



CAG NEWS



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CAG'S NOTE

Responsible financial management is crucial to national integrity, and supreme audit institution (SAI) is the linchpin of a country's integrity system. As the agency is responsible for auditing government income and expenditure, the supreme audit institution acts as a watchdog over financial integrity and the credibility of reported information as well as 'performance' or 'value-for-money' auditing. This year, emphasis is given on ISSAI (International Standards of Supreme Audit Institutions) compliant audit, entity wide audit instead of unit based audit and using IT (especially IDEA, AMMS software) in auditing for ensuring quality in day to day auditing practices. A strategy paper on Improving Responsiveness to Audit Observations is developed to strengthening the relationship with auditee. Being a pillar of good governance, OCAg office also ensured its transparency by disseminating peer review report conducted by SAI India with different stakeholders. We are a relatively small organisation with a very large remit. We are looking to punch above our weight with our statutory audit work and the wide range of support we give to Parliament. Our performance in 2015-16 demonstrates the far-reaching impacts we have, with financial savings of Taka 222.22 crore and wider impacts providing real benefits to those we work with and the public.

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

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

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



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

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

Mr. Masud Ahmed, Honorable Comptroller and Auditor General of Bangladesh attended “European Workshop Control & Audit of Public Construction and Renovation Projects”, Berlin, Germany from 09 to 10 June, 2016. The main focus is on cost control, procurement, third party risk with practical workshop on lifecycle costs, safety, health and environmental issues.

Auditing of construction and infrastructure projects is demanding. Auditing is much more than just identifying mistakes already made: it helps to avoid aberrations of construction and renovation projects plans in advance as well as projects being prepared for developments. Auditing can also help to avoid liability in case something goes wrong by preventing violation of any rules and regulations. Some of the audit techniques and tools in this regard were presented in the seminar.

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

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

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



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

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

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

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

In the seminar how the integrity approach can be used in auditing integrity issues was discussed. It emphasized on auditing not only the “hard controls” but also the “soft controls”. The members of SAO shared their experience in this regard with a aim to transmit the good practices they have followed.



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

FIMA Activities

Financial Management Course for Officers of Bangladesh Army (Batch - 4)

A two-week Public Financial Management Course was organized at FIMA for officers of Bangladesh Army from 22 May to 5 June 2016 respectively. Fifty nine mid-level Army officers in the rank of Major to Colonel participated in the training program that organized exclusively for the army officers. On the last day of the course, FIMA organized a closing ceremony, which was attended by Hon’ble CAG Mr. Masud Ahmed as chief guest. Senior officials from the Audit and 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 public financial management. FIMA and Bangladesh Army agreed to hold such training programs twice a year on a regular basis.



Participants of Bangladesh Army Financial Management Course with honorable CAG

TIBAS Course

For mid-level officers from across the Government, FIMA organizes the Training in Budgeting and Accounting System (TIBAS) on a quarterly basis. The 20th, 21st and 22nd TIBAS Courses took place from

7 – 18 February, 27 March – 7 April, and 8 – 19 May, 2016 respectively. Total 61 participants from different ministries and departments participated in the course. Besides 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-22 course (8-5-2016 to 19-5-2016) with Director General, Financial Management Academy (FIMA).

Courses conducted upon request

BEPZA

Following a request of Bangladesh Export Processing Zone Authority, FIMA arranged a training program on Public Financial Management for the mid level officials of BEPZA. It was arranged during 22 January – 26th January, 2016 and participated by 20 officers.



Participants of BEPZA with Director General, (24-1-2016 to 28-1-2016)

Training Course on ISSAI Compliant Audit Planning

FIMA arranged Training on ISSAI Compliant Audit Planning from 28 February to 3 March 2016. Hon’ble Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed was present as the chief guest in the opening ceremony.



Honorable CAG with ISSAI Participants

Environment Audit Training

A training program on Environmental Audit having duration of 5 working days from 26 to 30 June 2016 for the officers of the Audit and Accounts Department had been conducted by SPEMP-B with the direct assistance of FIMA. 29 Officers attended this training program.



Participants of Environment Audit Course in the class

Revenue Audit

A five-day training program on Revenue Audit had been conducted by SPEMP-B with the direct assistance of FIMA from 26 to 30 June 2016 for the officers of Audit and Accounts Department. 30 Officers attended the training program.



Participants of Revenue Audit Course in the class

Training on Public Procurement Rules 2008

With the cooperation from Central Procurement Technical Unit (CPTU), a three-day training program on Public Procurement Rules (PPR) for the Audit & Accounts officials was conducted by FIMA. Up to 30th June 2016 five batches participated in this program.



Participants of PPR course (PPC-7) with Director General

Regular Courses

Departmental training program of AAGs

Departmental training program of AAGs (34th Batch) has started from 14 June, 2016. An Inaugural Ceremony was arranged on that very day. Hon'ble Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed was present as chief guest. Senior officials from the Audit and Accounts Department were present in the orientation program.



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

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

From January to June 2016, FIMA organized 123rd and 124th SAS/SRAS Part-I training courses, which were participated by a total of 96 trainees.



SAS/SRAS Part I participants with Director General, Financial Management Academy (FIMA)

AAO Orientation Course

FIMA organized two AAO Orientation training courses for newly promoted Audit and Accounts Officers. From 17 January to 18 February 2016 and from 14 – 18 February, 2016 two batches of such training courses were arranged which were participated by a total of 68 officers.



Participants of AAO Orientation course with Director General

Super Orientation Course

FIMA arranged Orientation Training Courses for newly promoted SAS Superintendents. During January – June 2016 two orientation courses were organized by FIMA which were participated by a total of 41 trainees.



Participants of Super Orientation course with Director General

Training of Trainers (TOT) Course

A training program on ISSAI Compliant Compliance Audit having duration of 5 working days for the trainers had been conducted by SPEMP-B with the direct assistance of FIMA. Up to 30 June 2016, five batches participated in this program and a total of 145 officers (up to DG) of Audit and Accounts Department were provided the training. Mr. Zahurul Islam, PD, SPEMP-B Project, IDI certified ISSAI facilitators Md. Abdul Baten Fakir, Finance Controller (Army), LOG Area and Ms. Farmeem Mowla, Director, FIMA were the main resource persons of this course. The certificate awarding ceremony of the 1st batch was adorned by CAG Mr. Masud Ahmed as chief guest and that of the remaining batches was attended by former DG FIMA Mr. Mohammad Moslem Uddin and present DG Md. Mahtab Uddin.



Participants of Training of Trainers Course

Defense Finance Management Course

FIMA arranged Defense Finance Management course for officers and staff of Defense Finance Department from 18 April to 25 April 2016, 30 participants attended the course.



Participants of Defense Finance Management course with Director General

SPEMP-B Project Activities

SPEMP-B: Strengthening the Office of the Comptroller and Auditor General Project is now the only development project under SAI Bangladesh and it is buzzing with activities to fulfill the project development objectives (PDO) within the extended project period that ends on 30 June 2016.

The major activities performed by SPEMP-B project during January-June 2016 period are as follows:

Senior Management Retreat

Under the sponsorship of SPEMP-B Project, a three-day long Senior Management retreat on “Sustainability of Reform Initiatives of SPEMP-B Project” was held at Hotel Cox Today, Cox’sbazar from 04 February to 06 February 2016 with the presence of respected Comptroller and Auditor General of Bangladesh as the Chief Guest. The main objectives of the retreat were to brainstorm the way forwards for the sustainability of the success secured through SPEMP-B. In this retreat several presentations were made, namely:

- “Mainstreaming ISSAI based Pilot Audit” by Mr. Aftabuzzaman, Senior Finance Controller (DP), Mr. Bikash Chandra Mitra, ADCAG (Personnel) and Mr. Tanveer Akhter Hossain Khan, Director, Performance Audit Directorate.
- “Experience Sharing on ISSAI Compliant Pilot Audit” by Mr. Md. Abdul Baten Fakir, Director FIMA, Mr. Tanveer Akhter Hossain Khan, Director, Performance Audit Directorate and Mr. Md. Saifur Rahman Jamali, Deputy Director, Commercial Audit Directorate, and
- “Sustainability and Way Forward” by Dr. Shyamal Kanti Chowdhury, DCAG (A&R), Ms. Farmeen Mowla, Director, FIMA 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 programme. He highly appreciated all presenters and thanked for sincere endeavor in this regard. He opined, “sustainability of achievements depends on internalization and Directors General should take the onerous of responsibility to make things change.”



Presentation on “Mainstreaming ISSAI based Pilot Audit” by Mr. Aftabuzzaman, Senior Finance Controller (DP) and Mr. Bikash Chandra Mitra, ADCAG (Personnel)

Dissemination Workshop on ISSAI Compliant Pilot Audit Reports

A dissemination workshop on ISSAI Compliant Pilot Audit was held in Hotel Pan Pacific Sonargaon on 10 March 2016. In this workshop, 3(Three) pilot audit reports of round four were presented by the team leaders of the pilot audit teams. The pilot audit reports presented in the workshop are: Revenue Audit on Revenue Assessment and Collection of selected Sub-registry Offices by Mr. Md. A.K. Azad Khan, Deputy Director, Local and Revenue Audit Directorate, Compliance Audit on Bangladesh Meteorological Department by Mr. Md. Barkat Hayat, Deputy Director, Defence Audit Directorate and Financial Audit on Jamuna Fertilizer Company Limited (JFCL) by Mst. Mahabuba Begum, Deputy Director, Commercial Audit Directorate. It is also mentioned that a brief presentation on ISSAI frame work was made by Tanveer AKhter Hossain Khan, Director (MIS), OCAg. The workshop was attended by development partners, the executives of the audited entities, national and international consultants, and members of the pilot audit teams and senior officials of the OCAg. Mr. Masud Ahmed, Comptroller and Auditor General of Bangladesh was the Chief Guest in the workshop. The CAG thanked the pilot audit teams for the good work and instructed them to mainstream the experience in the department under the guidance of the DGs. He also thanked the executives for their cooperation with the pilot audit teams while they were in field audit. The executives 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.



Dissemination Workshop on ISSAI Compliant Pilot Audit Reports

OCAG 2nd Group Sent to London for Strategic Level:

After successful completion of Advanced Diploma Level, following 10 officials visited UK to attend their Strategic Level from 1st March to 2nd June 2016 in pursuit of the crown called Chartered Public Finance Accountant (CPFA):

1. Mr. A K M Jubaer, Deputy Director, FAPAD
2. Mr. Abdul Alim Talukder, Deputy Director, FAPAD
3. Mr. Mohammad Jasim Uddin, DCGA (Admin), CGA Office
4. Mr. A K M Kabirul Huda, Deputy Director, PTST Audit Directorate
5. Mr. Md. Firoz Khan, Counterpart Officer, SPEMP-B Project
6. Mr. Provat Kumar Majumder, Chief Accounts Officer, Ministry of Land
7. Mr. Mohommad Aftab Uddin, Chief Accounts Officer, Ministry of Hill Tracts Affairs
8. Ms. Farhanaz Lira, Assistant Chief Accounts Officer, Ministry of Foreign Affairs
9. Mr. Md. Shamsur Rahman, Audit and Accounts Officer, CAG Office
10. Mr. Mohammad Humayun Kabir, Audit and Accounts Officer, Defense Audit Directorate



Participants of CIPFA Strategic level at NAO, London

5th and Final Meeting of the Project Steering Committee

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



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

Completion of 4th & 5th Round Pilot Audit

The following reports of 5th and final round of ISSAI compliant pilot audits under the technical assistance of SPEMP-B project were submitted to the concern ministries:

1. Compliance Audit on Bangladesh Development Bank Limited by Commercial Audit Directorate;
2. Compliance Audit on Collecting Revenue by Large Tax Payers Unit by Local & Revenue Audit Directorate;
3. Compliance Audit on National Sports Council by Local & Revenue Audit Directorate;
4. Compliance Audit on Construction of Moghbazar-Mouchak Flyover Project by Foreign Aided Project Audit Directorate;

5. Compliance Audit on Savings Bank Activities under Post Master General by PTST Audit Directorate;
6. Compliance Audit on Narayangonj Dockyard by Defense Audit Directorate;
7. Compliance Audit on Dhaka WASA by Works Audit Directorate.

Moreover, 03 Pilot Audit Reports on Performance Audit of 4th Round were also completed in this period. A total number of 32 pilot audits are completed by the technical assistance of SPEMP-B project during the project period.

Certificate Awarding Ceremony

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



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

Meanwhile, on 22 June 2016 another Certificate Awarding Ceremony was held at FIMA. As the chief guest, Mr. Md. Mahtab Uddin, Director General, FIMA handed the certificates over to the recipients. With this total number of CIPFA certificate level completed officials for OCAG stand at 176, diploma level at 40, advanced diploma at 25 and strategic at 10.

Organizing Foreign Training under Twinning Arrangement

Under the Letter of Exchange on Twinning Arrangement between OCAG Bangladesh and CAG India, 40 OCAG personnel in 2 batches received training respectively on Revenue Audit from 16 May – 03 June and on IT Audit from 16-29 June in iCISA, Noida. It is expected that these training will add to the existing knowledge base and increase the skill inventory of OCAG.



Participants of OCAG Bangladesh in iCISA, Noida

International Workshops Organized

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



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

Dissemination Seminar on Strategy Paper on Improving Responsiveness to Audit Observations

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

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



Dissemination seminar on Strategy Paper on Improving Responsiveness to Audit Observations, Bangabandhu International Conference Centre (BICC), 28 June 2016

ISSAI TOT Course and ISSAI Planning Course Continues in FIMA

With the initiative of SPEMP-B Project, a weeklong ISSAI TOT Courses was conducted in FIMA. It is heartening to note the trainers were also drawn from SAI Bangladesh officials namely, Ms Farmeen Mowla, Director, FIMA and Mr Abdul Baten Fakir, Director, FIMA and also mentioned that training materials was developed by them too. A total number 393 OCAG personnel were trained on ISSAI TOT Course. 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.

Furthermore, a new course entitled “ISSAI based Audit Planning” designed by the PD of SPEMP-B Project was also conducted in FIMA. The purpose of the course was to impart comprehensive insight into Audit Planning as per ISSAI requirement. Previous Pilot Audit Team Leaders are selected as trainers among others. A total number 201 OCAG officials were trained on ISSAI Planning Course.

Peer Review Report Presented

A presentation to disseminate Peer Review Report prepared by SAI India was made on 25 May 2016 in the Hotel 71. Mr Masud Ahmed, the Comptroller and Auditor General of Bangladesh was present in the presentation as Chief Guest. The ceremony culminated with the presentation on “Peer Review Report” by Mr. Md. Aftabuzzaman, Senior Finance Controller (Defence Purchase) assisted by Mr. Mohammad Shahajahan, Deputy Director (Procurement), SPEMP-B Project followed by another presentation on “Implementation Matrix and Action Plan on the Report” by Dr. Shyamal Kanty Chowdhury, Deputy Comptroller and Auditor General (Accounts & Report) aided by Mr. Bikash Chandra Mitra, ADCAG (Personnel). The top brasses across the department and dignitaries from relevant stakeholders were present in the occasion. The dissemination invited opinion from the participants regarding the challenges to and way forward of the implementation of the recommendation of the report.



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

CGA Activities

Md. Amir Khasru takes charge as CGA

Mr. Md. Amir Khasru joined as the Controller General of Accounts (CGA) on 25th June, 2016. Prior to this appointment, Mr. Amir Khasru served as Controller General Defence Finance (CGDF).



Md. Amir Khasru, CGA

He was born on 9th May, 1958. He did his graduation with Honours (BSS) and Masters (MSS) in International Relations from the University of Dhaka in 1978 and in 1979 respectively.

Annual Performance Agreement signed between CGA & Finance Division

Annual Performance Agreement (APA) for the financial year 2016-17 between the office of the Controller General of Accounts and the Finance Division had been signed indicating the Vision, Mission, Strategic Objectives and Functions of CGA office. Senior Secretary of the Finance Division Mr. Mahbub Ahmed and Controller General of Accounts Mr. Md. Amir Khasru signed the agreement on 30 June, 2016 at Finance Division.



Annual Performance Agreement (APA) between Finance Division and CGA office has been signed on 30th June, 2016 at Finance Division

Seminar on “VAT e-payment, Integration with iBAS & Other Commercial Banks”

A Seminar on “VAT e-payment, Integration with iBAS & Other Commercial Banks” was organized on behalf of “VAT Online Project” at IDEB Bhaban in Dhaka on 2nd March, 2016. Presided over by Mr. Md. Nojibur Rahman, Secretary, IRD & Chairman, NBR, the Seminar was attended by the Bangladesh Bank Governor Dr. Atiur Rahman as Chief Guest. Mr. Mahbub Ahmed, Senior Secretary, Finance Division, Mr. M Aslam Alam, Secretary, Bank & Financial Institution Division and Mr. Md. Abul Kashem, Controller General of Accounts (CGA) were present as Special Guest.



Bangladesh Bank Governor Dr. Atiur Rahman, Mr. Md. Nojibur Rahman, Secretary, IRD & Chairman of NBR, Mr. Mahbub Ahmed, Senior Secretary of Finance Division, Mr. M Aslam Alam, Secretary, Bank & Financial Institution Division and Mr. Md. Abul Kashem, Controller General of Accounts (CGA)

CAG and CGA visit DAO, Khagrachari

Comptroller and Auditor General of Bangladesh Mr. Masud Ahmed visited the District Accounts Office, Khagrachhari on 20 January, 2016. He scrutinized different kinds of Books of Accounts and Audit Registers. He emphasized on improving the working environment in the offices. Mr. Md. Abul Kashem, CGA, accompanied the CAG.



Comptroller & Auditor General of Bangladesh and Controller General of Accounts, Bangladesh scrutinize Books of Accounts and Audit Registers while visiting DAO, Khagrachari on 20 January, 2016

Farewell reception to former CGA Mr. Md. Abul Kashem

A farewell reception was awarded to Mr. Md. Abul Kashem, Controller General of Accounts, on 22 June, 2016 at CAG office. The Comptroller & Auditor General of Bangladesh Mr. Masud Ahmed presided over the farewell ceremony with the presence of senior officials of audit and accounts department.



A farewell reception to Mr. Md. Abul Kashem, CGA, on his retirement, on 22nd June, 2016 at CAG Office

Best District and Upazila Accounts Officers Awarded

To recognize professionalism and performance, six District Accounts Officers (DAOs) and six Upazila Accounts Officers (UAOs) from six divisions for the

year 2014 had been selected as the best DAO and the best UAO under the office of the Controller General of Accounts (CGA). On this occasion, the best DAOs and the best UAOs had been awarded with crests at CGA office on 17th January, 2016. All the Chief Accounts Officers (CAO) and the concerned Divisional Controller of Accounts (DCA) were present at the occasion. The Controller General of Accounts (CGA) Mr. Md. Abul Kashem handed over crests among the best officers.



CGA with best District Accounts Officers

CGA office Awarded for its KAIZEN Activities



Mr. Md. Shahidullah, District Accounts Officer, Jamalpur, receiving Kaizen Crest from Ismat Ara Sadique M.P, Hon'ble State Minister of the Ministry of Public Administration on 25th, January, 2016 at the event of National Kaizen Convention at Hotel Sonargaon in Dhaka for his contribution to provide pensioners with pure drinking water and health check services.



Khan Md. Ferdousur Rahman, Additional CGA(Administration), on behalf of the Controller General of Accounts, receiving Kaizen Crest from Ismat Ara Sadique M.P, Hon'ble State Minister of the Ministry of Public Administration on 25th, January, 2016 at the event of National Kaizen Convention at Hotel Sonargaon in Dhaka.

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

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



Divisional Controller of Accounts Mr. Md. Shariful Islam

Corporate Social Responsibilities: Medical Services to Pensioners

Upazilla Accounts Office, Sonargaon had launched CSR activities by ensuring free medical checkup services by specialist doctor through Skype Online for the old aged pensioners. The pensioners are provided with

free medical checkup services by specialist doctor through Skype Online at the newly built pensioners' waiting room at the premises of the Sonargaon Upazilla Accounts Office in Narayangonj. Upazilla Accounts Officer Mr. Md. Anwar Hossain also initiated to install toilet and prayer room especially for the women pensioners. He also took some small programs like providing pure drinking water, beautification and installation of a television set in the pensioners' waiting room for the entertainment of the pensioners.



The old aged pensioners are provided with free medical checkup services by specialist doctor through Skype Online at Upazilla Accounts Office, Sonargaon

CGDF Activities

Ms. Shaheda Khanam, Senior Finance Controller (Navy) had a meeting with newly appointed Chief of naval Staff

With a view to strengthening the relationship between Bangladesh Navy and SFC (Navy), Ms. Shaheda Khanam, Senior Finance Controller (Navy) called on newly appointed Chief of naval Staff Admiral Nizamuddin Ahmed, OSP, ndc, psc, on 3rd March 2016 at Naval Head Quarter.

In this meeting he expressed his satisfaction over the proactive role of SFC (Navy) in overall financial management of Bangladesh Navy. He further assured of all out support in developing an IT based, Dynamic and transparent SFC office. In reciprocation, MS. Shaheda Khanam, SFC (Navy) rearticulated the commitment and dedication of SFC to facilitate financial transparency and faster service to Bangladesh navy.



Ms. Shaheda Khanam, Senior Finance Controller (Navy) called on Admiral Nizamuddin Ahmed, OSP, ndc, psc., Chief of Naval Staff, Bangladesh Navy on 3rd March 2016 at Naval Head Quarter

Activities of Different Audit Directorates:

Training on ISSAI Compliant Audit Documentation process and AMMS at Defence Audit Directorate

An in-house training on ISSAI Compliant Audit Documentation Process, Observation and Format of AIR was organized on 24/02/2016. Mr. Tanveer Akther Hossain Khan, Director, (MIS) was the resource person of the said training. All officers and staff of the afore said directorate were present at that program.

Another training program on AMMS (Module 1, 2, 3 & 4) was held on 25/04/2016, from 02/05/2016 to 05/05/2016 and on 16/05/2016. Mr. Md. Sahadat Hossain, Assistant Maintenance Engineer and Mr. Md. Muklesur Rehman, Data Control Supervisor were the resource persons. All concerned officers and staff were present at that training session.

Activities of Post, Telegraph, Science & Technology (PTST) Audit Directorate

With the help of Sports Welfare Association the annual picnic of PTST Audit Directorate was held in Bangladesh Atomic Research Center, Ganakabari, Savar on 27/01/2016. All the officers and staff took part in this picnic.



Ms. Kalyani Talukder, DG, PTST Audit Directorate giving prize among the participants of picnic

Moreover, Pohela Boishakh was celebrated through a colorful cultural program at the conference room of the PTST Audit Directorate.

Activities of Performance Audit Directorate

Mohammad Golam Sarwar Bhuiyan joined as Director General of Performance Audit Directorate on 25th February, 2016. He took the responsibility from Dr. Md.

Zakir Hossain Khandker who had been transferred to Local & Revenue Audit Directorate as Director General.

According to the instruction of Director General 9th and 10th floor of Performance Audit Directorate had been brought under the CC TV surveillance.

Performance Audit Directorate conducted two environment audits with the assistance of SPEMP-B Project. The topics of the audit were: (i) Environment Audit on Hospital Waste Management and (ii) Environment Audit on Evaluation of Government program to control illegal use of formalin and calcium carbide in foods. The full audit cycle was finished by October, 2014 and approved by CQAT.

Apart from these, training on QAPA (Quality Assurance in Performance Audit) Manual was held two times in Performance Audit Directorate in February and March 2016. Fifty participants were trained on that time.

Activities of Railway Audit Directorate

Led by the Director General on behalf of the officers and employees of Railway Audit Directorate a campaign of warm clothes distribution among the destitute people of Rajshahi was held in the month of January, 2016.



Ms. Nurun Nahar, DG, Railway Audit Directorate distributed clothes among the people of Rajshahi

Activities of Commercial Audit Directorate

Inspection by DG, Commercial Audit of the Regional offices

An inspection was carried out by DG, Commercial Audit Directorate, Mr. Md. Zakir Hossain Khandker, the Directorates' Regional offices in Chittagang, Sector-5 (13-04-16) Regional offices in Sylhet, Sector-4 (19-04-

2016), Chittagang, Sector-5 (18-05-16) and Rajshahi, Sector-7 (02-06-2016). During inspection, Directors General reviewed the field audit of audit teams of compliance audit and entity wide audit teams of the regional offices.

These audits were conducted under the 3rd and 4th phase of FY 2015-2016 Audit Plan. DG gave the following directives to the audit teams during the Review of their field work:

- Progress of AMMS reviewed and Deputy Directors were directed to complete AMMS Module-1 by themselves.
- Necessary directions given to the members of the audit teams regarding ISSAI/ guidelines and how to enhance quality of AIRs by following and application of ISSAI guidelines.
- Directions given on how to make AIRs of Entity Wide Audit.

Besides, upon a detailed review of the observations included in the AIRs of all the audit teams inspected, DG gave specific directions on issues regarding Objected Bill, Sundry Debtors, raising objections if debts were not deducted from final payment of officers/staff going on retirement, proper calculation of interest on big amount of Fixed Deposit Receipt (FDR), audit of internal control systems and performance of the entity, income tax of employees given by banks, bad loans etc. DG also gave directions on the detailed and self-sufficient presentation of annexure and catchy headlines for a better AIR.

Meeting on ISSAI Compliant Audit Planning of Entity Wide Audit

A meeting on ISSAI Compliant Audit Planning of 51 Entity Wide Audits approved under the 3rd & 4th phase of 2015-16 Audit Plan was held on 24-03-2016 with DG, Mr. Muhammad Zakir Hossain on the chair. Under the guidance of Director General, Director, Deputy Directors and senior/experienced AAOs of the office imparted views and knowledge to the teams regarding an effective and feasible audit planning of the entities in compliance with ISSAI guidelines. Necessary revision/corrections were made while reviewing the ISSAI compliant audit planning of the 51 Entity Wide Audits.

Audit Reports discussed in Public Accounts Committee:

10th Public Accounts Committee (PAC) Meetings (January-June, 2016)

No.	Meeting Date	Audit Reports Discussed	Audit Directorate
1	41st Meeting, January 05, 2016	<ul style="list-style-type: none"> Follow up of Issue Based Audit Report 2006-2009 on procurement, store and distribution of goods by Bangladesh Railway store department discussed in 2nd and 6th meeting Follow up of Annual Audit report on Local government engineering departments under Ministry of LGRD for the year 2010-2011 discussed in 6th meeting Follow up of Annual Audit report on Essential Drugs Company Ltd under ministry of Health and Family Welfare for the year 2010-2011 discussed in 11th meeting 	<ul style="list-style-type: none"> Railway Audit Directorate Works Audit Directorate Commercial Audit Directorate
2	42nd Meeting, January 17, 2016	Annual Audit report 2009-2010 on the accounts of Ministry of Foreign Affairs	Mission Audit Directorate
3	43rd Meeting, January 28, 2016	Issue Based Audit report 2009-2010 on cash Incentives given to the exporters under Ministry of Finance	Local And Revenue Audit Directorate
4	44th Meeting, February 16, 2016	Annual Audit report 2009-2010 on Power Division under Ministry of Power, Energy and Mineral Resources	Works Audit Directorate
5	45th Meeting, February 29, 2016	Annual Audit Report 2009-2010 on Bangladesh Railway under Ministry of Railway	Railway Audit Directorate
6	46th Meeting, March 15, 2016	Special Audit Report 2009-2010 on collection of land revenue and accounting of Internal Resources Division and Ministry of Shipping	Local and Revenue Audit Directorate
7	47th Meeting, March 30, 2016	Annual Audit Report 2010-2011 on the accounts of Ministry of Postal and Tele-communication	PTST Audit Directorate
8	48th Meeting, April 28, 2016	Annual Audit Report 2009-2010 on Energy and Mineral Resources Division under Ministry of Power, Energy and Mineral Resources	Commercial Audit Directorate
9	49th Meeting, May 19, 2016	Follow up of Annual Audit Report 2008-2009 on the accounts of Ministry of Postal and Tele-communication discussed in 12 th meeting	PTST Audit Directorate
10	50th Meeting, May 29, 2016	Follow up of Annual Audit Report 2009-2010 on Dhaka City Corporation under Ministry of LGRD and Cooperative discussed in 7 th and 13 th meeting	Local and Revenue Audit Directorate
11	51st Meeting, June 19, 2016	Follow up of Annual Audit Report 2008-2009 on Value Added Tax of Internal Resources Division discussed in 14 th meeting	Local and Revenue Audit Directorate

Overseas training and Conference:

Participants at overseas training and conference

(January - June, 2016)

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

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

Mr. Mohammad Aftab Uddin CAO, Ministry of Chittagong Hill Tracks	CIPFA Professional Level Course	UK; 01-03-2016 to 02-06-2016
Ms. Farhananz Lira Asst CAO, Office of the CAO Ministry of Foreign Affairs	CIPFA Professional Level Course	UK; 01-03-2016 to 02-06-2016
Mr. Md. Shamsur Rahman Audit & Accounts Officer International Affairs Wing, OCAg	CIPFA Professional Level Course	UK; 01-03-2016 to 02-06-2016
Mr. Mohammad Humayun Kabir Audit & Accounts Officer Defense Audit Directorate	CIPFA Professional Level Course	UK; 01-03-2016 to 02-06-2016
Mr. Mohammad Shahajahan Deputy Director, SPEMP B Project	G-20 Global Leadership Programme	Korea; 28-03-2016 to 14-04-2016
Mr. Md. Zakir Hossain DCA, Sylhet	Workshop of IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Malaysia; 11-04-2016 to 15-04-2016
Ms. Luckymoni Debnath CAO, Ministry of Information	Workshop of IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Malaysia; 11-04-2016 to 15-04-2016
Mst Mahabuba Begum Deputy Director, Commercial Audit Directorate	Workshop of IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management	Malaysia; 11-04-2016 to 15-04-2016
Mr. Md. Naoshad Hossain Joint CGDF, Office of the CGDF	Preparatory Workshop on Sustainable Development Goals	Malaysia; 27-04-2016 to 29-04-2016
Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh	Meeting of the INTOSAI WG on IT Audit	Brazil; 26-04-2016 to 27-04-2016
Mr. Md. Zakir Hossain Khandker Director General Local and Revenue Audit Directorate	Meeting of the INTOSAI WG on IT Audit	Brazil; 26-04-2016 to 27-04-2016
Mr. Gour Chandra Roy Director General Mission Audit Directorate	Meeting of ASOSAI Research project on Methods for Developing Risk-based Audit Plans	Korea; 02-05-2016 to 04-05-2016
Mr. Md. Anisur Rahman Director General Works Audit Directorate	Meeting of ASOSAI Research project on Methods for Developing Risk-based Audit Plans	Korea; 02-05-2016 to 04-05-2016
Mr. Md. Rafiqul Bari Khan Director Local and Revenue Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Safiul Alam Addi Deputy CAG (Parliament), OCAg	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Nazrul Islam Director, PT&ST Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Tanveer Akter Hossain Khan Director (MIS), OCAg	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016

Ms. Sarbin Chowdhury CAO, Ministry of Food, Disaster Management and Relief	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Shikder Rashed Kamal Director, Railway Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. A K Azad Khan Deputy Director Local and Revenue Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. A K M Hasibur Rahman Asst CAG (Report), OCAg	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Abul Kalam DFC, Office of the FC (Army), Pay-1	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Ms. Rowshan Ara Deputy Director Commercial Audit Directorate, Khulna	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Abdullah Al Faruk DFA&CAO, Office of the FA&CAO (West), Bangladesh Railway	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Fakhruddin Ahamed CAO, Ministry of Social Welfare	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Rajib Barua Deputy DCA, Office of the DCA, Chittagong	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Aminul Islam DFC, Log area, Office of the FC (Log)	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Ms. Johora Tara Begum Deputy Director Defense Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. A.T.M. Mahfuzur Rahman Deputy CAO, Office of the CAO Ministry of Home Affairs	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Bazlur Rahman Audit & Accounts Officer, OCAg	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Abdus Sattar Audit & Accounts Officer Performance Audit Directorate	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Zahirul Islam Audit & Accounts Officer , OCAg	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Md. Abu Jafar Audit & Accounts Officer , OCAg	Training on Revenue Audit	India; 16-05-2016 to 03-06-2016
Mr. Mohammad Sharif Kamal Chowdhury Deputy Director, Civil Audit Directorate	Training on Performance Audit	Malaysia; 16-05-2016 to 27-05-2016
Mr. Janesar Azad Deputy Director (MIS), OCAg	Training on Performance Audit	Malaysia; 16-05-2016 to 27-05-2016

Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh	Seminar on 'Financial Reform for Economic Development in Asia'	Malaysia; 17-05-2016 to 18-05-2016
Mr. Masud Ahmed Comptroller and Auditor General of Bangladesh	Workshop on 'Control and Audit of Public Construction and Renovation Projects'	Germany; 09-06-2016 to 10-06-2016
Dr. Shyamol kanti chowdhury Deputy CAG (Audit & Report)	Meeting on Twinning Arrangement	India; 03-06-2016 to 05-06-2016.
Mr. Md. Zahurul Islam Project Director, SPEMP-B Project.	Meeting on Twinning Arrangement	India; 03-06-2016 to 05-06-2016.
Mr. Mohammad Shah Alam Deputy Director, Works Audit Directorate	Training on Government Audit of Public Construction Works.	Japan; 19-06-2016 to 09-07-2016.
Mr. Jahangir Alam khan Rana Deputy. Director, Local and Revenue Audit Directorate	Training on Government Audit of Public Construction Works.	Japan; 19-06-2016 to 09-07-2016.
Mr. Md. Shahidur Rahman Chowdhury Director, Commercial Audit Directorate	Audit Seminar for SAI's along the Belt & Road Route.	China; 27-06-2016 to 06-07-2016.
Mr. Toufique Shofiqul Islam Deputy, Director, Performance Audit Directorate	Audit Seminar for SAI's along the Belt & Road Route.	China; 27-06-2016 to 06-07-2016.
Mr. Zahirul Islam Deputy Finance Controller Office of the SFC (Army)	Audit Seminar for SAI's along the Belt & Road Route.	China; 27-06-2016 to 06-07-2016.
Mr. Syed Mustafa Mahbub Ali Director, FAPAD	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Ms. Nusrat Ferdousi. JFC, Office of SFC (Army)	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Kazi Forrukh Ahammed Deputy Director, Local and Revenue Audit Directorate	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Mohammad Shahajahan Deputy Director (procurement) SPEMP-B Project	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Ms. Rownak Taslima Assistant CAG (Re-Organ), OCAG	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Ms. Nasheed Nawazesh Deputy. Director, Works Audit Directorate	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Md. Sofiqur Rahman Deputy CGDF, Office of the CGDF	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mst. Mahabuba Begum Deputy Director, Commercial Audit Directorate	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Ms. Shilpi Das Deputy Director, Civil Audit Directorate	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Bulbul Singha DFC Office of the SFC(Navy)	Training on IT Audit	India; 16-06-2016 to 29-06-2016.

Mr. Mohammad Feroz Hythar Deputy Director, Railway Audit Directorate	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Md. Rashedul Islam DFC, Office of the Area FC, Rangpur	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Shamim Ahamed Uzzal Deputy Director, Local and Revenue Audit Directorate.	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Khairul Bashar Mohammad Ashfakur Rahman Deputy Director (Budget), Office of the ADG (Finance), Bangladesh Railway, Dhaka	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Mohammad Mazharul Islam DFA&CAO (East), Bangladesh Railway, Chittagong	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Md. Sohal Rana Deputy Director, Commercial Audit Directorate	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Kazi Kaium Hossen Deputy CGA (Admin), Office of the CGA	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Shimul Kanti Saha Audit and Accounts Officer OACG	Training on IT Audit	India; 16-06-2016 to 29-06-2016.
Mr. Md. Mokter Hossain Chayal, Audit and Accounts Officer Works Audit Directorate	India; 16-06-2016 to 29-06-2016.	India; 16-06-2016 to 29-06-2016
Mr. Md. Kamrul Hassan Bhuiyan Audit and Accounts Officer, OACG	India; 16-06-2016 to 29-06-2016.	India; 16-06-2016 to 29-06-2016

Acronyms:

A&AO	Audit and Accounts Officer
AFROSAI	African Organization of Supreme Audit Institutions
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 & Reports)
DG	Director General
EUROSAI	European Organization of Supreme Audit Institutions
FIMA	Financial Management Academy
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
OACG	Office of the Comptroller and Auditor General
SAI	Supreme Audit Institution
SFC	Senior Finance Controller
SPEMP-B	Strengthening Public Expenditure Management Program (Component-B)



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