



# Annual Report - 2015

Office of the  
Comptroller & Auditor General of Bangladesh

[www.cag.org.bd](http://www.cag.org.bd)

# VISION, MISSION AND VALUES

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## 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



in the Information Age, connecting all our people to a universe of knowledge and learning is the key to ensuring a lifetime of success. Digital Bangladesh is an idea that includes the IT use for management, administration and governance to ensure transparency, accountability and answerability at all levels of society and state

Bangladesh is a country of “filled with promise” and on the other hand “Digital Bangladesh” notion is more than a virtual dream that certainly will make Bangladesh “the land of tomorrow.” In this respect Auditor General of Bangladesh has to play a great role to establish Good Governance by ensuring transparency and accountability. To ensure that audit digitization is a must to face the current challenges and to achieve the dreams we have.

In the Agricultural Age, we ensured that land went not only to the privileged few, but to the common yeoman farmer. In the Industrial Age, we focused on making sure that all citizens -- and not just the industrial barons -- had access to capital. Today, in the Information Age, connecting all our people to a universe of knowledge and learning is the key to ensuring a lifetime of success. Digital Bangladesh is an idea that includes the IT use for management, administration and governance to ensure transparency, accountability and answerability at all levels of society and state. Understanding that OCAG Bangladesh had started its journey towards automation of audit along with capacity building of doing audit in IT environment & IT audit. A significant number of officials are trained in IDEA, TeamMate and home grown AMMS software. Officers are also enrolled for professional examination like CISA with a view to develop a resource pool for IT Auditors. I believe that when we look back on this moment years from now we will see the beginning of the e-audit as momentous moment which changed the shape of the OCAG. I would like to offer special thanks to both the projects SCOPE and SPEMP B and all the members of the OCAG for their passionate commitment to eliminate the digital divide.

On the other hand we are facing a planetary emergency regarding climate change which, if not solved, would exceed anything we’ve ever experienced in the history of mankind. Bangladesh is one of the mostly affected in this regard. So if the financial along with other resources engaged in Environment related projects and programs are not used properly, it will worsen the situation more. In this regard the importance of Environment Audit is enormous. OCAG Bangladesh already conducted Seven Environment Audit of which three of the reports are already discussed in the Parliament and two of the reports are in final stage to lay before the Parliament. Apart from that a number of officers are trained on Environment Audit mostly from IDI training program, ASOSAI initiatives training program and also from iCISA (India).

I want to give a special commendation to the SPEMP-B project for successful completion and for achieving most of the targets. Six important manuals are published, thirty five ISSAI compliant pilot audits on different types have been conducted and by doing so 180 officials got practical exposure. A significant number of officials are also trained in different topics especially procurement, IT audit, Environment Audit and Revenue Audit from Italy and India. Already important ISSAIs have been published and steps taken to translate them into Bangla.

So, in conclusion as we bow in reverence, remember the words of the old proverb: "When you pray, move your feet." To do that OACG has already taken lot of initiatives and would do everything to uphold the image for giving better assurance to the citizen and most importantly for our future.

November 01, 2016



**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.

## 2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

### 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.

(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.

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

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

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

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

**Establishment of office of Auditor General**

**Functions of Auditor General**

**Term of office of Auditor General**

## 2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

- (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.
- 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.
- 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.

**Acting Auditor  
General**

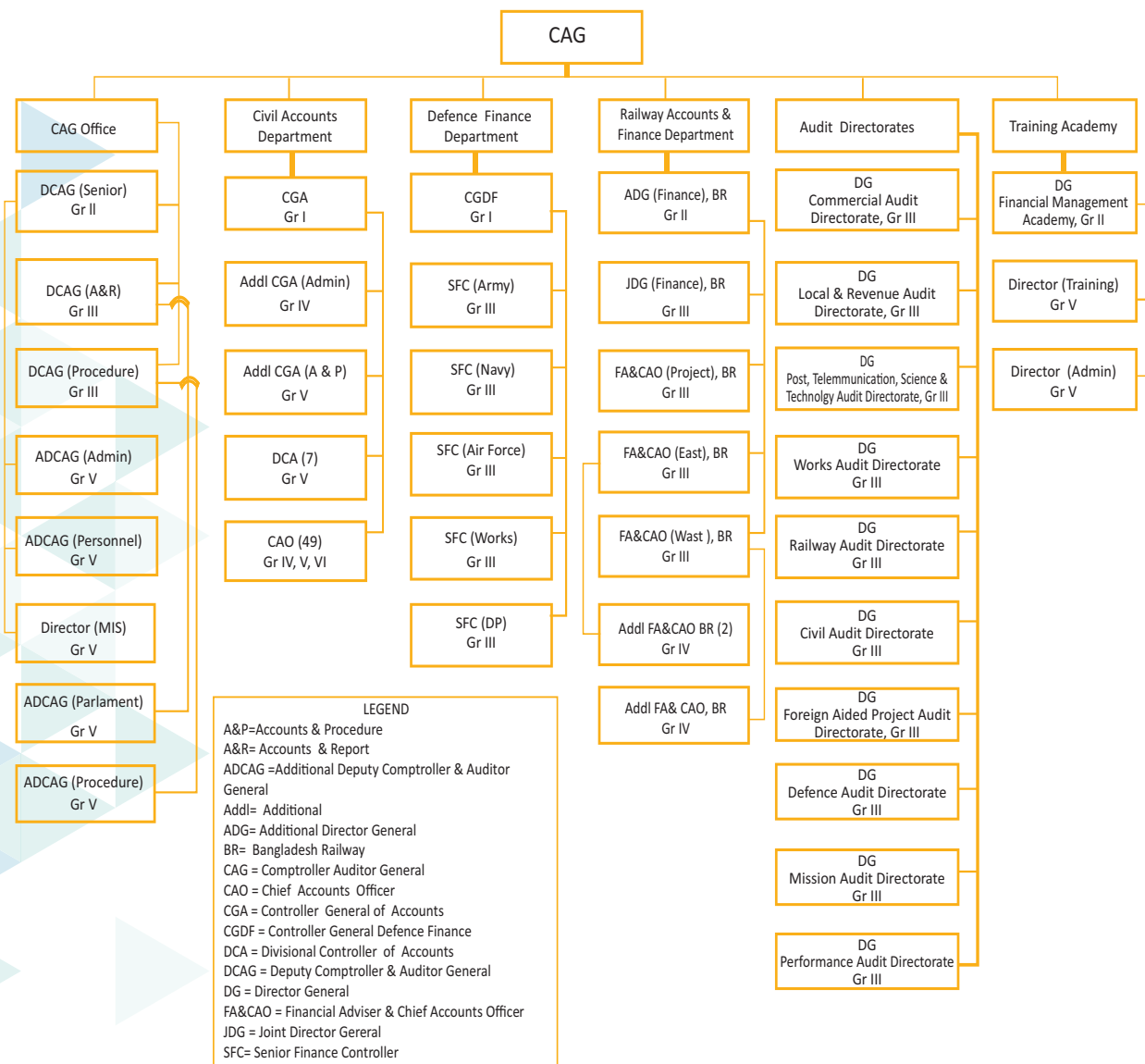
**Form and manner  
of keeping public  
accounts**

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



## 2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

### c. Organizational Structure



## 2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

### 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	534
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)	378
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	203
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	251
05	Foreign Aided Projects Audit Directorate	All development and technical assistance programs and projects in the public sector involving foreign aid	210
06	Railway Audit Directorate	All establishments of Bangladesh Railway, office of the Additional Director General (Finance), Bangladesh Railway and offices under its administrative control	122
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	190
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	139
09	Mission Audit Directorate	All overseas missions under Ministry of Foreign Affairs, nationalized banks, shipping corporation offices and Biman Bangladesh Airlines offices operating abroad	34
10	Performance Audit Directorate	Performance audit of selected bodies	28

## 2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

### 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"> <li>• Prepare monthly accounts of the government</li> <li>• Make payments for claims of all civil officers and staff of government</li> <li>• Prepare Appropriation Accounts and Finance Accounts of the government and place before CAG for approval</li> <li>• Ensure accuracy and timeliness of accounts</li> <li>• Maintain the Central Data Processing Unit (CDPU)</li> <li>• Administer all accounts offices including CAOs, DCAs, DAOs and UAOs</li> <li>• Prescribe forms and methods of keeping accounts with approval of CAG</li> <li>• Provide data and information regarding accounts according to requirements of Finance Division</li> </ul>	4117
Controller General Defence Finance (CGDF)	Defence Accounts	<p>Accounting:</p> <ul style="list-style-type: none"> <li>• Compilation and consolidation of the annual accounts of the Defence Services receipts and expenditure</li> <li>• Submission of periodical financial/accounting reports/statments including yearly Appropriation Accounts to the CAG through the MOD</li> <li>• Furnish inputs of Finance Accounts to the CGA</li> <li>• Issue necessary instructions to the Finance Controllers in matters relating to internal audit, accounts and procedure etc.</li> <li>• Supply/disbursement and control of cash</li> </ul>	1548

## 2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

Name of Office	Type of Accounts	Allocation of functions	Existing Manpower
		<p>Pre-audit Function:</p> <ul style="list-style-type: none"> <li>• Carry out pre audit to suit the individual service requirements</li> <li>• Assist the Directorate of Defence Audit</li> <li>• Examine issues relating to interpretation of rules and regulations and appeals against advising decisions given by the Finance Controllers</li> </ul> <p>Financial Advice:</p> <ul style="list-style-type: none"> <li>• Examine and render advice to defence services on 'Budget estimate and reviews'</li> <li>• Assist in scrutiny of all 'New budget measures'</li> <li>• Assist in processing cases with government which require government approval</li> <li>• Assist in internal auditing, external/statutory audits and accounts keeping by advising the services chiefs</li> <li>• Assist in speedy disbursement of pay, pension and allowances to the personnel</li> </ul>	
Additional Director General (finance)	Bangladesh Railway Accounts	<ul style="list-style-type: none"> <li>• Render advice to administrative matters involving Bangladesh Railway (BR) finance and on policy of public service obligation</li> <li>• Maintain current accounts, monthly accounts of cash based transactions</li> <li>• Settle claims against BR</li> <li>• Consolidate BR Appropriation Accounts on expenditure against budget allocation</li> <li>• Furnish inputs of Finance Accounts to the CGA including year-end asset and liabilities</li> <li>• Prepare Subsidiary Accounts comprising of capital statement, balance sheet, profit and loss accounts</li> <li>• Maintain traffic accounts by Additional FA&amp;CAO/ Traffic Accounts routed through the pay and cash offices of East and West zones of BR</li> <li>• Finalize both development and non-development budget estimates and submitting budget proposal of BR to the government</li> <li>• Maintain Settlement Accounts of BR with adjustment to civil, defence and store accounts through central books and budget unit under FA&amp;CAO (East)</li> </ul>	979

## 2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

### 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

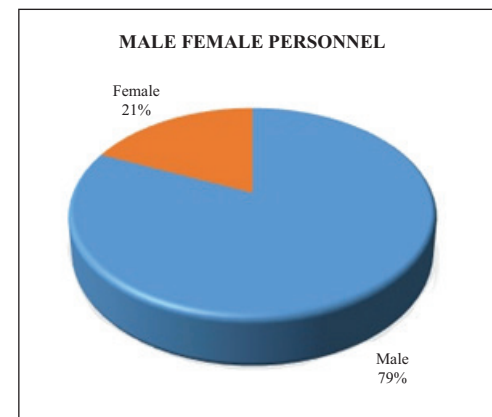
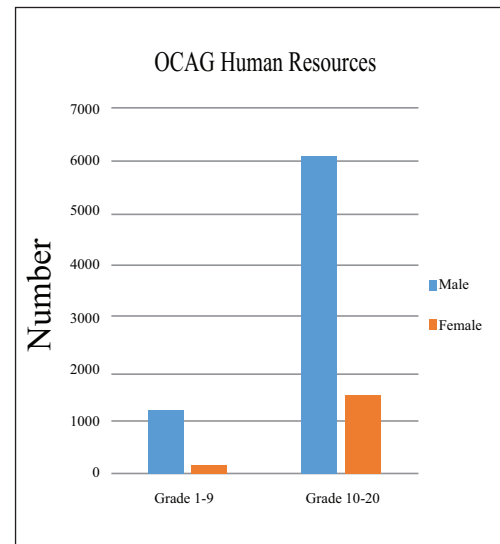
expertise of its staff as the most important aspect to perform its duties. The office possesses a wide range of educational backgrounds among its employees which is often very useful for carrying out the audit activities

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), Certified Fraud Examiner (CFE) by the officials.

Approximately, five thousand officers and staff are presently working in the OCAG of which twenty one 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 2015, OCAG covered audits of various sectors of the government. Special emphasis was given to cover major risk areas 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 minimizing wastage of public resources would be assured in the sectors audited. A list of audit reports with title is given below:

### a. Special Audit

No.	Title of the report	Financial year	Ministry/Division	Audit directorate
1.	Report on the Accounts of MSR Procurement.	2007-08 to 2009-10	Ministry of Health and Family Welfare	Foreign Aided Project Audit Directorate

### b. Annual Audit

No.	Title of the report	Financial year	Ministry/Division	Audit directorate
1.	Report on the Accounts of Directorate of Food, Essential Drugs Company Limited, Trading Corporation of Bangladesh Limited, Bangladesh Jute Corporation, and Bangladesh Jute Mills Corporation.	2010-2011	Ministry of Food, Ministry of Health and Family Welfare, Ministry of Commerce, and Ministry of Textile and Jute	Commercial Audit Directorate
2.	Report on the Accounts of Rupali Bank Limited.	2010-11	Bank and Financial Institution Division	Commercial Audit Directorate
3.	Report on the Accounts of Janata Bank Limited.	2010-11	Bank and Financial Institution Division	Commercial Audit Directorate
4.	Report on the Accounts of State Owned Enterprises.	2010-11	Ministry of Industries	Commercial Audit Directorate
5.	Report on the Accounts Bangladesh Bank, BASIC Bank Limited and Sadharan Bima Corporation.	2010-11	Bank and Financial Institution Division	Commercial Audit Directorate
6.	Report on the Accounts of Agrani Bank Limited.	2010-11	Bank and Financial Institution Division	Commercial Audit Directorate

### 3. PRODUCTS AND SERVICES

7.	Report on the Accounts of Sonali Bank Limited.	2010-11	Bank and Financial Institution Division	Commercial Audit Directorate
8.	Report on the Accounts of Petrobangla and its Organizations.	2010-11	Energy and Mineral Resources Division	Commercial Audit Directorate
9.	Report on the Accounts of 8 Organizations under Ministry of Civil Aviation and Tourism.	2010-11	Ministry of Civil Aviation and Tourism	Commercial Audit Directorate
10.	Report on the Accounts of Internal Resources Division (Income Tax).	2010-11	Internal Resources Division	Local & Revenue Audit Directorate
11.	Report on the Accounts of Internal Resources Division (Value Added Tax).	2010-11	Internal Resources Division	Local & Revenue Audit Directorate
12.	Report on the Accounts of Ministry of Foreign Affairs.	2009-10 to 2010-11	Ministry of Foreign Affairs	Mission Audit Directorate
13.	Report on the Accounts of Foreign Aided Projects.	2010-11 and previous	Ministry of Local Government, Rural Development & Cooperatives, Ministry of Power, Energy & Mineral Resources, Ministry of Road Transport & Bridges and Ministry of Primary & Mass Education	Foreign Aided Project Audit Directorate
14.	Report on the Accounts of Bangladesh Water Development Board.	2009-10 to 2010-11	Ministry of Water Resources	Works Audit Directorate

# 3. PRODUCTS AND SERVICES

## c. Notable Audit Reports

### Ministry of Health and Family Welfare

<b>Report</b>	: Special Audit Report on the Accounts of MSR Procurement and Utilization of Ministry of Health and Family Welfare for the financial year 2007-08 to 2009-10.
<b>CAG's Audit Report</b>	: 2007-2010.
<b>Audit Directorate</b>	: Foreign Aided Project Audit Directorate.
<b>No. of Audit Observations</b>	:18
<b>Amount Involved</b>	:Taka 28.00 crore.
<b>Major Observations</b>	: Loss of Government revenues due to the following reasons: <ul style="list-style-type: none"><li>• Withdraw of money from treasury by using fake bills.</li><li>• Procurement of Clam ECG machine by using quotation method at excessive price in compare to market price.</li><li>• Expiration of X-Ray films caused wastage due to excessive purchase.</li><li>• Purchase of HIV Strips without tender.</li><li>• Embezzlement had done by showing additional issuance in lieu of actual from the store.</li><li>• Showing less amount of unused X-Ray films in the store ledger.</li><li>• Procurement of Injection by using quotation method at excessive price in compare to market price.</li><li>• Procurement of Urine Plastic Container by using quotation method at excessive price in compare to market price.</li><li>• Supplier were not penalized for failing to supply MSR.</li><li>• Supplier's security deposits did not forfeited due to decline of supply goods.</li><li>• Excessive procurement of medicine by not considering demand caused expiration.</li><li>• Less VAT has been deducted from the supplier.</li></ul>
<b>Reasons for Irregularity:</b>	<ul style="list-style-type: none"><li>◦ Procurement of excessive goods by not considering demand.</li><li>◦ Non-compliance of government as well as financial rules and regulations.</li><li>◦ Non-compliance of Public Procurement Rules 2008.</li><li>◦ Lack of effective planning.</li></ul>



## 3. PRODUCTS AND SERVICES

### Ministry of Foreign Affairs

<b>Report</b>	: Annual Audit Report on the Accounts of Ministry of Foreign Affairs for the financial year 2009-10 to 2010-11
<b>CAG's Audit Report</b>	: 2010-11
<b>Audit Directorate</b>	: Mission Audit Directorate.
<b>No. of Audit Observations</b>	: 17.
<b>Amount Involved</b>	: Taka 10.07 crore.
<b>Major Observations</b>	: Loss of Government revenue due to the following irregularities: <ul style="list-style-type: none"><li>• Irregular payment of health insurance premium was made.</li><li>• Excessive payment of airfare was made.</li><li>• Reconciliation of the advances had not done.</li><li>• Payment of education allowances beyond entitlement.</li><li>• Excessive amount of foreign allowance/deputation allowance/daily allowance /entertainment allowances had drawn.</li><li>• House rent paid against the vacant house even after the transfer.</li><li>• Personal share of 10% medical expenditure had not been paid.</li><li>• Payment of festival allowances to the locally recruited employees was not allowable.</li><li>• Security deposit which was paid in advance while renting house did not collected.</li><li>• Excessive payment of daily allowance for housemaid was made.</li><li>• Irregular expenditure from wage earner's welfare fund had done without following rules and regulation.</li></ul>
<b>Reasons for Irregularity:</b>	<ul style="list-style-type: none"><li>◦ Non-compliance of the Government orders, rules and regulations.</li><li>◦ Weak internal control.</li><li>◦ Non-compliance of the Government orders, rules and regulations regarding wage earner's welfare fund.</li></ul>

# 3. PRODUCTS AND SERVICES

## Ministry of Finance Bank and Financial Institutions Division

<b>Report</b>	: Annual Audit Report on the Accounts of Agrani Bank Limited for the financial year 2010-2011.
<b>CAG's Audit Report</b>	: 2011-12.
<b>Audit Directorate</b>	: Commercial Audit Directorate.
<b>No. of Audit Observations</b>	: 20.
<b>Amount Involved</b>	: Taka 410.59 crore.
<b>Major Observations</b>	: Loss of Government revenue due to the following reasons: <ul style="list-style-type: none"><li>• Loan amount was not realized in spite of repeated rescheduling.</li><li>• Breach of terms of loan agreement.</li><li>• Credit facilities doubled within short time irregularly.</li><li>• Actual assets value was much less than the collateral value of that asset had shown.</li><li>• Regular installments were not collected from different current creditors.</li><li>• Loans were sanctioned without following rules.</li></ul>

### Reasons for Irregularity:

- Rescheduling of loan without realization of necessary down payment.
- Non-compliance of rules and regulation regarding loan disbursement, rules of the bank, foreign exchange rules, Bangladesh Bank circulars, financial rules and regulations.
- Non-compliance of government order, instruction, notification and rules & regulation.
- Absence of strong internal control and internal audit system.

## 3. PRODUCTS AND SERVICES

### Ministry of Finance Bank and Financial Institutions Division

<b>Report</b>	: Annual Audit Report on the Accounts of Rupali Bank Limited for the financial year 2010-2011.
<b>CAG's Audit Report</b>	: 2011-12.
<b>Audit Directorate</b>	: Commercial Audit Directorate.
<b>No. of Audit Observations</b>	: 17.
<b>Amount Involved</b>	: Taka 470.68 crore.
<b>Major Observations</b>	: Loss of Government revenue due to the following reasons: <ul style="list-style-type: none"><li>• Classified loans were not realized.</li><li>• Current Capital Loans are not reschedule in time and LTR was sanctioned by not following rules and regulations to increase liability.</li><li>• Bank loan was granted without conformation of financial solvency.</li><li>• Loan was disbursed beyond credit limit.</li><li>• Irregular letter of credit (LC) was opened beyond financial power.</li><li>• Purchase of flawed export bill.</li><li>• LC was opened among subsidiaries owned by the same person irregularly.</li><li>• Loan was sanctioned without conformation of status of 100% export oriented industry.</li><li>• Embazzelment had done through forgery and false clearing.</li><li>• Export bills against frozen fish were not reimbursed.</li><li>• LC was opened against zero margin beyond financial power irregularly.</li></ul>
<b>Reasons for Irregularity:</b>	<ul style="list-style-type: none"><li>◦ Non-compliance of rules and regulation regarding loan disbursement, rules of the bank, foreign exchange rules, Bangladesh Bank circulars, financial rules and regulations.</li><li>◦ Non-compliance of government order, instruction, notification and rules &amp; regulation.</li><li>◦ Absence of strong internal control and internal audit system.</li></ul>

## 3. PRODUCTS AND SERVICES

### Ministry of Finance Bank and Financial Institutions Division

<b>Report</b>	: Annual Audit Report on the Accounts of Sonali Bank Limited for the financial year 2010-2011.
<b>CAG's Audit Report</b>	: 2011-12.
<b>Audit Directorate</b>	: Commercial Audit Directorate.
<b>No. of Audit Observations</b>	: 32.
<b>Amount Involved</b>	: Taka 545.26 crore.
<b>Major Observations</b>	: Loss of Government revenue due to the following reasons: <ul style="list-style-type: none"><li>• Non-realization of outstanding IBP bills.</li><li>• Loan was rescheduled repeatedly without following rules and regulation.</li><li>• Non-realization of revenues.</li><li>• New loan was sanctioned in spite of having bad debts irregularly.</li><li>• Bill outstanding was paid by creating forced loan irregularly.</li><li>• Artificial liability was increased by opening back to back LC.</li><li>• Credit amount was not realize due to wind off the firm.</li></ul>

#### **Reasons for Irregularity:**

- Non-compliance of rules and regulation regarding loan disbursement, rules of the bank, foreign exchange rules, Bangladesh Bank circulars, financial rules and regulations.
- Non-compliance of government order, instruction, notification and rules & regulation.
- Absence of strong internal control and internal audit system.
- Rescheduling of loan without having necessary down payment.

## 3. PRODUCTS AND SERVICES

### Ministry of Finance Bank and Financial Institutions Division

<b>Report</b>	: Annual Audit Report on the Accounts of Janata Bank Limited for the financial year 2010-11.
<b>CAG's Audit Report</b>	: 2011-2012.
<b>Audit Directorate</b>	: Commercial Audit Directorate.
<b>No. of Audit Observations</b>	: 24.
<b>Amount Involved</b>	: Taka 1858.72 crore.
<b>Major Observations</b>	: Loss of Government revenue due to the following reasons: <ul style="list-style-type: none"><li>• Force PAD account was opened against expired deferred LCs and LDBPs that were created for the inland purchase.</li><li>• Imported goods were cleared from the port without the adjustment of LC liabilities.</li><li>• Loan was sanctioned in spite of having classified loan liabilities irregularly.</li><li>• Back to back LC was opened though shipment was not made in time.</li><li>• Non realization of export bill against expired local export bill.</li><li>• Back to back LC was opened against rescheduling of loan account without having down payment irregularly.</li><li>• Classified demand loan was created due non shipment.</li><li>• Loss due to sanction of loan against fictitious person.</li></ul>
<b>Reasons for Irregularity:</b>	<ul style="list-style-type: none"><li>◦ Non-compliance of rules and regulation regarding loan disbursement, rules of the bank, foreign exchange rules, Bangladesh Bank circulars, financial rules and regulations.</li><li>◦ Non-compliance of government order, instruction, notification and rules &amp; regulation.</li><li>◦ Absence of strong internal control and internal audit system.</li></ul>

# 3. PRODUCTS AND SERVICES

## Ministry of Finance Internal Resources Division (Income Tax)

<b>Report</b>	: Annual Audit Report on the Accounts of Internal Resources Division (Income Tax) for the financial year 2010-11.
<b>CAG's Audit Report</b>	: 2011-2012.
<b>Audit Directorate</b>	: Local and Revenue Audit Directorate.
<b>No. of Audit Observations</b>	: 07.
<b>Amount Involved</b>	: Taka 106.99 crore.
<b>Major Observations</b>	: Loss of Government revenue due to the following reasons: <ul style="list-style-type: none"><li>• Total profit income was shown in income tax return without deducting VAT and tax at source against the allowable expenditure.</li><li>• Less amount of income tax and simple interest was realized due to total income was not calculated properly.</li><li>• Income tax was paid by showing less amount of sell in compare to actual.</li><li>• Less amount of income tax and simple interest was realized from different persons and organizations.</li><li>• Total income was calculated excluding the unexplained investment while determining the income tax liability.</li><li>• Draw back receives against actual export was not shown in income tax return.</li></ul>

### Reasons for Irregularity:

- Income tax ordinance 1984, income tax rules and regulation 1984, VAT law 1991 and VAT rules and regulations 1991 was not followed in specific cases.
- Lack of sound financial management.
- Weak internal control system.

## 3. PRODUCTS AND SERVICES

### Ministry of Water Resources

<b>Report</b>	: Report on the Accounts of Bangladesh Water Development Board for the financial year 2009-10 and 2010-2011.
<b>CAG's Audit Report</b>	: 2009-2011.
<b>Audit Directorate</b>	: Works Audit Directorate.
<b>No. of Audit Observations</b>	: 21.
<b>Amount Involved</b>	: Taka 139.13 crore.
<b>Major Observations</b>	: Loss of Government revenue due to the following reasons: <ul style="list-style-type: none"><li>• Original coated price was tempered in order to provide work order in high price.</li><li>• Lease was awarded to the second highest bidder without retendering.</li><li>• VAT was calculated at reduced rate.</li><li>• Rent for dredging and irrigation was not realized.</li><li>• Demurrage and security deposit was not realized from the contractors.</li><li>• Lease was awarded at a price which was too lower than the approved estimated/book value.</li><li>• Procurement of dredging equipment was made by excessive estimate.</li><li>• Financial loss was made by fictitious procurement.</li><li>• Collusively payment was made to the contractors against without procuring.</li><li>• M.S plate.</li></ul>
<b>Reasons for Irregularity:</b>	<ul style="list-style-type: none"><li>◦ Weak internal control system.</li><li>◦ In the case of open tendering method advertisement method was not followed properly.</li><li>◦ PPR -2008 was not followed.</li><li>◦ Lack of initiative regarding collection of government revenue.</li><li>◦ Relevant SROs of water development board was followed properly.</li></ul>

## 3. PRODUCTS AND SERVICES

### d. Audit Reports Under Process



The following audit reports are in the process of finalization by the OCAG: 14 Annual Audit and 1 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.	Report on the Accounts (FY: 2009-2012 and FY: 2010-2011) of Ministry of Railway, 5 ongoing projects of Revenue Budget (FY: 2007-2008 to 2010-2011), Comptroller and Auditor general Annual Audit Report (FY: 2011-2012) regarding audit opinion on Appropriation Account (FY: 2009-2011)	Annual Audit Report	Ministry of Railway	Railway Audit Directorate
2.	Report on the Accounts (FY: 2010-2011 and Previous) of Civil Aviation Authority.	Annual Audit Report	Ministry of Civil Aviation & Tourism	Works Audit Directorate
3.	Report on the Accounts (FY: 2008-2012) of Internal Resources Division and Customs Bond Commissionerate under the Ministry of Finance.	Annual Audit Report	Internal Resource Division, Ministry of Finance	Local and Revenue Audit Directorate
4.	Report on the Accounts (FY: 2008-2011) of Ministry of Housing and Public Works	Annual Audit Report	Ministry of Housing and Public Works	Works Audit Directorate
5.	Report on the Accounts (FY: 2010-11) of Local Government Engineering Department under the Ministry of Local Government, Rural Development and Co-operatives	Annual Audit Report	Ministry of Local Government, Rural Development and Co-operatives	Works Audit Directorate



6.	Report on the Accounts (FY: 2011-2012) of Road Transport and Highways Division, Ministry of Road Transport and Bridges, Power Division, Ministry of Power, Energy and Mineral Resources, Ministry of Water Resources, Ministry of Posts, Telecommunications and Information Technology, Ministry of Agriculture, Ministry of Primary and Mass Education, Ministry of Land, Ministry of Disaster Management and Relief	Annual Audit Report	Road Transport and Highways Division, Ministry of Road Transport and Bridges, Power Division, Ministry of Power, Energy and Mineral Resources, Ministry of Water Resources, Ministry of Posts, Telecommunications and Information Technology, Ministry of Agriculture, Ministry of Primary and Mass Education, Ministry of Land, Ministry of Disaster Management and Relief	Foreign Aided Project Audit Directorate
7.	Report on the Accounts (FY: 2011-2012) of Projects of Ministry of Health and Family Welfare, Local Government Division (Ministry of Local Government, Rural Development and Co-operatives) and Ministry of Education	Annual Audit Report	Ministry of Health and Family Welfare, Ministry of Local Government, Rural Development and Co-operatives and Ministry of Education	Foreign Aided Project Audit Directorate
8.	Report on the Accounts (FY: 2012-2013) of Projects of Ministry of Health and Family Welfare, Ministry of Finance (Internal Resources Division) and Ministry of Agriculture	Annual Audit Report	Ministry of Health and Family Welfare, Ministry of Finance and Ministry of Agriculture	Foreign Aided Project Audit Directorate
9.	Report on the Accounts (FY: 2008-2009, 2009-2010, and 2010-2011) of Ministry of Defense, Bangladesh Army, Navy, Air Forces and Inter Services Public Relation Directorate under the Armed Forces Division	Annual Audit Report	Ministry of Defense	Defense Audit Directorate
10.	Report on the Accounts (FY: 2008-10) of Public Health Engineering Department under the Ministry of Local Government, Rural Development and Co-operatives	Annual Audit Report	Ministry of Local Government, Rural Development and Co-operatives	Works Audit Directorate
11.	Report on the Accounts (FY: 2011-12) of 19 organizations and (FY: 2006-2012) of Central Medical Stores Depot under the Ministry of Health and Family Welfare	Annual Audit Report	Ministry of Health and Family Welfare	Local & Revenue Audit Directorate
12.	Report on the Accounts (FY: from 2010-11 to 2011-12) of Ministry of Foreign Affairs.	Annual Audit Report	Ministry of Foreign Affairs	Mission Audit Directorate
13.	Report on the Accounts (FY: 2011-12 and previous) of Posts and Telecommunications Division under the Ministry of Posts, Telecommunications and Information Technology	Annual Audit Report	Ministry of Posts, Telecommunications and Information Technology	Post, Telecommunication, Science and Technology Audit Directorate

14.	Report on the Accounts (FY: 2011-12) of Bangladesh Railway and (FY: 2008-2009 to 2010-2011) of Railway carriage and wagon, diesel and Locomotive Workshop under the Ministry of Railways	Annual Audit Report	Ministry of Railways	Railway Audit Directorate
15.	Report on the Accounts (FY: 2010-11) of Health Engineering Department under the Ministry of Health and Family Welfare	Annual Audit Report	Ministry of Health and Family Welfare	Works Audit Directorate
16.	Report on the Accounts (FY: 2010-11 and 2011-2012) of duty exemption and VAT drawback of duty exemption and VAT drawback offices of Internal Resources Division under the Ministry of Finance	Annual Audit Report	Ministry Of Finance	Local & Revenue Audit Directorate
17.	Report on the Accounts (FY: 2010-11) of Bangladesh Petroleum Corporation and its branch organization under the Ministry of Power, Energy and Mineral Resources	Special Audit report	Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
18.	Report on the Accounts (FY: 2009-10) of Bangladesh Petroleum Corporation and its branch organization under the Ministry of Power, Energy and Mineral Resources	Special Audit report	Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
19.	Report on the Accounts (FY: 2011-12) of Different Telephone Revenue Offices under Bangladesh Telecommunication Company limited (BTCL)	Special Audit report	Ministry of Posts, Telecommunications and Information Technology	Post, Telecommunication, Science and Technology Audit Directorate
20.	Report on the Accounts (FY: 2004-2005 to 2010-2011) of Teletalk Bangladesh Limited, Dhaka under the Ministry of Posts, Telecommunications and Information Technology)	Special Audit report	Ministry of Posts, Telecommunications and Information Technology	Post, Telecommunication, Science and Technology Audit Directorate
21.	Report on the Accounts (FY: 2006-2012) related to military land management and maintenance of Directorate of Military Lands & Cantonments under the Ministry of Defense	Special Audit	Ministry of Defense	Defense Audit Directorate
22.	Report on the Accounts (FY: 2005-2006 to 201-2011) of Chandpur Town Protection Project, Shoilabari Protection Project, Sirajgonj, Vola Town Protection Project (2 <sup>nd</sup> Phase) and Most Vulnerable part of the Lalmohon Upzilla Of Vola District Protection Project under the Water Development board	Special Audit	Ministry of Water Resources	Works Audit Directorate
23.	Report on the Accounts (FY: 2005-2006 to 2009-2010) of Chiitagong and Mongla Port and related factors of functioning of the ports	Performance Audit	Ministry of Shipping	Performance Audit Directorate

## 3. PRODUCTS AND SERVICES

### e. Finance Accounts & Appropriation Accounts

#### **Government Accounts**

The Comptroller and Auditor General of Bangladesh certifies the annual 'Financial 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 Account of the Republic. As per Article 84 of the constitution of the people's republic of Bangladesh the definitions of Consolidated Fund and Public Account are as follows:

#### **Consolidated Fund**

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

#### **Public Account of the Republic**

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:

## Consolidate Fund Summary of Income & Expenditure 30th June, 2013

(Amount in Thousand Taka)

Income	Amount	Expenditure	Amount
		<b>Opening Balance :</b>	<b>98546,09,46</b>
Revenue Receipts		<u>Revenue Expenditure</u>	
<u>Tax Revenue</u>		Non-Development Expenditure	
Taxes on Income and Profit	34402,97,68	Pay of Officers	2432,77,42
Taxes on Property and Wealth	74	Pay of Establishment	8955,97,76
Value Added Tax (VAT)	38664,35,78	Allowances	10482,12,25
Import Duty	12630,55,06	Supplies and Services	9429,38,81
Export Duty	0	Repairs, Maintenance & Rehabilitation	3903,84,34
Excise Duty	751,02,89	Term Loan Interest Repayment	8076,34,59
Supplementary Duty	16301,85,78	Floating Loan Interest	4084,50,81
Electricity Duty	13,57	Interest on National Savings Certificates	8028,87,25
Other Taxes and Duties	580,97,30	Provident Fund Interest	2380,94,21
Narcotics and Liquor Duty	72,05,04	Other Interest	31,31
Taxes on Vehicles	812,80,25	Interest on Foreign Debt	1593,12,34
Land Revenue	516,91,09	Subsidies	15588,04,41
Stamp Duty (Non Judicial)	2718,80,06	Grants-in-Aid	19321,06,81
		Contributions to International Organization	62,16,47
		Write-off Loans and Advances	39,86
		Pensions and Gratuities	6032,88,69
		State Trading	5956,54,79
		Transfer, Adjustment & Others	1,12,07
		Block Allocations	301,27,12
<b>Total Tax Revenue</b>	<b>107452,45,24</b>	<b>Total Non-Development Expenditure</b>	<b>106631,71,32</b>
<u>Non Tax Revenue</u>		<u>Development Expenditure</u>	
Dividends and Profits	4758,28,95	Pay of Officers	72,20,79
Interest	613,05,90	Pay of Establishment	135,40,56
Royalties and Property Income	52,55,55	Allowance	160,34,36
Administrative Fees and Charges	3176,96,84	Supplies and Services	2737,04,27
Fines, Penalties and Forfeiture	457,22,48	Repairs, Maintenance & Rehabilitation	273,24,70

**Consolidate Fund**  
**Summary of Income & Expenditure**  
30th June, 2013

(Amount in Thousand Taka)

Income	Amount	Expenditure	Amount
Receipts for Services Rendered	876,72,52	Interest on National Saving Certificate	16
Rents and Leases	113,32,89	Grants-in-Aid	2125,28,78
Tolls and Levies	302,14,83	Contributions to International Organization	11
Non- Commercial Sales	387,37,10	Block Allocations	3442,02,85
Irrigation Receipts	10	Development Revenue- General	2
Defense Receipts	1656,59,97		
Other Non-Tax Revenue and Receipts	7922,82,79		
<b>Total: Non – Tax revenue</b>	<b>20317,09,92</b>	<b>Total : Development Expenditure</b>	<b>8945,56,59</b>
<b>State Trading</b>			
Food Operation	6596,62,19		
Railways	795,80,09		
Postal Department	241,31,87		
Telegraph and Telephone Board	7,26		
Other State Trading			
<b>Total : State Trading</b>	<b>7633,81,41</b>		
<b>Total: Revenue Receipts</b>	<b>135403,36,57</b>	<b>Total Revenue Expenditure</b>	<b>115577,27,91</b>
<b>Capital Receipts &amp; Grants</b>		<b>Capital Expenditure</b>	
Sales of Assets	42,30,61	<b>Non- Development Expenditure</b>	
Foreign Aid & Grants	6878,67,25	Acquisition / Purchase of Assets	4099,09,08
		Acquisition of Land Properties and other Properties	51,77,99
		Construction and Works	1140,65,48
		Investments in Shares and Equities	779,33,13
		Capital Grants	4,00
		CD - VAT on Capital	35,00
		Capital Block Allocation & Misc. Capital Expenditure	1,98
		<b>Total: Non-Development Expenditure</b>	<b>6071,26,66</b>
		<b>Development Expenditure</b>	

**Consolidate Fund**  
**Summary of Income & Expenditure**  
30th June, 2013

(Amount in Thousand Taka)

Income	Amount	Expenditure	Amount
		Acquisition / Purchase of Assets	2442,20,77
		Acquisition of Land Properties and Other Properties	959,11,75
		Construction and Works	18849,97,10
		Investment in Shares and Equities	3283,10,42
		Capital Grants	1369,70,95
		CD - VAT on Capital	530,27,70
		Transfer, Adjustment and Others (Capital)	5,00
		Capital Block Allocation & Misc. Capital Expenditure	6109,80,22
		<b>Total: Development Expenditure</b>	<b>33544,23,91</b>
<b>Total : Capital Receipts &amp; Grants</b>	<b>6920,97,86</b>	<b>Total: Capital Expenditure</b>	<b>39615,50,57</b>
<b>Public Debt &amp; Advances</b>		<b>Loans &amp; Advances</b>	
<b>Non-Development Loans &amp; Advances</b>		<b>Non- Development Expenditure</b>	
Recovery of Loans and Advances	3,00,04	Loans and Advances	19949,51,48
Recovery of Advances from Government Employees	111,49,55	Loans & Advances to Government Employees	161,33,10
Term Loan Receipts	27986,72,06	Term Loan - Principal Repayments	5240,46,94
Floating Loan Receipts	108055,90,64	Floating Loan Principal Repayments	103337,84,38
Foreign Loan Receipts	13300,55,10	Foreign Debt Repayments	7488,75,30
<b>Total: Non-Development Loans &amp; Advances</b>	<b>149457,67,38</b>	<b>Total: Non-Development Expenditure</b>	<b>136177,91,20</b>
<b>Development Loans &amp; Advances</b>		<b>Development Expenditure</b>	
Recovery of Loans & Advances	1230,85,29	Loans & Advances	8282,04,29
<b>Total: Loans &amp; Advances (Dev.)</b>	<b>1230,85,29</b>	<b>Total: Development Expenditure</b>	<b>8282,04,29</b>
<b>Total: Public Debt &amp; Advances</b>	<b>150688,52,68</b>	<b>Total: Loans &amp; Advances</b>	<b>144459,95,49</b>
<b>Total: Consolidated Fund Income</b>	<b>293012,87,11</b>	<b>Total: Consolidated Fund Expenditure</b>	<b>299652,73,98</b>
		<b>Closing Balance :</b>	<b>105185,96,33</b>

Public Accounts of the Republic  
Summary of Receipts and Payments  
30th June 2013

(Amount in Thousand Taka)

Income	Amount	Expenditure	Amount
<b>Opening Balance :</b>	<b>99810,41,98</b>		
<b>National Savings Schemes</b>		<b>National Savings Schemes</b>	
Savings Certificates	17226,50,81	Savings Certificates	15210,80,84
Postal Savings Bank Deposits	5078,31,59	Postal Savings Bank Deposits	5765,75,50
Postal Life Insurance and Annuity	88,72,14	Postal Life Insurance and Annuity	74,44,09
Savings Bonds	1022,82,55	Savings Bonds	1541,70,54
<b>Total: National Savings Schemes</b>	<b>23416,37,09</b>	<b>Total: National Savings Schemes</b>	<b>22592,70,96</b>
<b>State Provident Funds</b>		<b>State Provident Funds</b>	
State Provident Funds	5818,58,89	State Provident Funds	2804,79,74
<b>Total: State Provident Funds</b>	<b>5818,58,89</b>	<b>Total: State Provident Funds</b>	<b>2804,79,74</b>
<b>Renewal, Reserve &amp; Depreciation Funds</b>		<b>Renewal, Reserve &amp; Depreciation Funds</b>	
Renewal, Reserve & Depreciation Funds	56	Renewal, Reserve & Depreciation Funds	-
Welfare Fund	52,75,61	Welfare Fund	33,96,92
Relief Fund	10	Relief Fund	-
Gas Bill	14,78,74	Gas Bill	9,16,96
<b>Total :Renewal, Reserve &amp; Depreciation Funds</b>	<b>67,55,01</b>	<b>Total :Renewal, Reserve &amp; Depreciation Funds</b>	<b>43,13,88</b>
<b>Deposit Accounts</b>		<b>Deposit Accounts</b>	
Advance Income Tax Deposit	36,22	Advance Tax Deposit	-
Deposit of Local Funds	288,13,64	Deposit of Local Funds	297,66,28
Civil Deposits	1413,93,74	Civil Deposits	318,79,30
Deposits against Supplies and Works	5084,98,17	Deposits against Supplies and Works	4687,46,67
Personal Ledger Account Deposit	522,44,36	Personal Ledger Account Deposit	692,31,14
Food Aid Deposit Account	10,92,34	Food Aid Deposit Account	

Public Accounts of the Republic  
Summary of Receipts and Payments  
30th June 2013

(Amount in Thousand Taka)

Income	Amount	Expenditure	Amount
Other Deposit Accounts	5669,70,44	Other Deposit Accounts	5472,35,59
<b>Total : Deposit Accounts</b>	<b>12990,48,91</b>	<b>Total : Deposit Accounts</b>	<b>11468,58,98</b>
<b>Current Assets</b>		<b>Current Assets</b>	
Permanent Advances	17,31,81	Permanent Advances	17,14,07
Advances Repayable	4522,40,15	Advances Repayable	4273,93,41
Accounts With Foreign Government	-	Accounts With Foreign Government	
Accounts With Bangladesh Bank	-	Accounts With Bangladesh Bank	34,14
<b>Total : Current Assets</b>	<b>4539,71,97</b>	<b>Total : Current Assets</b>	<b>4291,41,62</b>
<b>Current Liabilities</b>		<b>Current Liabilities</b>	
Cheques and Bills	84677,70,42	Cheques and Bills	83448,77,80
Taka and Coinage	31,08,41	Taka and Coinage	8,09
Total : Current Liabilities	84708,78,84	Total : Current Liabilities	83448,85,88
Suspense Accounts		Suspense Accounts	
Suspense Accounts	738,51,44	Suspense Accounts	687,61,21
Departmental Cash Control Account	4088,64,98	Departmental Cash Control Account	4200,79,08
<b>Total : Suspense Accounts</b>	<b>4827,16,42</b>	<b>Total : Suspense Accounts</b>	<b>4888,40,30</b>
<b>Remittance Accounts:</b>		<b>Remittance Accounts:</b>	
Remittance Between DAO/UAO	33587,12,14	Remittance Between DAO/UAO	33543,10,26
Transfers Between Departmental Officers	14596,70,26	Transfers Between Departmental Officers	15383,69,98
Cash and Bank Remittances	2804,81,54	Cash and Bank Remittances	2844,91,69
Exchange Accounts	14984,95,07	Exchange Accounts	14687,32,40
<b>Total: Remittance Accounts</b>	<b>65973,59,01</b>	<b>Total: Remittance Accounts</b>	<b>66459,04,34</b>
<b>Total: Reserve Fund - Income</b>	<b>202342,26,15</b>	<b>Total: Reserve Fund - Expenditure</b>	<b>195996,95,70</b>
<b>Closing Balance:</b>	<b>106155,72,43</b>		



## Appropriation Accounts: Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2012-13

(Amount in Thousand Taka)

Grant/Allocation & Name/Function Code (Level-2)	Original Grant/ Allocation	Supple- mentary Grant/ Allocation	Re- Appropri- ation	Final Grant	Actual Expendi- ture	Difference between Final Grant & Actual Ex- penditure Surplus()/ Additional
National Parliament	44,67,00	2,41,39	(-) 3,50,39	43,58,00	25,87,03	(17,70,97)
Prime Minister's Office	330,63,42	74,62,64	(-) 116,95,30	288,30,76	241,83,92	(46,46,84)
Cabinet Division	50,00	7,55,00	(-) 50,00	7,55,00	1,38,23	(6,16,77)
Election Commission Secretariat	195,47,00	130,47,48	(-) 193,68,48	132,26,00	96,62,82	(35,63,18)
Ministry of Public Administration	120,05,00	105,83,41	(-) 117,08,00	108,80,41	80,81,86	(27,98,55)
Public Service Commission	12,47,00	12,47,00	(-) 12,47,00	12,47,00	12,22,40	(24,60)
Finance Division	197,73,00	156,11,00	(-) 195,33,00	158,51,00	137,11,84	(21,39,16)
Internal Resources Division (IRD)	45,70,00	2,36,23	(-) 33,14,23	14,92,00	14,04,45	(87,55)
Banking Division	104,75,00	78,62,00	(-) 39,92,00	143,45,00	103,76,43	(39,68,57)
Economic Relations Division (ERD)	33,05,00	27,20,82	(-) 27,38,82	32,87,00	25,94,84	(6,92,16)
Planning Division	1581,72,00	610,82,44	(-) 1581,66,00	610,88,44	31,06,22	(579,82,22)
Implementation, Monitoring & Evaluation Division	48,99,00	40,49,50	(-) 47,79,00	41,69,50	35,07,79	(6,61,71)
Statistics Division	165,89,00	140,66,50	(-) 165,88,00	140,67,50	117,03,12	(23,64,38)
Ministry of Commerce	103,54,00	54,00,45	(-) 51,09,45	106,45,00	88,58,05	(17,86,95)
Ministry of Foreign Affairs	51,00,00	2,35,20	(-) 33,35,20	20,00,00	1,04,17	(18,95,83)
Ministry of Defense	245,81,00	55,63,09	(-) 87,63,09	213,81,00	208,99,07	(4,81,93)
Ministry of Law, Justice & Parliamentary Affairs	113,88,00	27,26,36	(-) 18,09,74	123,04,62	117,52,89	(5,51,73)
Ministry of Home Affairs	531,38,00	246,10,89	(-) 171,69,59	605,79,30	613,83,42	8,04,12
Legislative & Parliamentary Affairs Division	6,06,00	54,13	(-) 5,56,13	1,04,00	83,63	(20,37)
Ministry of Primary & Mass Education	4382,08,00	205,21,54	(-) 670,97,54	3916,32,00	3682,99,95	(233,32,05)
Ministry of Education	2553,91,00	1957,39,00	(-) 2258,24,00	2253,06,00	2206,03,02	(47,02,98)
Ministry of Science & ICT	171,70,00	60,55,09	(-) 75,89,29	156,35,80	157,36,64	1,00,84

## Appropriation Accounts: Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2012-13

(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
Ministry of Health & Family Welfare	3825,39,00	3622,59,00	(-) 3825,39,00	3622,59,00	3316,00,48	(306,58,52)
Information & Communication Technology Division	294,31,00	16,99,69	(-) 174,00,69	137,30,00	128,67,91	(8,62,09)
Ministry of Social Welfare	227,69,00	64,23,69	(-) 79,22,69	212,70,00	194,34,34	(18,35,66)
Ministry of Women & Children Affairs	225,38,00	47,85,84	(-) 73,17,56	200,06,28	255,70,49	55,64,21
Ministry of Labor & Employment	127,83,00	80,63,00	(-) 127,83,00	80,63,00	58,69,22	(21,93,78)
Ministry of Housing & Public Works	589,02,00	492,54,00	(-) 589,02,00	492,54,00	477,75,53	(14,78,47)
Ministry of Information	63,77,00	16,62,90	(-) 30,19,90	50,20,00	54,48,32	4,28,32
Ministry of Cultural Affairs	33,30,00	14,89,43	(-) 16,67,43	31,52,00	27,95,66	(3,56,34)
Ministry of Religious Affairs	152,98,00	22,67,80	(-) 7,24,80	168,41,00	168,39,51	(1,49)
Ministry of Youth & Sports	268,32,00	53,92,97	(-) 81,87,97	240,37,00	237,46,68	(2,90,32)
Local Government Division	10815,17,00	7911,16,81	(-) 7452,22,81	11274,11,00	10424,64,18	(849,46,82)
Rural Development & Co-operatives Division	868,21,00	594,24,91	(-) 517,96,91	944,49,00	999,07,72	54,58,72
Ministry of Industries	1737,04,00	1545,07,06	(-) 1724,42,00	1557,69,06	1478,80,81	(78,88,25)
Ministry of Textile & Jute	157,47,00	53,09,68	(-) 62,99,68	147,57,00	145,04,86	(2,52,14)
Energy & Mineral Resources Division	1608,41,00	1336,13,00	(-) 1558,35,00	1386,19,00	1295,21,76	(90,97,24)
Ministry of Agriculture	1242,04,00	965,58,58	(-) 1055,62,58	1152,00,00	1111,15,73	(40,84,27)
Ministry of Fisheries & Livestock	432,28,00	350,68,00	(-) 429,26,00	353,70,00	362,94,73	9,24,73
Ministry of Environment & Forest	325,16,00	42,01,70	(-) 106,73,95	260,43,75	221,32,82	(39,10,93)
Ministry of Land	180,17,32	17,18,82	(-) 95,47,28	101,88,86	69,29,57	(32,59,29)
Ministry of Water Resources	2176,39,00	266,35,53	(-) 674,16,53	1768,58,00	1755,84,06	(12,73,94)

## Appropriation Accounts: Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2012-13

(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
Ministry of Food & Disaster Management	334,11,00	191,98,19	(-) 18,81,19	507,28,00	433,66,87	(73,61,13)
Ministry of Disaster Management & Relief	1554,94,28	210,11,56	(-) 109,10,29	1655,95,55	1546,59,08	(109,36,47)
Ministry of Road Transport & Bridges (M/O Communication)	2652,06,00	1478,49,88	(-) 496,03,88	3634,52,00	3604,75,45	(29,76,55)
Ministry of Railways	15,00,00	0	(-) 15,00,00	0	0	0
Ministry of Shipping	717,77,00	292,68,63	(-) 485,51,63	524,94,00	507,05,82	(17,88,18)
Ministry of Civil Aviation & Tourism	326,37,00	227,94,00	(-) 317,00,75	237,30,25	25,05,00	(212,25,25)
Ministry of Post & Telecommunication	1292,02,00	3,30,00	(-) 438,09,00	857,23,00	525,91,35	(331,31,65)
Ministry of Chittagong Hill Tracts Affairs	418,99,00	107,98,30	(-) 201,06,30	325,91,00	320,99,30	(4,91,70)
Power Division	7889,64,00	2983,57,04	(-) 2311,98,04	8561,23,00	8840,38,52	279,15,52
Supreme Court	0	11,54,00	0	11,54,00	9,37,82	(2,16,18)
Ministry of Liberation War Affairs	170,78,00	18,16,54	(-) 24,00,54	164,94,00	160,61,01	(4,32,99)
Ministry of Expatriates Welfare & Overseas Employment	203,66,00	75,04,45	(-) 76,58,45	202,12,00	222,25,83	20,13,83
Anti-Corruption Commission	1,00,00	0	(-) 1,00,00	0	0	0
Bridges Division	1151,00,00	298,64,00	(-) 626,97,00	822,67,00	785,24,46	(37,42,54)
Total Charged:	0	0	0	0	0	0
Total Other:	53118,66,02	27412,70,16	(-)29710,89,10	50820,47,08	47764,76,68	(3055,70,40)
<b>Total Development</b>	<b>53118,66,02</b>	<b>27412,70,16</b>	<b>(-)29710,89,10</b>	<b>50820,47,08</b>	<b>47764,76,68</b>	<b>(3055,70,40)</b>

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

## Appropriation Accounts: Non-Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2012-13

(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	11,21,00	1,92,19	(-) 46,45	12,66,74	11,34,27	(1,32,47)
National Parliament	132,35,00	8,13,98	(-) 4,84,09	135,64,89	119,90,29	(15,74,60)
Prime Minister's Office	203,73,00	17,43,69	(-) 11,90,98	209,25,71	204,97,82	(4,27,89)
Cabinet Division	27,80,00	2,56,65	(-) 52,25	29,84,40	28,07,24	(1,77,16)
Election Commission Secretariat	207,63,00	16,54,90	(-) 10,78,10	213,39,80	124,27,65	(89,12,15)
Ministry of Public Administration	947,68,00	67,11,55	(-) 27,64,43	987,15,12	945,35,12	(41,80,00)
Public Service Commission	20,75,00	5,85,79	0	26,60,79	26,89,50	28,71
Finance Division	94670,66,24	477,69,20	(-) 270,93,69	94877,41,75	130842,59,20	35965,17,45
Charged :	40920,71,99	1301,75,74	(-)10285,75,94	31936,71,79	22696,24,15	(9240,47,64)
Others :						
Finance Division CAG: Charged :	122,03,00	6,71,99	(-) 6,71,99	122,03,00	113,73,38	(8,29,62)
Internal Resources Division (IRD)	1137,35,00	53,12,55	(-) 32,81,55	1157,66,00	1041,62,32	(116,03,68)
Banking Division	504,08,80	729,53,22	(-) 180,50,68	1053,11,34	727,08,61	(326,02,73)
Economic Relations Division	9382,58,88	247,41,12	0	9630,00,00	8934,75,98	(695,24,02)
Charged :	156,20,12	4,36,55	(-) 3,55,75	157,00,92	106,62,34	(50,38,58)
Others :						
Planning Division	40,90,00	4,29,66	(-) 3,07,53	42,12,13	37,48,80	(4,63,33)
Implementation, Monitoring & Evaluation Division	13,42,00	1,71,51	(-) 1,11,29	14,02,22	13,59,20	(43,02)
Statistics Division	137,00,00	28,22,00	(-) 34,91,67	130,30,33	124,13,09	(6,17,24)
Ministry of Commerce	90,46,00	32,25,96	(-) 2,10,01	120,61,95	111,24,11	(9,37,84)
Ministry of Foreign Affairs	642,46,00	77,49,02	(-) 36,85,64	683,09,38	618,81,81	(64,27,57)
Ministry of Defense	168,45,56	6,94,03	(-) 7,06,12	168,33,47	193,23,55	24,90,08
Ministry of Law, Justice & Parliamentary Affairs	511,64,00	35,78,93	(-) 4,23,09	543,19,84	541,29,04	(1,90,80)
Ministry of Home Affairs	7946,54,51	555,19,82	(-) 191,39,10	8310,35,23	8252,25,08	(58,10,15)
Legislative & Parliamentary Affairs Division	7,96,00	1,18,03	(-) 6,88	9,07,15	8,42,26	(64,89)

## Appropriation Accounts: Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2012-13

(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
Ministry of Primary & Mass Education	5450,00,00	350,72,53	(-) 259,74,43	5540,98,10	5733,91,47	(192,93,37)
Ministry of Education	9045,23,00	461,07,49	(-) 200,39,37	9305,91,12	9134,77,94	(171,13,18)
Ministry of Science & ICT	199,28,00	5,28,96	(-) 3,81,05	200,75,91	197,98,82	(2,77,09)
Ministry of Health & Family Welfare	5529,62,00	390,64,25	(-) 391,05,38	5529,20,87	5254,92,42	(274,28,45)
Information & Communication Technology Division	73,00,00	32,71,01	(-) 32,95,44	72,75,57	53,32,74	(19,42,83)
Ministry of Social Welfare	1829,30,20	46,53,92	(-) 47,68,63	1828,15,49	1789,59,35	(38,56,14)
Ministry of Women & Children Affairs	1080,63,82	62,15,58	(-) 9,09,34	1133,70,06	1053,05,70	(80,64,36)
Ministry of Labor & Employment	73,58,00	2,47,34	(-) 22,18,65	53,86,69	48,99,57	(4,87,12)
Ministry of Housing & Public Works	872,72,00	57,77,53	-28,92,95	901,56,58	896,90,77	(4,65,81)
Ministry of Information	394,50,00	38,03,22	(-) 10,99,25	421,53,97	400,11,36	(21,42,61)
Ministry of Cultural Affairs	159,27,00	30,95,67	(-) 37,84,27	152,38,40	141,45,04	(10,93,36)
Ministry of Religious Affairs	112,72,00	35,05,12	(-) 1,21,55	146,55,57	144,01,13	(2,54,44)
Ministry of Youth & Sports	419,29,00	135,22,25	(-) 2,63,08	551,88,17	526,40,51	(25,47,66)
Local Government Division	1621,00,00	355,86,71	(-) 27,29,83	1949,56,88	1892,00,76	(57,56,12)
Rural Development & Co-operatives Division	244,64,00	17,29,25	(-) 3,94,44	257,98,81	257,85,21	(13,60)
Ministry of Industries	107,05,63	176,10,03	(-) 2,19,35	280,96,31	278,09,68	(2,86,63)
Ministry of Textile & Jute	175,19,00	5,68,63	(-) 1,02,89	179,84,74	177,39,84	(2,44,90)
Energy & Mineral Resources Division	40,00,00	86,66	(-) 86,66	40,00,00	140,61,81	100,61,81
Ministry of Agriculture	7675,48,00	6343,88,21	(-) 287,02,33	13732,33,88	13716,17,62	(16,16,26)
Ministry of Fisheries & Livestock	517,45,32	31,58,25	(-) 7,36,61	541,66,96	542,48,80	81,84
Ministry of Environment & Forest	649,21,68	18,42,66	(-) 15,94,59	651,69,75	641,44,70	(10,25,05)
Ministry of Land	558,15,00	14,52,25	(-) 12,36,02	560,31,23	554,20,42	(6,10,81)
Ministry of Water Resources	716,35,71	16,47,73	(-) 33,88	732,49,56	725,45,15	(7,04,41)
Ministry of Food & Disaster Management Charged :	6,58,00	0	(-) 4,08,00	2,50,00	31,31	(2,18,69)
Others :	9805,64,92	83,18,86	(-) 937,18,28	8951,65,50	6536,68,07	(2414,97,43)

## Appropriation Accounts: Non-Development Grant & Allocation wise Actual Appropriation Summary and Receipt for 2012-13

(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
Ministry of Disaster Management & Relief	4271,20,91	102,69,51	(-) 172,13,67	4201,76,75	3690,94,79	(510,81,96)
Ministry of Road Transport & Bridges (M/O Communication )	1595,00,00	277,98,50	(-) 42,28,50	1830,70,00	1763,68,05	(67,01,95)
Ministry of Railways	20,73,00	0	(-) 3,29,35	17,43,65	1,46,27	(15,97,38)
Ministry of Shipping	216,79,15	58,88,47	(-) 23,73,68	251,93,94	234,48,41	(17,45,53)
Ministry of Civil Aviation & Tourism	22,00,00	8,77,16	(-) 75,55	30,01,61	30,57,08	55,47
Ministry of Post & Telecommunications	9,77,09	2,47,90	(-) 2,09,99	10,15,00	9,19,92	(95,08)
Ministry of Chittagong Hill Tracts Affairs	251,03,52	5,93,34	(-) 12,29	256,84,57	256,00,04	(84,53)
Power Division	6,00,00	12,22	(-) 44,51	5,67,71	4,55,91	(1,11,80)
Supreme Court	79,56,00	3,99,60	(-) 3,48,10	80,07,50	83,34,72	3,27,22
Charged :	0	1,99,96	0	1,99,96	1,99,96	0
Others :						
Ministry of Liberation War Affairs	543,68,00	24,68,50	(-) 14,28,57	554,07,93	542,18,51	(11,89,42)
Ministry of Expatriates Welfare & Overseas Employment	95,60,00	18,66,19	(-) 5,48,53	108,77,66	95,24,50	(13,53,16)
Anti-Corruption Commission	33,59,00	3,63,78	0	37,22,78	36,21,49	(1,01,29)
Bridges Division	25,00	0	0	25,00	0	(25,00)
Total Charged	104633,36,12	768,28,77	(-) 301,30,42	105100,34,47	140257,16,30	35156,81,83
Total Others	107871,40,93	12137,38,55	(-)13432,25,82	106576,53,66	93154,88,35	(13421,65,31)
<b>Total Non-Dev</b>	<b>212504,77,05</b>	<b>12905,67,32</b>	<b>(-)13733,56,24</b>	<b>211676,88,13</b>	<b>233412,04,65</b>	<b>21735,16,52</b>

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

## 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 17205 audit observations have been settled in 2014-2015 by the OCA. The amount involved in these observations is Tk. 30353.4131 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	166	507.7484
2.	Banking and Financial Institutions Division	2788	112.87
3.	Ministry of Women and Children Affairs	111	26.6714
4.	Ministry of Liberation War Affairs	36	6.26
5.	Ministry of Food	1678	136.09
6.	Ministry of Disaster Management and Relief	120	335.9654
7.	Ministry of Fisheries and Livestock	511	201.17
8.	Ministry of Housing and Public Works	203	342.80
9.	Ministry of Law, Justice and Parliamentary Affairs	35	14.0741
10.	Ministry of Land	44	10.63
11.	Election Commission	15	9.16
12.	Ministry of Youth and Sports	25	1.844
13.	Ministry of Health and Family Welfare	550	187.0041
14.	Ministry of Primary and Mass Education	535	406.61
15.	Ministry of Public Administration	192	5904.4866
16.	Ministry of Education	750	414.43
17.	Ministry of Social Welfare	71	11.0757
18.	Ministry of Agriculture	1666	1003.4437
19.	Local Government Division	1070	3350.0515
20.	Rural Development and Cooperatives Division	99	47.76
21.	Ministry of Post and Telecommunication	1925	1694.51
22.	Ministry of Industries	231	271.53
23.	Ministry of Defence	2093	184.17
24.	Ministry of Religious Affairs	58	12.08
25.	President's Office	11	0.31
26.	Economic Relations Division	06	0.54
27.	Ministry of Chittagong Hill Tracts Affairs	23	11.37

## 4. MINISTRY WISE SETTLEMENT OF AUDIT OBSERVATIONS

No.	Name of Ministry/Division/Organization	Number	Amount Involved (In Crore Taka)
28.	Ministry of Environment and Forest	192	277.9205
29.	Implementation Monitoring and Evaluation Division	01	0.01
30.	Supreme Court	00	00
31.	Cabinet Division	00	00
32.	Ministry of Water Resources	71	76.0612
33.	Ministry of Foreign Affairs	174	3.93
34.	Ministry of Home Affairs	277	27.65
35.	Ministry of Civil Aviation and Tourism	168	19.58
36.	Power Division	172	166.2938
37.	Ministry of Shipping	112	105.95
38.	Energy and Mineral Resources Division	129	14100.524
39.	Ministry of Information and Communication Technology	04	0.05
40.	Secretariat of Parliament	07	0.9694
41.	Ministry of Expatriates' Welfare and Overseas Employment	04	1.59
42.	Ministry of Information	61	13.46
43.	Public Service Commission	00	00
44.	Bridges Division	01	0.0073
45.	Road Transport and Highways Division	226	279.992
46.	Railway Division	85	4.09
47.	Planning Division	07	0.545
48.	Ministry of Cultural Affairs	20	7.29
49.	Ministry of Textiles and Jute	356	40.875
50.	Ministry of Commerce	57	9.91
51.	Ministry of Labor and Employment	28	1.25
52.	Prime Minister's Office	11	6.05
53.	Internal Resources Division	09	2.94
54.	Anti-Corruption Commission	00	00
55.	Ministry of Science and Technology	21	1.37
	<b>Total</b>	<b>17205</b>	<b>30353.4131</b>



## 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.

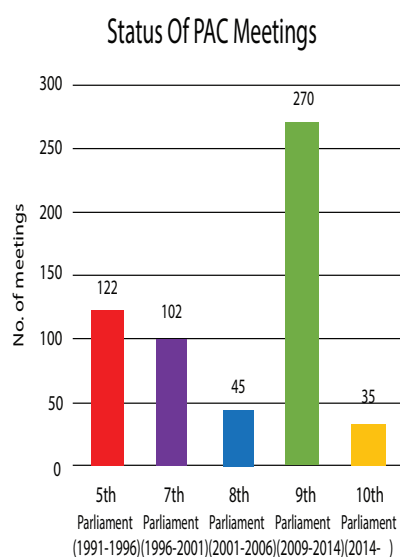
The PAC selects important observations of the audit reports with the help of OCAg for detailed examination and holds hearings to the Principal Accounting Officers i.e. the Secretaries of different ministries/divisions. It makes recommendations and submits reports to the Parliament. The OCAg provides 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.

### a. Public Accounts Committee (PAC) Meetings

The OCAg submitted 995 reports to the Parliament since the independence of Bangladesh. Among those, 938 reports were discussed up to the 35th meeting of PAC of 10th Parliament. The number of undiscussed reports is 57. Out of these 57 reports, 15 new reports are submitted to Honorable President on 19th April, 2015 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 2015.

The 10th Parliament was constituted on January, 2014. Since then, a total number of 35 meetings were held in the 10th parliament to date. The PAC examined 373 audit observations of 36 Audit Reports during this time.



## 5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES

### PAC MEETING: JAN-DEC, 2015

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	17 <sup>th</sup> meeting, January 8, 2015	Annual Audit Report for the Year 2008-2009 & 2007-2008 on the Accounts of Roads and Highways Department under Road Transport and Highways Division.	Works Audit Directorate
2	18 <sup>th</sup> meeting, January 18, 2015	Annual Audit Report on Loan Rescheduling and Interest Waiver Activities of Agrani Bank Limited under Bank and Financial Institutions Division, Ministry of Finance.	Commercial Audit Directorate
3	19 <sup>th</sup> meeting, January 27, 2015	Annual Audit Report 2010-2011 on the accounts of Directorate of Food and Bangladesh Inland Water Transport Corporation under Ministry of Food and Ministry of Shipping for the FY 2009-2010.	Commercial Audit Directorate
4	20 <sup>th</sup> meeting, February 5, 2015	Annual Audit Report 2008-2009 on Ministry of Industries, Ministry of Defence and Twelve State Owned Industrial Organization under Ministry of Textile and Jute.	Commercial Audit Directorate and Defence Audit Directorate
5	21 <sup>st</sup> meeting, March 5, 2015	Annual Audit Report 2007-2009 on the accounts of Large Taxpayers Unit (Tax) under Internal Resources Division for the FY 2007-2008 and 2008-2009.	Local and Revenue Audit Directorate
6	22 <sup>nd</sup> meeting, March 15, 2015	Issue-Based Audit report 2010-2011 on the Accounts of Revenue Collection Management of Civil Aviation Authority under the Ministry of Civil Aviation and Tourism for the FY 2009-2010	Works Audit Directorate
7	23 <sup>rd</sup> meeting, March 29, 2015	Special Audit Report 2010-2011 on loan rescheduling and interest wavier by Janata Bank Limited and Rupali Bank limited under Bank and Financial Institution Division, Ministry of Finance.	Commercial Audit Directorate
8	24 <sup>th</sup> meeting, April 07, 2015	Issue-Based Audit report 2007-2010 on Land Management and Recovery of License Fees for the Land of Bangladesh Railway (East and west) for the financial year 2007-2008, 2008-2009 and 2009-2010	Railway Audit Directorate
9	25 <sup>th</sup> meeting, April 16, 2015	Annual Audit Report 2005-2008 on the accounts of RAJUK under Ministry of Public Works and Housing for the FY 2010-2011	Works Audit Directorate
10	26 <sup>th</sup> meeting, April 26, 2015	Annual Audit Report 2008-2010 on the accounts of Municipalities, District Council, Upazilla Council and City Corporations (Dhaka and Chittagong) under Ministry of Local Government, Rural Government and Cooperatives for the FY 2008-2009.	Local and Revenue Audit Directorate
11	27 <sup>th</sup> meeting, May 26, 2015	Annual Audit Report 2008-2009 on the accounts of Ministry of Water Resources for the FY 2008-2009 along with previous years.	Works Audit Directorate and Foreign Aided Project Audit Directorate

## 5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES

12	28 <sup>th</sup> meeting, June 7, 2015	Annual Audit Report 2010-2011 on the accounts of Dhaka Power Distribution Company Limited, West Zone Power Distribution Company Limited and Bangladesh Power Development Board under Power Division for the FY 2007-2008.	Works Audit Directorate
13	29 <sup>th</sup> meeting, June 18, 2015	Annual Audit Report on Licensing Activities of Bangladesh Telecommunication Regulatory Authority under Post and Telecommunications Division for the FY from 2001-2002 to 2009-2010.	Post, Telecommunication, Science and Technology Audit Directorate
14	30 <sup>th</sup> meeting, June 28, 2015	Performance Audit Report 2010-2011 on the Activities of Bangladesh Forest Management of Forest Department under Ministry of Environment and Forests for the FY 2008-2009.	Local and Revenue Audit Directorate
15	31 <sup>st</sup> Meeting, July 7, 2015	Annual Audit Report 2009-2010 on the accounts of Defense Ministry and Army, Navy, Air force under Armed Forces Division	Defense Audit Directorate
16	32 <sup>nd</sup> Meeting, August 2, 2015	Issue Based report 2010-2011 on Cash Incentives given by 12 commercial banks under Bangladesh Bank	Local And Revenue Audit Directorate
17	33 <sup>rd</sup> Meeting, August 23, 2015	Annual Audit report 2008-2009 on the accounts of Ministry of Health and Family Welfare	Local And Revenue Audit Directorate
18	34 <sup>th</sup> Meeting, September 06, 2015	Special Audit report on Government Debt Management and Reporting of Ministry of Finance	Commercial Audit Directorate
19	35 <sup>th</sup> Meeting, September 17, 2015	Special Audit Report 2010-2011 on Office of the Duty Exemption and Draw Back (DEDO) under Internal Resource Division, Ministry of Finance	Local And Revenue Audit Directorate
20	36 <sup>th</sup> Meeting, October 06, 2015	<ul style="list-style-type: none"> <li>• Performance Audit report 2001-2004 on Dhaka WASA Under Ministry of LGRD</li> <li>• Performance Audit Report 2001-2006 on The project "Mitigation of water logging in Dhaka" under Ministry of LGRD</li> </ul>	Works Audit Directorate
21	37 <sup>th</sup> Meeting, November 05, 2015	Performance Audit report on Roads and Highways department under Ministry of Road Transportation and Highways Division	Works Audit Directorate
22	38 <sup>th</sup> Meeting, November 15, 2015	Annual Audit Report on DESCO under Ministry of Power, Energy and Mineral Resources	Works Audit Directorate
23	39 <sup>th</sup> Meeting, November 26, 2015	Performance Audit Report on Biman Bangladesh Airlines for the year 2003-2005	Commercial Audit Directorate
24	40 <sup>th</sup> Meeting, December 06, 2015	Issue based report on the Allocation of plot by RAJUK for the year 2000-2010	Works Audit Directorate

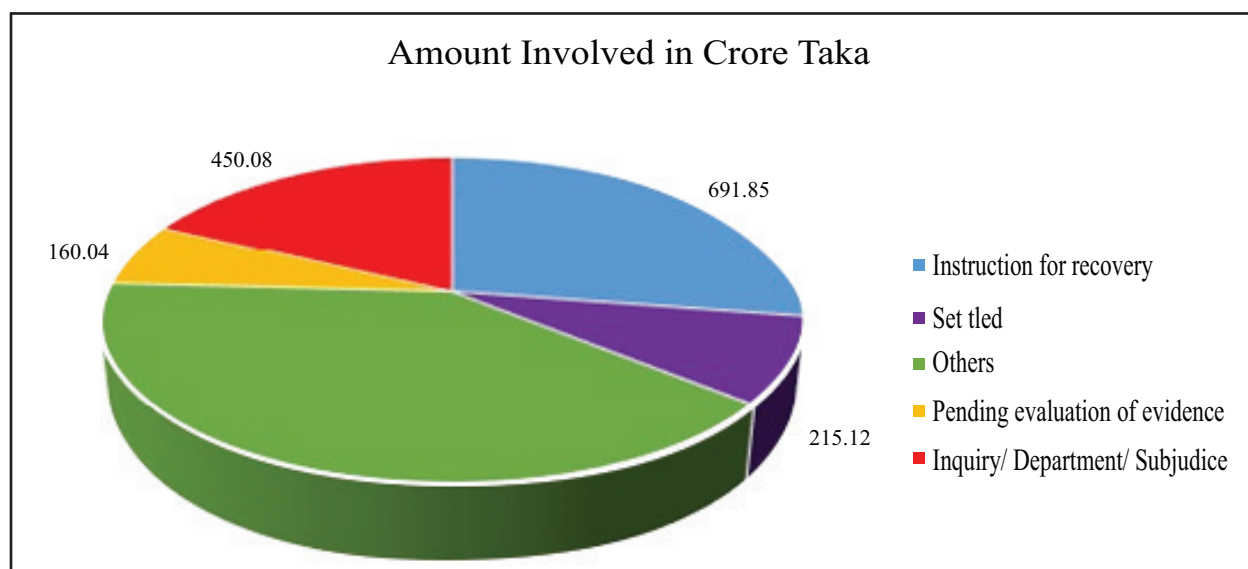
## 5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES

### b. PAC Report of the 10th Parliament Tabled

The Public Accounts Committee (PAC) of the 10th Parliament finalized its 4th report in November, 2015. The committee examined 257 audit observations of 25 audit reports in 25 sittings. Among the 257 audit observations, 36 observations were fully and 16 observations were partly for taking appropriate measures by the executing agencies which involves Tk. 215.12 crore in total. Tk. 222.22 crore was recovered and adjusted through audit recommendations. Bank and Financial Institutions Division has the highest amount (Tk. 822.53 crore) involved in audit observations and highest amount of money (Tk. 44.16 crore) was recovered from Internal Resource 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	10	259.86	44.16
Ministry of Railways	22	173.65	14.55
Ministry of Civil Aviation and Tourism	11	56.26	10.83
Bank and Financial Institutions Division	15	822.53	5.17

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 Seventeen audit reports:



CAG handing over audit reports to the Honorable President on April 19, 2015

Honorable President Md. Abdul Hamid emphasized the importance of enhancing the effectiveness of audit to maintain financial discipline and minimize wastage of public resources. He mentioned this while CAG Mr. Masud Ahmed called on him and apprised him of 15 audit reports at the former's office on April 19, 2015.



CAG apprising the Honorable Prime Minister of audit reports on February 18, 2015

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 18 February 2015. In reply, the CAG informed her that IT initiatives had been introduced to Audit Department and as a result, through digitization, the backlog has gone down compared with the past.

### Dissemination Workshop on ISSAI Compliant Pilot Audit

A dissemination workshop on International Standards of Supreme Audit Institutions (ISSAI) Compliant Pilot Audit was held in Hotel Pan Pacific Sonargaon on 6 April 2015.

In this workshop 5(Five) pilot audit reports of round two were presented by the team leaders of the pilot audit teams. The pilot audit reports presented in the workshop are: Financial Audit on BTCL, Financial Audit on DESCO, Environment Audit on Illegal use of Formalin and Carbide in Foods, Environment Audit on Hospital Waste Management, and Performance Audit on Rehabilitation and Construction of 4 Selected Projects of Bangladesh Railway.



Mr. Masud Ahmed, honorable CAG is addressing the audience at dissemination workshop

The workshop was attended by development partners, the executives of the audited entities,

## 6. YEAR IN REVIEW

national and international consultants, 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 instructed the DGs to mainstream the experience in their directorate. The executives appreciated the new audit methodology under ISSAIs.

### Completion of 3rd Round Pilot Audit and starting of 4th Round Pilot Audit

The 3rd round pilot audit of the following 4 topics were completed on schedule within 30 April 2015 and the reports were issued to the respective Principal Accounting Officers as per schedule by 30 May 2015 (within one month of completion of field audit) as set by the World Bank –the donor coordinator.

- Compliance Audit on Bangladesh Civil Aviation Authority
- Compliance Audit on Dhaka North City Corporation
- Compliance Audit on Dhaka Cantonment Board
- Compliance Audit on the office of the Chief Electrical Engineer (East), Bangladesh Railway

Meanwhile, the financial audit of the 3rd Round on Gas Transmission Company Ltd (GTCL) has also been completed on 30 June 2015 and sent to Principal Accounting Officer within stipulated time.

Moreover, the following six topics have been approved by the CAG for conducting pilot audit in the 4th Round.

- Financial Audit on Jamuna Fertilizer Company Ltd
- Compliance Audit on Bangladesh Meteorology Department
- Revenue Audit on selected Sub-registry offices
- Performance Audit on Demo Train Operation by Bangladesh Railway
- Performance Audit on Commercial Operation by Tele-Talk Bangladesh Ltd

- Performance Audit on Maintaining Building Code in Dhaka City

The audit process of 4th Round Pilot Audit started from 26 May 2015 under the guidance of international experts namely, Mr. Rajesh Dayal, Mr. Demi Aderibigbe & Mr. Bob Shambler and scheduled to be completed the Financial and Compliance Audit by 30 November 2015 and Performance Audit by 30 April 2015.

### Training Program at SFC (DP) Office

A two-month training program on 'Defense Purchase' was held at the Office of Senior Finance Controller, Defense Purchase (SFC, DP) during March-April 2015. All the officers and employees of SFC DP Office participated in the training program, which was facilitated by senior officials from Audit & Accounts department, concerned officials from Bangladesh Army, Navy and Air Force as well as some other relevant departments such as National Board of Revenue and Bangladesh Bank.



CAG Mr. Masud Ahmed launching a book titled Defense Purchase Guideline

It is worth mentioning that the functions of SFC DP Office are somewhat unique in nature in that these are mostly concerned with both local and international procurement of goods and services for the defense forces. As a result, anyone who gets posted in this office for the first time encounters difficulties in shouldering his/her responsibilities. It was in view of this fact that the incumbent SFC DP, Mr. Mahbul Hoque, played

## 6. YEAR IN REVIEW

a pivotal role in organizing this intensive training program on 'Defense Purchase'.

The contents of this training program included Revised System of Financial Management 1982, DP-35, PPA 2006 and PPR 2008, FR Part-1, FR Part-2, financial advice in relation to defense procurement, underlying procedures of Letters of Credit, pre-auditing of bills, deductions from bills including income tax, VAT, and LD, accounting procedures for the Office of SFC DP as well as electronic procurement system (e-DP) of DGDP.



CAG Mr. Masud Ahmed inaugurating the newly set up Conference Room at SFC DP Office

SFC DP Office has also published a book titled 'Defense Purchase Guideline', which is a compilation of relevant laws, statutes, rules and regulations underlying defense purchase as well as the materials used in the two-month training program on defense purchase. In this connection a book launch and certificate award ceremony was held at DGDP Conference Hall on 11 June 2015. Comptroller & Auditor General of Bangladesh, Mr. Masud Ahmed, graced the occasion as chief guest. Chaired by SFC DP, Mr. Mahbubul Hoque, the function was attended by senior officials from both Audit & Accounts department and Army, Navy and Air Force. Besides, the Auditor General inaugurated the newly set-up conference room at SFC DP Office.

### **SFC (Navy) publishes Office Manual**

Office of the Senior Finance Controller (Navy) published updated office manual on February, 2015. Honorable Comptroller and Auditor General Mr. Masud Ahmed inaugurated the manual on 25 February, 2015. The CAG said that this updated office manual would be a great help to the SFC office staffs for performing their duties.



Inauguration of the office manual of SFC (Navy) by Comptroller and Auditor General Mr. Masud Ahmed on February 25, 2015

Moreover, he appreciated the efforts of Mr. Md. Abdus Sobhan, SFC (Navy), in publishing the manual.

### **CAG visits AFC (Army) Jessore Office**

Honorable Comptroller & Auditor General (CAG) of Bangladesh Mr. Masud Ahmed arrived in Area Finance Controller (Army) Jessore Cantonment office in an official visit program on 29th Baishakh 1422, 12th May 2015. Deputy CAG (Senior) Mr. Abul Fayez Md. Abid also along with him. At first CAG sir visited all sections and Office surroundings. Then he asked overall activities, working volume, manpower, relation with Army authorities and Army units in details. Consulting every aspects rationally, CAG sir directed us to bring more dimension in all activities. It is a guideline for us to go ahead. All officers and staffs of the office of Area FC (Army) Jessore were highly pleased with him. It is mentioned that, DCAG (Senior) Mr. Abul Fayez Md. Abid was posted in this office from 01/06/1991 to 08/09/1994 as Area FC (Army). By

## 6. YEAR IN REVIEW

his strong attempt, this office was permanently shifted from Arabpur to present campus. He loved this office with heart and soul.



CAG visits AFC (Army) Jessore Office

Officers and staffs of that period and big trees which are planted by sir on the backside of the office carried the sweet memories of those days.

A training program on ISSAI Compliant Audit having duration of 5 working days for the trainers has been conducted by SPEMP-B with the direct assistance of FIMA. Up to 30th June, 2015 four batches have participated in this program and a total of 113 officers (A & AO to DG) of Audit & Accounts Department have been trained up. Mr.



Honorable CAG Mr. Masud Ahmed handing over certificate among the TOT participants.

Md. Abdul Baten Fakir and Ms. Farmeen Mowla, directors of FIMA who are IDI certified ISSAI facilitators were the main resource persons of this ISSAI Compliant TOT Course.

The awarding ceremony of the 1st batch was adorned by CAG Mr. Masud Ahmed as chief guest and that of the remaining three was attended by DG FIMA Mr. Mohammad Moslem Uddin.

### **CAG visits CIPFA Head Quarter, London**

Mr. Masud Ahmed, honorable Comptroller and Auditor General of Bangladesh together with Mr. Abul Foyez Md. Abid, Deputy Comptroller and Auditor General (Senior) and Mr. Md. Zahurul Islam, Project Director, SPEMP-B Project visited CIPFA Head Quarter at London, UK from 05-12 November 2015 to oversee the progress of OACG officials pursuing CIPFA Strategic Level there. The delegate called on Head of CIPFA to explore the further areas of co-operation in continuing CIPFA accreditation courses for OACG personnel. They also met Head of National Audit Office (NAO), UK and the Head of BDO LLP, the MISC Firm of SPEMP-B to discuss the progress of and the ways to timely finish the on-going Pilot Audit and other activities.



## 7. SAI BANGLADESH IN GLOBAL PERSPECTIVE

### **CAG Attended the 13th ASOSAI Assembly and 6th ASOSAI Symposium, Malaysia**

Honorable Comptroller and Auditor General of Bangladesh Mr Masud Ahmed attended the 13th ASOSAI Assembly and 6th ASOSAI Symposium held in Kuala Lumpur, Malaysia from February 10 to 13, 2015.

In the 13th ASOSAI Assembly, a total number of 191 participants from 39 ASOSAI member SAIs as well as observers including INTOSAI, IDI, EUROSAI, and AFROSAI were participated. At the Assembly, newly drafted



CAG along with the delegates of 13th ASOSAI Assembly and 6th ASOSAI Symposium- Kuala Lumpur, Malaysia.

ASOSAI Strategic Plan 2016-2021 was approved. Accordingly, capacity development activities are to be strengthened by introducing a two-year pilot program with a blended approach combining e-learning and face-to-face workshop. In addition, the roles and responsibilities have also been expanded with the changes of the existing Training Committee and Training Administrator into Capacity Development Committee and Capacity Development Administrator. The ASOSAI financial statements and the report of the Audit Committee on external audit results for FYs 2012-2014 were adopted, while the three-year budget plan for FYs 2016-2018 was approved. Also, the Financial Rules and the Auditing Policies for ASOSAI was established and starts to take effect on 1 January 2016.

The 6th ASOSAI Symposium was held under the theme “Leveraging Technology to Enhance Audit Quality and Effectiveness”. The focus of the Symposium was to exchanging relevant knowledge among the member SAIs and getting informed about cutting-edge technology by private expert institutes. In particular, this Symposium was open for the first time to anyone who is interested in the subject not only from public sector but also from private sectors as much as students, and therefore, attended by 810 participants.

### **CAG Attended the 23rd UN/INTOSAI Symposium in Vienna**

The 23rd UN/INTOSAI Symposium was held in the Vienna International Centre from March 2 – 4, 2015, in close cooperation between the INTOSAI General Secretariat and the United Nations Department for Economic and Social Affairs (UN DESA). The Honorable Comptroller and Auditor General Mr. Masud Ahmed led a two member delegation from SAI Bangladesh which included Mr. Zubair Ahmed Khan, Financial Advisor & Chief Accounts Officer (West), Bangladesh Railway.



CAG Attended the 23rd UN/INTOSAI Symposium in Vienna

The theme of the Symposium was “UN Post-2015 Development Agenda: The Role of SAIs and Means of Implementation for Sustainable Development”. The Symposium aimed at specifying the position

## 7. SAI BANGLADESH IN GLOBAL PERSPECTIVE

of SAIs with regard to sustainable development as the core theme of the United Nations Post-2015 Development Agenda by involving the different partners, and at including this position in the further process of the Post-2015 Development Agenda.

### **CAG attended the first African Colloquium on Environmental Rule of law**

This is the first ever Colloquium on environmental rule of law in Africa and is organized by KAS (Konrad Adenauer Stiftung) in partnership with the United Nations Environment Programme (UNEP), the Office of the Chief Justice of Kenya and the Judiciary Training Institute of Kenya from 14 October to 16 October 2015. The Honorable Comptroller and Auditor General Mr. Masud Ahmed led a two member delegation from SAI Bangladesh which included Mr. Mohammad Zakir Hossain, Senior Finance Controller, Bangladesh Army.



"1st Africa Colloquium on Environmental Rule of Law - Towards Strengthened Environmental Governance, Justice and Law"

During the colloquium, many positive and remarkable examples for advancing environmental rule of law in the region were shared. Those examples highlighted the crucial role played by the African judiciary, prosecutors, attorneys, auditors, government representatives, parliamentarians, local communities, civil society and the private sector, both individually and collectively, in advancing environmental rule of law in Africa.

### **CAG attended the SAI Top Management IDI-ASOSAI Meeting with SAI Management & Key Stakeholders in Jakarta**

The Audit Board of the Republic of Indonesia (BPK) hosted the first meeting of the IDI-ASOSAI with SAI Management and Key Stakeholders during 9-11 December 2015 in Jakarta. This event was attended by 46 participants from 18 countries in Asian Region aiming to discuss and decide on the relevance and delivery of 8 programs prepared by IDI for SAIs in ASOSAI. Those programs are part of IDI strategic plan 2014 – 2018 resulted from the IDI Global Survey and detailed discussion by other key stakeholders. The Honorable Comptroller and Auditor General Mr. Masud Ahmed led a two member delegation from SAI Bangladesh which included Mr. Mohammad Moslem Uddin, Director General, Financial Management Academy.



CAG attended the SAI Top Management IDI-ASOSAI meeting with SAI Management & Key Stakeholders in Jakarta

During the three day meetings, facilitators from IDI presented each program and invited responses from the participants. They shared their experiences and ideas on each program presented to enrich their view and perspectives. Finally, each SAIs was encouraged to participate in the IDI program which will be conducted in the years ahead.

## 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 Financial Management, 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 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 a lot of training related and other important activities during the period January-December 2015. A brief description of these events is produced below:

##### i) **Financial Management Course for Officers of Bangladesh Army**

A two-week Financial Management Course was organized at FIMA for officers of Bangladesh Army during 1st March to 12th March 2015. Twenty four mid-level Army officers in the rank of Major participated in the training program organized exclusively for the army.



Participants of Bangladesh Army Financial Management Course with honorable CAG

On 12th March 2015 FIMA organized a closing ceremony, which was attended by CAG 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 CAG felicitated the participants and spoke highly of the efforts made by FIMA and Army authorities to build such civil-military cooperation in the field of training management. FIMA and Bangladesh Army have agreed to run this sort of training program twice a year on a regular basis.

##### ii) **TIBAS Course**

For mid-level officers from across the Government, FIMA organized the TIBAS (Training in Budgeting and Accounting System) program. The 16th and 17th TIBAS Courses, took place during 15th February – 26th February, 2015 and 10th May- 21st May, 2015 respectively. Total number of participants was 53 from different ministries and departments. Besides 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.



Participants of TIBAS course with Director General, Financial Management Academy (FIMA).

## 8. TRAINING AND PROFESSIONAL DEVELOPMENT

### iii) Courses Conducted Upon Request

Upon the request of Dept. of Public Health Engineering (DPHE) FIMA has arranged a training program on Financial Management for the top and mid-level officials of DPHE. It was arranged during 19th April-23rd April, 2015 and was participated by 30 executive engineers. Following request of Central Procurement Technical Unit (CPTU), a three-day training program on Public Procurement Rules (PPR) for the Audit & Accounts officials was conducted by FIMA. Upto 30th June two batches have participated in this program and it will continue in future.

### iv) Orientation Course for AAO and Auditor

FIMA has run orientation courses for the Audit & Accounts Officers (CC). A total of 55 participants completed their orientation course at FIMA in two batches during the period January -June, 2015.

Another Three Orientation Courses for the newly recruited auditors under the CGDF command have been conducted. A total of 83 participants took part in these courses during the period January -June, 2015.

### v) Attachment program for Police officers

A one day training program for different batches of the mid-level officers of Bangladesh Police was arranged by FIMA during January -June, 2015. The training program includes, inter alia, briefing about the activities of FIMA, practical demonstration on the workings of District Accounts Offices.

### vi) Financial Management Course for Officers of Bangladesh Army (Batch-3)

A two-week Financial Management Course was organized at FIMA for officers of Bangladesh Army from 25 October to 5 November 2015. Twenty four mid-level Army Officers in the rank of Major to Colonel participated in the training program organized exclusively for the army. On 5 November 2015 FIMA organized a closing ceremony, which was attended by Hon'ble CAG Mr. Masud Ahmed as chief guest.



Participants of Bangladesh Army Financial Management Course with honorable CAG

Senior officials from the Audit & Accounts Department as well as Bangladesh Army were present in the ceremony. In his speech, the CAG felicitated the participants and 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.

## 8. TRAINING AND PROFESSIONAL DEVELOPMENT

### vii) TIBAS Course:

For mid-level officers from across the Government, FIMA organized the Training in Budgeting and Accounting System (TIBAS) program. The 18th and the 19th TIBAS Courses took place from 16th September – 27th September, 2015 and 22nd November- 3rd December, 2015 respectively. 29 participants from different ministries and departments participated in the course. Besides 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.

### viii) Courses conducted upon request:

#### a) DPHE

Following the request of Department of Public Health Engineering (DPHE) FIMA has arranged a training program on Public Financial Management for the mid-level officials of DPHE. It was arranged during 9th August – 13th August, 2015 and participated by 30 executive engineers.



Participants of DPHE with Director General, Financial Management Academy (FIMA).

#### b) PPR Course

With the cooperation from Central Procurement Technical Unit (CPTU), three-day training program on Public Procurement Rules (PPR) for the Audit & Accounts officials was conducted by FIMA. Up to 23rd December 2015 five batches have participated in this program and five more batches will be given this training in 2016.

#### c) UPHCSP

Upon the request of Urban Primary Health Care Services Project (UPHCSP) of the Ministry of Local Government and Rural Development, FIMA has arranged a training program on Budget and Fund Management for the officials of project and representatives of the concerned NGOs involved with the project. Training for two batches were arranged during 9th August -13th August, 2015 and 4th October – 8th October 2015 respectively. 60 participants attended these courses.

## 8. TRAINING AND PROFESSIONAL DEVELOPMENT



Economic Advisor to the Prime Minister Dr. Mashiur Rahman and Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed with the Officers of BCS: Audit and Accounts Cadre 33rd Batch.

### ix) Regular Courses:

- a) Departmental training program of AAGs  
A departmental training program of AAGs (33rd Batch) was completed on 13th August, 2015. A passing out ceremony was arranged on the closing day. Hon'ble Economic Advisor to the Prime Minister Dr. Mashiur Rahman and Hon'ble Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed were present as chief guest and special guest at the Passing-out Ceremony of BCS: Audit and Accounts Cadre 33rd Batch.
- b) Sub-ordinate Accounts Services (SAS/SRAS) Part I  
From July to December, 2015, FIMA organized 121st and 122nd SAS/SRAS Part I training courses, which were participated by a total of 86 trainees.
- c) Sub-ordinate Accounts Services (SAS/SRAS) Part II  
From July to December, 2015, FIMA organized 117th and 118th SAS/SRAS Part II training courses, which were participated by a total of 29 trainees.

## 9. PROJECT ACTIVITIES

### SPEMP-B Project

SPEMP-B: Strengthening the Office of the Comptroller and Auditor General Project is successfully moving towards the fulfillment of the project development objectives (PDO) within the extended project period marking the end on 30 June 2016. The significant milestones achieved by SPEMP-B project during January-December 2015 period are as follows:

### Major milestones from January to December 2015

**i) Conference on mainstreaming of ISSAI compliant pilot audits**

A conference on pilot audits and mainstreaming of ISSAI compliant pilot audit for Senior Officials of the SAI Bangladesh was held on 4 February 2015 at Hotel 71, Dhaka. Mr Masud Ahmed, Comptroller and Auditor General of Bangladesh was the Chief Guest. In the conference, presentation of experience of pilot audit under Round 1, 2 and 3 and moving towards mainstreaming of ISSAI compliant audits were delivered by international experts of MISC firm, namely Mr. Bob Shambler and Mr Demi Aderibigbe followed by group discussion by DGs. The CAG in his address stressed, among others, ownership of the pilot audit by respective DG, dissemination of the experience of pilot audit to regular audit team members of the audit directorate, involvement of national consultants in the pilot audit to a great extent, intensive follow up of pilot team reports by DGs.

**ii) Workshop on Strategy Paper on OCAG's Approach to Improving Responsiveness to Audit Recommendations**

A presentation was made on Draft Strategy Paper on OCAG's Approach to Improving Responsiveness to Audit Recommendations on 2 April 2015 in the Hafizuddin Khan Conference room of the OCAG. Mr. Mohammad Abul Kashem, Controller General of Accounts was present in the conference as Chief Guest. The senior officials who participated in the workshop appreciated Mr. Mohammad Shahajahan, Deputy Director, SPEMP-B Project for his excellent draft and presentation on the strategy paper. They also suggested some points for improving the draft further. Incorporating all suggestions the Strategy Paper has been finalized and submitted to OCAG for approval.



Workshop on Strategy Paper on OCAG's Approach to Improving Responsiveness to Audit Observations

## 9. PROJECT ACTIVITIES

### iii) Senior Management Retreat

Under the sponsorship of SPEMP-B Project, a three-day long Senior Management retreat on “Organizational Preparedness for Implementation of ISSAIs and ISSAI Compliant Audit Planning & Quality Management” was held at Grand Sultan Tea Resort & Golf in Radhanagar, Sreemongal, Moulvibazar from 11 April to 13 April 2015 with the respected CAG as the Chief Guest. The main objectives of the retreat were to highlight the ISSAI implementation status and pace of progress in the audit activities of OCAG and the role of SPEMP-B in this regards. In this retreat three presentation was made, namely on,

- “Organisational Preparedness for Implementing ISSAIs” by Mr. Md. Mahbubul Hoque, Senior Finance Controller (DP), Ms. Farmeen Mowla, Director Fima and Mr. Md. Abdul Baten Fakir, Director Fima
- “ISSAI Compliant Audit Planning” by Mr. Md. Aftabuzzaman, Director General and Mr. Md. Saiful Rahman Jamali, Deputy Director, Commercial Audit Directorate
- “ISSAI Compliant Quality Management” by Dr. Shyamal Kanti Chowdhury, DCAG(A&R) and Mr. A. K. M. Hasibur Rahman, ACAG(Report)

The presentations evoked much enthusiasm among participants and that were followed by group discussion. The retreat was a great success in familiarizing ISSAI compliant audit process including entity-based auditing in SAI Bangladesh. Honorable CAG expressed his satisfaction in respect of output and outcome of the business sessions and for holding of the program. He highly appreciated all presenters and thanked for sincere endeavor in this regard. He opined that, ‘Reform is not revolution to cause immediate change rather it is evolution to make gradual change for quality development.’ After threadbear discussion the following decision was taken:

- Entity Wide Audit will be mainstreamed in all audit directorates;
- All concerned Director General should closely monitor and supervise the pilot audit works;
- The briefing sessions in audit directorates should be strengthen and be more fruitful;
- All National Consultants of SPEMP-B project should communicate the abstract of ISSAIs to pilot audit teams for better understanding and using of ISSAIs in every stage of auditing;
- An ISSAI Implementation Working Group will be formed to roll out ISSAIs across the OCAG;
- Audit Manuals prepared by SPEMP-B Project and ISSAI Guidelines should be distributed among all audit directorates;
- Quality Assurance Team in OCAG as well as audit directorates to assure quality of audit at every stages of audit should be formed.



Retreat on organization preparedness for implementation of ISSAIs and ISSAI compliant audit planning & quality management



## 9. PROJECT ACTIVITIES

### iv) 4th Meeting of the Project Steering Committee

The 4th meeting of the Project Steering Committee (PSC) of SPEMP-B Project was held on 28 May 2015 in the 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 relevant members of the SAI Bangladesh attended the meeting. Touching on the project components and financial & physical progress of the project, the Project Director Mr. Md. Zahurul Islam highlighted the following achievements of the project as of now:

- Completion of first ever Peer Review of SAI, Bangladesh by SAI India. A committee formed by OCAG is working to find out an action plan to implement relevant recommendations of Peer Review.
- Completed Human Resource Management Plan & Competency Framework already sent to OCAG.
- Strategy Paper on OCA's Approach to Improving Responsiveness to Audit Observations already sent to OCAG.
- Complementation of 18 ISSAI compliant pilot audit including issuance of 4 pilot audit reports under round 3 within 30 days.
- Twinning Arrangement with SAI India is finalized.
- Passing of 87 officials in the Certificate level and 14 officials in Diploma level under CIPFA Accreditation courses.

The PSC meeting ended with closing remarks by the Comptroller and Auditor General of Bangladesh and the Chairperson of the PSC. Before that he gave the following decision:

- Selected areas of the 4th round Pilot audit should be completed and followed up on priority basis by individual DGs.
- Involvement of national and international consultants in pilot audit should be much more conspicuous than before.
- Pilot Audit experience should be institutionalized gradually by concerned DGs with guidance and support from PMCU, OCAG and MISC Firm.
- National and International Consultants output vis-à-vis contract will be followed up vigorously by the PMCU through regular reports to OCAG.
- Instead of waiting for translation of ISSAIs into Bangla, English version should be issued as stipulated.
- Availability of Component-1 leader from MISC firm must not be delayed under any circumstances.

The efficiency of PMCU should be improved. All correspondences to and from DG and CAG with respect to pilot audit etc. should be recorded & protected.

#### v) Completion of 3rd Round Pilot Audit and starting of 4th Round Pilot Audit

The 3rd round pilot audit of the following 4 topics were completed on schedule within 30 April 2015 and the reports were issued to the respective Principal Accounting Officers as per schedule by 30 May 2015 (within one month of completion of field audit).

## 9. PROJECT ACTIVITIES

- Compliance Audit on Bangladesh Civil Aviation Authority
- Compliance Audit on Dhaka North City Corporation
- Compliance Audit on Dhaka Cantonment Board
- Compliance Audit on the office of the Chief Electrical Engineer (East), Bangladesh Railway

Meanwhile, the lone financial audit of the 3rd Round on Gas Transmission Company Ltd (GTCL) has also been completed on 30 June 2015 and sent to Principal Accounting Officer, Energy and Mineral Resources Division, within stipulated time.

Meanwhile the following six topics have been approved by the CAG for conducting pilot audit in the 4th Round.

- Financial Audit on Jamuna Fertilizer Factory Ltd
- Compliance Audit on Bangladesh Meteorology Department
- Revenue Audit on selected Sub-registry offices
- Performance Audit on Demo Train Operation by Bangladesh Railway



Honorable CAG Mr. Masud Ahmed at the Certificate Awarding Ceremony

- Performance Audit on Commercial Operation by Tele-Talk Bangladesh Ltd
- Performance Audit on Maintaining Building Code in Dhaka City

The audit process of 4th Round Pilot Audit kick-started from 26 May 2015 under the guidance of international experts namely, Messrs Rajesh Dayal and Demi Aderibigbe & Bob Shambler and scheduled to be completed the Financial and Compliance Audit by 30 November 2015 and Performance Audit by 30 April 2015.

### vi) Dissemination Workshop on ISSAI Compliant Pilot Audit and Certificate giving Ceremony

After completion of Compliance Audit in round 3, a dissemination workshop was organised by the project in Radisson Blu Water Garden Hotel on 16 June 2015. The workshop was attended by representatives of development partners, the executives, the pilot audit team leaders & members and midlevel and senior officials of SAI Bangladesh. The Comptroller and Auditor General encouraged the team members for their brilliant work and asked to mainstream the lesson learnt in the department gradually. He also thanked the development partners for their generous support to the project and the executives for their cooperation during the field audit.

## 9. PROJECT ACTIVITIES

In the sideline of the dissemination workshop, the Auditor General distributed the certificates to OCAG officials who have completed CIPFA Certificate level (35 in numbers) and CIPFA Diploma Level (13 in numbers). One of OCAG official, Ms. Hia Paul, got world highest marks in CIPFA diploma level namely, Audit & Assurance and Public Sector Financial Reporting. With this total number of CIPFA certificate level completed officials for OCAG stand at 88 and diploma level at 14.

### **vii) Twinning Arrangement between OCAG Bangladesh and CAG India signed**

As a project deliverable of SPEMP-B, a Letter of Exchange on Twinning Arrangement between OCAG Bangladesh and CAG India has been signed by representatives of SAI Bangladesh and SAI India in New Delhi on 19 June 2015. The twinning activities will focus in the areas of Environmental Audit, Audit in an IT Environment and Revenue Audit through mutually professional exchange of knowledge, experience and information sharing; consultations, joint seminars, joint conferences, joint workshops, and joint training activities. Meanwhile a TOT Course on "Audit in an IT Environment" is scheduled to be held at International Centre for Information Systems and Audit (iCISA), NOIDA, India from 20 July to 7 August 2015 and twenty officers of SAI Bangladesh have already been selected for that purpose.

### **viii) International Seminar on "Role of SAI as an Institution of Accountability"**

An international seminar on "Role of SAI as an Institution of Accountability" was held on 26-28 October 2015 at Pan Pacific Sonargaon Hotel, Dhaka. Mr. Shawkat Ali, MP, honorable Chairman of Committee on Public Undertakings of Bangladesh National Parliament was the chief guest in the Seminar. Mr. Masud Ahmed, Comptroller and Auditor General of Bangladesh and Ms. Samia Msadek, Director of Governance Global Practice, the World Bank addressed the audience. In the



International Seminar on "Role of SAI as an Institution of Accountability"

seminar, respected heads of SAI of Afghanistan, Bhutan, Nepal, Pakistan and the Philippines; deputy heads of SAI of India, Malaysia and Sri Lanka as well as Assistant Auditor General of Maldives shared their respective roles in ensuring Institutional Accountability in their respective countries. The seminar being attended by senior officials of OCAG Bangladesh, guests from the executives, the

## 9. PROJECT ACTIVITIES

development partners and the World Bank highlighted the importance of the need for mutual co-operation and sharing of knowledge and experience among participating SAIs. On the closing day a colorful cultural program was arranged in honor of the guests.

### ix) Dissemination Workshop on ISSAI Compliant Pilot Audit

A dissemination workshop on ISSAI Compliant Pilot Audit was held at Pan Pacific Sonargaon Hotel, Dhaka on 7th September 2015. In this workshop, 01 (one) pilot Financial Audit report on Gas Transmission Company Limited (GTCL) of round three was presented by the team leader and other members of the pilot audit team. The workshop was attended by development partners, the executives of the audited entity, national and international consultants, members of the pilot audit teams and senior officials of the OCAG. Mr. Masud Ahmed, respected Comptroller and Auditor General of Bangladesh was the Chief Guest in the workshop. The CAG thanked the pilot audit team 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 were also 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 in future.



Honorable Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed was the Chief Guest in the workshop on ISSAI Compliant Pilot Audit.

### x) Inauguration of 5th Round Pilot Audit

The inauguration of 5th and final round of ISSAIs compliant pilot audit under the technical assistance of SPEMP-B project was made by Mr. Masud Ahmed, revered Comptroller and Auditor General of Bangladesh on 2nd December 2015 at Hotel 71, 176 Shaheed Syed Nazrul Islam Sarani. The following seven Compliance Audit topics are selected:

- 1) Compliance Audit on Bangladesh Development Bank Limited
- 2) Compliance Audit on Collecting Revenue by Large Tax Payers Unit
- 3) Compliance Audit on National Sports Council
- 4) Compliance Audit on Construction of Moghbazar-Mouchak Flyover Project
- 5) Compliance Audit on Savings Bank Activities under Post Master General, Rajshahi

## 9. PROJECT ACTIVITIES

- 6) Compliance Audit on Narayangonj Dockyard
- 7) Compliance Audit on Dhaka WASA



Mr. Masud Ahmed, honorable CAG, Bangladesh is addressing the audience at Inauguration of 5th Round Pilot Audit

The audit process of 5th Round Pilot Audit gets started from 01 December 2015 under the guidance of international experts namely, Demi Aderibigbe and Bob Shambler and all these Compliance Audits are scheduled to be completed by 31 May 2016.

### **xii) Ongoing Foreign Training under Twinning Arrangement**

Under the Letter of Exchange on Twinning Arrangement between OCAG Bangladesh and CAG India 60 OCAG officials received training in 03 batches respectively on IT Audit from 20 July – 07 August in iCISA, Noida, India; on Revenue Audit from 09 – 28 August in iCISA, Noida, India, and on Environment Audit from 02– 21 December in iCEAD, Jaipur, India. It is expected that these training will add to the existing knowledge base and increase the skill inventory of OCAG.



Foreign Training under Twinning Arrangement in India

## 9. PROJECT ACTIVITIES

### xiii) Final Enrolment at CIPFA Certificate Level & 1st Group Flew to London for Pursuing Strategic Level

Final enrolment to CIPFA Certificate Level in the form of 8th batch completed when 40 officials of the department were nominated for CIPFA Course. This final nomination results in total enrolment of 294 officials from the Audit and Accounts Department. Meanwhile, following 08 officials went to UK to chase their Strategic Level in pursuit of completing CIPFA Course:

1. Mr. Mhedi Hayat Abbasi, Chief Accounts Officer, CGA
2. Mr. Md. Mamun-ul-Mannan, Deputy Director, FAPAD
3. Mr. Mohammad Shahajahan, Deputy Director, SPEMP-B
4. Mr. Zohirul Islam, Deputy Finance Controller, SFC (Army)
5. Mr. Pronab Sarker, Deputy Director, ADG (F)
6. Mr. Kazi Rashidul Islam, Deputy Director, ADG (F)
7. Mr. Mohommad Kabir Hossen, Deputy Finance Controller, CGDF
8. Ms. Papia Monowara, ACAO, CGA

### xiv) ISSAI Training of Trainers (ToT) Courses Continue in FIMA with added Contents

With the initiative of SPEMP-B Project, a weeklong ISSAI ToT Courses started in FIMA. So far 10 batches each comprising 30 participants have completed this course. Out of these participants about 170 officials not below the rank of Audit and Accounts Officers have been trained in this period. It is heartening to note that the training module was prepared by our own resources and the trainers were also drawn from SAI Bangladesh officials namely, Ms Farmeen Mowla, Director FIMA and Mr Baten Fakir, Director FIMA. The programme is ongoing and it is expected that 400 OCAG officials will be trained during the project period. The ultimate aim of the course is that the ToT trainees will disseminate their knowledge to their respective audit directorates so that ISSAI awareness-base is further broadened in the department with necessary assistance from the SPEMP-B project.

Furthermore, a new course entitled "ISSAI based Audit Planning" has been designed by SPEMP-B Project. The purpose of the course is to impart comprehensive insight into Audit Planning as per ISSAIs requirement. Previous Pilot Audit Team Leaders are selected as trainers among others. A batch of 30 OCAG personnel has already been trained in this course. It is expected that both the courses will continue in FIMA till the closure of the project.



Mr. Mohammad Moslem Uddin, Director General, Financial Management Academy handing over certificates among the ToT participants.

## 10. RECIPIENTS OF OVERSEAS TRAINING

Name of Participant (s)	Course Name/Title	Country and Duration
<b>Mr. Md. Nazmul Alam</b> Additional Deputy Comptroller and Auditor General (Personnel) Office of the Comptroller and Auditor General of Bangladesh	Training on Audit of Social Sector Schemes	India; 12 January-06 February, 2015
<b>Mr. Mohammad Shahjahan</b> Chief Accounts Officer, Cabinet Division	Training on Environment Audit.	India; 16 February -13 March, 2015
<b>Mr. Ajit Kanti Rudra</b> Deputy Financial Advisor and Chief Accounts Officer (East), Bangladesh Railway, Chittagong.		
<b>Mr. Masud Ahmed</b> Comptroller and Auditor General of Bangladesh	13 <sup>th</sup> ASOSAI Assembly and 6 <sup>th</sup> ASOSAI Symposium.	Malaysia; 08-13 February, 2015
<b>Mr. Zubair Ahmed Khan</b> Financial Advisor and Chief Accounts Officer (West), Bangladesh Railway, Rajshahi.		
<b>Mr. Masud Ahmed</b> Comptroller and Auditor General of Bangladesh	"UN Post-2015 Development Agenda: The Role of SAIs and Means of Implementation for Sustainable Development" the 23 <sup>rd</sup> UN/INTOSAI Symposium.	Austria; 02-0 March, 2015
<b>Mr. Zubair Ahmed Khan</b> Financial Advisor and Chief Accounts Officer (West), Bangladesh Railway, Rajshahi.		
<b>Mr. Md. Khurshid Alam Patwary</b> Joint Controller General Defence Finance, Office of the Controller General Defiance Finance	Workshop on SAI Performance Measurement Framework (PMF) knowledge Sharing and Quality Assurance.	Nepal; 02-06 March, 2015
<b>Mr. Md. Shah Alam</b> Divisional Controller of Accounts, Dhaka	Transparency and Communication Conference & Integrity and Transparency Seminar.	Hungary; 23-27 March, 2015
<b>Mr. Md. Mahtab Uddin</b> Director General Local and Revenue Audit Directorate	Building capacity in regulatory and institutional sovereign debt governance meeting.	Nepal; 30-31 March, 2015
<b>Ms. Farmeena Mowla</b> Director Financial Management Academy	Instructors' Design Meeting for the ASOSAI-Sponsored Workshop on Assessment of Internal Control.	Japan; 18-29 May, 2015
<b>Mr. Shikder Rashed Kamal</b> Director, Railway Audit Directorate, Dhaka	IDI Global Program on Specialized Audits-Information Technology(IT) Audit Review Meeting	Malaysia; 8-12 June, 2015
<b>Mr. Muhammad Saifur Rahman Jamali</b> Deputy Director, Commercial Audit Directorate		
<b>Ms. Kazi Masuda Sultana</b> Deputy Director, Foreign Aided Project Audit Directorate		
<b>Mr. Abul Foyez Md. Abid</b> Deputy Comptroller and Auditor General (Senior), Office of the Comptroller and Auditor General of Bangladesh	Letter of Exchange on Twinning Arrangements	India; 19-20 June, 2015
<b>Mr. Md. Zahurul Islam</b> Project Director, SPEMP B Project		

## 10. RECIPIENTS OF OVERSEAS TRAINING

Name of Participant (s)	Course Name/Title	Country and Duration
<b>Mr. A K M Hasibur Rhaman</b> Assistant Comptroller and Auditor General (Report) Office of the Comptroller and Auditor General of Bangladesh	Training on Government Audit on Public Construction Works	Japan; 21 June -1 July, 2015
<b>Mr. Narayan Chandra Saha</b> Deputy Director, Commercial Audit Directorate, Dhaka.		
<b>Mr. Masud Ahmed</b> Comptroller and Auditor General of Bangladesh	24 <sup>th</sup> Meeting of the INTOSAI Working Group on IT Audit.	Poland; 29 June-1 July, 2015
<b>Mr. Md. Afabuzzaman</b> Director General, Commercial Audit Directorate		
<b>Mr. Mohammed Maisur Mahmood Chowdhury</b> Finance Controller, Bangladesh Ordinance Factory, Gazipur.		
<b>Mr. Md. Aftabuzzaman</b> Director General, Commercial Audit Directorate.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Md. Golam Mostafa</b> Director General, Defense Audit Directorate.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. A.H.M. Shamsur Rahman</b> Director, Foreign Aided Project Audit Directorate.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Bikash Chandra Mitra</b> Director (MIS), OCAg, Dhaka.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Md. Naoshad Hossain</b> Joint Controller General Defense Finance, Office of the CGDF.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Md. Kamrul Alam</b> Director, PTS&T Audit Directorate.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Ms. Mahbuba Khatoon Minu</b> Director, Defense Audit Directorate.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Sayeed Mohammad Asaduzzaman</b> Assistant Comptroller and Auditor General (Exam and Inspection), OCAg.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Mirza Md. Tareque Ali</b> Deputy Financial Adviser and Chief Accounts Officer, Bangladesh Railway.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. A.K.M Jubaer</b> Deputy Director, Foreign Aided Project Audit Directorate.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Mohammad Amimul Ehsan Kabir</b> Assistant Comptroller and Auditor General (PS to Hon'ble CAG), OCAg.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Mohammad Jashim Uddin</b> Deputy Controller General of Accounts (Admin), Office of the CGA.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. A.K.M. Kabirul Huda</b> Deputy Director, PTS&T Audit Directorate.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Md. Firoz Khan</b> Counterpart Officer, SPEMP-B Project.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. A. K. M. Abdullah Farooq</b> Deputy Director, Financial Management Academy.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015



## 10. RECIPIENTS OF OVERSEAS TRAINING

Name of Participant (s)	Course Name/Title	Country and Duration
<b>Mr. Md. Hasan Nazmul Kabir</b> Chief Accounts Officer, Labor and Employment Ministry.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Shahzahan Siraz</b> Deputy Director (MIS), OCAG.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Md. Rafiqul Islam</b> Audit & Accounts Officer (Report Sector), Commercial Audit Directorate.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Md. Shamsur Rahman</b> Audit & Accounts Officer (IAW), OCAG.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Md. Rafiqul Islam</b> Assistant Accounts Officer, SPEMP-B Project.	Training program on IT AUDIT	India; 20 <sup>th</sup> July to 07 <sup>th</sup> August, 2015
<b>Mr. Abul Kalam Azad</b> Addl. Project Director, SPEMP-B Project	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Mostofa Kamal</b> Divisional Controller of Accounts, Chittagong	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Shahidur Rahaman Chowdhury</b> Director, Commercial Audit Directorate.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md Aminul Islam</b> Director, Works Audit Directorate.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Robiul Islam</b> Deputy Finance Controller, Office of the Senior Finance Controller (Air).	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Shahjahan</b> Chief Accounts Officer, CAG, PSC and Election Commission.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Most. Maksuda Begum</b> Deputy Director, Foreign Aided Project Audit Directorate, Dhaka.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Ms. Tanzila Chowdhury</b> Deputy Director, Commercial Audit Directorate.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Ms. Shaila Rahman</b> Deputy Finance Controller, Office of the SFC (Army).	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Saifur Rahman Jamali</b> Deputy Director, Commercial Audit Directorate.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Abdul Wadud</b> Deputy Director, Local and Revenue Audit Directorate.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Abul Hafez</b> Deputy Director, Works Audit Directorate.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Ms. Luckymoni Debnath</b> Chief Accounts Officer, Ministry of Information.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Abdul Alim Talukder</b> Deputy Director (MIS), OCAG.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Ms. Zebun Nesa Hyder</b> Chief Accounts Officer, Ministry of Woman and Children Affairs.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Barkat Hayat</b> Deputy Director, Defense Audit Directorate, Dhaka	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Ms. Rabeya Sultana</b> Deputy Director, Railway Audit Directorate.	Training program on Revenue Audit	India; 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015

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Name of Participant (s)	Course Name/Title	Country and Duration
<b>Mr. Dipok Kumar Roy</b> Audit and Accounts officer, Mission Audit Directorate.	Training program on Revenue Audit	India: 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. Md. Abdul Quadir</b> Deputy Assistant Finance Controller, Area FC (Savar)	Training program on Revenue Audit	India: 10 <sup>th</sup> August to 28 <sup>th</sup> August, 2015
<b>Mr. A. K. M. Jubaer</b> Deputy Director, Foreign Aided Project Audit Directorate.	Workshop on Creation of Digital Repository.	Maldives: 09 August to 13 August, 2015.
<b>Ms. Farmeen Mowla</b> Director, Financial Management Academy.	PMF assessment and ICATS Review Workshop	Ethiopia: 25 August to 04 September, 2015
<b>Mr. Masud Ahmed</b> Comptroller and Auditor General of Bangladesh.	The Annual Meeting of INTOSAI's Capacity Building Committee(CBC)	Sweden; 08 September to 10 September 2015
<b>Mr. Md. Zakir Hossain Khondker</b> Director General, Performance Audit Directorate.	The Annual Meeting of INTOSAI's Capacity Building Committee(CBC)	Sweden; 08 September to 10 September 2015
<b>Mr. Md. Anisur Rahman</b> Director General, Works Audit Directorate.	INTOSAI Sub-Committee on Internal Control Standards Meeting	Rumania; 22 September to 23 September 2015
<b>Ms. Farmeen Mowla</b> Director, Financial Management Academy (FIMA).	ICATs Workshop	India; 14 to 18 September 2015
<b>Mr. Mehedi Hayat Abbasi</b> Chief Accounts Officer, Ministry of Primary and Mass Communication.	Professional level Courses of CIPFA (Chartered Institute of Public Finance and Accountancy)	UK; 01 September to 30 November 2015
<b>Mr. Md. Mamun-Ul-Mannan</b> Deputy Director Foreign Aided Project Audit Directorate.	Professional level Courses of CIPFA (Chartered Institute of Public Finance and Accountancy)	UK; 01 September to 30 November 2015
<b>Mr. Mohammad Shahajahan</b> Deputy Director, SPEMP-B Project.	Professional level Courses of CIPFA (Chartered Institute of Public Finance and Accountancy)	UK; 01 September to 30 November 2015
<b>Mr. Zahirul Islam</b> Deputy Finance Controller Office of the Senior Finance Controller (Army).	Professional level Courses of CIPFA (Chartered Institute of Public Finance and Accountancy)	UK; 01 September to 30 November 2015
<b>Mr. Pranab Sarker</b> Deputy Director (Accounts and Inspection), Office of the ADG (Finance), Bangladesh Railway.	Professional level Courses of CIPFA (Chartered Institute of Public Finance and Accountancy)	UK; 01 September to 30 November 2015
<b>Mr. Kazi Rashidul Azam</b> Deputy Financial Adviser, Office of the FA&CAO (East), Bangladesh Railway, Chittagong.	Professional level Courses of CIPFA (Chartered Institute of Public Finance and Accountancy)	UK; 01 September to 30 November 2015
<b>Mr. Mohammad Kabir Hossain</b> Deputy Finance Controller, Office of the Senior Finance Controller (Navy).	Professional level Courses of CIPFA (Chartered Institute of Public Finance and Accountancy)	UK; 01 September to 30 November 2015
<b>Ms. Papia Monowara</b> Deputy Director, Commercial Audit Directorate.	Professional level Courses of CIPFA (Chartered Institute of Public Finance and Accountancy)	UK; 01 September to 30 November 2015
<b>Ms. Farmeen Mowla</b> Director, Financial Management Academy (FIMA).	ASOSAI Workshop on "Assessment of Internal Control" (As Instructor)	Malaysia; 01 to 18 October 2015
<b>Mr. A K Azad Khan</b> Deputy Director, Local and Revenue Audit Directorate.	ASOSAI Workshop on "Assessment of Internal Control"	Malaysia; 05 to 16 October 2015

## 10. RECIPIENTS OF OVERSEAS TRAINING

Name of Participant (s)	Course Name/Title	Country and Duration
<b>Mr. Masud Ahmed</b> Comptroller and Auditor General of Bangladesh.	Africa Colloquium on Environmental Rule of Law	Kenya; 14 October to 16 October 2015
<b>Mr. Mohammad Zakir Hossain</b> Senior Finance Controller, Bangladesh Army.	Africa Colloquium on Environmental Rule of Law	Kenya; 14 October to 16 October 2015
<b>Mr. Gouranga Chandra Debnath</b> Deputy Director, Foreign Aided Project Audit Directorate.	Training on Improvement and Innovations in Financial Management in Education	Philippines; 15 to 21 November 2015
<b>Mr. Masud Ahmed</b> Comptroller and Auditor General of Bangladesh.	Meeting with CIPFA authority	UK; 05 to 12 November 2015
<b>Mr. Abul Foyez Md. Abid</b> Deputy Comptroller and Auditor General (Senior), OCAG	Meeting with CIPFA authority	UK; 05 to 12 November 2015
<b>Mr. Md. Zahurul Islam</b> Project Director, SPEMP-B Project.	Meeting with CIPFA authority	UK; 05 to 12 November 2015
<b>Mr. Gour Chandra Roy</b> Senior Finance Controller (Defense Works).	1 <sup>st</sup> Meeting of the 11 <sup>th</sup> ASOSAI Research Project on Methods for Developing Risk-Based Audit Plans	Malaysia; 16 to 18 November 2015
<b>Mr. Md. Anisur Rahman</b> Director General, Works Audit Directorate.	1 <sup>st</sup> Meeting of the 11 <sup>th</sup> ASOSAI Research Project on Methods for Developing Risk-Based Audit Plans	Malaysia; 16 to 18 November 2015
<b>Mr. Md. Tofajjal Hossain</b> Audit and Accounts Officer Office of the CAO, Ministry of Housing and Public Works.	1 <sup>st</sup> Meeting of the 11 <sup>th</sup> ASOSAI Research Project on Methods for Developing Risk-Based Audit Plans	Malaysia; 16 to 18 November 2015
<b>Ms. Farmeen Mowla</b> Director, Financial Management Academy (FIMA).	ISSAI Implementation Initiative (3i Program) Phase II Meeting	Bhutan; 23 to 27 November 2017
<b>Ms. Farmeen Mowla</b> Director, Financial Management Academy (FIMA).	ICATs Review Workshop	India; 30 November to 04 December 2015
<b>Mr. Md. Mahtab Uddin</b> Director General, Local and Revenue Audit Directorate.	Workshop on UNCTAD Capacity Building	Jamaica; 30 November to 01 December 2015
<b>Mr. Khan Md. Ferdausur Rahman</b> Additional Controller General of Accounts, Office of the CGA.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Md. Kamal Anwar</b> Finance Controller, Office of the Finance Controller (Pay-1).	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Md. Khurshid Alam Patwary</b> Addl. Deputy Comptroller and Auditor General (Admin), OCAG.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Md. Bodiuzzaman</b> Director, Civil Audit Directorate.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Kamalesh Chandra Roy</b> Addl. Deputy Comptroller and Auditor General (Procedure).	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Nazrul Islam Azad</b> Chief Accounts Officer, Internal Resource Division Ministry of Finance.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Mohammad Moniruzzaman Howladar</b> Deputy Director (Finance), Office of the Addl. Director General (Finance), Bangladesh Railway.	Training program on Environment Audit	India: 02 December to 21 December, 2015

## 10. RECIPIENTS OF OVERSEAS TRAINING

Name of Participant (s)	Course Name/Title	Country and Duration
<b>Mr. Md. Hasan Hafizur Rahman Bhuiyan</b> Chief Accounts Officer, Ministry of Fisheries & Livestock.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Kamruzzaman</b> Deputy Director, Commercial Audit Directorate, Sector-7, Rajshahi.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Ms. Ronock Sufia Afsara Rahman</b> Chief Accounts Officer, Cabinet Division.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Ms. Noor-E-Ferdous</b> Chief Accounts Officer, Economic Relation Division, Ministry of Finance.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Ajit Kanti Rudra</b> Deputy Financial Adviser and Chief Accounts Officer, (East) Bangladesh Railway, Chittagong.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Tanvir Iqbal</b> Deputy Financial Adviser and Chief Accounts Officer, (West) Bangladesh Railway, Rajshahi.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Md. Ahsan Habib</b> Deputy Divisional Controller of Accounts, Office of the DCA, Rajshahi.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. G M Mamunur Rashid</b> Deputy Director, Financial Management Academy.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Toufique Shafiqul Islam</b> Deputy Director, Performance Audit Directorate.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Md. Rabiul Islam</b> Deputy Director, Civil Audit Directorate.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Md. Iqbal Hossain</b> Audit and Accounts officer, Office of the CAO, Ministry of Foreign Affairs.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Md. Shahid Mahmood Mia</b> Audit and Accounts officer, Commercial Audit Directorate.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Md. Rashiduzzaman Khandaker</b> Audit and Accounts officer, OCAg.	Training program on Environment Audit	India: 02 December to 21 December, 2015
<b>Mr. Md. Shah Alam</b> Director (Finance and Account), Office of the Addl. Director General (Finance), Bangladesh Railway, Dhaka.	ASOSAI Seminar on SAI Management	India: From 07 December to 11 December, 2015
<b>Ms. Farmeen Mowla</b> Director, Financial Management Academy (FIMA)	ICAT Review Workshop	India: 07 December to 11 December, 2015
<b>Mr. Masud Ahmed</b> Comptroller and Auditor General of Bangladesh.	IDI- ASOSAI Meeting with SAI Management & Key Stakeholders.	Indonesia: from 09 December to 11 December, 2015
<b>Mr. Md. Moslem Uddin</b> Director General, Financial Management Academy (FIMA).	IDI- ASOSAI Meeting with SAI Management & Key Stakeholders.	Indonesia: from 09 December to 11 December, 2015
<b>Ms. Fahmida Islam</b> Chief Accounts Officer, Ministry of Home Affairs.	Training on Debt Management Performance Assessment (DeMPA)	Vietnam: From 14 December to 18 December, 2015.

# 11. 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 Defense
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 2015

## Editorial Board:

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