



### CAG'S NOTE

The Supreme Audit Institution (SAI), a public oversight body, has the mandate to review the government's revenue collection, expenditure and to issue its own statement on the execution of the budget and the strength of the Public Financial Management (PFM) systems. As PFM underlies all government's activities encompassing budget cycle, budget formulation, budget execution, accounting and reporting, Office of the Comptroller and Auditor General (OCAG) is one of the major stakeholders of Public Financial Management (PFM) as well as its reform process. For this reason, OCAG has the responsibility to strengthen the knowledge base of its officials regarding the concepts, features and legal framework of PFM. As part of delivering this responsibility, OCAG has taken some initiatives like PFM lecture series, formation of study group, sharing of PFM related documents etc. These initiatives have been taken to make the knowledge, understanding and experience of the audit officials robust, comprehensive and homogeneous. Moreover, Appropriation Audit on grants and appropriation to be conducted following two steps, that is, Sanction Audit and Expenditure Audit. OCAG has already given directives to all Audit Departments to conduct Appropriation Audit by issuing various audit instructions. In this connection, a number of officials have been trained and also given guidelines to conduct Appropriation Audit. OCAG has issued instructions to prepare a suitable format for Appropriation Accounts and Finance Accounts in harmony with the new classification chart. To make public sector accounting management more effective through improved public service delivery, an emphasis has been put on strengthening the iBAS++ system. With a view to reducing the sufferings of the pensioners, Electronic Fund Transfer (EFT) activity has been geared up through the Chief Accounts Office (CAO), Pension & Fund Management. It is expected that it will be a milestone in providing service to the doorstep of the pensioners. "Centralized accounts keeping with decentralized service delivery reducing cost of audit activities" would be the vision in the days

to come. The Accounts and Report wing of the Office of the Comptroller and Auditor General of Bangladesh (OCAG) has been proactive in issuing various orders and instructions. These orders and instructions are mainly focused on the quality improvement of the audit procedure. OCAG is working on timeliness of accounts compilation in order to reduce audit cost and time. It is expected that, in future, Audit Department will play its due role in improving service delivery while establishing accountability in use of public fund through effective audit.

### In this issue:

- CAG takes oath
- CAG meets Honorable President
- CAG delivers a series of lectures on 'Evolution of Public Financial Management in Bangladesh'
- Various Orders & Instructions issued by OCAG
- SAI Bangladesh elected as Governing Board member of ASOSAI
- FIMA activities
- CGA Activities
- CGDF Activities
- Activities of different Audit Departments
- Public Accounts Committee (PAC) Meetings
- Overseas Training and Conference

### Newly appointed Comptroller and Auditor General takes oath



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

As per Article: 127(1) of the Constitution of Bangladesh, the Honorable President of the People's Republic of Bangladesh appointed Mr. Mohammad Muslim Chowdhury as the Comptroller and Auditor General of Bangladesh. He took oath as the 12th Comptroller and Auditor General of Bangladesh on Tuesday, 17th July, 2018. Honorable Chief Justice Mr. Syed Mahmud Hossain administered the oath at the Judges Lounge of Supreme Court. Mohammad Muslim Chowdhury is a highly accomplished person with an illustrious career in the civil service spanning across 33 years. Having an in-depth and broad-based knowledge and experience on matters of Public Financial Management, Administration and Governance, he was a member of Bangladesh Civil Service (Audit and Accounts Cadre) 1984 batch. Prior to assuming the office of Comptroller and Auditor General of Bangladesh on 17th July, 2018, Mr. Chowdhury was the Secretary, Finance Division, Ministry of Finance. Before his elevation to the position of Secretary to the Government, Finance Division, Ministry of Finance, he had served as Deputy Secretary, Joint Secretary and Additional Secretary in the same ministry. He had held various positions under the Office of the Comptroller and Auditor General, Controller General of Accounts (CGA) and Controller General Defence Finance (CGDF).

Academically, he is a Master of Science (MSc) in Finance and Accounting with distinction from the University of Birmingham, UK. He graduated with a Bachelor degree in Commerce with Honours and Master of Commerce in Accounting from the University of Chittagong, Bangladesh.

During his long and illustrious career in the civil service, Mr. Chowdhury had pioneered the Public Sector Financial Management Reform and was awarded the "Jana Prashashan (Public Administration) Award, 2017" for his contribution to the improvement of Public Service delivery system. He was passionate about introducing e-Governance in Finance and engaged in a supervisory role at the Integrated Financial Management Information System (iBAS++) development and implementation process. He was actively involved in the initial formulation and implementation of Public Private Partnership (PPP) Framework in Bangladesh and drafted the PPP Strategy and Policy issued by the Government of Bangladesh. He had steered the formulation of New Budget and Accounting Classification System (BACS) in the Government planning, budgeting and accounting process from Fiscal Year 2018-19.

As a Consultant, Mr. Chowdhury worked in the PFM reform area with World Bank and Department for International Development (DFID) funded projects. In the past, he worked as Director on the Board of Directors of Bangladesh Krishi Bank, Sonali Bank Ltd. (also was acting Chairman), Bangladesh Biman, Titas Gas Transmission and Distribution Company Ltd., Eastern Refinery Ltd. and Dhaka BRT Company Ltd. He was also a Council Member of ICMAB and National Heart Foundation. He was the first Managing Director (MD) and Chief Executive Officer (CEO) of the Government-owned largest Infrastructure Financing Company, BIFFL. He worked as Director to the Board of Directors of SAARC Development Fund (SDF), Headquartered in Bhutan.

He is a widely travelled person and has visited countries like USA, UK, Canada, Belgium, Denmark, France, the Netherlands, Sweden, India, Pakistan, Malaysia, Indonesia, Sri Lanka, Cambodia, Nepal, Japan, Bhutan, Singapore, the Philippines, Saudi Arabia, UAE, China, Hong Kong, Myanmar, Kenya, Morocco, Peru, Germany, Austria, Fiji and Australia.

Mr. Chowdhury was born in a respected noble Muslim family of Chittagong. In his personal life, he is married. His wife Mrs. Sabina Haque is a teacher by profession. They are blessed with two daughters.



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

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

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



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

Having an in depth and broad-based knowledge and experience on matters of Public Financial Management, Administration and Governance, he gave a conceptual framework of PFM in these classes. He also discussed about history and evolution of Audit and Accounts Department beginning from the colonial era. Besides, he expressed his concern about the management and automation of Public Accounts to make it more effective for public service delivery. He articulated his vision as 'centralized accounts keeping with decentralized service delivery reducing cost of audit activities'. His main purpose was to develop Audit Department as a knowledge-based department through its functions contributing in developing quality public service delivery and establishing good governance as a part of transparency and accountability. All the officials of Audit and Accounts Department got inspired and highly benefitted from these precious lectures.

### Various Orders & Instructions issued by OCAG:

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

committee for preparing a draft for a comprehensive act in the light and spirit of our Constitution, The Comptroller and Auditor General (Additional Functions) Act of 1974 and The Comptroller and Auditor General (Remuneration and Privileges) Act of 1998.

### SAI Bangladesh elected as Governing Board member of ASOSAI



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

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

### FIMA Activities:

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

A two-week Financial Management Course was organized at FIMA exclusively for the officers of Bangladesh Army from 07 October to 18 October 2018. Nineteen mid-level Army officers from the rank of Lt. Colonel to Captain participated in this training program. On 18 October 2018, FIMA organized a

closing ceremony, which was presided over by Mr. Mohammad Zakir Hossain, DG (FIMA). Senior officials both from the Audit & Accounts Department and the Bangladesh Army were present in the ceremony. Guests and participants, during their speeches, spoke highly of the efforts made by FIMA and Army authorities towards building such civil-military cooperation in the field of training on financial management. FIMA and Bangladesh Army, as part of an agreement made few years back, hold such training programs twice a year on a regular basis.



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

### TIBAS Course:

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



Participants of 32nd TIBAS course with Honorable CAG



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

### Mission Audit:

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



Participants of Mission Audit Training Course with Director General, FIMA

### PPA-2006 & PPR-2008 Course:

FIMA organized three Training Courses on PPA-2006 & PPR-2008 from 05-09 August, 2018; 04-08 November, 2018 and 11-15 November, 2018 respectively which were participated by a total of 62 officers from Audit and Accounts Departments. Realizing the pivotal role that procurement plays, FIMA regularly offers this course to help the participants learn the ins and outs of procurement.



Participants of PPR-2008 Course with Director, FIMA

### Environmental Audit Course:

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



Participants of Environmental Audit Course with Director General, FIMA

### SAS Super Orientation Course:

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



Participants of SAS Super Orientation Course with Director General, FIMA

### Orientation Course for Officers & Staff of CGDF:

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



Participants of Orientation Course for Officers & Staff of CGDF

### Audit and Accounts Officer Orientation Course:

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



Participants of Orientation Course with Director General, FIMA

### Training on Revenue Audit:

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



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

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

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



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

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

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



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



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

## New Courses offered:

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

## CGA Activities:

### National Mourning Day observed at CGA:

On the occasion of 15 August, the National Mourning Day, a discussion program was organized at the office of the Controller General of Accounts (CGA) on 15 August, 2018. The discussion meeting and prayer ceremony was presided over by the Controller General of Accounts (CGA) Mr. Abul Foyez Md. Abid with the presence of all Chief Accounts Officers (CAO) & the officers of CGA office. The valiant days and activities of Bangabandhu's life were discussed at length at the program. At the end of the program the discussants prayed for the departed soul of Bangabandhu, the father of the nation, and his family members who embraced martyrdom on 15 August, 1975.



A discussion meeting on National Mourning Day held at CGA conference room on 15 August, 2018

### Senior Officials visit 4th Development Fair:

Development Fair for the 4th time was observed in all government offices all over Bangladesh on 4-6 October, 2018. Like other government offices, the offices under the command of the office of the Controller General of Accounts took part in the 4th Development Fair. A total of 491 field level Accounts Offices including 7 Divisional Controller of Accounts offices, 57 District Accounts offices and 427 Upazila Accounts offices opened their stalls showcasing the development activities of CGA and Finance Division. Some of the Accounts Offices got rewarded for their stall performance.



Controller General of Accounts (CGA) Mr. Abul Foyez Md. Abid visited the stall of Finance Division organized by Divisional Controller of Accounts, Dhaka on the occasion of 4th Development Fair held on 4-6 October, 2018. Senior officials of Finance Division were also present there.

### Annual Performance Agreement (2018-19) signed:

Annual Performance Agreement (2018-19) was signed with the Chief Accounts Officers and the Divisional Controllers of Accounts in a Signing Ceremony at the office of CGA on 29 July, 2018. A total of 49 Chief Accounts Officers and 7 Divisional Controllers of Accounts signed their APA for the financial year 2018-19. The Vision, Mission, Strategic Objectives and Functions of the office of the Controller General of Accounts were reflected in the Annual Performance Agreement (2018-19).



Controller General of Accounts (CGA) and Chief Accounts Officers (CAO) with the signed APA



Controller General of Accounts (CGA) and Divisional Controllers of Accounts (DCA) with the signed APA

## CGDF Activities:

### CGDF welcomes honorable CAG:

After joining as CAG, Mr. Mohammad Muslim Chowdhury was given floral greeting by Mr. Zubair Ahmed Khan, CGDF on behalf of the CGDF office.



CGDF gives floral welcome to honorable CAG

## Activities of different Audit Departments:

### Commercial Audit Department:

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

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



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

### Local and Revenue Audit Department: 55 Newly Recruited Auditors join LRAD:

A total of 55 newly recruited auditors joined Local & Revenue Audit Department (LRAD) in October, 2018. An orientation course was organized from 28 October to 1 November, 2018. The newly recruits got acquainted with different aspects of LRAD as well as relevant service and financial rules & regulations during this course. Director General, LRAD, Mr. Abul Kalam Azad inaugurated the course while Director, Deputy Directors and Audit & Accounts Officers facilitated the training.



Newly recruited Auditors attending an orientation course

### In-house training on Grants-based Appropriation Audit:

An in-house training course on 'Grants-based Appropriation Audit' was held at Local and Revenue Audit Department (LRAD) from 4 - 9 December, 2018. The training programme was formally inaugurated by Director General, LRAD, Mr. Abul Kalam Azad on 4 December, 2018. Different aspects of grants-based Appropriation Audit were covered in the training. Mr.

A K M Jashim Uddin, Consultant, Fiscal Accountability and Transparency (FAAT) Project and Mr. A K M Hasibur Rahman, ADCAG (Parliament) were trainers for this training. Directors, Deputy Directors, Audit & Accounts Officers, SAS Superintendents and many Auditors of LRAD were present during the training session.



In-house training on grants-based Appropriation Audit

### In-house Training on AMMS:

An in-house training course on 'The AMMS' was held at LRAD from 10 - 13 December, 2018. The training was formally inaugurated on 10 December, 2018 by Director General, LRAD, Mr. Abul Kalam Azad. The course was attended by LRAD officers and employees engaged in field audit in 2018-19. The training mainly covered the field audit module of AMMS as well as the process of monitoring & supervision of audit team from the concerned audit department. The training programme was facilitated by Mr. Md. Ashfaq Jamil Khan, System Analyst, OCAg and Mr. Md. Mokhlesur Rahman, Assistant Maintenance Engineer, OCAg.

### Works Audit Department:

#### In-house Training on Construction Works Management:

Works Audit Department arranged a five-day long In-house training course from 03/07/2018 to 09/07/2018 for Deputy Directors, Audit and Accounts Officers, SAS Superintendents and Auditors on 'Construction Works Management of RHD', 'Case Study (Construction Related)', 'Construction Works Management of PWD', 'Construction Works Management of DPHE', 'Project Management', 'Construction Works Management of LGED (Engineering Aspect, e-GP Process, PPR-2008 (Goods)', 'Construction Works Management of BWDB and e-GP' and 'Construction Works Management of PDB'. Sessions were conducted by internal and external experts.





A 5-day long In-house training was inaugurated by Deputy Comptroller and Auditor General (Senior) Mr. Mohammed Iqbal Hossain

Deputy Comptroller and Auditor General (Senior) Mr. Mohammed Iqbal Hossain inaugurated the session with Director General (Works Audit Department) Mr. Khan Md. Ferdousur Rahman (MCIPS) in the chair. Director General of FAPAD Mr. Md. Anisur Rahman was present as guest of honor.

### PTST Audit Department:

#### ‘Audit Fair’ organized:

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



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

### Defence Audit Department:

#### National Mourning Day observed:

Defence Audit Department observed National Mourning Day on wednesday 15 August, 2018. To observe the 43rd Martyrdom Anniversary of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman and National Mourning Day 2018, a discussion session on the glorious life and contribution of Bangabandhu was held at the conference room of Defence Audit Department. A Munajat was offered seeking eternal peace for the departed souls of the August 15 martyrs. All officers and staff were present at the programme.



Discussion session of National Mourning Day held on 15th August, 2018

### Foreign Aided Projects Audit Department (FAPAD):

#### E-Learning Course on Cash Basis IPSAS:

Asian Development Bank (ADB), Dhaka Office organized at their premises e-Learning Course on Cash Basis International Public Sector Auditing Standards (IPSAS) on 24 July, 2018. Ten Officials from FAPAD have participated and successfully completed the aforesaid training.



E-Learning course on IPSAS organized by ADB at their premises

### **FAPAD takes initiative on capacity building of its human resources:**

Under Capacity building on its human resources, different initiatives like in-house training and off-house training are regularly organized by FAPAD. From July to December, 2018, FAPAD has organized 2 in-house training on Risk Based Audit Planning and Appropriation Audit. On the other hand, 22 participants participated in different training programs organized by Financial Management Academy (FIMA) and Performance Audit Department.

### **Improvement of working environment:**

A step was taken to promote 'green environment' in FAPAD. Two specific yards named 'Bristy Bilash' and 'Roudro Bilash' were established by FAPAD. 'Bristy Bilash' is used at leisure time to have a cup of tea in the green. On the other hand, 'Roudro Bilash' is used as mini conference and meeting room.



## Audit Reports discussed in Public Accounts Committee:

### Public Accounts Committee (PAC) Meeting of 10th Parliament (July-December, 2018)

No.	Meeting Date	Audit Reports Discussed	Audit Department
1	88 <sup>th</sup> meeting July 10, 2018	Compliance Audit Report of 2012-2013 on the accounts of 8 (Eight) different Entities/Organizations for the financial year 2010-2011 under Ministry of Civil Aviation and Tourism	Commercial Audit Department
2	89 <sup>th</sup> meeting July 29, 2018	Audit Report of 2012-2013 on the accounts of Custom Bond Commissionerate Dhaka and Chittagong for the financial year 2008-2012 under Internal Resource Division, Ministry of Finance	Local Audit Department
3	90 <sup>th</sup> meeting August 07, 2018	Audit Report of 2010-2011 on the accounts of Public Health Engineering Department for the financial year 2010-2011 & previous year under Ministry of Health and Family Welfare	Works Audit Department
4	91 <sup>th</sup> meeting September 09, 2018	Audit Report of 2012-2013 on the accounts of 19 different Entities for the financial year 2011-2012 and CMSD for the financial year 2006-2012 under Ministry of Health and Family Welfare	Works Audit Department
5	94 <sup>th</sup> meeting September 20, 2018	Environmental Audit Report of 2014 on the Food Department regarding the Illegal Use of Formalin and Calcium Carbide in Food under Ministry of Food.	Performance Audit Department
6	98 <sup>th</sup> meeting September 30, 2018	Issue Based Audit Report of 2012-2013 on the accounts of different Telephone revenue offices of BTCL for the financial year 2011-2012 under Ministry of Post, Telecommunication, Science and Technology	PTST Audit Department

## Overseas Training/Workshop/Seminar/Meeting:

### Participants at overseas Training/Workshop/Seminar/Meeting (July - December, 2018)

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

SI	Title of the event	Duration	Place/ Country	Participants' name and designation
01	ASOSAI Seminar on IT Audit	09-13 July, 2018	Kazakhstan	<b>Mr. Md. Golam Mostafa</b> Director General Local and Revenue Audit Directorate <b>Mr. Md. Robiul Islam</b> Director, Performance Audit Directorate.
02	18th Meeting of INTOSAI WGEA	16-19 July, 2018	Indonesia	<b>Mr. Md. Azizul Hoque</b> Director General Civil Audit Directorate. <b>Mr. Md. Nurul Islam</b> Deputy Director Performance Audit Directorate.
03	11th ASOSAI Research Project	10-11 July, 2018	Malaysia	<b>Mr. Md. Aftabuzzaman</b> Director General Commercial Audit Directorate. <b>Mr. Md. Anisur Rahman</b> DCAG(Procedure) OCAG, Dhaka.
04	International Visitor Leadership Program "Accountability in Govt."	04-25 August, 2018	U.S.A.	<b>Mr. Md. Naoshad Hossain</b> ADCAG (Admin) OCAG, Dhaka.
05	ITP on Financial & Regularity Audit.	13.08-07.09.2018	INDIA (iCISA)	<b>Ms. Shamoli Rani Roy</b> Dy FA & CAO (HQ), Bangladesh Railway, Rajshahi. <b>Ms. Sharmila Najneen</b> Deputy Director Defence Audit Directorate.

SI	Title of the event	Duration	Place/ Country	Participants' name and designation
06	Seminar on the Govt. Financial Management for Bangladesh Officials	31 August – 20 September, 2018	China;	<p><b>Mr. Sayed Mustafa Mahbub Ali</b> Director, FIMA.</p> <p><b>Ms. Nusrat Ferdousi</b> JFC, Office of the SFC(Air), Dhaka</p> <p><b>Ms. Shaila Rahman</b> CAO, Finance Div., M/o Finance</p> <p><b>Ms. Monowara Akther</b> DD, Defence Audit Directorate</p> <p><b>Mr. A N M Shahidur Rahman</b> DD (Budget), Office of the ADG/Finance, Bangladesh Railway.</p> <p><b>Mr. Mohammad Feroz Hythar</b> DD, Railway Audit Directorate</p> <p><b>Mr. Md. Jamal Uddin</b> DD, Office of the ADG/Finance, Bangladesh Railway.</p> <p><b>Mr. ATM Mahfuzar Rahman</b> DD, PTST Audit Directorate</p> <p><b>Mr. Md. Sohal Rana</b> ACAG, OCAg, Dhaka.</p> <p><b>Mr. Hossain Ahmed Shuvo</b> DD (MIS), OCAg, Dhaka.</p>
07	Workshop on Foreign Funded Projects Auditor Capacity Development	03 – 07 September, 2018	China	<p><b>Mr. Md. Arifur Rahman</b> ACAG (Audit), OCAg, Dhaka.</p> <p><b>Ms. Tanima Tanim</b> DD, FAPAD, Dhaka.</p>
08	Training Course on Fiscal Reporting	10 – 14 September, 2018	India	<p><b>Mr. Mhedi Hayat Abbasi</b> Add. CGA (Acc. &amp; Procedure)</p> <p><b>Mr. ASM Lukman</b> CAO, M/o Public Administration.</p> <p><b>Mr. Md. Munjur Alam</b> A&amp;AO, Office of the CGA, Dhaka.</p>

Sl	Title of the event	Duration	Place/ Country	Participants' name and designation
09	14th ASSOSAI Assembly, 7th Symposium & GB Meeting	16-22 September, 2018	Vietnam	<p><b>Mr. Mohammad Muslim Chowdhury</b> CAG of Bangladesh, OCAG, Dhaka.</p> <p><b>Mr. Md. Aftabuzzaman</b> DG, Commercial Audit Directorate.</p> <p><b>Ms. Farmeen Mowla</b> Director, FIMA.</p> <p><b>Mr. Md. Naoshad Hossain</b> ADCAG(Admin), OCAG, Dhaka.</p> <p><b>Mr. Md. Firoz Khan</b> ACAG(Report), OCAG, Dhaka.</p>
10	INTOSAI Internal Control Subcommittee Meeting	27-28 September, 2018	Poland	<p><b>Ms. Rownak Taslima</b> ADCAG (Procedure), OCAG, Dhaka.</p>
11	2018 ISACA Global Leadership Summit.	04-06 October, 2018	USA	<p><b>Mr. Mohammad Iqbal Hossain</b> DCAG (Senior), OCAG, Dhaka.</p>
12	International Anti –Corruption Conference (IACC) and 4th Meeting of the World Bank Group's International Corruption Hunters Alliance (ICHA).	22-26 October, 2018	Denmark	<p><b>Mr. Mohammad Muslim Chowdhury</b> CAG of Bangladesh, OCAG, Dhaka.</p>
13	International Program on Development Evaluation Training	26-30 November, 2018	China	<p><b>Mr. Mohammad Shah Alam</b> Chief Accounts Officer, Energy &amp; Mineral Resources Division, Dhaka.</p>

## Acronyms:

A&AO	Audit and Accounts Officer
A&R	Accounts and Report
ADCAG	Additional Deputy Comptroller and Auditor General
AIR	Audit Inspection Report
ASOSAI	Asian Organization of Supreme Audit Institutions
CAG	Comptroller and Auditor General
CGA	Controller General of Accounts
CGDF	Controller General Defense Finance
DCAG (A&R)	Deputy Comptroller and Auditor General (Accounts & Report)
DG	Director General
FAAT Project	Fiscal Accountability and Transparency Project
FIMA	Financial Management Academy
ISSAI	International Standards of Supreme Audit Institutions
OCAG	Office of the Comptroller and Auditor General
PFM	Public Financial Management
PPA	Public Procurement Act
PPP	Public Private Partnership
PPR	Public Procurement Rules
SAI	Supreme Audit Institution
SAS	Subordinate Accounts Service
TIBAS	Training in Budgeting and Accounting System

## CAG NEWS JULY-DECEMBER 2018

### Editorial Board:

**Md. Shariful Islam**

Deputy Comptroller and Auditor General (Procedure), OCAg

**Farmeen Mowla**

Director (Training), FIMA

**Tanveer Akhter Hossain Khan**

Director, FAPAD

**Fatema Yasmin**

Director (MIS), OCAg

**Rownak Taslima**

Additional Deputy Comptroller & Auditor General (Procedure), OCAg

**A K M Hasibur Rahman**

Additional Deputy Comptroller & Auditor General (Parliament), OCAg

**Mst. Mahabuba Begum**

Director (R&D), OCAg

**Md. Firoz Khan**

Assistant Comptroller & Auditor General (Report), OCAg

### Published By:

Office of the Comptroller & Auditor General of Bangladesh

‘Audit Bhaban’, 77/7, Kakrail, Dhaka-1000

Phone: 88-02-831 8395-8, Fax: 88-02-8312690

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

E-Mail: [international@cagbd.org](mailto:international@cagbd.org)