



ANNUAL ACTIVITY REPORT

2020



**OFFICE OF THE COMPTROLLER
AND AUDITOR GENERAL OF BANGLADESH**



ANNUAL ACTIVITY REPORT 2020

Office of the Comptroller and Auditor General of Bangladesh

www.cag.org.bd

VISION, MISSION AND VALUES

OUR VISION

Attaining accountability and transparency in Public Financial Management for achieving good governance.

OUR MISSION

Conducting effective audit of public sector operations for optimum utilization of public resources providing reliable and objective information to assist in establishing accountability and transparency in government activities.

OUR VALUES

- P Professionalism
- R Reliability
- O Objectivity
- A Accountability
- C Credibility
- T Transparency
- I Integrity
- V Viability
- E Ethics

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1. FOREWORD: IN RETROSPECT



The rapid outbreak of the Coronavirus (COVID-19) presents alarming health, economic, and social crises that the whole world continues to grapple with. The COVID-19 is an unprecedented public health emergency with serious economic impacts that affect both developing and developed countries. To respond to the health and socio-economic crises caused by the pandemic, national governments are mobilizing huge funds from various internal and external sources.

In this current scenario, ensuring transparency and accountability in the use of emergency funding, i.e., to spend money for its intended purpose is essential, now more than ever. The role of Supreme Audit Institution (SAI)

is therefore crucial in supporting the process of government response by preserving the discipline of public financial management, and in ensuring transparency and accountability as the country spends a huge amount of funds during extreme emergencies, and the risks of irregularity, misappropriation, wastage and corruption are heightened. The Office of the Comptroller and Auditor General (OCAG) of Bangladesh, as the main independent external oversight body on government actions, has a legal mandate and role to ensure transparency and accountability in the use of the emergency funds.

Conducting activities with regard to audit and accounts during public health and economic emergencies like COVID-19 is a very challenging task. The uncertainty arising from COVID-19 has heightened the challenge of obtaining sufficient audit evidence, which is crucial to form audit opinion on the financial propriety of different operational issues of public sector organizations. During the nationwide general holidays (lockdown) in Bangladesh for nearly three months, government employees had to work from home or in shifts to preserve social distancing, and eventually majority of the government activities were suspended, similarly the staff movement of SAI Bangladesh was disrupted as well. As a result, audit activities on government revenue and expenditure had also got delayed.

Government officers still mostly depend on online platforms to conduct meetings and carry out their duties. Despite this adverse condition of the pandemic, all the accounts offices continued service delivery, maintaining safety measures of the employees according to health safety instructions issued by the World Health Organization (WHO) and Bangladesh Government. The process of pension payment through EFT and the automation of GPF were also continued as usual. Moreover, despite the pandemic situation the OCAG managed to finalize forty two audit reports and four reports on Appropriation Accounts which were submitted early in the year 2021.

This year is also significant as the government has declared the year as 'Mujib Year'. The Audit and Accounts department is celebrating the birth centenary of the Father of the Nation, Bangabandhu Sheikh Mujibur Rahman, with due honor and festivity. In order to realize the dream of the Father of the Nation who envisaged to build a corruption-free developed Bangladesh, the OCAG took many initiatives like Archiving audit observations and related files, developing Audit Monitoring and Management System (AMMS-2) and Strategic Plan which are sine qua non to quicken and ease audit process and reduce audit cost. Moreover, with eyes to the vision of 'Digital Bangladesh' the second half of the year 2020 was promoted as a period for dissemination of knowledge and adaptation to changing technologies, which would upgrade professional skills of the officers of the audit department. In fact, as a result of the steps taken by the OCAG, the Audit and Accounts department would be able to conduct real time audit by having access to various important government databases in the near future.

As part of the initiative for continuous professional development for the officers and staffs of this department, a series of online lectures were held focusing on issues like Budgetary Central Government, Extra-Budgetary Organizations, Government Commercial Undertakings, Public Enterprises, Statutory and Local Bodies, Parliamentary Accountability, the role of Principal Accounting Officers, Finance Accounts, Appropriation Accounts, Initial Accounts, Subsidiary Accounts, features of Finance Act and Appropriation Act, Public Sector Auditing, the role of auditors in Compliance and Financial audit, audit in relation to Postal, Railway, Defence Accounts etc.

Hopefully, this culture of knowledge sharing and use of technology would certainly pave the way for the public sector auditors to enhance their professional skills in contributing more to the public financial management of the country.

April, 2021

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 of comptrollership 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. 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', OCAG Bangladesh has put emphasis on digitalization of audit activities and increased IT auditing.

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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

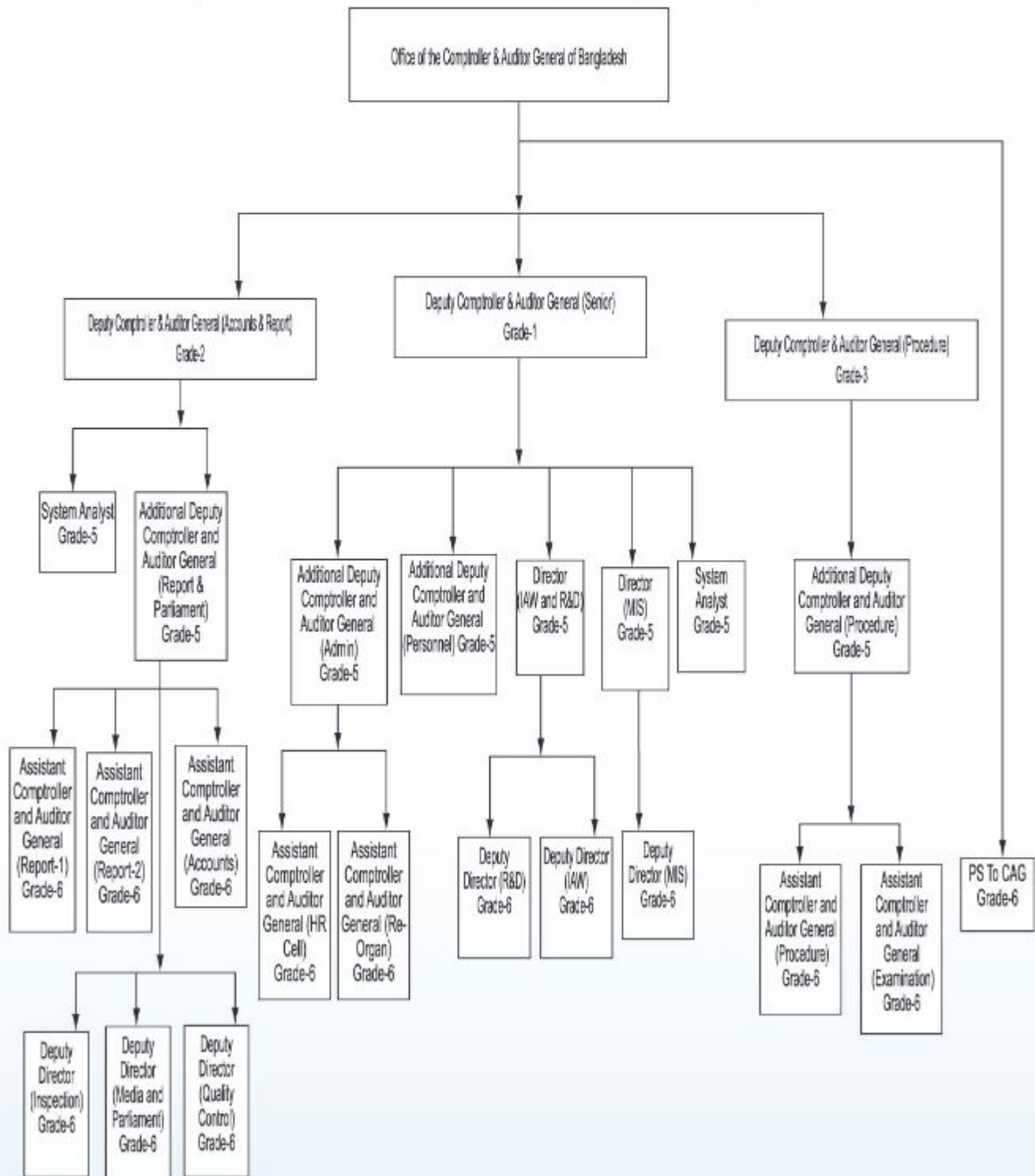
132. The reports of the Auditor-General relating to the public accounts of the Republic shall be submitted to the President, who shall cause them to be laid before Parliament.

Reports of Auditor-General
to be laid before Parliament

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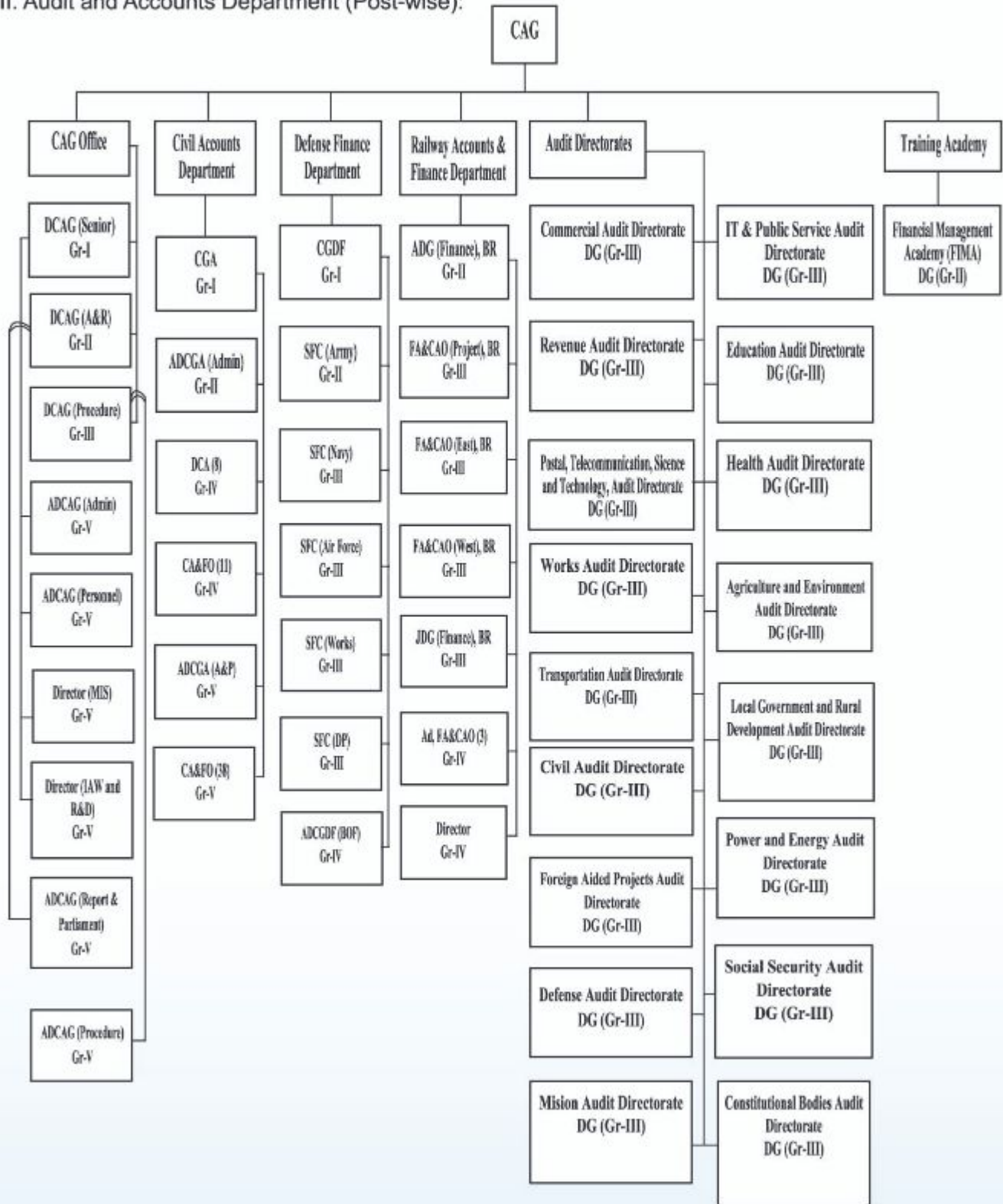
c. Organizational Structure

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



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



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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 on functional basis as is shown below:

SI No.	Audit Directorates	Auditing Areas	Sanctioned Manpower
01.	Constitutional Bodies Audit Directorate.	Office of the Honorable President, Prime Minister's Office, Cabinet Division, Ministry of Public Administration, Ministry of Home Affairs, Law and Justice Division, Legislative and Parliamentary Affairs Division, Office of Parliament Secretariat, Bangladesh Supreme Court, Bangladesh Election Commission Secretariat, Secretariat of Anti-Corruption Commission, Bangladesh Public Service Commission.	127
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 Labor and Employment.	156
03.	Agriculture and Environment Audit Directorate.	Ministry of Agriculture, Ministry of Food, Ministry of Fisheries and Livestock, Ministry of Environment, Forest and Climate Change	244
04.	Local Government and Rural Development Audit Directorate.	Local Government Division, Rural Development and Co-operatives Division, Ministry of Chittagong Hill Tracts Affairs.	253
05.	Commercial Audit Directorate.	Ministry of Industries, Ministry of Liberation War Affairs, Ministry of Textiles and Jute, Ministry of Commerce, Banking & Financial Institutions Division.	420
06.	Education Audit Directorate.	Ministry of Education, Ministry of Primary and Mass Education, Ministry of Cultural Affairs, Ministry of Religious Affairs.	246
07.	Health Audit Directorate.	Ministry of Health and Family Welfare.	227
08.	Revenue Audit Directorate.	Internal Resources Division	183
09.	Works Audit Directorate.	Ministry of Housing and Public Works, Ministry of Land, Ministry of Water Resources.	214
10.	Civil Audit Directorate.	Finance Division	144

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SI No.	Audit Directorates	Auditing Areas	Sanctioned Manpower
11.	Foreign Aided Projects Audit Directorate.	Economic Relations Division, Planning Division, Implementation, Monitoring and Evaluation Division.	296
12.	Power and Energy Audit Directorate.	Power Division, Energy and Mineral Resources Division.	156
13.	Defence Audit Directorate.	Power Division, Energy and Mineral Resources Division.	179
14.	Mission Audit Directorate.	Ministry of Expatriates' Welfare and Overseas Employment, Ministry of Foreign Affairs.	52
15.	Transport Audit Directorate.	Ministry of Railways, Road Transport and Highways Division, Bridges Division, Ministry of Civil Aviation and Tourism, Ministry of Shipping.	251
16.	Postal, Telecommunication Science, and Technology Audit Directorate.	Ministry of Science and Technology, Information and Communication Technology Division, Posts and Telecommunications Division, Ministry of Information.	189
13.	IT & Public Services Audit Directorate.	All Ministries/Departments.	113

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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 mentioned below:

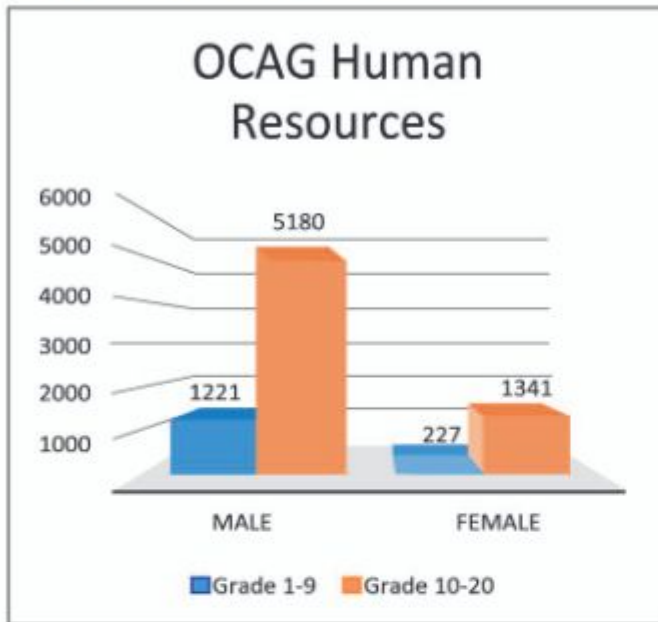
Name of Office	Type of Accounts	Allocation of Functions	Existing Manpower
Controller General of Accounts (CGA)	Civil Accounts	<p>Accounting Functions:</p> <ul style="list-style-type: none"> • Compilation of monthly accounts of Ministries/Divisions • Prepare/consolidate Appropriation Accounts and Finance Accounts of the government and place before CAG for certification • Ensure accuracy and timeliness of accounts • Manage accounting data through Central Data Processing Unit (CDPU) • Prescribe forms and methods of keeping accounts with approval of CAG <p>Pre-Audit Functions:</p> <ul style="list-style-type: none"> • Authorize payments after pre-audit for claims of all civil officers and staff of the government • Authorize payments of other expenditure after pre-audit <p>Other Functions:</p> <ul style="list-style-type: none"> • Administer all accounts offices including CAFOs, DCAs, DAFOs and UAOs • Provide necessary accounting/financial data and information as per requirements of Finance Division, MoF. 	4016
Controller General Defence Finance (CGDF)	Defence Accounts	<p>Accounting Functions:</p> <ul style="list-style-type: none"> • Compilation and consolidation of monthly and annual accounts of the Defence Services • Preparation of periodical financial/accounting reports/statements including yearly Appropriation Accounts for the MoD • Furnish inputs of Finance Accounts to the CGA • Issue necessary instructions to the SFCs and Finance Controllers in matters relating to internal audit, accounts and work procedure etc. • Supply/disbursement and control of imprest and cash assignment. • Issue and reconciliation of cheques to Garrison Engineers 	1231

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Name of Office	Type of Accounts	Allocation of Functions	Existing Manpower
		<p>Pre-audit Function:</p> <ul style="list-style-type: none"> • Carry out pre audit to suit the individual service requirements • Assist the Defence Audit Directorate in their post audit activity <p>Financial Advice:</p> <ul style="list-style-type: none"> • Examine and render advice to defence services on 'Budget estimate and reviews' • Assist in scrutiny of all 'New budget measures' • Assist in internal auditing and accounts keeping by advising the services chiefs • Assist in speedy disbursement of pay, pension and allowances to the defence personnel • Clarification/explanation of different provisions stated in Joint Services Instruction 	
Additional Director General (Finance)	Bangladesh Railway Accounts	<p>Accounting Functions:</p> <ul style="list-style-type: none"> • Maintain current accounts, monthly accounts of cash-based transactions • Consolidate Bangladesh Railway (BR) Appropriation Accounts on expenditure against budget allocation • Furnish inputs of Finance Accounts to the CGA including year-end asset and liabilities • Prepare Subsidiary Accounts comprising of capital statement, balance sheet, profit and loss accounts • Maintain traffic accounts by Additional FA and CAO (Traffic Accounts) routed through the pay and cash offices of East and West zones of BR • 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"> • Help BR to finalize both development and non-development budget estimates • Render advice on administrative matters involving BR financial management and on policy of public service obligations • Settle claims against BR <p>Financial Advice:</p> <ul style="list-style-type: none"> • Analyze income and expenditure of Bangladesh Railway • Give opinion regarding financial matters of RTA and BR, HQ 	672

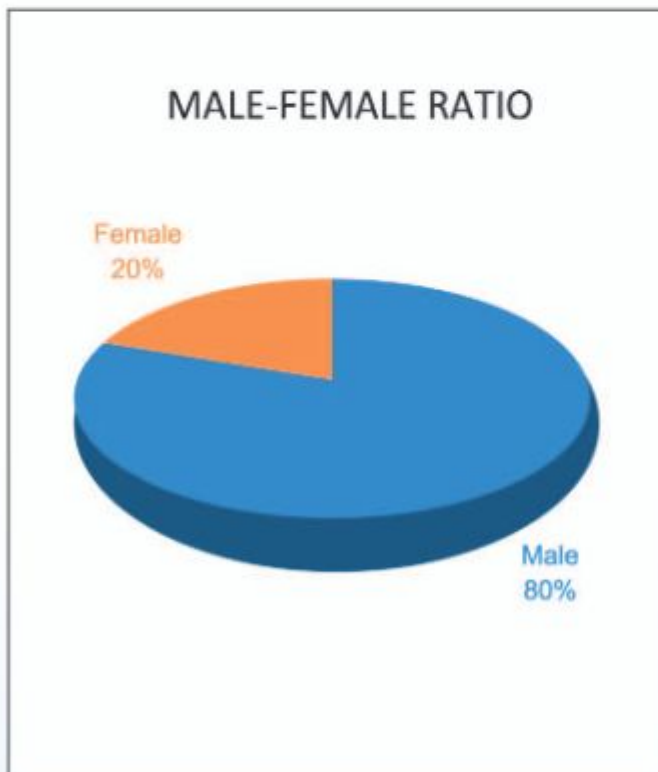
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e. Human Resources



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 staff 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, OCAG provided scholarships for some of these courses in the past.

Approximately, eight thousand officers and staff are currently working in the OCAG of which sixteen percent are women. The bar graph here indicates the gender ratio at officer level (grade: 1 to 9) and staff level (grade: 10 to 20). At present, there are approximately fifteen and sixteen percent women at officer and staff level respectively.

3. PRODUCTS AND SERVICES



In the year 2020, 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, attention was given to audit quality to ensure transparency and accountability of the government earnings and expenditure. 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 were in the process of finalization by the OCAG. A list of audit reports with the title is given below:

a. Special Audit Report:

No.	Title of Audit Report	Ministry/ Division	Audit Directorate
1.	Audit Report on the accounts of the Equity and Entrepreneurship Fund (EEF) of Investment Corporation of Bangladesh (ICB) for the FY: 2009-2010 to 2014-2015	Banking & Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
2.	Audit Report on the accounts of the Bangladesh Power Development Board for the FY: 2009-2010 to 2011-2012	Power Division, Ministry of Power, Energy and Mineral Resources	Power and Energy Audit Directorate
3.	Audit Report on the Accounts of Medium-Term Budget Framework (MTBF) under the Department of Information and Communication Technology for the FY: 2014-2015 to 2016-2017	ICT Division, Ministry of Posts, Telecommunications and Information Technology	PTST Audit Directorate

b. Annual Audit Report:

No.	Title of Audit Report	Ministry/ Division	Audit Directorate
1.	Audit Report on the accounts of the Internal Resources Division for the FY: 2015-2016	Internal Resources Division, Ministry of Finance	Revenue Audit Directorate
2.	Audit Report on the accounts of the Internal Resources Division for the FY: 2015-2016	Ministry of Defence	Defence Audit Directorate
3.	Audit Report on the Accounts of the Bangladesh Railway for the FY: 2014-2015 to 2015-2016	Ministry of Railways	Transport Audit Directorate
4.	Audit Report on the Accounts of the Civil Aviation Authority for the FY: 2015-2016 to 2016-2017	Ministry of Civil Aviation and Tourism	Transport Audit Directorate
5.	Audit report on the Accounts of the Bangladesh Army, Navy, Air Force and Inter-Services Departments for the FY: 2013-2014 to 2015-2016	Ministry of Defence	Defence Audit Directorate

PRODUCTS AND SERVICES

No.	Title of Audit Report	Ministry/ Division	Audit Directorate
6.	Audit Report on the Accounts of the offices of the concerned SFCs and FCs of Bangladesh Army, Navy and Air Force for the FY:2013-2014 to 2015-2016	Ministry of Defence	Defence Audit Directorate
7.	Audit Report on the Accounts of the Bangladesh Cable Industry Ltd for the FY: 2016-2017	Ministry of Posts and Telecommunications and Information Technology	PTST Audit Directorate
8.	Audit report on the Accounts of the Department of Secondary and Higher Secondary Education on 05 Secondary and Higher Secondary Education Boards (Dhaka, Comilla, Rajshahi, Jessore and Dinajpur) for the FY: 2016-2017	Secondary and Higher Education Division, Ministry of Education	Education Audit Directorate
9.	Audit Report on the Accounts of the Bangladesh Power Development Board, Bangladesh Rural Electrification Board and Dhaka Power Distribution Company Ltd for the FY: 2013-2014 to 2015-2016	Power Division, Ministry of Power, Energy and Mineral Resources	Power and Energy Audit Directorate
10.	Audit Report on the Accounts of the Defence Purchase Directorate for the FY: 2015-2016 to 2016-2017	Ministry of Defence	Defence Audit Directorate
11.	Audit Report on the Accounts of office of the Different Sub- Registers under Department of Registration for the FY: 2013-2014 to 2015-2016	Law and Justice Division, Ministry of Law, Justice and Parliamentary Affairs	Public Administration & Constitutional Bodies Audit Directorate
12.	Audit Report on the Accounts of the Dhaka Power Distribution Company Ltd for the FY: 2016-2017	Power division, Ministry of Power, Energy and Mineral Resources	Power and Energy Audit Directorate
13.	Audit Report on the Accounts of the Bangladesh Water Development Board for the FY: 2014-2015 to 2016-2017	Ministry of Water Resources	Housing Infrastructure Audit Directorate
14.	Audit Report on the Accounts of Bangladesh Power Development Board, Bangladesh Rural Electrification Board & West Zone Power Distribution Company Ltd for FY: 2016-2017	Power Division, Ministry of Power, Energy and Mineral Resources	Power and Energy Audit Directorate
15.	Audit Report on the Accounts of the Cantonment Boards for the FY: 2017-2018	Ministry of Defence	Defence Audit Directorate
16.	Audit Report on the Accounts of the Road Transport and Highways Division for the FY: 2016-2017	Ministry of Road Transport and Bridges	Transport Audit Directorate
17.	Audit Report on the Accounts of the Road Transport and Highways Division for the FY: 2014-2015 to 2015-2016	Ministry of Road Transport and Bridges	Transport Audit Directorate

PRODUCTS AND SERVICES

No.	Title of Audit Report	Ministry/ Division	Audit Directorate
18	Audit Report on the Accounts of the 8 District Councils, 23 Municipalities & 5 Upazila for the FY: 2013-2014	Local Government Division, Ministry of Local Government, Rural Development and Co-operatives	Local Government and Rural Development Audit Directorate
19	Audit Report on the Accounts of the Third Primary Education Project for the FY: 2015-2016	Ministry of Primary & Mass Education	Foreign Aided Projects Audit Directorate
20	Audit Report on the Accounts of MSR & Civil Work Management related to the Health, Population & Nutrition Sector Development Program for the FY: 2015-2016	Health Service Division, Ministry of Health and Family Welfare	Foreign Aided Projects Audit Directorate
21	Audit Report on the Accounts of the Different Foreign Aided Projects under Ministry of Primary & Mass Education, Ministry of Railways, Ministry of Disaster Management & Relief and Ministry of Health & Family Welfare for the FY: 2013-2014 to 2014-2015	Ministry of Primary & Mass Education, Ministry of Railways, Ministry of Disaster Management & Relief and Ministry of Health and Family Welfare	Foreign Aided Projects Audit Directorate
22	Audit Report on the Accounts of the Bangladesh Investment Corporation and Agrani Bank Ltd. for the FY: 2013-2015	Banking and Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
23	Audit Report on the Accounts of the Janata Bank Ltd for the FY: 2015 & previous	Banking and Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
24	Audit Report on the Accounts of the Janata Bank Ltd for the FY: 2016 & previous	Banking and Financial Institutions Division, Ministry of Finance	Commercial Audit Directorate
25	Audit Report on the Accounts of the Directorate of Works for the FY: 2014-2015 to 2016-2017	Ministry of Housing & Public Works	Works Audit Directorate
26	Audit Report on the Accounts of the National Housing Authority, Dhaka for the FY: 2015-2016	Ministry of Housing & Public Works	Works Audit Directorate
27	Audit Report on the Accounts of the Large Taxpayer Unit (Income Tax), Dhaka for the FY: 2016-2017	Internal Resources Division, Ministry of Finance	Revenue Audit Directorate
28	Audit Report on the Accounts of the Value Added Tax (VAT) Circle sunder National Board of Revenue for the FY: 2013-2014	Internal Resources Division, Ministry of Finance	Revenue Audit Directorate
29	Audit Report on the Accounts of the different Income Tax Circles of NBR for the FY: 2014-2015	Internal Resources Division, Ministry of Finance	Revenue Audit Directorate

PRODUCTS AND SERVICES

No.	Title of Audit Report	Ministry/ Division	Audit Directorate
30	Audit Report on the Accounts of the Large Taxpayer Unit (Value Added Tax), Dhaka for the FY: 2013-2014 to 2015-2016	Internal Resources Division, Ministry of Finance	Revenue Audit Directorate
31	Audit Report on the Accounts of the Bangladesh Tele Communication Company Ltd. (BTCL), Bangladesh Telephone Shilpa Songstha, Bangladesh Sub Marine Cable Company Ltd., Teletalk Bangladesh Ltd., Bangladesh Postal Department, Bangladesh Atomic Energy Commission and Bangladesh Council of Scientific & Industrial Research for the FY: 2015-2016	Ministry of Posts, Telecommunications and Information Technology	PTST Audit Directorate
32	Audit Report on the Accounts of the Rajdhani Development Authority (RAJUK) for the FY: 2014-2015 to 2015-2016	Ministry of Housing & Public Works	Works Audit Directorate
33	Audit Report on the Accounts of Civil Aviation & Tourism for the FY: 2009-2010 to 2015-2016	Ministry of Civil Aviation & Tourism	Mission Audit Directorate
34	Audit Report on the Accounts of the Ministry of Foreign Affairs for the FY: 2014-2015 to 2016-2017	Ministry of Foreign Affairs & Tourism	Mission Audit Directorate

c. Performance Audit Report:

No.	Title of Audit Report	Ministry/ Division	Audit Directorate
1	Audit Report on Circular Waterways Project around Dhaka City for the FY: 2000-2005 and 2007-2013	Ministry of Shipping	IT Audit Directorate
2	Audit Report Climate Resilient Participatory Afforestation and Reforestation project (CRPARP) for the FY: 2013-2014 to 2016-2017	Ministry of Environment, Forest & Climate Change	Foreign Aided Projects Audit Directorate
3	Audit Report on the activities of the Early Flood Prevention and Drainage in Haor Area for the FY 2012-2013 to 2016-2017	Ministry of Water Resources	Works Audit Directorate
4	Audit Report on Teletalk Bangladesh Ltd for the FY: 2010-2011 to 2014-2015	Ministry of Posts, Telecommunications and Information Technology	Postal, Telecommunication, Science and Technology Audit Directorate
5	Audit Report on Dam Reconstruction and Riverbank Conservation in Ramnagar-Rahimnagar Area Project for the FY: 2013-2014 to 2015-2016	Ministry of Water Resources.	Agriculture & Environmental Audit Directorate

PRODUCTS AND SERVICES

d. Notable Audit Reports

Ministry of Environment, Forest and Climate Change

Name of the Report: Performance Audit Report on the activities of Climate Resilient Participatory Afforestation and Reforestation Project (CRPAR) for the fiscal year 2013-2014 to 2016-2017.

Audit Directorate: Foreign Aided Projects Audit Directorate

Number of Audit Observations: 18

Major Observations:

- Selection of inappropriate land and plant species without considering the nature of the forest
- Destruction of the newly formed forest immediately after afforestation and reforestation
- Selection of plantation site without considering 'Standard Bio-Physical Feature'
- Selection of inappropriate site for 'Core Zone' and 'Buffer Zone' forestation
- Long term climate change resilience method of forestation and selection of species was not ensured during the forestation except for mangrove forestation
- Priority was not given to the beneficiaries in most cases of the selection of affected people due to climate change during the participatory forestation
- Irregular withdrawal of fund from 'Joint Revolving Savings and Loan Fund' by Arannak Foundation and its associate NGO

Causes of Irregularities:

- The provision of Development Project Proforma(DPP) was not followed properly
- Protection and sustainability of the forest was not ensured
- The appropriate ratios in the selection of climate resilient species in forestry and diversity was not maintained
- Lack of coordination at the field level between the affiliated NGOs and the Forest Department

PRODUCTS AND SERVICES

Ministry of Finance (Internal Resources Division)

Name of the Report: Annual audit report on the accounts of Large Taxpayer Unit (LTU), Dhaka office of Internal Resources Division under the Ministry of Finance for the fiscal year 2015-2016

CAG's Audit Report: 2016-2017

Audit Directorate: Local and Revenue Audit Directorate (Directorate of Revenue Audit)

Number of Audit Observations: 19

Amount involved: Tk. 217.42 crore

Major Observations:

- Calculating total income without adding "expenditure beyond the approved limit" and "expenditure without the approval"
- Payment of tax on extra profit was not made
- Recovery of less tax by showing less revenue than the actual
- Calculating income tax at a lower rate than the actual

Causes of Irregularities:

- Income Tax Ordinance, 1984 and other Statutory Regulatory Orders (SRO) of the National Board of Revenue were not complied with properly
- Excess expenditure incurred beyond the admissible limit
- Non realization of income tax at prescribed rate
- Receipts showed less than actual
- Weakness of internal control

PRODUCTS AND SERVICES

Ministry of Finance(Banking and Financial Institutions Division)

Name of the Report: Annual audit report on the accounts of different branches of Janata Bank Ltd. under the Banking and Financial Institutions Division of the Ministry of Finance for the fiscal year 2016 & Previous.

CAG's Audit Report: 2017-2018

Audit Directorate: Commercial Audit Directorate

Number of Audit Observations: 17

Amount involved: Tk. 9597.46 crore

Major Observations:

- Violating the banking policy, irregular liability was created for the bank by releasing documents without realizing charges on imported goods in cash, loan was not created after the export/sale of goods that was related to Deferred Letter of Credit (LC), and the disbursement and rescheduling of additional loans was not made effective
- LC limit was increased even though the customer did not adjust the previous loans; Non-availability of collateral security and disbursement of loan in excess of the limit fixed by the bank
- The bank was at risk by sanctioning and disbursing loans without complying with the terms of the Memorandum of Understanding (MOU) and purchasing new export bills of Foreign Documentary Bills Purchase (FDBP) despite the fact that the purchased export bills were not repatriated
- The bank was at risk by purchasing New Export Bill though previous export bills were not repatriated after maturity

Causes of Irregularities:

- Loan disbursement policy of the bank was not followed properly
- Bangladesh Bank circular, Financial Rules, Foreign Exchange Policy, Rules and Regulations,
- Orders, Instructions, Notifications issued by the government at different times were not complied with properly.
- Weak internal control system of the bank

PRODUCTS AND SERVICES

Ministry of Power, Energy and Mineral Resources

Name of the Report: Annual audit report on the accounts of Bangladesh Power Development Board, Bangladesh Rural Electrification Board and Dhaka Power Distribution Company Limited under the Ministry of Power, Energy and Mineral Resources for the fiscal year 2013-2014 to 2015-2016

CAG's Audit Report: 2016-2017

Audit Directorate: Works Audit Directorate (Power and Energy Audit Directorate)

Number of Audit Observations: 13

Amount involved: Tk. 760.77 crore

Major Observations:

- System loss beyond the approved limit
- Government dues for DSL unpaid
- Bills outstanding for long and not realized
- Taxes at source were not deducted
- Excess payment of over time allowance
- Procurement of goods at abnormally lower price
- Irregular payment of pay and allowances

Causes of Irregularities:

- Excessive system loss
- Proper steps were not taken to collect revenue
- Financial rules and regulations were not complied with properly

PRODUCTS AND SERVICES

Ministry of Power, Energy and Mineral Resources

Name of the Report: Special Audit Report on the accounts of Power development board under the Ministry of Power, Energy and Mineral Resources for the fiscal year 2009-2010 to 2011-2012.

CAG's Audit Report: 2012-2013

Audit Directorate: Commercial Audit Directorate (Power, Energy and Natural Resources Audit Directorate)

Number of Audit Observations: 14

Amount involved: Tk. 2,550.87 crore

Major Observations:

- Payment of monthly fixed rent on the basis of the test of the first year without conducting annual test of consecutive years as per contract
- Liquidated damages (LD) were not recovered as per the terms of the contract despite the failure of the rental power plant to start the commercial operation in time under the private power purchase agreement
- Liquidated damages (LD) were not recovered as per the terms of the contract even though the actual capacity was less than the contracted capacity
- The cost of uses of excess fuel was not recovered from the contractor as the plant uses more fuel than the contract
- Procurement of goods at exorbitant rates from the same bidder through direct procurement method without following open tendering method
- Income Tax and VAT was not deducted at source from the bill of the contractor engaged in turnkey power plant project.

Causes of Irregularities:

- The conditions of the contract were not complied with properly
- Financial Rules and Regulations was not complied with properly
- Irregular payment from the fund of Power Development Board for construction of line
- Non recovery of penalty for extra outage than the maximum allowable limit
- Purchasing goods at higher rate avoiding competitive tendering method

PRODUCTS AND SERVICES

e. Finance Accounts and Appropriation Accounts

Government 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, 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.

All financial transactions of the Government of Bangladesh as per constitution are reflected in the Consolidated Fund and the Public Account of the Republic. As per Article 84 of the constitution of the people's republic of Bangladesh, the definitions of Consolidated Fund and Public Account of the Republic are as follows:

Consolidated Fund:All revenues received by the government, all loans raised by the government, and all moneys received by it in repayment of any loan, shall form part of one fund to be known as the Consolidated Fund.

Public Accounts of the Republic:All other public moneys received by or on behalf of the government shall be credited to the Public Account of the Republic.

The custody of public moneys, their payment into and the withdrawal from the Consolidated Fund, or as the case may be, the Public Account of the Republic, and matters concerned with or ancillary to the matters aforesaid, are regulated by act of parliament.

Government accounts are kept on 'cash basis'. The Controller General of Accounts (CGA) is responsible for maintaining the accounts of government's cash balance.

SETTLEMENT OF AUDIT OBSERVATIONS

4. SETTLEMENT OF AUDIT OBSERVATIONS

A total of 62131 audit observations have been settled in 2019-2020 by the OCAG. The amount involved in these observations is Tk. 90825.082 crore. The number of audit observations and the amount involved for the respective Ministries and Divisions are shown below:

No.	Name of Ministry/ Division/ Organization	Number of observations	Amount Involved (in Crore Taka)
1.	Finance Division	483	884.08
2.	Banking and Financial Institutions Division, Ministry of Finance	2,797	259.88
3.	Ministry of Women and Children Affairs	530	169.29
4.	Ministry of Food	78	252.04
5.	Ministry of Disaster Management and Relief	57	3.98
6.	Ministry of Fisheries and Livestock	313	83.18
7.	Ministry of Housing and Public Works	6,742	13,734.00
8.	Ministry of Law, Justice and Parliamentary Affairs	57	17.27
9.	Ministry of Land	70	177.99
10.	Election Commission	1,678	159.97
11.	Ministry of Youth and Sports	52	14.52
12.	Ministry of Health and Family Welfare	1,393	1,065.76
13.	Ministry of Primary and Mass Education	391	288.46
14.	Ministry of Public Administration	2,022	277.21
15.	Ministry of Education	768	3,801.14
16.	Ministry of Social Welfare	34	4.45
17.	Ministry of Agriculture	1,764	473.07
18.	Local Government Division	3,136	3,093.97
19.	Rural Development and Co-operatives Division	23	69.00
20.	Ministry of Posts, Telecommunications and Information Technology	1,393	2152.35
21.	Ministry of Industries	625	2,181.09
22.	Ministry of Defence	394	128.29
23.	Ministry of Religious Affairs	5	5.04
24.	Ministry of Chittagong Hill Tracts Affairs	108	393.24
25.	Ministry of Environment, Forest and Climate Change	398	112.17
26.	Cabinet Division	21	0.12
27.	Ministry of Water Resources	7,534	12,125.69
28.	Ministry of Foreign Affairs	386	40.50
29.	Ministry of Home Affairs	28	16.86
30.	Ministry of Civil Aviation and Tourism	102	38.06
31.	Power Division	8,041	32,823.5

SETTLEMENT OF AUDIT OBSERVATIONS

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No.	Name of Ministry/ Division/ Organization	Number of observations	Amount Involved (in Crore Taka)
32.	Ministry of Shipping	166	231.68
33.	Energy and Mineral Resources Division	694	1,487.82
34.	Ministry of Information and Broadcasting	80	21.82
35.	Bangladesh Parliament Secretariat	01	0.01
36.	Ministry of Expatriates' Welfare and Overseas Employment	52	3.61
37.	Ministry of Information and Broadcasting	135	6.39
38.	Road Transport and Highways Division	541	1,997.09
39.	Railways Division	17,739	11,462.91
40.	Planning Division	205	38.58
41.	Ministry of Cultural Affairs	27	3.51
42.	Ministry of Textiles and Jute	228	336.38
43.	Ministry of Commerce	71	154.18
44.	Ministry of Labour and Employment	55	11.84
45.	Prime Minister's Office	139	87.22
46.	Internal Resources Division	18	66.48
47.	Anti-Corruption Commission	520	0.61
48.	Ministry of Science and Technology	37	68.69
	Total (in croreTK)	62,131	90,825.08

PAC ACTIVITIES

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 Hon'ble President of the Republic who causes them to be laid before the Parliament. Mandated by the Article 76 (1) (a) of the Constitution and Rule 233 of the Rules of Procedure of the Parliament, the Public Accounts Committee (PAC) examines the reports.

The PAC selects important observations of the audit reports with the help of OAG for detailed examination and holds hearings to the Principal Accounting Officers i.e. the Secretaries of different Ministries/Divisions. It makes recommendations and submits reports to the Parliament. The OAG 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 OAG attached to the Parliament assist the committee in preparation of reports of the PAC. Concerned officers of the OAG 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 2020

No.	Meeting No. and Date	Audit Report Discussed	Audit Directorate
01	21 st Meeting January 02, 2020	Annual Audit Report on the accounts of the Ministry of Education for the FY: 2009-2012 and the Ministry of Disaster Management & Relief for the FY: 2007-2012	Hill Tracts, Rural Development and Local Bodies Audit Directorate
02	22 nd Meeting January 15, 2020	Annual Audit Report on the accounts of the Local Government Engineering Department under the Ministry of Local Government Rural Development & Cooperative for the FY 2010-2011	Housing and Infrastructure Audit Directorate
03	23 rd Meeting February 02, 2020	Annual Audit Report on the accounts of Roads and Highways Department under the Ministry of Road Transport and Bridges for the FY 1999-2000	Housing and Infrastructure Audit Directorate
04	24 th Meeting February 16, 2020	Annual Audit Report on the accounts of the Ministry of Education for the FY 2009-2012 and the Ministry of Disaster Management & Relief for the FY:2007-2012	Hill Tracts, Rural Development and Local Bodies Audit Directorate
05	25 th Meeting February 26, 2020	Annual Audit Report on the accounts of Hajj Mission in Saudi Arabia under the Ministry of Religious Affairs for the FY 2015-2016 to 2016-2017	Foreign and Expatriate Welfare Audit Directorate
06	26 th Meeting October 11, 2020	Annual Audit Report on the accounts of Local Govt. Engineering Department under the Ministry of LGRD and Co-operatives for the FY 2011-2014	Hill Tracts, Rural Development and Local Bodies Audit Directorate
07	27 th Meeting October 18, 2020	Annual Audit Report on the accounts of Roads and Highways Department under the Ministry of Road Transport and Bridge for the FY 1999-2000	Transport Audit Directorate
08	28 th Meeting October 28, 2020	Annual Audit Report on the accounts of Rupali Bank Ltd. and Basic Bank Ltd. under the Banking and Financial Institution Division, Ministry of Finance for the FY 2012-2013	Industry, Commerce and Financial Institution Audit Directorate

PAC ACTIVITIES

No.	Meeting No. and Date	Audit Report Discussed	Audit Directorate
09	29 th Meeting November 05, 2020	Annual Audit Report on the accounts of Public Health Engineering Directorate under the Ministry of Health and Family Welfare for the FY 2011-2012	Health and Family Welfare Audit Directorate
10	30 th Meeting November 05, 2020	Follow up of Annual Audit Report on the accounts of Central Medical Store Depot (CMSD) Dhaka, BSMU Dhaka and Rangpur Medical College Hospital under the Ministry of Health and Family Welfare for the FY 2012-2013	Finance and Appropriation Accounts Audit Directorate
11	31 st Meeting November 19, 2020	Annual Audit Report on the accounts of Petro Bangla and BPC under the Ministry of Power, Energy and Mineral Resources for the FY 2009-2014	Power, Energy and Natural Resources Audit Directorate
12	32 nd Meeting November 29, 2020	Special Audit Report on the accounts of 19 Sub-Registry offices and National Sports Council under the Ministry of Law, Justice & Parliamentary Affairs for the FY 2014-2015	Public Administration and Constitutional Bodies Audit Directorate
13	33 rd Meeting November 29, 2020	Special Audit Report on the accounts of National Sports Council under the Ministry of Youth & Sports for the FY 2014-2015	Social Security and Welfare Audit Directorate
14	34 th Meeting December 20, 2020	Follow up Report on the accounts of Local Govt. Engineering Directorate under the Ministry of Local Govt. & Rural Development and Cooperative Division for the FY 2010-2011	Hill Tracts, Rural Development and Local Bodies Audit Directorate
15	35 th Meeting December 31, 2020	Annual Audit Report on the accounts of Directorate of Livestock under the Ministry of Fisheries & Livestock for the FY 2013-2014	Agriculture & Environment Audit Directorate
16	36 th Meeting December 31, 2020	Annual Audit Report on the accounts of Textile & Jute Mills Corporation under the Ministry of Textile & Jute for the FY 2013-2014	Industry, Commerce and Financial Institution Audit Directorate

PAC ACTIVITIES

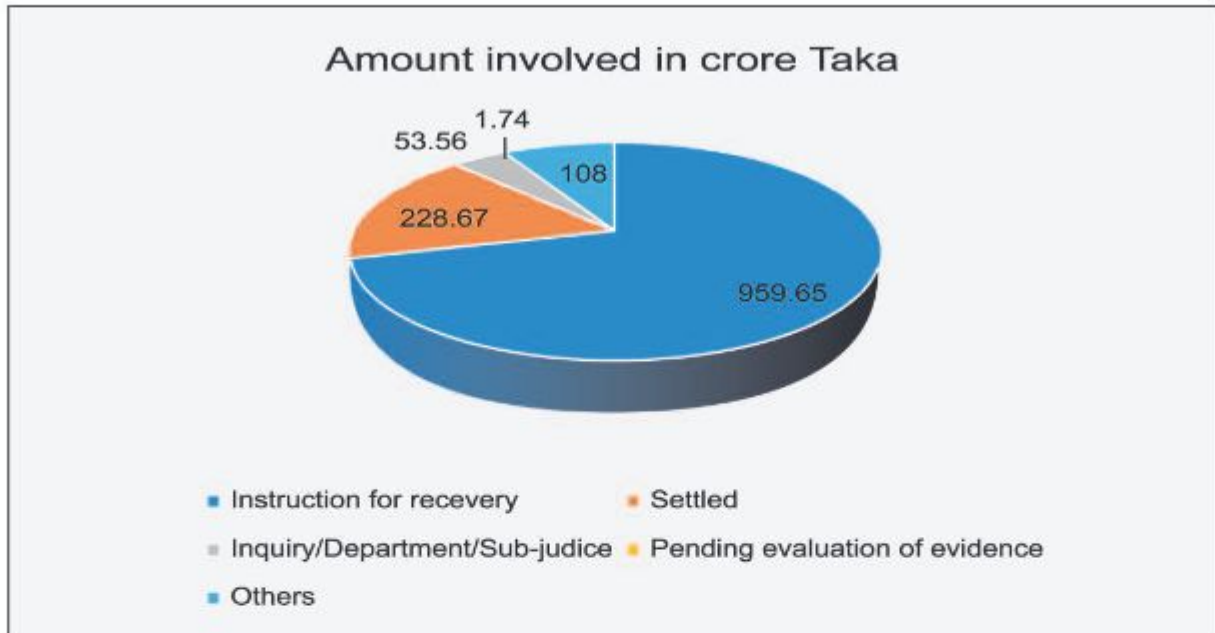
b. Report discussed in the PAC of the 11th Parliament

The Public Accounts Committee (PAC) of 11th parliament examined 112 audit observations of 7 audit reports in 16 sittings; among these audit observations, 35 audit observations were fully settled, and 10 audit observations were partially settled, while the executives were instructed to recover the money related to 28 audit observations. Apart from that instructions were given on 39 audit observations that included evaluating the evidence. All these observations involve an amount of Tk. 1351.62 crore out of which Tk. 87.27 crore was recovered and adjusted through audit recommendations. The summary of ministry wise audit observations is given below:

SL No.	Ministry/Division	Number of observations	Amount involved (in crore Tk.)	Recovered and Adjusted (in crore Tk.)
1	Ministry of Disaster Management and Relief	13	69.62	1.25
2	Ministry of Local Government, Rural Development and Co-operatives	14	52.87	46.94
3	Ministry of Road Transport and Bridges	28	7.08	0.35
4	Ministry of Religious Affairs	06	4.50	--
5	Banking and Financial Institutions Division	14	315.93	28.12
6	Ministry of Health and Family Welfare	16	77.92	10.04
7	Ministry of Power, Energy and Mineral Resources	05	16.57	--
8	Ministry of Law, Justice and Parliamentary Affairs	05	18.16	0.57
9	Ministry of Youth and Sports	05	3.71	--
10	Ministry of Fisheries and Livestock	02	--	--
11	Ministry of Textiles & Jute	04	785.24	--
	Total	112	1351.62	87.27

Categories	Amount involved In crore Tk
Instruction for recovery	959.65
Settled	228.67
Inquiry/Department/Sub-judice	53.56
Pending evaluation of evidence	1.74
Others	108.00
Total	1351.62

PAC ACTIVITIES



Value for Money:

The budget of OCAg, FIMA and 17 audit directorates for the fiscal year 2019-20 was 237.23 (revised) crore taka while the total amount recovered or adjusted through audit activities was 6421.66 crore taka. So, the ratio between total budget and the amount recovered/adjusted is 1:27.

Financial Year	Total budget (in crore Tk) (revised)	Recover/Adjustment (in crore Tk)	Ratio
2019-2020	237.23	6421.66	1:27

6. YEAR IN REVIEW

Celebrating "Mujib Borsho-2020" by OCAG



Mujib Year is the year declared to celebrate on the centennial birth anniversary of the founding leader of Bangladesh, Bangabandhu Sheikh Mujibur Rahman. The Government of Bangladesh has declared the year 2020-21 as the Mujib Year. This year will be celebrated from 17th March 2020 to 16th December 2021 (Extended from 17th March 2021 to 16th December 2021).

To celebrate the life and achievements of the Father of the Nation, and commemorate the centennial birth anniversary of the founding leader of Bangladesh, we recall with humility and with pride his singular contributions to the emergence of a sovereign Bangladesh. And while we do so, we cannot but remember the endless travails he went through, and the unflinching courage - physical, psychological and political - he demonstrated throughout his remarkable political career in the pursuit of his goals. In these centenary celebrations of the birth of the liberator, the dedication he brought to the cause of national freedom, the leadership he demonstrated all through his political career in advancing the cause of his people. The Office of the Comptroller and Auditor General of Bangladesh (OCAG) has taken various programs and activities being a part the National Level Celebration. To ensure the smooth completion of the event, OCAG constituted various sub-committees including a Central Committee.



Honourable CAG Mr. Mohammad Muslim Chowdhury is starting the Program of "Mujib Borsho" by flying 100 ballons on 17th March 2020 at Audit Bhaban

Honourable CAG Mr. Mohammad Muslim Chowdhury is starting the Program of "Mujib Borsho" by flying 100 ballons on 17th March 2020 at Audit Bhaban

The Central Committee has undertaken various events throughout the year. Among the arrangements the activities relating observing the birth anniversary and improving the quality of service delivery were also included.

- Celebrating the occasion of the centennial birth anniversary of the father of the nation, Bangabandhu Sheikh Mujibur Rahman on 17 Marh, 2020
- Setting up a Countdown Clock to begin the celebration of 100th Birth Anniversary of Bangabandu in Audit Bahaban Premises and also a Digital Display Board for displaying various pictures and video clips of the Father of the Nation
- Centrally organizing a rally wearing a special cap, T-shirt, coat pin that have been designed on the occasion of Mujib Borsho
- Arrangements for expeditious disposal of unresolved audit objections accumulated on the occasion of "Mujib Borsho-2020".
- Confirming payment of other claims along with online salary allowance-pension for facilitating the service delivery of the Payment Circle
- Establishment of "Mujib Corner" in FIMA Library.
- Organizing workshop based on various professional topics to speed up the audit activities.
- Launching One-Stop service in all the offices under the Comptroller and Auditor General of Bangladesh to provide more smooth services to the stakeholders

Following the global Corona Virus outbreak and the identification of infected patients in Bangladesh, the Government of Bangladesh and the National Implementation Committee to Celebrate the Birth Centenary announced to re-schedule the program considering the public interest and public welfare. Following the decisions, the Office of the Comptroller and Auditor General of Bangladesh (OCAG) has cut down and rescheduled the programs taken by the Central committee for Mujib Year celebration. OCAG organized some of these programs and also trying to do some of that to marking the birth centenary of Father of the Nation Bangabandhu Sheikh Mujibur Rahman.

YEAR IN REVIEW

- The Digital Display Board has been set up in the office premises for displaying various pictures and video clips of the colorful and glorious struggle and working life of the Father of the Nation throughout the year. With that, a countdown clock was set up on the display board
- A day-long program was arranged in the Audit Bhaban premises on 17th March 2020, on the occasion of the centennial birth anniversary of the Father of the nation, Bangabandhu Sheikh Mujibur Rahman. The chief guest of the Program was the Comptroller and Auditor General of Bangladesh. The program was started by hoisting the national flag, flying 100 balloons and cutting cakes. The office building and premises was decorated with colorful lighting. Outside and inside of the office building was decorated with drop-down banners, festoons and posters of different colors.
- A Photo exhibition of 100 Historical and rare pictures with the caption in bangla of Bangabandhu was formally inaugurated by the Chief Guest of the program in the premises of Audit Bhaban.
- A Wreath laying Ceremony on the portrait of the Father of the Nation was occurred on the opening day and also prayer mahfil was organized in the office Premises
- A short cultural program was also organized after the discussions on the life, struggle, leadership and contributions of Bangabandhu towards Bangladesh in the last part of this program.

A hundred years after his birth and forty-five years after his tragic passing, it is fitting and proper that we uphold and strengthen the ideals that the Father of the Nation lived and died for. His dreams were many; and unless we see those dreams take realistic shape, we will be failing in demonstrating our love for and loyalty to Bangabandhu Sheikh Mujibur Rahman.

CGA maintained continuous delivery of services during the Corona Virus Pandemic

The office of the Controller General of Accounts with its 50 Chief Accounts and Finance Offices (CAFO), 8 Divisional Controllers of Accounts (DCA), 56 District Accounts and Finance Offices (DAFO) and 427 Upazilla Accounts Offices (UAO) is performing all over the financial management of Bangladesh.

Government. In discharging duties amid the coronavirus pandemic, the office of CGA has to face challenges of being infected by COVID-19. Following the health security instructions issued from the World Health Organization (WHO) and Bangladesh Government, the office of CGA is maintaining all-out security measures for the safety of the employees. A Quick Response Team has been formed to assist and give directions to the COVID-19 affected employees of this department.

According to the information of the Quick Response Team of Office of the Controller General of Accounts (OCGA), a total of 165 employees of CGA command have been infected by the pandemic virus so far. Out of 187 infected officials, five got died. Mr. Humayun Kabir, Upazilla Accounts Officer, Sreenagar, Munshiganj, Mr. Abdul Barek, Upazilla Accounts Officer, Matlab South, Chandpur, Mr. Redoanul Kabir, Office Assistant, Matlab South, Chandpur, Mr. Ramjan Ali, Auditor, Badarganj, Rangpur and Mr. Shawkat Alam, Auditor, Burichang, Comilla had sacrificed their lives on providing services in this COVID-19 pandemic situation.

New Horizon in Pension Payment for Defence Personnel: Service at its Best

"New system of pension payment through Electronic Fund Transfer (EFT) will give pensioner a comfortable and hassle-free experience, and the incumbent will enjoy retirement benefit without any trouble." Controller General Defence Finance (CGDF) Mr. Mohammad Zakir Hossain expressed this opinion while inaugurating the new pension payment to JCO & ORs at the Office of Finance Controller (Army) Pay-2 on Wednesday, 05/02/2020. He instructed concerned authority to include all the pensioners into this service within the shortest possible time.

YEAR IN REVIEW



Mr. Mohammed Zakir Hossain, CGDF, inaugurating the process of payment of monthly pension through EFT of retired JCO / OR'S at the office of Finance Controller (Army) Pay-2 located at Dhaka Cantonment on 5th February 2020.



Controller General Defence Finance Dr Shyamal Kanti Chowdhury inaugurating the Bangabandhu Corner at the CGDF head office

As per the decision of the Peoples' Republic of Bangladesh and direction from the Comptroller & Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury, the salary and all other allowances of the employees of civil and defence services are being disbursed through IBAS++ software. From March 2019 onwards monthly pension of newly pensioners are disbursed through EFT using IBAS++ system. Initiatives have been taken to facilitate pension of Junior Commissioned Officers and Soldiers of other ranks of Bangladesh Army who retire from their service from now on will get their monthly pension into their respective Bank A/C directly from Bangladesh Bank. Brigadier General M Masud Ahmed ndc, psc, Senior Finance Controller (Army) Md. Nurul Islam and other high officials of the Bangladesh Army and Defence Finance Department (DFD) were present in this ceremony.

Mujib Corner at CGDF Office

To mark the birth centenary of Father of the Nation Bangabandhu Sheikh Mujibur Rahman and pay tribute to the great leader, the office of the Controller General Defence Finance (CGDF) has set up a corner named "Bangabandhu Corner" in the office premises. Controller General Defence Finance Dr Shyamal Kanti Chowdhury inaugurated the Bangabandhu Corner at the CGDF office on 16 November 2020.

7. SAI Bangladesh in Global Perspective



Attending 55th ASOSAI GB meeting by SAI Bangladesh representatives

55th ASOSAI Virtual Governing Board Meeting

55th ASOSAI Governing Board Meeting was held virtually on 27th July 2020 organized by ASOSAI Secretary General SAI China. The virtual meeting was attended by 12 members of the ASOSAI Governing Board, including SAIs of Vietnam, China, Japan, Korea, India, Bangladesh, Kuwait, Indonesia, Malaysia, Nepal, Russia and Thailand, along with Kazakhstan and Turkey - two members of the Audit Committee, and the International Organization of Supreme Audit Institutions (INTOSAI) Development Initiative (IDI). ASOSAI Chair Dr. Phoc, the Auditor General of Vietnam, presided over the Governing Board meeting.

SAI Bangladesh joined this meeting as an active member of governing board. The Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury lead the delegation from SAI Bangladesh. Alongwith CAG Bangladesh, Deputy CAG (Senior) Mr. Shayamal Kanti Chowdhury, Deputy CAG (A&R) Mr. Mahbulul Hoque, Director General, Commercial Audit Directorate Mr. Md. Rafiqul Islam and ADCAG Mr. Toufique Shafiqul Islam joined the meeting.

This is also mentionable that this Governing Body Meeting (GBM) was planned to host by SAI Bangladesh and supposed to be held in March 2020 in Dhaka. Due to COVID-19 pandemic primarily it was rescheduled to July 2020 but gradual deterioration of COVID-19 outbreak all over the world, the GBM was not held in person. ASOSAI Chair Dr. Phoc and Secretary-General and Auditor General of National Audit Office of the People's Republic of China, Mr. Hou Kaihad conducted the meeting virtually. Honourable CAG of Bangladesh Mr. Mohammad Muslim Chowdhury delivered the welcoming speech in the meeting.

On behalf of the ASOSAI's Governing Board, Chairman of ASOSAI and Auditor General of State Audit Office of Vietnam expressed his utmost thanks to H.E Mr. Mohammad Muslim Chowdhury, Comptroller and Auditor General of Bangladesh for his dedication to host the 55th Governing Board Meeting in Bangladesh. Due to COVID-19 outbreak, he and his colleagues from SAI Bangladesh demonstrated their firm support for the decision on organizing the meeting on the virtual platform.

List of International Online Programs (Seminar, Meeting, Training etc.) where officials from OCAG Bangladesh participated.

Sl. No.	Name of the Online Program	Duration	Name of the participants
01	Virtual meeting as a Panelist for Asian Evaluation Week (AEW) organized by Independent Evaluation Office, UNDP, New York	07-11 September 2020	Mr. Khan Md. Ferdausur Rahman Director General Directorate of Foreign Aided Projects Audit, Dhaka.

SAI Bangladesh in Global Perspective

Sl. No.	Name of the Online Program	Duration	Name of the participants
02	Virtual " Special working level meeting " Organized by ASOSAI Working Group Environmental Audit (WGEA), SAI China.	07 September 2020	<p>Mr. A H M Shamsur Rahman Director General Directorate of Education, Culture and Religious Affairs Audit, Dhaka.</p> <p>Ms. Kazi Fahmida Haque Director General Directorate of Agriculture and Environment Audit, Dhaka.</p> <p>Mr. Md. Nurul Islam DFC, SFC(ARMY), Dhaka.</p>
03	Webinar regarding " Openness of SAIs and Ensuring Inclusiveness in Emergency Conditions " Organized by SCEI Expert Group & The Accounts Chamber of Russian Federation.	17 September 2020	<p>Mr. Toufique Shafiqul Islam Director R&D, OCAG, Dhaka.</p> <p>Mr. Barkat Hayat Director MIS, OCAG, Dhaka.</p>
04	Webinar regarding " Climate Change and its implications for Sustainable Development " Organized by INTOSAI WGEA and ICED India.	23 September 2020	<p>Mr. Md. Saifur Rahman Director General Directorate of Housing and Infrastructure Audit, Dhaka.</p> <p>Mr. Mohammad Abdulla Al Faruk Director Directorate of Agriculture and Environment Audit, Dhaka.</p>
05	4th meeting (Online) of " INTOSAI Working Group on Big Data (WGBD) " Organized by National Audit Office, China	24 September 2020	<p>Mr. Md. Shahidur Rahman Chowdhury Director General Directorate of Power Energy and Natural Resources Audit, Dhaka.</p>
06	" WGITA Webinar " Organized by Secretariat of INTOSAI WGITA (SAI Hungry) & SAI India.	16 October 2020	<p>Mr. S M Rezvi Director General Directorate of Revenue Audit, Dhaka.</p> <p>Mr. Mohammad Aftab Uddin Director Directorate of I.T. Audit.</p>
07	Webinar regarding " Harnessing Accountability through External Public Audits " Organized by IDI.	17 November 2020	<p>Ms. Ayesha Khanam Director General PTST Audit Directorate, Dhaka.</p> <p>Mr. Sheikh Mohammad Omar Faruk Director General Directorate of Social Security and Welfare Audit, Dhaka.</p>

8. Training and Professional Development

MoU Signing Ceremony on PPR Training

On February 23, 2020, a memorandum of understanding (MoU) was signed between Financial Management Academy (FIMA) and International Training Center (ITC) of International Labor Organization (ILO) to conduct Public Procurement Training for OCAG officials. DIMAPPP-CDP project is the fund provider of the proposed scheme of training. Mr. Richard Lorenz (Team Leader, DIMAPPP-CDP project) and Ms. Monowara Habib (DG, FIMA) signed the MOU. Mr. Shish Haider Chowdhury (Director, CPTU), Mr. Kazi Forrukh Ahammed (Training specialist, DIMAPP-CDP), Mr. Abdul Wadud (Training coordinator, DIMAPPP-CDP), Mr. G M Mamunur Rashid (Director, FIMA) & Mr. Kazi Kaium Hossen (DD, FIMA) were present in the occasion. Under the MoU about 17 Public Procurement training will be conducted specially for the OCAG officials.



MOU signing between FIMA and ITC-ILO for PPR training

Passing out Ceremony of AAG 37th Batch

The course completion and certificate awarding ceremony of the one-year-long departmental training course of 37th BCS: Audit & Accounts cadre officers was hosted by FIMA on 12 November 2020. Honourable Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury graced the program as the chief guest and Deputy Comptroller & Auditor General (Senior) Dr. Shyamal Kanti Chowdhury attended as the special guest.

Director General of FIMA Ms. Monowara Habib presided over the event. Other distinguished guests including a number of high officials of BCS (Audit & Accounts) cadre and FIMA faculty members, were also present in that program.



Honourable CAG Mohammad Muslim Chowdhury delivering a speech at the passing out ceremony

DG FIMA Ms. Monowara Habib delivered speech in the AAG Passing out ceremony. Honourable CAG of Bangladesh handed over the certificates to the AAG probationers and awards to the special achievers among them. Honourable chief guest conveyed his valuable and motivational speech to the young officers of 37th batch. AAGs also performed a spectacular cultural event in the second session of the occasion.



AAG of 37th batch receiving the certificate from honourable CAG

Training and Professional Development

Courses Conducted at FIMA in the Year of 2020 at a Glance

Sl. No.	Name of Course	Duration	No. of Participants
BCS Officers Departmental Training:			
1.	BCS Officers Departmental Training (Batch-37)	14-10-2019 to 13-10-2020	07
SAS/SRAS-Part-I & 2:			
2.	SAS/SRAS-Part-I Batch-136	21-01-2020 to 19-03-2020	88
3.	SAS/SRAS-Part-I Batch-137	27-12-2020 to 07-03-2021	61
4.	SAS/SRAS-Part-II Batch-126	14-10-2020 to 24-12-2020	59
A&AO Orientation:			
5.	A&AO Orientation Training Course (Batch-1)	01-03-2020 to 05-03-2020	30
6.	A&AO Orientation Training Course (Batch-2)	15-11-2020 to 19-11-2020	21
7.	A&AO Orientation Training Course (Batch-3)	22-11-2020 to 26-11-2020	24
8.	A&AO Orientation Training Course (Batch-4)	29-11-2020 to 03-12-2020	15
9.	A&AO Orientation Training Course (Batch-5)	20-12-2020 to 24-12-2020	27
10.	A&AO Orientation Training Course (Batch-6)	27-12-2020 to 31-12-2020	28
Super Orientation:			
11.	Super Orientation Training Course (Batch-1)	09-02-2020 to 13-02-2020	35
12.	Super Orientation Training Course (Batch-2)	16-02-2020 to 20-02-2020	35
13.	Super Orientation Training Course (Batch-3)	23-02-2020 to 27-02-2020	35
14.	Super Orientation Training Course (Batch-4)	01-03-2020 to 05-03-2020	36
15.	Super Orientation Training Course (Batch-5)	14-03-2020 to 19-03-2020	37
16.	Super Orientation Training Course (Batch-6)	01-11-2020 to 05-11-2020	22
17.	Super Orientation Training Course (Batch-7)	15-11-2020 to 19-11-2020	20
18.	Super Orientation Training Course (Batch-8)	06-12-2020 to 10-12-2020	25
19.	Super Orientation Training Course (Batch-9)	20-12-2020 to 24-12-2020	25
20.	Super Orientation Training Course (Batch-10)	27-12-2020 to 31-12-2020	29
21.	SAS Apprentice	18-10-2020 to 22-10-2020	60
Special Course:			
22.	TIBAS-37	12-01-2020 to 23-01-2020	21
23.	Special Training for Anti-Corruption Officials	09-02-2020 to 13-02-2020	30
24.	Training on iBAS++	11-10-2020 to 13-10-2020	17
Audit-Related Course:			
25.	Internal Audit	05-01-2020 to 09-01-2020	42
26.	Revenue Audit	22-11-2020 To 26-11-2020	30
27.	Procurement Audit Program	12-10-2020	29
28.	Procurement Audit Program	19-10-2020 to 20-10-2020	34
29.	Procurement Audit Program	21-10-2020 to 22-10-2020	60
30.	Procurement Audit Program	24-11-2020 to 25-11-2020	51

Training and Professional Development

Sl. No.	Name of Course	Duration	No. of Participants
31.	Procurement Audit Program	01-12-2020 to 02-12-2020	55
32.	Procurement Audit Program	03-12-2020	29
33.	Procurement Audit Program	24-12-2020	30
34.	Online Training on Modern Office Management and Role & Responsibilities of D.G.s and Directors	15-07-2020	33
35.	Online Training on Model Para Writing	23-07-2020	49
36.	Online Training on Auditing on Extra Budgetary Organization	26-07-202	49
37.	Online Training on Model Para Writing	28-07-2020	23
38.	Online Training on Auditing on Extra Budgetary Organization	29-07-2020	84
39.	Online Training on Budgetary Central Government	06-08-2020 to 20-08-2020	752
40.	Online Training on Extra Budgetary Entities: Public Enterprise	20-08-2020 to 27-08-2020	250
41.	In-House Training for FIMA Officials	01-10-2020	20
42.	In-House Training for FIMA Officials	13-10-2020	20
43.	In-House Training for FIMA Officials	21-10-2020	27
Request Course:			
44.	Short Procurement Training Course (S3) B-1	02-12-2020 to 30-12-2020	29
45.	Short Procurement Training Course (S3) B-2	21-12-2020 to 23-12-2020	30
46.	WOP2 Meter Reader Training Dhaka WASA	20-10-2020	20

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
DPDL	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
JFC	Joint Finance Controller
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
SFC	Senior Finance Controller
VAT	Value Added Tax
WGBD	Working Group on Big Data
WGEA	Working Group on Environmental Auditing
WGITA	Working Group on IT Audit

Annual Activity Report 2020

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Published By :

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