be the central pay point for BTCL pensioners as CAFO Pension & Fund Management for civil pensioners. All BTCL pensioners' data will be centralized to CAFO (T&T).

**Dedicated Pension SMS Sending Gateway:** Dedicated SMS sending gateway has been established. Now all pensioners are receiving their payment-related SMS timely. Besides, SMS contents have been recast to include the type of payment, category of payment as well as time of payment.

**Revised GPF Profit calculation system:** The new GPF profit rate policy for the Fiscal Year 2021-22 of Finance Division has been incorporated in the GPF calculator of iBAS++ system. Now profit accrued for GPF balances of the subscribers are being calculated with the newly introduced slab rate and will be credited to subscribers' sub-ledgers at the end of the Fiscal Year.

### Observance of Birth Centenary of Bangabandhu, Golden Jubilee of Independence and Victory Day

On the occasion of the birth centenary of Bangabandhu, Golden Jubilee of Independence and Victory Day, the CGA office was decorated in a festive mood with red-green color to mark the month of the historic victory of the Bengalis.



A colorful victory rally organized by OCGA

Mr. Md. Nurul Islam, CGA paid homage to Bangabandhu Sheikh Mujibur Rahman & his family members who were martyred on 15<sup>th</sup> August 1975.

On the occasion of the Golden Jubilee of Independence and the Victory Day, a colorful victory rally was held with the participation of all officials and employees led by CGA Mr. Md. Nurul Islam.



A colorful victory rally organized by OCGA

## CGDF Activities

Controller General Defence Finance (CGDF) Ms. Monowara Habib paid a courtesy call on the Chief of Army Staff General Mr. S M Shafiuddin Ahmed, SBP, OSP, ndc, psc, Ph.D. at the Army Headquarters on 14<sup>th</sup> October 2021. During the call, CGDF discussed with the Chief of Army Staff ongoing reform activities, allotment of land, 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.

### Implementation of MICR Cheque:

As per instructions of the CAG office, from 1<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. Newly designed MICR cheques for the Defence Finance Department (DFD) were printed and distributed to all pay-points as per demand. The following benefits are being availed as a result of MICR cheque implementation:

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

## The Payment (Pay and Allowances) of the Defence Services are being made 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 the very beginning, the payment of Pay and Allowances of all naval and civilian officers of the Bangladesh Navy was started through iBAS++. Then payment of Pay and Allowances of about 20,000 sailors has already been initiated through iBAS++.

The offices under DFD have incorporated iBAS++ in various bill payment and accounting systems. Salaries of all military and civilian officers and employees are being paid through EFT by using iBAS++ software. Almost all pensioners have been brought under EFT coverage.

## Reducing the coverage of Exchange Accounts:

Due to the proper implementation of MICR cheque and EFT, Exchange Accounts are now almost out of the payment system.

## Budget Authorization:

Payment of the civil authority is made by the relevant SFC along with FC offices through Budget Authorization. From now on, no payment of GE/AGE offices will be made without budget authorization through iBAS++.

## Sheikh Russel Day:

DFD celebrated the birthday of the youngest son of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman as “Sheikh Russel Day” on 18<sup>th</sup> October 2021.



Discussion on Sheikh Russel day

## Activities of ADG (Finance) Bangladesh Railway

### Friendly Football Tournament Opening Ceremony :

Office of the Additional Director General (Finance), Bangladesh Railway participated in the ‘Friendly Football Tournament’ organized by the office of the Comptroller and Auditor General of Bangladesh to celebrate the Golden Jubilee of independence and Mujib Year.



Opening Ceremony of friendly Football Tournament

## Activities of Different Audit Directorates :

### Civil Audit Directorate

An in-house training on Financial Audit of Finance and Appropriation Accounts was arranged by the Civil Audit Directorate on 29<sup>th</sup> November 2021. Mr. Md. Nurul Islam, Controller General of Accounts of Bangladesh, was present as chief guest at the inauguration session.



An In-house training on Financial Audit

A two-day long in-house training on model para writing and public procurement was also arranged by Civil Audit Directorate on 2<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.



In-house training on Cash Incentive Audit

Besides, Civil Audit Directorate also organized an in-house training related to audit on exporters' Cash incentives. Resource persons from Bangladesh Bank imparted training on various technical skills and procedures of the cash incentives.

## Commercial Audit Directorate

Commercial Audit Directorate organized a two-day long in-house training on “PPR-2008 Module-2” and “Model Para Writing Module-2” at the conference room on 4<sup>th</sup> September 2021 & 5<sup>th</sup> December 2021 respectively.



Training On PPR-2008 Module-2 and Model Para Writing Module-2 at Commercial Audit Directorate.

A day-long in-house training on “Scanning & Validation” was arranged by Commercial Audit Directorate at the office conference room on 20<sup>th</sup> December 2021.



Training on scanning and validation at Commercial Audit Directorate.

A two-day long in-house training on AMMS 2.0 software was also arranged by Commercial Audit Directorate at the conference room on 26<sup>th</sup> and 27<sup>th</sup> December 2021.



Training On AMMS 2.0 software at Commercial Audit Directorate



Training program arranged by Education Audit Directorate.

## Transport Audit Directorate

### Capacity Development Initiatives

A number of in-house trainings were held at Transport Audit Directorate from July 2021 to December 2021 on Government Auditing Standards of Bangladesh (GASB). Besides, a two day-long training on Model Para Writing and Public Procurement, Module-2 was arranged on 6<sup>th</sup> and 7<sup>th</sup> September 2021. Moreover, a session was held on Inspection Report on Payments and Accounts (IRPA) on 31<sup>st</sup> October 2021. Furthermore, a training on Audit File Archiving Software was held on 22<sup>nd</sup> December 2021.

### Joining of Newly Appointed Director General

Mr. Md. Saifur Rahman, FCCA was appointed as Director General of Transport Audit Directorate on 22<sup>nd</sup> November 2021. Prior to this appointment, he was serving as DG of Works Audit Directorate.

## Education Audit Directorate

Education Audit Directorate conducted the following training programs-

- Training on Compliance Audit Guidelines, Financial Audit Guidelines, GASB, CoE, model para-writing and public procurement (goods, works and service)
  - A two-day training on technical aspects of civil works.
- A day-long training on archiving software by Tappware Solutions Ltd.

Besides, four audit reports were printed from BG press, and eight audit reports are in queue for printing at the BG Press. On the other hand, one report was presented to Parliament through the OCAG.

## Agriculture and Environment Audit Directorate

### Human Resource Development Activities

Agriculture and Environment Audit Directorate organized in-house trainings to enhance knowledge and capacity of its workforce e.g. model para-writing, procurement audit training module, iBAS++ & chart of accounts, Government Auditing Standards of Bangladesh, Compliance Audit Guidelines, Code of Ethics, Quality Control System.

### Audit Procedure Manual

Office Procedure Manual of Agriculture and Environment Audit Directorate was prepared following GASB, QCS, Compliance Audit Guidelines and Code of Ethics.

# Audit Reports discussed at Public Accounts Committee (PAC) Meeting of 11<sup>th</sup> Parliament

(1<sup>st</sup> July 2021 – 31<sup>st</sup> December 2021)

Serial	Meeting Date	Audit Reports discussed	Audit Directorate
01	47 <sup>th</sup> Meeting 18 <sup>th</sup> August 2021	Compliance Audit Report on the accounts of (FY 2011-2012) Upazilla and Zilla Parishads, Municipalities and City Corporations of Dhaka (South and North) and Narayanganj. Follow-up meeting of 13 <sup>th</sup> meeting.	Local Government and Rural Development Audit Directorate
02	48 <sup>th</sup> Meeting 26 <sup>th</sup> August 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). Follow-Up meeting of 36 <sup>th</sup> Meeting.	Education Audit Directorate
03	49 <sup>th</sup> Meeting 26 <sup>th</sup> August 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.	Foreign Aided Projects Audit Directorate
04	50 <sup>th</sup> Meeting 19 <sup>th</sup> September 2021	Compliance Audit Report on the accounts of (FY 2012-2013 to 2016-2017) Bangladesh Water Development Board.	Works Audit Directorate
05	51 <sup>st</sup> Meeting 30 <sup>th</sup> September 2021	Performance Audit on Teletalk Bangladesh Limited (FY 2010-2011 to 2014-2015).	Postal, Telecommunication, Science, Information & Technology Audit Directorate
06	52 <sup>nd</sup> Meeting 10 <sup>th</sup> October 2021	Compliance Audit Report on the accounts of (FY 2015-2016) Purchase of MSR and construction work for the Health, Population and Nutrition Sector Development Program implemented by the Department of Health Services, the Department of Health Education and Family Welfare under the Ministry of Health and Family Welfare.	Health Audit Directorate
07	53 <sup>rd</sup> Meeting 30 <sup>th</sup> October 2021	Special Audit Report on the accounts of (FY 2009-2010 to 2014-2015) the Equity and Entrepreneurial Fund of the Investment Corporation of Bangladesh.	Commercial Audit Directorate
08	54 <sup>th</sup> Meeting 4 <sup>th</sup> November 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 Defence.	Defence Audit Directorate

Serial	Meeting Date	Audit Reports discussed	Audit Directorate
09	55 <sup>th</sup> Meeting 1 <sup>st</sup> December 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.	Power and Energy Audit Directorate
10	56 <sup>th</sup> Meeting 1 <sup>st</sup> December 2021	Unresolved audit observations (CAG's Compliance Audit Report 2012-2013 on the accounts of the Ministry of Energy and Mineral Resources for the FY 2011-12). Follow-up meeting of 20 <sup>th</sup> meeting.	Power and Energy Audit Directorate
11	57 <sup>th</sup> Meeting 10 <sup>th</sup> December 2021	Unresolved audit observations as sent 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)
12	58 <sup>th</sup> Meeting 12 <sup>th</sup> December 2021	Compliance Audit Report on the accounts of (FY 2015-2016 to 2016-2017) the Directorate General of Defence Purchase under the Armed Forces Division.	Defence Audit Directorate
13	59 <sup>th</sup> Meeting 12 <sup>th</sup> December 2021	Compliance Audit Report on the accounts of (FY 2013-2014 to 2015-2016) various sub-register offices under the Division of Law and Justice.	Constitutional Bodies Audit Directorate
14	60 <sup>th</sup> Meeting 30 <sup>th</sup> December 2021	Special Audit Report on the accounts of (FY 2013-2014) Basic Bank Ltd.	Commercial Audit Directorate

## List of International Online Programs

Serial	Name of the Online Programs	Duration	Name of the participants
01	30 <sup>th</sup> INTOSAI Working Group on IT Audit (WGITA) Assembly and 31 <sup>th</sup> WGITA Seminar. <b>Organized by International Organization of Supreme Audit Institutions (INTOSAI)</b>	1 <sup>st</sup> September and 02 <sup>nd</sup> September 2021	1. Mr. A.H.M. Shamsur Rahman Director General Education Audit Directorate 2. Mr. Jamshed Minhaz Rahman Director General IT & Public Services Audit Directorate 3. Mr. Mohammad Aftab Uddin Director IT & Public Services Audit Directorate
02	56 <sup>th</sup> ASOSAI General Board Meeting (GBM) and 15 <sup>th</sup> ASOSAI Assembly. <b>Organized by Asian Organization of Supreme Audit Institutions (ASOSAI)</b>	6 <sup>th</sup> September and 7 <sup>th</sup> September 2021	1. Ms. Fahmida Islam Director General Financial Management Academy 2. Mr. Bikash Chandra Mitra Director General Local Government & Rural Development Audit Directorate 3. Mr. Md. Barkat Hayat Director (MIS) OCAG, Bangladesh
03	8 <sup>th</sup> ASOSAI Symposium. <b>Organized by Asian Organization of Supreme Audit Institutions (ASOSAI)</b>	8 <sup>th</sup> September 2021	1. Mr. Md. Rafiqul Islam Deputy CAG (Accounts and Reports) OCAG, Bangladesh. 2. Mr. A.H.M. Shamsur Rahman Director General Education Audit Directorate 3. Ms. Rownak Taslima FC (Army), Pay-1 Dhaka Cantonment 4. Mr. Md. Khademul Karim Iqbal Director (Research and Development) OCAG, Bangladesh. 5. Mr. Mohammad Aftab Uddin Director IT & Public Services Audit Directorate
04	5 <sup>th</sup> Meeting of INTOSAI Working Group on Big Data (WGBD). <b>Organized by National Audit Office of China</b>	29 <sup>th</sup> September 2021	1. Mr. Md. Nurul Islam Director General Civil Audit Directorate 2. Mr. Pranab Sarker Director Health Audit Directorate
05	International Seminar on “Benefits of Citizen Participation in Governmental Control/Audit”. <b>Organized by INTOSAI Capacity Building Committee (CBC) &amp; SAI Peru</b>	30 <sup>th</sup> September 2021	1. Ms. Ayesha Khanam Director General Works Audit Directorate 2. Mr. Mohammad Jasim Uddin Director Foreign Aided Projects Audit Directorate

Serial	Name of the Online Programs	Duration	Name of the participants
06	“Webinar on “Crisis and Risk Management”. <b>Organized by INTOSAI Development Initiative (IDI)</b>	5 <sup>th</sup> October and 7 <sup>th</sup> October 2021	1.Mr. Md. Shariful Islam Director General Foreign Aided Projects Audit Directorate 2.Mr. Bulbul Singha Addl. Deputy CAG (Procedure) OCAG, Bangladesh 3. Ms. Rabeya Sultana Director Constitutional Bodies Audit Directorate
07	Working Meeting of INTOSAI Sub-committee on Internal Control Standards. <b>Organized by International Organization of Supreme Audit Institutions (INTOSAI) and SAI Poland</b>	11 <sup>th</sup> October and 12 <sup>th</sup> October 2021	1. Mr. Mohammad Mahmud Hossain Director General Postal, Telecommunication, Science, Information and Technology Audit Directorate 2. Mr. Nasimul Islam Director Commercial Audit Directorate 3. Mr. A.T. M. Mahfuzar Rahman DCGA Office of the CGA
08	Training Meeting on Into SAINT Tool. <b>Organized by The Arab Organization of Supreme Audit Institutions (ARABOSAI)</b>	From 1 <sup>st</sup> November to 3 <sup>rd</sup> November 2021	1. Mr. Zahirul Islam Director (Admin) Financial Management Academy
09	8 <sup>th</sup> seminar and working meeting on environment auditing of ASOSAI. <b>Organized by Asian Organization of Supreme Audit Institutions (ASOSAI)</b>	25 <sup>th</sup> October and 26 <sup>th</sup> October 2021	1. Ms. Afroza Sultana Saleh SFC (Navy) Dhaka Cantonment. 2. Mr. A K Azad Khan DCA, Mymensingh.
10	Seminar on Application of Data Analytics in different types of Healthcare Audits under IDI Leveraging on Technological Advancement (LOTA) Talks. <b>Organized by INTOSAI Development Initiative (IDI)</b>	28 <sup>th</sup> October 2021	1. Mr. Zahirul Islam Director (Admin) Financial Management Academy
11	EUROSAI Working Group on Environmental Audit (WGEA) Massive Open Online Course (MOOC) on “Auditing Water Issue”. <b>Organized by European Organization of Supreme Audit Institutions (EUROSAI)</b>	5-Week Course, Starting from 1 <sup>st</sup> November 2021	1. Mr. Mohammad Abdulla Al Faruk Director Agriculture and Environment Audit Directorate 2.Mr. Amirul Islam Director Defense Audit Directorate 3.Ms. Shakila Zaman Deputy Director Education Audit Directorate 4. Mr. C. M. Fajla Rabbi Palash Deputy Director Works Audit Directorate

Serial	Name of the Online Programs	Duration	Name of the participants
12	IDI's Global summit on 'What is the audit impact of supreme audit institutions'. <b>Organized by INTOSAI Development Initiative (IDI)</b>	18 <sup>th</sup> November 2021	1. Mr. Khan Md. Ferdousur Rahman Director General Transport Audit Directorate
13	9 <sup>th</sup> International Training Program (ITP) on "Environmental Auditing". <b>Organized by International Center for Environment Audit and Sustainable Development (iCED), India</b>	From 22 <sup>nd</sup> November to 26 <sup>th</sup> November 2021	1. Mr. Md. Rukan Uddin ACAG (HR Cell) OCAG, Bangladesh 2. Ms. Tasnim Ferdous Deputy Director Foreign Aided Projects Audit Directorate

# Acronyms

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

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