

ANNUAL ACTIVITY REPORT 2019



**OFFICE OF THE COMPTROLLER
AND AUDITOR GENERAL OF BANGLADESH**



ANNUAL ACTIVITY REPORT 2019

Office of the Comptroller and Auditor General of Bangladesh

www.cag.org.bd

VISION, MISSION AND VALUES

OUR VISION

Attaining accountability and transparency in public financial management to contribute towards achieving good governance.

OUR MISSION

Conducting effective audit of public sector operations for optimum utilisation of public resources and providing the stakeholders with reliable and objective information to assist in establishing accountability and transparency in government activities.

OUR VALUES

- P Professionalism
- R Reliability
- O Objectivity
- A Accountability
- C Credibility
- T Transparency
- I Integrity
- V Viability
- E Ethics

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1. FOREWORD: IN RETROSPECT



Establishing transparency and parliamentary accountability of the Responsible Party within the public sector is one of the major tasks of the Office of the Comptroller and Auditor General (OCAG) of Bangladesh. As a state auditor, OCAG should play its due role not only within the Budgetary Central Government, but also within Extra Budgetary Entities and Local Government. In the age of rapidly changing technologies, auditing and accounting professionals face many challenges which they should ward off with professional knowledge and due diligence. Using technology some public services can be decentralised to deliver the service at the hands of service recipients. For example, Electronic Fund Transfer (EFT) can play a great role in easing the public service through reaching out to pensioners. This year, EFT activity has been geared up through the Chief Accounts and Finance Office (CAFO), Pension and Fund Management to mitigate the sufferings of the pensioners. Moreover, a security assessment activity of the iBAS++ system by PricewaterhouseCoopers (PwC) is also going on which will help in fortifying iBAS++ security. Audit Department will play its due role with the vision “Centralised accounts keeping with decentralised service delivery reducing cost of audit activities.”

Initiatives have been taken to update the ongoing digital audit management system named Audit Management and Monitoring System (AMMS). For this, OCAG has taken steps for restructuring, renovating and upgrading the Data Centre. Nowadays software like IDEA, ACL, and Microsoft Excel, etc. are being used in the field of audit data analysis to increase audit quality and save time. Analytical skills and knowledge on Public Financial Management (PFM) activity will be of significant value. Audit people should adopt the skills of quick learning by using modern technologies to cope up with the ever-increasing challenges of PFM activities. Restructuring of Audit and Accounts Department has certainly strengthened the working capability of the Audit Directorates. To capitalise the restructuring facility, OCAG has also taken initiatives in terms of professional development of its human resources by providing participating opportunity and funding for professional courses like CIPFA, CISA, CIA, etc. If the Audit Directorates can play their due role both as primary auditor and sub-auditor, the impact of it on the government and the society will be huge.

Revolutionary technologies and technological ideas like Artificial Intelligence (AI), Machine Learning (ML), Big Data, Blockchain will play a greater role in the field of audit and accounting in near future. Both public sector auditors and accountants need to adapt with these concepts and technologies. We need a knowledge-based efficient human resource not only in the field of science and technology, but also in the discipline of Law, Economics, Finance, and Accounting. OCAG is one of the major stakeholders of Public Financial Management (PFM) which encompasses budget formulation, budget execution, accounting, and reporting. In this regard, OCAG is committed to discharging its responsibility to strengthen the knowledge base of its officials regarding the concepts, features and legal framework of PFM. OCAG has taken some initiatives like PFM lectures series and sharing of PFM related documents, etc. as part of delivering this responsibility. The OCAG has taken these steps with a view to building a robust, comprehensive, and homogeneous knowledge base of its officials. Quality audit is one of the benchmarks in ensuring parliamentary accountability and it is expected that OCAG will be an impact maker in rendering quality public service through quality audit.

November 30, 2019

Mohammad Muslim Chowdhury
Comptroller and Auditor General

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

a. About Us



The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and public spending to ascertain whether expenditures have yielded value for money in government offices, public bodies and statutory organisations. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) heads the Supreme Audit Institution. Constitutional mandate of Comptrollership provides the CAG with the authority to decide the manner and the form in which the government accounts are maintained and disclosed.

The Constitution of the People's Republic of Bangladesh provides the CAG with absolute operational independence. CAG is not subject to the influence or control of any other authority in determining the nature, scope and extent of audit and has unrestricted access to all documents required for carrying out audit.

Directors General, the heads of the Audit Directorates are responsible for conducting audit on behalf of the CAG in their respective jurisdictions. Alongside the traditional approach to carry out financial, compliance or regularity audits, the OCAG is now conducting performance audit to determine economy, efficiency and effectiveness in the management of public resources.

In recent years, there has been increased use of IT in the government offices, as a result, the scope for the IT audit has also increased manifold. To keep pace with the vision of the present government's 'Digital Bangladesh', OCAG Bangladesh has given emphasis on digitalisation of audit activities and increased IT auditing.

b. Constitutional Mandate

Constitution of the People's Republic of Bangladesh

Part-VIII

THE COMPTROLLER AND AUDITOR-GENERAL

127. (1) There shall be a Comptroller and Auditor-General of Bangladesh (hereinafter referred to as the Auditor General) who shall be appointed by the President.

**Establishment of
office of Auditor
General**

(2) Subject to the provisions of this Constitution and of any law made by Parliament, the conditions of service of the Auditor General shall be such as the President may, by order, determine.

128. (1) The public accounts of the Republic and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Auditor General and for that purpose he or any person authorised by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other government property in the possession of any person in the service of the Republic.

**Functions of Auditor
General**

(2) Without prejudice to the provisions of clause (1), if it is prescribed by law in the case of anybody corporate directly established by law, the accounts of that body corporate shall be audited and reported on by such person as may be so prescribed.

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

(4) The Auditor General, in the exercise of these functions under clause (1), shall not be subject to the direction or control of any other person or authority.

129. (1) The Auditor General shall, subject to the provisions of this article, hold office for five years from the date on which he entered upon his office, or until he attains the age of sixty-five years, whichever is earlier.

**Term of office of
Auditor General**

(2) The Auditor General shall not be removed from his office except in like manner and on the like grounds as a Judge of the Supreme Court.

(3) The Auditor General may resign his office by writing under his hand addressed to the President.

(4) On ceasing to hold office the Auditor General shall not be eligible for further office in the service of the Republic.

130. At any time when the office of Auditor General is vacant, or the President is satisfied that the Auditor General is unable to perform his functions on account of absence, illness or any other cause, the President may appoint a person to act as Auditor General and to perform the functions of that office until an appointment is made under article 127 or, as the case may be until the Auditor General resumes the functions of his office.

**Acting Auditor
General**

131. The public accounts of the Republic shall be kept in such form and in such manner as the Auditor General may, with the approval of the President, prescribe.

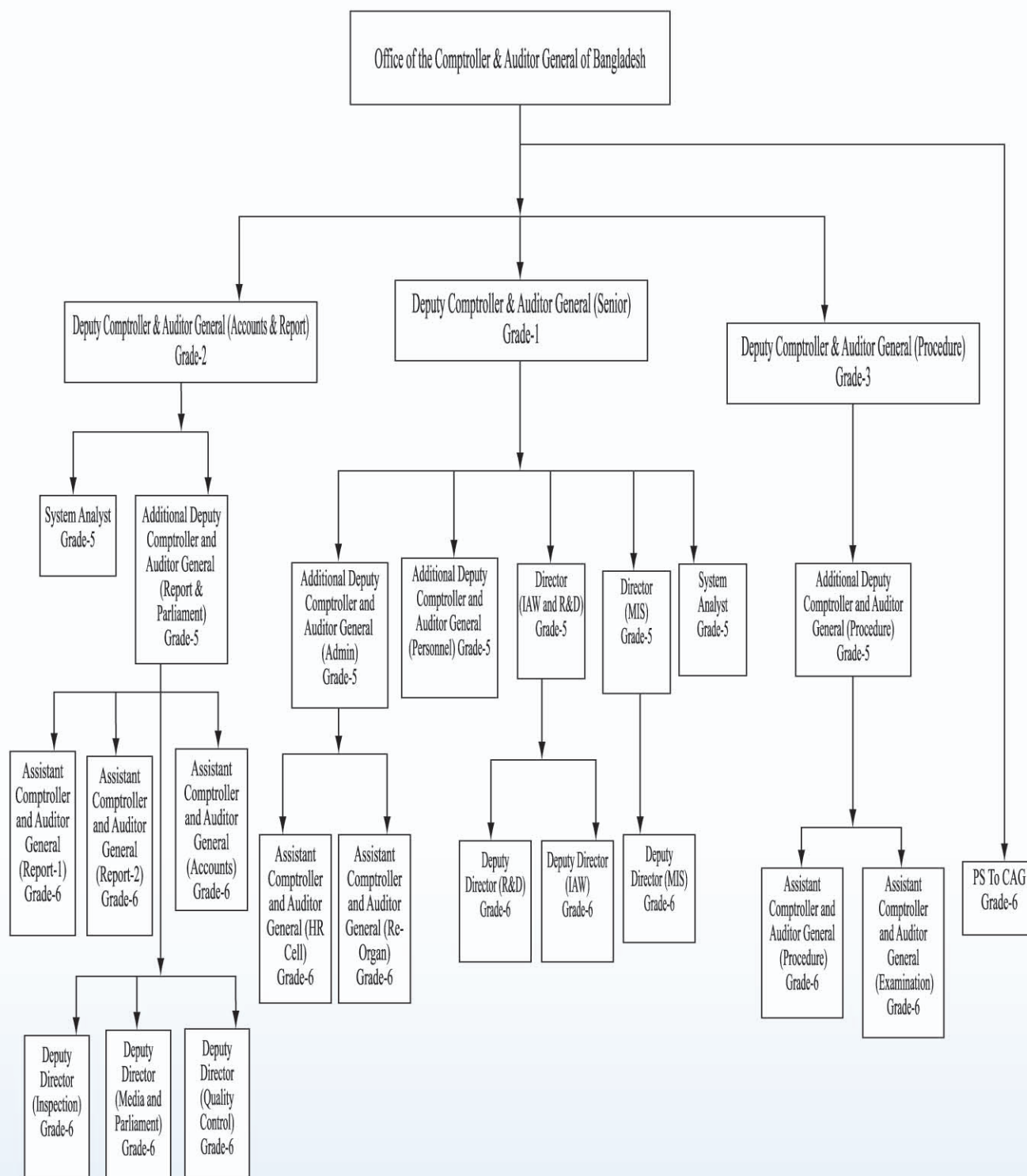
**Form and manner
of keeping public
accounts**

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

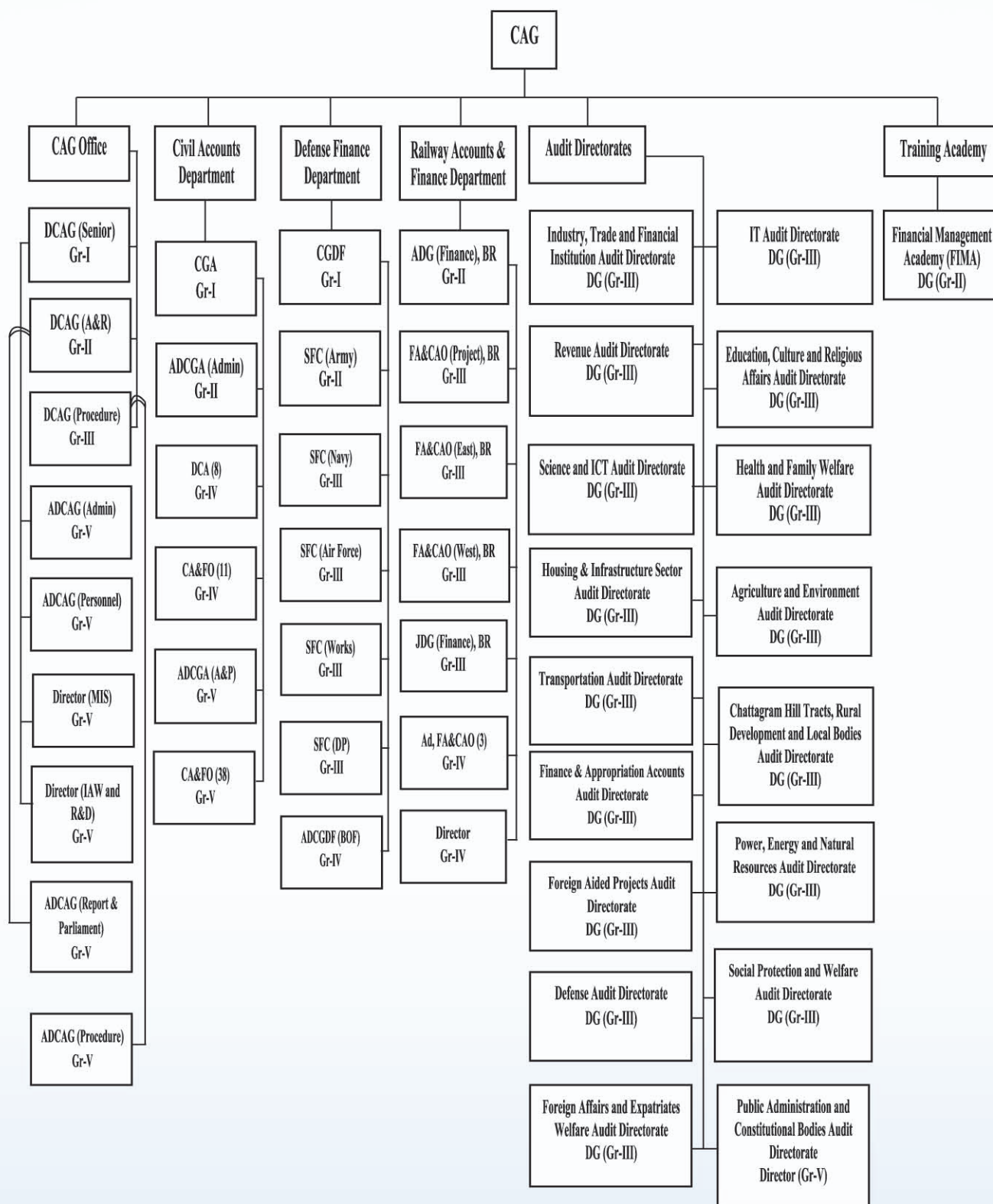
**Reports of
Auditor General
to be laid before
Parliament**

c. Organisational Structure

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



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



d. Operational Activities

Public Sector Audit:

The OCAG is the secretariat of the SAI Bangladesh where broad policies and plans are designed, coordinated and evaluated. The OCAG conducts its post audit activities through seventeen Audit Directorates. The Directorates are organised on functional basis as shown below:

SI No.	Audit Directorates	Auditing Areas	Sanctioned Manpower
01.	Public Administration and Constitutional Bodies Audit Directorate.	Office of the Honorable President, Prime Minister's Office, Cabinet Division, Ministry of Public Administration, Ministry of Home Affairs, Law and Justice Division, Legislative and Parliamentary Affairs Division, Parliament Secretariat, Bangladesh Supreme Court, Election Commission Secretariat, Secretariat of Anti-Corruption Commission, Public Service Commission.	127
02.	Social Security and Welfare Audit Directorate.	Ministry of Social Welfare, Ministry of Women and Children Affairs, Ministry of Youth and Sports, Ministry of Disaster Management and Relief,	156
03.	Agriculture and Environment Audit Directorate.	Ministry of Agriculture, Ministry of Food, Ministry of Fisheries and Livestock, Ministry of Environment, Forest and Climate Change	244
04.	Hill Tracts, Rural Development and Local Bodies Audit Directorate.	Local Government Division, Rural Development and Co-operatives Division, Ministry of Chattogram Hill Tracts Affairs.	253
05.	Industry, Commerce and Financial Institutions Audit Directorate.	Ministry of Industries, Ministry of Liberation War Affairs, Ministry of Textiles and Jute, Ministry of Commerce, Financial Institutions Division.	420
06.	Education, Culture and Religious Affairs Audit Directorate.	Ministry of Education, Ministry of Primary and Mass Education, Ministry of Cultural Affairs, Ministry of Religious Affairs.	420
07.	Health and Family Welfare Audit Directorate.	Ministry of Health and Family Welfare.	227
08.	Revenue Audit Directorate.	Internal Resources Division	183
09.	Housing and Infrastructure Audit Directorate.	Ministry of Housing and Public Works, Ministry of Land, Ministry of Water Resources.	214
10.	Finance and Appropriation Accounts Audit Directorate.	Finance Division	144
11.	Foreign Aided Projects Audit Directorate.	Economic Relations Division, Planning Division, Implementation, Monitoring and Evaluation Division.	296
12.	Power, Energy and Natural Resources Audit Directorate.	Power Division, Energy and Mineral Resources Division.	156

INTRODUCING SAI

13.	Defense Audit Directorate.	Ministry of Defense.	179
14.	Foreign and Expatriate Welfare Audit Directorate.	Ministry of Expatriates' Welfare and Overseas Employment, Ministry of Foreign Affairs.	52
15.	Transport Audit Directorate.	Ministry of Railways, Road Transport and Highways Division, Bridges Division, Ministry of Civil Aviation and Tourism, Ministry of Shipping.	251
16.	Science, Information and Technology Audit Directorate.	Ministry of Science and Technology, Information and Communication Technology Division, Posts and Telecommunications Division, Ministry of Information.	189
17.	IT Audit Directorate.	All Ministries/Departments.	113

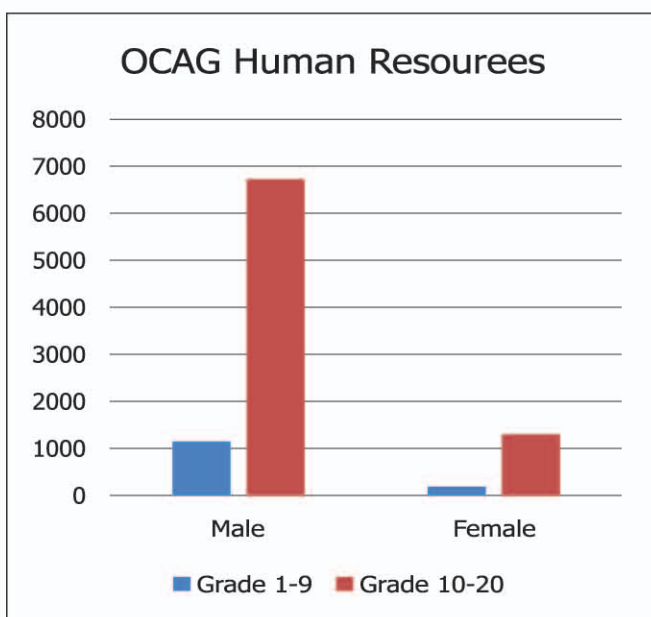
Pre-Auditing Responsibilities

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

Name of Office	Type of Accounts	Allocation of Functions	Existing Manpower
Controller General of Accounts (CGA)	Civil Accounts	Accounting Functions: <ul style="list-style-type: none"> • Compilation of monthly accounts of Ministries/Divisions • Prepare/consolidate Appropriation Accounts and Finance Accounts of the government and place before CAG for certification • Ensure accuracy and timeliness of accounts • Manage accounting data through Central Data Processing Unit (CDPU) • Prescribe forms and methods of keeping accounts with approval of CAG Pre-Audit Functions: <ul style="list-style-type: none"> • Authorise payments after pre-audit for claims of all civil officers and staff of the government • Authorise payments of other expenditure after pre-audit Other Functions: <ul style="list-style-type: none"> • Administer all accounts offices including CAFOs, DCAs, DAFOs and UAFOs • Provide necessary accounting/financial data and information as per requirements of Finance Division, MoF. 	4281
Controller General Defence Finance (CGDF)	Defence Accounts	Accounting Functions: <ul style="list-style-type: none"> • Compilation and consolidation of monthly and annual accounts of the Defence Services • Preparation of periodical financial/accounting reports/statements including yearly Appropriation Accounts for the MoD • Furnish inputs of Finance Accounts to the CGA • Issue necessary instructions to the SFCs and Finance Controllers in matters relating to internal audit, accounts and work procedure etc. • Supply/disbursement and control of imprest and cash assignment. • Issue and reconciliation of cheques to Garrison Engineers 	1350

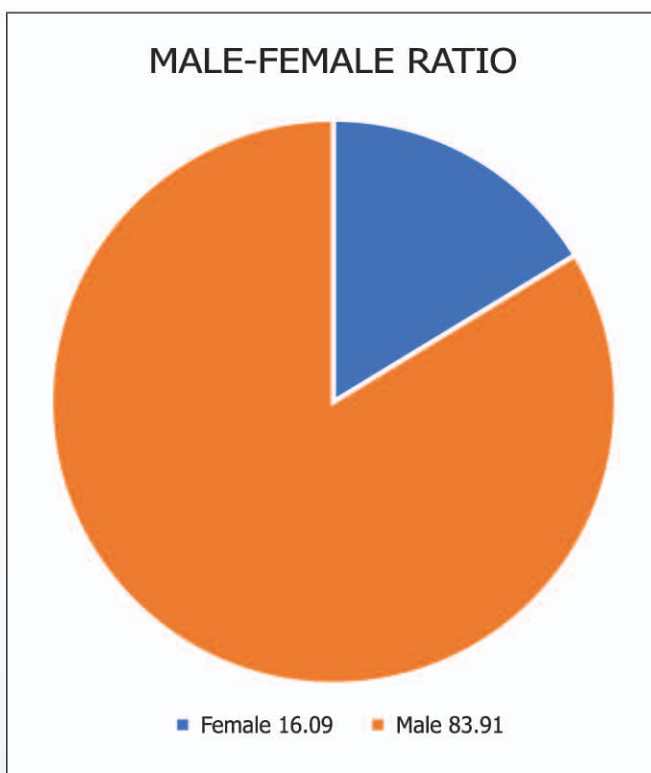
Name of Office	Type of Accounts	Allocation of Functions	Existing Manpower
		Pre audit Function: <ul style="list-style-type: none"> Carry out pre audit to suit the individual service requirements Assist the Defence Audit Directorate in their post audit activity Financial Advice <ul style="list-style-type: none"> Examine and render advice to defence services on 'Budget estimate and reviews' Assist in scrutiny of all 'New budget measures' Assist in internal auditing and accounts keeping by advising the services chiefs Assist in speedy disbursement of pay, pension and allowances to the defence personnel Clarification/explanation of different provisions stated in Joint Services Instruction 	
Additional Director General (Finance)	Bangladesh Railway Accounts	Accounting Functions: <ul style="list-style-type: none"> Maintain current accounts, monthly accounts of cash-based transactions Consolidate Bangladesh Railway (BR) Appropriation Accounts on expenditure against budget allocation Furnish inputs of Finance Accounts to the CGA including year-end asset and liabilities Prepare Subsidiary Accounts comprising of capital statement, balance sheet, profit and loss accounts Maintain traffic accounts by Additional FAandCAO (Traffic Accounts) routed through the pay and cash offices of East and West zones of BR Maintain Settlement Accounts of BR with adjustment to civil, defence and store accounts through central books and budget unit under FA&CAO (East) Other Functions: <ul style="list-style-type: none"> Help BR to finalise both development and non-development budget estimates Render advice on administrative matters involving BR financial management and on policy of public service obligations Settle claims against BR Financial Advice: <ul style="list-style-type: none"> Analyse income and expenditure of Bangladesh Railway Give opinion regarding financial matters of RTA and BR, HQ 	669

e. Human Resources



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

The OCAG has taken initiatives to increase its expertise in public financial management including accounting and auditing qualifications. Officers belonging to Bangladesh Civil Service (BCS) are recruited by Bangladesh Public Service Commission. The other category of staff are recruited directly by the OCAG who are promoted to the higher ranks after qualifying departmental examination known as the Sub-ordinate Accounts Service (SAS) exam.



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

Approximately, nine thousand officers and staff are currently working in the OCAG of which sixteen percent are women. The bar graph here indicates the gender ratio at officer level (grade: 1 to 9) and staff level (grade: 10 to 20). At present, there are approximately fifteen and sixteen percent women at officer and staff level respectively.

3. PRODUCTS AND SERVICES



In the year 2019, OCAG covered audits of various sectors of the government. Special emphasis was given to cover more risky sectors including health, power, banking, public works, education, communication etc. In preparing these reports, attention was given to audit quality to ensure transparency and accountability of the government earnings and expenditure. It is expected that, maximum utilisation of government funds and reduced wastage of public resources would be ensured in the sectors audited. A list of audit reports with title is given below:

a. Special Audit Report:

No.	Title of Report	Ministry/ Division	Audit Directorate
1.	Special Audit Report on the Accounts (FY: 2013-2014) of Rajdhani Unnayan Kartripakkha (RAJUK).	Ministry of Housing and Public Works	Works Audit Directorate
2.	Special Audit Report on the Accounts (FY: 2010-11 to 2012-13) of Rajshahi, Khulna and Chittagong Development Authority.	Ministry of Housing and Public Works	Works Audit Directorate
3.	Special Audit Report on the Accounts (FY: 2008-09 to 2014-15) of Polly Daridro Bimochon Foundation.	Local Government Division	Local and Revenue Audit Directorate
4.	Special Audit Report on the Accounts (FY: 2014-15) of 19 Sub-register office and National Sports Parishad (FY: 2014-15).	Ministry of Law, Justice and Parliamentary Affairs and Ministry of Youth and Sports	Local and Revenue Audit Directorate
5.	Special Audit Report on the Accounts (FY: 2013-14) of Basic Bank Ltd. (Recruitment Related)	Financial Institutions Division	Commercial Audit Directorate
6.	Special Audit Report on the Accounts (FY: 2010-11 to 2012-13) of Basic Bank Ltd.	Financial Institutions Division	Commercial Audit Directorate
7.	Special Audit Report on the Accounts (FY: 2010-11 to 2012-13) of Assets Management of Karnopuly Paper Mills Ltd.	Ministry of Industries	Commercial Audit Directorate
8.	Special Audit Report on the Accounts (FY: 2013-14) of Civil Aviation Authority of Bangladesh.	Ministry of Civil Aviation and Tourism	Works Audit Directorate
9.	Special Audit Report on the Accounts (FY: 2010-11 to 2011-12) of Health Engineering Department.	Ministry of Health and Family Welfare	Works Audit Directorate

b. Annual Audit Report:

No.	Title of Report	Ministry/ Division	Audit Directorate
1.	Annual Audit Report on the Accounts (FY: 2015-16 to 2016-17) of Office of the Haj Mission, Saudi Arabia.	Ministry of Religious Affairs	Mission Audit Directorate
2.	Annual Audit Report on the Accounts (FY: 2012-13 to 2014-15) of the Different Embassy.	Ministry of Foreign Affairs	Mission Audit Directorate
3.	Annual Audit Report on the Accounts (FY: 2014-15) of Office the Large Taxpayer Unit-LTU, Dhaka.	Internal Resources Division	Local and Revenue Audit Directorate
4.	Annual Audit Report on the Accounts (FY: 2012-13 to 2013-14) of Office of the Department of Income Tax.	Internal Resources Division	Local and Revenue Audit Directorate
5.	Annual Audit Report on the Accounts (FY: 2012-13) of Office of the Large Taxpayer Unit-LTU, Dhaka.	Internal Resources Division	Local and Revenue Audit Directorate
6.	Annual Audit Report on the Accounts (FY: 2012-13) of Office of the Different Circle, Custom House, Benapole and Other offices.	Internal Resources Division	Local and Revenue Audit Directorate
7.	Annual Audit Report on the Accounts (FY: 2014-15) of Office of the Dhaka South City Corporation and Bangladesh Milk Producers Co-operative Union Ltd (FY: 2012-13 to 2013-14).	Local Government Division	Local and Revenue Audit Directorate
8.	Annual Audit Report on the Accounts (FY: 2011-12 to 2013-14) of Local Govt. Engineering Department.	Local Government Division	Works Audit Directorate
9.	Annual Audit Report on the Accounts (FY: 2005-06 to 2012-13) of 17 District Parishad, 42 Pouroshova, 39 Upzilla Parishad, 1 BMDF (Project).	Local Government Division	Local and Revenue Audit Directorate
10.	Annual Audit Report on the Accounts (FY: 2013-14 and previous) of Janata Bank Ltd, Rupali Bank Ltd, Bangladesh Krishi Bank and Rajshahi Krishi Unnayan Bank Ltd.	Internal Resources Division	Commercial Audit Directorate
11.	Annual Audit Report on the Accounts (FY: 2013 and Previous) of Agrani Bank Ltd.	Financial Institutions Division	Commercial Audit Directorate
12.	Annual Audit Report on the Accounts (FY: 2013-14) of Sonali Bank Ltd.	Financial Institutions Division	Commercial Audit Directorate
13.	Annual Audit Report on the Accounts (FY: 2012-13) of Sonali Bank Ltd.	Financial Institutions Division	Commercial Audit Directorate
14.	Annual Audit Report on the Accounts (FY: 2009-10 to 2011-12) of Subsidy/Cash Incentive against 66 Branch under Commercial Bank.	Financial Institutions Division	Local and Revenue Audit Directorate

PRODUCTS AND SERVICES

15.	Annual Audit Report on the Accounts (FY: 2015-16 to 2016-17) of Office of the Hajj Mission, Saudi Arabia.	Ministry of Religious Affairs	Mission Audit Directorate
16.	Annual Audit Report on the Accounts (FY: 2009-10 to 2013-14) of Different Organisation of Petrobangla and BPC.	Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
17.	Annual Audit Report on the Accounts (FY: 2009-10 to 2013-14) of Livestock, Bangladesh Textile Mills Corporation and Bangladesh Jute Mills Corporation.	Ministry of Fisheries and Livestock; Ministry of Textiles and Jute	Commercial Audit Directorate
18.	Annual Audit Report on the Accounts (FY: 2012-13 to 2013-14) of Public Works Department.	Ministry of Housing and Public Works	Works Audit Directorate
19.	Annual Audit Report on the Accounts (FY: 2012-13 to 2013-14) of Rajshahi, Kuhulna and Chittagong Development Authority.	Ministry of Housing and Public Works	Works Audit Directorate
20.	Annual Audit Report on the Accounts (FY: 2008-09 to 2012-13) of Rajdhani Development Authority (RAJUK).	Ministry of Housing and Public Works	Works Audit Directorate
21.	Annual Audit Report on the Accounts (FY: 2012-13) of Bangladesh Water Development Board.	Ministry of Water Resources	Works Audit Directorate
22.	Annual Audit Report on the Accounts (FY: 2012-13) of 10 Institutes under Ministry of Civil Aviation and Tourism, Ministry of Textiles and Jute, Ministry of Food, Ministry of Health and Family Welfare and Ministry of Industries.	Ministry of Civil Aviation and Tourism, Ministry of Textiles and Jute, Ministry of Food, Ministry of Health and Family Welfare and Ministry of Industries	Commercial Audit Directorate
23.	Annual Audit Report on the Accounts (FY: 2009-10 to 2012-13) of University Grand Commission, 24 University, 5 Secondary Education Board, NCTB and Madrasah Board.	Secondary and Higher Education Division, Technical and Madrasah Education Division	Local and Revenue Audit Directorate
24.	Annual Audit Report on the Accounts (FY: 2012-2013) of Secondary and Higher Secondary Department, Business Administration Institute under Dhaka University.	Secondary and Higher Education Division	Local and Revenue Audit Directorate
25.	Annual Audit Report on the Accounts (FY: 2009-2010 to 2011-12) of Road Transport and Highways Division	Road Transport and Highways Division	Works Audit Directorate

c. Notable Audit Reports

Ministry of Housing and Public Works

Report	:	CAG's Special Audit Report on the accounts of Rajshahi, Khulna and Chittagong Development Authority under Ministry of Housing and Public Works for the financial year 2010-2011 to 2012-2013.
CAG's Audit Report	:	2013-2014
Audit Directorate	:	Directorate of Works.
Number of Audit Observations	:	14
Amount Involved	:	Tk. 24.34 Crore.
Major Observations	:	<ul style="list-style-type: none">○ Misappropriation of money from bank through cheque fraud.○ Non-compliance of the terms of contract.○ Allotment not cancelled despite non-payment of the value of plot.○ Non-recovery of arrear of rent from the users of building space.○ Money paid for land acquisition not recovered despite cancellation of land acquisition programme.
Causes of Irregularities	:	<ul style="list-style-type: none">○ Weakness in internal control system.○ Non-compliance of codal and financial rules and regulations.

Financial Institutions Division

Report	:	CAG's Special Audit Report on the accounts of Basic Bank Ltd. under Financial Institutions Division for the year 2010-2011 to 2012-2013.
CAG's Audit Report	:	2013-2014
Audit Directorate	:	Commercial Audit Directorate
Number of Audit Observations	:	56
Amount Involved	:	Tk. 3,885.65 Crore.
Major Observations	:	<ul style="list-style-type: none">○ Loan distributed without verifying the shipping documents.○ Loan sanctioned without retaining sufficient collateral.○ Loan distributed despite mortgage security proved to be fake.○ Loan sanctioned against improper collateral despite having classified loans.○ Loan sanctioned in favour of non-existent and ineligible organisation against false documents.○ Loan sanctioned against collateral which is already kept as collateral to another bank.○ SOD loan sanctioned to non-existent organisation.○ CC loan sanctioned to organisation against government khas land as collateral.
Causes of Irregularities	:	<ul style="list-style-type: none">○ Non-compliance of loan sanctioning policy of the bank.○ Non-compliance of foreign exchange policy.○ Non-compliance of circular of Bangladesh Bank related to loan sanction.○ Non-compliance of Financial Regulations and orders issued by the Government from time to time.○ Weakness of internal control.

Ministry of Civil Aviation and Tourism

Report	:	CAG's Special Audit Report on the accounts of Civil Aviation Authority of Bangladesh under Ministry of Civil Aviation and Tourism for the year 2013-2014.
CAG's Audit Report	:	2014-2015
Audit Directorate	:	Works Audit Directorate
Number of Audit Observations	:	13
Amount Involved	:	Tk. 549.20 Crore.
Major Observations	:	<ul style="list-style-type: none">○ Non recovery of overflying charge.○ Non recovery of outstanding landing charge.○ Non-recovery of arrear of boarding bridge charge.○ Non-recovery of outstanding of embarkation fees to different airlines.○ Arrear of rent and utilities.○ Irregular expenditure on lunch allowance.○ Non-deduction of VAT and Income Tax at sources.
Causes of Irregularities	:	<ul style="list-style-type: none">○ Dues not recovered from different airlines in time.○ Waiving of various charges irregularly.○ Non-recovery of fair and fixing lower rate of interest.○ Irregular spending on lunch allowances without authorisation.○ Failure to comply with government orders and instructions.

Ministry of Foreign Affairs

Report	: CAG's Annual Audit Report on the accounts of the Hajj Offices located in Saudi Arabia under Ministry of Foreign Affairs for the year 2015-2016 to 2016-2017.
CAG's Audit Report	: 2017-2018
Audit Directorate	: Mission Audit Directorate
Number of Audit Observations	: 06
Amount Involved	: Tk. 4.50 Crore.
Major Observations	: <ul style="list-style-type: none">○ Payment of bus fare from Hajj Office for internal personal travelling of various Bangladeshi Hajj groups.○ Providing bus and hotel fares to officers and staff of Embassy of Bangladesh, Riyadh and Bangladesh Consulate General, Jeddah for travelling to Mecca-Mena-Arafat-Muzdalifa.○ Receiving education allowance to the kids exceeding 21 years of age.○ Receiving daily allowance irregularly.
Causes of Irregularities	: <ul style="list-style-type: none">○ Reluctance to comply with applicable financial rules.○ Recoverable money not realised.○ Irregular payment violating applicable rules.○ Noncompliance of orders relating to education allowance.○ Not following the recommendations of the previous audit report.

Financial Institutions Division

Report	:	CAG's Annual Audit Report on the accounts of Janata Bank Ltd., Rupali Bank Ltd., Bangladesh Agricultural Bank and Rajshahi Agricultural Development Bank Ltd. under Financial Institutions Division for the year 2013-2014.
CAG's Audit Report	:	2014-2015
Audit Directorate	:	Commercial Audit Directorate
Number of Audit Observations	:	11
Amount Involved	:	Tk. 206.36 Crore.
Major Observations	:	<ul style="list-style-type: none">Loans identified as bad and loss could not be recovered from the relevant organisations.Dues could not be recovered after sanctioning LTR loans.Failure to recover loan and turning disbursed loan into bad debt due to lack of proper monitoring.Sanctioning LTR loan without keeping adequate collateral.Value of work order under lien not deposited to customer's loan account.Non-recovery of loan rather sanctioning CC loan against the same collateral.
Causes of Irregularities	:	<ul style="list-style-type: none">Non-adherence to the prevailing financial regulations of Bangladesh Bank, the concerned Banks, and the orders, directives, notifications, policies issued by the government from time to time.Weakness of internal control system and internal controls.

Financial Institutions Division

Report	:	CAG's Annual Audit Report on the accounts of export subsidy/cash incentive against 66 branches under 20 commercial banks for the financial year 2009-2010 to 2011-2012.
CAG's Audit Report	:	2012-2013
Audit Directorate	:	Local and Revenue Audit Directorate
Number of Audit Observations	:	07
Amount Involved	:	Tk. 74.82 Crore.
Major Observations	:	<ul style="list-style-type: none">○ Payment of cash incentive to exported frozen shrimp without deducting the weight of ice cover.○ Payment of cash incentive for exporting frozen fish in packets exceeding weight of 5 pounds.○ Payment of excess cash incentive than entitlement against export.○ Payment of cash incentive at increased rate than lowest/standard rate in spite of having no fixed rate/celling of cash incentive of exported goods.
Causes of Irregularities	:	<ul style="list-style-type: none">○ Poor internal control system and internal controls.○ Non-compliance of applicable circulars, policies and orders issued by Financial Institutions Division and Bangladesh Bank.

d. Audit Report Under Process:



The following audit reports are in the process of finalisation by the OCAG which are expected to be ready for submission to the Honorable President shortly.

No.	Title of Report	Type of Report	Ministry/ Division	Audit Directorate
1.	Annual Audit Report on the Accounts (FY: 2015-16) of Office of the Large Taxpayer Unit-LTU, Dhaka.	Compliance Audit Report	Internal Resources Division	Local and Revenue Audit Directorate
2.	Annual Audit Report on the Accounts (FY: 2014-15 to 2016-17) Office of the E-in-C Offices.	Compliance Audit Report	Ministry of Defence	Defence Audit Directorate
3.	Annual Audit Report on the Accounts (FY: 2014-15 to 2015-16) of Office the Bangladesh Railway	Compliance Audit Report	Ministry of Railway	Railway Audit Directorate
4.	Appropriation Accounts of Bangladesh Railway for the Financial Year 2015-2016	Financial Audit Report	Ministry of Railway	Railway Audit Directorate

e. Finance Accounts and Appropriation Accounts

Government Accounts

The Comptroller and Auditor General of Bangladesh certifies the annual 'Finance Accounts' and 'Appropriation Accounts' for submission to the Honorable president as per section 4 of the Comptroller and Auditor General (Additional Functions) Act, 1974. Finance Accounts show the annual receipts and disbursements for the purpose of the government, distinguished under the respective heads thereof, and particulars of its balances and outstanding liabilities containing such other information as to its financial position. While, a comparative statement showing detailed head-wise final budget allocation and actual expenditure of different Ministries/Divisions and their subordinate offices with explanation of variances (if any) are included in the Appropriation Accounts.

All financial transactions of the Government of Bangladesh as per constitution are reflected in the Consolidated Fund and the Public Account of the Republic. As per Article 84 of the constitution of the people's republic of Bangladesh, the definitions of Consolidated Fund and Public Account are as follows:

Consolidated Fund: All revenues received by the government, all loans raised by the government, and all moneys received by it in repayment of any loan, shall form part of one fund to be known as the Consolidated Fund.

Public Account: All other public moneys received by or on behalf of the government shall be credited to the Public Account of the Republic.

The custody of public moneys, their payment into and the withdrawal from the Consolidated Fund, or, as the case may be, the Public Account of the Republic, and matters concerned with or ancillary to the matters aforesaid, are regulated by act of parliament.

Government accounts are kept on 'cash basis'. The Controller General of Accounts (CGA) is responsible for maintaining the accounts of government's cash balance in the central bank.

SETTLEMENT OF AUDIT OBSERVATIONS

4. SETTLEMENT OF AUDIT OBSERVATIONS

A total of 17,717 audit observations have been settled in 2018-2019 by the OCAG. The amount involved in these observations is Tk. 47,332.76 crore. The number of audit observations and the amount involved for the respective Ministries and Divisions are shown below:

Sl. no.	Name of Ministry/ Division/ Other Organisation	Number of observation	Amount involved (In Crore Taka)
1.	Finance Division	230	146.07
2.	Financial Institutions Division	3,320	335.68
3.	Ministry of Women and Children Affairs	95	5.53
4.	Ministry of Liberation War Affairs	4	0.08
5.	Ministry of Food	726	125.38
6.	Ministry of Disaster Management and Relief	25	0.56
7.	Ministry of Fisheries and Livestock	1,095	412.15
8.	Ministry of Housing and Public Works	249	2,487.02
9.	Ministry of Law, Justice and Parliamentary Affairs	2	0.01
10.	Ministry of Land	44	67.25
11.	Election Commission	2	0.13
12.	Ministry of Youth and Sports	28	4.63
13.	Ministry of Health and Family Welfare	549	277.89
14.	Ministry of Primary and Mass Education	235	18.38
15.	Ministry of Public Administration	109	9.35
16.	Ministry of Education	1,069	534.82
17.	Ministry of Social Welfare	177	22.91
18.	Ministry of Agriculture	1,064	587.11
19.	Local Government Division	2,509	2,164.29
20.	Rural Development and Co-operatives Division	42	34.71
21.	Ministry of Posts, Telecommunications and Information Technology	834	1,027.31
22.	Ministry of Industries	547	1,067.49
23.	Ministry of Defence	718	224.74
24.	Ministry of Religious Affairs	0	0
25.	President's Office	0	0
26.	Economic Relations Division	0	0
27.	Ministry of Chattogram Hill Tracts Affairs	96	10.01
28.	Ministry of Environment, Forest and Climate Change	18	1.47
29.	Implementation Monitoring and Evaluation Division	0	0
30.	Supreme Court	0	0
31.	Cabinet Division	1	0.01
32.	Ministry of Water Resources	154	10,120.8

SETTLEMENT OF AUDIT OBSERVATIONS

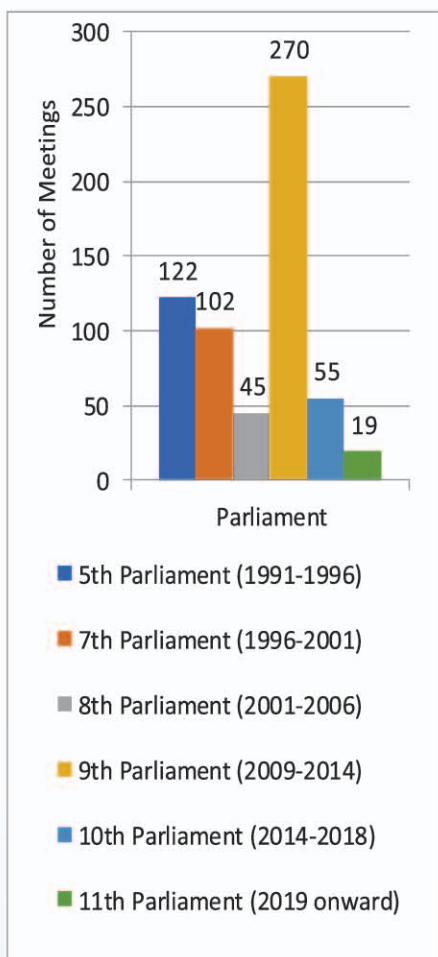
Sl. no.	Name of Ministry/ Division/ Other Organisation	Number of observation	Amount involved (In Crore Taka)
33.	Ministry of Foreign Affairs	503	57.52
34.	Ministry of Home Affairs	348	56.24
35.	Ministry of Civil Aviation and Tourism	291	1,729.13
36.	Power Division	499	20,830.53
37.	Ministry of Shipping	132	207.24
38.	Energy and Mineral Resources Division	425	3,162.28
39.	Ministry of Information and Communications Technology	29	19.27
40.	Secretariat of Parliament	0	0
41.	Ministry of Expatriates' Welfare and Overseas Employment	28	5.43
42.	Ministry of Information	42	8.5
43.	Public Service Commission	0	0
44.	Road Transport and Highways Division	352	662.23
45.	Railway Division	420	555.89
46.	Planning Division	25	5.54
47.	Ministry of Cultural Affairs	196	11.73
48.	Ministry of Textiles and Jute	202	138.25
49.	Ministry of Commerce	73	120.41
50.	Ministry of Labour and Employment	20	1.67
51.	Prime Minister's Office	1	0.36
52.	Internal Resources Division	26	6.43
53.	Anti-Corruption Commission	26	0.18
54.	Ministry of Science and Technology	130	25.67
55.	Bridges Division	7	42.48
	Total	17,717	47,332.76

5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES



In accordance with Article 132 of the Constitution the Comptroller and Auditor General, after apprising the Prime Minister, submits the reports to the Hon'ble President of the Republic who causes them to be laid before the Parliament. Mandated by the Article 76 (1) (a) of the Constitution and Rule 233 of the Rules of Procedure of the Parliament, the Public Accounts Committee (PAC) examines the reports.

The PAC selects important observations of the audit reports with the help of OCAG for detailed examination and holds hearings to the Principal Accounting Officers i.e., the Secretaries of different Ministries/Divisions. It makes recommendations and submits reports to the Parliament. The OCAG provides necessary support to the PAC in its effective functioning. During the full committee meeting, the CAG remains present as 'amicus curie' along with the related officers of the respective Audit Directorates. The officers of the OCAG attached to the Parliament assist the committee in preparation of reports of the PAC. Concerned officers of the OCAG remain present in the meetings of the Public Undertakings Committee (PUC) and Committee on Estimates (EC) when they are requested to.



a. Public Accounts Committee (PAC) Meetings

The OCAG submitted 1,114 audit reports to the Parliament since the independence of Bangladesh. Among those, 987 audit reports were discussed up to the 20th meeting of PAC of 11th Parliament. The number of undiscussed reports is 102. 34 new audit and accounts reports are submitted to Honorable President which will be submitted to PAC very soon.

The Public Accounts Committee (PAC) of the 11th Parliament has undertaken an unprecedented step in resolving the existing undiscussed reports. Because of the proactive approach by the PAC and OCAG, a large number of audit observations included in reports have been discussed during 2019.

The 11th Parliament was constituted on February 2019. Since then, a total number of 20 meetings were held in the 11th Parliament to date. The PAC examined 85 audit observations of 10 undiscussed audit reports during this period.

PAC ACTIVITIES

PAC MEETING: JANUARY TO DECEMBER, 2019

No.	Meeting No. and Date	Audit Report Discussed	Audit Directorate
1.	1 st Meeting March 16, 2019	Examining the planning and meeting schedule of the PAC	All Audit Directorate
2.	2 nd Meeting March 31, 2019	Special Audit Report 2012-2013 on the accounts of CMSD, Dhaka, BSMMU, Dhaka and Rangpur Medical College Hospital under the Ministry of Health	Civil Audit Directorate
3.	3 rd Meeting May 02, 2019	Annual Audit Report (FY 2011-2012) on the accounts of Bangladesh Power Development Board (BPDB), Dhaka Power Distribution Company Ltd. (DPDL), West Zone Power Distribution Company and Power Greed Company of Bangladesh under Ministry of Power, Energy and Mineral Resources.	Works Audit Directorate
4.	4 th Meeting May 21, 2019	Annual Audit Report (FY 2012-2013) on the accounts of Rupali Bank Ltd. and Basic Bank Ltd. under Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
5.	5 th Meeting May 21, 2019	Examining the planning and meeting schedule of the PAC	All Audit Directorate
6.	6 th Meeting June 20, 2019	Annual Audit Report (FY 2010-2011) on the accounts of Local Government Engineering Department under Ministry of LGRD and Co-operatives	Works Audit Directorate
7.	7 th Meeting June 27, 2019	Follow up of Special Audit Report 2012-2013 on the accounts of CMSD, Dhaka, BSMMU, Dhaka and Rangpur Medical College Hospital under the Ministry of Health	Civil Audit Directorate
8.	8 th Meeting Sept 05, 2019	Annual Audit Report Ministry of Education (FY 2009-2012) and Ministry of Disaster Management and Relief (FY 2007-2012)	Local and Revenue Audit Directorate
9.	9 th Meeting Sept 05, 2019	Discussion for final settlement observations by PAC recommended by CAG under different Ministry, Division/Organisations.	All Audit Directorate
10.	10 th Meeting Sept 12, 2019	Annual Audit Report (FY 2012-2013) on the accounts of Janata Bank Ltd., Bangladesh Krishi Bank and Bangladesh Development Bank Ltd. under Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
11.	12 th Meeting Sept 29, 2019	Annual Audit Report (FY 2012-2013) on the accounts of Directorate of Public Works Department under Ministry of Housing and Public Works	Works Audit Directorate
12.	13 th Meeting Oct 10, 2019	Annual Audit Report (FY 2011-2012) on the accounts of Upazila Parishad, Paurashava and City Corporation Dhaka (North and South) under Ministry of Local Government, Rural Development and Co-operatives	Local and Revenue Audit Directorate
13.	14 th Meeting Oct 15, 2019	Acceptance of expert opinion to prepare a meeting plan	All Audit Directorate
14.	15 th Meeting Oct 20, 2019	Annual Audit Report (FY 2008-2009, 2009-2010 and previous) on the accounts of Public Health Engineering Department under Ministry of LGRD	Works Audit Directorate

15.	16 th Meeting Nov 04, 2019	Follow up of Special Audit Report 2012-203 on the accounts of CMSD, Dhaka, BSMMU, Dhaka and Rangpur Medical College Hospital under the Ministry of Health	Civil Audit Directorate
16.	17 th Meeting Nov 14, 2019	Annual Audit Report (FY 2012-2013) on the accounts of Rupali Bank Ltd. and Basic Bank Ltd. under Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
17.	18 th Meeting Nov 28, 2019	Annual Audit Report (FY 2011-2012) on the accounts of Bangladesh Water Development Board under Ministry of Water Resources	Works Audit Directorate
18.	19 th Meeting Dec 08, 2019	Annual Audit Report (FY 2012-2013) on the accounts of Janata Bank Ltd., Bangladesh Krishi Bank and Bangladesh Development Bank Ltd. under Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
19.	20 th Meeting Dec 19, 2019	Follow up Annual Audit Report (FY 2011-2012) on the accounts of Bangladesh Power Development Board (BPDB), Dhaka Power Distribution Company Ltd. (DPDL), West Zone Power Distribution Company and Power Greed Company of Bangladesh under Ministry of Power, Energy and Mineral Resources.	Works Audit Directorate

b. PAC Report of 11th Parliament Tabled

The Public Accounts Committee (PAC) of 11th parliament examined 103 audit observations of 10 audit reports in 14 sitting; Among these 103 audit observations, 29 audit observations were fully settled, 22 audit observations were partially settled, 15 audit observations are still pending to be settled upon recovery from the concerned responsible party and for rest of the 37 audit observations, various instructions were given by PAC to concerned audit directorates including further evaluation of audit evidence. All these observations involve an amount of Tk. 1,202.92 crore, out of which Tk. 134.64 crore was recovered and adjusted through audit recommendations.

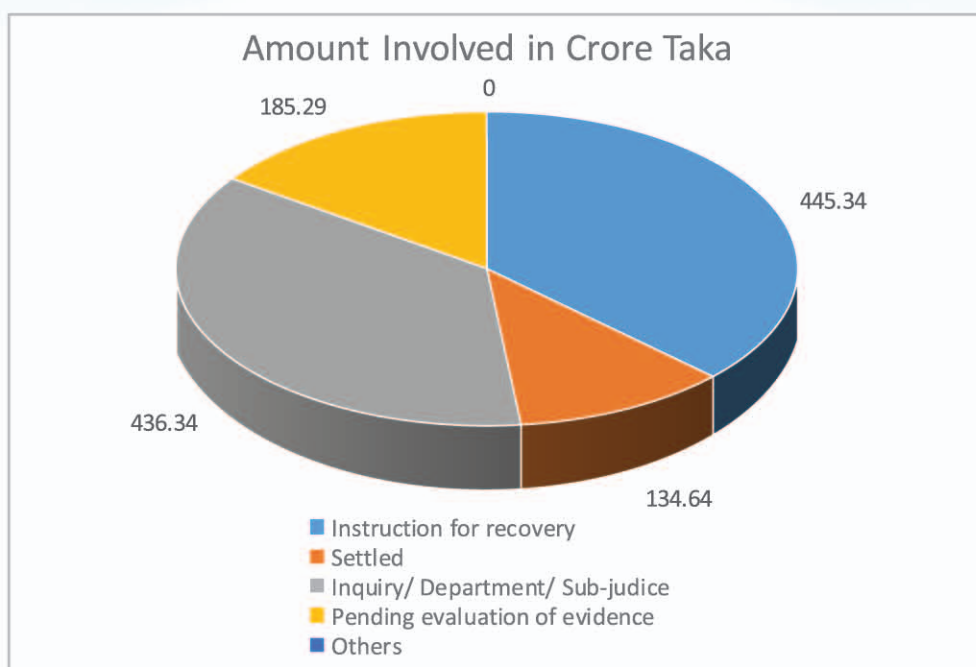
Ministry wise audit observations summary is given below:

Sl No.	Ministry/Division	Number of observation	Amount involved (in crore Tk)	Recovered and Adjusted (in crore Tk)
1	Ministry of Health and Family Welfare	8	55.75	10.74
2	Ministry of Energy and Mineral Resources	7	124.59	47.82
3	Local Government Division	42	165.72	33.08
4	Ministry of Education	8	35.09	2.22
5	Financial Institutions Division	20	564.16	23.24
6	Ministry of Housing and Public Works	7	43.98	3.88
7	Ministry of Water Resources	11	213.63	13.66
	Total=	103	1,202.92	134.64

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

(in crore Tk.)

Instruction for recovery	445.34
Settled	134.64
Under Inquiry/Sub-judice	436.34
Pending evaluation of evidence	185.29
Others	0



Value for Money:

The budget of OCAG, FIMA and 17 audit directorates for the fiscal year 2018-19 was 217.72 crore taka while the total amount recovered or adjusted due to audit activities was 9,773.48 crore taka. So, the ratio between total budget and amount recovered/adjusted is 1:45.

Financial Year	Total budget (in crore Tk)	Recover/Adjustment (in crore Tk)	Ratio
2018-2019	217.72	9,773.48	1:45

6. YEAR IN REVIEW

Honorable CAG dignifies the Pahela Boishakh, 1426 celebrated at CGA office

The office of the Controller General of Accounts (CGA) celebrated Pahela Boishakh, 1426, the first day of the first month of Bengali calendar, at CGA premises. On the evening, the CGA premises took a festive look with the decoration and lighting having the Bengali cultural mood. All the employees of CGA and CAFOs spontaneously participated the event. The Boishakh Celebration Programme came to an end with a cultural function participated by the employees of this department and the noted artists of Bangladesh Betar and Bangladesh Television.

The Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury and the Controller General of Accounts Mr. Abul Foyez Md. Abid were present in the celebration programme.



The Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury and the Controller General of Accounts Mr. Abul Foyez Md. Abid with other officials of CGA and CAOs

CNAO delegates attended a business session arranged by Commercial Audit Directorate

As a part of the visit by delegation from CNAO China to OCAG Bangladesh, Commercial Audit Directorate (CAD) arranged a business session on 29th of January 2019. The objective of that session was to share general process and practices of audit performed by OCAG.

Besides the Chinese delegation, senior officials of OCAG were also present in that session. At the beginning of the session Mr. Sorooj Kanti Dev, Director General CAD welcomed the delegation from CNAO China and emphasized on the cooperation between CNAO China and OCAG Bangladesh. The head of the delegation Mr. Chen Jian, Deputy Auditor General, CNAO China was particularly enthusiastic about the quality control and quality assurance measures at different stages of audit practiced in OCAG Bangladesh. Deputy CAG (Senior) explained in detail about quality control and quality assurance measures applied both at audit directorate and at the head office. In addition, vibrant discussion on audit practices took place among the delegation and officials from OCAG. Both the parties emphasised on more knowledge sharing programmes among the SAIs for further development in audit practices.



Business session with delegates from CNAO, China

CAG submitted Audit Reports and Reports on certified Finance Account and Appropriation Accounts to the honorable President and the Prime Minister

A delegation from OCAG led by the Comptroller and Auditor General Mr. Mohammad Muslim Chowdhury submitted 34 Audit reports as well as five reports on certified Finance Account and Appropriation Accounts of financial year 2014-15 and some previous financial years to the honorable President Md. Abdul Hamid at Bangabhaban

on 11th September 2019. In that meeting, the honorable President emphasised on the role of audit conducted by OCAG and its subordinate directorates in establishing transparency and accountability in public sector.



Submission of Audit Reports and Reports on Finance Account and Appropriation Accounts to the honorable President Mr. Md. Abdul Hamid by the Comptroller and Auditor General Mr. Mohammad Muslim Chowdhury

Moreover, in a previous occasion another delegation led by the Comptroller and Auditor General Mr. Mohammad Muslim Chowdhury apprised the honorable Prime Minister Sheikh Hasina about the Audit Report and audited Finance Account and Appropriation Accounts on 13th July 2019 at Ganabhaban.



CAG Mr. Mohammad Muslim Chowdhury apprising Audit Reports and Reports relating to Finance Account and Appropriation Accounts to the honorable Prime Minister Sheikh Hasina

SAI Bangladesh organised SAI PMF Review Workshop in Dhaka

Office of the Comptroller and Auditor General of Bangladesh (SAI Bangladesh) organised an international workshop in Dhaka titled SAI Performance Measurement Framework (PMF) Review Workshop from 13 to 17 October 2020 in collaboration with ASOSAI (Asian Organisation of Supreme Audit Institutions) and IDI (INTOSAI Development Initiative). 37 participants from 14 SAIs (Mongolia, Maldives, Myanmar, Bhutan, Philippines,

Thailand, Malaysia, Indonesia, Pakistan, Nepal, Laos, UAE, Norway and Bangladesh) joined the workshop. Mr. Tanveer Akhter Hossain Khan, Mst. Mahabuba Begum, Toufique Shafiqul Islam, Nasimul Islam participated the workshop from SAI Bangladesh. This workshop was the part of IDI-ASOSAI joint initiative called the Strategy, Performance Measurement and Reporting (SPMR) programme. The 5 day long workshop was conducted by the resource persons of IDI and ASOSAI. Deputy CAG (A&R) Mr. Mahabubul Haque inaugurated the workshop along with Deputy CAG (Procedure) Mr. Shariful Islam. OCAG organised half day programme to visit national parliament house for the participants and guests of the workshop. Besides OCAG arranged a cultural programme and dinner in honor of the guests. Controller General of Accounts (CGA) Mr. Md. Zahurul Islam and all the senior officers of OCAG were present in the programme.



Participants of SAI PMF Review Workshop

South Asia Accountability and Transparency Roundtable held in Dhaka

World Bank in collaboration with the Government of Bangladesh organised the South Asia Financial Accountability and Transparency Roundtable in Dhaka on November 17, 2019. The prime objective of the roundtable was to explore whether formal and informal financial accountability institutions can mutually benefit through making their own chain of accountability stronger together with generating ideas for a structured framework to promote financial accountability and transparency in the government. It brought together the key stakeholders in accountability institutions including the Speaker of the Parliament, Chairpersons of Public Accounts Committee (PAC) and Estimates Committee (EC),

YEAR IN REVIEW

Comptroller and Auditor General, Ministry of Finance, Anti-Corruption Commission, Key Government Officials, Expert from SAI-India, Civil Society Organisations, Media and Development Partners.



Honorable Speaker of the national Parliament Dr. Shirin Sharmin Chaudhury, MP delivering speech at South Asia Financial Accountability and Transparency Roundtable

“The initiative taken by the World Bank to bring all the accountability organisations on a common platform is much appreciated. With the continuous support of the development partners, we can come up with a solution to strengthen the accountability mechanism across the government and other public offices” Shirin Sharmin Chaudhury, the honorable Speaker of Bangladesh Parliament.



Honorable CAG Mr. Mohammad Muslim Chowdhury is delivering speech at South Asia Financial Accountability and Transparency Roundtable

The Comptroller and Auditor General of Bangladesh raised following issues in the workshop:

- SAI needs to be a model organization for all other public offices. However, it will not be possible if all the processes and all the players within the accountability

framework do not function properly. Not only the Auditor General, the role of Public Accounts Committee of the Parliament is also very crucial in promoting accountability in government spending.

- When does the audit report become a public document? - This issue still remains debatable. As per the constitution, it cannot be treated as a public document until it is submitted to the parliament. It takes at least 2 years to complete the full cycle of an audit report. The time lag hinders the accountability processes. It makes the process of accountability less effective since 'justice delayed' is 'justice denied'.
- To improve the effectiveness of the accountability framework, collaboration among the accountability organizations is necessary. As the audit report is finalized after a significantly long period of occurrence of irregularities, it would be beneficial if the initial findings of the audit could be shared with other accountability agencies like Anti-Corruption Commission (ACC) and media for taking actions at their end.

Ms. Farmeen Mowla, Director (Training), FIMA made a presentation on behalf of OCAG.

Organogram of the Audit and Accounts Department has been restructured

A major organisational restructuring has been taken place in the history of Audit and Accounts Department in November 2019. A total of 103 posts have been upgraded, 710 posts have been created and 7 new Audit Directorates have been established through this restructuring. The post of Deputy CAG (Senior) has been upgraded to grade-1; the posts of Deputy CAG (A&R), SFC (Army) and Additional CGA (Admin) have been upgraded to grade-2; 11 posts namely 8 DCAs and 3 CA&FOs (LGED, Education, and Agriculture) have been upgraded to grade-4; and 32 CA&FO posts and 56 DA&FO posts have been upgraded to grade-5 and grade-6 respectively. The summary of newly created cadre posts

are: grade-3 (6 posts of Directorate Generals of Audit), grade-5 (7 posts), grade-6 (62 posts), grade-9 (110 posts). Besides, 525 non-cadre posts of different grades have also been created. With the establishment of seven new audit directorates, the number of total Audit Directorates has now become 17. Overall, the cadre strength of BCS: Audit and Accounts has taken the following shape:

Grade	No. of Posts	Grade	No. of Posts
Grade 1	3	Grade 5	85
Grade 2	5	Grade 6	266
Grade 3	25	Grade 9	225
Grade 4	20	Total	629

The upgraded organogram of Audit and Accounts Department will create opportunity to recruit more equipped manpower which will gear up and enhance the quality of auditing and accounting activities.

Workshop on audit directives circulated by CAG office and audit experience sharing organised



Participants of the workshop on "Audit directives circulated by CAG office and experience sharing"

A three day long workshop on "Audit directives circulated by CAG office and experience sharing regarding Appropriation Audit" from 9th to 11th June, 2019 was organized by PTST Audit Directorate. Audit directives circulated from 01st January, 2018 from CAG office and the field audit experiences while conducting the newly introduced Appropriation Audit were presented and discussed in this workshop in a view to share knowledge and to develop skills.

Farewell reception of Mr. Mohammed Zakir Hossain, former DG, FIMA



AAGs (36th batch) are conveying best wishes to Mr. Mohammed Zakir Hossain

A farewell reception was arranged by FIMA for Mr. Mohammed Zakir Hossain, former DG, FIMA due to his transfer. Mr. Hossain has joined as the Deputy Comptroller and Auditor General (Senior) in the office of the Comptroller and Auditor General of Bangladesh. He is a member of 7th batch of BCS (Audit and Accounts) cadre and he joined the cadre service on 15th February 1988. He was born on 20th October 1961 in Chandpur District.

Farewell reception of Mr. Md. Golam Mostafa, former DG, FIMA



FIMA administration is greeting Mr. MD. Golam Mostafa, former DG, FIMA

FIMA arranged a farewell reception for Mr. Md. Golam Mostafa for his transfer posting. He has been posted as Additional Director General (Finance), Bangladesh Railway. As a member of 7th batch of BCS (Audit and Accounts) cadre Mr. Md. Golam Mostafa joined the cadre service on 15th February 1988. He was born on 25th March 1961 in Sirajgonj.

7. SAI BANGLADESH IN GLOBAL PERSPECTIVE

CNAO delegation team visits SAI, Bangladesh



Honorable CAG Mr. Mohammad Muslim Chowdhury and OCAG official with CNAO delegates at Audit Bhaban

As a sign of continued co-operation between Supreme Audit Institution (SAI), China and SAI, Bangladesh, a 6-member delegation team led by Mr. Chen Jian, Deputy Auditor General, National Audit Office of China (CNAO) visited OCAG from 27-29 January, 2019. Other members of the team were Hu Jiajun, Director General, Department of Audit Quality Assurance, Jin Ying, Director General (Resources and Environment Audit Bureau), Jiao Qiang, Director General (Transport Audit Bureau), Peng Xinlin, Deputy Director General, Department of Laws and Regulations and Zhang Jun, Program Officer, Department of International Cooperation. On arriving Bangladesh, they paid a courtesy call with the CAG of Bangladesh Mr. Mohammad Muslim Chowdhury at Audit Bhaban, Kakrail along with the high officials of SAI, Bangladesh. They exchanged views on the effective audit process to ensure accountability and transparency and proper utilisation of the government money. They made special focus on the areas of mutual co-operations in order to improve the audit quality assurance. A business session was held in Hafiz Uddin Khan Conference room on 28 January, 2019 on 'Legal System of Government Audit in Bangladesh and Audit Quality Assurance'. On Chinese part, a keynote paper was presented on 'Legislative System and Audit Legal System of China'. The session was presided over by

Mr. Abul Foyez Md. Abid, Controller General of Accounts. High officials of Audit and Accounts department were present in this session. A colorful cultural ceremony took place at Financial Management Academy (FIMA) in the evening in honor of the Chinese delegation attended by honorable CAG and high officials of OCAG. Some renowned artists of the country presented a mesmerising performance in the function.

The delegation also visited the Savar National Memorial, Dhaka on 29 January, 2019. After the visit, another business session was held on 'OCAG Audit Practices' at Commercial Audit Directorate, Dhaka

CAG attends the 28th meeting on INTOSAI Working Group on IT Audit (WGITA) and 9th Performance Audit Seminar on IT Audit held in Fiji



Honorable CAG Mr. Mohammad Muslim Chowdhury at 28th Meeting of INTOSAI WGITA in Fiji

The honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury attended 28th meeting of INTOSAI Working Group on IT Audit (WGITA) and 9th Performance Audit Seminar on IT Audit held from 1st to 5th April, 2019 at Sofitel Fiji Resort and Spa, Nadi, Republic of Fiji. Representatives from other SAIs of INTOSAI were also present in the meeting and the seminar. The theme for the seminar was "IT Security Audit". The format of the Performance Audit Seminar involved presentation of country papers on the theme by the volunteering SAIs on topics like role of

SAI BANGLADESH IN GLOBAL PERSPECTIVE

SAIs in promoting and audit of IT security, security management, data protection, broad assessment of national security policies, cyber security, reporting, capacity building, etc. followed by discussions, focus groups sessions. The honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury shared his valuable views and experience in this meeting and seminar.

CAG attends the 54th Governing Board Meeting of ASOSAI held in Kuwait



The honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury attends the 54th Governing Board Meeting of ASOSAI, Kuwait along with other representatives from OCAG

The honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury attended the 54th Governing Board Meeting of ASOSAI held in Kuwait from 21st to 24th July, 2019. The meeting was hosted by the State Audit Bureau of Kuwait and held at the Regency Hotel, Kuwait. In this meeting, reports on ASOSAI financial management, ASOSAI capacity development, ASOSAI Strategic Plan, ASOSAI Journal, ASOSAI Research Project, cooperation of ASOSAI with other regional organisations, etc. were presented along with various other reports on INTOSAI Working Groups. An election of ASOSAI representatives on the INTOSAI Governing Board for the term 2019-2025 was also held. In this Governing Board Meeting, Bangladesh was declared as host for the next ASOSAI Governing Board meeting to be held in 2020. DCAG (Senior) Mr. Mohammed Zakir Hossain, Director of Commercial Audit Directorate Ms. Mst. Maksuda Begum, ACAG (Report) Mr. Md. Firoy Khan, PS to honorable CAG Mr. Md.

Shariful Islam were other representatives from OCAG.



The honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury in ASOSAI GB meeting in Kuwait with the other heads of SAIs



Representatives from OCAG with the honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury at ASOSAI GB meeting, Kuwait

CAG attends the Side Meeting between SAIs and Anti-Corruption Authorities (ACAs) held in Abu Dhabi, UAE

The honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury attended the Side Meeting between Supreme Audit Institutions (SAIs) and Anti-Corruption Authorities (ACAs) held in Abu Dhabi, UAE from 14th to 15th December, 2019 in connection with the 8th session of the Conference of the State Parties (8th CoSP) to the United Nation Convention against Corruption, 2003. This conference was hosted and chaired by SAI UAE. It was the first ever global initiative to foster collaboration between SAIs and ACAs in fighting corruption in collaboration with United Nation Office on Drugs and Crime (UNODC). This event can be considered as the first step in executing the Memorandum of Understanding (MoU) between the INTOSAI and the UNODC signed in July 2019.

SAI BANGLADESH IN GLOBAL PERSPECTIVE

The main objective of this gathering was to establish a platform of cooperation between SAIs and ACAs as well as other concerned parties in order to strengthening and consolidating efforts that can contribute towards fighting against corruption.

CAG attends the 23rd Congress of the International Organisation of Supreme Audit Institutions (XXIII INCOSAI) held in Moscow, Russia

The honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury attended the 23rd Congress of the International Organisation of Supreme Audit Institutions (XXIII INCOSAI) held in Moscow, Russia from 23rd to 28th September 2019. Two themes were chosen for the XXIII INCOSAI. They are –

Theme I: Information technology for the development of public administration

Theme II: The role of the Supreme Audit Institutions in the achievement of national priorities and goals

Besides traditional plenary and discussion session, discussion panel was arranged with external experts on the margins of the Congress which helped in focusing more on the global and multi-factor challenges. There were two topics of the discussion – i) Macroeconomic context of auditing: strategic challenges to the global economy and international development; ii) Sustainable development in the age of Great Disruption: what solutions can technology and public management tools provide the governments with.

Director General of Commercial Audit Directorate Mr. Md. Rafiqul Islam, ADCAG (Parliament) Mr. A. K. M. Hasibur Rahman, ADCAG (Procedure) Mr. Md. Arifur Rahman attended the meeting as the representatives of SAI Bangladesh.

SAI Bangladesh participated in UNIDO External Auditor Election Campaign 2019

In 2019, the OCAG of Bangladesh participated in the event of the election of the External Auditor to the United Nations Industrial Development Organisation (UNIDO) along with its counterparts from Russia, Philippines, Indonesia, Bhutan. In this connection, OCAG

organised a formal dinner on 1st October, 2019 in Hotel Intercontinental for His / Her Excellency Ambassadors and High Commissioners from the UNIDO member countries having embassies in Dhaka, Bangladesh to introduce the candidature of Bangladesh for the External Auditor position of UNIDO. In addition, the Comptroller and Auditor General (CAG) of Bangladesh visited the Headquarter of UNIDO in Vienna, Austria on October 5, 2019 and met with the chairs from different groups of the United Nations (UN) Headquarter where he introduced the candidacy of Bangladesh for UNIDO External Auditor election.



Honorable CAG Mr. Mohammad Muslim Chowdhury at Vienna, Austria for UNIDO External Auditor Election Campaign 2019



Honorable CAG Mr. Mohammad Muslim Chowdhury is receiving souvenir from H. E. Mr. Masud Bin Momen, the Ambassador and Permanent Representative, Permanent Mission of People's Republic of Bangladesh to the UN at New York, USA

Subsequently, the delegates from SAI Bangladesh met with the chairs from different groups of UN Headquarter in New York. The campaign for the election of the External Auditor to the UNIDO was a remarkable experience for the OCAG Bangladesh.

SAI BANGLADESH IN GLOBAL PERSPECTIVE

Conference/Meetings/Seminars/Workshops attended by Honorable CAG of Bangladesh in 2019:

Sl	Title of the event	Duration	Place/ Country	Participants' name and designation
1.	28 th Meeting of INTOSAI WGITA and 9 th Performance Audit Seminar.	01 st -05 th April 2019	Fiji	Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Md. Shariful Islam PS to Hon'ble CAG, OCAG, Dhaka.
2.	54 th Governing Board Meeting of ASOSAI [Asian Organisation of Supreme Audit Institutions]	21 st to 24 th July 2019.	Kuwait	Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Mohammad Zakir Hossain Deputy Comptroller and Auditor General (Senior), OCAG, Dhaka. Mst. Maksuda Begum Director, Commercial Audit Directorate, Dhaka. Mr. Md. Firoz Khan Assistant Comptroller and Auditor General (Report), OCAG, Dhaka. Mr. Md. Shariful Islam Assistant Comptroller and Auditor General (PS to Honorable CAG), OCAG, Dhaka.
3.	23 rd Congress of the INCOSAI 2019 Meeting	23 rd to 28 th September 2019.	Moscow, Russia	Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Md. Rafiqul Islam DG, Commercial Audit Directorate, Dhaka Mr. A.K.M. Hasibur Rahman Addl. DCAG, OCAG, Dhaka. Mr. Md. Arifur Rahman Addl. DCAG, OCAG, Dhaka.
4.	Meeting with UNIDO regional groups' presidents and the Permanent Representatives of UNIDO Member States in Vienna, Austria for launching campaign in favour of Bangladesh Candidature for the UNIDO External Auditor for July 2020 - June 2022.	06 th to 08 th October 2019.	Vienna, Austria	Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Sayeed Mohammad Asaduzzaman ADCAG, OCAG, Dhaka. Mr. Md. Firoz Khan ACAG, OCAG, Dhaka. Mr. Mohammad Shajahan ACAG, OCAG, Dhaka.
5.	Meeting with the Permanent Representative of Permanent Mission of the People's Republic of Bangladesh to the United Nation for election campaign in favour of Bangladesh Candidature for the UNIDO External Auditor for July 2020 - June 2022.	10 th to 14 th October 2019.	New York, USA	Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Sayeed Mohammad Asaduzzaman ADCAG, OCAG, Dhaka. Mr. Mohammad Shajahan ACAG, OCAG, Dhaka.
6.	Visit for receiving support in favor of UNIDO External Auditor Candidature of Bangladesh for July 2020-June 2022.	16 th to 18 th October 2019.	Ethiopia	Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. A.K.M. Hasibur Rahman ADCAG, OCAG, Dhaka. Mr. Md. Arifur Rahman

SAI BANGLADESH IN GLOBAL PERSPECTIVE

				ADCAG, OCAG, Dhaka.
7.	UNIDO (United Nations Industrial Development Organisation) LDC Ministerial Conference and UNIDO General Conference.	2 nd to 7 th November 2019	Abu Dhabi, UAE	Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Md. Rafiqul Bari Khan FC, BOF, Gazipur Cantonment. Ms. Farmeen Mowla Director, FIMA, Dhaka. Mr. Rajib Devnath ACAG, OCAG, Dhaka.
8.	Side Meeting between SAIs (State Audit Institutions) and ACAs (Anti Corruption Authorities) in connection with the upcoming 8 th session of the conference of the State Parties to the United Nation Convention against corruption (8 th CoSP).	14 th to 15 th December 2019.	Abu Dhabi, UAE	Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Ziaul Ishaque Khan AAO (APS to Hon'ble CAG), OCAG, Dhaka.

8. TRAINING AND PROFESSIONAL DEVELOPMENT

Financial Management Academy (FIMA)

Financial Management Academy (FIMA) is the apex training organisation of the Office of the Comptroller and Auditor General of Bangladesh. It is a specialised training institute in government sector which offers training on Public Financial Management (PFM), especially in the fields of Government Accounting and Auditing for the officers and staff members of Audit and Accounts Department. This academy also arranges different courses on Public Financial Management for the officers and staff members of various Ministries, Divisions and Departments of Bangladesh Government. Besides, FIMA occasionally arranges Audit and Accounting courses for the trainee officers of foreign countries.

Events in FIMA

FIMA organised various training related to PFM and other important activities during the period January- December 2019. A brief description of these events is provided below:

Celebration of mess night (a cloudy day's invitation) of 36th batch of BCS (Audit and Accounts) cadre:



The Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury with former CAGs

Mess night (a cloudy day's invitation) of 36th batch of BCS (Audit and Accounts) cadre was held in June, 2019. In the programme, courtesy crests were given to honorable Comptroller and Auditor General of Bangladesh,

Mr. Mohammad Muslim Chowdhury; Controller General of Accounts, Mr. Abul Foyez Md. Abid and 17 Director Generals. Former CAG Mr. ASif Ali, Mr. Ahmed Ataul Hakim and Mr. Masud Ahmed were present in the ceremony.



Officers of 36th batch with guests

Course closure programme of 36th batch:

A course closure and certificate awarding ceremony was hosted by FIMA on 28th August 2019. The ceremony honored the officers of 36th batch of BCS (Audit and Accounts) for having the completion of their departmental training programme at FIMA. Honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury graced the programme as chief guest. Director General, FIMA, Mr. Sarooj Kanti Dev presided over the ceremony. Other distinguished guests included a number of high officials of BCS (Audit and Accounts) cadre, respected resource persons, invited guests, officers of 36th batch and FIMA faculty members.



Course closure programme of 36th batch of BCS (Audit and Accounts)

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In the event, Director (Training) of FIMA Ms. Farmeen Mowla conveyed welcome speech to the guests. Mr. Tanjid Ahmed Shovon (ranked first in the Public Service Commission's merit list), gave his speech on behalf of his fellow officers of 36th batch. After that, honorable chief guest presented AAGs with certificates and mementos. Honorable chief guest also provided his valuable motivational speech to the AAGs of 36th batch. DG, FIMA, Mr. Sarooj Kanti Dev ended the programme with his concluding speech.



Guests in the closure programme

Course inauguration programme of 37th batch of BCS (Audit and Accounts) cadre:

FIMA hosted the course inauguration programme for Assistant Accountant Generals (AAGs) of 37th batch of BCS (Audit and Accounts) cadre on 9th December 2019. The ceremony took place in FIMA auditorium. Honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury was the chief guest of the programme. Finance Secretary to the Government of the People's Republic of Bangladesh Mr. Abdur Rouf Talukder and Commerce Secretary to the Government of the People's Republic of Bangladesh Dr. Md. Jafar Uddin were guests of honor. DCAG (Senior) Mr. Mohammed Zakir Hossain, Controller General of Accounts Mr. Md. Zahurul Islam, Controller General Defense Finance Mr. Mohammad Iqbal Hossain, a number of senior officials of BCS (Audit and Accounts) cadre, invited guests and members of FIMA faculty attended the programme.

The programme started with welcoming speech by Director (Admin), FIMA, Ms. Monowara Akhter. Then, chief guest welcomed the AAGs. After that, FIMA

honored the chief guest and guests of honor with crests. In his inspiring speech, honorable CAG provided guidelines to transform FIMA into a training academy of international standards, make training syllabuses up to date, develop ways to make trainings on iBAS++, grant based audit, making procurement audit more practical and effective.



Honorable CAG Mr. Mohammad Muslim Chowdhury delivering his speech



Finance Secretary Mr. Abdur Rouf Talukder delivering his speech

Guest of honor, Finance Secretary Mr. Abdur Rouf Talukder in his speech said that he will support FIMA to become a modern training academy.



Commerce secretary Dr. Md. Jafar Uddin delivering his speech

TRAINING AND PROFESSIONAL DEVELOPMENT

In his speech, guest of honor, Commerce Secretary Dr. Md. Jafar Uddin reminisced his days in FIMA and provided his directive speech for the AAGs.

DG FIMA Dr. Shyamal Kanti Chowdhury said that as the training wing of the office of the CAG of Bangladesh, FIMA is assisting to materialise Vision 2041 by offering various training programmes to the officials and employees of Audit and Accounts department as well as officials and employees of different Ministries, Departments and Institutions of Bangladesh government. At present, FIMA has a six-storied academic building, two dormitories (one three-storied for the officers and the other is four-storied for the employees) and one three-storied staff quarter in its two acres of land. FIMA requires more infrastructure as the operation has broadened much compared to its initiation in 2005.



DG FIMA Dr. Shyamal Kanti Chowdhury delivering his speech

Dr. Shyamal Kanti Chowdhury explained the need for a conference centre, a dormitory and a training centre of international standards, another six-storied academic building, one four-storied officers' dormitory, one cafeteria and utility building, playground, gymnasium and sports centre in FIMA. He requested to the Finance Secretary for extending his supports for land acquisition to meet future demands and transform FIMA into a training academy of international standard. Moreover, DG FIMA made a proposal to establish an Audit Foundation as a wing of FIMA in the form of non-for-profit organisation. He also added that the foundation will help to receive assistants from development partners to organise effective training and research.

Induction Course of newly appointed Auditors of CGDF office:



Honorable CAG Mr. Mohammad Muslim Chowdhury conveying his speech in Auditor Orientation course

An induction course was organised at FIMA on 26 December 2019 for the freshly appointed auditors of Controller General Defense Finance (CGDF) office. Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury, CGDF Mr. Mohammad Iqbal Hossain and DG FIMA Dr. Shyamal Kanti Chowdhury were present in the inaugural session of the course. About 120 auditors participated in the daylong induction course.



CGDF, Mr. Mohammad Iqbal Hossain offering his speech

Other training Courses in FIMA:

Currently FIMA has 6 classroom-based training rooms, 3 activity-based training rooms and 2 computer labs and a library. All classrooms have state-of-the-art multimedia projectors (2 in each room with screens), sophisticated sound system and furniture. Broadband internet connection and Wi-Fi are also available in all classrooms. Moreover, FIMA has well-decorated auditorium, seminar room, dormitories, cafeteria and air-conditioned prayer room. Thus, FIMA offers finest training facilities for different government ministries and departments as well as autonomous bodies. Several noteworthy training courses which held at

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FIMA in 2019 are Audit and Accounts Course for Bangladesh Army, TIBAS course for officers working across the government, PFM training for officers of RHD and BRWTP-1, SAS/SRAS training for auditors, Training on iBAS++ for officers Palli Daridro Bimochon Foundation, Access to Information Course for officers of Prime Minister's Office (PMO), etc. Some group photos of participants of these trainings are given below:



Participants of Audit and Accounts Course-1 from Bangladesh Army
Duration: 13-24 October 2019



Participants of Training in Budgeting and Accounting (TIBAS-34) Course
Duration: 19-30 May 2019



Participants of PFM Course from RHD
Duration: 24 – 28 February 2019



Participants of PFM Course from BRWTP-1
Duration: 07 – 11 April 2019



Participants of 135th SAT/SRAS (Part-I) Training Course (Batch-01)
Duration: 14 October – 24 December 2019



Participants of 135th SAT/SRAS (Part-I) Training Course (Batch-02)
Duration: 14 October – 24 December 2019

Innovation in Public Service Training Course (a2i programme, organised by Prime Minister's Office):

Innovation in Public Service Training Course was organised at FIMA, under Access to Information (a2i) programme of Prime Minister's Office (PMO) and Cabinet Division. A number of ministry officials and field level officers participated in several workshops under the programme.

Recent initiatives for improved service:

a) Launching Facebook page of FIMA



b) Initiation of new email ID of FIMA (fimaocag.bd@gmail.com).

c) Setting up citizens charter and publication of special edition of FIMA news 2019.

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- d) Planning of inclusion of a complete and informative training sub-module focusing on values, morality and honesty; and the outstanding development initiatives of Bangladesh government for the last 10 years in the regular training programme of FIMA.
- e) Increased user-friendliness and modernisation of FIMA library.
- f) Setting up a digital display to exhibit FIMA's mission, vision, activities and achievements.
- g) Communication with Finance Division for land allocation needed to meet FIMA's future demands.
- h) Communication with Ministry of Housing and Public Works and Finance Division for the vertical extension of FIMA dormitories, lift installation, sanitary fittings and submersible pump installation.

Children's drawings contest in victory day celebration:



Prize giving ceremony of children's drawing contest at FIMA



Children's drawing contest at FIMA

FIMA hosted a drawing competition for the children of FIMA officers and staffs as a part of the celebration of great victory day in the

auditorium on 21st December, 2019. The programme was held to make the future generation to become more aware of our great liberation war. Children of officers and staff of FIMA participated spontaneously in the programme. DG FIMA, Dr. Shyamal Kanti Chowdhury was the chief guest of the programme and he also distributed the prizes.

Social responsibility events:

A winter cloth donation programme was organised in FIMA auditorium on 26th December 2019. Honorable Comptroller and Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury donated warm blankets in the programme. CGDF, Mr. Mohammad Iqbal Hossain and DG FIMA, Dr. Shyamal Kanti Chowdhury were present in the programme.



Honorable CAG Mr. Mohammad Muslim Chowdhury is handing over a warm blanket in the winter cloth donation programme at FIMA

On 25th December, 2019 FIMA arranged another winter clothes donation programme in Ram Krishna Mission of Satoria, Manikganj. DG FIMA, Dr. Shyamal Kanti Chowdhury distributed warm blankets among the poor people.



DG FIMA, Dr. Shyamal Kanti Chowdhury is handing over a warm blanket in the winter cloth donation programme at Satoria, Manikganj

TRAINING AND PROFESSIONAL DEVELOPMENT

Courses Conducted at FIMA from 2019 at a Glance

SI No.	Name of Course	Duration	No. of Participants
BCS Officers Departmental Training:			
1.	36 th BCS Officers Departmental Training	03-09-2018 to 02-09-2019	13
2.	37 th BCS Officers Departmental Training	08-04-2019 to	07
SAS/SRAS-Part-I and 2:			
3.	SAS/SRAS-Part-I Batch-134	23-01-2019 to 07-04-2019	52
4.	SAS/SRAS-Part-I Batch-135	14-10-2019 to 24-12-2019	89
5.	SAS/SRAS-Part-II Batch-123	23-01-2019 to 07-04-2019	23
6.	SAS/SRAS-Part-II Batch-124	23-04-2019 to 08-07-2019	116
7.	SAS/SRAS-Part-II Batch-125	21-07-2019 to 03-10-2019	108
DD Orientation:			
8.	DD Orientation	13-10-2019 to 17-10-2019	21
AandAO Orientation:			
9.	AAO Orientation	14-07-2019 to 18-07-2019	30
10.	AAO Orientation	21-07-2019 to 25-07-2019	31
11.	AAO Orientation	28-07-2019 to 01-08-2019	24
12.	AAO Orientation	01-09-2019 to 05-09-2019	18
13.	AAO Orientation	15-09-2019 to 19-09-2019	17
Auditor Orientation:			
14.	Auditor Orientation	13-01-2019 to 17-01-2019	34
15.	Auditor Orientation	20-01-2019 to 24-01-2019	35
16.	Auditor Orientation	03-02-2019 to 07-02-2019	33
17.	Auditor Orientation	10-02-2019 to 14-02-2019	33
18.	Auditor Orientation	24-02-2019 to 28-02-2019	32
19.	Auditor Orientation	03-03-2019 to 03-03-2019	32
20.	Auditor Orientation	10-03-2019 to 14-03-2019	35
21.	Auditor Orientation	31-03-2019 to 04-04-2019	31
22.	Auditor Orientation	07-04-2019 to 11-04-2019	32
23.	Auditor Orientation	05-05-2019 to 09-05-2019	29
24.	Auditor Orientation	19-05-2019 to 23-05-2019	27
25.	Auditor Orientation	26-05-2019 to 30-05-2019	27
Audit Related Course:			
26.	TIBAS-33	03-03-2019 to 14-03-2019	23
27.	TIBAS-34	19-05-2019 to 30-05-2019	28
28.	TIBAS-35	22-09-2019 to 03-10-2019	16
29.	Mission Audit Bank	12-05-2019 to 19-05-2019	19
30.	Mission Audit Biman	26-05-2019 to 30-05-2019	16
31.	Mission Audit Mission	21-07-2019 to 25-07-2019	20
32.	Mission Audit Bank	27-10-2019 to 31-10-2019	11
33.	Audit of State Owned Bank	04-08-2019 to 08-08-2019	20
34.	Internal Audit	06-01-2019 to 10-01-2019	27
35.	Internal Audit	09-06-2019 to 13-06-2019	30
36.	Internal Audit	18-08-2019 to 22-08-2019	41
37.	Accounts Staff	31-03-2019 to 04-04-2019	40
38.	Accounts Staff	01-09-2019 to 05-09-2019	44
39.	DA Course	13-01-2019 to 24-01-2019	24
40.	File Management Course	03-02-2019 to 07-02-2019	25
41.	Revenue Audit	03-02-2019 to 07-02-2019	28
42.	Revenue Audit	07-04-2019 to 11-04-2019	29
43.	Revenue Audit	25-08-2019 to 29-08-2019	27
44.	IT Audit	24-03-2019 to 31-03-2019	29
45.	ISSAI Compliant Compliance Audit	10-02-2019 to 14-02-2019	25

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46.	ISSAI Compliant Compliance Audit	25-08-2019 to 29-08-2019	27
47.	ISSAI Compliant Performance Audit	04-08-2019 to 08-08-2019	24
48.	Environment Audit	12-05-2019 to 16-05-2019	32
49.	Management and Leadership	07-04-2019 to 11-04-2019	21
50.	Management and Leadership	27-10-2019 to 31-10-2019	23
51.	Public Debt Management Audit	01-09-2019 to 05-09-2019	24
52.	PPA-2006 and PPR-2008	05-05-2019 to 09-05-2019	29
53.	PPA-2006 and PPR-2008	14-07-2019 to 18-07-2019	38
54.	In House Training	01-01-2019	24
55.	In House Training	16-01-2019	25
56.	In House Training	23-01-2019	22
57.	In House Training	06-02-2019	25
58.	In House Training	13-02-2019	20
59.	In House Training	18-02-2019	15
60.	In House Training	29-05-2019	22
61.	In House Training	30-05-2019	20
62.	In House Training	03-06-2019	25
63.	In House Training	09-06-2019	25
64.	In House Training	10-06-2019	25
65.	In House Training	11-06-2019	20
66.	In House Training	12-06-2019	20
67.	In House Training	13-06-2019	20
68.	In House Training	16-06-2019	20
69.	In House Training for Kitchen Staff	17-06-2019	06
70.	In House Training for Kitchen Staff	18-06-2019	06
71.	In House Training for Kitchen Staff	19-06-2019	06
72.	In House Training for Kitchen Staff	20-06-2019	06
73.	In House Training	23-06-2019	20
74.	In House Training	24-06-2019	10
Request Course:			
75.	PFM Course for Bangladesh Army	07-04-2019 to 18-04-2019	24
76.	Audit and Accounts Course-1 for Bangladesh Army	13-10-2019 to 24-10-2019	21
77.	Roads and Highway Officials	24-02-2019 to 28-02-2019	25
78.	Roads and Highway Officials	24-03-2019 to 29-03-2019	22
79.	SEIP Course	13-01-2019 to 17-01-2019	25
80.	SEIP Course	20-01-2019 to 24-01-2019	25
81.	SEIP Course	10-02-2019 to 14-02-2019	25
82.	SEIP Course	16-02-2019 to 20-02-2019	24
83.	SEIP Course	24-02-2019 to 28-02-2019	18
84.	Public Procurement, CPTU	23-12-2018 to 08-01-2019	35
85.	BIWTA officer's course	07-04-2018 to 11-04-2019	10
86.	a2i (E-mutation)	13-05-2018 to 14-05-2019	120
87.	a2i (E-mutation)	15-05-2019	55
88.	a2i (E-mutation)	16-05-2019	55
89.	a2i (E-mutation)	20-05-2019 to 21-05-2019	70
90.	a2i (E-mutation)	12-06-2019 to 13-06-2019	65
91.	a2i (E-mutation)	17-06-2019 to 18-06-2019	45
92.	a2i (E-mutation)	24-06-2019 to 25-06-2019	50
93.	Tottho Apa	02-03-2019 to 16-03-2019	40
94.	Tottho Apa	20-03-2019 to 03-04-2019	40
95.	PDBF (Workshop)	30-04-2019	125
96.	TOT on Climate Performance Audit Planning	19-08-2019 to 22-08-2019	25
97.	FM Course for LGED Engineers	17-11-2019 to 19-11-2019	30
Total =			3025

9. OVERSEAS TRAINING AND CONFERENCE

A good number of OCAG officials participated in various training courses and workshops held abroad during the period of January - December 2019. List of participants at Overseas Training / Workshop / Seminar / Meetings (January - December 2019) is given in the following table:

Participants' name and designation	Title of the event	Place/Country and duration
Mr. Rezwan Bin Sayeed DFC, Office of the SFC (DP), Dhaka. Ms. Shammi Akter DFC, Office of the Area FC, Kumilla.	International Training Programme on Audit of e –Governance.	India 07 th January to 01 st February 2019
Mr. Mohammad Saifur Rahman DG, Performance Audit Directorate, Dhaka. Ms. Noor-E-Ferdous FC (Log Area), Dhaka. Mr. Md. Mahbubul Alam DD, Local and Revenue Audit Directorate, Dhaka. Mr. Md. Tanvir Iqbal DFA&CAO, Bangladesh Railway, Lalmonirhat. Mr. Nasimul Islam DD, Defense Audit Directorate, Dhaka. Mr. Sumon Kumar Shorma Chief Accounts Officer, CAG, PSC and Election Commission, Dhaka. Ms. Lily Myat DD, PTST Audit Directorate, Dhaka. Mr. Aman Ullah DCAFO, Office of the CAFO, Ministry of Home Affairs, Dhaka. Mr. Shihab Hasan Chowdhury ACAG (Reorgan), OCAG, Dhaka. Mr. Rajib Devnath ACAG (RRU), OCAG, Dhaka.	Audit Workshop for SAI Bangladesh Officials.	China 21 st -26 th January 2019
Ms. Fatema Yasmin Director, MIS, OCAG, Dhaka. Mr. Md. Nurul Islam DD, Performance Audit Directorate, Dhaka. Mr. Muhammad Alamgir AAO, Works Audit Directorate, Dhaka.	2 nd Meeting of Cooperative Audit on Water Environment Protection.	Thailand 22 nd -24 th January 2019
Mr. Md. Firoz Khan ACAG (Report), OCAG, Dhaka.	Meeting for Resource Persons on eLearning Capacity	Japan 04 th -08 th February 2019
Ms. Shelina Binta Samad JFC, Office of the SFC (Air Force), Dhaka.	International Training Programme on Environment	India 11 th February to 08 th

OVERSEAS TRAINING AND CONFERENCE

Participants' name and designation	Title of the event	Place/Country and duration
Ms. Hia Paul DFC, Office of the SFC (Navy), Dhaka.	Audit	March 2019
Mr. A H M Shamsur Rahman CAFO, Pension and Fund Management, Hishab Bhaban, Dhaka. Mr. Shahzahan Siraz DCGA, Office of the CGA, Dhaka.	1 st Meeting of 12 th ASOSAI Research Project titled "Audit on Implementation of SDGs".	Abu Dhabi, UAE 25 th -27 th February 2019
Mr. A K M Hasibur Rahman ADCAG (Parliament), OCAG, Dhaka.	International Visitor Leadership Program (IVLP) titled "Transparency and Accountability in Government."	USA 15 th March to 07 th April 2019
Mr. Tanveer Akter Hossain Khan Director, FAPAD, Dhaka. Mst. Mahabuba Begum ACAG(Accounts), OCAG, Dhaka. Mr. Toufique Shafiqul Islam DD, Commercial Audit Directorate, Dhaka.	SAI PMF Planning Workshop	Abu Dhabi, UAE 18 th -22 nd March 2019
Mr. Mohammed Iqbal Hossain DCAG (Senior), OCAG, Dhaka.	ISACA 2019 Asia Leadership Meeting.	Hong Kong 01 st -03 rd April 2019
Mr. Shahzahan Siraz DCGA (Accounts), Office of the CGA.	Audit Review Meeting of ASOSAI Capacity Development Program on IT Audit.	Thailand 01 st -05 th April 2019
Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Md. Shariful Islam PS to Hon'ble CAG, OCAG, Dhaka.	28 th Meeting of INTOSAI WGITA and 9 th Performance Audit Seminar.	Fiji 01 st -05 th April 2019
Mr. Sikder Rashed Kamal FC (Army), Pay-2, Dhaka. Ms. Hasina Banu CAFO, Ministry of Shipping, Dhaka Mr. Pranab Sarker DD, Commercial Audit Directorate. Mr. Mohammad Jahangir Alam Khan Rana DCGA, Office of the CGA, Dhaka. Mr. Sumon Kumar Shorma CAFO/CAG, PSC and EC. Mr. Md. Kamal Uddin AAO, Office of the CGA, Dhaka.	"Workshop on Government Finance Statistics"	India 08 th -12 th April 2019
Mr. Abul Kalam Azad DG, Local and Revenue Audit Directorate, Dhaka.	40 th Session of the Finance Control Organ of OIC.	Saudi Arabia 21 st April to 02 nd May 2019
Mr. Syed Mustafa Mahbub Ali AFA&CAO, BR, Chattogram. Mr. Hossain Ahmed Shuvo DD (MIS), OCAG, Dhaka.	3 rd Meeting of the INTOSAI WG on Big Data.	Denmark 25 th -26 th April 2019
Mr. Gouranga Chandra Debnath DCA, Office of the DCA, Rajshahi. Mst. Maksuda Begum Director, Commercial Audit Directorate,	To get appraise about the audit process of SAI, India.	India 26 th May to 04 th June 2019.

OVERSEAS TRAINING AND CONFERENCE

Participants' name and designation	Title of the event	Place/Country and duration
<p>Dhaka.</p> <p>Mr. A. K. M. Hasibur Rahman ADCAG (Parliament), OCAG, Dhaka.</p> <p>Mr. Muhammad Khademul Basher Director, Local and Revenue Audit Directorate, Dhaka.</p> <p>Mst. Mahabuba Begum ACAG (Accounts), OCAG, Dhaka.</p> <p>Mr. Md. Arifur Rahman ACAG (Audit), OCAG, Dhaka.</p> <p>Mr. Md. Firoz Khan ACAG (Report), OCAG, Dhaka.</p> <p>Mr. Bulbul Singha DD, Commercial Audit Directorate, Dhaka.</p> <p>Mr. Provat Kumar Majumder Deputy Director, PTST Audit Directorate, Dhaka.</p> <p>Mr. Md. Jamal Uddin DD (MIS), OCAG, Dhaka.</p> <p>Mr. Kamruzzaman DD, FIMA, Dhaka.</p>		
<p>Mr. Firoz Ahmed DD, FAPAD, Dhaka.</p>	13 th BAI Seminar on IT Audit-Sharing SAI's best Practices.	<p>South Korea 29th April to 2nd May 2019</p>
<p>Ms. Ayesha Khanam CAO/Ministry of Home Affairs, Dhaka.</p> <p>Mr. Mohammad Mominul Hoque Bhuiyan ADCGA (Accounts and Procedure), Office of the CGA, Dhaka.</p> <p>Ms. Fatema Yasmin Director, MIS, OCAG, Dhaka.</p> <p>Mr. Md. Atiar Rahman System Analyst, Office of the CGA, Dhaka.</p> <p>Mr. Shahzahan Siraz DCGA (Accounts), Office of the CGA, Dhaka.</p> <p>Mr. Rajib Devnath ACAG (RRU), OCAG, Dhaka.</p>	An excursion program organized by a2i program in India.	<p>India 13th June to 15th June 2019.</p>
<p>Mr. S. M. Mahmudul Hasan ACAG, OCAG, Dhaka.</p> <p>Mr. Khairul Bashar Mohammad Ashfakur Rahman DD, Works Audit Directorate, Dhaka.</p>	Issue-Focused Training on "Government Audit on Public Construction Works" (J1904374)	<p>Japan 3rd to 27th July 2019.</p>
<p>Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka.</p> <p>Mr. Mohammad Zakir Hossain DCAG (Senior), OCAG, Dhaka.</p> <p>Mst. Maksuda Begum Director, Commercial Audit Directorate, Dhaka.</p> <p>Mr. Md. Firoz Khan ACAG, OCAG, Dhaka.</p>	54 th Governing Board Meeting of ASOSAI [Asian Organisation of Supreme Audit Institutions]	<p>Kuwait 21st to 24th July 2019.</p>

OVERSEAS TRAINING AND CONFERENCE

Participants' name and designation	Title of the event	Place/Country and duration
Mr. Md. Shariful Islam ACAG (PS to Honorable CAG), OCAG, Dhaka.		
Mr. Mohammed Iqbal Hossain CGDF, Office of the CGDF, Dhaka. Ms. Rownak Taslima ADCAG (Procedure), OCAG, Dhaka.	Supreme Audit Institutions making a difference: Auditing the implementation of the Sustainable Development Goals	United Nations Headquarter, New York, USA. 22 nd to 23 rd July 2019.
Mr. A.H.M. Shamsur Rahman DG, Performance Audit Directorate. Ms. Fatema Yasmin Director (MIS), OCAG, Dhaka.	19 th Assembly Meeting of INTOSAI WGEA	Bangkok, Thailand 05 th to 09 th August 2019.
Mr. Pranab Sarker DD, Commercial Audit Directorate, Dhaka.	Training Course on "Fiscal Sustainability" by IMF.	Singapore 19 th to 23 rd August 2019.
Mr. Md. Nurul Absar FC, Office of the FC (Miscellaneous), Dhaka.	IT Audit Course under the Malaysian Technical Cooperation Program (MTCP)	Malaysia 19 th to 30 th August 2019.
Mr. Md. Hasinur Rahman DCAFO, Office of the CAO, Pension and Fund Management, Dhaka.	2019 Asian Evaluation Week	Kunming, China 02 nd to 06 th September 2019.
Mr. Md. Shariful Islam DCAG (Procedure), OCAG, Dhaka.	"SAI-Donor Engagement Workshop"	Manila, Philippines 16 th to 18 th September 2019.
Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Md. Rafiqul Islam DG, Commercial Audit Directorate, Dhaka Mr. A.K.M. Hasibur Rahman ADCAG, OCAG, Dhaka. Mr. Md. Arifur Rahman ADCAG, OCAG, Dhaka.	23 rd Congress of the INCOSAI 2019 Meeting	Moscow, Russia 23 rd to 28 th September 2019.
Mr. Rajib Devnath ACAG, OCAG, Dhaka.	"Policy Analysis Course: Singapore Component"	Singapore 30 th September to 11 th October 2019.
Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Sayeed Mohammad Asaduzzaman ADCAG, OCAG, Dhaka. Mr. Md. Firoz Khan ACAG, OCAG, Dhaka. Mr. Mohammad Shajahan ACAG, OCAG, Dhaka.	Meeting with UNIDO regional groups' presidents and the Permanent Representatives of UNIDO Member States in Vienna, Austria for launching campaign in favour of Bangladesh Candidate for the UNIDO External Auditor for July 2020 - June 2022.	Vienna, Austria 06 th to 08 th October 2019.
Mr. Md. Zahurul Islam Additional DG (Finance), Bangladesh Railway, Dhaka.	To participate in "2019 International Public Sector Accounting Standards Board (IPSASB) Round table and Capacity Building" by ADB.	Manila, Philippines 09 th to 10 th October 2019.
Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka.	Meeting with the Permanent Representative of Permanent Mission of the People's	New York, USA 10 th to 14 th October 2019.

OVERSEAS TRAINING AND CONFERENCE

Participants' name and designation	Title of the event	Place/Country and duration
Mr. Sayeed Mohammad Asaduzzaman ADCAG, OCAG, Dhaka. Mr. Mohammad Shajahan ACAG, OCAG, Dhaka.	Republic of Bangladesh to the United Nation for election campaign in favour of Bangladesh Candidate for the UNIDO External Auditor for July 2020 - June 2022.	
Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. A.K.M. Hasibur Rahman Addl. DCAG, OCAG, Dhaka. Mr. Md. Arifur Rahman ADCAG, OCAG, Dhaka.	Visit for receiving support in favor of UNIDO External Auditor Candidature of Bangladesh for July 2020- June 2022.	Ethiopia 16 th to 18 th October 2019.
Mr. ASM Lukman CAFO, Ministry of Education, Dhaka.	2 nd Meeting of the "12 th ASOSAI Research Project"	Abu Dhabi, UAE 22 nd to 23 rd October 2019
Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Md. Rafiqul Bari Khan FC, BOF, Gazipur Cantonment. Ms. Farmeen Mowla Director, FIMA, Dhaka. Mr. Rajib Devnath ACAG, OCAG, Dhaka.	UNIDO (United Nations Industrial Development Organisation) LDC Ministerial Conference and UNIDO General Conference.	Abu Dhabi, UAE 2 nd to 7 th November 2019
Mr. Mohammad Jasim Uddin Director, Local and Revenue Audit Directorate, Dhaka.	Twelfth UNCTAD (United Nations Conference on Trade and Development) Debt Management Conference	Geneva, Switzerland 18 th to 20 th November 2019.
Mr. Gouranga Chandra Debnath Divisional Controller of Accounts, Rajshahi.	Shanghai International Program for Development Evaluation Training (SHIPDET)	Shanghai, China 18 th to 29 th November 2019.
Mr. Md. Sofiqur Rahman ADCAG (AQAC), OCAG, Dhaka.	ASOSAI Seminar on Quality Control/Quality Assurance	Kathmandu, Nepal 2 nd to 6 th December 2019.
Mr. S M Rezvi SFC, Office of the SFC (DP), Dhaka. Mr. A.K.M. Hasibur Rahman ADCAG (Parliament), OCAG, Dhaka. Mst. Mahabuba Begum Director (RandD), OCAG, Dhaka.	IDI-ASOSAI SPMR Strategic planning workshop.	Laos 2 nd to 6 th December 2019.
Mr. Mohammad Muslim Chowdhury CAG, OCAG, Dhaka. Mr. Ziaul Ishaque Khan AAO (APS to Hon'ble CAG), OCAG, Dhaka.	Side Meeting between SAls (State Audit Institutions) and ACAs (Anti-Corruption Authorities) in connection with the upcoming 8 th session of the conference of the State Parties to the United Nation Convention against corruption (8 th CoSP).	Abu Dhabi, UAE 14 th to 15 th December 2019.

10. ACRONYMS

a2i	Access to Information
AAG	Assistant Accountant General
AAO	Audit and Accounts Officer
ACA	Anti-Corruption Authority
ADCAG	Additional Deputy Comptroller and Auditor General
ADCGA	Additional Deputy Controller General of Accounts
ADG	Additional Director General
AFA&CAO	Additional Financial Adviser and Chief Accounts Officer
AI	Artificial Intelligence
AMMS	Audit Monitoring and Management System
APS	Assistant Personal Secretary
AQAC	Audit Quality Assurance Cell
ASOSAI	Asian Organisation of Supreme Audit Institutions
BAI	Board of Audit and Inspection
BCS	Bangladesh Civil Service
BMDf	Bangladesh Municipal Development Fund
BOF	Bangladesh Ordnance Factory
BPC	Bangladesh Petroleum Corporation
BPDB	Bangladesh Power Development Board
BR	Bangladesh Railway
BRWTP	Bangladesh Regional Waterway Transport Project
BSMMU	Bangabandhu Sheikh Mujib Medical University
CAG	Comptroller and Auditor General
CAFO	Chief Accounts and Finance Officer
CFE	Certified Fraud Examiner
CGA	Controller General of Accounts
CGDF	Controller General Defense Finance
CIPFA	Chartered Institute of Public Finance and Accountancy
CISA	Certified Information System Auditor
CMSD	Central Medical Store Depot
CoSP	Conference of the State Parties
DA	Divisional Accountant
DCA	Divisional Controller of Accounts
DCGA	Deputy Controller General of Accounts
DCAG	Deputy Comptroller and Auditor General
DFA&CAO	Deputy Financial Adviser and Chief Accounts Officer
DG	Director General
DPDL	Dhaka Power Distribution Company Ltd.
EC	Election Commission
E-in-C	Engineer in Chief
ERD	Economic Relations Division
FA&CAO	Financial Adviser and Chief Accounts Officer
FC	Finance Controller
FIMA	Financial Management Academy
IDI	INTOSAI Development Initiatives
IMF	International Monetary Fund
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
IPSASB	International Public Sector Accounting Standards Board

ACRONYMS

ISSAI	International Standards of Supreme Audit Institutions
IVLP	International Visitor Leadership Program
JFC	Joint Finance Controller
LGRD	Local Government and Rural Development
LDC	Least Developed Country
LTU	Large Taxpayers' Unit
ML	Machine Learning
MTCP	Malaysian Technical Cooperation Program
OCAG	Office of the Comptroller and Auditor General
OIC	Organisation of Islamic Cooperation
PAC	Public Accounts Committee
PDBF	Palli Daridro Bimochon Foundation
PFM	Public Financial Management
PMF	Performance Measurement Framework
PPA	Public Procurement Act
PPR	Public Procurement Rules
PS	Personal Secretary
PSC	Public Service Commission
PTST	Post, Telecommunication, Science and Technology
PwC	PricewaterhouseCoopers
RAJUK	Rajhdhani Unnayan Kartripakkha
RHD	Roads and Highways Department
RRU	Rules and Regulation Unit
SAI	Supreme Audit Institution
SAS	Subordinate Accounts Service
SDG	Sustainable Development Goal
SRAS	Subordinate Railway Accounts Service
SFC	Senior Finance Controller
SHIPDET	Shanghai International Program for Development Evaluation Training
TIBAS	Training in Budgeting and Accounting System
ToT	Training of Trainers
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNIDO	United Nations Industrial Development Organisation
VAT	Value Added Tax
WGBD	Working Group on Big Data
WGEA	Working Group on Environmental Auditing

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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: international@cagbd.org