

CAG WRITES

The Supreme Audit Institution (SAI) of Bangladesh is currently receiving two-fold reforms from the Department for International Development (DFID), UK - Royal Netherlands Government funded Financial Management Reform Programme (FMRP). Component-1 of the programme is engaged with reforms in the audit regime while component-5 in the area of human resource development. Though deliveries are already coming up, it is important that those are measured in terms of effectiveness. Reforms are aimed at changes for ensuring better productivity. We have to see that the reforms have caused positive impact by

- n producing desired outputs and
- n ensuring sustainability

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PUBLIC ACCOUNTS COMMITTEE (PAC) MEETINGS

PAC of the National Parliament held the following meetings during October-December, 2005

CAG ADDRESSES WORKING SESSION ON 'PROMOTING GOOD GOVERNANCE' DURING POVERTY REDUCTION STRATEGY (PRS) IMPLEMENTATION FORUM, 2005 DIALOGUE IN DHAKA (15-17 November, 2005)

A dialogue under the banner 'Poverty Reduction Strategy Implementation Forum, 2005' participated by the Government of Bangladesh and the development partners was inaugurated by the Hon'ble Prime Minister Begum Khaleda Zia on November 15, 2005 at the Pan Pacific Sonargaon Hotel, Dhaka.

On November 17, 2005 the following working sessions were held

- n Promoting good governance on
 - 3 Public administration reform
 - 3 Strengthening accountability, institutions' participation and ensuring transparency
 - 3 Reducing corruption and ensuring justice against crime
 - 3 Legal aid

- n Aid harmonization and aid effectiveness on
 - 3 Donor harmonization agenda - Paris commitments and targets for Bangladesh
 - 3 Using aid effectively: monitoring results

CAG Asif Ali addressed the working session on 'Promoting Good Governance' which was presided over by the Hon'ble Finance and Planning Minister M. Saifur Rahman with Hon'ble Minister for Law, Justice and Parliamentary Affairs Barrister Moudud Ahmed remaining as guest of honour.

CAG highlighted the following capacity building activities at the working session to strengthen the oversight body engaged in promoting good governance

- n CAG's Strategic Plan (2003-2006) for enhancement of quality audit management
- n Department for International Development, UK (DFID) - Royal Netherlands government funded Financial Management Reform Programme (FMRP)
 - 3 Component-1 : Audit Reforms
 - 3 Component-5 : Human resource development
- n Tenure of CAG was extended through a parliamentary amendment with two third majority. CAG shall now hold office for five years from the date of his assuming office, or until he attains the age of sixty five years, whichever is earlier in place of earlier sixty years
- n CAG's new office building 'Audit Bhaban' - construction is expected to be completed by June, 2006
- n Construction of Financial Management Academy (FIMA) campus expected to be completed by December, 2006
- n Preparation of a draft 'Audit Act' to incorporate safeguards to ensure timely completion of audit reports, removal of delay in receiving responses on audit objections from the ministries, strengthening operational relationship between CAG and the Public Accounts Committee as well as other Parliamentary Committees, outsourcing auditing of technical nature, etc
- n Facilitating productive dialogue with the private sector auditing profession, the academics, information media, the tax payers and the civil society
- n Collaborating with the development partners in the areas of capacity building and human resource development - the World Bank (WB), DFID, Canadian International Development Agency, Asian Development Bank etc

The Vice-President of WB Praful C. Patel; M. Mushfequr Rahman, MP, Chairman of the Parliamentary Standing Committee for Ministry of Finance; Cabinet Secretary; Secretaries of Economic Relations Division and Ministry of Communications, Home Affairs, Education, Health, Women Affairs, Law, Justice and Parliamentary Affairs, Energy, Planning and representatives of the donor agencies and ambassadors of countries stationed in Dhaka were present during CAG's address.

GUEST LECTURE ON 'PRIVATIZATION HAVING REFERENCE TO AUDIT'

Enam Ahmed Chowdhury, Chairman (Minister of State), Privatization Commission, Government of Bangladesh was guest speaker in a presentation session on 'Privatization having reference to audit' held at the Financial Management Academy (FIMA) on December 20, 2005.

CAG and senior officials of the Audit and Accounts service were present on the occasion.

Chairman, Privatization Commission highlighted government efforts and initiatives in the privatization process in Bangladesh. He touched upon different policies, methods and procedures relating to privatization having reference to audit.

Giving a detailed background of privatisation of the state owned enterprises (SOE), Enam Ahmed Chowdhury said effective audit gives guidance to the management about the profitability or otherwise of SOEs making significant contribution to national economy. Mahbubul Alam, Editor, The Daily Independent emphasised, as special guest on the role of audit in ensuring financial accountability and transparency.

WORKSHOP ON 'AUDIT AWARENESS'

The Office of the Comptroller and Auditor General of Bangladesh arranged a workshop on 'Audit Awareness' on October 26, 2005 at the Pan Pacific Sonargaon Hotel, Dhaka in association with the Financial Management Reform Programme (FMRP).

The Chairman of the Public Accounts Committee (PAC) Advocate Harun-Al-Rashid, MP was chief guest while CAG Asif Ali and Finance Secretary Siddiqur Rahman Choudhury were special guest and guest of honour respectively.

Arastoo Khan, Joint Secretary (Resource and Debt Management), Finance Division, Ministry of Finance and Project Director, FMRP in his welcome address explained the concept of entity audit with vertical audit trails leading to certification and system audit. This calls for more audit awareness on the part of the Principal Accounting Officer who is the Secretary of ministry or division. He linked this audit dimension with the new initiative in public expenditure management in Bangladesh called Medium Term Budgetary Framework (MTBF) - a multi-year approach to budgeting that provides a medium term framework for government receipts and expenditure.

Dr. Mohammad Tareque, Additional Secretary (Budget), Finance Division, Ministry of Finance narrated the background of MTBF which was recommended by the Public Expenditure Review Commission in order to achieve the targets of the Poverty Reduction Strategy Paper (PRSP) by establishing an effective linkage between PRSP and the annual budget. Initially the budgets for four ministries for fiscal year 2005-2006 have been prepared on pilot basis under the MTBF. Six other ministries will be brought under this umbrella in the budget for 2006-2007. MTBF incorporates

- n Multi year approach covering a period of 5 years
- n A framework for revenue receipts and both non-development and development expenditure
- n Estimated budget for the ensuing financial year and the projections for two subsequent years
- n Accommodated estimates/projections within the expenditure ceiling
- n Coming annual budget representing the first year of MTBF
- n Rolling forward of the previous estimates by one year and the addition of a new year

These are aimed at enhancing the efficiency and accountability of resource utilization by linking resource allocation to performance criteria through MTBF framework where the role of audit will be vital he said. The government has published an Internal Control Manual (ICM) and a Public Expenditure Manual (PEM) to ensure value for money and improved governance in resource allocation.

During discussions on 'Changing Audit Environment' mention was made of entity wise audit as a first step in performance auditing by reviewing management decisions, evaluating the results of the total operations of the ministry and allowing the CAG to comment on the performance of the ministry on the basis of the macro indicators.

Discussions on 'Auditor-Auditee Relationship' emphasised on involving the auditee during audit planning, field audit and reporting to assess the quality of audit reports.

M. Nurunnabi Khan, Director General, Commercial Audit Directorate while presenting his paper 'Reporting to Parliament' stressed on the following

- n Production of objective and quality audit report by CAG for effective dispensation by the Parliament
- n Accurate and transparent certification of Finance Accounts and

- n Appropriation Accounts by CAG
- n Close co-operation between the Public Accounts Committee and CAG for
 - 3 Quick disposal of audit objections
 - 3 Clearing the backlogs of unsettled audit objections
 - 3 Focusing on important policy and management issues
 - 3 Following up the implementation of PAC's decisions by the executive

PAC Chairman Advocate Harun-Al-Rashid stressed on quality performance audit reports that could measure the efficiency, economy and effectiveness of public expenditures. He also mentioned about the recent initiatives by PAC to fix up responsibilities of those guilty of misuse of public funds along with recommendations for appropriate legal and administrative actions against them. Finance Secretary Siddiquir Rahman Choudhury pointed out that it was not the lack of resources that hindered programme implementation rather it was misuse and underutilisation of funds that posed serious challenge toward reducing poverty and accelerating economic growth.

CAG Asif Ali emphasised upon positive role of audit in ensuring economic growth. He stressed upon preparing field tested performance audit, environmental audit and special audit guidelines to enable auditors follow a standardised auditing format. The Principal Accounting Officers (PAO) - the Secretaries of ministries have to take care of

- n Budgetary control and
- n Appropriate responses to audit

in order to achieve the targeted goals of development through ensuring economy, efficiency and effectiveness in public expenditure he said. Secretaries, Additional

Secretaries, Joint Secretaries and senior officials participated in the deliberations of the workshop.

PRESENTATIONS

PUBLIC POLICY PROGRAMME AT THE NATIONAL GRADUATE INSTITUTE FOR POLICY STUDIES, TOKYO, JAPAN

A presentation on 'Public Policy Programme' was held on November 2, 2005 at the Financial Management Academy (FIMA) with CAG presiding.

Mehdi Hayat Abbasi, Deputy Director, Office of the CAG made the presentation on the basis of the Masters programme that he attended at the National Graduate Institute for Policy Studies (GRIPS), Tokyo, Japan financed by the Asian Development Bank (ADB). The course contents included the following

- 3 Macro and micro economics
- 3 International economics
- 3 Public economics
- 3 Applied econometrics
- 3 Small and medium enterprise (SME) technology
- 3 Japan's overseas development agency (ODA)
- 3 Armed conflict and development
- 3 International development assistance
- 3 Introduction to quantitative methods
- 3 Development economics
- 3 Foreign direct investment (FDI)

While identifying the factors responsible for Japan's development, the presenter stressed on the following

- 3 High quality of Japanese products
- 3 No scope for superseding in the bureaucracy, thus information passing smoothly from senior to junior
- 3 Japanese bureaucracy is effective in implementing policy and delivering service
- 3 During Meiji regime Japan achieved 100% literacy
- 3 Hired 500 foreign experts in the field of science and technology and paid them 10 times higher emoluments
- 3 Imported world's best technology shifted to their own environment and needs

NATIONAL AUDIT OFFICE, REPUBLIC OF MAURITIUS REPORT ON 'ACCOUNTS OF THE REPUBLIC OF MAURITIUS - JUNE 2004'

A presentation on National Audit Office, Republic of Mauritius report on 'Accounts of the Republic of Mauritius for the period ended in June, 2004' was held on November 16, 2005 at FIMA with CAG presiding. Four parts of the report were presented by four officials

M. Abul Kashem, Director General, Local and Revenue Audit Directorate spoke on 'Project of Ministry of Public Utilities' with the following information

- n Name of the project: Grand Bay Sewerage Project
 - 3 A treatment plant
 - 3 Contract for network and pumping station
 - 3 Project for the extension of St. Martin Sewerage Treatment Plant construction
- n Key findings
 - 3 Revision of the cost by 16% due to addition of extra works
 - 3 Delay in the implementation by 3 years
 - 3 Financial mismanagement due to poor documentation

M. Nurun Nabi Khan, Director General, Commercial Audit Directorate spoke on 'Civil Service Reforms - Improvement of Counter Services at SSRN Hospital (Outpatient Departments) projects for the upgrading of computer services at the SSRN Hospital and the Tyack Area Health Centre.

- n Audit Findings
 - 3 Implementation cost was higher than the original estimates
 - 3 Undue extension of implementation time
 - 3 Lack of effective internal control

M. Zakir Hossain, Director General, Defence Audit Directorate talked on 'Internal Audit' with the following information

- n Internal Audit defined - Internal auditing is an independent objective assurance and controlling activity designed to add value and improve an organization's operations [source : Institute of Internal Auditors]
- n Internal audit activities
- n Assessment of internal audit

Ahsan Abdullah, Director General, Performance Audit Directorate spoke on 'Audit Report on the Ministry of Environment and National Development' of Mauritius covering the following aspects

- n Audit observations on quality of works and consultancy services
- n Recommendations

Ms. Fahmida Islam, Director, Financial Management Academy covered 'Audit observations on the Ministry of Training Skills Development, Productivity and External Communications of the Republic of Mauritius as follows

- n The project : Relocation of the Area Control Centre and High Frequency (HF) Receiver Station
- n Nature of observations
 - 3 Performance evaluation
 - 3 Delay in recovery of relocation cost

REPORT ON THE 18TH UN/INTOSAI SEMINAR ON 'GOVERNMENT AUDITING :
SYMPOSIUM ON THE APPLICATION OF INFORMATION AND COMMUNICATION
TECHNOLOGY IN THE AUDIT OF E-GOVERNMENT - A STRATEGY FOR
EFFICIENCY, TRANSPARANCY AND ACCOUNTABILITY'

A Presentation on 'Report on the 18th UN/INTOSAI Seminar on Government Auditing :
Symposium on the Application of Information and Communication Technology (ICT) in
the audit of E-Government: A strategy for efficiency, transparency and accountability'
was held on November 20, 2005 at FIMA with CAG presiding. It was a follow-up report
of the seminar jointly organaised by the United Nations (UN) and the International
Organisation of Supreme Audit Institutions (INTOSAI) at Vienna, Austria, during 18-22
April, 2005.

Al-Mamoon Md. Sanaul Huq, Director General, Mission Audit Directorate narrated the
following

- n Main topics of the seminar
 - 3 Legal provisions and audit mandates in auditing e-government
 - 3 Status and future aspects of e-government
 - 3 Risks of e-government
 - 3 Challenges of auditing e-government
 - 3 E-Procurement
- n Chapters of the report
 - 3 Introduction
 - 3 Summary of the out-come of the seminar
 - 3 Main papers
 - 3 Report of the working groups

Shah Md. Aminul Huq, Human Resource Development and Financial Specialist, German
Technical Co-operation, Rural Development Programme-25, Ministry of Local
Government and Rural Development covered the following aspects of the report

- n Auditing e-government: Challenges when auditing e-government
- n Definition - The online exchange of government information and
delivery of services to citizens, business and other government
agencies
- n Audit of ICT- Indian experience
- n ICT audit of UN
- n E-Government initiatives
 - 3 Out of 191 INTOSAI member states 178 have website practice
 - 3 Only 33% of the countries are providing public service on-line
- n E-Government: Bangladesh
 - 3 ICT policy is announced
 - 3 Government website budget has been raised

M Shofiqul Islam, Junior IT Audit Specialist, Financial Management Reform Programme,
Component-1 covered the following

- n Introduction

- n ICT and development
- n ICT and good governance
- n 3 case studies
- n E-strategy
- n Role of the World Bank
- n Conclusion

A.H.M Shamsur Rahman, Assistant Comptroller and Auditor General touched upon the following aspects

- n Suggested themes for working groups
- n Audit issues
- n Recommendations for INTOSAI
- n Recommendations for UN

Ahsan Abdullah, Director General, Performance Audit Directorate described the following areas

- n E-Government progresses
- n E- Government issues of audit
- n Problems of E- Auditing
- n Audit results
- n Lessons for Bangladesh

After the end of the presentation, Shakti Poti Moitra, Additional Director General (Finance), Bangladesh Railway made a critical review of the success and failure of the implementation of CAG's short, mid and long term Strategic Plan (2003-2006) in the railway accounts department.

REPORT OF THE AUDITOR GENERAL OF SOUTH AFRICA ON 'PERFORMANCE AUDIT COMPLETED DURING FINANCIAL YEAR 2001-2002'

A presentation on "Report of the Auditor General of South Africa on Performance Audits completed during Financial Year 2001-2002" was held at FIMA on December 8, 2005 with CAG presiding.

Abdus Sobhan, Director, Internal Audit, Ministry of Housing and Public Works while giving the presentation covered the following aspects

- n Performance audit issues
 - 3 Corrective services
 - 3 Defence
 - 3 South African National Road Agency
 - 3 State Information Technology Agency
- n Auditing concepts and approaches
- n Individual audit issues
- n Comparison with Bangladesh
- n Conclusion

PERSPECTIVE OF THE CENTRAL AUDITING ORGANISATION OF EGYPT

Dr. Mohammad Hassanul Abedin Khan, Ph.D, National Consultant, FMRP, Component-1 made a presentation on "Perspective of the Central Auditing Organisation of Egypt" at FIMA on December 15, 2005 with CAG presiding. The presentation covered the following

- n Name of the Supreme Audit Institution: Central Audit Organisation (CAO)
 - 3 Established in 1942 by Law no. 52/1942
 - 3 Chronology of CAO's status: Law No. 230/1960
 - 3 Law No. 31/1975 to help the Parliament in the State Fund Controls
 - 3 Law No.144/1988 aiming at achieving control over funds of the state, public entities and any other bodies mentioned in laws
 - 3 Law No.157/1988 made CAO subordinate to the President of the Republic

- n Chairman of the CAO: Appointed for 4 years renewable for similar periods. May not be relieved of his post but may resign subject to acceptance of the President

- n CAO's jurisdiction
- n Functions of CAO
- n CAO's methods/techniques in auditing
- n CAO's report writing and communications systems
- n Discussion of CAO's reports
 - 3 Ad hoc committees
 - 3 Assembly of the Republic of Egypt

- n CAO's development programme
 - 3 Human resource development
 - 3 Advanced professional researches
 - 3 International relations
- n Concluding remarks

GUEST LECTURE ON "FUTURE OF BANGLADESH"

Md. Abdus Salam, retired Joint Secretary, former General Manager, Dhaka Telecommunication Zone and ex-Executive Director, Bangladesh Computer Council spoke on 'Future of Bangladesh' at the Financial Management Academy (FIMA) as guest speaker on December 14, 2005 with CAG presiding.

According to him the future of Bangladesh has rich probabilities in

- n Neutralising the population pressure through cheap labour exports to the developed countries
- n Balancing law of nature by her assimilating different races and religions creating a formidable nation state capable of forging unity in diversity

UNIVERSITY OF ULSTER, JORDANSTOWN ALUMNI ASSOCIATION SEMINAR ON 'SUSTAINABILITY OF FINANCIAL MANAGEMENT REFORM IN BANGLADESH'

University of Ulster, Jordanstown (UUJ) Alumni Association Bangladesh organised a seminar on 'Sustainability of Financial Management Reform in Bangladesh' at the Financial Management Academy (FIMA) on December 4, 2005. CAG Asif Ali was chief guest while Finance Secretary Siddiqur Rahman Choudhury was special guest. Elias Ahmed, Joint Secretary, Ministry of Commerce and President UUJ Alumni Association presided over the ceremony .

Kazi Golam Towsif, Audit and Accounts Specialist, Strengthening Project Portfolio Performance (SPPP) Project and an Ulster graduate in Government Financial Management presented the key-note paper. The salient features of his presentation are as follows

- n History of financial management reform in Bangladesh
- 3 Committee on Reform in Budgeting and Expenditure Control (CORBEC) 1991
- 3 DFID funded Reforms in Budgeting and Expenditure Control (RIBEC) project modified the traditional alphanumeric expenditure classification and accounts compilation system. It introduced a 13 digit accounts classification to improve the timeliness and availability of financial information through automation
- 3 UNDP funded 'Development of Auditing System for the Foreign Aided Project Audit Directorate (FAPAD)' for preparation of a manual for foreign aided projects audit in Bangladesh
- 3 UNDP funded 'Strengthening the Office of the Comptroller and Auditor General (STAG) Project' designed to strengthen the audit capacity of CAG's office to conduct audits of better quality in accordance with international standard
- 3 DFID funded 'Reforms in Government Audit (RIGA)' project which prepared civil audit, local audit and revenue audit manuals
- 3 DFID-Royal Netherlands Government funded Financial Management Reform Programme (FMRP) with six components covering the entire financial management reforms in the areas of accounts, budgeting and auditing. The introduction of Medium Term Budgeting Framework (MTBF) involving increased length of the budgeting cycle to more than one year is a new dimension in the reforms
- 3 Training for human resource development vis a vis the role of FIMA
- 3 Sustaining the reform vis a vis Bangladesh perspective in view of the adoption of Poverty Reduction Strategy Paper (PRSP) by the government

Dr. Mohammad Tareque, Additional Secretary, Ministry of Finance, Finance Division; Mujibur Rahman Howlader, Joint Secretary, Ministry of Establishment and Ranjit Kumar Chakraborty, Deputy Financial Advisers, Finance Division were the discussants. Ms. Sue Rees, Alumni Officer, University of Ulster and John Wallace, Component Leader, FMRP, C-5 also spoke on the occasion.

CAG stressed on appropriate ownership of the reforms by the executors for ensuring sustainability of financial management reforms and lauded the role of the UJJ graduates for making commendable contributions in enhancing the capacity of the governance of the country. He also called for the trained officials not to quit their places of posting for at least 5 years to sustain their skills. Finance Secretary emphasised on a rational assimilation between the reforms implementation and training.

GUEST LECTURE ON 'NATIONAL DEFENCE COLLEGE JOURNAL' VOLUME-4, NUMBER-1, JUNE 2005'

A guest lecture on 'National Defence College (NDC) Journal, Volume-4, Number-1, June, 2005' was held at FIMA on December 18, 2005 with CAG presiding.

Nazmul Huda Khan, ndc, Joint Secretary and Senior Directing Staff (Civil), assisted by Captain Tanvir Hossain, GSO-3 (Network Administrator) and Nazrul Islam, GSO-3 (Library) covered the following

- n Background
 - 3 A profile of the National Defence College (NDC)
 - 3 Organization of NDC
 - 3 Other related aspects of the College
 - 3 Presentation on NDC Journal

- n College Motto - 'Security through knowledge'

- n Vision statement of the College
'NDC is dedicated to be the Premier National Centre of Excellence on Security, Strategic and Development Studies'

- n Mission of the College
 - 3 To educate and train selected Armed Forces and Civil Service officers at operational and strategic level of national security and development
 - 3 To focus on long term national security and development

- and India: Issue and Recommendation - Joint Secretary
Md. Nazmul Huda Khan, ndc
- 3 Internal Water Transportation System: Safety of Inland
Passenger Vessels - Captain A.S.M. Abdul Baten (E), ndc, psc, BN
- 3 Security of Small States having a Big Neighbour - Lt. Col. A.B.M
Azizul Islam, afwc, psc
- 3 Coal as an Alternative Energy Source: Bangladesh
Perspective - Col. M. Anisuz Zaman, ndc
- 3 Media- Military Relation - Lt. Col. Md. Rejuanul Hoque Chowdhury,
afwc, psc
- 3 E-Governance in Bangladesh: Challenges and Options -
Brigadier General Md. Shafiqul Islam, ndc, psc
- 3 Water Resource Development in Nepal: Assessment and
Recommendations - Brigadier General Toran Jung Bahadur Singh

CAG emphasised on a broader collaborative relationship between NDC and FIMA for promoting a harmonious knowledge dissemination.

WORKSHOP ON 'UPDATE OF FMRP COMPONENT-1 ACTIVITIES'

Financial Management Reforms Programme (FMRP), Component-1 organised a half-day workshop on 'Update of Component-1 Activities' on December 6, 2005 at Hotel de Crystal Garden, Dhaka.

Graham Marsden, International Consultant, FMRP talked on 'Audit Quality Control Review', M Shofiqul Islam, Junior IT Specialist, FMRP on 'IT Audit Strategy', Ms. Farmeen Mowla, Deputy Finance Controller (Works) on 'Update on the Audit Teams Activities' and Tanveer Akhter Hossain Khan, Deputy Director, Defence Audit Directorate, engaged with entity audit team of FMRP, C-1 covered 'Entity Wide Audit of a MTBF Pilot Ministry: Current Status'. Claude Lalonde, C-1 team leader conducted the workshop.

CONDOLENCE MEETING

The CAG office organised a condolence meeting in memory of late Abdur Rouf Chowdhury, a retired member of the 'Audit and Accounts Service' on December 7, 2005 at the Audit Complex premise, Dhaka. CAG Asif Ali presided .

Late Abdur Rouf Chowdhury expired on November 19, 2005. He joined the erstwhile Pakistan Audit Accounts Service in 1966. Born in Habiganj, Bangladesh in 1939, he did his Masters from the University of Dhaka and obtained first class. He served at different important positions i.e. Controller of Military Accounts; Director General, Mission Audit Directorate; Senior Finance Controller (Air Force), Senior Finance Controller (Works); Member (Finance), Water and Sewerage Authority (WASA), Dhaka; Member, (Finance), Bangladesh Water Development Board (BWDB); Chairman, BWDB etc. He left behind wife and two sons.

Finance Secretary Siddiqur Rahman Choudhury; former CAGs Syed Yusuf Hossain and Muhammad Ahsan Ali Sarker; former Secretaries M. Nurul Abedin, M.A.M. Ziauddin and Golam Rahman; retired members of audit and accounts service Tyab Monowar Hossain, Mir Belayet Hossain, Mahbubur Rahman; Additional Secretary, Ministry of Finance

Mohammad Abdul Majid among others paid rich tributes to the memory of late Abdur Rouf Chowdhury

CAG LIBRARY BOOKS CATALOGUED

CAG library books totaling 1157 have been catalogued under the supervision of a library expert of Dhaka University. Adequate furniture have been provided for better use and preservation of the books.

CAG RELEASES COMMEMORATIVE POSTAGE STAMP

A commemorative postage stamp in memory of renowned physician of the sub-continent late Dr. Nawab Ali was released on December 4, 2005 by the Bangladesh Post Office under the Ministry of Post and Telecommunication. CAG Asif Ali is the second son of late Dr. Nawab Ali.

Late Dr. Nawab Ali was the pioneer of the medical profession among the Bengali Muslims and an eminent physician of the Indian sub-continent. He graduated (MB) from Calcutta Medical College with distinction in 1927 and was among the few Bengali Muslims to obtain M.R.C.P. from Edinburgh, UK. Dr. Ali was Professor of Medicine, Lake Medical College, Calcutta while he opted for the then Pakistan and became Professor of Medicine and one of the founder Principals of Dhaka Medical College. He was the first Bengali Muslim to become F.R.C.P. (Edinburgh) in 1958. Dr. Bidhan Roy, Professor Moni Dey among other eminent physicians of India were his contemporaries and good friends. Patients from Calcutta, Delhi, Karachi and Lahore used to come to Dhaka to receive his treatment. Dr. Ali was the President of the then Pakistan Medical Association and Dean of the Faculty of Medicine, University of Dhaka. He was an elected member of the then East Pakistan Assembly in 1962. 'Dr. Nawab Ali Memorial Welfare Trust' has been founded by his children at his birthplace in Matlab, Chandpur, Bangladesh to render services to the poor, destitutes, orphans and physically handicapped children. A Girls High School has also been established by the trust.

CAG Asif Ali was chief guest at the ceremony while Secretary, Post and Telecommunication Mahmud Hasan Mansur was special guest. It was attended by contemporaries of late Dr. Ali, eminent physicians and senior officials.

VISITORS CALL ON CAG

A World Bank (WB) team headed by P.K. Subramanian, Lead Financial Management Specialist, South Asia Region met the CAG on December 19, 2005. He was accompanied by Ms. Suraiya Zannath, Senior Financial Management Specialist and Jafrul Islam, Senior Procurement Specialist of WB Dhaka office.

The team discussed matters relating to public expenditure financial management and procurement.

READERS' RESPONSES

Thank you for your letter to Mr. Ian McPhee enclosing Issue 3. Volume 10 of CAG NEWS. CAG NEWS provide a useful opportunity to improve awareness and understanding of your office's role and activities, and is a valuable reference that have been promulgated to all staff.

Amali Bandara
Director, External Relations and Publications
Australian National Audit Office

October 31, 2005

I would like to thank you for sending me copies of the 'CAG NEWS' July-September 2005 that covers the condolence meeting of my husband. I would offer you my heartfelt thanks for organising the meeting.

I, along with the rest of the family members left behind by Mr. Siddique, were moved by your kindness to attend his Qul to pray for him and for arranging such a well attended condolence meeting. We are happy to have realised how lucky he was to have worked with such personalities like you having deep respect for the once colleagues.

Your gesture is a proof of your strong personal values and realisation of the shock that a family faces by losing a member. We wish further success in your career and good health.

Professor Aziza Begum
W/O Late A.B.M. Siddique, former Additional Secretary
89 Green Road (3rd Floor)
Dhanmondi, Dhaka

January 1, 2006

I really enjoy reading about the activities of the Audit Department through your office publications like quarterly CAG NEWS. Their contents are very informative and encouraging for the future development in the field of audit in particular and financial control system in general.

Khalilur Rahman
Former Director General,
Foreign Aided Project Audit Directorate
9413 Avenue J Brooklyn NY 11236, USA

September 30, 2005