

ANNUAL ACTIVITY REPORT 2021



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



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Office of the Comptroller and Auditor General of Bangladesh

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VISION, MISSION AND CORE VALUES

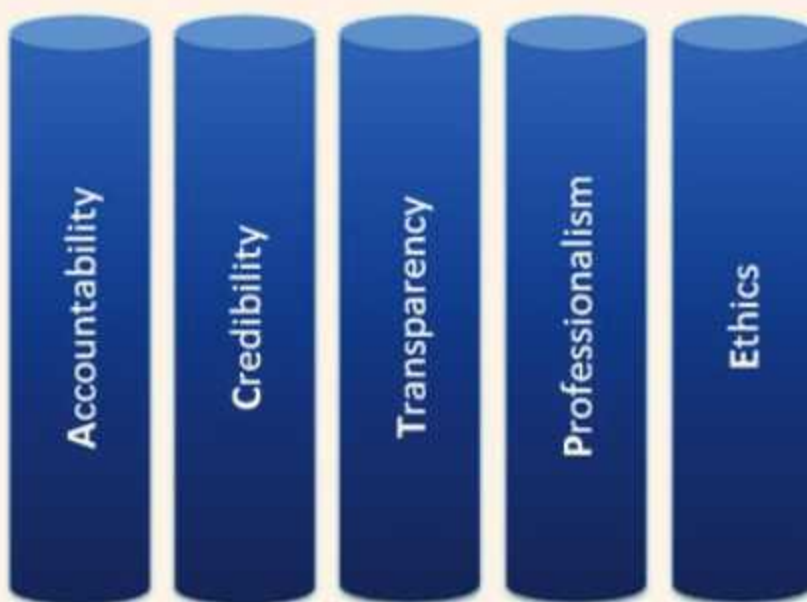
OUR VISION

Enhancing accountability and transparency for utilization of public resources that promotes value and benefit to citizen.

OUR MISSION

Providing independent assurance to citizens, parliament and other stakeholders on optimum management of public resources for ensuring good governance and improved public service delivery through quality audit.

OUR CORE VALUES



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1. FOREWORD: IN RETROSPECT



It is my pleasure to present the Annual Activity Report of the Office of the Comptroller and Auditor General of Bangladesh for the year 2021. Significant activities of the said period have been placed in this report. The OCAG functions in accordance with the mandate and authority given under the Constitution and the Comptroller and Auditor-General (Additional Functions) Act, 1974 for the purpose of ensuring a sound public financial management system in our country.

Government Auditing Standards of Bangladesh (GASB), Code of Ethics (CoE), Quality Control System, Compliance Audit Guidelines and Financial Audit Guidelines have been promulgated in 2021 which aligned the public sector audit with the latest international standards. These documents will guide our employees to achieve excellence that is the hallmark of any supreme audit institution. A new format of Finance Accounts has recently been approved by the Honorable President of Bangladesh, and a new format of

Appropriation Accounts has already been finalized. Besides, new instruments like A-Challan, MICR cheque have been fully implemented in the offices of the Controller General of Accounts, Controller General Defence Finance and Additional Director General (Finance) Bangladesh Railway for creating automated environment in receipt and payment system of the government.

During the period OCAG focused more on creating digital audit environment. Newly developed Audit Management and Monitoring System (AMMS) is firmly on its way to automating audit processes. Besides, all audit observations from 1972 till date have been digitized and there are windows for audited organizations to communicate with Audit Directorates through automated environment. These activities are aimed at transforming OCAG from an IT-enabled to an IT-led organization.

OCAG prioritizes capacity building of its employees. In that respect, it invested huge resources in training activities. Online session titled 'Schematic view of the Constitution' is running on regular basis from May 2021 with a view to creating comprehensive and harmonized knowledge-based human resources. Financial Management Academy (FIMA), an apex training institution of government financial management under OCAG imparted quality training to OCAG officials throughout the year.

Moreover, a good number of officers of SAI Bangladesh attended virtual training, workshop, seminar, meeting etc. arranged by ASOSAI and INTOSAI which represents international cooperation and collaboration. SAI Bangladesh is also playing a very important role as member of the three INTOSAI working groups namely Working Group on IT Audit (WGITA), Working Group on Environment Audit (WGEA) and Working Group on Big Data (WGBA).

I hope this activity report will let stakeholders including legislators, executives and academics know the developments as well as an overview of the activities of OCAG Bangladesh.

May 2022

Mohammad Muslim Chowdhury
Comptroller and Auditor General of Bangladesh

2. INTRODUCING SUPREME AUDIT INSTITUTION OF BANGLADESH

a. About Us



The Office of the Comptroller and Auditor General (OCAG), the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and expenditures to ascertain whether expenditures have yielded value for money in government offices, public bodies and statutory organizations. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) heads the Supreme Audit Institution. Constitutional mandate provides the CAG with the authority to decide the manner and the form in which the government accounts are maintained and disclosed.

The Constitution of the People's Republic of Bangladesh provides the CAG with absolute operational independence. The CAG is not subject to the influence or control of any other authority in determining the nature, scope and extent of audit and has unrestricted access to all documents required for carrying out audit.

Directors General, the heads of the Audit Directorates are responsible for conducting audit on behalf of the CAG in their respective jurisdictions. Alongside the traditional approach to carry out financial, compliance or regularity audits, the OCAG is now conducting performance audit to determine economy, efficiency and effectiveness in the management of public resources.

In recent years, there has been increased use of IT in the government offices. As a result, the scope for the IT audit has also increased manifold. To keep pace with the vision of the present government's 'Digital Bangladesh', the OCAG Bangladesh has put emphasis on digitalization of audit activities and increased IT auditing.

b. Constitutional Mandate

The Constitution of the People's Republic of Bangladesh Part-VIII THE COMPTROLLER AND AUDITOR GENERAL

127. (1) There shall be a Comptroller and Auditor-General of Bangladesh (hereinafter referred to as the Auditor-General) who shall be appointed by the President.

Establishment of office of Auditor-General

(2) Subject to the provisions of this Constitution and of any law made by Parliament, the conditions of service of the Auditor-General shall be such as the President may, by order, determine.

128. (1) The public accounts of the Republic and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Auditor-General and for that purpose he or any person authorized by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other government property in the possession of any person in the service of the Republic.

Functions of Auditor-General

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

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

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

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

Term of office of Auditor-General

(2) The Auditor-General shall not be removed from his office except in like manner and on the like grounds as a Judge of the Supreme Court.

(3) The Auditor-General may resign his office by writing under his hand addressed to the President.

(4) On ceasing to hold office the Auditor-General shall not be eligible for further office in the service of the Republic.

130. At any time when the office of Auditor-General is vacant, or the President is satisfied that the Auditor-General is unable to perform his functions on account of absence, illness or any other cause, the President may appoint a person to act as Auditor-General and to perform the functions of that office until an appointment is made under article 127 or, as the case may be until the Auditor-General resumes the functions of his office.

Acting Auditor-General

131. The public accounts of the Republic shall be kept in such form and in such manner as the Auditor-General may, with the approval of the President, prescribe.

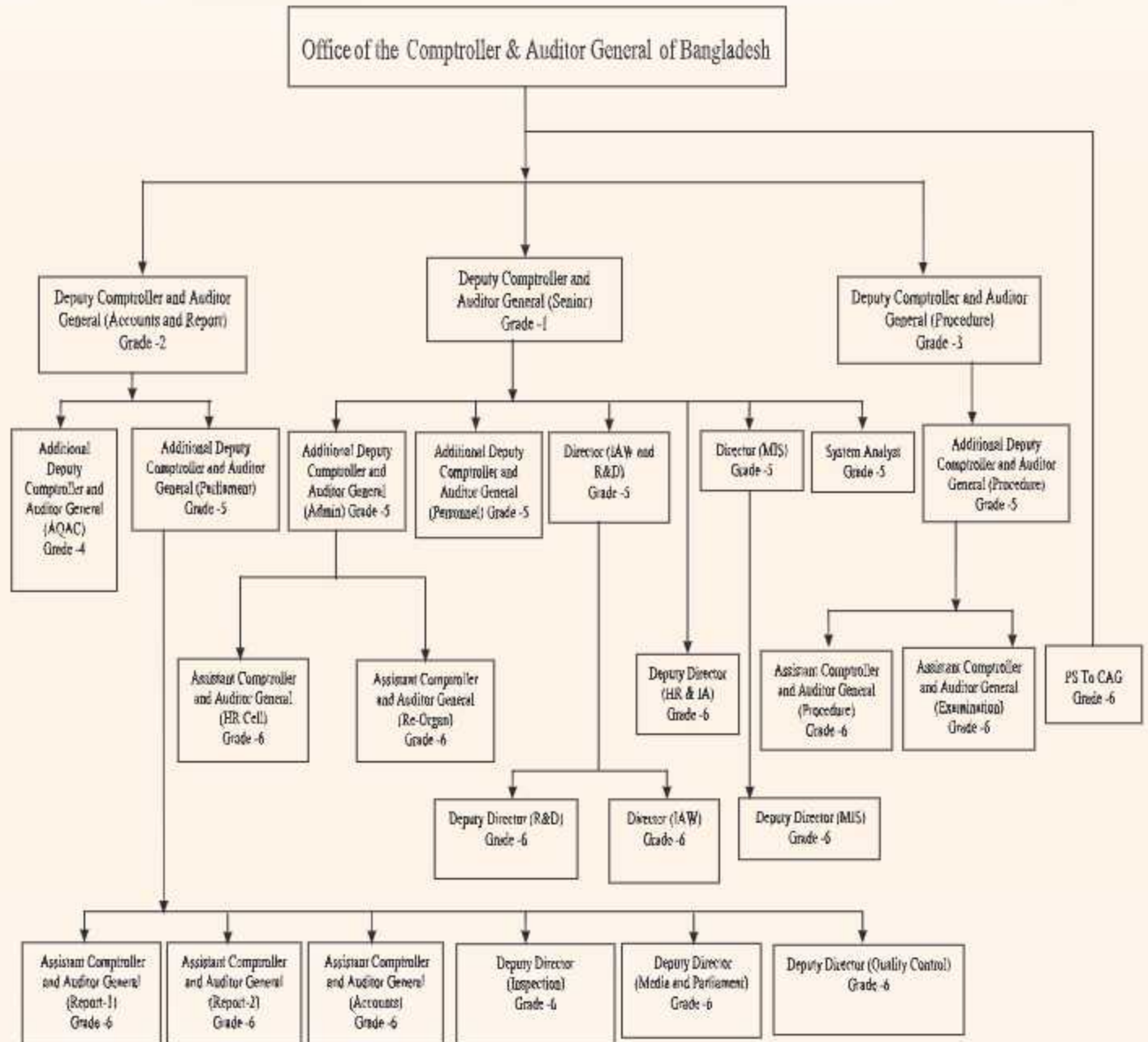
Form and manner of keeping public accounts

132. The reports of the Auditor-General relating to the public accounts of the Republic shall be submitted to the President, who shall cause them to be laid before Parliament.

Reports of Auditor-General to be laid before Parliament

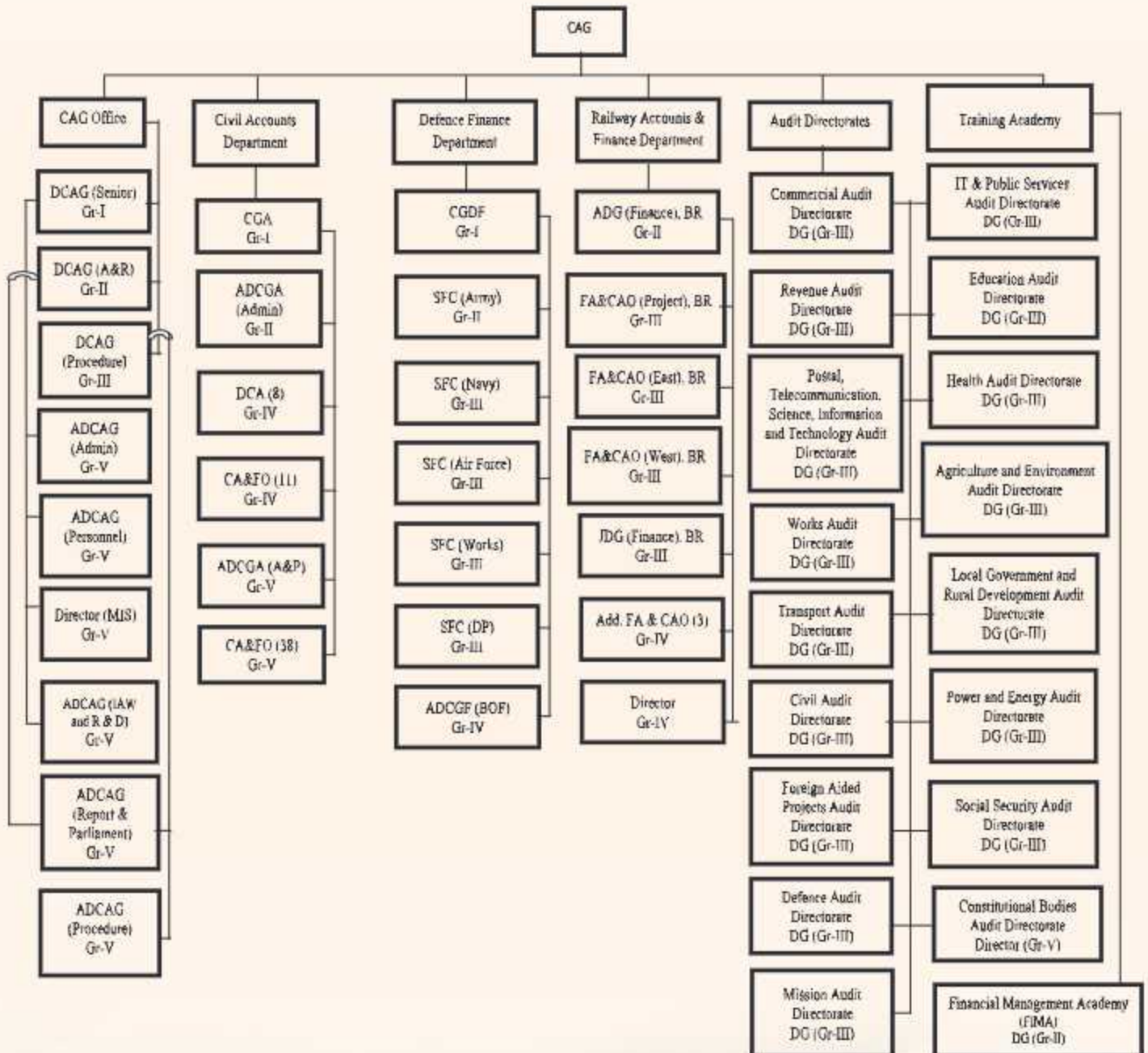
c. Organizational Structure

I. Office of the Comptroller and Auditor General of Bangladesh (Post-wise):



II. Audit and Accounts Department (Post-wise):

Audit & Accounts Department (Post-wise)



d. Operational Activities

Public Sector Audit:

The OCAG is the secretariat of the SAI Bangladesh where broad policies and plans are designed, coordinated and evaluated. The OCAG conducts its post-audit activities through seventeen Audit Directorates. The Directorates are organized based on their functions, as is shown below:

Serial	Audit Directorates	Auditing Areas	Sanctioned Manpower
01	Constitutional Bodies Audit Directorate.	Office of the Honorable President Law and Justice Division Legislative and Parliamentary Affairs Division Bangladesh Supreme Court Election Commission Secretariat Anti-Corruption Commission Public Service Commission Parliament Secretariat Office of the Comptroller and Auditor General of Bangladesh	100
02	Social Security Audit Directorate.	Ministry of Social Welfare Ministry of Women and Children Affairs Ministry of Youth and Sports Ministry of Disaster Management and Relief Ministry of Labour and Employment Ministry of Liberation War Affairs Ministry of Food	185
03	Agriculture and Environment Audit Directorate.	Ministry of Agriculture Ministry of Environment, Forest and Climate Change Ministry of Fisheries and Livestock	238
04	Local Government and Rural Development Audit Directorate.	Ministry of Chittagong Hill Tracts Affairs Local Government Division Rural Development and Co-operatives Division	254
05	Commercial Audit Directorate.	Ministry of Industries Ministry of Commerce Financial Institutions Division Ministry of Textiles and Jute Ministry of Civil Aviation and Tourism	413

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Serial	Audit Directorates	Auditing Areas	Sanctioned Manpower
06	Education Audit Directorate.	Ministry of Primary and Mass Education Ministry of Cultural Affairs Ministry of Religious Affairs Secondary and Higher Education Division Technical and Madrasa Education Division	237
07	Health Audit Directorate.	Health Services Division Medical Education and Family Welfare Division	240
08	Revenue Audit Directorate.	Internal Resources Division	176
09	Works Audit Directorate.	Ministry of Housing and Public Works Ministry of Land Ministry of Water Resources	217
10	Civil Audit Directorate.	Finance Division	144
11	Foreign Aided Projects Audit Directorate.	Economic Relations Division	254
12	Power and Energy Audit Directorate.	Power Division Energy and Mineral Resources Division	161
13	Defence Audit Directorate.	Ministry of Defence Armed Forces Division	172
14	Mission Audit Directorate.	Ministry of Foreign Affairs Ministry of Expatriates' Welfare and Overseas Employment	50
15	Transport Audit Directorate.	Ministry of Railways Road Transport and Highways Division Bridges Division Ministry of Shipping	257
16	Postal, Telecommunication, Science, Information and Technology Audit Directorate.	Ministry of Science and Technology Posts and Telecommunications Division Information and Communication Technology Division Ministry of Information	187
17	Directorate of IT & Public Services Audit.	Prime Minister's Office Cabinet Division Ministry of Public Administration Public Security division Security Service division Statistics and Informatics Division Planning Division Implementation, Monitoring and Evaluation Division	177

Pre-Auditing Responsibilities

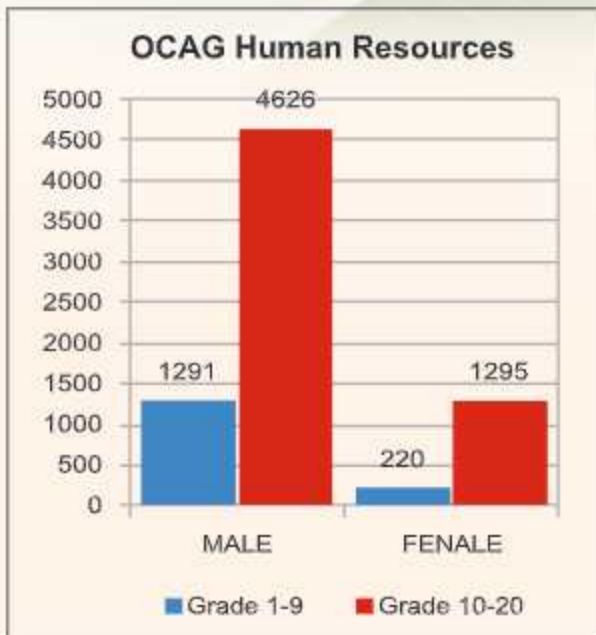
Pre-auditing responsibilities are undertaken by the OCAG against the backdrop of prevalent control weaknesses and inadequate internal audit functions within the public sector organizations. The offices of the Controller General of Accounts (CGA), Controller General Defence Finance (CGDF) and Additional Director General (Finance), Bangladesh Railway assist the CAG in pre-audit of all expenditures incurred by the government. These offices are also tasked with the responsibilities of compiling the Finance Accounts and Appropriation Accounts of the government. The allocations of functions to these offices are as follows:

Name of the Offices	Type of Accounts	Allocation of Functions	Existing Manpower
Controller General of Accounts (CGA)	Civil Accounts	<p>Accounting Functions:</p> <ul style="list-style-type: none"> to compile monthly accounts of Ministries/ Divisions to prepare/consolidate Appropriation Accounts and Finance Accounts of the government and place before CAG for certification to ensure accuracy and timeliness of accounts to manage accounting data through Central Data Processing Unit (CDPU) to prescribe forms and methods of keeping accounts with approval of CAG <p>Pre-Audit Functions:</p> <ul style="list-style-type: none"> to authorize payments after pre-audit for claims of all civil officers and staff of the government to authorize payments of other expenditure after pre-audit <p>Other Functions:</p> <ul style="list-style-type: none"> to administer all accounts offices including CAFOs, DCAs, DAFOs and UAOs to provide necessary accounting/financial data and information as per requirements of Finance Division, Ministry of Finance. 	3681
Controller General Defence Finance (CGDF)	Defence Accounts	<p>Accounting Functions:</p> <ul style="list-style-type: none"> to compile and consolidate monthly and annual accounts of the Defence Services to prepare periodical financial/accounting reports/statements including yearly Appropriation Accounts for the Ministry of Defence and Armed forces division. to furnish inputs of Finance Accounts to the CGA to issue necessary instructions to the SFCs and Finance Controllers in matters relating to internal audit, accounts and work procedure etc. to supply/disburse and control imprest and cash assignment. To issue, and reconcile, cheques to Garrison Engineers 	1168

INTRODUCING SAI

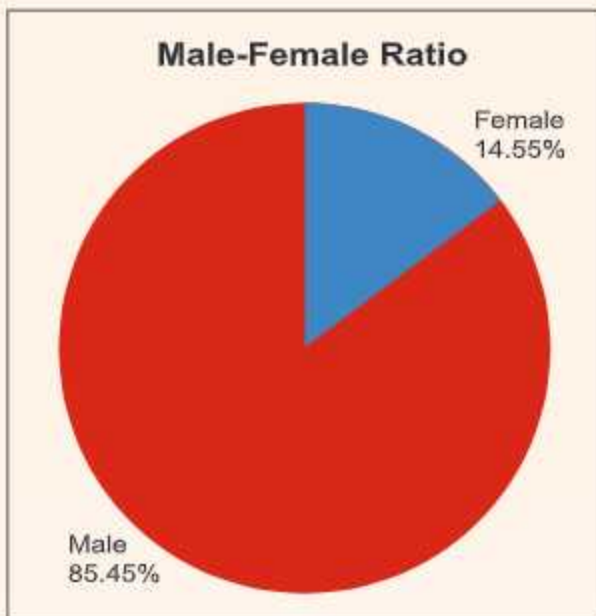
Name of the Offices	Type of Accounts	Allocation of Functions	Existing Manpower
		<p>Pre-audit Function:</p> <ul style="list-style-type: none"> to carry out pre-audit to suit the individual service requirements <p>Financial Advice:</p> <ul style="list-style-type: none"> to examine and render advice to defence services on 'Budget estimate and reviews' to assist in scrutiny of all 'New budget measures' to assist in internal auditing and accounts keeping by advising the services chiefs to assist in speedy disbursement of pay, pension and allowances to the defence personnel to clarify and explain different provisions as stated in Joint Services Instruction 	
Additional Director General (Finance)	Bangladesh Railway Accounts	<p>Accounting Functions:</p> <ul style="list-style-type: none"> to maintain current accounts, monthly accounts of cash-based transactions to consolidate Bangladesh Railway (BR) Appropriation Accounts on expenditure against budget allocation to furnish inputs of Finance Accounts to the CGA including year-end assets and liabilities to prepare subsidiary accounts comprising capital statement, balance sheet, profit and loss accounts to maintain traffic accounts by Additional FA and CAO (Traffic Accounts) routed through the pay and cash offices of East and West zones of BR to maintain settlement accounts of BR with adjustment to civil, defence and store accounts through central books and budget unit under FA&CAO (East) <p>Other Functions:</p> <ul style="list-style-type: none"> to help BR to finalize both development and non-development budget estimates to render advice on administrative matters involving BR financial management, and on policy of public service obligations to settle claims against BR <p>Financial Advice:</p> <ul style="list-style-type: none"> to analyze income and expenditure of Bangladesh Railway to give opinion regarding financial matters of RTA and BR, HQ 	607

e. Human Resources



The Supreme Audit Institution requires special competence from its workforce to conduct its varied auditing tasks. The OCAG considers the skills and expertise of its staff as the most important aspect to perform its duties effectively. The OCAG employees possess a wide range of educational background and professional credentials which are particularly useful in carrying out the audit engagements, especially in performance audit, environmental audit, and the emerging audit issues.

The OCAG has taken initiatives to increase its expertise in public financial management including accounting and auditing qualifications. Officers belonging to Bangladesh Civil Service (BCS) are recruited by Bangladesh Public Service Commission. The other category of staffs is recruited directly by the OCAG who are promoted to the higher ranks after qualifying departmental examination known as the Subordinate Accounts Service (SAS) exam.



To build a strong competence based human capital, the OCAG encourages professionalism by providing platforms for acquiring qualifications and certifications like ACCA (Association of Chartered Certified Accountants), CIPFA (Chartered Institute of Public Finance and Accountancy), CISA (Certified Information Systems Auditor), CIA (Certified Internal Auditor), and CFE (Certified Fraud Examiner) by its officials. Moreover, the OCAG provided scholarships for some of these courses in the past.

Approximately, eight thousand officials are currently working in the OCAG, of which about Fifteen percent are women. The bar graph here indicates the gender ratio at grade: 1 to 9 and grade: 10 to 20.

3. PRODUCTS AND SERVICES



In the year 2021, OCAG covered audit of various sectors of the government. Special emphasis was put on issue-based auditing that covered more risky sectors including health, power, banking, public works, education, communication etc. In preparing these reports, Emphases was put on audit quality to ensure transparency and accountability of the government receipts and payments. It is expected that maximum utilization of government funds and reduced wastage of public resources would be ensured in the sectors audited. The following Audit reports are in the process of finalization by the OCAG. 02 Special Audit reports & 34 Compliance Audit reports are expected to be ready for submission to the Honorable President.

a. Special Audit Report:

Serial	Title of Audit Report	Type of Report	Ministry/ Division	Audit Directorate
01	Audit Report on the Accounts of (FY: 2011-2016) Loan Management of Rupali Bank Ltd.	Special Audit Report	Financial Institutions Division	Commercial Audit Directorate
02	Audit Report (FY: 2017-2018) Wastes Management of Dhaka, North City Corporation.	Special Audit Report	Local Government Division	Local Government and Rural Development Audit Directorate

b. Compliance Audit Report:

Serial	Title of Audit Report	Type of Report	Ministry/ Division	Audit Directorate
01	Audit Report (FY: 2019-2020) on the accounts of Quarantine expenditure of doctors and health workers engaged in the treatment of Covid-19 patients in selected hospitals in Dhaka and the cost of MSR and medical equipment.	Compliance Audit Report	Health Service Division	Health Audit Directorate
02	Audit Report (FY: 2010-2011 to 2019-2020) on the accounts of Bangladesh Development Bank Ltd. (BDBL).	Compliance Audit Report	Financial Institutions Division	Commercial Audit Directorate
03	Audit Report (FY: 2017-2018 to 2019-2020) on the accounts of Investment Corporation of Bangladesh (ICB).	Compliance Audit Report	Financial Institutions Division	Commercial Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Type of Report	Ministry/ Division	Audit Directorate
04	Audit Report (FY: 2019-2020) on the accounts of "Covid-19 Emergency Response and Pandemic Preparedness Project".	Compliance Audit Report	Health Services Division	Foreign Aided Project Audit Directorate
05	Audit report (FY: 2017-2018) on the accounts of income and expenditure of various organizations under the control of the Department of Health Services and Medical Education & Family Welfare.	Compliance Audit Report	Ministry of Health and Family Welfare	Health Audit Directorate
06	Audit report (FY: 2017-2018) on the accounts of Disaster Management Directorate.	Compliance Audit Report	Ministry of Disaster Management and Relief	Social Security Audit Directorate
07	Audit report (FY: 2013-2014 & 2014-2015 to 2016-2017) on the accounts of 11 companies under Bangladesh Oil, Gas and Mineral Resources Corporation (Petrobangla) and 2 companies under Bangladesh Petroleum Corporation (BPC).	Compliance Audit Report	Energy and Mineral Resources Division.	Power and Energy Audit Directorate
08	Audit Report (FY: 2018-2019 to 2019-2020) on the Accounts of Jibon Bima Corporation.	Compliance Audit Report	Financial Institutions Division	Commercial Audit Directorate
09	Audit Report (FY: 2017-2018) on the Accounts of Ministry of Agriculture and Ministry of Environment, Forests and Climate Change.	Compliance Audit Report	Ministry of Agriculture and Ministry of Environment, Forests & Climate Change	Agriculture and Environment Audit Directorate
10	Audit report (FY: 2018-2019) on the accounts of income and expenditure of various organizations under the control of the Department of Health Services and Medical Education & Family Welfare.	Compliance Audit Report	Ministry of Health and Family Welfare	Health Audit Directorate
11	Audit Report (FY: 2008-2009 to 2019-2020) on the accounts of the Department of Local Government Engineering of funds received from 12 projects for management support expenditure or service charge or professional fee.	Compliance Audit Report	Ministry of Local Government, Rural Development and Cooperatives	Local Government and Rural Development Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Type of Report	Ministry/ Division	Audit Directorate
12	Audit Report (FY: 2017-2018 to 2019-2020) on the accounts of different projects under the Department of Agricultural Extension and the Department of Fisheries as well as the Department of Livestock.	Compliance Audit Report	Ministry of Agriculture and the Ministry of Fisheries and Livestock.	Agriculture and Environment Audit Directorate
13	Audit Report (FY: 2017-2018) on the accounts of the Directorate General of Food and Department of Youth Development.	Compliance Audit Report	Ministry of Food and Ministry of Youth and Sports.	Social Security Audit Directorate
14	Audit Report (FY: 2017-2018 to 2018-2020) on the accounts of the Department of Social Services, the Department of Disaster Management and the Department of Food under the Ministry of Food.	Compliance Audit Report	Ministry of Social Welfare; Ministry of Disaster Management and Relief; Ministry of Food.	Social Security Audit Directorate
15	Audit Report (FY: 2014-2015 to 2015-2016) on the accounts of Regarding the various Value Added Tax (VAT) circle office.	Compliance Audit Report	Internal Resources Division	Revenue Audit Directorate
16	Audit Report (FY: 2015-2016) on the accounts of office of the Shahjalal Fertilizer Project.	Compliance Audit Report	Ministry of Industry.	Foreign Aided Projects Audit Directorate
17	Audit Report (FY: 2013-2014 to 2016-2017) on the accounts of Cash Incentive paid under the Finance Division.	Compliance Audit Report	Finance Division	Civil Audit Directorate
18	Audit Report (FY: 2014-2015) on the accounts of Regarding the various Value Added Tax (VAT) circle office.	Compliance Audit Report	Internal Resources Division	Revenue Audit Directorate
19	Audit Report (FY: 2016-2017) on the accounts of Dhaka Development Authority (Rajuk), Chattogram Development Authority (Chauk).	Compliance Audit Report	Ministry of Housing and Public works.	Works Audit Directorate
20	Audit Report (FY: 2013-2014 to 2015-2016) on the accounts of office of the 01 Additional District controller (Revenue) and 12 Assistant Commissioner (Land).	Compliance Audit Report	Ministry of Land	Works Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Type of Report	Ministry/ Division	Audit Directorate
21	Audit Report (FY: 2010-2011 to 2011-2016) on the accounts of Agrani Bank Limited.	Compliance Audit Report	Financial Institutions Division	Commercial Audit Directorate
22	Audit Report (FY: 2016-2017) on the accounts of Bangladesh Railway.	Compliance Audit Report	Ministry of Railways.	Transport Audit Directorate
23	Audit Report (FY: 2017-2018) on the accounts of Dhaka North & Dhaka South City Corporation, Chattogram, Sylhet, Barishal, Cumilla & Narayongonj City Corporation.	Compliance Audit Report	Ministry of Local Government, Rural Development and Cooperatives	Local Government and Rural Development Audit Directorate
24	Audit Report (FY: 2017-2018) on the accounts of income earned by Large Tax Payer Unit (Income Tax).	Compliance Audit Report	Internal Resources Division	Revenue Audit Directorate
25	Audit Report (FY: 2017-2018) on the accounts of Bangladesh Telecommunications Company Limited under the Ministry of Posts, Telecommunications and Information Technology and 9 governing bodies under the administration of the Ministry of Science and Technology.	Compliance Audit Report	Ministry of Posts, Telecommunications and Information Technology and Ministry of Science and Technology	Postal, Telecommunication, Science, Information & Technology Audit Directorate
26	Audit Report (FY: 2017-2018) on the accounts of direct and indirect tax collection activities of 3 Additional Deputy Commissioners and 6 Assistant Commissioners (Land) offices.	Compliance Audit Report	Ministry of Land	Works Audit Directorate
27	Audit Report (FY: 2017-2018) on the accounts of the Dhaka Development Authority, Chattogram Development Authority and National Housing Authority.	Compliance Audit Report	Ministry of Housing Public Works	Works Audit Directorate
28	Audit Report on the accounts of (FY: 2017-2018) office of the 8 numbers of Secondary and Higher Secondary Education Board (Dhaka, Chattogram, Cumilla, Barishal, Jashore, Rajshahi, Dinajpur and Sylhet.	Compliance Audit Report	Secondary and Higher Education Division.	Education Audit Directorate

PRODUCTS AND SERVICES

Serial	Title of Audit Report	Type of Report	Ministry/ Division	Audit Directorate
29	Audit Report on the accounts of (FY: 2009-2010 to 2015-2016) office of the Sonali Bank Limited.	Compliance Audit Report	Financial Institutions Division	Commercial Audit Directorate
30	Audit Report on the accounts of (FY: 2017-2018) office of the various Circles under the Commissionerate of Customs Excise and VAT under the National Board of Revenue.	Compliance Audit Report	Internal Resources Division	Revenue Audit Directorate
31	Audit Report on the accounts of (FY: 2017-2018) collection of income tax in the various tax circles under the Commissioner of Taxes (Dhaka, Khulna, Chattogram) under the National Board of Revenue.	Compliance Audit Report	Internal Resources Division	Revenue Audit Directorate
32	Audit Report on the accounts of (FY: 2013-2014 to 2014-2015) office of the Directorate of Secondary and Higher Education, 23 Universities under the Ministry of Education, 5 Boards of Secondary and Higher Education, National Curriculum and Textbook Board and Bangladesh University Grants Commission.	Compliance Audit Report	Secondary and Higher Education Division, Ministry of Education	Education Audit Directorate
33	Audit Report on the accounts of (FY: 2017-2018) office of the 20 Sub-Registry Offices. Report No-13/2021	Compliance Audit Report	Law and Justice Division	Constitutional Bodies Audit Directorate

c. Notable Audit Reports

Financial Institutions Division

Name of the Report: Special Audit Report on the accounts of Equity and Entrepreneurship Fund (EEF) of Bangladesh Investment Corporation under Financial Institutions Division, Ministry of Finance for the fiscal year 2009-2010 to 2014-2015.

CAG's Audit Report: 2015-2016.

Audit Directorate: Commercial Audit Directorate.

Number of Audit Observations: 38

Amount Involved: Tk 419.14 crore

Major Observations:

- Hasty release of EE fund of the project without completing land registration.
- EE fund released without importing any types of equipment.
- EE fund released to the project without following the EEF's rules and regulations.
- EEF assistance provided to the project against the fake documents.
- Failure in buying back shares even though the project was closed and expired.

Causes of Irregularities:

- Violation of Bank's Loan Disbursement Policy.
- Violation of Foreign Exchange Policy.
- Non-Compliance with Various financial rules & orders of Bangladesh Bank.
- Lack of efforts to strengthen internal control system & internal audit.

Ministry of Water Resources

Name of the Report: Performance Audit Report on the activities of Early Flood Control and Drainage system of Water Development Board under Ministry of Water Resources for the fiscal year 2012-2013 to 2016-2017.

CAG's Audit Report: 2017-2018

Audit Directorate: Works Audit Directorate

Number of Audit Observations: 19

Major Observations:

- Causeway, Regulator, Block installation and Pitch way were constructed without an appropriate feasibility study.
- Lack of initiatives to repair the damaged portion of the existing embankment in order to control early floods.
- Flood drainage system immensely hampered due to the absence of capital and routine dredging.
- PIC formation without following the 'Money for work' policy 2010.
- Non-compliance with specifications to build compaction & slope embankment.

Causes of Irregularities:

- Negligence to repair the damaged portion of submerged embankment.
- Absence of consultation with local representatives and beneficiaries before finalization of the feasibility study.
- No initiatives were taken to conduct capital dredging into sand-filled rivers.
- Absence of visible initiatives taken by the concerned authority to hold failed contractors accountable.
- Non-compliance with the provisions of development project proforma (DPP).

PRODUCTS AND SERVICES

Financial Institutions Division

Name of the Report: Annual Audit Report on the accounts of Investment Corporation of Bangladesh of Financial Institutions Division under Ministry of Finance for the fiscal year 2013-2015 & that of the previous years.

CAG's Audit Report: 2017-2018

Audit Directorate: Commercial Audit Directorate

Number of Audit Observations: 10

Amount involved: Tk 712.06 Crore

Major Observations:

- Failure to recover the short-term arear loan of ICB Securities Company Limited.
- Abnormal transactions in the accounts of margin loans' investors.
- Failure to recover cash credit loan from defaulter.
- Distribution of excessive loans beyond the permitted limit.
- More liabilities were created than security deposits.
- Non-adjustment of the post-retirement financial facility with housing loans provided to different officers.

Causes of Irregularities:

- Non-Compliance with financial rules & regulations of ICB.
- Failure in following related orders, notifications and policies of Bangladesh bank.
- Lack of initiatives to strengthen internal control system & internal audit.

Ministry of Power, Energy and Mineral Resources

Name of the Report: Annual Audit Report on the accounts of Dhaka Power Distribution Company Limited (DPDCL) of Power Division under Ministry of Power, Energy & Mineral Resources for the fiscal year 2015-2016.

CAG's Audit Report: 2017-2018

Audit Directorate: Power and Energy Audit Directorate

Number of Audit Observations: 06

Amount involved: Tk 660.58 Crore

Major Observations:

- Bank balances were not reflected properly into certified accounts and annual reports.
- Anomaly in the balance of store department.
- CD VAT & Project assistance were not recorded properly in the loan account.
- Overstatement in the balance of DPDCL store department than actually recorded in physical verification.

Causes of Irregularities:

- Bank balances were recorded without verification of bank statements properly.
- Lack of knowledge regarding maintenance of the cash book.
- Financial rules and regulations were not complied with properly.

Ministry of Housing and Public Works

Name of the Report: Annual Audit Report on the accounts of Rajdhani Unnayan Kartipakkha (RAJUK) under the Ministry of Housing and Public Works for the fiscal year 2014 to 2016.

CAG's Audit Report: 2016-2017

Audit Directorate: Works Audit Directorate

Number of Audit Observations: 24

Amount involved: Tk 1491.39 Crore

Major Observations:

- Concerned authority didn't encash tender security as per rules.
- Failure to impose penalty even though the contract was ruled out.
- Failure to take possession of both ousted and undistributed plots.
- Visible and effective measures were not taken to collect arrear money.
- Concerned authority carried out land mutation activities without following legal measures as per Court's Verdict.

Causes of Irregularities:

- Weakness of internal control system.
- Excessive expenditure than allotted/sanctioned budget.
- Non-compliance with financial rules and regulations.
- No measures have been taken to recover money.
- Lack of close coordination and monitoring.

d. Government Accounts

Finance Accounts

The Comptroller and Auditor General of Bangladesh certifies the annual 'Finance Accounts' and 'Appropriation Accounts' for submission to the Honorable president as per section 4 of the Comptroller and Auditor General (Additional Functions) Act, 1974. Finance Accounts show the annual receipts and disbursements for the purpose of the government, distinguished under the respective heads thereof, and particulars of its balances and outstanding liabilities containing such other information as to its financial position.

Appropriation Accounts

While a comparative statement showing detailed head-wise final budget allocation and actual expenditure of different Ministries/Divisions and their subordinate offices with explanation of variances (if any) are included in the Appropriation Accounts.

A new Finance Accounts format has been approved by the Honorable President of Bangladesh on 28th December 2021 and a new format of the Appropriation Accounts has also been finalized and is ready for approval.

4. SETTLEMENT OF AUDIT OBSERVATIONS

A total of 22,999 audit observations have been settled in 2020-2021 by the OCAG. The amount involved in these observations is Tk. 89,610.82 crore. The number of audit observations and the amount involved for the respective Ministries and Divisions are shown below:

Serial	Name of Ministry/ Division/ Organization	Number of observations	Amount Involved (In Crore Taka)
01	Finance Division	321	9193.92
02	Financial Institutions Division, Ministry of Finance	2457	848.51
03	Ministry of Women and Children Affairs	24	1.68
04	Ministry of Liberation War Affairs	4	0.61
05	Ministry of Food	14	0.29
06	Ministry of Disaster Management and Relief	13	33.8
07	Ministry of Fisheries and Livestock	223	701.11
08	Ministry of Housing and Public Works	235	4011.92
09	Ministry of Law, Justice and Parliamentary Affairs	1	0.06
10	Ministry of Land	12	316.28
11	Election Commission	17	32
12	Ministry of Youth and Sports	69	4.22
13	Ministry of Health and Family Welfare	2415	8846.06
14	Ministry of Primary and Mass Education	18	11.66
15	Ministry of Public Administration	5	6.76
16	Ministry of Education	169	281.05
17	Ministry of Social Welfare	18	4.24
18	Ministry of Agriculture	404	371.53
19	Local Government Division	219	661.61
20	Rural Development and Co-operatives Division	372	409.44
21	Posts and Telecommunications Division	185	839.75
22	Ministry of Industries	720	2497.08
23	Ministry of Defence	4718	1510.04
24	Ministry of Religious Affairs	2	0.0071
25	Ministry of Chittagong Hill Tracts Affairs	13	28.48
26	Ministry of Environment, Forest and Climate Change	54	55.4
27	Supreme Court	1	1.38
28	Ministry of Water Resources	326	681.3
29	Ministry of Foreign Affairs	2164	67.54
30	Ministry of Home Affairs	8	7.96
31	Ministry of Civil Aviation and Tourism	132	466.53
32	Power Division	931	41453.51
33	Ministry of Shipping	18	6.97
34	Energy and Mineral Resources Division	280	4761.3
35	Ministry of Information and Broadcasting	95	164.46
36	Secretariat of Parliament	4	0.49
37	Ministry of Expatriates' Welfare and Overseas employment	10	2.19

SETTLEMENT OF AUDIT OBSERVATIONS

Serial	Name of Ministry/ Division/ Organization	Number of Observations	Amount Involved (In Crore Taka)
38	Information and Communications Technology Division	14	2.95
39	Public Service Commission	1	0.001
40	Road Transport and Highways Division	5390	10230.44
41	Railway Division	116	26.49
42	Planning Division	25	108.92
43	Ministry of Textiles and Jute	340	537.81
44	Ministry of Commerce	173	98.01
45	Ministry of Labour and Employment	2	2.23
46	Prime Minister's Office	7	90.58
47	Internal Resources Division	17	0.8
48	Anti-Corruption Commission	7	3.89
49	Ministry of Science and Technology	233	201.01
50	Bridges Division	3	26.54
	Total (In crore TK)	22,999	89,610.8081

5. PUBLIC ACCOUNTS COMMITTEE ACTIVITIES

In accordance with Article 132 of the Constitution the Comptroller and Auditor General of Bangladesh after apprising the Prime Minister, submits the reports to the Honorable President of the Republic who causes them to be laid before Parliament. Mandated by Article 76 (1) (a) of the Constitution and Rule 233 of the Rules of Procedure of Parliament, the Public Accounts Committee (PAC) examines the reports.

The PAC selects important observations of the audit reports with the help of OCAg for detailed examination and holds hearings. On the Audit reports of different Ministries/Divisions. It makes recommendations and submits reports to the Parliament. The OCAg provides necessary support to the PAC in its effective functioning. During the full committee meeting, CAG remains present as 'amicus curie' along with the concerned officers of the respective audit directorates. The officers of the OCAg attached to the Parliament assist the committee in preparation of reports of the PAC. Concerned officers of the OCAg remain present at the meetings of the Public Undertakings Committee (PUC) and Committee on Estimates (EC) when they are requested to.

a. PAC MEETING: JANUARY-DECEMBER 2021

Serial	Meeting No. and Date	Audit Report Discussed	Audit Directorate
01	37 th Meeting February 04, 2021	Annual Audit Report on the accounts of Dhaka University (2012-2013), IBA (2000-2013), Dhaka university (2000-2013).	Local and Revenue Audit Directorate
02	38 th Meeting February 04, 2021	Discussion for final settlement observations by PAC recommended by CAG under different Ministry, Division/Organizations.	All Audit Directorate
03	39 th Meeting February 14, 2021	Annual Audit Report on the accounts of Bangladesh Jute Mills Corporation (FY 2011-2012).	Commercial Audit Directorate
04	40 th Meeting February 14, 2021	Annual Audit Report on the accounts of Trading Corporation of Bangladesh (FY 2011-2012).	Commercial Audit Directorate
05	41 st Meeting February 14, 2021	Annual Audit Report on the accounts of Essential Drugs Company Ltd. (FY 2011-2012).	Commercial Audit Directorate (Present Health Audit Directorate)
06	42 nd Meeting February 28, 2021	Annual Audit Report on the accounts of Petrobangla and its institutes (FY 2011-2012).	Commercial Audit Directorate (Present-Power and Energy Audit Directorate)
07	43 rd Meeting March 11, 2021	Annual Audit Report on the accounts of different embassies (FY 2012-2013 and 2014-2015), under the Ministry of Foreign Affairs.	Mission Audit Directorate

PAC ACTIVITIES

Serial	Meeting No. and Date	Audit Reports Discussed	Audit Directorate
08	44 th Meeting March 23, 2021	Annual Audit Report on the accounts of (FY 2010-2011) Food Directorate, Essential Drugs Company Ltd, Trading Corporation of Bangladesh and Bangladesh Jute Mills Corporation.	Commercial Audit Directorate
09	45 th Meeting March 23, 2021	Annual Audit Report on the accounts of (FY 2010-2011) Food Directorate, Essential Drugs Company Ltd, Trading Corporation of Bangladesh and Bangladesh Jute Mills Corporation.	Commercial Audit Directorate
10	46 th Meeting June 22, 2021	Annual Audit Report on the accounts of (FY 2010-2011 & 2011-2012) Directorate of Health Engineering Department Under the Ministry of Health and Family Welfare.	Works Audit Directorate
11	47 th Meeting August 18, 2021	Compliance Audit Report on the accounts of (FY 2011-2012) Upazilla and Zilla Parishads, Municipalities and City Corporations (Dhaka (South and North) and Narayanganj). Follow up meeting of 13th meeting	Local Government and Rural Development Audit Directorate
12	48 th Meeting August 26, 2021	Compliance Audit Report on the accounts of (FY 2012-2013 to 2000-2013) Dhaka University (2012-2013) and Institute of Business Administration (2000-2013) for the financial year 2000-2013. Follow Up Meeting of 36th Meeting	Education Audit Directorate
13	49 th Meeting August 26, 2021	Compliance Audit Report on the accounts of (FY 2013-2014 to 2014-2015) the Ministry of Primary and Mass Education, Ministry of Railways, Ministry of Disaster Management and Relief and Ministry of Health and Family Welfare (Department of Health Services).	Foreign Aided Projects Audit Directorate
14	50 th Meeting September 19, 2021	Compliance Audit Report on the accounts of (FY 2012-2013 to 2016-2017) Bangladesh Water Development Board.	Works Audit Directorate
15	51 th Meeting September 30, 2021	Performance Audit on the accounts of (FY 2010-2011 to 2014-2015) Teletalk Bangladesh Limited.	Postal, Telecommunication, Science, Information & Technology Audit Directorate

PAC ACTIVITIES

No.	Meeting No. and Date	Audit Reports Discussed	Audit Directorate
16	52 th Meeting October 10, 2021	Compliance Audit Report on the accounts of (FY:2015-2016) MSR procurement and construction work for the Health, Population and Nutrition Sector Development Program by Department of Health Services.	Health Audit Directorate
17	53 th Meeting October 30, 2021	Special Audit Report on the accounts of (FY 2009-2010 to 2014-2015) EEF, an equity and entrepreneurial fund of the Investment Corporation of Bangladesh.	Commercial Audit Directorate
18	54 th Meeting November 04, 2021	Compliance Audit Report on the accounts of (FY 2016-2017) the concerned SFCs and FCs of Bangladesh Army, Navy and Air Force under the Ministry of Defense .	Defence Audit Directorate
19	55 th Meeting December 01, 2021	Compliance Audit Report on the accounts of (FY 2017-2018) Bangladesh Power Development Board, Bangladesh Rural Electrification Board and West Zone Power Distribution Company Limited under the Department of Power.	Power and Energy Audit Directorate
20	56 th Meeting December 01, 2021	Unresolved audit objections (CAG's Compliance Audit Report 2012-2013 on the accounts of the Ministry of Energy and Mineral Resources for the financial year 2011-12) Follow-up meeting of 20 th meeting.	Power and Energy Audit Directorate
21	57 th Meeting December 10, 2021	Unresolved Audit observations as rent by the OCAg to the standing committee on Public accounts.	12 Audit Directorates (Commercial, Power and Energy, PTST, Works, Foreign Aided Projects, Mission, Defence, Local Government and Rural Development, Health, Social Security, Revenue; Transport Audit Directorate)
22	58 th Meeting December 12, 2021	Compliance Audit Report on the accounts of (FY 2015-2016 to 2016-2017) the Directorate General of Defense Purchase under the control of the Armed Forces Department.	Defence Audit Directorate
23	59 th Meeting December 12, 2021	Compliance Audit Report on the accounts of (FY 2013-2014 to 2015-2016) various sub-register offices under the Ministry of Law and Justice, Law, Justice and Parliamentary Affairs.	Constitutional Bodies Audit Directorate
24	60 th Meeting December 30, 2021	Special Audit Report on the accounts of (FY 2013-2014) Basic Bank Ltd. under the Financial Institutions Division.	Commercial Audit Directorate

PAC ACTIVITIES

b. Report discussed in the PAC of the 11th Parliament

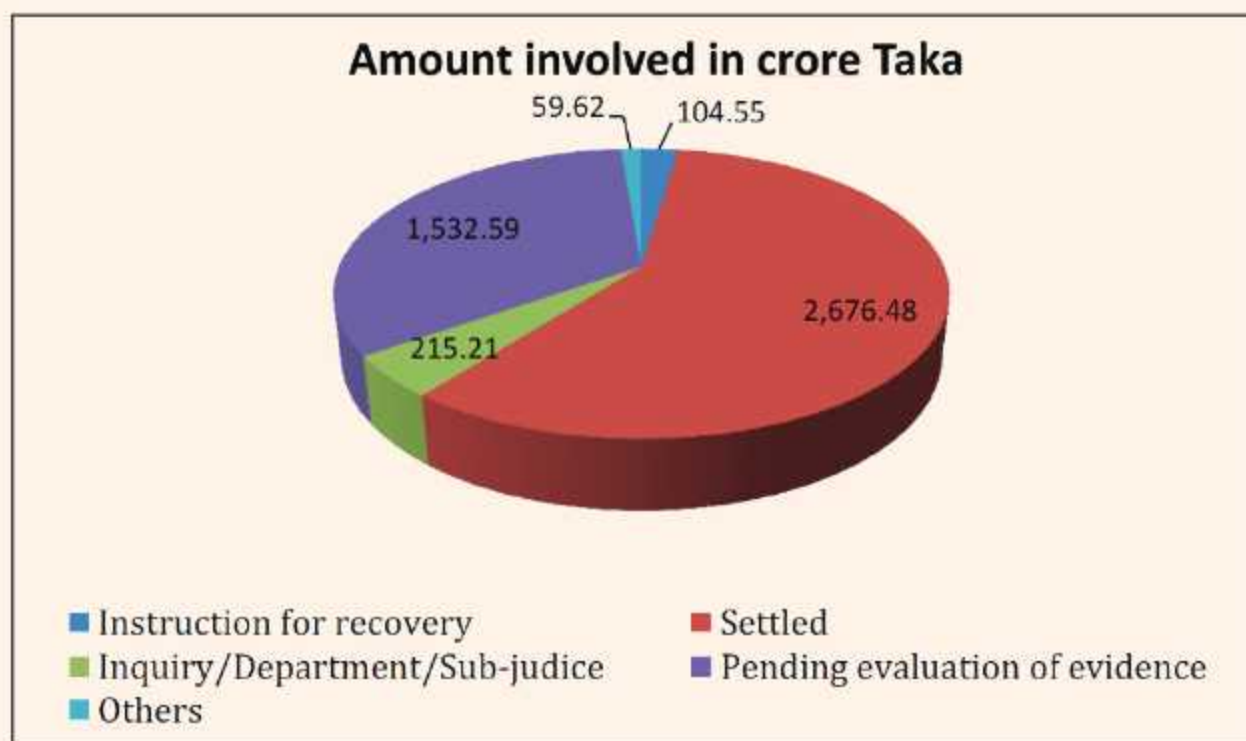
The Public Accounts Committee (PAC) of 11th parliament examined 203 audit observations of 15th audit reports in 22 sittings; of these audit observations 43 are fully and 24 are partially settled, while the executives were instructed to recover against 52 audit observations; to evaluate evidence Of 54 audit observations; sub-judice audit observations were 32 and other instructions were issued for 33 audit observations. All these observations involved an amount of Taka 4,588.45 crore, and Taka 2,637.14 crore was recovered & adjusted through recommendations. Ministry wise audit observations summary is given below:

Serial	Ministry/Division	Number of observations	Amount involved (in crore Tk)	Recovered and Adjusted (in crore Tk)
01	Ministry of Education	12	9.39	0.26
02	Ministry of Textile & Jute	06	11.20	0.10
03	Ministry of Commerce	07	13.89	1.51
04	Ministry of Health and Family Welfare	29	130.63	3.61
05	Ministry of Power, Energy and Mineral Resources	40	4123.65	2621.39
06	Ministry of Foreign Affairs	10	3.82	0.06
07	Ministry of Food	04	78.98	0.24
08	Ministry of Local Government, Rural Development & Cooperative	17	15.15	3.69
09	Ministry of Railway	01	5.40	---
10	Ministry of Disaster Management and Relief	01	4.52	---
11	Ministry of Water Resources	18	---	---
12	Ministry of Postal & Telecommunication	14	---	--
13	Ministry of Finance	26	144.33	4.49
14	Ministry of Defence	12	32.52	1.24
15	Ministry of Law, Justice and Parliamentary Affairs	06	14.97	0.55
	Total	203	4,588.45	2,637.14

The table below categorically shows the amounts involved in all kinds of audit observations discussed by PAC in 11th Parliament including settled and unsettled audit observations, observations pending being settled upon recovery or the amount involved and observations requiring more evidence evaluation by audit directorates.

PAC ACTIVITIES

Categories	Amount involved (In crore Tk)
Instruction for recovery	104.55
Settled	2,676.48
Inquiry/Department/Sub-judice	215.21
Pending evaluation of evidence	1,532.59
Others	59.62
Total	4,588.45



Recovery/Adjustment of money through audit activities:

The budget of OCAg, FIMA and 17 audit directorates for the fiscal year 2020-21 was Tk 246.37 (revised) crore while the total amount recovered or adjusted through audit activities was Tk. 9774.39 crore of which Tk 2,637.14 crore through PAC activities and the rest amount through different audit directorate. So, the ratio between total budget and the amount recovered/adjusted is 1:39.

Financial Year	Total budget (In crore Tk) (revised)	Recover/Adjustment (In crore Tk)	Ratio
2020-2021	246.37	9774.39	1:39

6. YEAR IN REVIEW

National Mourning Day 2021

The OCAG arranged a discussion on the life and struggles of Bangabandhu observing 46th anniversary of martyrdom of the Father of the Nation Bangabandhu Sheikh Mujibur Rahman through different programmes with due respect.



Discussion and arrangement of Dua on National Mourning Day on 15th August, 2021.

Mr. Mohammad Muslim Chowdhury, the Comptroller and Auditor General of Bangladesh, was the chief discussant. The meeting ended with Dua.

Football Tournament 2021

The office of the Comptroller and Auditor General organized six-teams football tournament on December, 2021 to mark the Birth Centenary of Bangabandhu Sheikh Mujibur Rahman and the golden jubilee of the country's independence. At the kick-off of the tournament, Mr. Mohammad Muslim Chowdhury, Hon'ble Comptroller and Auditor General and senior officials of Audit and Account department joined the splendid jersey opening ceremony on 12th December 2021. This friendly football tournament was participated by six football teams namely Team OCAG, Team Audit, Team CGA-1, Team CGDF, Team CGA-2 and Team ADG(F) Bangladesh Railway.

In the keenly contested friendly tournament, 'Team Audit' beat Team OCAG by 2-1 goals in the grand final match which took place on 30th December

at the Lt. Sheikh Jamal Dhanmondi Club Playground. Officers and staff of the Audit and Accounts department and other spectators also enjoyed the match.



Hon'ble CAG Mr. Mohammad Muslim Chowdhury unveils Football Tournament 2021

Hon'ble Comptroller and Auditor General Mr. Mohammad Muslim Chowdhury was present as chief guest in the Prize distribution ceremony. Mr. Chowdhury, in his speech, said this year is very important for us because we are celebrating the birth centenary of Bangabandhu Sheikh Mujibur Rahman.

He said that Bangladesh has had noteworthy success in both men's and women's sports over the last five decades. This achievement made us a proud nation in the international arena.

He also paid deep respect to the greatest Bengali of all times, the father of the Bengali nation and thanked millions of martyrs who sacrificed their lives for the country to make the dream of independent Bangladesh a reality under Bangabandhu's leadership.

YEAR IN REVIEW



Honorable CAG hands over winning prize to Champion Team at the Prize Giving Ceremony of the Football Tournament

Then he thanked all employees for coming to the field and thanked the players of both teams for this wonderful football match. He also thanked the organizing committee for such kind of initiative.

Cultural Program 2021

On the occasion of the Golden Jubilee of Independence and Mujib year a Cultural Program was arranged by the Office of the Comptroller and Auditor General of Bangladesh at the auditorium of the 'Sarak Bhaban' on 29th December, 2021. Chief guest of the program was Mr. AKM Mozammel Haque, Hon'ble Minister for the Ministry of Liberation War Affairs and special guest Mr. Md. Abdus Sabur, Chief Engineer of the Department of Roads and Highways. The event was presided over by Mr. Mohammad Muslim Chowdhury, the Comptroller and Auditor General of Bangladesh.



Honorable CAG distinguished guests in the Cultural program

In reference to the 7th March historic speech of Bangabandhu the Minister said that Sheikh Mujibur Rahman had said, 'if I am not around to guide you, resist the enemy with everything you have.'

Mohammad Muslim Chowdhury, the Comptroller and Auditor General of Bangladesh, in his concluding speech said that one of the greatest contributions of Bangabandhu was the Constitution and legal framework of Bangladesh. He doubted whether any other person than Bangabandhu could have achieved those feats.

Submission of Annual Audit Report (2017-2018) to honorable President at Bangabhaban

A delegation led by the Comptroller and Auditor General (CAG) of Bangladesh submits Annual Audit Report (2017-2018) to honorable President Mr. Md. Abdul Hamid at Bangabhaban on 02 March 2021.



Submission of Annual Audit Report (2017-2018) to Honorable President Mr. Md Abdul Hamid at Bangabhaban

Celebration of Independence Day 2021

March 26 marks the commemoration of the Independence Day of Bangladesh. Every year, the day is observed befittingly, and 2021 is the Golden Jubilee of our Independence. So, despite the pandemic, the whole nation commemorated the events and the people who sacrificed their lives for the country's freedom. OCAg observed this red-letter day paying rich tributes to the memory of the martyrs.



50 years of independence Celebrated at the office of the Comptroller and Auditor General of Bangladesh.

Training of Trainers (ToT) at OCAG

A training course on Training of Trainers (ToT) was held from June 3 to 10, 2021 emphasizing the operating framework of auditing- Government Auditing Standards of Bangladesh, Code of Ethics, Quality Control System, Compliance Audit Guidelines and Financial Audit Guidelines. Fifty officials from different offices of OCAG participated in those training sessions.



Honourable CAG Mr. Mohammad Muslim Chowdhury delivers a speech on ToT inauguration at OCAG

The fundamental objective of the training was to develop a pool of trainers who will impart training to the officers and employees all over the department.

CGA Activities

Blood Donation Program Organized at CGA Office:

On the occasion of the birth centenary of Bangabandhu and the Golden Jubilee of independence, the CGA office organized a blood

donation program was inaugurated by the CGA Mr. Md. Nurul Islam.



CGA Mr. Md. Nurul Islam observes the blood donation program at Hisab Bhaban premises

Recent advancements in CGA office:

- ✓ MICR Cheque for all accounting offices.
- ✓ Development of Cheque Management System.
- ✓ Automation of Postal and Forest Department, Revenue refund, GPF control ledger and sub-ledger, foreign missions.
- ✓ Introduction of A-challan
- ✓ MICR for the payment of land acquisition, Personal ledger (P/L), Judicial Deposit, Election Deposit and similar transactions.
- ✓ EFT introduction for Customs House Chittagong.
- ✓ Piloting of Pensioners' Life Verification Mobile App.
- ✓ Introducing EFT Coverage for BTCL Pensioners.
- ✓ Establishment of Dedicated Pension SMS Sending Gateway.
- ✓ Incorporation of Revised GPF Profit calculation system.

CGDF Activities

Controller General Defence Finance (CGDF) Ms. Monowara Habib paid courtesy call on the Chief of Army Staff General Mr. S M Shafiuddin Ahmed at Army Headquarters on October 14, 2021. During the call, CGDF discussed ongoing reform activities, construction of DFD Complex and enhancing treatment facilities in Combined Military Hospital (CMH).



CGDF Ms. Monowara Habib calls on the Chief of Army Staff General S M Shafiuddin Ahmed.

Recent advancements in CGDF office:

1) Implementation of MICR Cheque: As per instructions of the CAG office, from 01st July, 2021, all payments by accounting offices of CGDF are made through MICR cheque. All MICR cheques are being cleared only by using the Routing Number (025262226) of Motijheel branch of the Bangladesh Bank. The following benefits are being availed as a result of MICR cheque implementation:

- No time lag in reporting cash position by the Bangladesh Bank (as Round About Procedure of Sonali Bank is totally out of system).
- Moving towards Fiscal Centralization i.e., direct transaction with Bangladesh Bank.

2) Payment of the Defence Services through EFT: Before October 2021, Pay and Allowances of all sailors of the Bangladesh Navy were paid through Pay Pension and Accounts Management System (PPAMS) software, developed by the Bangladesh Navy. At beginning, the payment of Pay and Allowances of all naval and civilian officers of the Bangladesh Navy was started through iBAS++. Now payment of Pay and Allowances of about 20,000 sailors have already been initiated through iBAS++. The Offices under the DFD have incorporated iBAS++ in various bill payment and accounting systems. Salaries of all military's and Civilian officers and employees are being paid through EFT using iBAS++ software.

3) Reducing the coverage of Exchange Accounts: Due to MICR cheque implementation, Exchange account is almost out from the payment system.

Activities of Different Audit Directorates:

A two-day long in-house training on Model Para writing and public procurement was also organized by Civil Audit Directorate on 02nd November 2021.



In-house training on model para writing and public procurement

Mr. Md. Mahbubul Haque, Deputy Comptroller and Auditor General (senior), was present as a resource person.

Education Audit Directorate

Education Audit Directorate conducted the following training programs-

1. Training on Compliance Audit Guidelines, Financial Audit Guidelines, GASB, CoE, model para-writing and public procurement (Goods, works and service).
2. A day-long training on archiving software by Tappware Solutions Ltd.



Training arranged by Education Audit Directorate

7. SAI Bangladesh in Global Perspective



Honorable CAG of Bangladesh, Mr. Mohammad Muslim Chowdhury receives a souvenir from President, Turkish Court of Accounts, Mr. Metin Yener after MoU signing ceremony in Ankara, Turkey.

Training in Turkey and Signing MoU: An Attempt to Bring Quality in Performance Audit

A new avenue for increasing skill and expertise for SAI Bangladesh in the field of performance audit was created under an arrangement of mutual cooperation between the office of the Comptroller and Auditor General (OCAG) of Bangladesh and the Turkish Court of Account (TCA).

As per this arrangement, forty-five officials of OCAG in three batches took part in the training program on performance audit in Turkey in November and December 2021. The training was delivered by the expert officials and practitioners of TCA.

The outstanding aspect of this program was the visit of the Honorable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury in SAI, Turkey.

On the occasion of these training programs, Mr. Mohammad Muslim Chowdhury, on invitation

of his counterpart Mr. Metin Yener, President, Turkish Court of Accounts, visited the TCA and signed a Memorandum of Understanding (MoU) on Cooperation in the Field of Audit.

Signing of the MoU was a right step in a right moment which also reflects the current positive trend in the deep-rooted bilateral relations and cooperation between Bangladesh and Turkey.

The MoU will hopefully spring forth many more drives which will be mutually beneficial for two SAIs along the line of such things as training, attachment, exchange of skill, knowledge and information, joint research, parallel audit etc. in days to come.

In an attempt to apply the knowledge and experience derived from the training in Turkey into the real field of audit in Bangladesh, the OCAG has taken a step under which most of the trained officials of SAI Bangladesh have been given audit assignment for doing performance audit on different subject of importance and significance.

This will hopefully bring qualitative changes in performance audit engagement in the office of the Comptroller and Auditor General of Bangladesh.

SAI Bangladesh in Global Perspective

International Virtual Training/Workshop/Seminar/Meeting etc on January-December 2021

Serial	Name of the Online Program	Duration	Organizer	Name of the Participants
01	The International Webinar of Ensuring Transparency and Accountability in COVID-19 Pandemic: a Multi-Stakeholder Approach.	11 th January 2021	SAI Indonesia	<p>1. Mr. Md. Rafiqul Bari Khan Director General Directorate of Health Audit.</p> <p>2. Mr. Provat Kumar Majumder Director Directorate of Social Security Audit.</p>
02	INTOSAI Working Group on Environmental Auditing (WGEA) Virtual Assembly	19-21 st January 2021	International Organization of Supreme Audit Institution (INTOSAI)	<p>1. Ms. Kazi Fahmida Haque Director General Directorate of Agriculture & Environment Audit.</p> <p>2. Mr. Mohammad Shah Alam Director Directorate of Postal, Telecommunication, Science & Technology Audit.</p> <p>3. Mr. Nasimul Islam Director, Directorate of Commercial Audit.</p>
03	Webinar regarding SAI's Roles in Responding to Crisis and Disasters	26-28 th January 2021	Asian Organization of Supreme Audit Institutions (ASOSAI) and Special Committee for Feasibility Study of Working Group on Crisis Management Audit	<p>1. Mr. Khan Md. Ferdousur Rahman, MCIPS Director General Directorate of Foreign Aided Projects Audit.</p> <p>2. Mr. Bulbul Singha ADCAG (Procedure) OCAG of Bangladesh</p> <p>3. Mr. Md. Barkat Hayat Director, MIS OCAG of Bangladesh</p> <p>4. Mr. Feroz Ahmed ACAG (Research & Development) OCAG of Bangladesh</p>
04	INTOSAI Capacity Building Committee (CBC) Webinar: IPSAS-Implications for SAIs	28 th January 2021	INTOSAI Capacity Building Committee (CBC)	<p>1. Mr. Md. Saifur Rahman, FCCA Director General Directorate of Works Audit.</p> <p>2. Mr. Mamun-Ul-Mannan ADCGA (Accounts & Procedure) Office of the CGA</p> <p>3. Mr. Mohammad Aftab Uddin, CPFA Director Directorate of IT& Public Services Audit.</p>

SAI Bangladesh in Global Perspective

Serial	Name of the Online Program	Duration	Organizer	Name of the Participants
05	8 th International Integrity e-Seminar titled The potential of artificial intelligence in preventing corruption and on the reliability of measuring corruption	11-26 th February 2021	The Expert Global Team of INTOSAI and United Nations Office on Drugs and Crime (UNODC)	1. Mr. Bikash Chandra Mitra Director General Directorate of Local Government and Rural Development Audit. 2. Ms. Mst. Mahabuba Begum Director Directorate of Local Government and Rural Development Audit.
06	International Intensive Training Program (ITP) in Performance Auditing	From 15 th February to 05 th March 2021	SAI, Pakistan	1. Ms. Naznin Nahar Khan Deputy Director Directorate of Transport Audit. 2. Mr. Tanjid Ahmed Shovon Deputy Director Directorate of Commercial Audit.
07	Webinar regarding Enterprise-wide Audit Process and Knowledge Management IT System (OIOS Project)	15 th March 2021	INTOSAI Working Group on Information Technology Audit & SAI India	1. Mr. Md. Abdul Alim Talukder Director Directorate of Power & Energy Audit. 2. Mr. Mohammad Aftab Uddin, CPFA Director Directorate of IT& Public Services Audit.
08	Conference of the system of public audit in the context of a new historical reality and The role of SAIs in emergency audit and COVID-19 challenges	23 rd April 2021	SAI Kazakhstan	1. Mr. Khan Md. Ferdousur Rahman, MCIPS Director General Directorate of Transport Audit. 2. Mr. Sheikh Mohammad Omar Faruk Director General Directorate of Social Security Audit.
09	Leadership and Stakeholder online meeting regarding Cooperative Audit of SDG Implementation: Strong & Resilient National Public Health Systems (linked to SDG 3D)	26 th May 2021	INTOSAI Development Initiative (IDI)	1. Mr. Md. Rafiqul Islam Deputy CAG (A&R) OCAG of Bangladesh 2. Mr. Khan Md. Ferdousur Rahman, MCIPS Director General Directorate of Transport Audit. 3. Mr. Md. Khademul Karim Iqbal ADCAG (R&D) OCAG of Bangladesh 4. Mr. Zahirul Islam Deputy Director, FIMA Dhaka 5. Ms. Tanima Tanim Deputy Director Directorate of Works Audit.

SAI Bangladesh in Global Perspective

Serial	Name of the Online Program	Duration	Organizer	Name of the Participants
10	12 th Meeting of the Conference of the States Parties (COSP) Working Group on the Prevention of Corruption	14-18 th June 2021	INTOSAI and United Nations Office on Drugs and Crime	1. Ms. Fahmida Islam Director General FIMA, Dhaka
11	25 th UN-INTOSAI Symposium	28-30 th June 2021	INTOSAI and United Nations (UN)	1. Mr. Md. Saifur Rahman, FCCA Director General Directorate of Works Audit. 2. Mr. A H M Shamsur Rahman Director General Directorate of Education Audit. 3. Mr. Md. Arifur Rahman Director Directorate of Civil Audit. 4. Mr. Pranab Sarker Director Directorate of Health Audit.
12	30 th INTOSAI Working Group on IT Audit (WGITA) Assembly and 31 th WGITA Seminar.	01 th September and 02 th September, 2021	International Organization of Supreme Audit Institution (INTOSAI)	1. Mr. A.H.M. Shamsur Rahman Director General Directorate of Education Audit. 2. Mr. Jamshed Minhaz Rahman Director General Directorate of IT & Public Service Audit. 3. Mr. Mohammad Aftab Uddin Director Directorate of IT & Public Service Audit.
13	56 th ASOSAI General Board Meeting (GBM) Meeting and 15 th ASOSAI Assembly.	06 th September and 07 th September, 2021	Asian Organization of Supreme Audit Institutions (ASOSAI)	1. Ms. Fahmida Islam Director General FIMA, Dhaka 2. Mr. Bikash Chandra Mitra Director General Directorate of Local Government & Rural Development Audit. 3. Mr. Md. Barkat Hayat Director (MIS) OCAG, Bangladesh.

SAI Bangladesh in Global Perspective

Serial	Name of the Online Program	Duration	Organizer	Name of the Participants
14	08 th ASOSAI Symposium.	08 th September, 2021	Asian Organization of Supreme Audit Institutions (ASOSAI)	<p>1. Mr. Md. Rafiqul Islam Deputy CAG (Accounts and Reports) OCAG, Bangladesh.</p> <p>2. Mr. A.H.M. Shamsur Rahman Director General Directorate of Education Audit.</p> <p>3. Ms. Rownak Taslima FC (Army), Pay-1 Dhaka Cantonment.</p> <p>4. Mr. Md. Khademul Karim Iqbal Director (Research and Development) OCAG of Bangladesh.</p> <p>5. Mr. Mohammad Aftab Uddin Director Directorate of IT & Public Service Audit.</p>
15	05 th Meeting of INTOSAI Working Group on Big Data (WGBD).	29 th September, 2021	National Audit Office of China	<p>1. Mr. Md. Nurul Islam Director General Directorate of Civil Audit.</p> <p>2. Mr. Pranab Sarker Director Directorate of Health Audit.</p>
16	International Seminar on Benefits of Citizen Participation in Governmental Control/Audit.	30 th September, 2021	INTOSAI Capacity Building Committee (CBC) & SAI Peru	<p>1. Ms. Ayesha Khanam Director General Directorate of Works Audit.</p> <p>2. Mr. Mohammad Jasim Uddin Director Directorate of Foreign Aided Projects Audit</p>
17	Webinar on Crisis and Risk Management.	05 th October and 07 th October 2021	INTOSAI Development Initiative (IDI)	<p>1. Mr. Md. Shariful Islam Director General Directorate of Foreign Aided Projects Audit.</p> <p>2. Mr. Bulbul Singha Addl Deputy CAG (Procedure) OCAG, Bangladesh.</p> <p>3. Ms. Rabeya Sultana Director Directorate of Constitutional Bodies.</p>

SAI Bangladesh in Global Perspective

Serial	Name of the Online Program	Duration	Organizer	Name of the Participants
18	Working Meeting of INTOSAI Subcommittee on Internal Control Standards.	11 th October and 12 th October 2021	International Organization of Supreme Audit Institution (INTOSAI) and SAI Poland	<p>1. Mr. Mohammad Mahmud Hossain Director General Directorate of Postal, Telecommunication, Science, Information and Technology Audit.</p> <p>2. Mr. Nasimul Islam Director Directorate of Commercial Audit.</p> <p>3. Mr. A .T. M. Mahfuzar Rahman ACGA Office of the CGA.</p>
19	Training Meeting on INTOSAINT Tool.	From 01 th November to 03 rd November 2021	The Arab Organization of Supreme Audit Institutions (ARABOSAI)	<p>1. Mr. Zahirul Islam Director (Admin) FIMA, Dhaka.</p>
20	The 8 th seminar and working meeting on environment auditing of ASOSAI.	25 th October and 26 th October 2021	Asian Organization of Supreme Audit Institutions (ASOSAI)	<p>1. Ms. Afroza Sultana Saleh SFC (Nevi) Dhaka Cantonment.</p> <p>2. Mr. A K Azad Khan DCA Mymensingh.</p>
21	Seminar on Application of Data Analytics in different types of Healthcare Audits Under IDI Leveraging on Technological Advancement (LOTA) Talks.	28 th October 2021	INTOSAI Development Initiative (IDI)	<p>1. Mr. Zahirul Islam Director (Admin) FIMA, Dhaka.</p>
22	IDI's Global summit on What is the audit impact of supreme audit institutions.	18 th November 2021	INTOSAI Development Initiative (IDI)	<p>1. Mr. Khan Md. Ferdausur Rahman MCIPS Director General Directorate of Transport Audit.</p>
23	9 th International Training Programme (ITP) on Environmental Auditing.	From 22 th November to 26 th November 2021	International Center for Environment Audit and Sustainable Development (iCED), India	<p>1. Mr. Md. Rukan Uddin ACAG (HR Cell) OCAG of Bangladesh.</p> <p>2. Ms. Tasnim Ferdous Deputy Director Directorate of Foreign Aided Projects Audit.</p>

SAI Bangladesh in Global Perspective

Serial	Name of the Online Program	Duration	Organizer	Name of the Participants
24	Webinar on the role of auditors in the global climate challenge.	08 th November 2021	INTOSAI Working Group on Environmental Audit (INTOSAI WGEA)	1. Ms. Nasheed Nawazesh Director Directorate of Transport Audit. 2. Ms. Farida Yeasmin Deputy Director Directorate of Foreign Aided Projects Audit.
25	Webinar on What is the impact of SDGs Preparedness Audit? SAI conversations for facilitating audit impact.	23 rd November 2021	INTOSAI Development Initiative (IDI)	1. Mr. Khan Md. Ferdousur Rahman, MCIPS Director General Directorate of transport Audit. 2. Ms. Rownak Taslima FC (Army), Pay-1 Dhaka Cantonment. 3. Mr. Kamruzzaman ADCAG (Exam and Inspection), OCAG 4. Ms. Papia Monoura Deputy Director Directorate of Works Audit.
26	Webinar on Invitation to participant in the Global SAI Accountability Initiative (GSAI)	30 th November 2021	INTOSAI Development Initiative (IDI)	1. Mr. A.K.M Hasibur Rahman Area Finance Controller (Army) Savar. 2. Ms. Mahabuba Begum Director (Training) FIMA, Dhaka.
27	ASOSAI Seminar on Improvement of Audit Process for more Effective Audit.	From 06 th December to 08 th December 2021	ASOSAI	1. Mr. Md. Nurul Islam Director General Directorate of Civil Audit.
28	Global Summit on Enhancing SAI Audit Quality- ASOSAI.	14 th December 2021	INTOSAI Development Initiative (IDI)	1. Mr. Md. Aminul Islam Director General, Directorate of Mission Audit. 2. Mr. Tanjid Ahmed Shovon ACAG (Accounts) OCAG of Bangladesh.

SAI Bangladesh in Global Perspective

International Program/Event etc. on January-December 2021 (held in person)

Serial	Name of the Program	Duration	Organizer	Name of the Participants
01	Audit of the Accounts of D-8 Secretariat 2019-2020	25-26 th February 2021	D-8 Secretariat/ Turkey	<ol style="list-style-type: none"> 1. Mr. Md. Shariful Islam DCAG(Procedure) OCAG. 2. Mr. Mohammad Mominul Hoque Bhuiyan CAFO Pension & Fund Management.
02	41 st Session of the Finance Control Organ (FCO) of the Organization of Islamic Cooperation (OIC)	From 12 th September to 12 th October 2021.	Organization of Islamic Cooperation (OIC), Jeddah, Kingdom of Saudi Arabia.	<ol style="list-style-type: none"> 1. Mr. Mohammad Saifur Rahman FCCA Director General, Directorate of Works Audit. 2. Mr. Sayeed Mohammad Asaduzzaman Chief Accounts & Finance Officer (CAFO), Office of the CAFO, Ministry of Health and Family Welfare.
03	Training on Performance Audit (Batch-1)	From 29 th November to 4 th December 2021	Turkish Court of Accounts, Turkey	<ol style="list-style-type: none"> 1. Mr. S. M. Rezvi Director General Directorate of Health Audit. 2. Mr. A. K. M Jubaer Chief Accounts & Finance Officer (CAFO), Office of the CAFO, Ministry of Law, Justice & Parliamentary Affairs. 3. Mr. Md. Abul Hafaz Addl. Deputy CAG (Personnel) OCAG of Bangladesh. 4. Mr. Md. Rabiul Islam Director Directorate of Education Audit. 5. Mr. Nasimul Islam Director Directorate of Commercial Audit. 6. Mr. S. M. Mahmudul Hasan Director Directorate of Works Audit 7. Mr. Provat Kumar Majumder Director Directorate of Social Security Audit 8. Mr. Amirul Islam Director Directorate of Defence Audit. 9. Mr. Md. Jamal Uddin Director Directorate of Mission Audit. 10. Ms. Tanima Tanim Director Directorate of Power & Energy Audit. 11. Mr. Md. Sohal Rana Deputy Director Directorate of Education Audit

SAI Bangladesh in Global Perspective

Serial	Name of the Program	Duration	Organizer	Name of the Participants
				<ol style="list-style-type: none"> 1. Ms. Naznin Nahar Khan Deputy Director Directorate of Transport Audit. 2. Ms. Papia Monoura Deputy Director Directorate of Works Audit. 3. Mr. Firoz Ahmed Deputy Director Directorate of Constitutional Bodies Audit 4. Mr. Mohammad Jahangir Alam Deputy Director Directorate of IT & Public Services Audit.
04	Training on Performance Audit (Batch-2)	From 6 th December to 11 th December 2021	Turkish Court of Accounts, Turkey	<ol style="list-style-type: none"> 1. Mr. Bikash Chandra Mitra Director General Directorate of Local Government & Rural Development Audit. 2. Mr. Md. Saidur Rahman Sarker Addl. Deputy CAG (AQAC) OCAG of Bangladesh. 3. Mr. Md. Khademul Karim Iqbal Director, R&D OCAG of Bangladesh. 4. Ms. Noor-E-Ferdous Director Directorate of Local Government & Rural Development Audit. 5. Mr. Mohammad Jasim Uddin Director Directorate of Foreign Aided Projects Audit. 6. Mr. Mohammad Shah Alam Director Directorate of Postal, Telecommunication, Information & Technology Audit 7. Mr. Md. Arifur Rahman Director Directorate of Civil Audit 8. Mr. Md. Ahsan Habib Addl. Deputy CAG (Parliament) OCAG of Bangladesh. 9. Ms. Shammi Akter Deputy Director Directorate of Civil Audit. 10. Mr. Md. Milton Hosen Deputy Director Directorate of Commercial Audit. 11. Mr. Taqdir Hossain Deputy Director(MIS) OCAG of Bangladesh.

SAI Bangladesh in Global Perspective

Serial	Name of the Program	Duration	Organizer	Name of the Participants
				<ol style="list-style-type: none"> 1. Mr. Azraf Ahmed Emran Deputy Director Directorate of Revenue Audit. 2. Mr. Nitai Kumar Biswas Deputy Director Directorate of Commercial Audit. 3. Mr. Sudipto Ahsan Deputy Director Directorate of Power & Energy Audit. 4. Mr. Biplob Chandra Baroi Audit & Accounts Officer Directorate of IT & Public Services Audit.
05	Training on Performance Audit (Batch-3)	From 20 th December to 25 th December 2021	Turkish Court of Accounts, Turkey	<ol style="list-style-type: none"> 1. Mr. Md. Nurul Islam Director General Directorate of Civil Audit. 2. Mst. Maksuda Begum Addl. Deputy CAG (Admin) & Director, International Affairs Wing OCAG of Bangladesh. 3. Mr. Mohammad Abdulla Al Faruk Director Directorate of Agriculture & Environment Audit. 4. Mr. Bulbul Singha Addl. Deputy CAG (Procedure) OCAG of Bangladesh. 5. Mr. Mohammad Aftab Uddin Director Directorate of IT & Public Services Audit. 6. Mr. Pranab Sarker Director Directorate of Health Audit. 7. Mr. Kazi Rashidul Azam Addl. Deputy CAG (Accounts), OCAG of Bangladesh. 8. Ms. Rabeya Sultana Director Directorate of Constitutional Bodies Audit. 9. Ms. Farida Yeasmin Deputy Director, FAPAD. 10. Ms. Sarmila Najneen Deputy Director Directorate of postal, Telecommunication, Information and Technology audit. 11. Mr. Md. Shariful Islam ACAG & PS to Hon'ble CAG 12. Mr. Mohammed Alamgir Hossain Deputy Director, Directorate of Local Government and Rural Development Audit 13. Other three officials of OCAG.

8. Training and Professional Development

Financial Management Academy (FIMA)

AAG 38th Batch Joining & Inauguration Ceremony: Bangladesh Civil service (Audit & Accounts Cadre) 38th Batch (43 Members) has joined Audit & Accounts department on 14th February 2021. Immediately after joining, the departmental training of the newly appointed officers of this batch has been started at Financial Management Academy (FIMA).

An inaugural ceremony of the Departmental training was organized in the FIMA auditorium on March 6, 2021. The Comptroller & Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury graced the event as chief guest. Secretary of the Government, Finance Division (FD), Ministry of Finance Mr. Abdur Rouf Talukder was present in the occasion as the Guest of Honour. Distinguished senior officials of OCAG Bangladesh were present in the Ceremony. Mrs. Fahmida Islam, Director General of FIMA, presided over the function.

All Cadre officers of 38th batch were welcomed with flowers and gifts by the CAG and the Finance Secretary. Finally, the Director General of FIMA concluded by conveying her special thanks to the chief guest and guest of honour for their kind presence in the occasion.



DG FIMA Presents Crest to the honorable CAG



DG FIMA welcomes honorable Finance Secretary of the Government.



Honorable CAG, Respected Secretary of the Government, Finance Division on the inaugural Ceremony of 38th Batch of AAGs (Probationer)



Cadre Officers of BCS (Audit & Accounts) 38th batch with the Guests

Training and Professional Development

Various Training Conducted by FIMA

Regular and special training courses have been organized by FIMA from January to December 2021. Despite the worldwide covid-19 pandemic, FIMA conducted its regular training activities in compliance with appropriate health protocol circulated by the Government.

Special Training Courses:

FIMA has completed 16 (sixteen) batches of the training course on "Short Procurement Training" out of 17 (seventeen) batches under the contract between Financial Management Academy (FIMA) and the International Training Centre of the International Labour Organization (ITC/ILCO). In addition, FIMA has also conducted a training program on "Financial Management for FM Personnel of SEIP Project" and "Financial Management (Internal Audit)" for LGED officials.

The official pictures of the training courses held at FIMA are given below:

Training (ToT) on Climate Performance Audit Planning



Short Procurement training course for A&AO



Audit & Accounts Officer Orientation Course



Legal and Operating Framework of Audit (5th Grade Officer)



Legal and Operating Framework of Audit (SAS Apprentice)



SAS Super Orientation Course



Training and Professional Development

Training On Financial Management (Internal Audit) for LGED Officials



Training On Financial Management (Internal Audit) for LGED Officials
Duration: 26 - 30 December 2021

Workshop on Operational Plan 2021-22

The Strategic Plan 2021-25 of OCA, Bangladesh has been prepared recently and the plan has been transmitted into action. In relation to this strategic plan, an operational plan for the year 2021-22 was organized in FIMA on June 3, 2021. The Deputy Comptroller & Auditor General (Senior) Mr. Md Mahbul Hoque, Deputy Comptroller & Auditor General (A&R) Mr. Md. Rafiqul Islam, DG FIMA Ms. Fahmida Islam, Directors General & Directors of 17 Audit Directorates were present in the day long workshop.



DCAG (Senior) delivers a speech to the participants of the workshop



DG FIMA delivers her speech to the participants of the workshop

Celebration of International Mother Language Day 2021

The International Mother Language Day was observed with due homage on February 21, 2021 at FIMA. Director-General of FIMA Ms. Fahmida Islam, Director (Training) Ms. Mahabuba Begum, Director (Admin & Finance) Mr. Zahirul Islam and other FIMA officials were present in the occasion and remembered the Language Martyrs with honor and respect.



FIMA officials place floral wreaths at the Shaheed Minar on its premises to pay homage to the Language Movement martyrs.

International Women's Day Celebration

On March 8, 2021, International Women's Day, all female colleagues sat together and exchanged different views regarding the contributions of women to the society and achievement of women till today.



DG FIMA greeted all the female officers and employees with flowers and gifts on this occasion

Training and Professional Development

Courses Conducted at FIMA from January – December 2021

Serial	Name of Course	Duration	Number of Participants
BCS Officers Departmental Training:			
01	BCS Officers Departmental Training (Batch-38)	15-02-2021 to 03-06-2021	43
SAS/SRAS-Part-I & 2 Training:			
02	SAS/SRAS-Part-I Batch-137	27-12-2020 to 07-03-2021	61
Orientation Courses:			
03	A&AO Orientation Training	03-01-2021 to 07-01-2021	28
04	A&AO Orientation Training	24-01-2021 to 28-01-2021	30
05	A&AO Orientation Training	31-01-2021 to 04-02-2021	30
06	Super Orientation Training	24-01-2021 to 28-01-2021	32
07	Super Orientation Training	07-02-2021 to 11-02-2021	30
08	SAS Apprentice Departmental Training	01-03-2021 to 15-04-2021	50
09	A&AO Orientation Training	31-10-2021 to 04-11-2021	39
10	A&AO Orientation Training	14-11-2021 to 18-11-2021	39
11	A&AO Orientation Training	21-11-2021 to 25-11-2021	23
12	Super Orientation Training	12-09-2021 to 16-09-2021	28
13	Super Orientation Training	26-09-2021 to 30-09-2021	30
14	Super Orientation Training	26-09-2021 to 30-09-2021	46
15	Super Orientation Training	03-10-2021 to 07-10-2021	33
16	Super Orientation Training	24-10-2021 to 28-10-2021	40
17	Super Orientation Training	07-11-2021 to 11-11-2021	42
18	Super Orientation Training	14-11-2021 to 18-11-2021	32
19	Super Orientation Training	21-11-2021 to 25-11-2021	37
20	Super Orientation Training	28-11-2021 to 02-12-2021	40
Audit Related Courses:			
21	Training on Revenue Audit	03-01-2021 to 07-01-2021	30
22	Training on Operating Framework of Audit (5 th Grade Officer)	13-09-2021 to 23-09-2021	23
23	Training on Operating Framework of Audit (SAS Apprentice)	13-09-2021 to 23-09-2021	21
24	Training on Procurement Audit	21-01-2021	29
25	Training on Procurement Audit	18-02-2021	30
26	Training on Procurement Audit	11-03-2021	30
27	Training on Procurement Audit	02-04-2021	29
28	In House Training	13-06-2021	27
29	In House Training	14-06-2021	27
30	In House Training	15-06-2021	27
31	In House Training	16-06-2021	27
32	In House Training	17-06-2021	27
33	In House Training	20-06-2021	27

Training and Professional Development

Serial	Name of Course	Duration	Number of Participants
Training Courses on PPR:			
34	Short Procurement Training Course (S3) B-3	18-01-2021 to 20-01-2021	30
35	Short Procurement Training Course (S3) B-4	15-02-2021 to 17-02-2021	30
36	Short Procurement Training Course (S3) B-5	08-03-2021 to 10-03-2021	30
37	Short Procurement Training Course (S3) B-6	30-03-2021 to 01-04-2021	29
38	Short Procurement Training Course (S3) B-7	06-09-2021 to 08-09-2021	30
39	Short Procurement Training Course (S3) B-8	27-09-2021 to 29-09-2021	30
40	Short Procurement Training Course (S3) B-9	04-10-2021 to 06-10-2021	30
41	Short Procurement Training Course (S3) B-10	17-10-2021 to 20-10-2021	30
42	Short Procurement Training Course (S3) B-11	26-10-2021 to 28-10-2021	30
43	Short Procurement Training Course (S3) B-12	07-11-2021 to 09-11-2021	30
44	Short Procurement Training Course (S3) B-13	21-11-2021 to 23-11-2021	30
45	Short Procurement Training Course (S3) B-14	30-11-2021 to 02-12-2021	30
46	Short Procurement Training Course (S3) B-15	13-12-2021 to 15-12-2021	31
47	Short Procurement Training Course (S3) B-16	28-12-2021 to 30-12-2021	30
Request Courses:			
48	Internal Audit Training Programme For DPE	14-03-2021 to 23-03-2021	11
49	Training of Trainers (ToT) on MIS Integrated G2P Payment System	21-06-2021	10
50	Training of trainers (ToT) on Climate Performance Audit Planning	01-02-2021 – 04-02-2021	22
51	Training of trainers (ToT) on Climate Performance Audit Planning	22-03-2021- 25-03-2021	25
52	Financial Management for FM Personnel of SEIP Project (Batch-1)	05-12-2021 to 09-12-2021	25
53	Internal Audit for LGED Officials B-3	26-12-2021 to 30-12-2021	28
Total = 53			1628

9. ACRONYMS

AAG	Assistant Accountant General
ADG	Additional Director General
AFA&CAO	Additional Financial Adviser and Chief Accounts Officer
AMMS	Audit Monitoring and Management System
AQAC	Audit Quality Assurance Cell
ASOSAI	Asian Organization of Supreme Audit Institutions
BPDB	Bangladesh Power Development Board
BR	Bangladesh Railway
CAG	Comptroller and Auditor General
CGA	Controller General of Accounts
CGDF	Controller General Defence Finance
CIPFA	Chartered Institute of Public Finance and Accountancy
CISA	Certified Information System Auditor
CRPARP	Climate Resilient Participatory Afforestation and Reforestation project
DCA	Divisional Controller of Accounts
DCGA	Deputy Controller General of Accounts
DCAG	Deputy Comptroller and Auditor General
DFA&CAO	Deputy Financial Adviser and Chief Accounts Officer
DIMPP-CDP	Digitizing Implementation Monitoring and Public Procurement Capacity Development and Professionalization
DPDC	Dhaka Power Distribution Company Ltd.
ERD	Economic Relations Division
FA&CAO	Financial Adviser and Chief Accounts Officer
FIMA	Financial Management Academy
GB	Governing Body
ICED	International Centre for Environment Audit and Sustainable Development
IDI	INTOSAI Development Initiatives
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
IPSASB	International Public Sector Accounting Standards Board
IRD	Internal Resources Division
ISSAI	International Standards of Supreme Audit Institutions
LGRD	Local Government and Rural Development
LD	Liquidity Damage
LTU	Large Taxpayer Unit
MoU	Memorandum of Understanding
PAC	Public Accounts Committee
PFM	Public Financial Management
PPA	Public Procurement Act
PPR	Public Procurement Rules
PTST	Post, Telecommunication, Science and Technology
PUC	Public Undertaking Committee
RRU	Rules and Regulation Unit
SAI	Supreme Audit Institution
SAS	Subordinate Accounts Service
SRAS	Subordinate Railway Accounts Service
WGBD	Working Group on Big Data
WGEA	Working Group on Environmental Auditing
WGITA	Working Group on IT Audit

Annual Activity Report 2021

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