



ANNUAL ACTIVITY REPORT 2018

Office of the
Comptroller & Auditor General of Bangladesh

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VISION, MISSION AND VALUES

OUR VISION

Attainment of Accountability and Transparency in public financial management to contribute towards achieving good governance.

OUR MISSION

Conducting effective audit of public sector operations for optimum utilization 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



The Supreme Audit Institution (SAI) of Bangladesh has the mandate to review government's revenue collection & spending and to issue its own statement on the execution of budget and strength of the PFM system. As PFM underlies all government's activities, including preparation of budget, delivering services and reporting on performance, therefore, the Office of the Comptroller and Auditor General (OCAG) works to support desirable values in the government and public sector entities and to reinforce accountability mechanisms that in turn improves decision making in use of public resources, encourages innovative changes in public financial management (PFM) of the country.

To fulfill its mandate and responsibilities with more effectiveness and relevance, OCAG has taken comprehensive steps to strengthen the professional capacity of its officials regarding the PFM process, its evolution and mitigating present and future challenges that auditors might face in conducting effective audits. The Office has engaged in initiatives like PFM lecture series, formation of study group, updating audit manuals and instructions, developing office procedure manuals, designing need based training courses, etc. These measures have helped to make the knowledge, understanding and experience of the audit officials robust, comprehensive and homogeneous.

Facing with the changes in PFM made in recent times, OCAG has conducted Entity Wide Audits for each Appropriation separately based on budgetary grants and sanctions for the year 2017-2018. OCAG has already developed and issued audit instructions and guidance to all Audit Directorates to execute Appropriation Audits. A comprehensive training programme was designed for the Audit Directorates to conduct Appropriation Audits as attestation engagement audits in compliance with ISSAIs. As part of its Constitutional mandate, the OCAG has also provided instructions on suitable formats for Appropriation Accounts and Finance Accounts in harmony with the new classification chart. To make PFM more effective through improved public service delivery, an emphasis has been put on strengthening the Integrated Budget and Accounting System (iBAS++) system. With a view to reducing sufferings of pensioners, Electronic Fund Transfer (EFT) has been introduced through Chief Accounts Office, Pension & Fund Management. For better management, accountability and transparency for use of public resources, OCAG prescribes "Centralized accounts keeping and decentralized service" and hopes to reduce cost of audit activities in the days to come. The Accounts and Report wing of the Office of the Comptroller and Auditor General of Bangladesh (OCAG) has been proactive in issuing various orders and instructions in this regard. These orders and instructions are primarily focused on conducting and issuing quality audits. OCAG is working on timeliness of compilation of audited accounts in order to reduce audit cost. It is expected that in near future Audit Department will play a vital role in making a difference to the lives of citizens through its products and services.

November 30, 2018

A handwritten signature in black ink, appearing to read 'Mohammad Muslim Chowdhury'.

Mohammad Muslim Chowdhury

Comptroller and Auditor General of Bangladesh

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

a. About us



The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and public spending to ascertain whether expenditures have yielded value for money in government offices, public bodies and statutory organizations. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) heads the Supreme Audit Institution. Constitutional mandate 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 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 of which 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 digitalization of audit activities and increased IT auditing.

Constitutional Mandate

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 authorized by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other government property in the possession of any person in the service of the Republic.

**Functions of Auditor
General**

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

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

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



Constitutional Mandate

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 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.

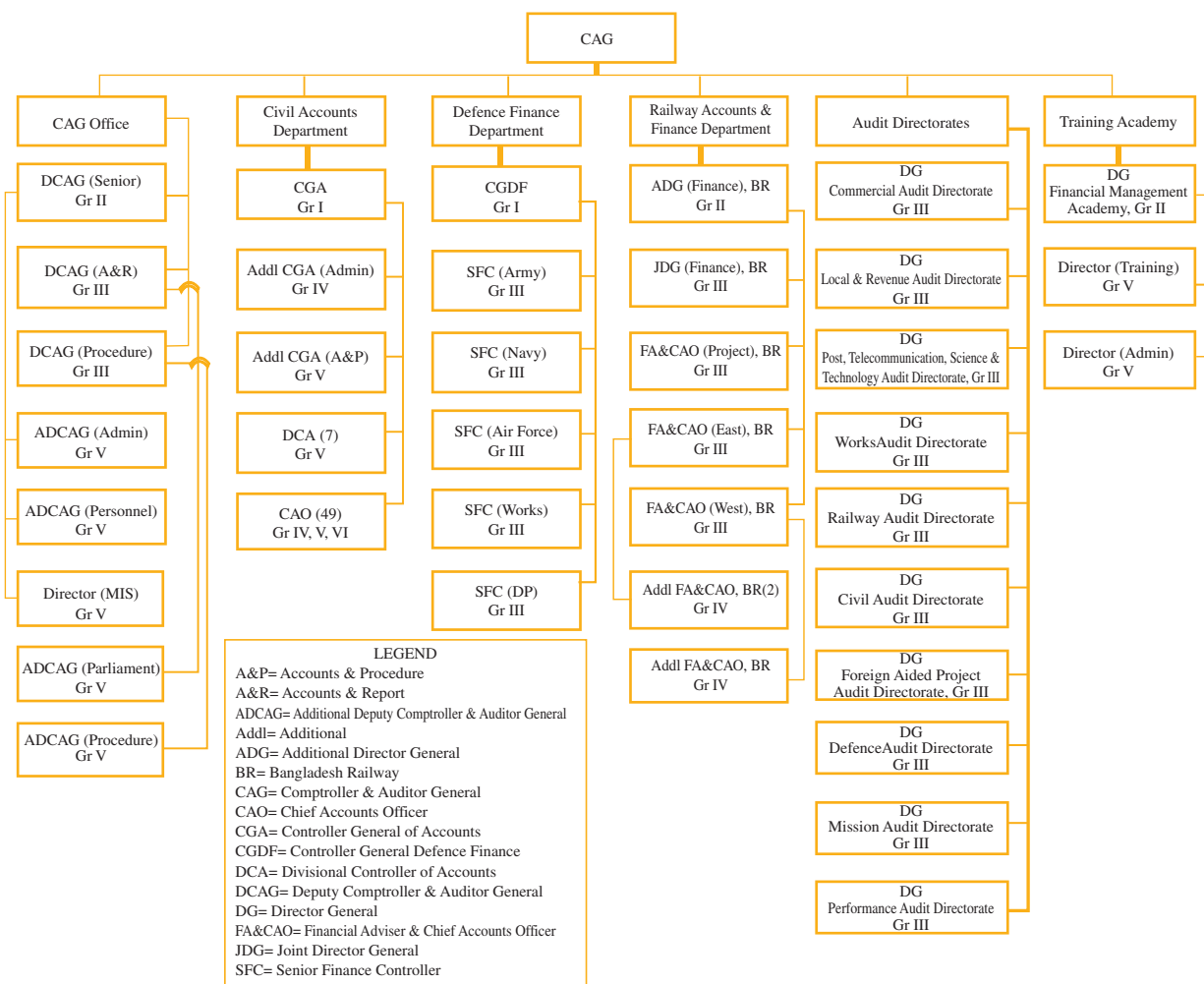
Form and manner of keeping public accounts

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

Organizational Structure

c. Organizational Structure



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 ten Audit Directorates. The Directorates are organized on functional basis as shown below:

Sl	Directorates	Auditing Areas	Existing Manpower
01	Commercial Audit Directorate	All state Owned Enterprises (SOEs) including Nationalized Commercial Banks (NCBs), financial institutions, public holding companies, autonomous and semi-autonomous bodies of commercial nature under Ministry of Finance, Ministry of Liberation War Affairs, Ministry of Food, Ministry of Fisheries and Livestock, Ministry of Industries, Ministry of Civil Aviation and Tourism, Energy and Mineral Resources Division, Ministry of Textiles and Jute, Ministry of Commerce.	661
02	Local and Revenue Audit Directorate	Ministry of Women and Children Affairs, Ministry of Land, Election Commission Secretariat, Ministry of Primary and Mass Education, Secondary and Higher Education Division, Technical and Madrassah Education Division, Ministry of Social Welfare, Rural Development and Co-operatives Division, Ministry of Chittagong Hill Tracts Affairs, Supreme Court, Ministry of Shipping, National Parliament, Public Service Commission, Ministry of Cultural Affairs, Internal Resources Division, Anti-Corruption Commission, Statistics and Informatics Division, Ministry of Science and Technology	362
03	Civil Audit Directorate	Office of the Honorable President, Office of the Controller General of Accounts (CGA), 7 Divisional Controller of Accounts offices, 50 Chief Accounts Offices, 57 District Accounts Offices and 422 Upazila Accounts Offices under the CGA, Health Service Division, Medical Education and Family Welfare Division, Public Security Division, Security Service Division, Ministry of Disaster Management and Relief, Ministry of Religious Affairs, Prime Minister's Office, Ministry of Agriculture, Ministry of Information, Ministry of Environment and Forest, Ministry of Labour and Employment, Ministry of Public Administration, Ministry of Youth and Sports, Law and Justice Division, Legislative and Parliamentary Affairs Division, Cabinet Division	235

Operational Activities

SI	Directorates	Auditing Areas	Existing Manpower
04	Works Audit Directorate	Ministry of Housing and Public Works, Local Government Division, Ministry of Water Resources, Power Division, Bridges Division, Road Transport and Highways Division	267
05	Foreign Aided Projects Audit Directorate	All development and technical assistance programs and projects in the public sector funded by foreign aid and loan. Economic Relations Division, Planning Division, Implementation, Monitoring and Evaluation Division	187
06	Railway Audit Directorate	All establishments of Bangladesh Railway, office of the Additional Director General (Finance), Bangladesh Railway and offices under its administrative control	134
07	Post, Telecommunication, Science and Technology Audit Directorate	Information and Communication Technology Division, Posts and Telecommunications Division	191
08	Defence Audit Directorate	All units/formations of the defence forces, including Bangladesh Army, Air Force and Navy, field services organizations like the Department of Meteorology, Geological Survey of Bangladesh, Controller General Defence Finance (CGDF) including the offices of the Defence Finance Department under the CGDF, Ministry of Defense, Armed Forces Division	131
09	Mission Audit Directorate	Ministry of Foreign Affairs and all overseas missions under Ministry of Foreign Affairs, Stations of Biman Bangladesh Airlines Ltd. abroad under the Ministry of Civil Aviation and Tourism, all the overseas branches of Nationalized Banks under Financial Institutions Division, all the Economic Wings abroad under Economic Relations Division, all the Commerce Wings abroad under the Ministry of Commerce, all the Hajj Offices abroad under Ministry of Religious Affairs, Ministry of Expatriates' Welfare and Overseas Employment and all the offices under the Ministry of Expatriates' Welfare and Overseas Employment (Labor Wing offices at home and abroad)	24
10	Performance Audit Directorate	Performance audit of selected bodies/topics/issues	27

Operational Activities: Pre-Auditing Responsibilities

Pre-audit responsibilities are undertaken by the OCAG on the backdrop of prevalent control weaknesses and inadequate internal audit functions within the public sector organizations. The offices of the Controller General of Accounts (CGA), Controller General Defence Finance (CGDF) and Additional Director General (Finance), Bangladesh Railway assist the CAG in pre-audit of all expenditures incurred by the government. These offices are also 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: • 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: • Authorize payments after pre-audit for claims of all civil officers and staff of government • Authorize payments of other expenditure after pre-audit Other Functions: • Administer all accounts offices including CAOs, DCAs, DAOs and UAOs • Provide necessary accounting/financial data and information as per requirements of Finance Division, MoF	4570

Operational Activities

Name of Office	Type of Accounts	Allocation of functions	Existing Manpower
Controller General Defence Finance (CGDF)	Defence Accounts	Accounting Functions: • 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 Pre-audit Function: • Carry out pre audit to suit the individual service requirements • Assist the Directorate of Defence Audit in their post audit activity Financial Advice: • Examine and render advice to defence services on 'Budget estimate and reviews' • Assist in scrutiny of all 'New budget measures' • Assist in internal auditing, external/statutory audits 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	1404

Operational Activities

Name of Office	Type of Accounts	Allocation of functions	Existing Manpower
Additional Director General (finance)	Bangladesh Railway Accounts	Accounting Functions: - 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 FA&CAO (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: - Help BR to finalize 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 - Maintain liaison in settling audit observations between BR and Railway Audit Directorate Financial Advice: - Analysis of Income & Expenditure of Bangladesh Railway, Giving opinion regarding financial matter of RTA and BR, HQ	769

Human Resources

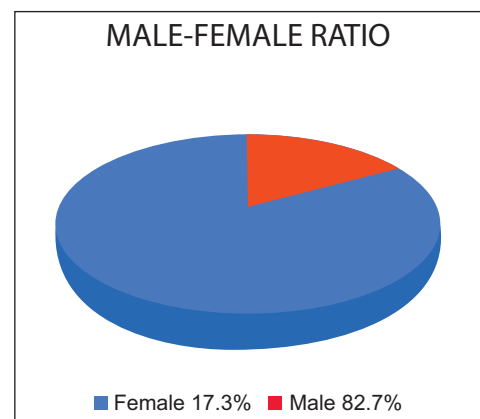
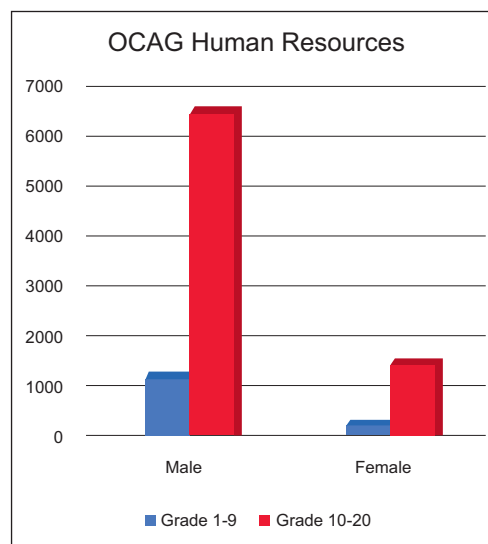
e. Human Resources

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 backgrounds and professional credentials which are very useful in carrying out the audit engagements, especially in performance auditing, environmental auditing 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 the Bangladesh Civil Service (BCS) are recruited by the Bangladesh Public Service Commission. The other category of staff are recruited directly by the OCAG who are then promoted to the rank of officers 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), Certified Information Systems Auditor (CISA), Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE) by its officials. Moreover, OCAG provided scholarships for some of these courses in the past.

Approximately, nine thousand officers and staff are presently working in the OCAG of which more than seventeen percent are women. The bar graph here depicts the total number of OCAG human resources and officer (grade 1 to 9) – staff (grade 10 to 20) gender ratio.



3. PRODUCTS AND SERVICES



In the year 2018, OCAG covered audits of various sectors of the government. Special emphasis was given to cover major risky sectors including health, power, banking, public works, education, communication etc. In preparing these reports, attention was given to the quality of audit to ensure transparency and accountability of the government earnings and expenditure. It is expected that, maximum utilization 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	Type of Report	Ministry/Division	Audit Directorate
1	Special Audit Report on the Accounts of Dhaka North City Corporation for the financial year 2013-14	Special Audit Report	Local Govt. Division, Ministry of Local Government, Rural Development and Co-operatives	Local and Revenue Audit Directorate
2	Special Audit Report on the Accounts of CMSD, Dhaka, BSMMU, Dhaka and Rangpur Medical College Hospital for the financial year 2012-13	Special Audit Report	Ministry of Health and Family Welfare	Local and Revenue Audit Directorate
3	Special Audit Report on the Accounts of Loan Management of Janata Bank Ltd from the financial year 2010-11 to 2012-13	Special Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
4	Special Audit Report on the Accounts of Incoming and Outgoing Calls of BTCL Central Office and 05 Offices under BTCL from the financial year 2007-08 to 2012-13	Special Audit Report (Issue Based Audit Report)	Ministry of Posts, Telecommunications & Information Technology	Posts, Telecommunications, Science & Technologies Affairs Audit Directorate
5	Special Audit Report on the Accounts of Licensing activities of BTRC, Ramna, Dhaka Office for the financial year 2011-12	Special Audit Report	Ministry of Posts, Telecommunications & Information Technology	Posts, Telecommunications, Science & Technologies Affairs Audit

Annual Audit Report

b. Annual Audit Report:

No.	Title of Report	Type of Report	Ministry/Division	Audit Directorate
1	Audit Report on the Accounts of Commissioner of Taxes, LTU, Dhaka and Chittagong for the financial year 2013-2014	Annual Audit Report	Internal Resources Division, Ministry of Finance	Local and Revenue Audit Directorate
2	Audit Report on the Accounts of Bangladesh Krishi Bank Ltd, Janata Bank Ltd and BDBL for the financial year 2012-2013	Annual Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
3	Audit Report on the Accounts of Rupali Bank Ltd and Basic Bank Ltd for the financial year 2012-2013	Annual Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
4	Audit Report on the Accounts of Agrani Bank Ltd for the financial year 2012-2013	Annual Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
5	Audit Report on the Accounts of Petrobangla and BPC for the financial year from Inception to 2012-2013	Annual Audit Report	Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
6	Audit Report on the Accounts of Bangladesh Railway for the financial year 2012-2013	Annual Audit Report	Ministry of Railway	Railway Audit Directorate
7	Audit Report on the Accounts of National Sports Council and Climate Trust Fund of 06 nos. Ministry from the financial year 2009-10 to 2012-13	Annual Audit Report	Ministry of Youth and Sports	Local and Revenue Audit Directorate
8	Audit Report on the Accounts of Commissioner of Taxes, LTU, Dhaka from the financial year 2009-10 to 2011-12	Annual Audit Report	Internal Resources Division, Ministry of Finance	Local and Revenue Audit Directorate
9	Audit Report on the Accounts of VAT for the financial year 2011-2012	Annual Audit Report	Internal Resources Division, Ministry of Finance	Local and Revenue Audit Directorate
10	Audit Report on the Accounts of Income Tax for the financial year 2011-2012	Annual Audit Report	Internal Resources Division, Ministry of Finance	Local and Revenue Audit Directorate
11	Audit Report on the Accounts of Janata Bank Ltd and Sadharan Bima Corporation for the financial year 2011-2012	Annual Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
12	Audit Report on the Accounts of Power Division for the financial year 2011-2012	Annual Audit Report	Ministry of Power, Energy and Mineral Resources	Works Audit Directorate
13	Audit Report on the Accounts of Upazila and District Council, Pourashava and City Corporation (DSCC & DNCC and Narayangong) for the financial year 2011-2012	Annual Audit Report	Ministry of Local Government, Rural Development and Co-operatives (Local Govt. Division)	Local and Revenue Audit Directorate
14	Audit Report on the Accounts of Dhaka, Chittagong, Rajshahi and Khulna WASA for the financial year 2012-2013	Annual Audit Report	Ministry of Local Government, Rural Development and Co-operatives (Local Govt. Division)	Works Audit Directorate

c. Notable Audit Reports

Bangladesh Telecommunications Company Ltd. Ministry of Posts, Telecommunications and Information Technology

Report	: CAG's Special Audit Report on the accounts of incoming and outgoing calls of Bangladesh Telecommunications Company Ltd. (BTCL) central office and 5 offices under BTCL for the financial year 2007-2013.
CAG's Audit Report	: 2007-2008 to 2012-2013
Audit Directorate	: Post Telecommunication, Science and Technology Audit Directorate
No. of Audit Observation	: 11
Amount Involved	: Tk. 2790.92 Core.

Major Observations :

- Manipulation by erasing the record of incoming calls and by bypassing calls.
- Loss of Govt. revenue due to allowing incoming calls to Saudi Telecom Co. through BTCL transit.
- BTCL deprived of the revenue income due to long time outstanding amount from the foreign carrier.
- Loss of Govt. revenue due to connecting the incoming and outgoing call without taking proper documentation.
- Loss of Govt. revenue for not disconnecting the circuit of foreign incoming and outgoing call.

Reasons for Irregularity:

- Inadequate monitoring.
- Non-compliance with condition of contract.
- Non-compliance of Government orders, instruction, rules and regulations.

Notable Audit Reports

Local Govt. Division Ministry of Local Government, Rural Development and Co-operatives

Report	: CAG's special Audit Report on the Accounts of Dhaka North City Corporation for the financial year 2013-2014
CAG's Audit Report	: 2014-2015
Audit Directorate	: Local and Revenue Audit Directorate
No. of Audit Observations	: 17
Amount Involved	: Taka 16.44 crore.

Major Observations:

- Correction/modification of contract with a view to giving undue advantage to the Developer Company.
- Not depositing the rent collected for the use Community Centre to the proper fund of Agency.
- Giving undue advantage to the taxpayer and the commercial organization infringing tax laws.
- Fuel bill payment made to a non-existent CNG (Compressed Natural Gas) station.

Reasons for Irregularity:

- Illegal use of fuel contravening the government rules and regulations.
- Inefficiency in spending public money.
- Lack of willingness and cautiousness to realize and deposit government money.
- Weak internal control system.



Notable Audit Reports

Ministry of Health and Family Welfare

Report	: Special Audit Report on the Accounts of CMSD, Dhaka, BSMMU, Dhaka and Rangpur Medical College Hospital for the financial year 2012-2013.
CAG's Audit Report	: 2013-2014
Audit Directorate	: Local and Revenue Audit Directorate
No. of Audit Observations	: 08
Amount Involved	: Taka 55.75 crore

Major Observations:

- Import of excess goods from unauthorized local agent.
- Procurement of expired drugs and medical equipment at an abnormally high price.
- Procurement without any necessity.
- Not depositing revenue earned from the visitor fee and gate pass to the government treasury.

Reasons for Irregularity:

- Lack of knowledge about procurement rules resulting in procurement of Medical & Surgical Requisites (MSR) violating government rules and regulations.
- Weak internal control system.
- Inefficiency in spending public money.

Notable Audit Reports

Financial Institutions Division Ministry of Finance

Report: CAG's special Audit Report on the Accounts of Loan Management of Janata Bank Ltd from the financial year 2010-11 to 2012-13

CAG's Audit Report	: 2013-2014
Audit Directorate	: Commercial Audit Directorate.
No. of Audit Observations	: 38
Amount Involved	: Taka 2624.69 crore.

Major Observation:

- Creation of export bill showing non-existent institution as exporter and selling that bill violating financial power.
- Approval of excess L/C limit and creation of demand loan through continuously opening back-to-back L/C.
- Loan was rescheduled for the loan defaulter by reducing the rate of interest irregularly.
- Breach of trust in Loan against Trust Receipt (LTR).
- Buying of fake and faulty export bill.
- Not collecting home loans according to the conditions provided in loan sanctioning letter.

Reasons for Irregularity:

- Not following bank's loan disbursement policy, foreign exchange policies, Bangladesh Bank circulars and other relevant financial rules and regulations.
- Weak internal control system.
- Lack of internal audit.

Posts and Telecommunications Division Ministry of Posts, Telecommunications and Information Technology

Report	: CAG's Special Audit Report on the Accounts of Licensing activities of Bangladesh Telecommunications Regulatory Commission (BTRC), Ramna, Dhaka Office for the financial year 2011-2012
CAG's Audit Report	: 2012-2013
Audit Directorate	: PTST Audit Directorate.
No. of Audit Observations	: 06
Amount Involved	: Taka 2319.22 crore.

Major Observations:

- Sharing of international call (incoming) revenue with BTCL.
- Not collecting/levying various charges, fees and fines.
- Not deducting VAT on revenue sharing, license renewal fee, license acquisition fee, spectrum charge, etc.
- Not collecting license renewal fee and spectrum charge from mobile operators.

Reasons for Irregularity:

- Violation of Bangladesh Telecommunications Regulatory Act, 2001.
- Not following Cellular Mobile Phone Operator's Regulatory and Licensing Guideline, 2011.
- Infringement of relevant financial rule and regulations.

Notable Audit Reports

Internal Resources Division Ministry of Finance

Report	: CAG's Annual Audit Report on the accounts of Tax Commissioner, Large Taxpayers Unit (LTU), Dhaka and Chattogram office for the financial year 2013-2014
CAG's Audit Report	: 2014-2015
Audit Directorate	: Local and Revenue Audit Directorate
No. of Audit Observations	: 25
Amount Involved	: Taka 1025.31 crore.

Major Observations:

- Less assessment of income wrongfully.
- Showing less amount of sales against VAT
- Not adding up non-allowable expenditure and rebate on export with income despite availing the opportunity to give tax at a lower rate.
- Not adding up non-allowable expenditure and additional income from brokerage commission with income.
- Showing less real sales to demonstrate less net profit.
- Showing Duty Drawback receipt wrongfully.

Reasons for Irregularity:

- Violation of Income Tax Ordinance, 1984.
- Claiming expenditure beyond the approved limit.
- Imposing lesser rate of tax than the one which is appropriate.
- Showing lesser receipt than the real one.

Audit Reports Under Process

d. Audit Reports Under Process



The following audit reports are in the process of finalization by the OCAG: 23 Annual Audit, 1 compliance Audit and 8 Special Audit Reports are expected to be ready for submission to the Honorable President.

No.	Title of Report	Type of Report	Ministry/ Division	Audit Directorate
1	Special Audit Report on the Accounts of Basic Bank Ltd for the financial year 2013-2014.	Special Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
2	Special Audit Report on the Accounts of Basic Bank Ltd from the financial year 2010-11 to 2012-13.	Special Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
3	Special Audit Report on the Accounts of Assets Management of Karnophuli Paper Mills Ltd from the financial year 2010-11 to 2012-13	Special Audit Report	Ministry of Industry	Commercial Audit Directorate
4	Compliance Audit Report on the Accounts of Health Engineering Department from the financial year 2010-11 to 2011-12	Compliance Audit Report	Ministry of Health & Family Welfare	Works Audit Directorate
5	Special Audit Report on the Accounts of Poverty Reduction Foundation (PDBF) from the financial year 2008-09 to 2014-15.	Special Audit Report	Local Govt. Division, Ministry of Local Government, Rural Development and Co-operatives	Local and Revenue Audit Directorate
6	Special Audit Report on the Accounts of 19 Sub-register Office under Directorate of Registration and National Sports Council for the financial year 2014-2015.	Special Audit Report	Ministry of Law, Justice and Parliamentary Affairs & Ministry of Youth and Sports	Local and Revenue Audit Directorate
7	Special Audit Report on the Accounts of Civil Aviation Authority of Bangladesh for the financial year 2013-2014.	Special Audit Report	Ministry of Civil Aviation and Tourism	Works Audit Directorate
8	Special Audit Report on the Accounts of Rajdhani Unnayan Kartipakkha (RAJUK) for the financial year 2013-2014.	Special Audit Report	Ministry of Housing & Public Works	Works Audit Directorate
9	Special Audit Report on the Accounts of Rajshahi, Khulna and Chittagong Development Authority from the financial year 2010-11 to 2012-13.	Special Audit Report	Ministry of Housing & Public Works	Works Audit Directorate

Audit Reports Under Process

No.	Title of Report	Type of Report	Ministry/ Division	Audit Directorate
10	Audit Report on the Accounts of Commissioner of Taxes, LTU, Dhaka for the financial year 2012-2013	Annual Audit Report	Internal Resources Division, Ministry of Finance	Local and Revenue Audit Directorate
11	Audit Report on the Accounts of Local Govt. Engineering Department from the financial year 2011-12 to 2013-14	Annual Audit Report	Ministry of Local Government, Rural Development and Co-operatives (Local Govt. Division)	Works Audit Directorate
12	Audit Report on the Accounts of Different Embassy for the financial year 2012-2013 & 2014-2015.	Annual Audit Report	Ministry of Foreign Affairs	Mission Audit Directorate
13	Audit Report on the Accounts of Rajdhani Unnayan Kartipakkha (RAJUK) for the financial year 2008-2013.	Annual Audit Report	Ministry of Housing & Public Works	Works Audit Directorate
14	Audit Report on the Accounts of Bangladesh Water Development Board for the financial year 2012-2013.	Annual Audit Report	Ministry of Water Resources	Works Audit Directorate
15	Audit Report on the Accounts of Janata Bank Ltd, Rupali Bank Ltd, Bangladesh Krishi Bank and Rajshahi Krishi Unnayan Bank Ltd for the financial year 2013-2014.	Annual Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
16	Audit Report on the Accounts of Agrani Bank Ltd for the financial year 2013 & beyond.	Annual Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
17	Audit Report on the Accounts of Sonali Bank Ltd for the financial year 2012-2013.	Annual Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
18	Audit Report on the Accounts of Sonali Bank Ltd for the financial year 2013-2014.	Annual Audit Report	Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
19	Audit Report on the Accounts of different Institutions under Petrobangla and BPC from the financial year 2009-10 to 2013-14.	Annual Audit Report	Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
20	Audit Report on the Accounts of 10 (Ten) different Entities/Organizations for the financial year 2012-2013.	Annual Audit Report	Ministry of Civil Aviation and Tourism, Textiles and Jute, Food, Health and Family Welfare	Commercial Audit Directorate

Audit Reports Under Process

No.	Title of Report	Type of Report	Ministry/ Division	Audit Directorate
21	Audit Report on the Accounts of different Entities /Organizations under Directorate of Livestock, Bangladesh Textile Mills Co-operation and Jute Mills Co-operation for the financial year 2013-2014.	Annual Audit Report	Ministry of Fisheries and Livestock, Textiles and Jute	Commercial Audit Directorate
22	Audit Report on the Accounts of Department of Income tax from the financial year 2012-13 to 2013-14	Annual Audit Report	Internal Resources Division, Ministry of Finance	Local and Revenue Audit Directorate
23	Audit Report on the Accounts of University Grants Commission, 24 Universities, 5 Educational Boards, National Curriculum and Textbook Board and Madrasa Education Board for the financial year 2009-10 to 2012-13	Annual Audit Report	Ministry of Education	Local and Revenue Audit Directorate
24	Audit Report on the Accounts of Different Circle, Custom House, Benapol and other offices under Various Customs Excise and VAT Commissionerate for the financial year 2012-2013	Annual Audit Report	Internal Resources Division, Ministry of Finance	Local and Revenue Audit Directorate
25	Audit Report on the Accounts of 17 District Parishad, 42 Pourosova, 39 Upzilla Parishad and 01 BMDF (Project) from the financial year 2005-06 to 2012-13.	Annual Audit Report	Ministry of Local Government, Rural Development and Co-operatives (Local Govt. Division)	Local and Revenue Audit Directorate
26	Audit Report on the Accounts of Export subsidies/ cash assistance against 66 branches of 20 Commercial Banks from the financial year 2009-10 to 2011-12.	Annual Audit Report	Internal Resources Division, Ministry of Finance	Local and Revenue Audit Directorate
27	Audit Report on the Accounts of University of Dhaka (2012-2013) and Business Administration Institute (2000-01 to 2012-13) from the financial year 2000-01 to 2012-13.	Annual Audit Report	Ministry of Education	Local and Revenue Audit Directorate
28	Audit Report on the Accounts of Tax Commissioner, Large Tax Unit (LTU), Dhaka for the financial year 2014-2015.	Annual Audit Report	Internal Resources Division, Ministry of Finance	Local and Revenue Audit Directorate
29	Audit Report on the Accounts of Dhaka South City Corporation (2014-2015) and Bangladesh dairy-producing Co-operative Union Ltd (Milk Vita) (2012-13 to 2013-14) from the financial year 2012-13 to 2014-15.	Annual Audit Report	Ministry of Local Government, Rural Development and Co-operatives (Local Govt. Division)	Local and Revenue Audit Directorate

Audit Reports Under Process

No.	Title of Report	Type of Report	Ministry/ Division	Audit Directorate
30	Audit Report on the Accounts of Roads and Highways Department from the financial year 2008-09 to 2012-13.	Annual Audit Report	Ministry of Road Transport and Bridge	Works Audit Directorate
31	Audit Report on the Accounts of Public Works Department from the financial year 2012-13 to 2013-14.	Annual Audit Report	Ministry of Housing & Public Works	Works Audit Directorate
32	Audit Report on the Accounts of Rajshahi, Khulna and Chittagong Development Authority from the financial year 2012-13 to 2013-14.	Annual Audit Report	Ministry of Housing & Public Works	Works Audit Directorate
33	Appropriation Accounts of Bangladesh Railway for the financial year 2014-2015.	Financial Year		Civil Audit Directorate
34	Appropriation Accounts of Defense Services for the year 2014-2015.	2014-2015		Civil Audit Directorate
35	Appropriation Accounts of Postal for the year 2014-2015.	2014-2015		Civil Audit Directorate
36	Appropriation Accounts of Civil for the year 2014-2015.	2014-2015		Civil Audit Directorate
37	Financial Accounts of Controller General of Accounts for the financial year 2014-2015.	2014-2015		Civil Audit Directorate

Finance Accounts & Appropriation Accounts

e. Finance Accounts & Appropriation Accounts

Government Accounts

The Comptroller and Auditor General of Bangladesh certify the annual 'Finance Accounts' and 'Appropriation Accounts' for submission to the Hon'ble president as per article 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. A comparative statement showing detailed head-wise final budget allocation and actual expenditure of different Ministries 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 Accounts 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.

Grant and Allocationwise Summary of Appropriation Accounts, 2015-2016 (both development and non-development) are as follows:

Appropriation Accounts: Development

Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation & Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No.01 02-National Parliament	6,65,00	10,00	-1,52,00	5,23,00	2,83,49	(2,39,51)
Grant/Allocation No.02 03-Prime Minister's Office	496,15,72	633,14,95	-57,14,47	1072,16,20	880,95,36	(191,20,84)
Grant/Allocation No.03 04-Cabinet Division	11,45,00	13,83,00	-6,19,00	19,09,00	81,71	(18,27,29)
Grant/Allocation No.04 06-Election Commission Secretariat	964,56,00	84,91,53	-399,89,53	649,58,00	229,30,06	(420,27,94)
Grant/Allocation No.05 07-Ministry of Public Administration	163,67,00	9,49,00	-98,73,00	74,43,00	71,69,57	(2,73,43)
Grant/Allocation No.06 09-Finance Division	425,40,00	53,31,20	-190,36,20	288,35,00	109,20,28	(179,14,72)
Grant/Allocation No.07 11-Internal Resources Division (IRD)	460,61,00	74,36,00	-59,64,00	475,33,00	106,06,88	(369,26,12)
Grant/Allocation No.08 12-Banking Division	109,43,00	71,57,00	-87,22,00	93,78,00	3,46,00	(90,32,00)
Grant/Allocation No.09 13-Economic Relations Division (ERD)	62,65,00	1,17,03	-29,31,03	34,51,00	34,30,08	(20,92)
Grant/Allocation No.10 14-Planning Division	1026,46,00	339,10,45	-70,95,85	1294,60,60	86,46,73	(1208,13,87)

Cont.

Appropriation Accounts: Development

Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation & Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No.11 15-Implementation, Monitoring & Evaluation Division	115,52,00	44,06,95	-57,68,95	101,90,00	88,47,13	(13,42,87)
Grant/Allocation No.12 16-Statistics Division	221,06,00	59,81,70	-175,37,70	105,50,00	71,74,88	(33,75,12)
Grant/Allocation No.13 17-Ministry of Commerce	220,35,00	176,06,00	-140,91,00	255,50,00	234,93,19	(20,56,81)
Grant/Allocation No.14 18-Ministry of Foreign Affairs	116,00,00	25,00	-75,30,00	40,95,00	16,93	(40,78,07)
Grant/Allocation No.15 19-Ministry of Defence	415,55,00	189,50,77	-178,43,77	426,62,00	406,26,19	(20,35,81)
Grant/Allocation No.17 21-Ministry of Law, Justice & Parliamentary Affairs	329,03,00	34,15,79	-27,05,79	336,13,00	187,64,71	(148,48,29)
Grant/Allocation No.18 22-Ministry of Home Affairs	1188,66,00	231,24,94	-307,36,94	1112,54,00	1109,11,94	(3,42,06)
Grant/Allocation No.19 23-Legislative & Parliamentary Affairs Division	6,45,00	0	-3,21,00	3,24,00	9,72	(3,14,28)

Cont.

Appropriation Accounts: Development

Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation & Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/Additional
Grant/Allocation No.20 24-Ministry of Primary & Mass Education	5541,70,00	1503,41,63	-1797,75,63	5247,36,00	4924,42,53	(322,93,47)
Grant/Allocation No.21 25-Ministry of Education	4197,34,00	1087,36,64	-1027,49,64	4257,21,00	3907,61,00	(349,60,00)
Grant/Allocation No.22 26-Ministry of Science & ICT	1300,69,00	102,53,27	-603,58,27	799,64,00	789,53,03	(10,10,97)
Grant/Allocation No.23 27-Ministry of Health & Family Welfare	5331,21,00	5120,15,00	-5330,21,00	5121,15,00	3652,15,32	(1468,99,68)
Grant/Allocation No.24 28-Information & Communication Technology Division	1072,84,00	190,49,41	-309,34,41	953,99,00	865,77,72	(88,21,28)
Grant/Allocation No.25 29-Ministry of Social Welfare	200,14,00	42,53,20	-65,82,20	176,85,00	141,89,47	(34,95,53)
Grant/Allocation No.26 30-Ministry of Women & Children Affairs	150,18,00	23,72,36	-37,74,36	136,16,00	128,55,54	(7,60,46)
Grant/Allocation No.27 31-Ministry of Labor & Employment	213,80,00	67,37,21	-95,23,21	185,94,00	40,23,51	(145,70,49)

Cont.

Appropriation Accounts: Development

Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation & Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No.28 32-Ministry of Housing & Public Works	1885,53,00	1988,44,00	-1209,72,00	2664,25,00	2570,76,96	(93,48,04)
Grant/Allocation No.29 33-Ministry of Information	125,51,00	28,35,45	-35,88,45	117,98,00	116,46,32	(1,51,68)
Grant/Allocation No.30 34-Ministry of Cultural Affairs	126,83,00	29,41,49	-55,47,49	100,77,00	104,26,35	3,49,35
Grant/Allocation No.31 35-Ministry of Religious Affairs	251,87,00	87,70,88	-40,74,88	298,83,00	298,66,00	(17,00)
Grant/Allocation No.32 36-Ministry of Youth & Sports	329,17,00	66,15,70	-142,70,70	252,62,00	246,69,07	(5,92,93)
Grant/Allocation No.33 37-Local Government Division	16650,10,00	3844,49,86	-3758,87,86	16735,72,00	15285,13,75	(1450,58,25)
Grant/Allocation No.34 38-Rural Development & Co-operatives Division	1022,49,00	193,34,04	-173,43,04	1042,40,00	1026,19,45	(16,20,55)
Grant/Allocation No.35 39-Ministry of Industries	1232,57,00	483,69,25	-662,88,25	1053,38,00	506,27,44	(547,10,56)

Cont.

Appropriation Accounts: Development

Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation & Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No.36 41-Ministry of Textile & Jute	180,00,00	36,41,91	-58,68,91	157,73,00	153,06,95	(4,66,05)
Grant/Allocation No.37 42-Energy & Mineral Resources Division	1993,97,00	135,24,48	-1061,04,48	1068,17,00	1055,90,95	(12,26,05)
Grant/Allocation No.38 43-Ministry of Agriculture	1823,86,00	640,94,21	-653,38,21	1811,42,00	1733,46,81	(77,95,19)
Grant/Allocation No.39 44-Ministry of Fisheries & Livestock	796,77,00	239,80,75	-335,48,75	701,09,00	682,40,84	(18,68,16)
Grant/Allocation No.40 45-Ministry of Environment & Forest	475,62,00	118,21,08	-172,37,08	421,46,00	380,53,78	(40,92,22)
Grant/Allocation No.41 46-Ministry of Land	198,45,78	62,73,68	-101,24,24	159,95,22	102,56,78	(57,38,44)
Grant/Allocation No.42 47-Ministry of Water Resources	3062,00,00	720,38,00	-921,05,00	2861,33,00	2718,42,84	(142,90,16)
Grant/Allocation No.43 48-Ministry of Food	624,89,00	101,77,53	-414,69,53	311,97,00	269,95,92	(42,01,08)
Grant/Allocation No.44 49-Ministry of Disaster Management & Relief	2330,65,18	1168,80,92	-864,83,85	2634,62,25	2338,95,50	(295,66,75)

Cont.

Appropriation Accounts: Development

Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation & Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No.45 50-Roads & Highways Division	5675,05,00	2183,55,59	-1509,56,59	6349,04,00	6507,19,41	158,15,41
Grant/Allocation No.46 51-Ministry of Railways	239,47,00	0	-239,47,00	0	0	0
Grant/Allocation No.47 52-Ministry of Shipping	1084,21,00	857,68,14	-335,15,14	1606,74,00	1126,73,98	(480,00,02)
Grant/Allocation No.48 53-Ministry of Civil Aviation & Tourism	328,65,00	117,93,50	-201,28,50	245,30,00	234,67,99	(10,62,01)
Grant/Allocation No.49 54-Ministry of Post & Telecommunication	1631,60,00	695,00,32	-1062,39,32	1264,21,00	1259,05,00	(5,16,00)
Grant/Allocation No.50 55-Ministry of Chittagong Hill Tracts Affairs	510,40,00	116,92,00	-119,06,60	508,25,40	476,05,86	(32,19,54)
Grant/Allocation No.51 56-Power Division	16485,17,,00	6337,94,95	-7346,90,95	15476,21,00	15863,84,77	387,63,77
Grant/Allocation No.52 61-Supreme Court	1,00,00	0	-1,00,00	0	0	0

Cont.

Appropriation Accounts: Development

Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation & Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/Additional
Grant/Allocation No.53 63-Ministry of Liberation War Affairs	443,10,00	8,31,00	-150,46,00	300,95,00	221,08,67	(79,86,33)
Grant/Allocation No.54 65-Ministry of Expatriates Welfare & Overseas Employment	252,00,00	62,21,10	-78,86,10	235,35,00	208,03,22	(27,31,78)
Grant/Allocation No.55 67-Anti-Corruption Commission	7,07,00	10,00	-7,07,00	10,00	0	(10,00)
Grant/Allocation No.56 71-Bridges Division	8921,00,00	1575,65,85	-4243,70,85	6252,95,00	5265,70,00	(987,25,00)
Total Charged						
Total Others	93036,56,68	32054,95,71	-37190,97,72	87900,54,67	78825,87,58	(9074,67,09)
Total Development	93036,56,68	32054,95,71	-37190,97,72	87900,54,67	78825,87,58	(9074,67,09)

Note: Excluding Defence, CGDF, Railway, Postal and T&T

Appropriation Accounts: Non-Development Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation &Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No. 01-Office of the President : Charged	16,47,00	4,06,22	-37,91	20,15,31	19,78,95	(36,36)
Grant/Allocation No.01 02- National Parliament: Charged	197,13,43	49,34,61	-8,14,83	238,33,21	196,30,36	(42,02,85)
Grant/Allocation No.02 03- Prime Minister's Office	305,85,00	77,41,72	-9,79,04	373,47,68	336,48,18	(36,99,50)
Grant/Allocation No.03 04- Cabinet Division	38,86,00	9,27,43	-2,25,46	45,87,97	42,41,22	(3,46,85)
Grant/Allocation No. 06- Election Commission Secretariat : Charged	521,36,00	329,36,57	-1,02,93	849,69,64	770,29,46	(79,40,18)
Grant/Allocation No.05 07- Ministry of Public Administration	1336,71,00	372,74,58	-8,19,78	1701,25,80	1646,81,14	(54,44,66)
Grant/Allocation No. 08- Public Service Commission	34,26,00	5,42,95	-35,72	39,33,23	40,71,53	1,38,30
Grant/Allocation No.06 09- Finance Division Charged : Others :	133455,79,86 60516,35,47	260,86,55 6136,92,34	-3612,79,53 -40746,46,88	130103,86,88 25906,80,93	136884,93,41 13882,39,99	6781,06,53 (12024,40,94)
Grant/Allocation No. 10- Finance Division C&AG: Charged :	161,82,16	43,95,14	-90,83	204,86,47	199,21,41	(5,65,06)

Cont.

Appropriation Accounts: Non-Development Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation &Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No. 07 11- Internal Resources Division (IRD)	1339,80,00	186,06,55	-60,92,39	1464,94,16	1374,45,87	(90,48,29)
Grant/Allocation No.08 12- Banking Division	814,46,43	269,98,04	-16,30,60	1068,13,87	266,19,45	(801,94,42)
Grant/Allocation No.09 13- Economic Relations Division Charged : Others :	9512,00,00 88,45,00	0 117,45,21	-912,00,00 -3,24,66	8600,00,00 202,65,55	8227,62,28 187,91,43	(372,37,72) (14,74,12)
Grant/Allocation No.10 14- Planning Division	60,42,00	10,39,29	-4,24,05	66,57,24	61,55,11	(5,02,13)
Grant/Allocation No. 11 15- Implementation, Monitoring & Evaluation Division	23,24,00	4,75,72	-10,44	27,89,28	24,35,21	(3,54,07)
Grant/Allocation No. 12 16-Statistics Division	172,53,00	40,54,23	-16,12,84	196,94,39	210,77,99	13,83,60
Grant/Allocation No. 13 17- Ministry of Commerce	139,21,50	15,42,69	-3,82,22	150,81,97	198,33,31	(47,51,34)
Grant/Allocation No. 14 18- Ministry of Foreign Affairs	786,21,00	93,00,89	-41,65,64	837,56,25	689,82,45	(147,73,80)
Grant/Allocation No. 15 19- Ministry of Defence	256,08,33	55,81,46	-2,21,87	309,67,92	296,55,83	(13,12,09)

Cont.

Appropriation Accounts: Non-Development

Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation &Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No. 17 21- Ministry of Law, Justice & Parliamentary Affairs : Others	717,05,00	189,37,99	-19,31,70	887,11,29	870,88,40	(16,22,89)
Grant/Allocation No. 18 22- Ministry of Home Affairs	11215,18,76	3725,46,48	-73,06,85	14867,58,39	14087,76,04	(779,82,35)
Grant/Allocation No. 19 23- Legislative & Parliamentary Affairs Division	14,87,00	4,87,64	-10,37	19,64,27	17,84,00	(1,80,27)
Grant/Allocation No. 20 24- Ministry of Primary & Mass Education	8962,69,75	3144,81,57	-507,24,26	11600,27,06	11316,54,06	(283,73,00)
Grant/Allocation No. 21 25- Ministry of Education	12916,32,00	3164,47,20	-71,02,75	16009,76,45	17684,92,39	1675,15,94
Grant/Allocation No. 22 26- Ministry of Science & ICT	249,78,00	101,87,43	-25,35	351,40,08	348,79,57	(2,60,51)
Grant/Allocation No. 23 27-Ministry of Health & Family Welfare	7394,42,00	2568,65,64	-243,66,84	9719,40,80	9068,14,15	(651,26,65)
Grant/Allocation No. 24 28- Information & Communication Technology Division : Others	140,71,00	19,28,86	-44,28,30	115,71,56	89,36,06	(26,35,50)

Cont.

Appropriation Accounts: Non-Development Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation &Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/Additional
Grant/Allocation No. 25 29-Ministry of Social Welfare	3057,37,07	89,47,27	-8,25,00	3138,59,34	3100,57,68	(38,01,66)
Grant/Allocation No. 26 30- Ministry of Women & Children Affairs : Others	1529,14,53	106,19,82	-10,15,29	1625,16,36	1561,37,07	(63,79,29)
Grant/Allocation No. 27 31- Ministry of Labor & Employment	88,20,00	17,01,28	-5,31,00	99,90,28	79,66,87	(20,23,41)
Grant/Allocation No. 28 32- Ministry of Housing & Public Works	1034,13,00	240,19,40	-1,08,89	1273,23,51	1292,68,71	19,45,20
Grant/Allocation No. 29 33- Ministry of Information	532,28,00	63,58,83	-13,37,96	582,48,87	548,83,07	(33,65,80)
Grant/Allocation No. 30 34- Ministry of Cultural Affairs	238,12,53	39,46,86	-1,31,56	276,27,83	268,76,51	(7,51,32)
Grant/Allocation No. 31 35- Ministry of Religious Affairs	175,95,10	20,54,93	-92,41	195,57,62	183,98,33	(11,59,29)
Grant/Allocation No. 32 36- Ministry of Youth & Sports	505,53,00	164,59,42	-114,86,78	555,25,64	575,30,17	20,04,53
Grant/Allocation No. 33 37- Local Government Division	2221,80,00	293,68,87	-30,05,30	2485,43,57	2417,97,51	(67,46,06)

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Appropriation Accounts: Non-Development Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation &Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No. 34 38- Rural Development & Co- operatives Division	328,35,00	100,31,72	-1,64,95	427,01,77	434,25,09	7,23,32
Grant/Allocation No. 35 39- Ministry of Industries	139,76,00	96,38,73	-47,49	235,67,24	230,22,96	(5,44,28)
Grant/Allocation No. 36 41- Ministry of Textile & Jute	104,21,00	498,81,59	-2,74,15	600,28,44	597,38,33	(2,90,11)
Grant/Allocation No. 37 42- Energy & Mineral Resources Division	43,44,00	10,32,85	-2,04,80	51,72,05	47,65,59	(4,06,46)
Grant/Allocation No. 38 43- Ministry of Agriculture : Others	10879,69,00	596,24,88	-2144,78,69	9331,15,19	9008,28,17	(322,87,02)
Grant/Allocation No. 39 44- Ministry of Fisheries & Livestock	692,64,00	158,36,42	-4,82,98	846,17,44	881,40,21	35,22,77
Grant/Allocation No. 40 45- Ministry of Environment & Forest : Others	544,62,99	84,96,14	-67,27,98	562,31,15	506,86,94	(55,44,21)
Grant/Allocation No. 41 46- Ministry of Land	691,00,00	203,14,19	-8,28,66	885,85,53	923,77,05	37,91,52
Grant/Allocation No. 42 47- Ministry of Water Resources	824,00,00	108,08,15	-1,82,86	930,25,29	927,52,36	(2,72,93)

Cont.

Appropriation Accounts: Non-Development Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation &Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No. 43 48- Ministry of Food Charged : Others :	5,00,00 10588,79,28	15,00,00 256,95,26	0 -1933,43,01	20,00,00 8912,08,94	1,51 6731,31,52	(19,98,49) (2180,77,42)
Grant/Allocation No. 44 49- Ministry of Disaster Management &Relief	5109,85,14	37,98,57	-11,51,50	5136,25,42	4445,73,20	(690,52,22)
Grant/Allocation No. 45 50- Roads & Highways Division (M/O Communication)	2236,78,00	246,43,00	-16,56,36	2466,64,64	2392,99,69	(73,64,95)
Grant/Allocation No. 46 51- Ministry of Railways	51,72,67	14,35,29	-6,92,15	59,15,81	12,00,65	(47,15,16)
Grant/Allocation No. 47 52- Ministry of Shipping	292,22,00	129,69,01	-2,07,64	419,83,37	411,00,11	(8,83,26)
Grant/Allocation No. 48 53- Ministry of Civil Aviation & Tourism	43,08,00	4,26,90	-3,09,30	44,25,60	53,66,42	9,40,82
Grant/Allocation No. 49 54- Ministry of Post & Telecommunication	11,30,00	56,30,58	-76,55	66,84,03	28,62,23	(38,21,80)
Grant/Allocation No. 50 55- Ministry of Chittagong Hill Tracts Affairs	268,63,00	4,96,29	-2,33,03	271,25,51	268,45,76	(2,79,75)

Cont.

Appropriation Accounts: Non-Development Grant & Allocationwise Summary of Appropriation Accounts, 2015-2016

(Amount in Thousand Taka)

Grant/Allocation &Name/Function Code (Level-2)	Original Grant/ Allocation	Supplementary Grant/ Allocation	Re- Appropriation	Final Grant	Actual Expenditure	Difference between Final Grant & Actual Expenditure Surplus()/ Additional
Grant/Allocation No. 51 56- Power Division	18,40,00	4,02,83	-4,40,01	18,02,82	16,15,00	(1,87,82)
Grant/Allocation No. 61- Supreme Court Charged :	111,61,00	25,75,49	-2,34,09	135,02,40	136,76,07	1,73,67
Grant/Allocation No. 53 63- Ministry of Liberation War Affairs	2235,66,00	78,02,15	-83,56,97	2230,11,18	2116,40,50	(113,70,68)
Grant/Allocation No. 54 65- Ministry of Expatriates Welfare & Overseas Employment :	186,67,99	51,25,23	-2,34,64	235,58,58	191,81,02	(43,77,56)
Grant/Allocation No. 67- Anti-Corruption Commission Charged :	56,52,00	17,78,85	0	74,30,85	73,74,54	(56,31)
Grant/Allocation No. 56 71- Bridges Division	31,75,00	80,69	-40,00	32,15,69	31,45,38	(70,31)
Total Charged	144071,97,45	751,56,38	-4537,95,84	140285,57,99	146549,39,52	6263,81,53
Total Others	152194,34,54	24085,10,11	-46361,00,20	129918,11,62	112988,45,85	(16929,65,77)
Total Non- Development	296266,31,99	24836,66,49	-50898,96,04	270203,69,61	259537,85,37	(10665,84,24)

Note: Excluding Defence, CGDF, Railway, Postal and T&T

4. MINISTRY WISE SETTLEMENT OF AUDIT OBSERVATIONS

Ministry wise settlement of Audit Observation (2017-2018)

A total of 19336 audit observations have been settled in 2017-2018 by the OCAG. The amount involved in these observations is Tk. 13539.593 Crore. The number of audit observations and the amount involved for the respective ministries and divisions is shown below:

Sl. no.	Name of Ministry/ Division/ Other Organization	Number of observation	Amount Involved (In Core Taka)
1	Finance Division	76	6.28
2	Financial Institutions Division, Ministry of Finance	2733	454.06
3	Ministry of Women and Children Affairs	94	25.63
4	Ministry of Liberation War Affairs	13	0.83
5	Ministry of Food	845	523.318
6	Ministry of Disaster Management and Relief	74	5.09
7	Ministry of Fisheries and Livestocks	659	117.17
8	Ministry of Housing and Public Works	111	70.43
9	Ministry of Law, Justice and Parliamentary Affairs	-	-
10	Ministry of Land	88	3.52
11	Election Commission	30	4.37
12	Ministry of Youth and Sports	41	0.47
13	Ministry of Health and Family Welfare	306	301.49
14	Ministry of Primary and Mass Education	592	46.17
15	Ministry of Public Administration	52	0.65
16	Ministry of Education	1951	484.76
17	Ministry of Social Welfare	69	4.63
18	Ministry of Agriculture	871	135.61
19	Local Government Division	4959	2075.34
20	Rural Development and Co-operatives Division	50	14.47
21	Ministry of Post, Telecommunications and information Technology	1279	1043.06
22	Ministry of Industries	425	1485.77
23	Ministry of Defence	592	657.42
24	Ministry of Religious Affairs	-	-
25	President's Office	-	-
26	Economic Relations Division	-	-
27	Ministry of Chittagong Hill Tracts Affairs	34	10.34
28	Ministry of Environment, Forest and Climate Change	93	60.63

Ministry Wise Settlement Of Audit Observations

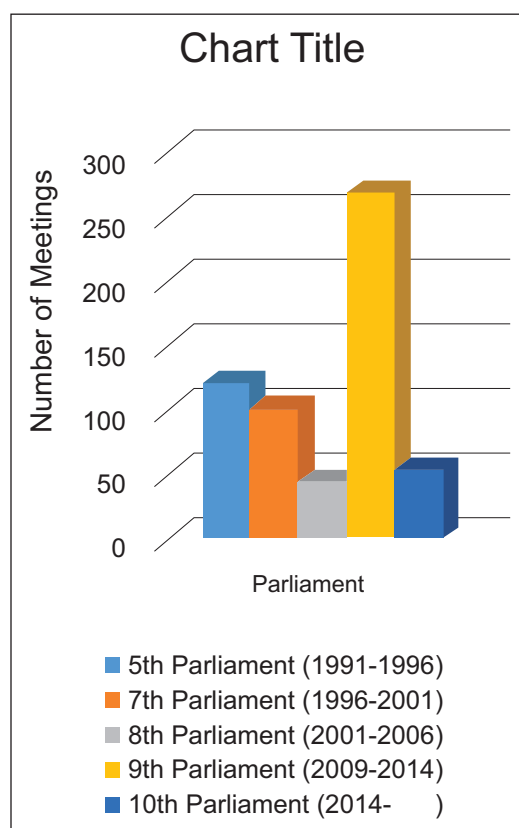
Sl. no.	Name of Ministry/ Division/ Other Organization	Number of observation	Amount Involved (In Core Taka)
29	Implementation, Monitoring and Evaluation Division	-	-
30	Supreme Court	-	-
31	Cabinet Division	-	-
32	Ministry of Water Resources	136	1205.51
33	Ministry of Foreign Affairs	390	38.47
34	Ministry of Home Affairs	150	26.44
35	Ministry of Civil Aviation and Tourism	207	163.91
36	Power Division	134	403.6
37	Ministry of Shipping	15	31.67
38	Energy and Mineral Resources Division	706	925.44
39	Ministry of Information and Communications Technology	37	45.84
40	Secretariat of Parliament	3	0.18
41	Ministry of Expatriates' Welfare and Overseas Employment	75	2.93
42	Ministry of Information	5	0.16
43	Public Service Commission	-	-
44	Bridges Division	-	-
45	Road Transport and Highways Division	214	779.4
46	Bangladesh Railway	343	316.02
47	Planning Division	92	19.01
48	Ministry of Cultural Affairs	180	13.24
49	Ministry of Textiles and Jute	226	57.67
50	Ministry of Commerce	25	6.21
51	Ministry of Labour and Employment	2	0.005
52	Prime Minister's Office	2	0.25
53	Internal Resources Division	135	1816.05
54	Anti-Corruption Commission	-	-
55	Ministry of Science and Technology	222	156.08
56	Total	19336	13539.593

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 in 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 1080 audit reports to the Parliament since the independence of Bangladesh. Among those, 978 audit reports were discussed up to the 108th meeting of PAC of 10th Parliament. The number of un-discussed reports is 102; 24 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 10th Parliament has undertaken an unprecedented step in resolving the existing un-discussed reports. Because of the proactive approach by the PAC and OCAG, a large number of audit observations included in those reports have been discussed during 2018.

The 10th Parliament was constituted on October 2014. The total number of 108 meetings were held in the 10th Parliament. The PAC examined 1776 audit observations of 81 un-discussed audit reports during this time.

Public Accounts Committee Activities

PAC MEETING: JANUARY TO DECEMBER, 2018

No.	Meeting No. & Date	Audit Report Discussed	Audit Directorate
1	76th meeting January 16, 2018	Annual Audit Report 2011-2012 on the accounts of Agrani Bank Limited for the Financial Year 2010-2011 under Financial Institutions Division, Ministry of Finance.	Commercial Audit Directorate
2	77th meeting January 24, 2018	Annual Audit Report 2013-2014 on the accounts of Foreign Aided Project for the Financial Year 2012-2013 under Local Govt. Division, Power Division, Road Transport & Highways Division, Ministry of Water resources and Railway.	Foreign Aided Project Audit Directorate
3	78th meeting February 02, 2018	Annual Audit Report 2013-2014 on the accounts of Foreign Aided Project for the Financial Year 2012-2013 under Local Govt. Division, Power Division, Road Transport & Highways Division, Ministry of Water resources and Railway.	Foreign Aided Project Audit Directorate
4	80th meeting March 21, 2018	Annual Audit Report 2011-2012 on the accounts of Agrani Bank Limited for the Financial Year 2010-2011 under Financial Institutions Division, Ministry of Finance.	Commercial Audit Directorate
5	81th meeting March 29, 2018	Issue Based Audit Report 2004-2013 on the accounts of Professional fee under Local Govt. Engineering Department, Local Govt. Division, Ministry of Rural Development co-operatives.	Foreign Aided Project Audit Directorate
6	82th meeting April 10, 2018	Special Audit Report 2006-2012 on the accounts of Defense Land Management & Maintenance under Ministry of Defense.	Works Audit Directorate
7	83th meeting May 08, 2018	Special Audit Report 2010-2011 on the accounts of 4 (four) different Project for the financial year 2005-2006 to 2010-2011 under water Development Board, Ministry of Water resources.	Works Audit Directorate
8	84th meeting May 17, 2018	Annual Audit Report 2010-2011 on the accounts of Ministry of Foreign Affairs for the Financial Year 2009-2010 to 2010-2011.	Mission Audit Directorate
9	85th meeting May 27, 2018	Annual Audit Report 2011-2012 on the accounts of 8 (Eight) different Entities/ Organizations for the Financial Year 2010-2011 under Ministry of Civil Aviation and Tourism.	Commercial Audit Directorate
10	86th meeting June 26, 2018	Discussion for Final Settlement observations by PAC Recommended by CAG under Different Ministry/ Division/ Organizations.	All Audit Directorate

Public Accounts Committee Activities

No.	Meeting No. & Date	Audit Report Discussed	Audit Directorate
11	87th meeting June 26, 2018	Annual Audit Report 2010-2011 on the accounts of Ministry of Foreign Affairs for the Financial Year 2009-2010 to 2010-2011.	Mission Audit Directorate
12	88th meeting July 10, 2018	Compliance Audit Report 2011-2012 on the accounts of 8 (Eight) different Entities/ Organizations for the Financial Year 2010-2011 under Ministry of Civil Aviation and Tourism.	Commercial Audit Directorate
13	89th meeting July 29, 2018	Annual Audit Report 2012-2013 on the accounts of Custom Bond Commissionerate Dhaka and Chittagong for the Financial Year 2008-2012 under Internal Resource Division, Ministry of Finance.	Local Audit Directorate
14	90th meeting August 07, 2018	Annual Audit Report 2010-2011 on the accounts of Public Health Engineering Department for the Financial Year 2010-2011 & previous year under Ministry of Health and Family Welfare.	Works Audit Directorate
15	91th meeting September 11, 2018	Annual Audit Report 2012-2013 on the accounts of 19 different Entities (2011-2012) and CMSD (2006-2012) for the Financial Year 2006-2012 under Ministry of Health and Family welfare.	Works Audit Directorate
16	94th meeting September 20, 2018	Environment Audit Report 2014 on the accounts of Food Department regarding the Illegal Use of Formalin and Calcium Carbide in Food under Ministry of Food.	Performance Audit Directorate
17	98th meeting September 30, 2018	Issue Based Audit Report 2012-2013 on the accounts of different Telephone revenue offices of BTCL for the Financial Year 2011-2012 under Ministry of Post, Telecommunication, Science and Technology.	PTST Audit Directorate

PAC Report of 10th Parliament Tabled

b. PAC Report of 10th Parliament Tabled

From Eighth to Fifteenth Reports of Public Accounts Committee (PAC) of 10th Parliament were submitted in January to June 2018. Respectively the Committee examined 321 audit observations of 07 audit reports in 11 sittings. Among these, 253 audit observations were settled, while the executives were instructed to recovery for 28 audit observations; to evaluate evidence and others instructions for 25 audit observations and to take befitting steps for rest 15 audit observations. All these observations involve an amount of Tk 1794.26 crore & USD 13108.11. Tk 72.17 crore and USD 8724.81 was recovered and adjusted through audit recommendations.

Ministry wise audit observations summary is given below:

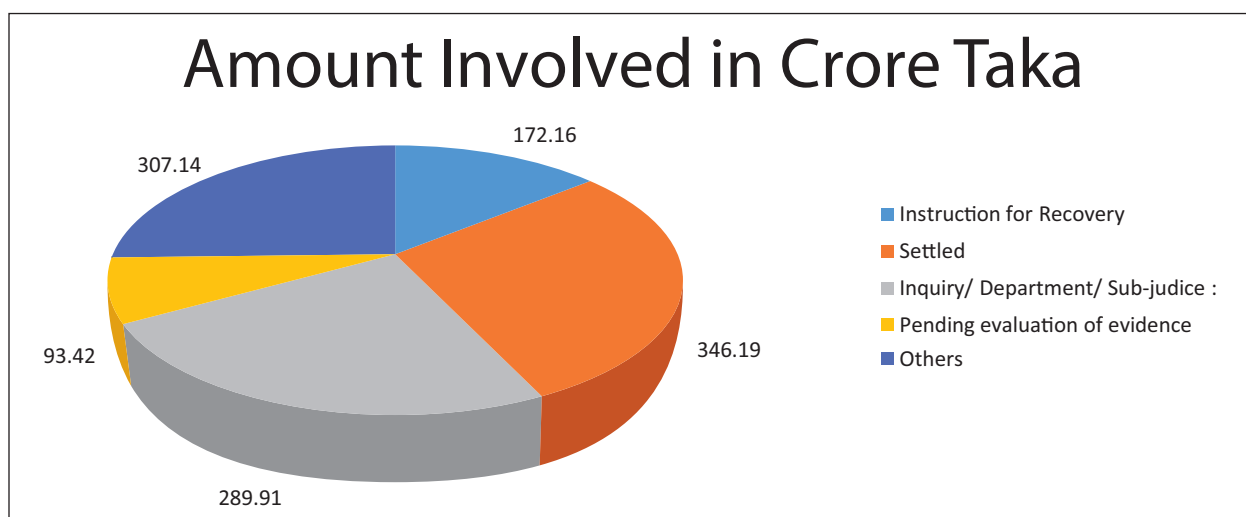
Sl. no.	Ministry/Division	Number of observations	Amount involved (in crore Tk)	Recovered and Adjusted (in crore Tk)
01	Railway	10	23.96	0.02
02	Agriculture	29	213.14	1.51
03	Financial instutution Division	4	20.39	11.06
04	Energy and Mineral Resources	7	76.47	27.69
05	Industry	10	4.96	1.31
06	Water Resource	9	31.30	0.00308
07	Public work & Housing	01	0	0
08	Foreign Affairs	20	TK10.11 USD13108.63	USD8724.81
09	Internal Resources Division	14	2.21	0.86
10	Local Government Division	28	330.69	28.27
11	Health	01	0.86	0
12	Digester management & Relief	6	0.37	0.31
13	Post & Telecommunication	101	2.32	1.13
14	Roads & Highways	1	1.88	0
15	Forest & Environment	3	0.14	0.0024
16	Defence	1	0.62	0
17	Civil Aviation & Tourism	8	50.66	0
	Total	253	Tk 770.08 crore & USD 13108.11 (only for settled audit observations)	Tk 72.17 crore and USD 8724.81

PAC Report of 10th Parliament Tabled

A summary of the amount of money involving recovered and adjusted, inquiry/ departmental/ sub-judice, instruction for recovery, settled and others discussed in Public Accounts Committee (PAC) of 10th Parliament is given below:

(in crore Tk.)

Instruction for Recovery :	172.16
Settled :	346.19
Inquiry/ Department/ Sub-judice :	289.91
Pending evaluation of evidence :	93.42
Others :	307.14



Statistics between budget and recovery ratio:

Financial Year	Total tk. (in crore tk.)	Recover/ Adjustment (in crore tk.)	Ratio
2017-2018	195.35	8317.53	1 : 43

6. YEAR IN REVIEW

Honorable Prime Minister Sheikh Hasina inaugurates the Extended Audit Bhaban



Honorable Prime Minister Sheikh Hasina inaugurated the Extended Audit Bhaban at Kakrail on 31 January, 2018.

Honorable Prime Minister Sheikh Hasina inaugurated the Extended Audit Bhaban at Kakrail on 31 January, 2018. In her speech during the Inauguration Ceremony, Honorable PM Sheikh Hasina emphasized the significance of Audit Department in strengthening the Public Financial Management in the country. She said that Office of the Comptroller and Auditor General (OCAG) plays an important role in preventing wastage of public money, financial irregularities, non-payment of VAT and taxes, infringement of executive orders, etc. She encouraged the officials of OCAG to strengthen its supervision to prevent corruption and recover public money. She affirmed her commitment of not tolerating corruption and financial irregularities. She assured that her government would take necessary initiative to solve the manpower crisis and to restructure the Audit and Accounts department so that it can work more efficiently in proportionate with the budget size, increasing economic activities of the government and the need of the time. She said that in addition to the usual Regulatory Audit, Auditors need to gain efficiency in conducting the Entity based Audit, IT Audit, Performance Audit and Environment Audit, etc. For this, she put emphasis on skill development of the officials of OCAG and expected that audit activities will aid the government in attaining SDGs. She also hoped that Audit Monitoring and Management System (AMMS) will connect all the ministries with the audit process in near future and will help in producing quality Audit Report. Besides, she emphasized on taking proper security measures in case of digitization.

State Minister of Finance Mr. Md. Abdul Mannan MP, the Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed, Finance Secretary Mr. Mohammad Muslim Chowdhury were among the speakers in the ceremony. Deputy Comptroller and Auditor General (Senior) Mr. Mohammed Iqbal Hossain made a presentation on the topic of “Contribution of the Office of the Comptroller and Auditor General in establishing transparency and accountability” in the ceremony.

Honorable CAG inaugurates the Launching Ceremony of Pension Payment through EFT in CGA

The Office of the Controller General of Accounts (CGA) launched Pension Payment through Electronic Fund Transfer (EFT) for the pensioners drawing pension from the Office of the Chief Accounts Officer (CAG, PSC & Election Commission). The Hon’ble Comptroller & Auditor General of Bangladesh Mr. Masud Ahmed inaugurated the Pension Payment through EFT in a launching ceremony organized at the Office of the CGA on 1st April, 2018. Pensioners & Officials of different offices were present on the occasion of EFT launching ceremony. A total of 102 pensioners have been brought under EFT coverage at this phase. Earlier the pensioners drawing pension from the CAO, Finance Division were brought under EFT coverage for the first time from 1st February, 2018. CGA Mr. Abul Foyez Md. Abid expressed his plan to widen the coverage of pension payment through EFT with an expectation to expand the facility for all the 6.5 lac pensioners by phases.



The Hon’ble CAG Mr. Masud Ahmed is switching on the button for sending messages of EFT to pensioners

Year in Review

Honorable CAG inaugurates the New CGA Conference Room at Hisab Bhaban

A newly constructed conference room went in operation at the office of the Controller General of Accounts. The conference room was inaugurated by the Hon'ble Comptroller and Auditor General Mr. Masud Ahmed on 16 April, 2018. Along with other office space of CAO, Postal Department at Hisab Bhaban, the 3rd floor of that office was also occupied by thousands of old sacks of disposable records for decades. Even the piles of old sacks went up to the ceiling of the corridors and the rooms. As a result thousands square feet of valuable office space remained unused. The reality is that the new conference room has emerged from the piles of the old sacks. The Conference Room with the sitting arrangement of 80 people has been facilitated with modern technological support and amenities like latest sound system with auto camera, display devices etc. A buffet room and two wash rooms for male & female with modern facilities have also been constructed adjacent to the newly constructed CGA Conference Room.

Honorable CAG attends Cultural Evening of Pohela Boishak celebrated at Commercial Audit Directorate

On 15th April 2018, a spectacular cultural evening was organized by Commercial Audit Directorate at National Museum Auditorium, Shahbagh on the occasion of "Pohela Boishak"-the Bengali New Year. The gala night was fulfilled with the presence of distinguished guests. The Honorable Comptroller and Auditor General (CAG) of Bangladesh Mr. Masud Ahmed adorned the chair as the Chief Guest while Controller General of Accounts (CGA) Mr. Abul Foyez Md. Abid was present as the special guest. Besides, a range of employees from Audit Department, respected current and former high officials attended the function. Director General of Commercial Audit Directorate Mr. Md. Aftabuzzaman received all the invited guests with bouquets. In his welcome speech, he expressed his deep gratitude to the honorable guests and others and said, "Commercial

Audit Directorate always appreciates creativity and tries to explore the potentials of its employees." The chief guest Mr. Masud Ahmed enjoyed the whole rendition. In his speech, he mentioned, "The program is flawless. The selection of the songs is really wonderful and It's one of the best cultural nights that I have ever seen". He also praised Director General Md. Aftabuzzaman for his leadership in arranging such a wonderful program. The glittering night was full of cultural events like patriotic songs, romantic songs, classical songs, chorus songs, poem recitation, acting, magic show etc. The unforgettable gathering ended with mouth-watering refreshment.

Newly appointed Comptroller and Auditor General takes Oath



Mr. Mohammad Muslim Chowdhury took oath as the 12th Comptroller and Auditor General of Bangladesh on Tuesday, 17th July, 2018. Chief Justice Mr. Syed Mahmud Hossain administered the oath at the Judges Lounge of Supreme Court

As per Article: 127(1) of the Constitution of Bangladesh, the Honorable President of the People's Republic of Bangladesh appointed Mr. Mohammad Muslim Chowdhury as the Comptroller and Auditor General of Bangladesh. He took oath as the 12th Comptroller and Auditor General of Bangladesh on Tuesday, 17th July, 2018. Honorable Chief Justice Mr. Syed Mahmud Hossain administered the oath at the Judges Lounge of Supreme Court. Ex-CAGs of Bangladesh, the outgoing CAG Mr. Masud Ahmed and newly appointed Secretary to Finance Division Mr. Abdur Rouf Talukder, were present during the ceremony.



CAG Mr. Mohammad Muslim Chowdhury meets Honourable President Md. Abdul Hamid at Banga Bhavan on 5th August, 2018

CAG delivers a series of lectures on 'Evolution of Public Financial Management in Bangladesh':

Honorable CAG Mr. Mohammad Muslim Chowdhury delivered a series of lectures on 'Evolution of Public Financial Management in Bangladesh'. He took a total of 11 classes from 08/08/2018 to 08/11/2018 in F K M A Baqui Auditorium of CAG office in presence of senior and mid-level officials of Audit and Accounts department.



CAG delivers lecture on 'Evolution of Public Financial Management in Bangladesh'

Having an in depth and broad-based knowledge and experience on matters of Public Financial Management, Administration and Governance, he gave a conceptual framework of PFM in these classes. He also discussed about history and evolution of Audit and Accounts

Department beginning from the colonial era. Besides, he expressed his concern about the management and automation of Public Accounts to make it more effective for public service delivery. He articulated his vision as 'centralized accounts keeping with decentralized service delivery reducing cost of audit activities'. His main purpose was to develop Audit Department as a knowledge-based department through its functions contributing in developing quality public service delivery and establishing good governance as a part of establishing transparency and accountability. All the officials of Audit and Accounts Department got inspired and highly benefitted from these precious lectures.

Various Orders & Instructions issued by OCAG:

The Accounts and Report (A&R) wing of OCAG was very proactive in issuing various orders and instructions being instructed by CAG from July to December, 2018. These orders and instructions are mainly focused on quality development of public audit procedure (planning, field audit and report), Appropriation Audit (Sanction & Expenditure), management of GPF and Loans & Advance, management of Public Accounts for making it more effective for public service delivery, review of compiled accounts of Self Accounting Entities (SAEs) by concerned Audit Departments, guidelines for mission audit teams before and during audit, work distribution among 10 Directors General of Audit Departments according to relevant grant and appropriation for ministries/divisions and forming a committee for preparing a draft for a comprehensive act in the light and spirit of our Constitution, The Comptroller and Auditor General (Additional Functions) Act of 1974 and The Comptroller and Auditor General (Remuneration and Privileges) Act of 1998.

Honorable CAG Mohammad Muslim Chowdhury unwraps the cover of a book on Audit Design Matrix:

A ceremony on unwrapping the cover of a book on Audit Design Matrix (ADM) prepared by the

Year in Review

Commercial Audit Department was held on 27/12/2018 at the conference room of the Department. Honorable CAG Mr. Mohammad Muslim Chowdhury graced the occasion as the Chief Guest in this ceremony and lauded this initiative. Controller General of Accounts Mr. Abul Foyez Md. Abid, Controller General Defense Finance Mr. Md. Zubair Ahmed Khan, Director General of Financial Management Academy Mr. Mohammed Zakir Hossain, DGs of various Audit Departments and other senior officials of OCAg were present in this ceremony. Mr. Md. Aftabuzzaman, Director General of Commercial Audit chaired this ceremony. All the officials of his department including Directors and Deputy Directors were present in this ceremony and contributed in organizing it successfully. The newly published book will benefit the auditors to conduct audit in a systematic way.



Honorable CAG Mr. Mohammad Muslim Chowdhury along with higher officials of Audit & Accounts department poses with newly published book of Audit Design Matrix

‘Audit Fair’ organized:

In order to resolve the unsettled audit observations, Ministry of Posts, Telecommunications and Information Technology with the cooperation of PTST Audit Department organized an “Audit Fair” from 3rd November to 5th November, 2018. Honorable Comptroller & Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury, Mr. Shyam Sundar Shikder, Secretary to the Ministry of Posts, Telecommunications and Information Technology and Mr. Md. Zakir Hossain Khandker, Director General of PTST Audit Department were present at the opening ceremony.



Honorable Comptroller & Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury is delivering speech in the inauguration ceremony of ‘Audit Fair’ organized by Ministry of Posts, Telecommunications and Information Technology.

7. SAI BANGLADESH IN GLOBAL PERSPECTIVE

CAG attends seminar on Managing Performance in Public Organizations organized by European Academy in Germany

The Former Honorable Comptroller and Auditor General Mr. Masud Ahmed attended the Seminar on Managing Performance in Public Organizations which was organized by the European Academy and took place in Germany from 26-27 February, 2018.

The best solution for promoting good governance is to put an accurate risk management system in place which supports officials in detecting weaknesses and risky areas. A proper risk assessment hence lays the foundation for a robust anti-fraud policy. Moreover, public organizations must establish a solid internal control framework which determines roles and responsibilities and ensures that appropriate standards are put in place to guarantee the good governance of the organization. In this context, it is crucial that public officials charged with financial responsibilities carry out their tasks in efficient and trustworthy manner. Financial control mechanisms are indispensable if the public sector wants to maintain its integrity. However, it is important to note that public institutions across the world face a different set of risks depending on context, culture and the given governmental mandate. Thus, institutions might need to adopt different risk management solutions and strategies tailored to their institutional demands. Compliance audit can be powerful instrument to strengthen the good governance of public organizations. In particular, they assist Auditors in assessing the causes of rule violations or identifying whether laws and regulations meet the set standards. In this way, compliance audits can effectively cure mismanagement and prioritize those areas where corrective actions are particularly urgent.

In this hands-on seminar, workshop participants had the opportunity to transform the knowledge gathered during the seminar into immediate practical actions. They gained a deeper understanding of how to conduct risk identification, develop a risk management plan and got familiar with different auditing standards.

CAG attends the view exchange meetings with the Standing Committee on Public Accounts to the Australian Parliament, Australia

The Former Honorable Comptroller and Auditor General Mr. Masud Ahmed as a member of the representative team headed by Dr. Muhiuddin Khan Alamgir, Former Honorable Chairman, the Standing Committee on Public Accounts of Bangladesh National Parliament attended the view exchange meeting with the Standing Committee on Public Accounts to the Australian Parliament in Australia from 13-17 February 2018. During the tour he also attended different bilateral meetings to develop relationship between two countries.

CAG attends 2nd Meeting of the INTOSAI Working Group on Big Data (WGBD) held on 19th & 20th April 2018 at Washington DC, USA

The Former Honorable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed attended 2nd Meeting of the INTOSAI Working Group on Big Data (WGBD) held on 19th & 20th April 2018 at Washington DC, USA. Personal Secretary (PS) accompanied him in this meeting.

In the meeting, the issue related to how practices of analytics and big data in auditing are affecting the accountability community with respect to sustainable development goals and programs were discussed. The working group on Big Data is a specialized Working Group approved by INTOSAI under its strategic Goal Three: Knowledge sharing and services. Its objective is to- i) identify the challenges and opportunities faced by SAIs in the era of Big Data; ii) summarize the knowledge and experience in the field of Big Data Audit; and iii) strengthen relevant bilateral and multilateral technical Cooperation. The WGBD has 27 member countries and observers.

SAI Bangladesh in global perspective

SAI Bangladesh elected as Governing Board member of ASOSAI



Honorable CAG attending 14th ASOSAI Assembly along with other Bangladeshi delegates in Hanoi

The Supreme Audit Institution of Bangladesh has been elected as a member of Governing Board of Asian Organization of Supreme Audit Institutions (ASOSAI) for three years ranging from 2018 to 2021. The election took place during the 14th assembly of ASOSAI held in Hanoi, Vietnam from 19th to 22nd September, 2018. The other elected members of the Governing Board are Indonesia, Nepal, Kuwait & Russia. A six-member delegation from SAI Bangladesh headed by the Comptroller and Auditor General (CAG) of Bangladesh Mr. Mohammad Muslim Chowdhury attended the conference. Director General of Commercial Audit Directorate Mr. Md. Aftabuzzaman, Director (FIMA) Ms. Farmeen Mowla, ADCAG (Admin) Mr. Md. Naoshad Hossain, ACAG (Report) Mr. Md. Firoz Khan were present among others. A signing ceremony for Cooperation Agreement between SAI Bangladesh and State Audit Bureau of Kuwait was also held in Hanoi. SAI Bangladesh will host the 55th GB meeting in Dhaka from 21-24 March, 2020.

8. TRAINING AND PROFESSIONAL DEVELOPMENT

Financial Management Academy (FIMA)

Financial Management Academy (FIMA) is the apex training organization of the Office of the Comptroller & Auditor General of Bangladesh. It is a specialized 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 & 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 organized various training related to PFM and other important activities during the period July-December 2019. A brief description of these events is provided below:

Courses designed to strengthen financial management of public sector:

Financial Management Course for Officers of Bangladesh Army (Batch-8)



Participants of Bangladesh Army of Financial Management Course with Director General, FIMA

A two-week Financial Management Course was organized at FIMA exclusively for the officers of Bangladesh Army from 07 October to 18 October 2018. Nineteen mid-level Army officers from the rank of Lt. Colonel to Captain participated in this training program. On 18 October 2018, FIMA organized a closing ceremony, which was presided over by Mr. Mohammad Zakir Hossain, DG (FIMA). Senior officials both from the Audit & Accounts Department and the Bangladesh Army were present in the ceremony. Guests and participants, during their speeches, spoke highly of the efforts made by FIMA and Army authorities towards building such civil-military cooperation in the field of training on financial management. FIMA and Bangladesh Army, as part of an agreement made few years back, hold such training programs twice a year on a regular basis.

TIBAS Course:

For mid-level officers across the Government, FIMA organizes regular training program in the name of Training in Budgeting and Accounting System (TIBAS). The 29th, 30th, 31st and 32nd TIBAS Courses, took place from 04th February – 15th February, 2018; 6th May – 17th May, 2018; 22nd June – 02nd July 2018 and 02nd December – 13th December, 2018 respectively. Ninety Seven participants from different ministries and departments participated in those courses. Apart from learning the basics of budgeting, government accounting and auditing, participants of this top-notch training course also got acquainted with monetary and fiscal policies, public debt and cash management as well as mobilization of foreign aid and its underlying accountability mechanisms.



Participants of 32nd TIBAS course with Honorable CAG

Training And Professional Development



Participants of 32nd TIBAS course in a session with Honorable CAG Mr. Mohammad Muslim Chowdhury

Courses for OCAg Personnel:

PPA-2006 & PPR-2008 Course:

FIMA organized three Training Courses on PPA-2006 & PPR-2008 from 28th January to 1st February, 2018; 15-19 April, 2018; 05-09 August, 2018; 04-08 November, 2018 and 11-15 November, 2018 respectively which were participated by a total of 107 officers from Audit and Accounts Departments. Realizing the pivotal role that procurement plays, FIMA regularly offers this course to help the participants learn the ins and outs of procurement.



Participants of PPR-2008 Course with Director, FIMA

Environmental Audit Course:

FIMA organized one Environmental Audit Training Course from 23-27 November, 2018 which was participated by a total of 35 officers from Audit and Accounts Department. FIMA believes that this training program will help the government in its battle to tackle environmental hazards looming in Bangladesh.



Participants of Environmental Audit Course with Director General, FIMA

SAS Super Orientation Course:

FIMA organizes SAS Super Orientation training course for the newly promoted SAS Superintendents on a regular basis. A total of 315 Officers from nine (09) different batches participated in this training from the month of July to December, 2018.



Participants of SAS Super Orientation Course with Director General, FIMA

Orientation Course for Officers & Staff of CGDF:

FIMA organized Orientation Course for newly promoted officers & staff of CGDF from 30 September, 2018 to 07 October, 2018 which was participated by a total of 32 trainees.



Participants of Orientation Course for Officers & Staff of CGDF

Training And Professional Development

Audit and Accounts Officer Orientation Course:

FIMA organized Orientation courses for newly promoted Audit and Accounts officers. Two training courses from 07-11 October, 2018 and 14-18 October, 2018 were arranged in which a total of 52 officers participated.



Participants of Orientation Course with Director General, FIMA

Training on Revenue Audit:

FIMA organized Revenue Audit training for OCAG officials from 05-09 August, 2018. A total of 30 officers participated in the training course.



Participants of Training on Revenue Audit with acting Director General, FIMA

Training of Trainers (ToT): Course Design & Delivery:

FIMA organized one 'Training of Trainers (TOT): Course Design & Delivery' course for OCAG officials on 01-05 July, 2018 where a total of 20 officers participated. This course, through interactive training method, helps the participants to design and deliver various courses.



Participants of Training of Trainers (ToT): Course Design & Delivery with Director General, FIMA

Sub-ordinate Accounts Service (SAS/SRAS) Part I and Part II Training:

FIMA organized two SAS/SRAS Part-1 training courses from 15 July-27 September, 2018 and 14 October- 24 December, 2018 respectively and one SAS/SRAS Part-2 course from 15 July-27 September, 2018. Apart from taking preparation for SAS/SRAS exams, participants gain first-hand knowledge about the various functions of the Department and the Government in general.



Participants from the 133rd SAS/SRAS Part-I course with Director General, FIMA



Participants from the 122nd SAS/SRAS Part-II course with Director General, FIMA

Training And Professional Development

IT Audit Course:

FIMA organized two IT Audit Training Courses from 11-15 February, 2018 (Batch-05) and 08-12 April, 2018 (Batch-06) respectively. These two training courses were participated by a total of 47 officers from Audit and Accounts Department.

Public Debt Management Audit (Batch-1):

A one-week Public Debt Management Audit Training, first of its kind, was organized at FIMA for the officials of Audit and Accounts Department from 01 April to 05 April 2018. Twenty two officers from various offices of the department participated in the training program organized.

Management and Leadership Training:

FIMA under the direct guidelines from Comptroller and Auditor General Office organized for the first time a five day long training named 'Management and Leadership Training program' to enhance the professional efficiency and leadership skills of auditors. This training was held from 01-05 April, 2018 where 23 participants from various offices and ranks took part.

New Courses offered:

This year FIMA has introduced the new training courses which are - Training for Accounts Staff of Executives and Training on Internal Audit for the Officials of Audit Cell. FIMA has the plan to incorporate these new training programs into its regular training schedule.

Mission Audit Training Course:

Mission Audit:

FIMA organized three Mission Audit Training Courses under the name of 'Mission Audit Training Course (Mission and Embassy)', 'Mission Audit training Course (Bank Branches/Exchange Houses Abroad of State Owned Bank)' and 'Mission Audit Training Course (Biman Bangladesh Airlines)' for OCAG officials from 11-15 March, 2018 and 8-15 April, 2018 in 1st phase and from 09th September- 17th September, 2018; 30th September -09th October, 2018 and 21st October-25th October, 2018 in 2nd phase respectively. FIMA regularly organizes these training courses which enable the participants to have better understanding about the possible findings during mission audit.



Participants of Mission Audit Training Course with Director General, FIMA

9. OVERSEAS TRAINING AND CONFERENCE

Participants at overseas training and conference (January - December, 2018)

A good number of OCAG officials participated in various training courses and workshops held abroad during the period January– December 2018.

Participants' name and designation	Title of the event	Place/Country and duration
Mr. Md. Abdul Alim Talukder DD, FAPAD	iCISA Training on Environment Audit	Thailand 29 Jan to 31 Jan, 2018
Mr. Md. Mahbubul Alam DD, Local and Revenue Audit Directorate Mr. Mohammad Feroz Hythar DD, Railway Audit Directorate Ms. Tanim Tanim DD, FAPAD Ms. Mahsuma Safta DD, Local and Revenue Audit Directorate Ms. Ayasha Siddika CAO, ERD, Dhaka.	Training on Budgeting, Accounting and Financial Management in Government Sector	India 15 Jan to 02 Feb, 2018
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General, OCAG, Dhaka.	View exchange meetings with the Standing Committee on Public Accounts to the Australian Parliament in Australia	Australia 13 Feb to 17 Feb, 2018
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General, OCAG, Dhaka. Mr. Khan Md. Ferdausur Rahman MCIPS Director General Works Audit Directorate	Seminar on Managing Performance in Public Organizations	Germany 13 Feb to 17 Feb, 2018
Mr. Mohammed Iqbal Hossain Deputy Comptroller and Auditor General (Senior)	Integrity Seminar	Hungary 03 Mar to 05 Mar, 2018
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General, OCAG, Dhaka. Mr. Md. Aftabuzzaman Director General Commercail Audit Directorate	Workshop on Internal Audit and Risk Management: Adding Value	UK 12 Mar to 16 Mar, 2018

Overseas Training And Conference

Participants' name and designation	Title of the event	Place/Country and duration
Mr. Zubair Ahmed Khan CGDF, Dhaka. Mr. Md. Mokter Hossain Chayal AAO, OCAG, Dhaka	Integrity Talk on "Climate Finance Governance: Transparency, Accountability and Participation."	Thailand 25 April to 27 April, 2018
Mr. Abul Kalam Azad DG, Mission Audit Directorate, Dhaka.	39 th Session of the Finance Control Organ of the OIC	Saudi Arabia 15 April to 26 April, 2018
Mr. Masud Ahmed Hon'ble Comptroller and Auditor General, OCAG, Dhaka. Mr. Md. Tajnur Islam ACAG, OCAG, Dhaka.	2 nd Meeting of the INTOSA WG on Big Data	USA 19 April to 20 April, 2018
Mr. Md. Zahurul Islam ADG (Finance), Bangladesh Railway, Dhaka.	IPSAS Board Strategy Roundtable and Capacity Building Forum.	Philippines 29 May to 30 May, 2018
Mrs. Rownak Taslima ADCAG/Procedure. OCAG, Dhaka. Mr. Kamruzzaman DD, FIMA, Dhaka. Ms. Papia Monouara DD, FIMA, Dhaka.	SDGs Program Audit Review Meeting	China 28 May to 01 June, 2018
Ms. Fatema Yasmin Director (MIS), OCAG. Mr. Md. Abdul Alim Talukder DD, Civil Audit Directorate. Mr. Muhammad Alamgir AAO, Works Audit Directorate.	Joint Start-up Meeting of Cooperative Audit and Research Projects of ASOSAI WGEA.	China 20 June to 22 June, 2018
Mr. Shahzahan Siraz DD, FAPAD. Mr. Md. Sohal Rana ACAG (Report), OCAG. Mr. Shihab Hasan Chowdhury ACAG(Re-organ), OCAG	Sub regional Audit Planning Meeting of ASOSAI Capacity Development Program on IT Audit at iCISA.	India 25 June to 29 June, 2018
Mr. Md. Golam Mostafa Director General, Local and Revenue Audit Directorate Mr. Md. Robiul Islam Director, Performance Audit Directorate.	ASOSAI Seminar on IT Audit	Kazakhstan 09-13 July, 2018

Overseas Training And Conference

Participants' name and designation	Title of the event	Place/Country and duration
Mr. Md. Azizul Hoque Director General, Civil Audit Directorate. Mr. Md. Nurul Islam Deputy Director, Performance Audit Directorate.	18th Meeting of INTOSAI WGEA	Indonesia 16-19 July, 2018
Mr. Md. Aftabuzzaman Director General Commercial Audit Directorate. Mr. Md. Anisur Rahman DCAG(Procedure) OCAG, Dhaka.	11th ASOSAI Research Project	Malaysia 10-11 July, 2018
Mr. Md. Naoshad Hossain ADCAG (Admin) OCAG, Dhaka.	International Visitor Leadership Program "Accountability in Govt."	U.S.A 04-25 August, 2018
Ms. Shamoli Rani Roy Dy FA & CAO (HQ), Bangladesh Railway, Rajshahi. Ms. Sharmila Najneen Deputy Director Defence Audit Directorate.	ITP on Financial & Regularity Audit.	INDIA (ICISA) 13.08- 07.09.2018
Mr. Sayed Mustafa Mahbub Ali Director, FIMA. Ms. Nusrat Ferdousi JFC, Office of the SFC(Air), Dhaka Ms. Shaila Rahman CAO, Finance Div., M/o Finance Ms. Monowara Akther DD, Defence Audit Directorate Mr. A N M Shahidur Rahman DD (Budget), Office of the ADG/Finance, Bangladesh Railway. Mr. Mohammad Feroz Hythar DD, Railway Audit Directorate Mr. Md. Jamal Uddin DD, Office of the ADG/Finance, Bangladesh Railway. Mr. ATM Mahfuzar Rahman DD, PTST Audit Directorate Mr. Md. Sohal Rana ACAG, OCAG, Dhaka. Mr. Hossain Ahmed Shuvo DD (MIS), OCAG, Dhaka.	Seminar on the Govt. Financial Management for Bangladesh Officials	China 31 August – 20 September, 2018

Overseas Training And Conference

Participants' name and designation	Title of the event	Place/Country and duration
Mr. Md. Arifur Rahman ACAG (Audit), OCAG, Dhaka. Ms. Tanima Tanim DD, FAPAD, Dhaka.	Workshop on Foreign Funded Projects Auditor Capacity Development	China 03 – 07 September, 2018
Mr. Mhedi Hayat Abbasi Add. CGA (Acc. & Procedure) Mr. ASM Lukman CAO, M/o Public Administration. Mr. Md. Munjur Alam A&AO, Office of the CGA, Dhaka.	Training Course on Fiscal Reporting	India 10 – 14 September, 2018
Mr. Mohammad Muslim Chowdhury CAG of Bangladesh, OCAG, Dhaka. Mr. Md. Aftabuzzaman DG, Commercial Audit Directorate. Ms. Farmeen Mowla Director, FIMA. Mr. Md. Naoshad Hossain ADCAG(Admin), OCAG, Dhaka. Mr. Md. Firoz Khan ACAG(Report), OCAG, Dhaka.	14th ASSOSAI Assembly, 7th Symposium & GB Meeting	Vietnam 16-22 September, 2018
Ms. Rownak Taslima ADCAG (Procedure), OCAG, Dhaka.	INTOSAI Internal Control Subcommittee Meeting	Poland 27-28 September, 2018
Mr. Mohammad Iqbal Hossain DCAG (Senior), OCAG, Dhaka.	2018 ISACA Global Leadership Summit.	USA 04-06 October, 2018
Mr. Mohammad Muslim Chowdhury CAG of Bangladesh, OCAG, Dhaka.	International Anti –Corruption Conference (IACC) and 4th Meeting of the World Bank Group's International Corruption Hunters Alliance (ICHA).	Denmark 22-26 October, 2018
Mr. Mohammad Shah Alam Chief Accounts Officer, Energy & Mineral Resources Division, Dhaka.	International Program on Development Evaluation Training	China 26-30 November, 2018

10. ACRONYMS

ADG	Additional Director General
AIR	Audit Inspection Report
AMMS	Audit Monitoring and Management System
ASOSAI	Asian Organization of Supreme Audit Institutions
BTRC	Bangladesh Telecommunication Regulatory Commission
BR	Bangladesh Railway
CAAT	Computer Assisted Audit Techniques
CAG	Comptroller and Auditor General
CAO	Chief Accounts Officer
CGA	Controller General of Accounts
CGDF	Controller General Defense Finance
CIPFA	Chartered Institute of Public Finance and Accountancy
CISA	Certified Information System Auditor
CPTU	Central Procurement Technical Unit
DAO	District Accounts Officer
DCA	Divisional Controller of Accounts
DCAG	Deputy Comptroller and Auditor General
DG	Director General
ERD	Economic Relations Division
FA&CAO	Financial Adviser and Chief Accounts Officer

FIMA	Financial Management Academy
IDI	INTOSAI Development Initiatives
INTOSAI	International Organization of Supreme Audit Institutions
IPFM	Institute of Professional Financial Managers
ISSAI	International Standards of Supreme Audit Institutions
OCAG	Office of the Comptroller and Auditor General
PAC	Public Accounts Committee
PPR	Public Procurement Rules
PS	Private Secretary
PTST	Post, Telecommunication, Science and Technology
SAI	Supreme Audit Institution
SAS	Subordinate Accountss Service
SCOPE	Strengthening Comptrollership and Oversight of Public Expenditure
SFC	Senior Finance Controller
SPEMP	Strengthening Public Expenditure Management Project
UAO	Upazilla Accounts Officer
UN	United Nations
VAT	Value Added Tax
WGBD	Working Group on Big Data



Annual Activity Report 2018

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