Office of the Comptroller and Auditor General of Bangladesh

CAG NEWS

July-December, 2025

CAG'S NOTE

The Office of the Comptroller and Auditor General of Bangladesh (OCAG) remains a cornerstone in advancing sound public financial management in Bangladesh. In its role as the nation's Supreme Audit Institution, it promotes transparency and accountability by conducting comprehensive audits and implementing governance improvements, thereby strengthening democratic processes and supporting sustainable national growth.

In recent months, the OCAG has undertaken significant initiatives to modernize its operations and enhance its organizational capacity. By expanding the use of digital tools and successfully carrying out performance and IT audits, the institution has enhanced the effectiveness of financial scrutiny. At the same time, its active engagement with international audit organizations and development partners has helped align its methodologies and standards with globally recognized best practices.

Recent initiatives undertaken by the OCAG have strengthened performance and IT auditing practices across the institution. Key advancements include refining IT audit topic selection, preparing adherence reports to ensure methodological rigor, and steady progress in both Performance and IT Audit reports. Participation in the regional workshop on "Strengthening Performance Audit Practice in Asia and the Pacific – Phase II" added further value by enabling knowledge exchange with international peers.

Significant strides have also been made in modernizing audit management through the development of AMMS 2.0. The completion of business requirements for the Special Purpose Financial Audit Module and the Financial Oversight Committee Module marks a critical step toward more efficient audit workflows and enhanced internal oversight. These improvements are designed to reinforce OCAG's commitment to effective public-sector auditing.

In addition, OCAG's leadership has enabled improved citizen services through One Stop Service Centers established by the different Audit Directorates, CGA, CGDF, and ADG (Finance). Furthermore, our "Service-First" initiative to simplify the Pension Process and Audit Settlement Process reflects our core belief that effective governance must be as compassionate as precise . Real-time help desks and digital systems have boosted accuracy, reduced errors, and increased convenience for service recipients. Looking ahead, the OCAG aims to deepen data analytics capabilities, broaden stakeholder engagement, and promote continued innovation in line with global standards.

As it moves into the next phase of its development, the OCAG is strengthening its commitment to achieving high-impact outcomes through innovation, integrity, and professional excellence. Officials and staff across the organization are encouraged to support this vision by continuing to serve with dedication, responsibility, and a strong sense of public duty. Hopefully, the OCAG will focus on enhancing analytical capabilities through increased use of data and advanced audit techniques, strengthening collaboration and communication with stakeholders, and expanding the scope and depth of performance audits. At the same time, the Office will seek to embed innovative practices within its audit processes and further align its work with internationally accepted frameworks and standards. These efforts aim to reinforce transparency, credibility, and stakeholder confidence in the national audit function.

CAG News at a Glance:

- OCAG Activities
- CGA Activities
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- Activities of ADG (Finance), Bangladesh Railway
- FIMA Activities
- Activities of Different Audit Directorates
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OCAG Activities

Kick-off Conference of the SAI Bangladesh–SAI Poland Twinning Project

The Kick-off Conference of the EU-funded Twinning Project titled "Strategic Partnership of the Office of the Comptroller and Auditor General (OCAG) of Bangladesh and the Supreme Audit Institution Najwyższa Izba Kontroli (NIK), Poland" was successfully held on 11 December 2025 at the Sheraton Hotel, Dhaka. The event was graced by the Comptroller and Auditor General of Bangladesh, Md. Nurul Islam, as the Chief Guest, alongside distinguished Special Guests, including the EU Ambassador to Bangladesh, Michael Miller, the Ambassador of Poland to India, Piotr Antoni Świtalski, and the Vice-President of NIK, Poland, Jacek Kozłowski.



Honorable CAG Md. Nurul Islam addressing at the kick-off Conference of the Twinning Project

In his remarks, the honorable CAG highlighted OCAG's vital role in strengthening public accountability, transparency, and citizens' trust, noting that the partnership would support modernization efforts and deepen audit capacities. The EU Ambassador reaffirmed the EU's commitment to strengthening public oversight and financial governance in Bangladesh. At the same time, the Polish Ambassador emphasized the strong bilateral relations and the value of professional exchange. The Vice-President of NIK expressed NIK's commitment to sharing international best practices and expertise.

The Twinning Project aims to enhance OCAG's capacity in financial, performance, and IT audits in line with international standards, with a focus on institutionalizing financial audits, strengthening performance audit practices, and advancing IT audits through model audits and strategic initiatives. Beyond technical training, this twinning initiative reinforces the OCAG's broader commitment to transparency and the national Public Financial Management (PFM) Reform Strategic Plan. The project is expected to reinforce public financial management further and enhance OCAG's role in providing independent assurance on the use of public funds.



Officials at the kick-off Conference of the Twinning Project

OCAG Conducts EU-Supported Twinning Project Training on Financial, Performance, and IT Audits

The Office of the Comptroller and Auditor General (OCAG) of Bangladesh, through its Research and Development Wing, conducted a series of training missions under the EU-Supported Twinning Project during November and December 2025 at the Mini Conference Room, Audit Bhaban, Dhaka.

The missions were implemented under three key components of the project. Training on Component-1 (Financial Audit) was held from 11 to 20 November 2025, followed by training on Component-3 (IT Audit) from 24 to 27 November 2025. Subsequently, training under Component-2 (Performance Audit) was conducted from 09 to 18 December 2025.

Officials from various audit directorates and OCAG units participated in the missions. The programs were carried out with the support of EU Member State experts, including the Resident Twinning Adviser (RTA), and focused on strengthening audit methodology, reporting quality, and professional standards in line with international best practices.

The successful completion of these training missions marks an important milestone in advancing audit capacity development, performance improvement, and modernization of audit practices within OCAG, further supporting accountability and transparency in public financial management

CGA Activities

Tree Planting Program at CGA Premises

Along with its regular activities, the Office of the Controller General of Accounts (OCGA) is implementing tree planting program under the motto 'Trees are Life'. In continuation of this, on 29 July 2025, a tree planting program was held at the CGA premises. Fruit and forest tree saplings were planted under the leadership of the Controller General of Accounts, S M Rezvi. Many flower plants were also planted in the office yard. The CGA reiterated the importance of greenery and advised the employees to plant trees on their homesteads and rooftops.



CGA S M Rezvi during Tree Planting Program

Monthly Meeting

The monthly meeting of the Office of the Controller General of Accounts was held on 24 August 2025. The Controller General of Accounts, S M Rezvi, presided over the meeting. The agenda of the meeting was as follows:

- Confirmation of the minutes of the previous monthly meeting,
- List of pending work of the DCA / CAFO / CGA office (regarding pension, PRL, GPF, leave, LPC, and other matters)
- Budget implementation status
- HR information input
- PAR balance
- RPA / DPA account
- Summary bill
- EFT of Other Bills
- Appropriation Accounts for the financial year 2024-25
- Ensuring timely closing of monthly accounts
- Unusual payment issues

The agenda items were discussed in detail in the meeting. The CGA listened attentively to each issue, thanked the officials for the progress made, and suggested the speedy resolution of the pending issues. He also provided guidance regarding each issue. He reiterated his commitment to perform his duties with integrity in the interest of the country and the people.

Health Awareness Workshop

A health awareness training workshop was held in the CGA conference room on August 24. CAFOs, DCA officials, and others were present at the workshop, which was chaired by the Controller General of Accounts, S M Rezvi. Former DCAG (Senior) Mahbubul Haque was the special guest at the workshop. Eminent specialist Dr. Nazrul Haque delivered a presentation on health awareness at the workshop.

CGA`s Office Visit

The Controller General of Accounts regularly visited the CAFO offices. During the visit, he instructed everyone to perform their duties with honesty and integrity. He especially instructed that importance should be given to the speedy disposal of PRL and pension cases. Due to his surprise visit, the official activities accelerated significantly.

CGDF Activities

Meeting held at the CGDF Office with the officials from the Army Headquarters and the SPFMS program

A meeting, chaired by Controller General Defence Finance A H M Shamsur Rahman, was held on 25 September 2025 to improve service delivery and resolve the long-pending issues at the SPFMS (iBAS++) regarding the automation of Pay and Allowances of the Bangladesh Army. Officers from the Bangladesh Army Headquarters, all Record Offices, and consultants of the SPFMS Program attended the meeting.

Monthly coordination meeting of CGDF

A monthly coordination meeting was held on 26 August 2025 with the SFCs and FCs for

strengthening local audit, simplification of NE Cases and rectification of DSPF/DSOPF/GPF balances, etc. The CGDF emphasized service simplification, quality service, and strengthening of office monitoring.



CGDF A H M Shamsur Rahman at the monthly coordination meeting

In-House Training Programs of CGDF office

A series of in-house training programs was conducted to enhance the professional skills, efficiency, and service quality of officers and employees of the Controller General of Defence Finance (CGDF) Office and the Office of the Senior Finance Controller (Works). An in-house training program for officers and employees of the CGDF Office was held from 21–23 September 2025 with the objective of improving professional competence and strengthening institutional capacity. In continuation of these capacity-building initiatives, a two-day in-house training program was organized at the Office of the Senior Finance Controller (Works) on 28–29 December 2025. Officers and staff of the SFC (Works) Office, along with unit accountants working in the offices of the Garrison Engineer and Assistant Garrison Engineer under this office, participated in the training.

The training sessions covered important topics, including the differences between PPR-2008 and PPR-2025, implementation of the Digital Nothi Number, and procedures related to Annual Confidential Report (ACR) writing, countersigning, and reporting. The program was inaugurated by Sheikh Mohammad Omar Faruk, Senior Finance Controller. These training programs contributed significantly to strengthening professional knowledge, improving administrative practices, and enhancing service delivery across the concerned offices.

Attachment Training, AAG 43rd Batch

To provide practical training along with classroom training to Assistant Accountant General (AAG) of the 43rd batch of BCS (Audit & Accounts) cadre undergoing departmental training at the Financial Management Academy (FIMA), a day-long in-house training was organized in the meeting room of the office of the Senior Finance Controller (Works) on 29 September 2025. The training was inaugurated by Sheikh Mohammad Omar Faruk, Senior Finance Controller (Works). In the said training, the SFC himself delivered a presentation on the introduction of the SFC (Works) Office and various activities. In addition, Md. Rafiqul Islam, Deputy Assistant Finance Controller, gave a presentation on the Unit Account Manual. The Chief Guest of the closing ceremony of the training was Ayesha Khanam, respected Director General of FIMA. Md. Shah Alam, Director (Training); Md. Abul Kashem, Deputy Director; Al Amin Ahmed, Deputy Director; Ibne Sayeed, Deputy Director; and Md. Monir Hossain Mollah, Deputy Director, were also present from FIMA at that closing ceremony.



AAG of 43rd Batch attending attachment program

Activities of ADG (Finance), Bangladesh Railway

In-House Training Programs of ADG (Finance), Bangladesh Railway

A number of in-house training programs were conducted at different offices of Bangladesh Railway with the objective of strengthening administrative efficiency, financial governance, and record-management skills of officials. An in-house training session was held on 07 August 2025 at the office of the Additional Director General (Finance), Rail Bhaban, Dhaka. The training was inaugurated by Md. Rafiqul Bari Khan, Additional Director General (Finance), Bangladesh Railway, and focused on Secretariat Instructions 2024. During the period from July to December 2025, the Office of the Additional

Director General (Finance) organized a total of ten in-house trainings programs, covering key areas such as Office Management, Leave Management, PPR-2008, Delegation of Financial Power, and Appropriation Accounts.

In continuation of these initiatives, another in-house training program was organized on 11 September 2025 at the office of FA&CAO (East), Chattogram. The program was inaugurated by the Additional FA&CAO/GA (East) and focused on Office Management, with particular emphasis on improving officials' skills in record keeping and documentation. These training initiatives contributed significantly to enhancing professional competence, improving administrative practices, and strengthening financial management within Bangladesh Railway offices.



Additional Director General (Finance) Md. Rafiqul Bari Khan at in-house training

Seminar on Pension Process Simplification

A seminar on pension process simplification was arranged on 30 November 2025. The seminar focused on pension-related rules and regulations. Various aspects of improving and streamlining the pension process across Bangladesh Railway were highlighted. Syed Mustafa Mahbub Ali, ADG (Finance) (Addl Charge), inaugurated the occasion. Md. Zakir Hussain, JDG (Finance), graced the occasion as moderator, and Hasan Nazmul Kabir, Director, Health Audit Directorate, as keynote speaker.

Attachment Program of 43rd Batch AAG

As part of their structured professional training and field-level orientation, officers of the 43rd batch of the Bangladesh Civil Service (Audit & Accounts) cadre undertook an attachment program at the office of FA&CAO (East), Chattagram, on 12 December 2025. During the attachment, the officers were formally briefed on the FA&CAO (East) office's overall functions, responsibilities, and operational activities. The program provided them with practical exposure to financial management practices, accounting procedures, and audit-related activities within Bangladesh Railway. The attachment program significantly enhanced officers' practical understanding of public sector financial administration and audit operations, thereby strengthening their professional competence and preparedness for future responsibilities.



Officers of the 43rd at the FA&CAO (East) Office, Chattogram

FIMA Activities

Valediction Ceremony of AAG 41st Batch

The course completion and certificate awarding ceremony of the one-year-long departmental training course for 41st BCS (Audit & Accounts) cadre officers was organized by FIMA on 03 November 2025. Md. Nurul Islam, honorable Comptroller and Auditor General of Bangladesh graced the program as the chief guest, S M Rezvi, Controller General of Accounts and A H M Shamsur Rahman, Controller General Defence Finance attended as the special guests. Ayesha Khanam, Director General of FIMA, presided over the event. Other distinguished guests, including high officials of the BCS (Audit & Accounts) cadre and FIMA faculty members, were also present.



Valediction Ceremony of AAG 41st Batch

Departmental Training Course and Workshop/ Seminar

Between 1 July and 31 December 2025, Financial Management Academy (FIMA) successfully conducted a total of 22 training programs and

seminars, including the departmental training for Assistant Accountant Generals (AAGs) from the 41st and 43rd batches of the BCS (Audit & Accounts) cadre. These sessions were designed to enhance professional competencies and technical knowledge across various domains. Key initiatives encompassed Continuous Professional Development (CPD), implementation of a Quality Control System and Quality Assurance, TIBAS-38 training, Basic IT Training, and specialized courses in Finance, Public Procurement, and Office Management. Additionally, Professional Development Training was provided for Divisional Accountants (DA). Collectively, these programs demonstrate FIMA's commitment to enhancing the Audit and Accounts department with competencies aligned to contemporary public financial management standards.



Training in Budgeting & Accounting System (TIBAS-38)

FIMA Organizes Seminars on Effectiveness of Foreign Aid: Bangladesh Context

In 2025, the Financial Management Academy (FIMA) organized two seminars to promote intellectual enrichment, analytical thinking, and cultural awareness among its officials and trainees.

One seminar, titled "Effectiveness of Foreign Aid: Bangladesh Context," focused on examining the role, impact, and challenges of foreign aid in Bangladesh. The seminar reflected FIMA's commitment to fostering analytical discourse and enhancing understanding of development issues relevant to public financial management.

Literary Legacy of Kazi Nazrul Islam

In addition, FIMA organized another seminar titled "National Poet Kazi Nazrul Islam's Communist Poetry: The Search for Human Liberation in the Mirror of a Century." The seminar provided a platform for scholarly discussion and interpretation of Kazi Nazrul Islam's literary contributions, particularly highlighting themes of social justice, human emancipation, and progressive thought. It also underscored FIMA's dedication to nurturing broader intellectual development, cultural understanding, and critical thinking among its officials and trainees.

These initiatives demonstrate FIMA's holistic approach to capacity building by integrating professional knowledge with intellectual and cultural engagement.



Seminar on "Effectiveness of Foreign Aid: Bangladesh Context"

FIMA Conducted Request-Based Training Programs for the Officials of Different Government Institutions

The Financial Management Academy (FIMA) successfully conducted a total of thirteen (13) request-based training programs during the period from 01 July to 31 December 2025, tailored to meet the specific needs of various government agencies and departments.

These specialized programs were designed to enhance institutional effectiveness, strengthen public financial oversight, and promote good governance. Notable among the initiatives were training programs on Audit Management for the Department of Public Health Engineering (DPHE) and on Public Procurement, Audit Management, and Office Management for officials of the Ministry of Health and Family Welfare.

In addition, FIMA organized targeted training programs, including Financial Management training for the Bangladesh Rural Development Board (BRDB) and Public Financial Management courses under the Skills for Industry Competitiveness and Innovation Program (SICIP). These initiatives reflect FIMA's continued commitment to sector-specific capacity building and strategic public service delivery.

Departmental Course and Workshop/Seminar arranged by FIMA from July to December 2025				
Sl. No.	Name of Course	Batch No.	Duration (Standardized)	No. of Participants
1	BCS Officers Departmental Training for AAGs	41st	28-04-2024 to 03-11-2025	22
2	BCS Officers Departmental Training for AAGs	43rd	16-01-2025 to 15 -01-2026	34
3	Training in Budgeting & Accounting System (TIBAS-38)	B-01	16-11-2025 to 27-11-2025	26
4	Continuous Professional Development for Grade-6 Officials	B-01	14-09-2025 to 18-09-2025	27
5	Continuous Professional Development (CPD) for Grade-6	B-02	21-12-2025 to 24-12-2025	30
6	Continuous Professional Development (CPD) for AAO	B-01	20-07-2025 to 24-07-2025	30
7	Continuous Professional Development (CPD) for Superintendents	B-01	20-07-2025 to 24-07-2025	35
8	Continuous Professional Development (CPD) for Superintendents	B-02	19-08-2025 to 25-08-2025	34
9	Continuous Professional Development (CPD) for Auditors	B-01	27-07-2025 to 31-07-2025	42
10	Continuous Professional Development (CPD) for Auditors	B-02	17-08-2025 to 21-08-2025	40
11	Training on Public Procurement (Grade-9 to 5)	B-01	24-08-2025 to 28-08-2025	28
12	Basic IT Training	B-01	14-09-2025 to 18-09-2025	29
13	Basic IT Training	B-02	12-10-2025 to 16-10-2025	30

Departmental Course and Workshop/Seminar arranged by FIMA from July to December 2025				
Sl. No.	Name of Course	Batch No.	Duration (Standardized)	No. of Participants
14	Training on Audit of Works	B-01	21-12-2025 to 24-12-2025	40
15	Quality Control System and Quality Assurance	B-01	23-09-2025 to 25-09-2025	30
16	Office Management	B-01	23-09-2025 to 24-09-2025	30
17	Professional Development Training for Divisional Accountant (DA)	B-01	26-10-2025 to 30-10-2025	51
18	Professional Development Training for Divisional Accountant (DA)	B-02	23-11-2025 to 27-11-2025	53
19	Professional Development Training for Divisional Accountant (DA)	B-03	28-12-2025 to 01-01-2026	53
20	Training on Finance and Appropriation Accounts	B-02	19-10-2025 to 23-10-2025	35
21	Effectiveness of Foreign Aid: Bangladesh Context	–	01-12-2025	48
22	National Poet Kazi Nazrul Islam's Communist Poetry: The Search for Human Liberation in the Mirror of a Century	–	30-12-2025	38

List of Request Courses arranged by FIMA				
Sl. No.	Name of Course	Batch	Duration (Standardized)	Number of Participants
1	Training on Financial Management Course for Ministry of Health Officials	B-01	27-08-2025 to 28-08-2025	30
2	Training on Financial Procurement Management Course for Ministry of Health Officials	B-02	02-09-2025 to 03-09-2025	22
3	Training on Financial Procurement Management Course for Ministry of Health Officials	B-03	08-09-2025 to 09-09-2025	28
4	Training on Financial Procurement Management Course for Ministry of Health Officials	B-04	16-09-2025 to 17-09-2025	27
5	Training on Skills for Industry Competitiveness & Innovation Program (SICIP)	B-02	12-07-2025 to 17-07-2025	25
6	Training on Skills for Industry Competitiveness & Innovation Program (SICIP)	B-03	27-08-2025 to 28-08-2025	24
7	Training on Skills for Industry Competitiveness & Innovation Program (SICIP)	B-04	30-08-2025 to 04-09-2025	25
8	Training on Skills for Industry Competitiveness & Innovation Program (SICIP)	B-05	11-10-2025 to 16 -10-2025	26
9	Refresher Training on Financial Management and PPR-2025 for the Directorate General of Medical Education	B-05	09-11-2025 to 10-11-2025	34
10	Training on Financial Management for Bangladesh Rural Development Board (Officials of BRDB)	B-01	02-11-2025 to 06-11-2025	30
11	Training on Financial Management for Bangladesh Rural Development Board (Employees of BRDB)	B-02	02-11-2025 to 06-11-2025	30
12	Training on Audit Management for the Department of Public Health Engineering (DPHE)	B-01	02-09-2025 to 04-09-2025	26
13	Training on Audit Management for the Department of Public Health Engineering (DPHE)	B-02	07-09-2025 to 09-09-2025	26

Activities of Different Audit Directorates

Agriculture and Environment Audit Directorate

Attachment Program for Newly Appointed AAGs held at Agriculture and Environment Audit Directorate: An attachment program for newly appointed Assistant Accountant Generals (AAGs) of 43rd batch was recently organized at the Agriculture and Environment Audit Directorate as part of its capacity-building and institutional orientation initiatives. The program aimed to enhance professional understanding and familiarize the new officers with the operational framework of the Directorate.

During the attachment, the AAGs were introduced to the Directorate's organizational structure, functional responsibilities, audit processes, and ongoing activities. Senior officials shared practical insights on sector-specific audit approaches, reporting standards, and coordination mechanisms with audited entities, drawing from hands-on experience.

The program provided a valuable platform for professional interaction and experience sharing, contributing to improved leadership preparedness, institutional cohesion, and a deeper understanding of the Directorate's operational dynamics.



Director General K M Serajul Munir with newly appointed AAGs

Defence Audit Directorate

Defence Audit Directorate Celebrates Annual Picnic

The Defence Audit Directorate successfully organized its Annual Picnic-2025 on December 20 2025, at the Bangladesh Machine Tools Factory (BMTF), Gazipur. The day-long event was marked by a festive spirit, bringing together distinguished guests, officers, staff members, colleagues, friends, and family members.

The picnic was celebrated in a lively, relaxed, and joyful atmosphere, reflecting a strong sense of camaraderie and togetherness. Participants enjoyed the occasion in high spirits, making the event a memorable one for all, while further strengthening interpersonal bonds and organizational unity within the Directorate.



Annual Picnic at BMTF

Education Audit Directorate

Stakeholder Engagement Meeting on Field Audit Activities

To obtain feedback on ongoing field audit activities, a stakeholder engagement meeting was held between the audited entities and the Education Audit Directorate on December 21 2025, at the Directorate's conference room. The meeting was presided over by the Director General of the Education Audit Directorate.

Approximately 70 Principals from renowned Government Colleges across the country participated in the meeting. The session provided an open platform for constructive discussion, experience sharing, and mutual understanding of audit practices, thereby contributing to improved coordination and effectiveness in the field audit process.



Director General MD Kamrul Alam exchanges views with the Responsible Parties.

Foreign Aided Projects Audit Directorate

The Foreign Aided Projects Audit Directorate (FAPAD) demonstrated strong audit performance and expanded professional capacity-building efforts during the audit year 2025–2026.

To initiate the audit process, FAPAD held two Entry Meetings on 09 July 2025 with wide participation from development partners and project authorities. The meetings focused on audit scope, methodology, timelines, and common audit issues to ensure coordinated and timely execution of audit activities.

FAPAD further strengthened collaboration with international development partners through engagements with the Asian Development Bank (ADB), the World Bank, and the Agence Française de Développement (AFD). These interactions emphasized improving audit quality, exploring innovative technologies such as blockchain for enhanced transparency, and reinforcing institutional cooperation.

In line with capacity development priorities, FAPAD organized two workshops to develop and finalize a Construction Audit Course module. These workshops, attended by senior engineering professionals and audit leaders, resulted in a comprehensive course covering key construction audit areas and the development of a practical reference handbook for auditors.

Following the completion of field audits, Exit Meetings were held from 21 to 23 December 2025. Through these initiatives, FAPAD continued to play a vital role in promoting transparency, accountability, and effective governance of foreign-aided public investments, reinforcing confidence among the Parliament, stakeholders, and development partners in Bangladesh's public financial management system.



ADB Personnel visited lab at FAPAD

Local Government and Rural Development Audit Directorate

AAGs Visited Padma (Jashaldia) Water Treatment Plant

As part of the one-year departmental training program for the newly appointed Assistant Accountant Generals (AAGs) of the 43rd batch of the BCS (Audit & Accounts) Cadre, the Local Government and Rural Development Audit Directorate organized a day-long educational visit to the Padma-Jashaldia Water Treatment Plant Project on 23 October 2025, in coordination with Dhaka WASA.

The visit aimed to provide the trainees with practical, field-based exposure to a large-scale public utility project. During the program, the probationers were briefed on the technical, operational, and financial aspects of the project, thereby enhancing their understanding of public-sector project implementation and management.

Senior officials of Dhaka WASA, including the Deputy Managing Director (DMD), conducted the briefing sessions. The Director General and Deputy Director of the Directorate also accompanied the trainees, emphasizing the importance of experiential learning in strengthening professional competence and preparing future auditors for effective field-level audit assignments.



AAGs at Padma Water Treatment Plant

Performance Audit Launched on Chattogram Metropolitan Sewerage Project

The Local Government and Rural Development Audit Directorate has initiated a performance audit of the Project for Establishment of Sewerage System in Chattogram Metropolitan (Phase-I) (First Revised) as part of the Audit Year 2025–2026. The project is being implemented by Chattogram WASA under the Local Government Division.

The project includes the construction of a Sewerage Treatment Plant (STP) and the installation of approximately 200 kilometers of sewerage pipelines with around 28,000 household connections, executed under three packages. The implementation is being carried out through joint ventures involving Korean, Chinese, and Bangladeshi contractors.

The first stage of the performance audit has been completed, and the audit evidence collected during this phase is currently under assessment against the criteria of economy, efficiency, and effectiveness. Based on the findings and lessons learned, a mid-review of the audit is now in progress. Subject to the results of this review, subsequent phases of the audit will be undertaken in due course to ensure effective oversight and accountability of the project.

Works Audit Directorate

To strengthen communication with audited entities, resolve audit observations constructively, and to improve the overall quality and acceptance of audit reports, exit meetings were conducted at the Works Audit Directorate.



Director General Md. Aminul Islam at exit meeting

Audit Directorates Organize Extensive Training and Workshops to Strengthen Professional Capacity

In line with the OCAG Strategic Plan and its commitment to enhancing audit quality and institutional capacity, various Audit Directorates under the Office of the Comptroller and Auditor General (OCAG) organized a series of in-house training programs, special training sessions, exit meetings, and workshops during 2025.
The Works Audit Directorate, Revenue Audit Directorate, Defence Audit Directorate, Foreign Aided Projects Audit Directorate (FAPAD), Constitutional Bodies Audit Directorate (CBAD), and the Local Government and Rural Development Audit Directorate conducted regular in-house training programs to enhance the technical knowledge, professional competence, and ethical standards of their officers. These initiatives covered a wide range of core audit areas, including public procurement rules, development partners' procurement guidelines, project accounting and funding processes, civil construction audit, FIDIC contracts, e-GP, financial statement preparation, performance audit, PSR methodology, and audit evidence collection techniques.

Special training programs were also organized on Annual Confidential Report (ACR) writing, Secretariat Instruction 2024, and the Bond & DEDO Management System, aiming to improve administrative efficiency and compliance with prevailing rules and procedures. Senior officials, including Directors General, Directors, Deputy Comptrollers and Auditors General (DCAGs), and eminent external experts, conducted these sessions, ensuring practical, interactive, and experience-based learning.

To promote modern administrative practices and digital governance, a workshop on Digital Nothi Management was organized by the Revenue Audit Directorate with participation from representatives of the CAG Office. The workshop provided an interactive platform to discuss digital documentation, system efficiency, and e-file management.
Several training programs included practical exposure, such as study visits to the laboratories of the Roads and Highways Department (RHD) and Local Government Engineering Department (LGED), where participants gained hands-on knowledge of civil works testing methods and construction materials.

Overall, a large number of officers—from Auditors to Deputy Directors—participated in these capacity-building initiatives. The programs were conducted mainly at the respective Directorate Conference Rooms and significantly contributed to enhancing technical expertise, analytical skills, ethical awareness, and professional confidence among audit officials, thereby supporting greater accountability, transparency, and effective oversight of public resources.

International Collaborations: At a glance			
Serial	**Title of the event (in-person)**	**Duration**	**Name of the participants**
01	IMF SARTTAC Training Course on Fintech Market Development and Policy Implications New Delhi, India	From 14-18 July, 2025	Ms. Nasrin Sultana Proma Deputy Director Agriculture and Environment Audit Directorate, Dhaka
02	International Training Program on Use of Data Analytics and Emerging Technologies Noida, India (ICISA)	From 19 August -04 September, 2025	1. Mr.Pallab Roy Deputy Director, FIMA 2. Md. Nazmul Hasan DCGDF, CGDF
03	2025 South and South-East Asia Digital Cooperation Conference and Industry and Trade Supply and Demand Matchmaking Event Bangkok, Thailand	From 27-29 August, 2025	A. K. M. Jubaer DCA, Barishal
04	IMF SARTTAC Training Course on Macroeconomics of Climate Change (SARTTAC) New Delhi, India	From 15-26 September, 2025	1.Md. Abul Kashem Deputy Director, FIMA 2.Shobrata Debnath, Deputy Director IT & Public Services Audit Directorate, Dhaka; 3. Pronoy Kumar Paul Deputy Divisional Controller of Accounts DCA, Mymensingh
05	2025 ADB Regional Public Sector Sustainability Reporting Forum Makati City, Philippines	From 18-19 September, 2025	Tanima Tanim, Director Power and Energy Audit Directorate, Dhaka
06	Brokering Upscaled SAI Support (BUSS) Workshop Manila, Philippines	From 22-26 September, 2025	Muhammad Khademul Basher Director Commercial Audit Directorate, Dhaka
07	International Training Program on Performance Audit under ITEC Program (iCISA) Noida, India	From 24 September-10 October, 2025	1.Firoz Ahmed Chi0ef Accounts and Finance Officer Office of the President, Dhaka; 2. Roal Hassan Deputy Director, ADG (Finance) Rail Bhaban, Dhaka
08	CT25.17 – Nowcasting (NWC) Shenzhen, China	From 27-31 October, 2025	Md. Zihaduzzaman Mandol Audit and Accounts Officer Office of the Comptroller and Auditor General

International Collaborations: At a glance			
Serial	**Title of the event (in-person)**	**Duration**	**Name of the participants**
09	IMF-SARTTAC Training on Public Investment Management New Delhi, India	From 17-21 November, 2025	Md. Nadiruzzaman Deputy Director Local Government and Rural Audit Directorate
10	69th Training Course for Resident Twinning Advisers Brussels, Belgium	From 04-05 November, 2025	Md. Shariful Islam DCAG (Senior) Office of the OCAG
11	International Training Program on Audit of Digital Public Infrastructure Noida, India	From 12-28 November, 2025	Papia Monoura Director, FIMA
12	PFM Capacity Building Regional Workshop Istanbul, Türkiye	From 18-20 November, 2025	Miajee Md. Shaifulla Shobhan DCAG (Accounts & Reports) Office of the CAG
13	IMF-SARTTAC Training on Macroeconomic Diagnostics New Delhi, India	From 01-12 December, 2025	1. Bijoy Majumder Deputy Finance Controller SFC (DP), Dhaka; 2. Kazi Khaled Rubbani DCAFO, CAFO Post and Telecommunication Division, Dhaka
14	Meeting of the Finance Control Organ (FCO) of OIC on Audit of OIC Accounts Jeddah, Saudi Arabia	From 28 December, 2025 -11 January, 2026	1.Md. Nurul Absar Director General Mission Audit Directorate, Dhaka; 2.Muhammad Khademul Basher Director Commercial Audit Directorate, Dhaka

Acronyms

AAG	Assistant Accountant General	FIMA	Financial Management Academy
A&AO	Audit and Accounts Officer	GPF	General Provident Fund
ACR	Annual Confidential Report	iBAS++	Integrated Budget & Accounting System
ADB	Asian Development Bank	LPC	Last Pay Certificate
ADG	Additional Director General	NIK	Najwyższa Izba Kontroli
AMMS	Audit Management & Monitoring System	OCAG	Office of the Comptroller and Auditor General
CAG	Comptroller and Auditor General	PAR	Public Account of the Republic
CAFO	Chief Accounts & Finance Officer	PFM	Public Financial Management
CGA	Controller General of Accounts	PPR	Public Procurement Rules
CGDF	Controller General Defense Finance	PRL	Post-Retirement Leave
CPD	Continuous Professional Development	RPA	Reimbursable Project Aid
DCA	Divisional Controller of Accounts	RTA	Resident Twinning Adviser
DMD	Deputy Managing Director	SAI	Supreme Audit Institution
DPA	Direct Project Aid	SDG	Sustainable Development Goals
EFT	Electronic Fund Transfer	SFC	Senior Finance Controller
EU	European Union	SICIP	Skills for Industry Competitiveness and Innovation Program
FA&CAO	Financial Adviser & Chief Accounts Officer	SPFMS	Strengthening Public Financial Management Program to Enable Service Delivery
FC	Finance Controller		

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