



Annual Report - 2016

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



A Supreme Audit Institution should stand as a mirror of society, a true example of excellence and the defender of the public interest. In doing so an SAI should be aware of the challenges that go with in the implementation its mandate while believing that its due role will contribute towards good public financial management and governance. Fighting fraud, waste and abuse requires a fundamental paradigm shift to expand our position on financial accountability.

The role of the government has increased manifold in terms of a regulator, a facilitator and a partner of the private sector. Due to lack of financial resources and capacity constraints, SAI Bangladesh has not yet been able to cope up with the increased demand of its various stakeholders particularly the parliament, civil society and the general citizens. Quality audit service is hampered as it has to depend on the government in respect of recruitment of staff and budgetary aspects. However, OCAG is trying its best to conduct effective audit of public sector operation for optimum utilization of public resources, providing reliable and objective information to assist in establishing accountability and transparency in government activities. This year emphasis is given on ISSAI compliant entity wide audit, instead of unit based audit and using IT in auditing for ensuring quality in day to day auditing practices. OCAG submits one performance audit report, six special audit reports, sixteen annual audit reports and one report on the appropriation accounts to the Honorable President.

A strategy paper on Improving Responsiveness to Audit Observations is developed by SPEMP-B Project. I would like to convey special thanks to the SPEMP-B project for its successful completion and finally publishing six ISSAI guidelines in Bangla. The strategy paper would contribute a lot in settling the number of pending observations and decrease the number of audit observations as well. To assist in implementing ISSAI compliant entity wide audit, ISSAI TOT course and ISSAI based Audit Planning course are conducted by FIMA. A total number of 393 OCAG personnel are trained on ISSAI TOT course. Trainees will disseminate their knowledge to their respective audit directorates so that ISSAI awareness would be increased in the department. Furthermore, ISSAI based Audit Planning course serves the purposes of the trainees to get comprehensive insight into audit planning as per ISSAI requirement. A number of officials are trained on ISSAI Planning course. A significant number of officials are also trained in different topics especially Government Receipts Audit, e-Governance Audit, Environment Audit, Revenue Audit, IT Audit from India and Performance Audit from India, Pakistan and Malaysia.

OCAG has achieved tremendous success by getting professionally qualified officials. By now eleven officials are qualified as full members of Chartered Institute of Public Finance and Accountancy. Besides, 176 officials are qualified in Certificate Level, 41 officials are qualified in Diploma level and 25 officials are qualified in Advanced Diploma Level. The effort of OCAG would be continued in getting professionally qualified personnel in the days ahead.

A major initiative has been taken for restructuring, renovating and upgrading the Data Centre which will lead our Digital Audit Management System. AMC for servers has been signed in this regard. Procurement procedure of IT infrastructure has been completed from reputed vendors. I hope that by the end of the year 2017 OCAG Data Centre will become functional again. Audit people will be able to cope up with the ever increasing challenges of public expenditure activities by using modern technologies.

October 30, 2017

A handwritten signature in black ink, appearing to read 'Masud Ahmed', written in a cursive style.

Masud Ahmed

Comptroller and Auditor General

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

a. About us



The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and public spending to ascertain whether expenditures have yielded value for money in government offices, public bodies and statutory 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.

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 any body corporate directly established by law, the accounts of that body corporate shall be audited and reported on by such person as may be so prescribed.

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

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

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

Term of office Auditor General

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

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

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

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

Acting Auditor General

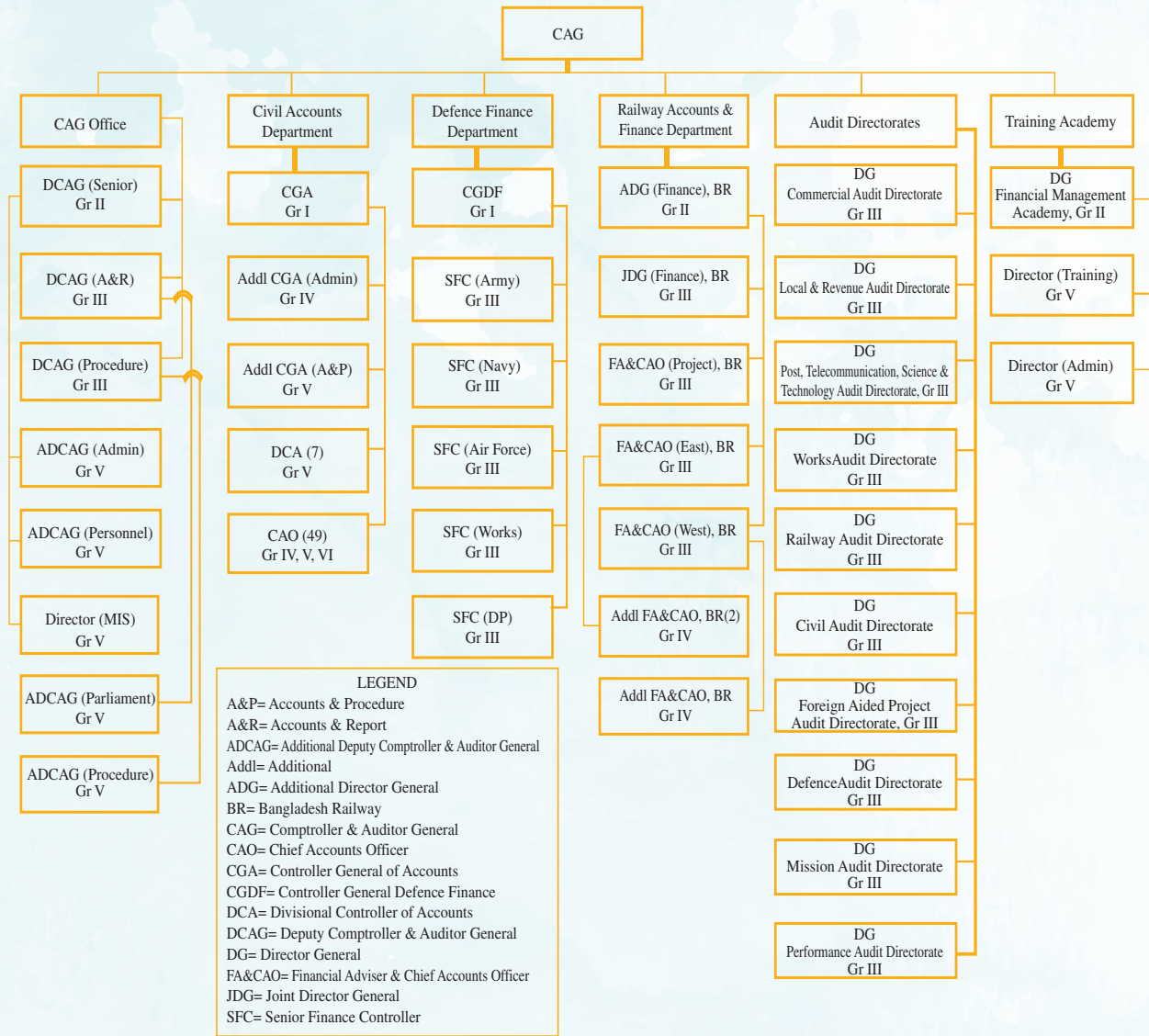
131. The public accounts of the Republic shall be kept in such form and in such manner as the Auditor General may, with the approval of the President, prescribe.

Form and manner of keeping public accounts

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

Reports of Auditor General to be laid before Parliament

c. 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:

SI	Directorates	Auditing Areas	Existing Manpower
01	Commercial Audit Directorate	All public sector entities and State Owned Enterprises (SOEs) including Nationalized Commercial Banks (NCBs) and financial institutions, autonomous, semi-autonomous bodies and public holding companies	584
02	Local and Revenue Audit Directorate	All civil government departments, local and statutory bodies including municipalities, city corporations, public sector banks and financial institutions, universities and the National Board of Revenue (NBR)	365
03	Civil Audit Directorate	Office of the Controller General of Accounts (CGA), 6 Divisional Controller of Accounts offices, 49 Chief Accounts Offices, 58 District Accounts Offices and 418 Upazila Accounts Offices under the CGA	200
04	Works Audit Directorate	Public works expenditures of the Public Works Department, Roads and Highways Department, Bangladesh Water Development Board, Bangladesh Power Development Board, Power Distributions Companies, Water and Sewerage Authority, Bangladesh Civil Aviation Authority, Local Government Engineering Department, Education Engineering Department, Public Health Engineering Department and City Development Authorities	248
05	Foreign Aided Projects Audit Directorate	All development and technical assistance programs and projects in the public sector involving foreign aid	201
06	Railway Audit Directorate	All establishments of Bangladesh Railway, office of the Additional Director General (Finance), Bangladesh Railway and offices under its administrative control	119
07	Post, Telecommunication, Science and Technology Audit Directorate	All establishments of the Postal Department, Bangladesh Telecommunications Company Limited, Bangladesh Telecommunication Regulatory Commission and the office of the Chief Accounts Officer, Ministry of Post and Telecommunication	179
08	Defence Audit Directorate	All units/formations of the defence forces, including 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	127
09	Mission Audit Directorate	All overseas missions under Ministry of Foreign Affairs, nationalized banks, shipping corporation offices and Biman Bangladesh Airlines offices operating abroad	36
10	Performance Audit Directorate	Performance audit of selected bodies	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	<ul style="list-style-type: none"> • Prepare monthly accounts of the government • Make payments for claims of all civil officers and staff of government • Prepare Appropriation Accounts and Finance Accounts of the government and place before CAG for approval • Ensure accuracy and timeliness of accounts • Maintain the Central Data Processing Unit (CDPU) • Administer all accounts offices including CAOs, DCAs, DAOs and UAOs • Prescribe forms and methods of keeping accounts with approval of CAG • Provide data and information regarding accounts according to requirements of Finance Division 	3866
Controller General Defence Finance (CGDF)	Defence Accounts	<p>Accounting:</p> <ul style="list-style-type: none"> • Compilation and consolidation of the annual accounts of the Defence Services receipts and expenditure • Submission of periodical financial/accounting reports/statements including yearly Appropriation Accounts to the CAG through the MOD • Furnish inputs of Finance Accounts to the CGA • Issue necessary instructions to the Finance Controllers in matters relating to internal audit, accounts and procedure etc. • Supply/disbursement and control of cash 	1548

Operational Activities

Name of Office	Type of Accounts	Allocation of functions	Existing Manpower
		<p>Pre-audit Function:</p> <ul style="list-style-type: none"> • Carry out pre audit to suit the individual service requirements • Assist the Directorate of Defence Audit • Examine issues relating to interpretation of rules and regulations and appeals against advising decisions given by the Finance Controllers <p>Financial Advice:</p> <ul style="list-style-type: none"> • Examine and render advice to defence services on 'Budget estimate and reviews' • Assist in scrutiny of all 'New budget measures' • Assist in processing cases with government which require government approval • 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 personnel 	
Additional Director General (finance)	Bangladesh Railway Accounts	<ul style="list-style-type: none"> • Render advice on administrative matters involving Bangladesh Railway (BR) finance and on policy of public service obligation • Maintain current accounts, monthly accounts of cash based transactions • Settle claims against BR • Consolidate 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 • Finalize both development and non-development budget estimates and submitting budget proposal of BR to the government • Maintain Settlement Accounts of BR with adjustment to civil, defence and store accounts through central books and budget unit under FA&CAO (East) 	926

e. Human Resources

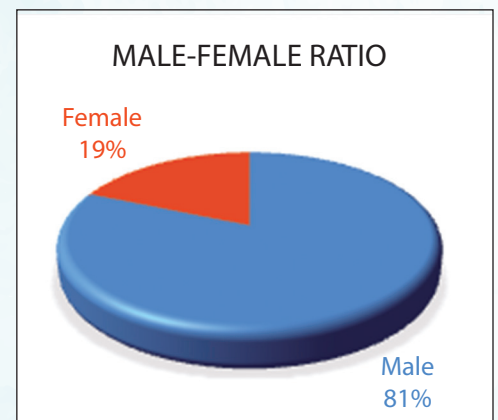
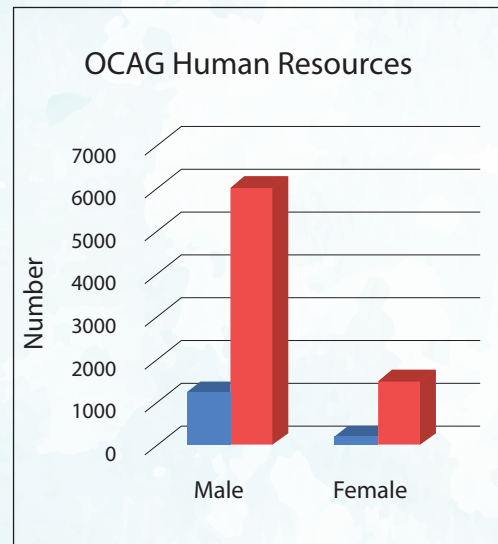
The Supreme Audit Institution requires special competence for its workforce to conduct widely varied auditing tasks. The OCAG considers the skills and

expertise of its staff as the most important aspect to perform its duties. The office possesses a wide range of educational backgrounds among its employees which is often very useful for carrying out the audit activities especially in performance auditing, environmental auditing and the emerging auditing 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 promoted to the rank of officers after qualifying departmental examination know as Sub-ordinate Accounts Service (SAS).

Officers and staff of the OCAG have varied academic backgrounds - science and humanities, finance, accounting as well as business administration. In order to build a strong competence based human capital, the OCAG encourages professionalism through acquiring ACCA (Association of Chartered Certified Accountants), CIPFA (Chartered Institute of Public Finance and Accountancy), qualification and certifications like Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM), Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE) by the officials.

Approximately, five thousand officers and staff are presently working in the OCAG of which nineteen percent are women. Following table depicts the total number of OCAG human resources and officer-staff gender ratio.



3. PRODUCTS AND SERVICES



In the year 2016, 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. Performance Audit

No.	Title of the report	Financial year	Ministry/Division	Audit directorate
1.	Report on the Impacting Factors in Port Management Activities of Chittagong and Mongla Sea Port.	2005-06 to 2009-10	Ministry of Shipping	Local and Revenue Audit Directorate

b. Special Audit

No.	Title of the report	Financial year	Ministry/Division	Audit directorate
1.	Report on the Accounts of Petroleum Corporation and its subsidiary organizations.	2010-12	Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
2.	Report on the Accounts of Petroleum Corporation and its subsidiary organizations.	2009-10	Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
3.	Report on the Revenue Collection of Telephone Revenue Offices under BTCL.	2011-12	Ministry of Posts, Telecommunications and Information Technology	PTST Audit Directorate
4.	Report on the Accounts of Teletalk Bangladesh Ltd, Dhaka Office.	2004-05 to 2010-11	Ministry of Posts, Telecommunications and Information Technology	PTST Audit Directorate
5.	Report on the Management and Maintenance of Military Estate under Cantonment Board and Ministry of Defense	2006-12	Ministry of Defense	Defense Audit Directorate
6.	Report on the Chandpur City Protection Project, Shailabari Protection Project of Sirajganj, Bhola City Protection Project and Protection from River Erosion Project in Lalmohan Upazilla (1 st Revised), Bhola under BWDB.	2005-06 to 2010-11	Ministry of Water Resources	Works Audit Directorate

Products and Services

c. Annual Audit

No.	Title of the report	Financial year	Ministry/Division	Audit directorate
1.	Report on the Accounts of Bangladesh Railway and 5 projects under Bangladesh Railway.	2007-08 to 2010-11	Ministry of Railway	Railway Audit Directorate
2.	Report on the Accounts of Bangladesh Civil Aviation Authority.	2010-11 and Previous	Ministry of Civil Aviation and Tourism	Works Audit Directorate
3.	Report on the Accounts of Customs Bond Commissionerate, Dhaka & Chittagong.	2008-09 to 2011-12	Internal Resources Division	Local & Revenue Audit Directorate
4.	Report on Accounts of Public Works Department.	2008-09 to 2010-11	Ministry of Housing and Public Works	Works Audit Directorate
5.	Report on Accounts of Local Government Engineering Department.	2010-2011	Ministry of Local Government, Rural Development and Co-operatives	Works Audit Directorate
6.	Report on the Accounts of Foreign Aided Projects.	2011-12 and Previous	Ministry of Power, Energy & Mineral Resources, Ministry of Water Resources, Ministry of Posts, Telecommunications and Information Technology, Ministry of Agriculture, Ministry of Land, Ministry of Relief and Disaster Management and Ministry of Primary & Mass Education	Foreign Aided Project Audit Directorate
7.	Report on the Accounts of Foreign Aided Projects.	2011-12	Ministry of Health and Family Welfare, Ministry of Education, Local Government Division	Foreign Aided Project Audit Directorate
8.	Report on the Accounts of Foreign Aided Projects.	2012-13	Ministry of Health and Family Welfare, Ministry of Agriculture, Economic Relations Division	Foreign Aided Project Audit Directorate

d. Notable Audit Reports

Ministry of Railway

Report : CAG's Annual Audit Report on the accounts of Railway Ministry for the financial year of 2009-2011, Audit reports on revenue projects implemented by BR for the year of 2007-2008 to 2010-2011 and Audit comments on the appropriation accounts of Bangladesh Railway for the year of 2009-2011.

CAG's Audit Report : 2011-2012.

Audit Directorate : Railway Audit Directorate.

No. of Audit Observations : 34

Amount Involved : Taka 783.57crore.

Major Observations:

- Scrap goods not sold in due time.
- Scrap goods kept in open places.
- Lease awarded for train but VAT not realized on leased train.
- Less equipment handed over in open line from track rehabilitation work.
- Construction agreement approved violating delegation of financial power, procured slipper not used.
- Excess budget allocated not utilized, projects outstanding materials not refunded by the contractor.
- Goods procured without assessing demand.
- Equipment procured at excessive rate in comparison to market rate.

Reasons for Irregularity:

- Non-compliance of government order, instruction, rules and regulations
- Negligence to comply with the railway codal rules and circulars.
- Tender invitation and contract signing not in time, no action taken by the department on the irregularities of deficit and non-realization of dues.
- Lack of internal control system.

Notable Audit Reports

Ministry of Civil Aviation and Tourism Civil Aviation Authority

Report	: CAG's Annual Audit Report on the Accounts of Civil Aviation Authority under the ministry of Civil Aviation and Tourism for the financial year of 2010-2011 and the previous years.
CAG's Audit Report	: 2011-2012
Audit Directorate	: Works Audit Directorate
No. of Audit Observations	: 15
Amount Involved	: Taka 682.24 crore.

Major Observations:

- Agreement signed for payment of monthly rental charges for scanning machine instead of permanent installation of that machine.
- Non realization of different charges and fares from different airlines.
- Non realization of extra charge on late landing charge and surcharge for late hour.
- Payment of bills for excess employee beyond sanctioned post.
- Loss of revenue due to non-realization of outstanding fares from different organizations.
- Failure to evacuate the illegal occupants.

Reasons for Irregularity:

- Negligence to comply with the codal, financial rules and regulations.
- Trend of excess expenditure incurred against budget allocation.
- Lack of willingness to realize government money.
- Weak internal control system.
- Lack of close monitoring.

Ministry of Finance Internal Resource Division

Report : CAG's Annual Audit Report on the Accounts of Customs Bond Commissionerate, Dhaka and Chittagong for the financial year of 2008-2012 under the Internal Resource Division, Ministry of Finance.

CAG's Audit Report : 2012-2013

Audit Directorate : Local and Revenue Audit Directorate

No. of Audit Observations : 10

Amount Involved : Taka 97.90 crore

Major Observations:

- Import of excess goods by different diplomatic bonded ware house beyond their consumption
- Imported raw materials were not registered in the bond register and sale irregularly
- Revenue loss due to non-clearance of imported goods under bond despite expiry of bonding duration

Reasons for Irregularity:

- Non-compliance of customs act, 1969 and NBR's SRO and rules and regulations.
- Non-compliance of government order, instruction and notification.
- Goods imported under home consumption bond not included in the entry register and non-clearance of goods without Ex-bond.

Notable Audit Reports

Ministry of Local Government, Rural Development and Cooperatives Local Government Engineering Department

Report	: CAG's Annual Audit Report on the Accounts of Bangladesh Local Government Engineering Department for the financial year 2010-2011 under the Ministry of Local Government Rural Development and Cooperatives
CAG's Audit Report	: 2011-2012
Audit Directorate	: Works Audit Directorate.
No. of Audit Observations	: 16
Amount Involved	: Taka 174.40crore.

Major Observations:

- Income Tax and VAT not deducted from the contractors bill.
- Road constructed excluding approved road design.
- Violating the conditions of work order and non- realization of fare charges of machineries from contractor
- Receipt of road cutting not deposited into government treasury, agreement executed and work order awarded beyond budget allocation
- Irregular award of limited tender instead of open tender

Reasons for Irregularity:

- Weak internal control system.
- PPR -2008 not followed.
- Trend of excess expenditures beyond budget allocation.
- Expenditure incurred from one code to another code.

Ministry of Power, Energy and Mineral Resources Bangladesh Petroleum Corporation

Report	: CAG's Special Audit Report on the Accounts of Bangladesh Petroleum Corporation and its subsidiaries for the year of 2010-2012 under the ministry of Power, Energy and Mineral Resources
CAG's Audit Report	: 2012-2013
Audit Directorate	: Commercial Audit Directorate.
No. of Audit Observations	: 10
Amount Involved	: Taka 6598.28 crore.

Major Observations:

- Payment of petroleum products not realized from distribution companies under the control of BPC
- Lighterage charge not refunded by the fuel exporters resulting violation of contract
- Realized VAT not deposited into government treasury
- Diesel sale to the dealer and agents at the border area beyond the limit
- Unplanned fuel import.

Reasons for Irregularity:

- Accounts reconciliation not done
- Poor estimation before fuel imports.
- Lack of monitoring on distributions companies by the BPC
- Lack of control activities on depots
- Realized IT, VAT and commission not deposited into government account
- Weak internal control & internal Audit.

Notable Audit Reports

Ministry of Posts, Telecommunication and Information Technology Bangladesh Telecommunications Company Limited (BTCL)

Report	: CAG's Issue Based Audit Report on the activities of realization of revenue from different Telephone revenue offices under Bangladesh Telecommunications Company Limited for the year 2011-2012
CAG's Audit Report	: 2012-2013
Audit Directorate	: Post, Telecommunication, Science and Technology Audit Directorate
No. of Audit Observations	: 14
Amount Involved	: Taka 554.70crore.

Major Observations:

- Arrear telephone bills of government and semi government organizations not realized
- Non realization of telephone bills from private organization and private operators
- Non realization of telephone bill
- Non realization of V-SAT'S revenue for long time
- Non realization of revenue from bandwidth and DDN users

Reasons for Irregularity:

- As per Telephone revenue manual 107 notice not served to subscribers for the payment of arrear bill
- Lack of monitoring and supervision of realization of arrear revenue
- Legal action not taken against telephone bill defaulter
- Realized money not accounted for in proper code
- Weak internal control system

Ministry of Defence

Report : CAG's Special Audit Report on Military land management and maintenance of Cantonment under the Ministry of Defence for the year of 2006-2012

CAG's Audit Report : 2006-2012

Audit Directorate : Defence Audit Directorate.

No. of Audit Observations : 10

Amount Involved : Taka 395.94 crore.

Major Observations:

- "A-1" class land used for commercial purposes without leasing, leasing money and annual tax not realized.
- Government receipts from different sources not deposited into government treasury
- Broadway building given lease at lower rate than market price
- Wastage of huge income from land and local source due to mismanagement of board
- Income Tax and VAT not realized from different organizations

Reasons for Irregularity:

- Non-compliance of government financial rules
- Non execution of contract/agreement
- Violation of contract
- Military land and installation not leased
- Competitive market price not evaluated while leasing

Notable Audit Reports

Ministry of Shipping Chittagong and Mongla Sea Port Authority

Report	: CAG's Performance Audit Report on the factors impacting on ports activities of Chittagong and Mongla Sea Port for the financial year of 2005-2006 to 2009-2010.
CAG's Audit Report	: 2010-2011
Audit Directorate	: Local and Revenue Audit Directorate.
No. of Audit Observations	: 17

Major Observations:

- Lack of manpower and skilled manpower at Chittagong sea port.
- Proper steps not taken for the filling of scarcity of necessary equipment of port.
- Lack of proper maintenance of equipment.
- Optimum usage analysis of equipment not done.
- Ports future capacity analysis not done
- Huge land of ports both inside and outside remain in useless condition.
- Auctioned goods not removed in time
- Ports performance target not measured

Reasons for Irregularity:

- Proper steps not taken for solving the labor management related inherent problems for longer period.
- Approval not taken by appropriate authority for skilled manpower and manpower restructuring
- Analysis of cargo and container capacity not done
- Failure to take long term action for uses of unused land
- Financial statement not prepared according to accounting procedures and port regulations.

Audit Reports under Process

e. Audit Reports Under Process



The following audit reports are in the process of finalization by the OCAg: 20 Annual Audit, 2 Environment Audit, 1 Performance Audit and 5 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.	Environmental Audit Report on Illegal use of Formalin and Calcium Carbide.	Environment Audit Report	Ministry of Food	Performance Audit Directorate
2.	Environmental Audit Report on Hospital Waste Management.	Environment Audit Report	Ministry of Civil Aviation & Tourism	Performance Audit Directorate
3.	Performance Audit Report on MTBF of Local Government Division.	Performance Audit Report	Ministry of Local Government, Rural Development and Co-operatives	Performance Audit Directorate
4.	Report on the Accounts (FY: 2007-2010) of Large Taxpayers Unit, VAT.	Special Audit Report	Internal Resources Division	Local & Revenue Audit Directorate
5.	Issue Based Special Audit Report on the Accounts (FY: 2004-13) of Professional Fees Local Government Engineering Department.	Special Based Audit Report	Local Government Division	Foreign Aided Project Audit Directorate
6.	Special Audit Report on the Accounts of Lease & License Fee Collection from Railway Land, Principal Estate Officer, East/ BD Railway, 3 Revenue Projects of BD Railway, Revenue & Expenditure through Railway Container Transportation.	Special Audit Report	Ministry of Railway	Railway Audit Directorate
7.	Special Audit Report on the Accounts (FY: 2010-2011) of Projects Undertaken Using Tax Revenue Earned through Immovable Property Transfer under Circle Officer, Tejgaon Development Circle, Dhaka.	Special Audit Report	Ministry of Local Government, Rural Development and Cooperatives	Local & Revenue Audit Directorate
8.	Issue Based Special Audit Report on the Annual Accounts Preparation (FY: 2012-2013) of 15 Statutory Corporations, Companies, 28 Autonomous Bodies under Different Ministries	Special Based Special Audit Report	15 Ministries	Commercial Audit Directorate

Audit Reports under Process

9.	Report on the Accounts (FY: 2011-2012) of Bank and Financial Institutions Division (Sonal Bank Ltd.)	Annual Audit Report	Finance Ministry	Commercial Audit Directorate
10.	Report on the Accounts (FY: 2011-2012) of Bank and Financial Institutions Division (BASIC Bank Ltd.)	Annual Audit Report	Finance Ministry	Commercial Audit Directorate
11.	Report on the Accounts (FY: 2011-12) of Petro Bangla, Bangladesh Petroleum Corporation and Institutions under them.	Annual Audit Report	Ministry of Power, Energy & Mineral Resources	Commercial Audit Directorate
12.	Report on the Accounts (FY: from 2011-12 to 2012-13) of Civil Aviation Authority.	Annual Audit Report	Ministry of Civil Aviation and Tourism	Works Audit Directorate
13.	Report on the Accounts (FY: 2011-2012) of Bank and Financial Institutions Division (Bangladesh Bank Ltd., Bangladesh Krishi Bank Ltd., Rajshahi Krishi Bank Ltd.)	Annual Audit Report	Finance Ministry	Commercial Audit Directorate
14.	Report on the Accounts (FY: 2011-2012) of Bank and Financial Institutions Division (Agrani Bank Ltd.)	Annual Audit Report	Finance Ministry	Commercial Audit Directorate
15.	Report on the Accounts (FY: 2012-2013) of Foreign Aided Projects under Local Government Division, Power Division, Road Transport and Highways Division, Ministry of Water Resources and Railway Ministry.	Annual Audit Report	Ministry of Local Government, Rural Development and Co-operatives, Ministry of Power, Energy & Mineral Resources, Ministry of Water Resources, Ministry of Road Transport and Bridges, Ministry of Railway.	Foreign Aided Project Audit Directorate
16.	Report on the Accounts (FY: 2011-2012) of Essential Drugs Company Ltd., Trading Corporation Bangladesh, Bangladesh Agriculture Development Corporation and Bangladesh Jute Mills Corporation.	Annual Audit Report	Ministry of Health and Family Welfare, Ministry of Commerce, Ministry of Agriculture and Ministry of Textiles and Jute.	Commercial Audit Directorate
17.	Report on the Accounts (FY: 2010-11 and 2011-12) of Defense Forces (Army, Navy & Air) Institutions and Inter-Forces Military Institutions.	Annual Audit Report	Armed Forces Division, Ministry of Defense	Defense Audit Directorate

Audit Reports under Process

18.	Report on the Accounts (FY: From 2007-08 to 2011-12) of Biman Bangladesh Airlines, Bangladesh Parjatan Corporation and Bangladesh Agriculture Development Corporation.	Annual Audit Report	Ministry of Civil Aviation and Tourism, Ministry of Agriculture	Commercial Audit Directorate
19.	Report on the Accounts (FY: 2009-10) of Paurashava, Upazilla, Zilla Parishad and City Corporations (Dhaka, Chittagong, Rajshahi, Khulna and Barisal)	Annual Audit Report	Ministry of Local Government, Rural Development and Cooperatives	Local & Revenue Audit Directorate
20.	Report on the Accounts of Ministry of Education (FY: 2009-12), Ministry of Disaster Management & Relief (FY: 2007-12).	Annual Audit Report	Ministry of Education, Ministry of Disaster Management & Relief	Local & Revenue Audit Directorate
21.	Report on the Accounts (FY: 2011-2012) Statutory/Government Industries.	Annual Audit Report	Ministry of Industries	Commercial Audit Directorate
22.	Report on the Accounts (FY: 2012-2013) of Posts and Telecommunications Division.	Annual Audit Report	Ministry of Posts, telecommunications and Information Technology	PTST Audit Directorate
23.	Report on the Accounts (FY: 2009-2010 to 2012-2013) of Ministry of Foreign Affairs.	Annual Audit Report	Ministry of Foreign Affairs	Mission Audit Directorate
24.	Report on Accounts (FY: 2011-12) of Bangladesh Water Development Board.	Annual Audit Report	Ministry of Water Resources	Works Audit Directorate
25.	Report on Accounts of Chittagong Development Authority (FY: 2008-10) and Khulna Development Authority (FY: 2009-10).	Annual Audit Report	Ministry of Housing and Public Works	Works Audit Directorate
26.	Report on Accounts of Dhaka WASA and Chittagong WASA (FY: 2011-12).	Annual Audit Report	Ministry of Local Government, Rural Development and Cooperatives	Works Audit Directorate
27.	Report on Accounts of Public Works Department (FY: 2011-12).	Annual Audit Report	Ministry of Housing and Public Works	Works Audit Directorate
28.	Report on Accounts of Ministry of Power, Energy & Mineral Resources (FY: 2010-11).	Annual Audit Report	Ministry of Power, Energy & Mineral Resources	Works Audit Directorate

f. 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.

The annual Finance Accounts for the Consolidated Fund and the Public Account of the Republic for the year ended on 30th June 2013 and respective Appropriation Accounts are as follows:

Consolidated Fund Summary of Income & Expenditure 30th June, 2014

(Amount in Thousand Taka)

Income	Amount	Expenditure	Amount
		Opening Balance :	105185,96,33
Revenue Receipts		Revenue Expenditure	
<u>Tax Revenue</u>		Non-Development Expenditure	
Taxes on Income and Profit	37828,96,28	Pay of Officers	2840,02,82
Taxes on Property and Wealth		Pay of Establishment	9853,66,72
Value Added Tax (VAT)	41078,81,49	Allowances	13865,19,69
Import Duty	13126,03,65	Supplies and Services	11088,48,07
Export Duty		Repairs, Maintenance & Rehabilitation	4247,12,29
Excise Duty	815,66,75	Term Loan Interest Repayment	10155,05,50
Supplementary Duty	17930,06,72	Floating Loan Interest	5419,97,32
Electricity Duty	13,06	Interest on National Savings Certificates	8018,29,22
Other Taxes and Duties	643,06,05	Provident Fund Interest	2803,29,01
Narcotics and Liquor Duty	68,59,32	Other Interest	44,31
Taxes on Vehicles	965,89,46	Interest on Foreign Debt	1604,44,16
Land Revenue	693,37,04	Subsidies	13769,75,25
Stamp Duty(Non Judicial)	2880,75,37	Grants-in-Aid	21811,15,37
		Contributions to International Organization	97,16,92
		Write-off Loans and Advances	51,14
		Pensions and Gratuities	5408,25,43
		State Trading	6971,03,51
		Transfer Adjustment & Others	3,02,20
		Block Allocations	264,77,66
Total Tax Revenue	116031,35,20	Total Non-Development Expenditure	118221,66,61
<u>Non Tax Revenue</u>		<u>Development Expenditure</u>	
Dividends and Profits	4493,74,74	Pay of Officers	102,15,95
Interest	674,14,65	Pay of Establishment	201,16,73
Royalties and Property Income	47,37,88	Allowance	273,27,28
Administrative Fees and Charges	3032,49,53	Supplies and Services	3318,15,85
Fines, Penalties and Forfeiture	337,59,86	Repairs, Maintenance & Rehabilitation	363,80,34
Receipts for Services Rendered	776,34,86	Interest on National Saving Certificate	0

Consolidated Fund Summary of Income & Expenditure 30th June, 2014

(Amount in Thousand Taka)

Rents and Leases	107,40,69	Grants-in-Aid	2162,76,82
Tolls and Levies	305,11,88	Contributions to International Organization	3,86
Non- Commercial Sales	418,30,60	Block Allocations	4917,63,74
Irrigation Receipts	13	Development Revenue- General	8
Defence Receipts	1648,96,87		
Other Non-Tax Revenue and Receipts	12103,94,54		
Total: Non – Tax revenue	23945,46,24	Total : Development Expenditure	11339,00,66
<u>State Trading</u>			
Food Operation	6874,49,96		
Railways	797,58,67		
Postal Department	221,88,64		
Telegraph and Telephone Board	91		
Other State Trading			
Total : State Trading	7893,98,18		
Total: Revenue Receipts	147870,79,62	Total Revenue Expenditure	129560,67,27
Capital Receipts & Grants		Capital Expenditure	
Sales of Assets	80,06,61	<u>Non- Development Expenditure</u>	
Foreign Aid & Grants	5870,87,09	Acquisition / Purchase of Assets	4719,41,28
		Acquisition of Land Properties and other Properties	497,76,15
		Construction and Works	1672,49,98
		Investments in Shares and Equities	4834,08,18
		Capital Grants	4,00
		CD - VAT on Capital	
		Capital Block Allocation & Misc. Capital Expenditure	39,25
		Total: Non-Development Expenditure	11724,18,83
		<u>Development Expenditure</u>	
		Acquisition / Purchase of Assets	2417,08,11
		Acquisition of Land Properties and Other Properties	1303,67,13
		Construction and Works	19873,49,24
		Investment in Shares and Equities	3181,43,04
		Capital Grants	1777,03,30

Consolidated Fund Summary of Income & Expenditure 30th June, 2014

(Amount in Thousand Taka)

		CD - VAT on Capital	379,08,81
		Transfer, Adjustment and Others (Capital)	7,89
		Capital Block Allocation & Misc. Capital Expenditure	7699,32,23
		Total: Development Expenditure	36631,19,75
Total :Capital Receipts & Grants	5950,93,70	Total: Capital Expenditure	48355,38,58
Public Debt & Advances		Loans & Advances	
<u>Non-Development Loans & Advances</u>		<u>Non- Development Expenditure</u>	
Recovery of Loans and Advances	34	Loans and Advances	11184,35,65
Recovery of Advances from Government Employees	118,58,10	Loans & Advances to Government Employees	196,73,23
Term Loan Receipts	22150,00,02	Term Loan - Principal Repayments	5744,80,00
Floating Loan Receipts	119729,25,57	Floating Loan Principal Repayments	119078,44,74
Foreign Loan Receipts	12206,13,86	Foreign Debt Repayments	8590,13,12
		Transaction with I M F	1,51,61
Total: Non-Development Loans & Advances	154203,97,89	Total: Non-Development Expenditure	144795,98,36
<u>Development Loans & Advances</u>		<u>Development Expenditure</u>	
Recovery of Loans & Advances	1388,02,91	Loans & Advances	8187,23,12
Total: Loans & Advances (Dev.)	1388,02,91	Total: Development Expenditure	8187,23,12
Total: Public Debt & Advances	155592,00,80	Total: Loans & Advances	152983,21,48
Total: Consolidated Fund Income	309413,74,12	Total: Consolidated Fund Expenditure	330899,27,33
		Closing Balance :	126671,49,54

Public Accounts of the Republic Summary of Receipts and Payments 30th June 2014

(Amount in Thousand Taka)

Income	Amount	Expenditure	Amount
Opening Balance :	106155,72,43		
National Savings Schemes		National Savings Schemes	
Savings Certificates	18437,97,77	Savings Certificates	7756,36,11
Postal Savings Bank Deposits	4958,18,63	Postal Savings Bank Deposits	4496,41,27
Postal Life Insurance and Annuity	83,99,94	Postal Life Insurance and Annuity	83,37,55
Savings Bonds	928,04,78	Savings Bonds	326,71,77
Total: National Savings Schemes	24408,21,11	Total: National Savings Schemes	12635,86,71
State Provident Funds		State Provident Funds	
State Provident Funds	6261,36,65	State Provident Funds	2676,48,12
Total: State Provident Funds	6261,36,65	Total: State Provident Funds	2676,48,12
Renewal, Reserve & Depreciation Funds		Renewal, Reserve & Depreciation Funds	
Renewal, Reserve & Depreciation Funds	10,24	Renewal, Reserve & Depreciation Funds	
Welfare Fund	58,22,54	Welfare Fund	40,60,11
Relief Fund	1	Relief Fund	
Gas Bill	16,01,27	Gas Bill	12,16,98
Total :Renewal, Reserve & Depreciation Funds	74,34,06	Total :Renewal, Reserve & Depreciation Funds	52,77,09
Deposit Accounts		Deposit Accounts	
Advance Income Tax Deposit	31,17	Advance Tax Deposit	
Deposit of Local Funds	295,71,14	Deposit of Local Funds	288,56,14
Civil Deposits	1583,90,20	Civil Deposits	412,71,62
Deposits against Supplies and Works	7598,27,10	Deposits against Supplies and Works	6481,88,23
Personal Ledger Account Deposit	531,83,96	Personal Ledger Account Deposit	488,27,77

Public Accounts of the Republic Summary of Receipts and Payments 30th June 2014

(Amount in Thousand Taka)

Food Aid Deposit Account		Food Aid Deposit Account	
Other Deposit Accounts	7621,53,40	Other Deposit Accounts	4106,81,86
Total : Deposit Accounts	17631,56,97	Total : Deposit Accounts	11778,25,63
Current Assets		Current Assets	
Permanent Advances	14,13,47	Permanent Advances	14,87,24
Advances Repayable	4979,31,86	Advances Repayable	7337,40,22
Accounts With Foreign Government		Accounts With Foreign Government	
Accounts With Bangladesh Bank	45,77	Accounts With Bangladesh Bank	31,40
Total : Current Assets	4993,91,09	Total : Current Assets	7352,58,86
Current Liabilities		Current Liabilities	
Cheques and Bills	92448,50,86	Cheques and Bills	89964,81,52
Taka and Coinage	50,09,21	Taka and Coinage	6,46
Total : Current Liabilities	92498,60,07	Total : Current Liabilities	89964,87,98
Suspense Accounts		Suspense Accounts	
Suspense Accounts	777,58,23	Suspense Accounts	771,14,86
Departmental Cash Control Account	4926,42,40	Departmental Cash Control Account	4811,38,23
Total : Suspense Accounts	5704,00,63	Total : Suspense Accounts	5582,53,09
Remittance Accounts:		Remittance Accounts:	
Remittance Between DAO/UAO	36746,37,88	Remittance Between DAO/UAO	36631,82,67
Transfers Between Departmental Officers	12872,70,27	Transfers Between Departmental Officers	12681,66,19
Cash and Bank Remittances	1625,19,75	Cash and Bank Remittances	1574,69,35
Exchange Accounts	17627,03,47	Exchange Accounts	14032,07,26
Total: Remittance Accounts	68871,31,37	Total: Remittance Accounts	64920,25,47
Total: Reserve Fund -Income	220443,31,96	Total: Reserve Fund - Expenditure	194963,6296
Closing Balance:	131635,41,43		

Appropriation Accounts: Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2013-14

(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
National Parliament	34,37,00	1,13,42	(-) 5,31,42	30,19,00	21,79,06	(8,39,94)
Prime Minister's Office	385,08,23	43,27,82	(-)54,39,23	373,96,82	297,23,60	(76,73,22)
Cabinet Division	0	1,34,00	0	1,34,00	97	(1,33,03)
Election Commission Secretariat	461,99,00	224,07,01	(-)284,06,26	401,99,75	156,56,50	(245,43,25)
Ministry of Public Administration	88,86,00	53,21,00	(-)75,04,00	67,03,00	50,39,46	(16,63,54)
Public Service Commission						
Finance Division	219,92,00	232,57,00	(-)219,78,50	232,70,50	134,87,63	(97,82,87)
Internal Resources Division (IRD)	87,72,00	66,53,00	(-)77,67,00	76,58,00	20,60,65	(55,97,35)
Banking Division	14,49,00	12,37,00	(-)14,49,00	12,37,00	4,46,92	(7,90,08)
Economic Relations Division (ERD)	42,88,00	1,69,19	(-)15,80,19	28,77,00	25,11,23	(3,65,77)
Planning Division	501,33,00	14,88,31	(-)110,71,09	405,50,22	21,11,17	(384,39,05)
Implementation, Monitoring & Evaluation Division	107,44,00	2,20,00	(-)43,64,00	66,00,00	55,48,48	(10,51,52)
Statistics Division	89,86,00	14,89,99	(-)46,84,79	57,91,20	48,38,49	(9,52,71)
Ministry of Commerce	76,00,00	44,62,50	(-)43,54,50	77,08,00	68,86,30	(8,21,70)
Ministry of Foreign Affairs	35,50,00	0	(-)35,18,00	32,00	0	(32,00)
Ministry of Defence	228,12,00	80,02,88	(-)75,95,63	232,19,25	231,46,70	(72,55)
Ministry of Law, Justice & Parliamentary Affairs	216,00,00	46,70,81	(-)64,39,81	198,31,00	194,36,30	(3,94,70)
Ministry of Home Affairs	731,03,00	356,04,79	(-)220,80,51	866,27,28	854,12,30	(12,14,98)
Legislative & Parliamentary Affairs Division	12,00,00	7,04,00	(-)10,76,00	8,28,00	3,24,88	(5,03,12)

Appropriation Accounts: Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2013-14

(Amount in Thousand Taka)

Ministry of Primary & Mass Education	5278,00,00	1011,38,74	(-)1760,73,74	4528,65,00	4374,06,82	(154,58,18)
Ministry of Education	3100,00,00	1204,53,34	(-)1156,37,34	3148,16,00	3033,44,78	(114,71,22)
Ministry of Science & ICT	163,30,00	551,79,25	(-)44,94,25	670,15,00	537,19,04	(132,95,96)
Ministry of Health & Family Welfare	3602,00,00	1358,30,65	(-)1144,67,65	3815,63,00	3417,10,47	(398,52,53)
Information & Communication Technology Division	530,00,00	773,32,88	(-)340,73,59	962,59,29	727,63,32	(234,95,97)
Ministry of Social Welfare	191,55,00	64,31,47	(-)124,55,08	131,31,39	109,79,11	(21,52,28)
Ministry of Women & Children Affairs	292,58,00	20,39,12	(-)62,32,12	250,65,00	234,11,03	(16,53,97)
Ministry of Labor & Employment	139,59,00	32,13,30	(-)29,07,30	142,65,00	119,71,69	(22,93,31)
Ministry of Housing & Public Works	865,00,00	434,94,18	(-)516,81,18	783,13,00	766,39,47	(16,73,53)
Ministry of Information	74,90,00	67,79,07	(-)35,09,07	107,60,00	105,81,28	(1,78,72)
Ministry of Cultural Affairs	63,00,00	3,54,88	(-)22,45,23	44,09,65	44,69,23	59,58
Ministry of Religious Affairs	159,16,00	22,27,04	(-)6,16,04	175,27,00	175,87,25	60,25
Ministry of Youth & Sports	263,47,00	110,47,99	(-)59,96,99	313,98,00	313,33,41	(64,59)
Local Government Division	11195,00,00	2233,29,88	(-)2023,26,88	11405,03,00	10544,25,03	(860,77,97)
Rural Development & Co-operatives Division	821,89,00	398,31,95	(-)102,58,05	1117,62,90	1179,94,67	62,31,77
Ministry of Industries	2117,00,00	2071,16,45	(-)1732,63,45	2455,53,00	1334,51,04	(1121,01,96)
Ministry of Textile & Jute	124,00,00	75,50,08	(-)52,59,08	146,91,00	144,86,35	(2,04,65)
Energy & Mineral Resources Division	2255,00,00	584,81,56	(-)930,68,56	1909,13,00	1881,30,00	(27,83,00)
Ministry of Agriculture	1364,38,00	321,49,05	(-)353,46,05	1332,41,00	1273,11,86	(59,29,14)
Ministry of Fisheries & Livestock	500,29,00	242,55,01	(-)282,54,01	460,30,00	428,94,15	(31,35,85)

Appropriation Accounts: Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2013-14

(Amount in Thousand Taka)

Ministry of Environment & Forest	333,66,00	161,81,11	(-)108,11,11	387,36,00	323,27,45	(64,08,55)
Ministry of Land	168,60,63	3,32,16	(-)77,92,33	94,00,46	49,22,40	(44,78,06)
Ministry of Water Resources	1850,00,00	642,08,78	(-)466,93,78	2025,15,00	1997,89,95	(27,25,05)
Ministry of Food & Disaster Management	568,06,00	85,59,59	(-)330,21,72	323,43,87	318,72,54	(4,71,33)
Ministry of Disaster Management & Relief	1912,07,78	706,65,07	(-)909,01,52	1709,71,33	1569,57,23	(140,14,10)
Roads & Railways Division (M/O Communication)	3456,81,00	1249,77,55	(-)1060,89,55	3645,69,00	3625,38,91	(20,30,09)
Ministry of Railways	216,95,00	0	(-)216,95,00	0	0	0
Ministry of Shipping	616,62,00	155,17,64	(-)156,46,64	615,33,00	561,70,22	(53,62,78)
Ministry of Civil Aviation & Tourism	264,52,00	13,92,82	(-)36,39,82	242,05,00	242,70,42	65,42
Ministry of Post & Telecommunication	801,47,00	141,73,80	(-)230,45,85	712,74,95	568,62,54	(144,12,41)
Ministry of Chittagong Hill Tracts Affairs	498,91,00	174,11,18	(-)309,80,18	363,22,00	303,64,13	(59,57,87)
Power Division	9053,48,00	2383,61,06	(-)3485,62,06	7951,47,00	8310,66,57	359,19,57
Supreme Court	10,05,00	50,00	(-)50,00	10,05,00	8,85,19	(1,19,81)
Ministry of Liberation War Affairs	209,00,00	43,93,75	(-)55,21,75	197,72,00	181,23,92	(16,48,08)
Ministry of Expatriates Welfare & Overseas Employment	230,50,00	46,27,09	(-)60,52,09	216,25,00	216,72,00	47,00
Anti-Corruption Commission	1,20,00	7,00	(-)7,00	1,20,00	1,17,33	(2,67)
Bridges Division	6999,68,00	109,82,00	(-)5019,50,00	2090,00,00	2067,32,00	(22,68,00)
Total Charged						
Total Others	63624,29,64	18703,39,21	(-)24704,65,99	57623,02,86	53280,93,44	(4342,09,42)
Total Development	63624,29,64	18703,39,21	(-)24704,65,99	57623,02,86	53280,93,44	(4342,09,42)

Appropriation Accounts: Non-Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2013-14

(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
Office of the President	13,17,00	81,20	(-) 43,57	13,54,63	11,83,76	(1,70,87)
National Parliament	158,95,00	8,17,36	(-) 2,64,12	164,48,24	130,52,17	(33,96,07)
Prime Minister's Office	239,52,00	33,52,52	(-)16,97,28	256,07,24	311,05,48	54,98,24
Cabinet Division	32,00,00	2,45,87	(-)1,28,70	33,17,17	27,34,53	(5,82,64)
Election Commission Secretariat	1187,42,95	19,11,69	(-)59,93,39	1146,61,25	824,72,59	(321,88,66)
Ministry of Public Administration	1075,84,00	126,37,80	(-)28,07,45	1174,14,35	1082,63,50	(91,50,85)
Public Service Commission	30,66,60	2,14,52	(-)19,00	32,62,12	30,10,26	(2,51,86)
Finance Division						
Charged :	127708,70,09	337,28,10	(-) 4219,79,57	123826,18,62	150890,71,89	27064,53,27
Others :	44955,83,65	54,46,35	(-) 5398,96,29	39611,33,71	19041,20,22	(20570,13,49)
Finance Division C&AG: Charged :	127,65,00	7,03,61	(-)5,64,20	129,04,41	117,47,52	(11,56,89)
Internal Resources Division (IRD)	1298,34,00	153,19,01	(-)146,63,47	1304,89,54	1036,35,92	(268,53,62)
Banking Division	582,25,00	469,81,70	(-)26,71,10	1025,35,60	902,30,36	(123,05,24)
Economic Relations Division						
Charged :	10905,42,34	0	(-) 935,42,34	9970,00,00	10056,31,58	86,31,58
Others :	118,26,81	3,87,15	(-) 5,45,09	116,68,87	104,84,23	(11,84,64)
Planning Division	47,37,00	3,40,76	(-)4,67,19	46,10,57	37,12,46	(8,98,11)
Implementation, Monitoring & Evaluation Division	14,07,00	68,70	(-)80,25	13,95,45	12,46,44	(1,49,01)
Statistics Division	152,56,00	19,03,86	(-)16,64,11	154,95,75	135,04,19	(19,91,56)
Ministry of Commerce	102,51,00	85,56,10	(-)2,01,88	186,05,22	174,86,36	(11,18,86)

Appropriation Accounts: Non-Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2013-14

(Amount in Thousand Taka)

Ministry of Foreign Affairs	692,48,00	34,86,55	(-)30,52,31	696,82,24	632,74,96	(64,07,28)
Ministry of Defence	181,79,19	12,03,46	(-)1,37,14	192,45,51	211,66,45	19,20,94
Ministry of Law, Justice & Parliamentary Affairs	584,30,95	49,36,96	(-)2,24,46	631,43,45	594,84,08	(36,59,37)
Ministry of Home Affairs	8857,59,98	1537,16,60	(-)231,04,07	10163,72,51	9968,84,55	(194,87,96)
Legislative & Parliamentary Affairs Division	9,33,00	2,37,95	0	11,70,95	10,23,97	(1,46,98)
Ministry of Primary & Mass Education	6657,37,00	921,52,81	(-)140,91,84	7437,97,97	6658,39,98	(779,57,99)
Ministry of Education	10079,23,00	1244,96,93	(-)99,28,57	11224,91,36	11097,82,49	(127,08,87)
Ministry of Science & ICT	204,56,00	11,66,55	(-)4,82,10	211,40,45	208,53,24	(2,87,21)
Ministry of Health & Family Welfare	5893,00,00	607,75,76	(-)337,28,95	6163,46,81	5991,36,47	(172,10,34)
Information & Communication Technology Division	102,70,62	18,62,28	(-)20,74,34	100,58,56	67,50,86	(33,07,70)
Ministry of Social Welfare	2021,85,28	38,26,23	(-)27,68,02	2032,43,49	1983,73,08	(48,70,41)
Ministry of Women & Children Affairs	1156,80,13	35,00,45	(-)16,89,87	1147,90,71	1139,15,47	(35,75,24)
Ministry of Labor & Employment	47,02,00	4,31,58	(-)1,99,60	49,33,98	42,50,57	(6,83,41)
Ministry of Housing & Public Works	916,36,00	41,26,33	(-)3,15,69	954,46,64	930,27,21	(24,19,43)
Ministry of Information	437,07,58	44,00,20	(-)21,82,44	459,25,34	414,86,32	(44,39,02)
Ministry of Cultural Affairs	172,41,56	30,08,59	(-)15,21,50	187,28,65	180,99,88	(6,28,77)
Ministry of Religious Affairs	132,09,00	17,96,47	(-)25,20	149,80,27	142,80,64	(6,99,63)

Appropriation Accounts: Non-Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2013-14

(Amount in Thousand Taka)

Ministry of Youth & Sports	446,12,00	71,88,55	(-1,66,18)	516,34,37	433,63,12	(82,71,25)
Local Government Division	1769,00,00	156,86,59	(-4,46,76)	1921,39,83	1865,55,15	(55,84,68)
Rural Development & Co-operatives Division	263,42,23	55,65,11	(-2,22,90)	316,84,44	314,91,46	(1,92,98)
Ministry of Industries	169,78,00	16,52,72	(-59,93,81)	126,36,91	120,62,28	(5,74,63)
Ministry of Textile & Jute	74,75,00	454,57,63	(-2,76,53)	526,56,10	525,69,67	(86,43)
Energy & Mineral Resources Division	36,00,00	2,68,22	(-3,07,83)	35,60,39	28,69,60	(6,90,79)
Ministry of Agriculture	10911,60,00	151,90,68	(-110,49,76)	10953,00,92	10807,53,84	(145,47,08)
Ministry of Fisheries & Livestock	562,37,00	54,11,57	(-9,00,34)	607,48,23	577,20,01	(30,28,22)
Ministry of Environment & Forest	464,78,76	28,75,06	(-1,52,79)	492,01,03	466,83,17	(25,17,86)
Ministry of Land	584,56,00	47,52,52	(-11,87,32)	620,21,20	616,09,12	(4,12,08)
Ministry of Water Resources	742,64,86	7,90,37	(-4,69,00)	745,86,23	744,91,35	(94,88)
Ministry of Food & Disaster Management						
Charged :	5,00,00	0	(-1,50,00)	3,50,00	24,68	(3,25,32)
Others :	9819,78,35	86,30,18	(-748,02,55)	9158,05,98	7794,52,42	(1363,53,56)
Ministry of Disaster Management & Relief	4611,97,08	43,67,05	(-5,36,82)	4650,27,31	4174,39,84	(475,87,47)
Roads & Railways Division (M/O Communication)	2095,08,00	65,08,57	(-62,94,10)	2097,22,47	1934,90,72	(162,31,75)
Ministry of Railways	21,17,62	21,02	(-66,60)	20,72,04	2,22,57	(18,49,47)
Ministry of Shipping	195,93,00	48,21,96	(-1,86,13)	242,28,83	238,75,42	(3,53,41)
Ministry of Civil Aviation & Tourism	43,24,95	41,45	(-77,95)	42,88,45	30,83,84	(12,04,61)

Appropriation Accounts: Non-Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2013-14

(Amount in Thousand Taka)

Ministry of Post & Telecommunication	7,05,00	40,48,43	(-)27,80	47,25,63	45,02,95	(2,22,68)
Ministry of Chittagong Hill Tracts Affairs	255,73,55	15,15,33	(-)72,48	270,16,40	268,98,04	(1,18,36)
Power Division	6,72,00	62,02	(-)28,45	7,05,57	5,69,69	(1,35,88)
Supreme Court						
Charged :	92,19,00	11,72,45	(-)33,00	103,58,45	91,28,69	(12,29,76)
Others :	0	0	0	0	1,81,23	1,81,23
Ministry of Liberation War Affairs	558,10,00	409,32,85	(-)22,38,28	945,04,57	921,40,35	(23,64,22)
Ministry of Expatriates Welfare & Overseas Employment	125,64,00	36,17,55	(-)2,92,01	158,89,54	129,34,61	(29,54,93)
Anti-Corruption Commission						
Charged :	0	47,14,81	0	47,14,81	0	(47,14,81)
Others :	37,43,00	0	(-) 37,43,00	0	44,63,61	44,63,61
Bridges Division	32,00	0	0	32,00	0	(32,00)
Total Charged	140229,17,98	433,43,74	(-)5225,89,19	135436,72,53	162153,23,14	26716,50,61
Total Others	120567,78,15	7397,70,95	(-)7698,88,30	120266,60,80	95235,77,97	(25030,82,83)
Total Non-Dev	260796,96,13	7831,14,69	(-)12924,77,49	255703,33,33	257389,01,11	1685,67,78

4. MINISTRY WISE SETTLEMENT OF AUDIT OBSERVATIONS

The overall impact of audit cannot be assessed just from the limited standpoint of audit reports placed and discussed by the Public Accounts Committee (PAC). The deterrent effect of audit is very significant that cannot be quantified. However, a considerable part of audit efforts are reflected in the audit inspection reports (AIR) that are issued to the audited organization and followed up subsequently. Large number of accumulated audit observations is settled every year through correspondence, bi-Lateral and tripartite meetings with positive impact in terms of recovery and adjustment of public money. A total of 118126 audit observations have been settled in 2015-2016 by the OCAG. The amount involved in these observations is Tk.43765.417 Crore. The number of audit observations and the amount involved for the respective ministries is shown below:

No.	Name of Ministry/Division/Organization	Number	Amount Involved (In Crore Taka)
1	Finance Division	85	98.88
2	Financial Institutions Division	2893	672.96
3	Ministry of Women and Children Affairs	130	7.51
4	Ministry of Liberation War Affairs	2	0.01
5	Ministry of Food	1433	58.13
6	Ministry of Disaster Management and Relief	88	31.82
7	Ministry of Fisheries and Livestock	580	50.64
8	Ministry of Housing and Public Works	150	169.43
9	Ministry of Law, Justice and Parliamentary Affairs	6	15.99
10	Ministry of Land	29	6.16
11	Election Commission	32	4.76
12	Ministry of Youth and Sports	76	3.12
13	Ministry of Health and Family Welfare	756	925.31
14	Ministry of Primary and Mass Education	471	30.88
15	Ministry of Public Administration	598	1567.62
16	Ministry of Education	1155	237.64
17	Ministry of Social Welfare	49	3.01
18	Ministry of Agriculture	1353	151.96
19	Local Government Division	101550	16344.02
20	Rural Development and Cooperatives Division	244	243.9
21	Ministry of Post and Telecommunication	1838	2296.13
22	Ministry of Industries	308	72.39
23	Ministry of Defence	1095	40.27
24	Ministry of Religious Affairs	142	3.73
25	President's Office	0	0
26	Economic Relations Division	1	0.03
27	Ministry of Chittagong Hill Tracts Affairs	100	58.18

Ministry Wise Settlement of Audit Observations

No.	Name of Ministry/Division/Organization	Number	Amount Involved (In Crore Taka)
28	Ministry of Environment and Forest	316	134.82
29	Implementation Monitoring and Evaluation Division	6	0.08
30	Supreme Court	00	00
31	Cabinet Division	1	0.06
32	Ministry of Water Resources	127	542.2
33	Ministry of Foreign Affairs	460	1474.02
34	Ministry of Home Affairs	325	32.77
35	Ministry of Civil Aviation and Tourism	249	2295.21
36	Power Division	156	828.86
37	Ministry of Shipping	29	2.67
38	Energy and Mineral Resources Division	89	178
39	Ministry of Information and Communication Technology	29	8.02
40	Secretariat of Parliament	2	0.02
41	Ministry of Expatriates' Welfare and Overseas Employment	66	12423
42	Ministry of Information	63	9.48
43	Public Service Commission	00	00
44	Bridges Division	1	0.0073
45	Road Transport and Highways Division	136	2005.48
46	Railway Division	155	129.12
47	Planning Division	16	1.12
48	Ministry of Cultural Affairs	90	8.23
49	Ministry of Textiles and Jute	211	63.33
50	Ministry of Commerce	74	207
51	Ministry of Labor and Employment	21	2.86
52	Prime Minister's Office	14	98.1
53	Internal Resources Division	184	164.44
54	Anti-Corruption Commission	00	00
55	Ministry of Science and Technology	142	62.04
	Total	118126	43765.417

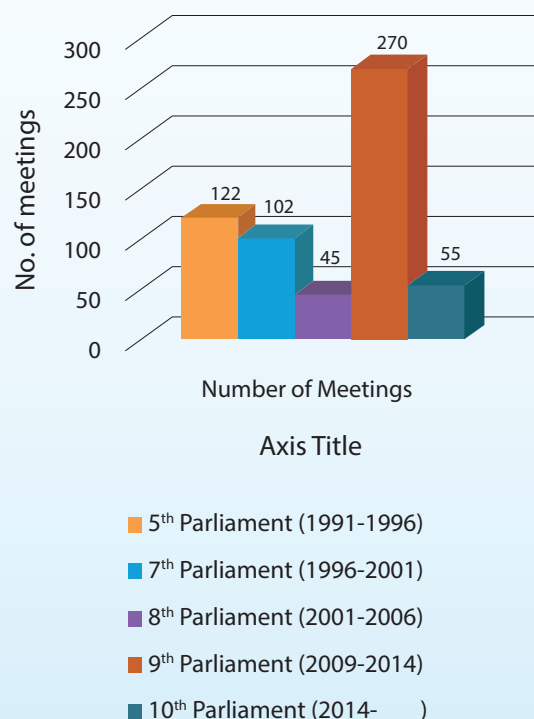
5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES



In accordance with Article 132 of the Constitution the Comptroller and Auditor General, after apprising the Prime Minister in compliance with the Rules of Business 1996, 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 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.

Status of PAC Meetings



a. Public Accounts Committee (PAC) Meetings

The OCAg submitted 995 reports to the Parliament since the independence of Bangladesh. Among those, 958 reports were discussed up to the 55th meeting of PAC of 10th Parliament. The number of undiscussed reports is 37. 38 new 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 these reports have been discussed during 2016.

The 10th Parliament was constituted on January, 2014. Since then, a total number of 55 meetings were held in the 10th parliament to date. The PAC examined 806 audit observations of 56 Audit Reports during this time.

Public Accounts Committee Activities

PAC MEETING: JAN-DEC, 2016

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	41 st Meeting, January 05, 2016	<ul style="list-style-type: none"> Follow up of Issue Based Audit Report 2006-2009 on procurement, store and distribution of goods by Bangladesh Railway store department discussed in 2nd and 6th meeting Follow up of Annual Audit report on Local government engineering departments under Ministry of LGRD for the year 2010-2011 discussed in 6th meeting Follow up of Annual Audit report on Essential Drugs Company Ltd under ministry of Health and Family Welfare for the year 2010-2011 discussed in 11th meeting 	<ul style="list-style-type: none"> Railway Audit Directorate Works Audit Directorate Commercial Audit Directorate
2	42 nd Meeting, January 17, 2016	Annual Audit report 2009-2010 on the accounts of Ministry of Foreign Affairs	Mission Audit Directorate
3	43 rd Meeting, January 28, 2016	Issue Based Audit report 2009-2010 on cash Incentives given to the exporters under Ministry of Finance	Local And Revenue Audit Directorate
4	44 th Meeting, February 16, 2016	Annual Audit report 2009-2010 on Power Division under Ministry of Power, Energy and Mineral Resources	Works Audit Directorate
5	45 th Meeting, February 29, 2016	Annual Audit Report 2009-2010 on Bangladesh Railway under Ministry of Railway	Railway Audit Directorate
6	46 th Meeting, March 15, 2016	Special Audit Report 2009-2010 on collection of land revenue and accounting of Internal Resources Division and Ministry of Shipping	Local and Revenue Audit Directorate
7	47 th Meeting, March 30, 2016	Annual Audit Report 2010-2011 on the accounts of Ministry of Postal and Tele-communication	PTST Audit Directorate
8	48 th Meeting, April 28, 2016	Annual Audit Report 2009-2010 on Energy and Mineral Resources Division under Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
9	49 th Meeting, May 19, 2016	Follow up of Annual Audit Report 2008-2009 on the accounts of Ministry of Postal and Tele-communication discussed in 12 th meeting	PTST Audit Directorate
10	50 th Meeting, May 29, 2016	Follow up of Annual Audit Report 2009-2010 on Dhaka City Corporation under Ministry of LGRD and Cooperative discussed in 7 th and 13 th meeting	Local and Revenue Audit Directorate

Public Accounts Committee Activities

11	51st Meeting, June 19, 2016	Follow up of Annual Audit Report 2008-2009 on Value Added Tax of Internal Resources Division discussed in 14th meeting	Local and Revenue Audit Directorate
12	52nd Meeting, July 19, 2016	Special Audit report 2010-2011 on Loan re-scheduling and interest waver of Sonali Bank under Banking and Financial Institution Division, Ministry of Finance	Commercial Audit Directorate
13	53rd Meeting, July 31, 2016	Performance Audit report 2008-2009 on BSTI under Ministry of Industry	Commercial Audit Directorate
14	54th Meeting, August 10, 2016	Special Audit report 2010-2011 on Tarakandi-Jamuna bridge Railway link project under Ministry of Railway	Railway Audit Directorate
15	55th Meeting, September 20, 2016	Special Audit report 2010-2011 on Loan re-scheduling and interest waver of Agrani Bank under Banking and Financial Institution Division, Ministry of Finance	Commercial Audit Directorate
16	56th Meeting, September 29, 2016	Annual Audit Report 2008-2009 on 6 organizations under 6 Ministries (Agriculture, LGRD & co-operative, Liberation war affairs, Communication, Food and Disaster Management, Shipping)	<ul style="list-style-type: none"> • Local and Revenue Audit Directorate • Commercial Audit Directorate • Works Audit Directorate
17	57th Meeting, October 25, 2016	Performance Audit Report 2002-2004 on Jamuna Fertilizer Company Ltd under BCIC of Ministry of Industry	Commercial Audit Directorate
18	58th Meeting, November 10, 2016	Annual Audit Report 2008-2009 on the accounts of 11 organizations under Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
19	59th Meeting, November 22, 2016	Annual Audit Report 2009-2010 on the accounts of Janata, Sonali, Agrani, RAKAB, Rupali, ICB, BASIC and BDBL under Banking and Financial Institution Division, Ministry of Finance	Commercial Audit Directorate
20	60th Meeting, November 24, 2016	Annual Audit Report 2009-2010 on the accounts of Janata, Sonali, Agrani, RAKAB, Rupali, ICB, BASIC and BDBL under Banking and Financial Institution Division, Ministry of Finance	Commercial Audit Directorate
21	61st Meeting, December 18, 2016	Follow up of Annual Audit Report 2008-2009 on Ministry of Health and Family welfare discussed in 33rd meeting	Local and Revenue Audit Directorate
22	62nd Meeting, December 27, 2016	Annual Audit Report 2009-2010 on the accounts of 11 Nationalized corporation under different ministries	<ul style="list-style-type: none"> • Local and Revenue Audit Directorate • Commercial Audit Directorate • Works Audit Directorate

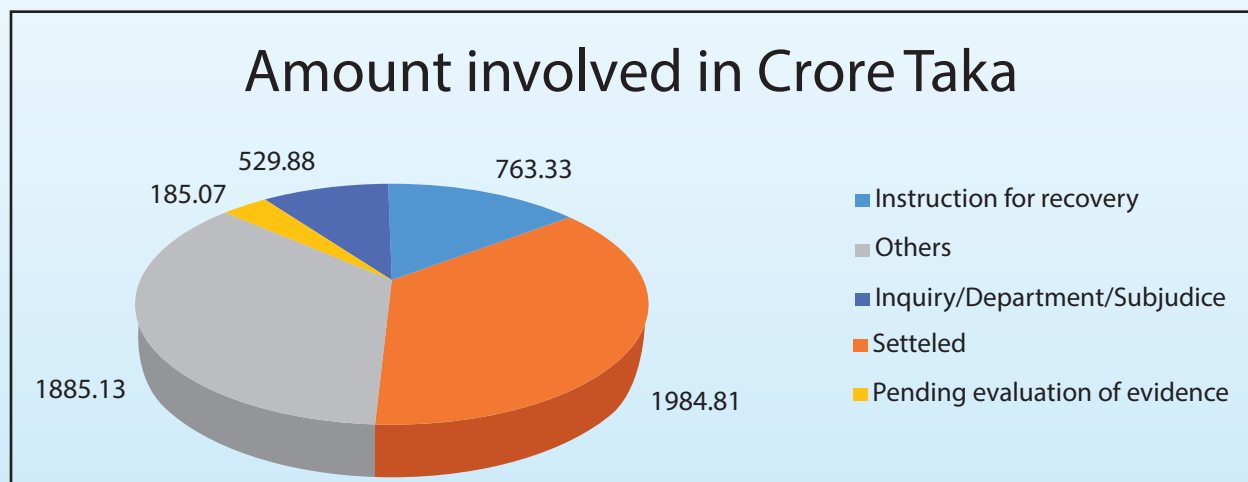
Public Accounts Committee Activities

b. PAC Report of the 10th Parliament Tabled

The Public Accounts Committee (PAC) of the 10th Parliament finalized its 5th report in June, 2016. The committee examined 106 audit observations of 11 audit reports in 10 sittings. Apart from that 22 audit observations of 3 annual reports were re-discussed. Among the 128 audit observations, 37 observations were fully and 19 observations were partly for taking appropriate measures by the executing agencies which involves Tk. 1757.86 crore in total. Tk. 21.89 crore was recovered and adjusted through audit recommendations. Postal and Telecommunication Division has the highest amount (Tk. 2547.37crore) involved in audit observations and highest amount of money (Tk. 13.46crore) was recovered from Postal and Telecommunication Division. Details are depicted in the following table:

Ministry/Division	Number of observations	Amount involved (in crore Tk.)	Recovered and Adjusted (in crore Tk.)
Internal Resource Division	08	12.27	-----
Ministry of Health and family Welfare	07	13.63	4.03
Financial Institutions Division	06	32.13	5.49
Local Government Division	24	58.94	38.02
Ministry of Water Resources	08	9.01	1.74
Power Division	08	27.00	4.39
Postal and Telecommunication Division	11	2547.37	1629.29
Ministry of Defence	11	5.66	3.66

A summary of the amount of money involving Recovered & Adjusted, Inquiry/Departmental/Sub-Judice, Instruction for Recovery, Settled and Others discussed in the Public Accounts Committee (PAC) of 10th parliament is depicted below:



6. YEAR IN REVIEW

CAG apprises Honorable President and Prime Minister of 24 audit reports:



CAG handing over audit reports to the Honorable President on 10 May, 2016

Comptroller and Auditor General (CAG) of Bangladesh Mr. Masud Ahmed apprised Honorable President Mr. Md. Abdul Hamid about 24 Audit reports on May 10, 2016 during a called on Honorable President at Banghababhan. During the submission of the reports the Honorable President urged upon all custodian of public money to be cautious about financial irregularities and try to avoid audit objections. Honorable President emphasized on training for audit personnel to cope up with the challenges of fraudulent activities misusing modern digital technologies.



CAG apprising the Honorable Prime Minister of audit reports on March, 2016

CAG informed that audit department is adding value by saving and recovering public money through audit activities & observations. 24 audit reports (1 performance audit report, 6 special audit reports, 16 annual audit reports and 1 report on appropriation accounts) were submitted to Honorable President during the visit. A total number of 333 audit observations amounting Taka 11,687.33 crore and USD 9.93 million against 22 Ministries were included in 24 audit reports. Secretary, Military Secretary and press secretary to the Honorable President were present while DCAG (A&R) Mr. Mohammad Zakir Hossain and ACAG (Report) Mr. A K M Hasibur Rahman were accompanying CAG during the call on.

Honorable Prime Minister Sheikh Hasina stressed upon the transparency and accountability in the public financial management. In this regard, she urged Comptroller & Auditor General of Bangladesh to reduce the backlog in audits. She said this when the CAG apprised her of Audit Reports on March 2016. In reply, the CAG informed her that IT initiatives have been taken in Audit Department and as a result, through digitalization, the backlog has come down compared with the past.

Dissemination Workshop on ISSAI Compliant Pilot Audit Reports

A dissemination workshop on ISSAI Compliant Pilot Audit was held in Hotel Pan Pacific Sonargaon on 10 March 2016. In this workshop 3(Three) pilot audit reports of round four were presented by the team leaders of the pilot audit teams. Name of the pilot audit reports presented in the workshop are: Revenue Audit on Revenue Assessment and Collection of selected Sub-registry Offices by Mr. Md. A.K. Azad Khan, Deputy Director, Local & Revenue Audit Directorate, Compliance Audit on Bangladesh Meteorological Department by Mr. Md. Barkat Hayat, Deputy Director, Defence Audit Directorate and Financial Audit on Jamuna Fertilizer Company Limited (JFCL) by Mst. Mahabuba Begum, Deputy Director, Commercial Audit Directorate. It is also mentioned that a brief presentation on ISSAI frame work is made by Tanveer Akhter

Year in Review



Dissemination Workshop on ISSAI Compliant Pilot Audit Reports

Hossain Khan, Director (MIS), CAG office. The workshop was attended by development partners, the executives of the audited entities, national and international consultants, and members of the pilot audit teams and senior officials of the OCAG. Mr. Masud Ahmed, Comptroller and Auditor General of Bangladesh was the Chief Guest in the workshop. The CAG thanked the pilot audit teams for the good work and instructed them to mainstream the experience in the department under the guidance of the DGs. He also thanked the executives for their cooperation with the pilot audit teams while they were in field audit. The executives also were happy to participate in the new audit methodology under ISSAIs. The representatives of donors also spoke and requested CAG to utilize the experience of pilot audit in regular field audit.

5th and Final Meeting of the Project Steering Committee



The final meeting of the Project Steering Committee (PSC) of SPEMP-B Project

The final meeting of the Project Steering Committee (PSC) of SPEMP-B Project was held on 29 February 2016 in the Hafiz Uddin Khan Conference Room of the Audit Bhaban with Mr Masud Ahmed, the Comptroller and Auditor General of Bangladesh in the Chair. The members of the PSC including representatives from World Bank and contributing development partners, representatives from Finance Division, External Resources Division, Planning Commission, IMED, MISC Firm, national and international consultants, and DGs of the different audit directorate of OCAG Bangladesh attended the meeting. Touching on the project components and financial & functional progress of the project, the Project Director Mr. Md. Zahurul Islam highlighted the achievements of the project so far.

Certificate Awarding Ceremony

A certificate giving ceremony was organized on 10 March 2016 at Ball Room of Pan Pacific Sonargaon Hotel where the Comptroller and Auditor General of Bangladesh distributed the certificates to OCAG officials who have completed different levels of CIPFA.



CAG distributed the certificates to OCAG officials who have completed different Levels of CIPFA.

Meanwhile, on 22 June 2016 another Certificate Awarding Ceremony was held at FIMA. The chief guest, Mr. Md. Mahtab Uddin, Director General,

FIMA handed over the certificates to the recipients. With this total number of CIPFA certificate level completed officials for OCAG stand at 176, diploma level at 40, advanced diploma at 25 and strategic at 10.

International Workshops Organized



"Knowledge Sharing on Twinning Experience", Pan Pacific Sonargaon Hotel, 30-31 March, 2016.

Two international workshops with SAI India respectively on "Lesson Learnt from the Training Received from SAI India" and "Knowledge Sharing on Twinning Experience" were organized at Balcony of Pan Pacific Sonargaon Hotel on 30-31 March, 2016. Mr. Masud Ahmed, honorable Comptroller and Auditor General of Bangladesh was the chief guest while Mr. Sunil Dadhe, Director General, international Centre for Environment Audit and Development (iCEAD), represented SAI India in the Workshops.

Dissemination Seminar on Strategy Paper on Improving Responsiveness to Audit Observations

A presentation to disseminate Strategy Paper on Improving Responsiveness to Audit Observations was made on 28 June 2016 in the Bangabandhu International Conference Centre (BICC). Dr. Moshir Rahman, Economic Adviser to honorable Prime Minister was present in the seminar as Chief

Guest while Mr Masud Ahmed, the Comptroller and Auditor General of Bangladesh was present as Special Guest in the occasion. Mr. Md. Aftabuzzaman, Senior Finance Controller (Defence Purchase) and Dr. Shyamal Kanty Chowdhury, Deputy Comptroller and Auditor General (Accounts & Report) jointly made presentation on the said "Strategy Paper" in the seminar. The high officials across the government and dignitaries from relevant stakeholders were present in the seminar. It is expected in the seminar that the implementation of the recommendation of the Paper will contribute a lot in settling the number of pending audit observations as well as decrease the number of audit observations in future.

Peer Review Report Presented



CAG Peer in Review Report Presentation, Hotel 71, 25 June, 2016.

A presentation to disseminate Peer Review Report prepared by SAI India was made on 25 May 2016 in the Hotel 71. Mr Masud Ahmed, the Comptroller and Auditor General of Bangladesh was present in the presentation as Chief Guest. The ceremony culminated with the presentation on "Peer Review Report" by Mr. Md. Aftabuzzaman, Senior Finance Controller (Defence Purchase) assisted by Mr. Mohammad Shahajahan, Deputy Director (Procurement), SPEMP-B Project followed by another presentation on "Implementation Matrix and Action Plan on the Report" by Dr. Shyamal Kanty Chowdhury, Deputy Comptroller and Auditor General (Accounts & Report) aided by Mr. Bikash

Year in Review

Chandra Mitra, ADCAG (Personnel). The top brasses across the department and dignitaries from relevant stakeholders were present in the occasion. The dissemination invites opinion from the participants regarding the challenges to and way forward of the implementation of the recommendation of the report.

DCA Rajshahi Awarded as the Best E-service providing Govt. Office

Office of the Divisional Controller of Accounts (DCA), Rajshahi was awarded as the Best E-service Providing Government Office in Rajshahi Division. In a Service Innovation Fare held on 23 January, 2016 organized by the office of the Deputy Commissioner, Rajshahi under the umbrella of the a2i project of Prime Minister's Office, Mr. Fazle Hossain Badsha, the local Member of Parliament (MP), handed over a crest and a printer to Mr. Md. Shariful Islam, DCA, for outstanding contribution in providing E-service. DCA office performed of about 12000 online pay fixations of government service holders within very short time frame under the national pay scale 2015. In the meantime they electronically paid salary of about 3000 government service holders through Electronic Fund Transfer (EFT) method.

7. SAI BANGLADESH IN GLOBAL PERSPECTIVE

CAG attended 25th Meeting of the INTOSAI Working Group on IT Audit (WGITA) and 8th Performance Auditing Seminar on IT Audit

The 25th meeting of the INTOSAI Working Group on IT Audit (WGITA) was held at Brasilia, Brazil from 26 to 27 April, 2016 in conjunction with the 8th Performance Auditing Seminar on IT Audit held from 28 to 29 April, 2016. The meeting was presided over by Ms. Ajanta Dayalan, Deputy Comptroller & Auditor General of SAI India and the Chairperson of the Working Group. The Honorable Comptroller and Auditor General Mr. Masud Ahmed led a two member delegation from SAI Bangladesh which included Dr. Md. Zakir Hossain Khandker, Director General, Local and Revenue Audit Directorate.



CAG attended 25th Meeting of the INTOSAI Working Group on IT Audit (WGITA) and 8th Performance Auditing Seminar on IT Audit, Brasilia, 26- 29 April 2016

The meeting was inaugurated by Mr. Ministro Aroldo Cedraz de Oliveira, President, Brazilian Court of Accounts. The 25th meeting of WGITA was attended by 55 delegates from 25 member countries. The member SAIs presented their progress reports on the various projects under taken as part of the WGITA work plan and also presented country papers. The WGITA Work Plan for 2017-2019 was finalized in the meeting and five projects were selected for the work plan.

CAG attended workshop on Control & Audit of Public Construction and Renovation Projects in Berlin, Germany

Mr. Masud Ahmed, Honorable Comptroller and Auditor General of Bangladesh attended “European Workshop on Control & Audit of Public Construction and Renovation Projects”, Berlin, Germany, from 09 to 10 June, 2016.

The main focus was on cost control, procurement, third party risk with practical workshop on lifecycle costs, safety, health and environmental issues. Auditing of construction and infrastructure projects is demanding because it is much more than just identifying mistakes already made. Rather it helps to avoid errors/deviations in construction and renovation project plans in advance as well as for projects being prepared for developments. Auditing can also help to avoid liability in case something goes wrong by preventing violation of any rules and regulation. Some of the audit techniques and tools in this regard were presented in the seminar.

CAG attended The 2nd Financial Reform for Economic Development Forum in Asia (FRED II), Kuala Lumpur, Malaysia

The Honorable Comptroller and Auditor General Mr. Masud Ahmed attended the 2nd Financial Reform for Economic Development Forum in Asia (FRED II). The 2nd Financial Reform for Economic Development Forum in Asia (FRED II) held in Kuala Lumpur on 17th and 18th of May 2016 adopting the theme ‘Driving Future Outcomes from Past Experience’. The 2016 Forum explored how improvements in public financial management contributes to strengthening the public sector, improving government accountability and transparency, and thereby supporting poverty reduction and economic growth.

Experts from government, NGOs and the private sector shared their experiences in dealing with the challenges in the arena of public financial management and related them to the participants’ practical strategies and programs to enhance implementation of effective public sector financial systems across Asia.

SAI Bangladesh in Global Perspective



CAG attended The 2nd Financial Reform for Economic Development Forum in Asia (FRED II), Kuala Lumpur, Malaysia

The Forum probed the role that the accountancy profession can potentially play in improving public financial management, build on identified good practices in public sector accounting and auditing, and explore how these can be mainstreamed across countries for effective resource mobilization and management.

CAG attended “International Good Practices Seminar – Strengthening Integrity of the Public Sector”, Budapest, Hungary

As part of the framework of its international role, the State Audit Office of Hungary (SAO) provides professional assistance to the members of the INTOSAI community through the organization of annual good practice seminars in Hungary. SAO had organized the “International Good Practices Seminar – Strengthening Integrity of the Public Sector” from 22 to 26 February, 2016. The Honorable Comptroller and Auditor General Mr. Masud Ahmed led a two member delegation from SAI Bangladesh including Mr. Gour Chandra Roy, Senior Finance Controller (Works).

The seminar focused on how the integrity approach can be used in auditing integrity issues. It emphasizes on auditing not only the “hard controls” but also the “soft controls”. The members of SAO shared their experience in this regard with an aim

to transmit the good practices they have followed.

CAG attends the 17th INTOSAI Working Group on Environmental Auditing (WGEA) Assembly held at Jakarta, Indonesia

The 17th INTOSAI Working Group on Environmental Auditing (WGEA) Assembly was held at Jakarta, Indonesia from 24 - 27 October 2016. The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Abul Foyez Mohd Abid, Deputy Comptroller and Auditor General (Senior) attended the meeting.



CAG attended the 17th INTOSAI Working Group on Environmental Auditing (WGEA) Assembly meeting held at Jakarta, Indonesia

This meeting was attended by 115 participants representing SAIs of 48 countries, European Court of Auditors (ECA), INTOSAI Working Group on Extractive Industries (WGEI), Australian National University (ANU), Convention on Biological Diversity (CBD), UN Department of Economic and Social Affairs (UN DESA), UN Environment Program (UNEP) and UN Framework Convention on Climate Change (UN FCCC).

The agenda for the meeting among other things included approval for INTOSAI WGEA Work Plan 2017-2019 and discussion/presentation on 8 themes areas.

CAG attends the Annual Meetings of the INTOSAI Capacity Building Committee and the INTOSAI-Donor Cooperation in Cape Town, South Africa, 3-6 October 2016

An annual meeting of the INTOSAI Capacity Building Committee and a meeting of the INTOSAI Donor Steering Committee was held at Cape Town, South Africa from 3 to 6 October, 2016. Discussions were held on the themes - “Maximizing SAI cooperation in support of capacity” and “Maximizing the benefits of the SAI PMF in support of SAI Capacity Development”. In addition, a meeting of the INTOSAI Goal Chairs was also held in the sideline. The Honorable Comptroller and Auditor General Mr. Masud Ahmed along with Mr. Md. Khurshid Alam Patwary, Additional Deputy Comptroller and Auditor General (Admin) attended the Annual Meetings of the INTOSAI Capacity Building Committee and the INTOSAI-Donor Cooperation in Cape Town.



CAG attended the Annual Meetings of the INTOSAI Capacity Building Committee and the INTOSAI-Donor Cooperation in Cape Town

CAG attends seminar on Implementation of IPSAS and the path to Accrual Accounting

An International Seminar on Accrual Accounting and implementation of International Public Sector Accounting Standards (IPSAS) as part of SAFA events was held in Sri Lanka from 3rd to 5th November 2016 with the assistance from World Bank and organized by CA Sri Lanka along with its Public Sector Wing (APFASL). The Honorable Comptroller and Auditor General Mr. Masud Ahmed attended the seminar.

The seminar is an important platform for SAFA member bodies to share knowledge and experiences of different countries in the region that would help to outline a plan for shifting from cash based accounting system to accrual based accounting system and to make recommendation for implementation of Financial Reporting in compliance with IPSAS in the region. The World Bank along with SAFA is undertaking a comparative study on Enhancing Public Sector Financial Reporting in the South Asia Region (SAR).

The Seminar aims to create awareness on the significance of Accrual based Accounting and Implementation to Public Sector Accounting Standards in an effort to promote transparent and reliable Financial Reporting in the Public Sector within the SAFA Region.

SAI Bangladesh in Global Perspective

CAG attends the 22nd INCOSAI, 2016 meeting held at Abu Dhabi, UAE

This year the XXII-INCOSAI was held in Abu Dhabi, United Arab Emirates. The Congress is the supreme organ of INTOSAI and is composed of all its members. Once in every three years International Congress of Supreme Audit Institution is held and is chaired by the host SAI. It offers all INTOSAI members an opportunity to share experiences, discuss issues, and pass resolutions and recommendations to improve government accountability worldwide. Participants include delegations of member SAIs as well as representatives of the United Nations, the World Bank and other international and professional organizations.



CAG attended the 22nd INCOSAI, 2016 meeting held at Abu Dhabi, UAE

This year's Congress provided an opportunity for the discussion of several crucial developments and for the INTOSAI community to decide on way forward to address them. INTOSAI presented its next strategic plan and the updated statutes of the organization to the Congress. The strategic planning process has been involved deliberations with external stakeholders. As a result of the strategic

planning process some key highlights include: Reconfirmation towards standard setting, capacity building and knowledge sharing as cornerstones of INTOSAI's activities; Commitment towards playing a major role in supporting the UN 2030 Agenda on Sustainable Development launched by the United Nations in 2015; Ensuring that INTOSAI supports all its members and protects the independence of SAIs in financial, administrative and operational sense; Building up INTOSAI regions towards providing more professional support to SAIs; In general improving the relevance, responsiveness and services offered by INTOSAI to its member SAIs

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 2016. A brief description of these events is provided below:

Courses designed to strengthen financial management of the public sector:

TIBAS Course:

For mid-level officers from across the Government, FIMA organized five batches of Training in Budgeting and Accounting System (TIBAS). TIBAS Courses took place from 31st July to 13th August, 30th October – 10th November, 2016 respectively. 44 mid-level officials from different ministries and departments participated in the course. In addition to the basics of budgeting, government accounting

and auditing, participants of this high-profile training course also gained a first-hand exposure to monetary and fiscal policies, public debt and cash management as well as mobilization of foreign aid and its underlying accountability mechanisms.

Financial Management Course for Officers of Bangladesh Army

A Two-week long Public Financial Management Course was organized at FIMA for officers of Bangladesh Army from 13 November to 24 November 2016. 25 mid-level army officers in the rank of major to colonel participated in the training program organized exclusively for them. On the last day of the course FIMA organized a closing ceremony, which was attended by Hon'ble C&AG Mr. Masud Ahmed as chief guest. Senior officials from the Audit & Accounts Department as well as Bangladesh Army were present in the ceremony. In his speech, the C&AG felicitated the participants and representative of the AG's Branch of AHQ spoke highly of the efforts made by FIMA and Army authorities to build such civil-military cooperation in the field of training of financial management. FIMA and Bangladesh Army have agreed to hold such training programs twice a year on a regular basis.



Participants of Bangladesh Army Financial Management Course with DG, FIMA

Training and Professional Development

Courses conducted upon request:

Training for NGO Affairs Bureau Officials

FIMA organized Financial Management Course for NGO Affairs Bureau officials from 25 to 29 September 2016 on request from the Bureau. The course was attended by 7 participants.

Training for Urban Primary Health Care Services Delivery Project (UPHCSDP)

FIMA organized Performance based Financial Management Course for Urban Primary Health Care Services Delivery Project (UPHCSDP) from 18 to 22 December 2016 on request from the project which was participated by a total of 25 officers.

Training for Safety Net System for the Poorest (SNSP) Project

FIMA organized PFM training for Safety Net System for the Poorest (SNSP) Project from 23 to 27 October, 30 October – 03 November, 06 – 10 November 2016. The training was provided to a total of 100 participants.

Courses for OCAg Personnel:

Departmental training program of AAGs



CAG with the Officers of BCS: Audit and Accounts Cadre 34th Batch.

One year long Departmental Training of Assistant Accountant General Probationers of BCS 34th Batch started from 14 June, 2016 in FIMA. An inaugural ceremony was arranged on that day. Hon'ble Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed was present as chief guest. Senior officials from the Audit & Accounts Department were present in the orientation program.

Environment Audit Training:

Three Batches of the training program on Environmental Audit having duration of 5 working days each was organized from 04-08 September and 04-08 December 2016 for the officers of the audit and accounts department has been conducted by SPEMP-B with the direct assistance of FIMA. 59 Officers attended the training program.

Revenue Audit Training:

Training course on Revenue Audit having duration of 5 working days has been conducted by FIMA from 21-25 August 2016 for the officers of audit and accounts department. 25 OCAg staff attended the training program.

CPTU Training on Public Procurement Rules 2008

FIMA organized two 5 day training courses on Public Procurement Rules (PPR) from 7 – 11 August and 6 – 10 November 2016 for the Audit & Accounts officials. A total number of 69 OCAg personnel participated in the training.

Sub-ordinate Accounts Services (SAS/SRAS) Part I

From July to December, 2016, FIMA organized 125th and 126th SAS/SRAS Part I training courses in FIMA during 24 July – 6 October 2016 and 23 October 2016 to 2 January 2017, which were participated by a total of 101 trainees.



SAS/SRAS Part I participants with Director General, FIMA

Senior Scale Refresher's Course

FIMA organized one Senior Scale Refresher's Course for officers of BCS 30th batch from 13 – 24th November 2016. The course was attended by 33 participants.

A&AO Orientation Course

FIMA organized A&AO Orientation training courses for newly promoted Audit and Accounts officers from 23 - 27 October 2016. The training was attended by 1762 officers.

SAS Superintendent Orientation Course

FIMA organized three batches of Super Orientation training courses for newly promoted SAS Superintendents. The courses were organized from 28 August to 1 September, 24 September to 10 October and 18 to 22 December which were participated by a total of 80 trainees.

Mission Audit Training Course:

Bank Branches/Exchange Houses (Abroad) of State Owned Bank Audit Course

FIMA organized Mission Audit Training Course: Branches/Exchange Houses Abroad of State Owned Banks for OCAG officials from 02 - 06 October 2016. The Course was participated by a total of 28 officers nominated by OCAG.



Participants of Branches/Exchange Houses Abroad of State Owned Banks Audit Course with Director General, FIMA

Biman Bangladesh Airlines Ltd. Audit Course

FIMA organized Mission Audit Training: Biman Bangladesh Airlines Ltd. for OCAG officials from 16 – 20 October 2016. A total of 26 officers, nominated by OCAG, attended the course.

Training on Audit of Bangladesh Missions Abroad

FIMA organized Mission Audit Training: Bangladesh Missions Abroad for OCAG officials from 13 – 17 November 2016 which was participated by a total of 32 officers nominated by OCAG.

9. OVERSEAS TRAINING AND CONFERENCE

A good number of OCAg officials participated in various training courses and workshops held abroad during the period January– December 2016.

Participant	Course	Country and Duration
Mr. Kazi Forrukh Ahammed Deputy Director Local and Revenue Audit Directorate	Training on Audit of e-Governance	India; 11-01-2016 to 05-02-2016
Mr. Md. Kamrul Alam Addl. CGA/Accounts & Procedure	Training on Audit of e-Governance	India; 11-01-2016 to 05-02-2016
Mr. Md. Mahbubul Alam Deputy Director PTST Audit Directorate	Training on Performance Auditing	Pakistan; 18-01-2016 to 12-02-2016
Mr. Md. Kamruzzaman Deputy Director Financial Management Academy	Training on Performance Auditing	Pakistan; 18-01-2016 to 12-02-2016
Mr. Md. Jahangir Hossain Bhuiyan Audit and Accounts Officer Local and Revenue Audit Directorate	Training on Performance Auditing	Pakistan; 18-01-2016 to 12-02-2016
Ms. Tanjila Chowdhury Deputy Director Commercial Audit Directorate	Training on Environment Audit	India; 15-02-2016 to 11-03-2016
Mr. Mohammad Jamil Ahmed DFC, Office of the SFC (DP)	Training on Environment Audit	India; 15-02-2016 to 11-03-2016
Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh	International Good Practices Seminar – Strengthening Integrity of the Public Sector	Hungary; 21-02-2016 to 26-02-2016
Mr. Gour Chandra Roy SFC (Works)	International Good Practices Seminar – Strengthening Integrity of the Public Sector	Hungary; 21-02-2016 to 26-02-2016
Mr. A K M Jubaer Deputy Director Foreign Aided Project Audit Directorate	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016
Mr. Md. Abdul Alim Talukder Deputy Director (MIS), OCAg	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016
Mr. Mohammad. Jasim Uddin DCGA (Admin), Office of the CGA	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016
Mr. A K M Kabirul Huda Deputy Director PTST Audit Directorate	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016

Mr. Md. Firoz Khan Counterpart Officer SPEMP-B Project	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016
Mr. Provat Kumar Majumder CAO, Ministry of Land	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016
Mr. Mohammad Aftab Uddin CAO, Ministry of Chittagong Hill Tracks	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016
Ms. Farhananz Lira Asst CAO, Office of the CAO Ministry of Foreign Affairs	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016
Mr. Md. Shamsur Rahman Audit & Accounts Officer International Affairs Wing OCAG	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016
Mr. Mohammad Humayun Kabir Audit & Accounts Officer Defense Audit Directorate	CIPFA Professional Level Course	UK; 01-03-2016 to 02 -06-2016
Mr. Mohammad Shahajahan Deputy Director, SPEMP B Project	G-20 Global Leadership Programme	Korea; 28-03-2016 to 14-04-2016
Mr. Md. Zakir Hossain DCA, Sylhet	Workshop of IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Malaysia; 11-04-2016 to 15-04-2016
Ms. Luckymoni Debnath CAO, Ministry of Information	Workshop of IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Malaysia; 11-04-2016 to 15-04-2016
Mst Mahabuba Begum Deputy Director, Commercial Audit Directorate	Workshop of IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Malaysia; 11-04-2016 to 15-04-2016
Mr. Md. Naoshad Hossain Joint CGDF, Office of the CGDF	Preparatory Workshop on Sustainable Development Goals	Malaysia; 27-04-2016 to 29-04-2016
Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh	Meeting of the INTOSAI WG on IT Audit	Brazil; 26-04-2016 to 27-04-2016
Mr. Md. Zakir Hossain Khandker Director General Local and Revenue Audit Directorate	Meeting of the INTOSAI WG on IT Audit	Brazil; 26-04-2016 to 27-04-2016
Mr. Gour Chandra Roy Director General Mission Audit Directorate	Meeting of ASOSAI Research project on Methods for Developing Risk-based Audit Plans	Korea; 02-05-2016 to 04-05-2016
Mr. Md. Anisur Rahman Director General Works Audit Directorate	Meeting of ASOSAI Research project on Methods for Developing Risk-based Audit Plans	Korea; 02-05-2016 to 04-05-2016

Mr. Md. Rafiqul Bari Khan Director Local and Revenue Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Safiul Alam Addl Deputy C&AG (Parliament), OC&AG	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Nazrul Islam Director PT&ST Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Tanveer Akter Hossain Khan Director (MIS), OC&AG	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Ms. Sarbin Chowdhury CAO, Ministry of Food, Disaster Management and Relief	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Shikder Rashed Kamal Director Railway Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. A K Azad Khan Deputy Director Local and Revenue Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. A K M Hasibur Rahman Asst C&AG (Report), OC&AG	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Abul Kalam DFC, Office of the FC (Army), Pay-1	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Ms. Rowshan Ara Deputy Director Commercial Audit Directorate, Khulna	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Abdullah Al Faruk DFA&CAO, Office of the FA&CAO (West), Bangladesh Railway	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Fakhruddin Ahamed CAO, Ministry of Social Welfare	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Rajib Barua Deputy DCA, Office of the DCA, Chittagong	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Aminul Islam DFC, Log area, Office of the FC/Log	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Ms. Johora Tara Begum Deputy Director Defense Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. A.T.M. Mahfuzur Rahman Deputy CAO, Office of the CAO Ministry of Home Affairs	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016

Mr. Md. Bazlur Rahman Audit & Accounts Officer OC&AG	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Abdus Sattar Audit & Accounts Officer Performance Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Zahirul Islam Audit & Accounts Officer OC&AG	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Abu Jafar Audit & Accounts Officer OC&AG	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Mohammad Sharif Kamal Chowdhury Deputy Director Civil Audit Directorate	Training on Performance Audit	Malaysia; 16-05-2016 to 27-05-2016
Mr. Janesar Azad Deputy Director (MIS) OC&AG	Training on IT Audit	Malaysia; 16-05-2016 to 27-05-2016
Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh	Seminar on 'Financial Reform for Economic Development in Asia'	Malaysia; 17-05-2016 to 18-05-2016
Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh	Workshop on 'Control and Audit of Public Construction and Renovation Projects'	Germany; 09-06-2016 to 10-06-2016
Dr. Shyamol kanti chowdhury Deputy C&AG (Audit & Report)	Meeting on Twinning Arrangement	India; 03-06-2016 to 05-06-2016.
Mr. Md. Zahurul Islam Project Director, SPEMP-B Project.	Meeting on Twinning Arrangement	India; 03-06-2016 to 05-06-2016.
Mr. Mohammad Shah Alam Deputy Director, Works Audit Directorate.	Training on Government Audit of Public Construction Works.	Japan; 19-06-2016 to 09-07-2016.
Mr. Jahangir Alam khan Rana Deputy Director, Local and Revenue Audit Directorate.	Training on Government Audit of Public Construction Works.	Japan; 19-06-2016 to 09-07-2016.
Mr. Md. Shahidur Rahman Chowdhury Director, Commercial Audit Directorate	Audit Seminar for SAI's along the Belt & Road Route.	China; 27-06-2016 to 06-07-2016.
Mr. Toufique Shofiquil Islam Deputy Director, Performance Audit Directorate.	Audit Seminar for SAI's along the Belt & Road Route.	China; 27-06-2016 to 06-07-2016.
Mr. Zahirul Islam Deputy Finance Controller Office of the SFC (Army)	Audit Seminar for SAI's along the Belt & Road Route.	China; 27-06-2016 to 06-07-2016.
Mr. Syed Mustafa Mahbub Ali Director, FAPAD	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.

Ms. Nusrat Ferdousi. JFC, Office of SFC (Army)	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Kazi Forrukh Ahammed Deputy Director, Local and Revenue Audit Directorate	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Mohammad Shahajahan Deputy Director (procurement) SPEMP-B Project.	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Ms. Rownak Taslima Assistant C&AG (Re-Organ), OC&AG	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Ms. Nasheed Nawazesh Deputy. Director, Works Audit Directorate.	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Md. Sofiqur Rahman Deputy CGDF, Office of the CGDF.	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mst. Mahabuba Begum Deputy Director, Commercial Audit directorate.	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Ms. Shilpi Das Deputy Director , Cvil Audit Directorate.	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Bulbul Singha DFC Office of the SFC(Navy)	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Mohammad Feroz Hythar Deputy Director, Railway Audit Directorate.	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Md. Rashedul Islam DFC, Office of the Area FC, Rangpur	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Shamim Ahamed Uzzal Deputy. Director, Local and Revenue Audit Directorate.	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Khairul Bashar Mohammad Ashfakur Rahman. Deputy Director (Budget), Office of the ADG (Finance), Bangladesh Railway, Dhaka	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Mohammad Mazharul Islam DFA&CAO (East), Bangladesh Railway, Chittagong	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Md. Sohal Rana Deputy Director, Commercial Audit Directorate	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Kazi Kaium Hossen Deputy CGA (Admin), Office of the CGA.	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.

Mr. Shimul Kanti Saha Audit and Accounts Officer OC&AG.	Training on IT Audit.	India; 16-06-2016 to 29-06-2016.
Mr. Md. Mokter Hossain Chayal, Audit and Accounts Officer Works Audit Directorate.	India; 16-06-2016 to 29-06-2016.	India; 16-06-2016 to 29-06-2016
Mr. Md. Kamrul Hassan Bhuiyan Audit and Accounts Officer, OC&AG.	India; 16-06-2016 to 29-06-2016.	India; 16-06-2016 to 29-06-2016
Mr. Muhammad Saifur Rahman Jamali Assistant Comptroller and Auditor General (Audit), OCAG, Dhaka	iCISA Training on Audit of Government Receipts	India; 8 th August to 2 nd September, 2016
Mr. Nasimul Islam Chief Accounts Officer, Ministry of Civil Aviation and Tourism, Dhaka	iCISA Training on Audit of Government Receipts	India; 8 th August to 2 nd September, 2016
Mr. Md. Abdul Baten Fakir Finance Controller (Army), Log area, Dhaka	ASOSAI Seminar on ISSAI Implementation-Experience and Strategy	Bhutan; 22 nd August to 26 th August, 2016
Ms. Fahmida Islam Joint Director General, Office of the Additional Director General (Finance) Bangladesh Railway, Dhaka	2016 Asian Evaluation week	China; 5 th September to 8 th September, 2016
Mr. Mohammad Amimul Ehsan Kabir Assistant Comptroller and Auditor General, OCAG, Dhaka	International training on Forestry Audit	Indonesia; 19 th September to 23 th September, 2016
Mr. Mohammad Shahajahan Deputy Finance Controller Office of the Senior Finance Controller (Works), Dhaka	The Quality Assurance Workshop on Public Debt Audit of Lending and Browning Frameworks	Georgia; 28 th September to 30 th September, 2016
Mr. Md. Khurshid Alam Patwary Additional Deputy Comptroller and Auditor General (Admin), OCAG, Dhaka	Annual meeting of INTOSAI Capacity Building Committee and INTOSAI Donor Cooperation Steering Committee	South Africa; 3 rd October to 6 th October, 2016
Mr. Md. Zakir Hosain, Divisional Controller of Accounts, Sylhet	Audit Review Meeting of the IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Indonesia; 10 th October to 14 th October, 2016
Ms. Luckymoni Debnath Chief Accounts Officer, Ministry of Information, Dhaka	Audit Review Meeting of the IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Indonesia; 10 th October to 14 th October, 2016
Mst. Mahabuba Begum Deputy Director, Commercial Audit Directorate, Dhaka	Audit Review Meeting of the IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Indonesia; 10 th October to 14 th October, 2016

Ms. Monowara Habib Senior Finance Controller (Army) Dhaka	6 th Seminar on Environmental Auditing and 5 th Working Meeting of ASOSAI WGEA	India; 17 th October to 19 th October, 2016
Ms Quamrun Nahar Additional Financial Adviser and Chief Accounts Officer Office of the FA&CAO (East) Bangladesh Railway, Chittagong	6 th Seminar on Environmental Auditing and 5 th Working Meeting of ASOSAI WGEA	India; 17 th October to 19 th October, 2016
Mr. Md. Mostofa Kamal Chief Accounts Officer Ministry of Home Affairs, Dhaka	Seminar on How to ensure efficient auditing and effectiveness of Audit result	Korea; 17 th October to 21 st October, 2016
Ms. Setara-E-Zahan Deputy Finance Controller (Army) Office of the Finance Controller (Army), Pay-1, Dhaka	iCISA training on Audit of State owned Enterprises	India; 17 th October to 11 th November 2016
Mr. Abul Foyez Mohd Abid Deputy Comptroller and Auditor General (Senior), OCAG , Dhaka	17 th Assembly Meeting of the INTOSAI Working Group on Environmental Auditing	Indonesia; 24 th October to 27 th October, 2016
Ms. Farmeen Mowla Director, Financial Management Academy, Dhaka	ASOSAI-Sponsored Workshop including its pre and post instructors meeting (<i>Participated as a Trainer of ASOSAI</i>)	China; 10 th November to 27 th November, 2016
Mr. A K M Hasibur Rahman Assistant Comptroller and Auditor General (Report), OCAG, Dhaka	ASOSAI-Sponsored Workshop on Performance Audit	China; 14 th November to 25 th November, 2016
Mr. Gour Chandra Roy Director General, Mission Audit Directorate, Dhaka	3 rd Meeting of 11 th ASOSAI Research Project on Developing Risk- based Audit plan	Vietnam; 22 th November to 24 th November, 2016
Mr. Md. Anisur Rhaman Director General, Works Audit Directorate, Dhaka	3 rd Meeting of 11 th ASOSAI Research Project on Developing Risk- based Audit plan	Vietnam; 22 th November to 24 th November, 2016
Mr. Md. Abul Kalam Azad Director, Foreign Aided Project Audit Directorate, Dhaka	iCISA training on Performance Audit	India; 21 st November to 16 th December 2016
Mr. Abul Foyez Mohd Abid Deputy Comptroller and Auditor General (Senior), OCAG, Dhaka	22 nd INCOSAI 2016	United Arab Emirates; 5 th December to 11 th December, 2016
Mr. Mohammad Zakir Hossain Director General, Foreign Aided Project Audit Directorate, Dhaka	22 nd INCOSAI 2016	United Arab Emirates; 5 th December to 11 th December, 2016
Mr. Syed Mustafa Mahub Ali Director, Foreign Aided Project Audit Directorate, Dhaka	IFAD Financial Management(FM) Workshop	Thailand; 6 th December to 7 th December, 2016.

10. ACRONYMS

ADG	Additional Director General
AIR	Audit Inspection Report
AMMS	Audit Monitoring and Management System
ASOSAI	Asian Organization of Supreme Audit Institutions
BEI	Bangladesh Enterprise Institute
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
DPDC	Dhaka Power Distribution Company Limited
DG	Director General
ERD	Economic Relations Division
EUROSAI	European Organization of Supreme Audit Institution
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
IRD	Internal Resources Division
ISSAI	International Standards of Supreme Audit Institutions
LTR	Loan against trust receipt
MoD	Ministry of Defiance
NGO	Non-Governmental Organization
NIS	National Integrity Strategy
OCAG	Office of the Comptroller and Auditor General
OGP	Open Government Partnership
PAC	Public Accounts Committee
PAD	Payment Against Document
PPR	Public Procurement Rules
PUC	Public Undertaking Committee
PSI	Pre Shipment Inspection
RTI	Right to Information
SAI	Supreme Audit Institution
SAS	Subordinate Accounts 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
USAID	United States Agency for International Development
VAT	Value Added Tax



Annual Report 2016

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