

## Office of the Comptroller and Auditor General of Bangladesh



## CAG NEWS

A Half-yearly Publication



Volume - 14 Issue - 01 January - June, 2015

**CAG'S NOTE**

In the first six months of 2015 (January - June), the Office of the Comptroller and Auditor General (OCAG) of Bangladesh has marked some important events with greater focus on activities that support the initiatives of wider institutional capacity building and professional development of officers and members of the staff. The OCAG of Bangladesh always attaches top priority to professionalism and qualitative changes. As part of the OCAG's capacity building and human resource development plan, SPEMP-B Project has been conducting the International Public Financial Management (IPFM) course in collaboration with the Chartered Institute of Public Finance and Accountancy (CIPFA), UK.

Besides, a letter of exchange on twinning arrangement between OCAG of Bangladesh and CAG of India has been signed in New Delhi on June 19, 2015. The twinning activities will focus on the areas of IT Audit, Environmental Audit and Revenue Audit through mutual professional exchange of knowledge, experience and information sharing, consultations, joint seminars, joint conferences, joint workshops and joint training activities.

Moreover, a training program on ISSAI (International Standards on Supreme Audit Institutions) 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 imparted the training. This is a move towards shifting our audit focus from traditional unit-based audit approach to entity based audit approach.

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**C&AG 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 members as well as observers including INTOSAI, IDI, EUROSAL, and AFROSAL were participated. At the Assembly, newly drafted 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 recommendations of the Audit Committee on external audit report 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 approved which will be effective from 01 January, 2016.



**Honorable C&AG and the delegates of 13th ASOSAI Assembly and 6th ASOSAI Symposium in Kuala Lumpur, Malaysia**

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 SAs 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 including students, and therefore, the number of participants was 810.

## **C&AG Attended the 23rd UN/INTOSAI Sym 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 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 also to include this position in the further process of the Post 2015 Development Agenda.

### **i) Financial Management Bangladesh Army**

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



**Participants of Bangladesh Army along with honorable C&AG**



**Participants of PPR course (PPC 1) along with Director General Financial Management Academy (FIMA)**

**iv) Orientation Course for AAO**

FIMA runs orientation courses for the Audit & Accounts Officers (Current Charge). 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 of the CGDF command have been conducted. A total of 83 participants took part in these courses during the period from January - June 2015.

**v) Attachment program for Police officers**

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

**iii) Dissemination Workshop on Audit**

**Director General of FIMA Mr. Mohammad Moslem Uddin speak to the officers of Bangladesh Police**

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



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Compl tion of first er P r R iew of SAI Bangl desh by  
SAI Indi A committ form d by OCAG is workin to find  
out an action plan to impl ment rele ant recommendations  
of P rRe iew

**vii) Dissemination Workshop on ISSAI  
Audit and Certificate giving Ceremony**

**vi) Completion of 3rd  
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)

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

**Honorable C&AG Mr  
Awarding Ceremony**

**viii) Training of Trainers (TOT) Course**

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 Upto 30th June

**i) Digital Display at CGA office**



**ix) Twinning Arrangement and CAG India signed**



**DCAG (Senior) signed the twinning arrangement  
OCAG Bangladesh and CAG of India**





**CGA Mr Md Abul Kashem exchanges views with the DDOs of different offices of Rangamati**

The Controller General of Accounts (CGA) also emphasized on digitalization process in government offices to ensure accountability and transparency in accounting system. He assured them of smooth transferring of gratuity to their designated bank account.

Deputy Commissioner of Rangamati Mr Md Samsul Arfin and Deputy Commissioner of Bandarban Mr Md Mijanul Haque respectively were the guests in both meetings.

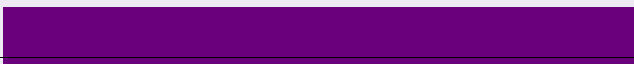
**iii) CGA visits DCA Offices of Barisal Division**

Controller General of Accounts (CGA) Mr Md Abul Kashem visited Districtal Controller of Accounts (DCA) offices of Barisal, Khulna & Rajshahi divisions on 21-25 April 2015. On the way to DCA Barisal he visited Upa-illa Accounts Office, Lowhojong and District Accounts Office, Madaripur and gave necessary instructions to improve working environment and provide better service to the clients. He also suggested the officers to take innovative activities to ensure qualitative services to the clients maintaining good relations.



**CGA Mr Md District & Upa**

In the meeting with the District & Upa-illa Accounts Officers of Khulna division the CGA emphasized on reciprocal discussion among the officers to solve the problems and complexity related to the services rendered.





**CGA exchanges views with the District Accounts Officers under DCA Rajshahi**

**Training Program in SFC (DP) Office**

A two month training programme on Defence Purchase was held at the Office of the Senior Finance Controller Defence Purchase (SFC DP) during March/April 2015. All the officers and employees of SFC (DP) Office participated in the training programme 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.

It is worth mentioning that the functions of SFC (DP) Office are somewhat unique in nature that these are mostly concerned with both local and international procurement of goods and services for the forces. As a result anyone who gets posted in this office for the first time encounters difficulties in shouldering his/her responsibilities. To overcome these difficulties the SFC (DP) Mr Mahbubul Hoque played a vital role in organizing this intensive training programme on Defence Purchase. He also took initiative for the compilation of Defence Purchase Guideline.

The contents of this training programme included Revised System of Financial Management 1982 DP 35 PPA 2006 and PPR 2008 FR Part 1 FR Part 2 financial administration in relation to defence procurement and related procedures of Letters of Credit, 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 of DGDP.



**C&AG Mr Masud Ahmed launching a book titled Defence Purchase Guideline**





SFC (Navy) and Bangladesh Navy have attained milestone this year. The pension settlement process for the officers of Bangladesh Navy was reduced from four steps to one step. This simple, short and efficient process reduces time and complication related to pension settlement of armed forces officials.

**C&AG Visits Area FC (Army) Jessore Office**



**Inspection by DG Commercial**

**C&AG visits Area FC (Army) Jessore Office**

**Review Meeting on Field Audit Report of 3rd Round Pilot Audit**

**Review Meeting on Field Audit Report of 3rd Round Pilot Audit held at Commercial Audit Directorate**

**10th Public Accounts Committee (PAC) Meetings**

**January - June, 2015**

1	17th 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	18th 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	19th 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.	Local and Revenue Audit Directorate
4	20th 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	21st 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	22nd meeting, March 15, 2015	Issue-Based Audit Report 2009-2010 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	23rd meeting, March 29, 2015	Special Audit Report 2010-2011 on loan rescheduling and interest waiver by Janata Bank Limited and Rupali Bank Limited under Bank and Financial Institutions Division, Ministry of Finance.	Commercial Audit Directorate
8	24th 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 2007-08, 2008-09 and 2009-10.	Railway Audit Directorate
9	25th 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	26th 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 Development and Cooperatives for the FY 2008-2009.	Local and Revenue Audit Directorate
11	27th 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
12	28th 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	29th 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	30th 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

### Participants at overseas training and conference (January - June, 2015)

Twelve groups of SAI Bangladesh officials participated in various training courses and workshops held abroad during the period January- June 2015.

<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	13th ASOSAI Assembly and 6th ASOSAI Symposium	Malaysia; 08-13 February, 2015
<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 23rd UN/INTOSAI Symposium	Austria; 02-04 March, 2015
<b>Mr. Zubair Ahmed Khan</b> Financial Advisor and Chief Accounts Officer (West) Bangladesh Railway, Rajshahi	Workshop on SAI Performance Measurement Framework (PMF) knowledge Sharing and Quality Assurance	Nepal; 02-06 March, 2015
<b>Mr. Md. Khurshid Alam Patwary</b> Joint Controller General Defence Finance Office of the Controller General Defence Finance	Transparency and Communication Conference & Integrity and Transparency Seminar	Hungary; 23-27 March, 2015
<b>Mr. Md. Shah Alam</b> Divisional Controller of Accounts, Dhaka	Building capacity in regulatory and institutional sovereign debt governance meeting	Nepal; 30-31 March, 2015
<b>Mr. Md. Mahtab Uddin</b> Director General Local and Revenue Audit Directorate	Instructors' Design Meeting for the ASOSAI-Sponsored Workshop on Assessment of Internal Control	Japan; 18-29 May, 2015
<b>Ms. Farmeen Mowla</b> Director Financial Management Academy	IDI Global Program on Specialized Audits-Information Technology (IT) Audit Review Meeting	Malaysia; 8-12 June, 2015
<b>Mr. Shikder Rashed Kamal</b> Director Railway Audit Directorate, Dhaka		
<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. Zahur Ullslam</b> Project Director, SPEMP-B Project		
<b>Mr. AK 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 - 11 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	24th Meeting of the INTOSAI Working Group on IT Audit	Poland; 29 June - 1 July, 2015
<b>Mr. Md. Aftabuzzaman</b> Director General Commercial Audit Directorate		
<b>Mr. Mohammed Maisur Mahmood Chowdhury</b> Finance Controller Bangladesh Ordinance Factory, Gazipur		

## Acronym

A&AO	Audit and Accounts Officer
AFROSAI	African Organization of Supreme Audit Institutions
AIR	Audit Inspection Report
ASOSAI	Asian Organization of Supreme Audit Institutions
C&AG	Comptroller and Auditor General
CC	Current Charge
CGA	Controller General of Accounts
CGDF	Controller General Defence Finance
DCAG (A&R)	Deputy Comptroller and Auditor General (Accounts & Reports)
DG	Director General
DGDP	Directorate General Defense Purchase
EUROSAI	European Organization of Supreme Audit Institutions
FIMA	Financial Management Academy
FR	Fundamental Rules
iBAS	Integrated Budget and Accounting System
IDI	INTOSAI Development Initiatives
IMED	Implementation Monitoring and Evaluation Division
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
LD	Liquidated Damage
OCAG	Office of the Comptroller and Auditor General
PMCU	Project Monitoring and Coordination Unit
SAI	Supreme Audit Institution
SFC	Senior Finance Controller
SPEMP-B	Strengthening Public Expenditure Management Program (Component-B)

## CAG NEWS JANUARY - JUNE 2015

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### PUBLISHED BY:

**Office of the Comptroller & Auditor General of Bangladesh**

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