



### CAG'S Note

In promoting efficiency, effectiveness, accountability and transparency of governance, the role of SAIs has a positive impact on building trust in society. SAI in fact plays this role through its audit reports. An audit report basically reflects the minds of the custodians of public resources on the one hand and how well those resources were used on the other hand. An audit report in essence ascertains accountability mechanisms of the auditee, that is, the resource manager, and also assesses whether those mechanisms were functioning properly, leading eventually to improved decision-making process.

2022 is an unusual time for our economy. It was recovering from COVID pandemic. But this recovery is interrupted by the ongoing war in Ukraine. In fact, this war and related sanctions caused a huge impact on all economies in the worlds. Basically as a corollary of the war and its impact, global commodity and crude oil prices spiked exponentially, resulting in higher living costs for the common people. In such a situation, public sector auditing can be a very important tool in making more effective policy decisions.

In this scenario, to add value and to be more responsive in providing real-time assurance, SAIs can consider real time auditing as an effective strategy. This process, in turn, enables auditee organizations to make mid-course corrections and respond to the changed circumstances. Another trailblazing strategy is using artificial intelligence in auditing. Artificial Intelligence can play a pivotal role in making judgments about which areas require more scrutiny, based on thorough analysis of the client's data by establishing a link with iBAS++ and financial statements where those are relevant. This will also help us to conduct real time audit. It's not that, in near future, artificial intelligence will replace human intelligence; rather humans working with artificial intelligence may replace humans working without artificial intelligence.

As part of digitalization in audit process, Audit Management and Monitoring System (AMMS 2.0) has been launched. Its aim is online execution of all audit activities including audit planning, conducting, reporting and follow-up actions. Through Responsible Party (RP) module in AMMS 2.0, responsible parties have access to the information of their audit observations. Besides, they can, through this module, reply to their audit observations, and get information about settled and pending observations.

As to digitalization, it is also worth noting that e-Audit module in e-GP system for OCA and Audit Directorates has been developed to perform online audit activities of government procurement.

The office of the Controller General of Accounts is working to kick off digital automation of DDR record, Ration system, GPF, Pension and Government Fund. Efforts are underway to implement government officers' online TA/DA bill submission, and to enable Self-Accounting Entity (SAE) sub module of iBAS++ to ensure prompt public service delivery. In addition, GFS statement for FY 2019-2020 and FY 2020-2021 has been prepared based on GFS manual 2014 with the assistance of SPFMS programme.

Besides, the office of the Controller General Defence Finance is also working to speed up the coverage of EFT payment, DDR balance and deduction of security deposit from contractors' bill with a view to implementing the action plan of the defence finance department.

Similarly, ADG (Finance), Bangladesh Railway has undertaken a number of measures to harness the benefits of the sound public financial management.

Twenty three PAC meetings were held during the period from July 2022 to December 2022.

Two hundred and ninety audit observations were discussed during this period. Besides, twenty seven compliance and one financial audit reports were finalized for submission to the Honorable President.

Moreover, during the period a significant number of OCAG officials have participated in various online international training programs, seminars, and workshops on various aspects of auditing which will undoubtedly enhance their professionalism in accordance with international auditing standards.

The current issue of CAG News reflects some glimpses of the core functions and activities of the Audit and Accounts department. It would be an immense pleasure for us if this issue comes into any use of our valued stakeholders, including the legislators, executives, academicians and the intended users.

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### **OCAG Activities**

#### **Memorandum of Understanding (MoU) between the office of the Comptroller and Auditor General (OCAG), Bangladesh and the Institute of Chartered Accountants of Bangladesh (ICAB)**

Research & Development (R&D) wing of OCAG has cooperated with and guided the Memorandum of Understanding (MoU) signing journey between the office of the Comptroller and Auditor General (OCAG) and the Institute of Chartered Accountants of Bangladesh (ICAB). The MoU between the office of the Comptroller and Auditor General (OCAG) and the Institute of Chartered Accountants of Bangladesh (ICAB) was signed on 05 December 2022. Deputy Comptroller and Auditor General (Senior) Ms. Fahmida Islam on behalf of OCAG and Mr. Md. Shahadat Hossain FCA, President, the Institute of Chartered Accountants of Bangladesh on behalf of ICAB signed the MoU.

The Honorable Comptroller and Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury graced the signing ceremony as chief guest. In the MoU, the office of the Comptroller and Auditor General (OCAG) and the Institute of Chartered Accountants of Bangladesh (ICAB) have agreed to work together.



Signing Ceremony of Memorandum of Understanding (MoU)

The spirit of this initiative is to develop a closer understanding and mutual cooperation of these two institutions to strengthen and also to bring efficiency and effectiveness in quality financial audit in both public and private sectors in Bangladesh. The initiative will help to develop customized training programs, disseminating knowledge and technical expertise on matters of mutual interest.

#### **Workshop on dissemination of the financial audit report of Financial Reporting Council (FRC)**

Research & Development (R&D) wing of OCAG arranged a workshop on “Dissemination of the Financial Audit Report of Financial Reporting Council (FRC)” on November 16, 2022 at F. K. M. A. Baqui Auditorium of the Office of the Comptroller and Auditor General of Bangladesh with the support of EU funded ‘Technical Assistance to Support the Implementation of the PFM Reform Strategic Plan in Bangladesh’.

The Hon’ble Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury was present as Chief Guest at the workshop. Mr. Maurizio Cian, head of the Cooperation, EU delegation to Bangladesh, attended the workshop as a Special Guest. Officers of different levels of the Audit & Accounts Department were present at the workshop.



Workshop on “Dissemination of the Financial Audit Report of Financial Reporting Council (FRC)”

In his remark, the Honorable Comptroller and Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury stated that Auditing Standards and Guidelines for Financial Audit have already been prepared. To apply those Standards and Guidelines, toolkit has also been developed. It can be practiced and developed gradually through its uses.

### Inauguration of Audit Management and Monitoring System (AMMS 2.0)

Audit Management and Monitoring System (AMMS 2.0) has been developed to bring about digital transformation in audit process. This will help ensure good governance and improved public service delivery through quality audits. This web-based software, introduced by the Office of the Comptroller and Auditor General of Bangladesh, will pave the way for better audit management and interaction with the stakeholders by establishing more effective communication between the audit department and the auditee organizations. The system will thus save both cost and time.



Inaugural ceremony of Audit Management and Monitoring System (AMMS 2.0)

Moreover, AMMS will remove the difficulties arising from the mismatch of information among the parties in relation to audit observations.

This will also open a new window for monitoring the implementation of recommendations made by the Public Accounts Committee (PAC). On November 23, 2022 Mr. M. A. Mannan MP, Honorable Minister, Ministry of Planning graced the inaugural ceremony as Chief Guest; Senior Secretary, Finance Division Fatima Yasmin and Senior Secretary, Ministry of Public Administration Mr. Mohammed Mezbah Uddin Chowdhury were present as special guests. Honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury chaired the ceremony.

### National Mourning Day observed

In order to observe the 47<sup>th</sup> martyrdom anniversary of the great leader of our Liberation War, the father of the Nation, Bangabandhu Sheikh Mujibur Rahman and National Mourning Day, discussions and prayer mahfil were organized by the office of the Comptroller and Auditor General of Bangladesh at 11:30 am in F. K. M. A. Baqui Auditorium on August 21, 2022. Officials of audit and accounts department were present on the occasion.



On the occasion of National Mourning Day, a floral wreath is placed at the portrait of the father of the nation at Audit Bhavan

### FIMA Activities

#### Inauguration of Departmental Training for BCS Audit and Accounts Cadre (40<sup>th</sup> Batch)

Members of Bangladesh Civil service (Audit & Accounts) Cadre belonging to 40<sup>th</sup> Batch have joined Audit and Accounts department on December 04, 2022. Immediately after joining, the departmental training of the newly appointed officers of this batch was started at Financial Management Academy (FIMA). An inaugural ceremony of the departmental training was organized in the FIMA auditorium on December 29, 2022. The Comptroller & Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury graced the event as

chief guest. Mr. Md. Nurul Islam, Controller General of Accounts (CGA), Ms. Monowara Habib, Controller General Defence Finance (CGDF) and Fahmida Islam, Deputy Comptroller and Auditor General (Senior) were present as guests of honor. Mr. Abul Kalam Azad, Director General of FIMA, presided over the function.

In his speech, Mr. Mohammad Muslim Chowdhury asked the newly recruited officials to resist temptation and remain committed on the path of honesty and sincerity during the formative years of career which will lead to gaining success and excellence in the next part of professional life.



Inauguration Ceremony of Departmental Training for BCS Audit and Accounts Cadre (40<sup>th</sup> Batch) at FIMA auditorium

### **Valediction Ceremony for BCS Audit and Accounts Cadre (38<sup>th</sup> Batch)**

After having completed a year-long departmental training in FIMA, Assistant Accountant Generals (AAGs) belonging to 38<sup>th</sup> batch (Audit and Accounts) Cadre have been posted in different offices under the Audit and Accounts department. On the occasion of completion of their training, a valediction ceremony was held in the FIMA auditorium on July 30, 2022.



Valediction Ceremony for BCS Audit and Accounts Cadre (38<sup>th</sup> Batch) at FIMA Auditorium.

The Comptroller & Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury graced the event as chief guest. Mr. Md. Nurul Islam, Controller General of Accounts (CGA); Ms. Monowara Habib, Controller General of Defence Finance (CGDF) and Mr. Md. Mahbubul Hoque, the then Deputy Comptroller & Auditor General (Senior) were present at the program as guests of honor. Mr. Abul Kalam Azad, Director General of FIMA presided over the event. Distinguished guests including Directors General of different Audit Directorates were present at the ceremony. Honorable CAG handed over certificates to AAG probationers and awards to special achievers among them.

### **Request Courses Conducted**

Apart from its regular and special training, workshop, seminar for the personnel of the audit & accounts department; FIMA regularly conducts request courses for other entities/departments. Two sets of such request courses have been completed recently. One is for financial management personnel of 'Skills for Employment Investment Program' (SEIP) and the other is for officials from Technical Education Board, Polytechnic Institute, Technical School and College etc under the Directorate of Technical Education and 'Skills 21 – Empowering Citizens for Inclusive and Sustainable Growth Project' under Madrasa and Technical Education Division. As per agreement between FIMA and the SEIP, FIMA arranged training for 12 batches of their officials and the total number of personnel who received training is 289. Also, following an agreement between FIMA and Technical Teachers Training College, FIMA conducted training for their concerned persons in 6 batches. The number of recipients of this training is 151.



Capacity Building Programme on Institutional Governance for TVET Officials

## CPD Putting into Practice

With the aim of keeping the officials working at different level of Audit and Accounts Department informed about the ever-changing frontier of relevant knowledge and idea, the office of the Comptroller and Auditor General (OCAG) of Bangladesh has taken initiative to provide training on a continuous basis.



Opening Ceremony of Continuous Professional Development

To this end, OCAG has already published Training Curriculum for Continuous Professional Development (CPD). Consequently, the CPD training course has become a flagship training course of FIMA. FIMA has started implementing this course, and as part of it, two CPD training courses for Audit and Accounts Officers (Batch-1 and Batch-2) have been conducted.

## A course for beginners Introduced

Those who join the audit and accounts department as auditor (11<sup>th</sup> grade post) begin their career from this position. Significance of this post is immense since a large portion of the works done and service delivered is initiated by auditors and the quality of this work and service depend on how they perform in their respective desk or field. That's why FIMA has developed and introduced a 20 working days-long training course for new entrants. This course is popularly known as ABC (Auditors Basic Course) in FIMA. In consideration of the need of time and to prepare the entrants properly so that they can contribute as per expectation, a moderately detail course curriculum has been designed for them. Moreover, while designing the curriculum, special and distinct environment and requirement of three streams of function i.e. accounts in civil (CGA), accounts in defence (CGDF) and public audit were given due consideration.

FIMA has started putting the ABC into practice and as part of it 17 courses have been conducted till date and this will be continued in future. Out of these 17 courses, 7 courses each were conducted for OCAG and OCGDF. The rest 3 courses were for OCGA. The total number of auditors who received this training is 829.

## National Victory Day Observed

FIMA also observed the National Victory Day on December 16, 2022. In observance of the day, a discussion meeting and cultural program was organized at the auditorium of FIMA. The Director General of FIMA Mr. Abul Kalam Azad was present as chief guest at the event. Md. Firoz Khan, Director (Administration); Hia Paul, Director (Training); FIMA faculty members and Assistant Accountant Generals of 40th Batch BCS (Audit and Accounts) Cadre were present at the event.



National Victory Day observed at FIMA Auditorium

## FIMA's lab established at Audit Complex

FIMA's second campus has been established on 11<sup>th</sup> floor of the 15 storeyed Audit Complex at Segunbagicha. The campus floor has already been handed over by OCAG to FIMA. Two well-furnished computer lab-cum-classroom are housed at the campus. Besides, office room and other relevant facilities are also there in the campus. This campus has been established for mid-level and senior officers of the audit and accounts department so that they can meet together for meeting or training purpose remaining in the vicinity of their working place. FIMA has already arranged a training program on Audit Management and Monitoring System (AMMS 2.0) for Directors General and Directors of different audit directorates at this campus.



Newly decorated FIMA's lab at Audit Complex

### At a Glance: Half Yearly Training Performance

FIMA conducted 40 training courses/workshops of different durations throughout July to December 2022. Of them, 28 were for officials/staff of the audit and accounts department working in different positions from 5<sup>th</sup> to 11<sup>th</sup> grade in which 1223 persons participated. The rest 12 courses were request course conducted for the officers belonging to other than audit and accounts department where the number of participants were 296.

### Photo gallery of training held at FIMA



# Training Performance Report

## Courses Conducted at FIMA from July-December 2022

Serial	Name of the Course	Duration	Participants
<b>BCS Officer's Departmental Training</b>			
01	BCS Officers Departmental Training (Batch-38)	15-02-2021 to 11-08-2022	43
02	BCS Officers Departmental Training (Batch-40)	05-12-2022 Ongoing	44
<b>Total=02</b>			<b>87</b>
<b>Continuous Professional Development</b>			
01	Continuous Professional Development (CPD) for AAOs (Batch-1)	20-11-2022 to 30-11-2022	30
02	Continuous Professional Development (CPD) for AAOs (Batch-2)	18-12-2022 to 28-12-2022	28
<b>Total=02</b>			<b>58</b>
<b>SAS/SRAS Part - I &amp; 2</b>			
01	SAS/SRAS-Part-I (Batch-01)	04-09-2022 to 27-09-2022	47
02	SAS/SRAS-Part-I (Batch-02)	02-10-2022 to 27-10-2022	50
03	SAS/SRAS-Part-I (Batch-03)	30-10-2022 to 22-11-2022	50
<b>Total = 03</b>			<b>147</b>
<b>Orientation Course</b>			
01	Auditors' Basic Training Course (Batch-3)	26-06-2022 to 25-07-2022	27
02	Auditors' Basic Training Course (Batch-4)	03-07-2022 to 01-08-2022	30
03	Auditors' Basic Training Course (Batch-5)	02-08-2022 to 01-09-2022	47
04	Auditors' Basic Training Course (Batch-6)	07-08-2022 to 06-09-2022	45
05	Auditors' Basic Training Course (Batch-7)	04-09-2022 to 29-09-2022	48
06	CGDF Auditors' Basic Training Course (Batch-1)	01-09-2022 to 28-09-2022	54
07	CGDF Auditors' Basic Training Course (Batch-2)	02-10-2022 to 31-10-2022	54
08	CGDF Auditors' Basic Training Course (Batch-3)	04-10-2022 to 02-11-2022	54
09	CGDF Auditors' Basic Training Course (Batch-4)	01-11-2022 to 28-11-2022	54
10	CGDF Auditors' Basic Training Course (Batch-5)	03-11-2022 to 30-11-2022	53
11	CGDF Auditors' Basic Training Course (Batch-6)	29-11-2022 to 27-12-2022	51
12	CGDF Auditors' Basic Training Course (Batch-7)	01-12-2022 to 29-12-2022	54
13	OCGA Auditors' Basic Training Course (Batch-1)	02-10-2022 to 31-10-2022	55
14	OCGA Auditors' Basic Training Course (Batch-2)	01-11-2022 to 28-11-2022	53
15	OCGA Auditors' Basic Training Course (Batch-3)	01-12-2022 to 29-12-2022	50
16	SAS Apprentice Foundation Training	01-06-2022 to 30-09-2022	52
<b>Total = 16</b>			<b>781</b>
<b>Special Courses</b>			
01	Team Leaders Training Crouse	12-09-2022 to 14-09-2022	44
02	Training on AMMS-2	10-10-2022 to 13-10-2022	34
03	Senior Scale Refreshers' Course	02-10-2022 to 06-10-2022	13
<b>Total = 03</b>			<b>91</b>
<b>Workshop</b>			
01	Debriefing on and Finalization of CPD Materials for A&AOs	14-08-2022	22
02	Validation workshop Regarding preparation of syllabus on Departmental Training for AAGs	30-11-2022	37
<b>Total = 02</b>			<b>59</b>
<b>Request Courses</b>			
01	Training on Financial Management for FM Personnel of SEIP Project (Batch-7)	17-07-2022 to 21-07-2022	22
02	Training on Financial Management for FM Personnel of SEIP Project (Batch-8)	31-07-2022 to 04-08-2022	25
03	Training on Financial Management for FM Personnel of SEIP Project (Batch-9)	28-08-2022 to 01-09-2022	25
04	Training on Financial Management for FM Personnel of SEIP Project (Batch-10)	25-09-2022 to 29-09-2022	25
05	Training on Financial Management for FM Personnel of SEIP Project (Batch-11)	23-10-2022 to 27-10-2022	23
06	Training on Financial Management for FM Personnel of SEIP Project (Batch-12)	13-11-2022 to 17-11-2022	25
07	Capacity Building Programme for Government Officials on Institutional Governance (Batch: 1-6)	25-09-2022 to 15-12-2022	151
<b>Total = 12</b>			<b>296</b>

## CGA Activities

### Celebration of Victory Day

The Office of the Controller General of Accounts (CGA) celebrated 52nd Victory Day 2022 through various programs. On the occasion of the Victory Day, Mr. Md. Nurul Islam, Controller General of Accounts paid deep tributes and homage to the martyrs of the 1971 liberation war. After that he paid tribute to the portrait of Bangabandhu Sheikh Mujibur Rahman by placing floral wreath.



Officers led by Mr. Md. Nurul Islam, CGA place a floral wreath at the portrait of the father of the nation.

The victory day program included reciting Al-Quran for the salvation of the departed souls of martyrs, victory rally, exhibition of pictures on Bangabandhu's life as well as work, great liberation war, painting competition and discussions. At the end of the discussion, a special prayer was offered to the father of the nation and his family members who sacrificed their lives for the country including all the martyrs of the great liberation war. Besides, blood donation programs and cultural programs were organized with the participation of the officers and employees of the CGA office. Controller General of Accounts presided over the event.

### Sheikh Russel Day 2022 celebrated at the office of Controller General of Accounts

Sheikh Russel Day 2022 was celebrated at the office of the Controller General of Accounts (CGA) with pomp and dignity marking 59th birthday of Shaheed Russel. On the occasion of the day, floral wreaths were laid on the portrait of Sheikh Russel as part of the program. Latter voluntary blood donation program, painting exhibition on Sheikh Russel, painting competition, documentary screening, discussions and prayers were held on the occasion of the day.



Respected CGA along with other officials observes childrens' painting competition on Sheikh Russel Day

### One Stop Service for Pensioners

As part of the regular service, Mr. Md. Nurul Islam, Controller General of Accounts himself invites pensioners from all Chief Accounts and Finance offices to his room and provides service as part of 'One Stop Service Center' recently established at the office of CGA and all pay points under the CGA command. The esteemed pensioners are very much impressed and satisfied with the hospitality, sincerity and devotion of CGA at the end of their service life. They expressed their satisfaction for the honest and efficient leadership of Controller General of Accounts.



After providing One stop pension service, Mr. Md. Nurul Islam, CGA assists an old aged and physically challenged pensioner to get on to a vehicle to drop him off to his destination

### National Mourning Day Observed

The 47<sup>th</sup> Martyrdom Anniversary of the father of the nation Bangabandhu Sheikh Mujibur Rahman and national mourning day was observed at the office of the Controller General of Accounts with due respect and solemnity. On the occasion, the office of the Controller General of Accounts organized different programs like laying floral wreaths to the portrait of the father of the nation, Quran recitation, discussion meeting and doa mahfil with Mr. Md. Nurul Islam, CGA in the chair.



Officials of OCGA offering prayer at the end of the discussion meeting and doa mahfil on national mourning day.

A documentary based on the work and biography of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman was screened in the program paying respects to Bangabandhu. A blood donation program was also organized at the premises of the office of CGA.

#### **Major achievement under CGA administration:**

- **Data Entry of Disabled Child and nominee of Pensioner**

Provision has been made to include the information of the disabled child as well as the nominee information of the respective pensioner in the pensioner database of iBAS++ system. By this, it will be possible to remove complications in issuance of family pension on death of the original pensioner.

- **Reinstatement of pension of 100% surrendered pensioners through Automation Process**

For 100% surrendered pensioners an SMS is automatically sent from iBAS++ system to the pensioner for reinstatement of his/her pension one month before completion of 15 years from the date of retirement. Accordingly, the concerned pensioner has to be physically present at any accounts office of Bangladesh to get his pension reinstated through life verification without submitting any written application.

- **Withdrawal of GPF advance in foreign missions**

GPF accounts ledger of all officers/employees of foreign missions is maintained by Chief Accounts and Finance Office, Ministry of Foreign Affairs. Therefore, in case of withdrawal of GPF advance in Missions, procedure for approval of CAFO, Ministry of Foreign Affairs has been added in iBAS++ system.

- **Sending pension payment information through e-mail**

Presently all pension payment information is sent to all pensioners through e-mail as well as SMS. In this way the pensioners staying abroad can also know about all the information of their pension payment.

- **Non-Marriage Certificate Entry for Life Verification of Family Pensioners**

Provision has been made for uploading non-marriage certificate in iBAS++ system for life verification of family pensioners (husband/wife) according to law.

- **Unauthorized GPF Deposit Mechanism**

Government Officers/Employee depositing GPF subscriptions through treasury challan beyond the approved ceiling and employees depositing GPF subscriptions after six months from the commencement of PRL will not get any GPF interest for such unauthorized subscriptions. It will appear in the GPF ledger as unauthorized deposit and would be refunded to the subscribers without any profit.

#### **Recent activities by CGA office on Accounting Process and Service Automation:**

- **Meeting of Programme Implementation Team (PIT) members of Component-8 of SPFMS Programme**

Meetings of Programme Implementation Team (PIT) members of the Component-8 (Pension Management and Fiscal Reporting) of SPFMS programme were organized on July 5, 2022 and December 19, 2022. The Controller General of Accounts Mr. Md. Nurul Islam chaired the meetings as head of the PIT team. Discussion on progress of annual work plan, pension and GPF automation, restructuring of work plan etc. were held in presence of PEC, PIT members, Senior consultants, consultants and CGA officials.

- **ToT Training on Accounting Module of iBAS++**

As part of the in-service professional development of the Accounts Department, 2-day-long Trainings for Trainer (ToT) on "Pay & Accounting Module of iBAS++ System" were held for 50 officers in two batches during August 10-11 and August 16-17, 2022 at the SPFMS conference room.

### • Workshop on TA-DA sub-module of iBAS++

A new sub module on Travelling Allowance/Daily Allowance has been introduced in the 'Payment and Accounting' module of iBAS++ under the 'Improvement of Public financial services delivery through implementation of IBAS++ and BACS' scheme of SPFMS programme. To evaluate the features of new sub module and finalize the way of implementation, a day-long workshop was organized with the participations of officials from various accounting circles on September 7, 2022 at the CGA conference room. Controller General of Accounts (CGA) was present as Chief Guest while Md. Golam Mustafa, Additional Secretary (FD) and Md. Azizul Haque, Additional CGA (Admin) were present as special guests. National Project Director (NPD) Mrs. Nazma Mubarek, Additional secretary (FD) chaired the occasion. Commercial Audit Directorate frequently arranges internal training to develop the skills of its human resources. Three day long In-house training on "PPR-2008 Module-2 & Model Para Writing Module-2" was arranged by the Commercial Audit Directorate in conference room. Fifty Six (56) participants participated in the training sessions.

### • Training on Government Finance Statistics

A 5 day-long training on "Government Finance Statistics" was organized from September 18 to September 22 jointly under the 'Improving pension management system and quality & timeliness of financial reporting' scheme of the SPFMS program of Finance Division and the IMF-SARTAC. A total of 28 officials from Finance Division, Office of the Comptroller & Auditor General and Office of the Controller General of Accounts (CGA) participated in the training.

### • Day-long Workshop and meeting on Self Accounting Entity (SAE) sub-module of iBAS++

To streamline the departmental accounting system, Self-Accounting Entity (SAE) sub-module has been introduced in iBAS++ system. A day-long workshop was organized on October 6, 2022 at the CGA conference room to disseminate the features, activities, disbursement, security deposit, contractors deposit, reporting and reconciliation of the SAE sub-module. Consultants from SPFMS program presented the keynote speech and answer the queries of the participants.

### • Dissemination Workshop on New Appropriation Accounts

A special workshop on new appropriation accounts format was organized by "Improving Pension Management and Financial Reporting" scheme of SPFMS program on October 4, 2022 at the conference room of CGA office. All Chief Accounts & Finance Officers (CAFO) and officials of Budget-1 section of Finance Division participated in the workshop. PEC of the scheme Mrs. Tanima Tasnim delivered her welcome speech. Controller General of Accounts Mr. Md. Nurul Islam was present and delivered speech as chief guest. Senior Consultant of the scheme Mrs. Farmin Mowla presented the keynote speech of the workshop.

### • Submission of Government Finance Statistics (GFS) report for FY 2019-2020

Government finance statistics (GFS) measure the financial activities of the government in an economy. The GFS report of Bangladesh for FY 2019-2020 and 2020-2021 has been prepared based on GFS Manual 2014 with the assistance of SPFMS program (component-8) and submitted to Finance Division on 17 August 2022.

### • Workshop on Personal Ledger (P/L) account of Bangladesh Police, Bangladesh Ansar, Fire Service department, RAB and Anti-corruption commission

A workshop on Personal Ledger (P/L) account was organized under automation program to further streamline public accounting management and ensure accuracy and accountability of public expenditure. Previously, the ration system of Bangladesh Police, Rapid Action Battalion (RAB), Fire service, Bangladesh Ansar, Anti-Corruption Commission (ACC) was manual. However, an automated system has been introduced in the iBAS++ Accounting module for this type of payment. By introducing the automated system the service delivery and transparency will be better in this regard.



## CGDF Activities

### Controller General Defence Finance visited Area FC (Army), Ghatail and AGE (Army), Mymensing

During her visit to Area FC (Army) and FPO (AMC), Ghatail, CGDF Ms. Monowara Habib monitored the overall activities of these offices. She formally inaugurated Area FC (Army) office. She observed the whole process of Net Entitlement (NE) Case of JCO/ORs and marked the bottleneck of existing system. During Courtesy call on Commandant AMSC, she assured and informed him of the ongoing initiatives of CGDF office to automatize NE case Issues.

Moreover, she informed him the intense interest of honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury to calculate NE of JCO & others in an automated environment. Commandant, AMSC appreciated the ongoing reform activities and expressed his gratitude to simplify the service delivery process.



CGDF during her visit to Office of Area FC (Army), Ghatail

### In-House Training

In consultation with the office of the Comptroller and Auditor General of Bangladesh and under the joint initiative of the Controller General Defence Finance and Financial Management Academy (FIMA), day-long training courses of 05 batches on DP-35 and Foreign TA/DA were held on November 2022 at CGDF office conference room. About 150 DAFCs, Superintendents and Auditors were trained on DP-35 and Foreign TA/DA.



Day long training on DP-35 and Foreign TA/DA

### Monthly meeting on Action Plan Implementation of CGDF Office

A meeting on the Status of Action Plan Implementation of CGDF Office and its subordinate offices was held on December 08, 2022. Controller General Defence Finance Ms. Monowara Habib presided over the meeting. All of SFCs, FCs, Area FCs, FPOs, Officials of CGDF Office and representatives from SPFMS Program were present and participated in the meeting. A wide range of issues were discussed, including DSPF Opening Balance Approval, Existing Roles and Privilege of iBAS++ and other operational issues.

The chairperson of the meeting Ms. Habib urged SFCs, FCs, Area FCs, and other Officials to take more proactive roles for the complete implementation of the Action Plan as this Action Plan is closely linked to the successful implementation of overall PFM Action Plan of GoB. She also reminded them of the vision and mission of honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury to produce authentic and reliable accounts timely.



A meeting on Action Plan Implementation of CGDF Office and its subordinate offices is held on December 08, 2022.

## Activities of Additional Director General (Finance), Bangladesh Railway

### Farewell Ceremony

A farewell Ceremony was held on November 30, 2022 on the occasion of promotion of Ms. Fahmida Islam, Additional Director General (Finance), Bangladesh Railway as Deputy Comptroller and Auditor General (Senior). Joint Director General (Finance), Director (Finance), all Deputy Directors and other officers and employees were present on the occasion.



Congratulatory souvenir given to Ms. Fahmida Islam, ADG (Finance), Bangladesh Railway being promoted to DCAG (Senior)

### Joining Ceremony

Ms. Quamrun Nahar took charge as Additional Director General (Finance), Bangladesh Railway on December 1, 2022.



Mrs. Quamrun Nahar takes charge as Additional Director General (Finance), Bangladesh Railway

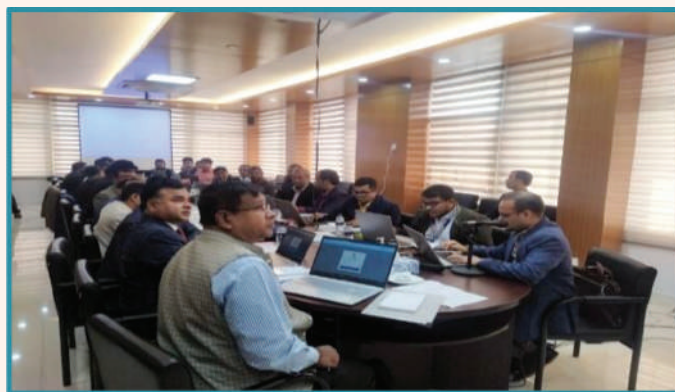


## Activities of Different Audit Directorates

### Agriculture and Environment Audit Directorate

#### Workshop on RP module of AMMS 2.0

As part of the automation of audit process undertaken by OCAG, all engagement teams for first half of audit year 2022-2023 under Agriculture and Environment Audit Directorate have carried out their audit through Audit Management & Monitoring Software (AMMS 2.0). Simultaneously to enhance the capacity of the responsible parties in using the software to effectively communicate with the auditor, the DAEA has conducted workshop on the Responsible Party (RP) Module of the AMMS 2.0 on December 19, 2022. Representatives from different 21 responsible parties took part in the workshop.



The participants pay keen attention to training on RP module

### Commercial Audit Directorate

#### Workshop on AMMS 2.0

Commercial Audit Directorate conducted a workshop on AMMS 2.0 for the Audited Entity (Responsible Party) at the conference room. DCAG (Senior) presided over the workshop.



Workshop on AMMS 2.0 for the Responsible Party held at Commercial Audit Directorate on December 13, 2022

In addition, Commercial Audit Directorate conducted another workshop on AMMS 2.0 for the audited entity (Responsible Party) at the conference room. 38 participants from the Ministry of Commerce and Ministry of Textiles & Jute attended this workshop.



Workshop on AMMS 2.0 for the Responsible Party held at Commercial Audit Directorate on December 14, 2022

## Civil Audit Directorate

### In-house training

Civil Audit Directorate is very conscious and sincere about improving the efficiency and competency of its employees. The Directorate often arranges in-house training which are proved to be fruitful for building the capacity of its human resources. Last year from July 3 to July 7 and July 24 to July 27, the Directorate organized a nine day-long in-house training on Government Auditing Standards of Bangladesh (GASB), Code of Ethics (COE) and Quality Control System (QCS) at the conference room.



In-house training on GASB, Code of Ethics (COE) and Quality Control System (QCS) held at the conference room.

### Training On Cash Incentive

The directorate has also conducted in-house training on cash incentive audit on 24<sup>th</sup> to 25<sup>th</sup> August, 3<sup>rd</sup> September and 27<sup>th</sup> to 28<sup>th</sup> September, 2022. In the five day programme, officers and employees of this directorate were imparted an extensive training

on various foreign exchange (FE) circular of Bangladesh Bank that would help them conduct an audit on cash subsidy given by the government for exporting of goods and services.



In-house training on cash incentive audit

## Education Audit Directorate

### Day-long Workshop on RP Module

On November 29, 2022 a day-long workshop was organized for the responsible parties on AMMS 2.0, in which core members from different ministries participated. The workshop provided an idea of the significance of this software and demonstrated the way to operate it as well.



A day-long workshop for the responsible parties on AMMS 2.0

## Foreign Aided Project Audit Directorate

The Foreign Aided Projects Audit Directorate (FAPAD) is one of the dedicated audit directorate among the seventeen different audit directorates under OCAG. This specialized arm of OCAG Bangladesh is entrusted with auditing the activities of all development and technical assistance projects and programs in the public sector funded by foreign-aid loans or grants, except PforR projects.

## Workshops arranged by FAPAD

Several workshops were arranged with a view to achieving better knowledge in Public Financial Management. In line with this, FAPAD coordinated and conducted RP module training of AMMS 2.0 for IDA funded projects at Hotel Inter-Continental on December 14, 2022.



DCAG (Senior) delivers her speech at RP Module Training for IDA funded projects held at Hotel Inter-Continental, Dhaka



Training for IDA funded projects held at Hotel Inter-Continental

In addition, FAPAD and UNDP jointly organized a workshop on financial management on September 2022 at the Sarah Resort, Gazipur.



FAPAD-UNDP workshop on Financial Management at Sarah Resort, Gazipur

Besides, two workshops were arranged for AMMS 2.0, one held on December 12, 2022 at the Hotel Sarina with project officials from UNICEF-funded projects, and another FAPAD-CPTU professional workshop held on December 3-5, 2022 at the conference room of FAPAD.

## Capacity Building Initiatives

Following are the notable capacity building activities of FAPAD to enhance professionalism of its officers throughout the year-

- In-house Training
- Training on FIFIC Contract and Civil Works
- Workshop with CPTU officials on procurement Workshop on ADB & WB Procurement guidelines

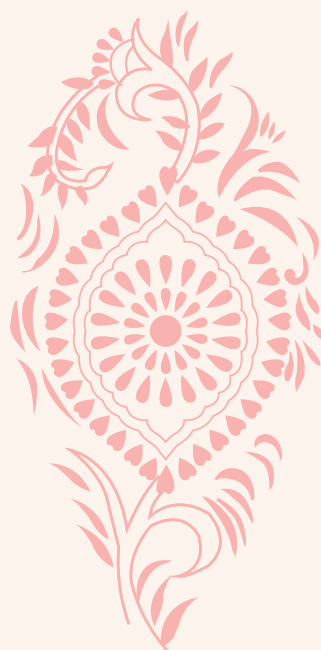
## Posts, Telecommunication, Science, Information and Technology (PTST) Audit Directorate

### Workshop on AMMS 2.0

Posts, Telecommunication, Science, Information and Technology (PTST) Audit Directorate arranged a workshop on AMMS 2.0 software for Responsible Parties (RP) in order to disseminate information on RP module at PTST conference.



Workshop on RP module of AMMS 2.0



## Revenue Audit Directorate

### Training on Service Procurement

An in-house training on 'Purchase of intellectual and professional services (Service procurement)' was arranged on August 10, 2022



In-house training on Service procurement

## Transport Audit Directorate

### In-house training

Transport Audit Directorate is one of the largest Audit Directorates under the Office of the Comptroller and Auditor General of Bangladesh. Several in-house trainings and workshops on code of Ethics, Model para writing, AMMS and PPR were conducted throughout the year.



Inauguration of In-House training

## Works Audit Directorate

### In-house training

Directorate of Works Audit organizes in-house training for developing the capacity of its human resources. From July to December 2022, several trainings/workshops were arranged on Individual Audit Planning, Model Para writing, Documentation, Conducting the Audit, Data Analysis, Quality Control System, Code of Ethics, PPA & PPR and Budget & Accounting Classification System etc.



Workshop on Responsible Party Module of AMMS 2.0

Besides, a special workshop was arranged to enable Responsible Parties on how to reply to audit observations using RP Module of AMMS.

## Directorate of Constitutional Bodies Audit

### Workshop on AMMS 2.0

Directorate of Constitutional Bodies Audit arranged a day-long workshop on Responsible Party module of Audit Management & Monitoring System (AMMS 2.0) which was held on November 29, 2022. Director General Mr. Syed Mustafa Mahbub Ali presided over the workshop and Mr. Md. Mahbubul Haque, the then DCAG (Senior) inaugurated the workshop as chief guest. Key experts from CAG office conducted the session. Twenty-three nominated participants from 6 (Six) responsible parties attended the workshop.

The Responsible parties were Election Commission (EC), Bangladesh Public Service Commission (BPSC), Anti-Corruption Commission (ACC), Directorate of Registration, National Human Rights Commission (NHRC), Judicial Administration Training Institute.



Workshop on Responsible Party Module of AMMS 2.0

**Audit Reports discussed at Public Accounts Committee (PAC) Meeting of 11<sup>th</sup> Parliament  
(01<sup>st</sup> July 2022 – 31<sup>st</sup> December 2022)**

Serial	Meeting Date	Audit Reports discussed	Audit Directorate
01	77 <sup>th</sup> Meeting July 4, 2022	1) Special Environmental Audit Report on waste management of Dhaka North City Corporation for financial year 2017-2018 under the control of Local Government Division.  2) Special Audit Report on accounts of the revenue collection and accounting for the financial year 1994-1995 to 1998-1999 of the Directorate of Local Government Engineering under the Ministry of Local Government, Rural Development and Cooperatives.	Local Government and Rural Development Audit Directorate
02	78 <sup>th</sup> Meeting July 21, 2022	Compliance Audit Report on the accounts related to the cash assistance program of the exporters distributed through various commercial banks for the financial year 2013-2014 to 2016-2017 under Finance division.	Civil Audit Directorate
03	79 <sup>th</sup> Meeting July 21, 2022	Special Audit Report on the accounts of Basic Bank Limited (regarding employment) under the Financial Institutions Division for the financial year 2013-2014.	Commercial Audit Directorate
04	80 <sup>th</sup> Meeting July 31, 2022	Compliance Audit Report on the accounts of Roads and Highways department under Road Transport and Highways Division for the financial years 2009-2010, 2010-2011 and 2011-2012.	Transport Audit Directorate
05	81 <sup>st</sup> Meeting July 31, 2022	Compliance Audit Report on the accounts of Bangladesh Water Development Board under the Ministry of Water Resources for the financial year 2011-2012.	Works Audit Directorate
06	82 <sup>nd</sup> Meeting August 11, 2022	(1) Compliance Audit Report on the accounts of Bangladesh Telecommunications Company Limited (BTCL) under the control of the Ministry of Posts, Telecommunications and Information Technology and 09 autonomous organizations under the administration of the Ministry of Science and Technology for the financial year 2017-2018.  (2) Compliance Audit report on the accounts of the licensing activities of the Bangladesh Telecommunication Regulatory Commission (BTRC), Ramna, Dhaka for the financial year 2011-2012 under the Ministry of Posts, Telecommunications and Information Technology.	Postal, Telecommunications, Science, Information and Technology Audit Directorate
07	83 <sup>rd</sup> Meeting August 11, 2022	The opinion of Comptroller and Auditor General of Bangladesh on finance accounts for the financial year 2010-2011 to 2015-2016.	Civil Audit Directorate

Serial	Meeting Date	Audit Reports discussed	Audit Directorate
08	84 <sup>th</sup> Meeting September 04, 2022	Compliance Audit Report on the accounts of “Covid-19 Emergency Response and Pandemic Preparedness Project” for the financial year 2019-2020 implemented by the Directorate General of Health Services under Health Services Division.	Foreign Aided Projects Audit Directorate
09	85 <sup>th</sup> Meeting September 04, 2022	Compliance Audit Report on the accounts of 01 Additional Deputy Commissioner (Revenue) and 12 Assistant Commissioner (Land) Offices for the financial year 2013-2014 to 2015-2016 under the Ministry of Land.	Works Audit Directorate
10	86 <sup>th</sup> Meeting September 15, 2022	Compliance Audit Report on the accounts of the Ministry of Agriculture and the Ministry of Environment, Forest and Climate Change.	Agriculture and Environment Audit Directorate
11	87 <sup>th</sup> Meeting September 15, 2022	Compliance Audit Report on the accounts of Janata Bank Ltd., Bangladesh Krishi Bank and Bangladesh Development Bank Ltd. for the financial year 2012-2013 under Financial Institutions Division.	Commercial Audit Directorate
12	88 <sup>th</sup> Meeting September 15, 2022	Special Audit Report on the accounts of Basic Bank Ltd. for the financial year 2013-2014 under the Financial Institutions division.	Commercial Audit Directorate
13	90 <sup>th</sup> Meeting September 29, 2022	Compliance Audit Report on the accounts of Secondary and Higher Education Division, 23 universities under the control of the Ministry of Education, 05 Boards of Secondary and Higher Education, NCTB (National Curriculum and Textbook Board) and Bangladesh University Grants Commission (UGC) for the financial year 2013-2014 and 2014-2015.	Education Audit Directorate
14	91 <sup>st</sup> Meeting September 29, 2022	Compliance Audit Report on the accounts of the Ministry of Education for the financial year 2009-2012 and Ministry of Disaster Management and Relief for the financial year 2007-2012.	Education Audit Directorate and Social Security Audit Directorate
15	92 <sup>nd</sup> Meeting October 24, 2022	Compliance Audit Report on the accounts of Bangladesh Railway for the financial year 2016-2017 under the Ministry of Railways.	Transport Audit Directorate
16	93 <sup>rd</sup> Meeting October 24, 2022	Compliance Audit Report on the accounts of the Ministry of Education for the financial year 2009-2012 and of the Ministry of Disaster Management and Relief for the financial year 2007-2012	Education Audit Directorate and Social Security Audit Directorate
17	94 <sup>th</sup> Meeting November 11, 2022	1) Compliance Audit Report on the accounts of Sonali Bank Limited for the financial year 2009 to 2016 under the control of the Financial Institutions Division 2) Compliance Audit Report on the accounts of state-owned commercial and financial institutions for the financial year 2008-2009 under the control of the Financial Institutions Division	Commercial Audit Directorate

Serial	Meeting Date	Audit Reports discussed	Audit Directorate
18	95 <sup>th</sup> Meeting November 11, 2022	Compliance Audit Report on the accounts of the Ministry of External Affairs for the financial year 2012-2013 to 2014-2015.	Mission Audit Directorate
19	96 <sup>th</sup> Meeting November 11, 2022	Discussion for final settlement observations by PAC recommended by CAG under different Ministry, Division/Organizations.	Education Audit Directorate; Works Audit Directorate; Defense Audit Directorate; Postal, Telecommunications, Science, Information and Technology Audit Directorate; Mission Audit Directorate; Social Security Audit Directorate; Revenue Audit Directorate; Constitutional Bodies Audit Directorate; Local Government and Rural Development Audit Directorate; Commercial Audit Directorate; and Health Audit Directorate.
20	97 <sup>th</sup> Meeting November 11, 2022	Compliance Audit Report on the accounts of various institutions of Directorate General of Health Services for the financial year 2017-2018 under the Ministry of Health and Family Welfare.	Health Audit Directorate
21	98 <sup>th</sup> Meeting December 27, 2022	Compliance Audit Report on the accounts of Technical and Madrasah Education Division, Bangladesh Technical Education Board and Bangladesh Madrasah Education Board under the Ministry of Education for the financial year 2018-2019 and 2019-2020.	Education Audit Directorate
22	99 <sup>th</sup> Meeting December 27, 2022	1) Compliance Audit Report 2012-2013 on the accounts of Upazila and Zilla Parishads, Municipalities and City Corporations {Dhaka (South and North) and Narayanganj} under the Ministry of Local Government, Rural Development and Cooperatives for the financial year 2011-2012.  2) Compliance Audit Report 2009-2010 on the accounts of the Directorate of Public Health Engineering under the Local Government Division for the financial year 2008-2009, 2009-2010 and subsequent financial years.	Local Government and Rural Development Audit Directorate
23	100 <sup>th</sup> Meeting December 27, 2022	Discussion for final settlement observations by PAC recommended by CAG under different Ministry, Division/Organizations.	Works Audit Directorate; Social Security Audit Directorate; Health Audit Directorate; and Defense Audit Directorate

### List of few International in-person Programs

Serial	Name of the Programs	Duration	Name of the participants
01	Meeting of Finance Control Organ (FCO) Organized by The Organization of Islamic Cooperation (OIC), Jeddah, Saudi Arabia	21 <sup>st</sup> to 31 <sup>st</sup> August 2022 and 30 <sup>th</sup> October to 12 <sup>th</sup> November 2022	1. <b>Mr. Md. Mahbubul Hoque</b> Deputy Comptroller and Auditor General (Senior), OCAG, Dhaka. 2. <b>Mr. A K M Hasibur Rahman</b> Addl. Deputy Comptroller and Auditor General (Admin), OCAG, Dhaka.
02	SPMR knowledge sharing workshop for ASOSAI Organized by Audit Board of the Republic of Indonesia, Jakarta, Indonesia	12 <sup>th</sup> to 16 <sup>th</sup> September 2022	1. <b>Mr. S M Rezvi</b> Director General, Commercial Audit Directorate 2. <b>Mr. S M Mahmudul Hasan</b> Director, Works Audit Directorate 3. <b>Mr. Abu Bakkar Siddique</b> ACAG (HR Cell), OCAG, Dhaka.
03	The Regional Dialogue on “Leveraging and Managing Climate Finance for Sustainable Development” Organized by Bangkok, Thailand	3 <sup>rd</sup> to 5 <sup>th</sup> October 2022	1. <b>Mr. Bikash Chandra Mitra</b> Director General, IT & Public Services Audit Directorate, Dhaka.
04	Leadership Forum and Signing Ceremony – “Strengthening Performance Audit Capacity in Asia and the Pacific” Organized by Asian Development Bank (ADB) and INTOSAI Development Initiative (IDI), Manila, Philippines.	20 <sup>th</sup> October 2022	1. <b>Mr. Md. Rafiqul Bari Khan</b> DCAG (Procedure), OCAG, Dhaka. 2. <b>Mr. Md. Kamrul Alam</b> Director General, Civil Audit Directorate, Dhaka
05	24 <sup>th</sup> International Congress of Supreme Audit Institutions (INCOSAI) Organized by Rio de Janeiro, Brazil	7 <sup>th</sup> to 11 <sup>th</sup> November 2022	1. <b>Mr. Mohammad Muslim Chowdhury</b> Comptroller and Auditor General (CAG) of Bangladesh. 2. <b>Mr. Khan Md. Ferdousur Rahman</b> Deputy Comptroller and Auditor General (A&R), OCAG, Dhaka. 3. <b>Mr. Md. Arifur Rahman</b> Director, Civil Audit Directorate, Dhaka 4. <b>Mr. Bulbul Singha</b> Addl. Deputy Comptroller and Auditor General (Procedure), OCAG, Dhaka. 5. <b>Ms. Nasrin Sultana Proma</b> Assistant Chief Accounts and Finance Officer, CAFO /Ministry of Foreign Affairs. 6. <b>Mr. Abdulla Al Mamun</b> Assistant Finance Controller, Office of the SFC (Navy), Dhaka. 7. <b>Mr. Kazi Mohammad Mazbah Uddin</b> SAS Super (Apprentice), Education Audit Directorate, Dhaka.

## Acronyms

A&AO	Audit and Accounts Officer	iBAS++	Integrated Budget & Accounting System
ADB	Asian Development Bank	ICAB	Institute of Chartered Accountants of Bangladesh
AMMS	Audit Monitoring & Management System	ILO	International Labor Organization
ASOSAI	Asian Organization of Supreme Audit Institutions	ITC	International Training Center
BACS	Budget and Accounting Classification System	LGED	Local Government Engineering Department
CAG	Comptroller and Auditor General	MICR	Magnetic Ink Character Recognition
CAFO	Chief Accounts & Finance Officer	OCAG	Office of the Comptroller and Auditor General
CGA	Controller General of Accounts	PAC	Public Accounts Committee
CGDF	Controller General Defense Finance	PRL	Post Retirement Leave
CQAT	Central Quality Assurance Team	SAI	Supreme Audit Institution
DAFO	District Accounts & Finance Officer	SAEs	Self-Accounting Entities
DCA	Divisional Controller of Accounts	SAS	Subordinate Accounts Service
DFD	Defence Finance Department	SRAS	Subordinate Railway Accounts Service
EFT	Electronic Fund Transfer	SFC	Senior Finance Controller
FIMA	Financial Management Academy	WHO	World Health Organization

## CAG NEWS July- December 2022

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