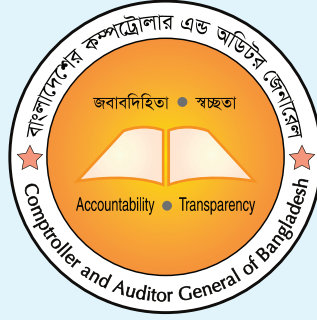


# Operational Plan FY 2022-2023



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



# Operational Plan

## FY 2022-2023

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

## Message from Deputy CAG (Senior)

The Operational Plan (OP) of the SAI Bangladesh for FY 2022-2023 has been developed to support the successful implementation of the second year of the OCAG's Strategic Plan (SP) for FY 2021-FY 2025. On that note, the current OP is an internalized, detailed plan to track the yearly implementation of the Five Year's Strategic Plan. Logically aligned with the Results Framework (RF) of the SP, the OP has specified the annual activities - the successful completion of which will generate the four outputs of the RF. Each activity has been further divided into milestones, with target dates. Responsibilities have been assigned at different levels, namely the OCAG, Audit Directorates, and Financial Management Academy (FIMA) to accomplish the activities.

Furthermore, each activity requires essential financial and human resources, to cover both auditing and non-auditing activities. These activities will minimize the capacity gaps in order to go forward in yielding the outputs. The activities of the five-year's SP will rationally span the strategic planning period, and accordingly, the priority and affordability of these activities have been set out in the OP across the different years. The OP entails the different activities required to fulfil its obligation to achieve its strategic targets—the outputs and outcomes—as set out in the Strategic Plan.

I would like to acknowledge the perseverance and sincerity of my officers who have contributed to the drafting, finalizing and publication of the Operational Plan FY 2022-2023. I heartily appreciate the achievements of the activities of the previous Operational Plan FY 2021-2022. I firmly believe that effective and timely implementation of the Operational Plan FY 2022-2023 of the Supreme Audit Institution (SAI) is more important than ever in the current framework. I look forward to working with all our officials to strengthen the SAI in FY 2022-2023.

04 September 2022



**Md. Mahbubul Hoque**  
Deputy Comptroller and Auditor General (Senior)

## INTRODUCTION

The Operational Plan (OP) of the SAI Bangladesh for FY 2022-2023 has been developed to support the successful implementation of the second year of the OCAG's Strategic Plan (SP) for FY 2021-FY 2025. In the first OP of the SAI Bangladesh there have been identified 29 activities in the Operational Plan of FY 2021-2022. There were sixteen activities to reach the objective of Output-01 and subsequently, there was one activity against Output-02 and two activities against Output-03. Finally, we had identified ten activities against Output-04. All activities were supposed to be implemented through milestones and within the stipulated timeframe. Out of twenty-nine activities we have achieved eight activities which are reflected in the '*Status Tracking*' column of current OP. It is mentionable that, the rest of activities are in progress.

In continuation of previous OP (FY 2021-2022) in this year there are thirteen activities to reach the objective of Output-01 and subsequently, there are two activities against Output-02 and one activity against Output-03. Finally, we have identified seven activities against Output-04. All activities will be implemented through milestones and within the target date.

# OPERATIONAL PLAN OF THE OCAG FOR FY 2022-2023

**Strategic Outcome-01:**  
**Increased Credibility in the SAI's Activities to the Parliament and other Stakeholders will help the Policymakers to take Appropriate Measures for Prudent Management of Scarce Public Resources.**

Output	Activity <sup>1</sup>	Milestone	Target Date	Status Tracking	Responsible	Budget <sup>2</sup>	Staff Assigned	Other Resources
<b>Output-01</b>  Quality Compliance, Financial and Performance Audit Reports Including Audit Reports on Special Areas	<b>Activity 1.1</b>  Preparation of Annual Audit Plan for Compliance Audit	Risk Assessment Completed	10.07.2022		OCAG & Audit Directorates		254 Annex-01	
		Analysis of Relevant Topics Completed	10.07.2022					
		Annual Audit Plan Finalized and Approved	27.07.2022					
	<b>Activity 1.2</b>  Financial Audit on Financial Statements of Budgetary Central Government	Planning the Audit	Date will be decided by the respective Audit Directorates consultation with A&R wing of OCAG		OCAG & Respective Audit Directorates		23 Annex-02	European Union Project
		Conducting the Audit						
		Reporting	30.06.2023					
	<b>Activity 1.3</b>  Financial Audit on the Accounts of Extra Budgetary Organisations	Planning the Audit	Date will be decided by the respective Audit Directorates consultation with A&R wing of OCAG		OCAG & Respective Audit Directorates		98 Annex-03	European Union Project
		Conducting the Audit						
		Reporting	30.06.2023					
	<b>Activity 1.4</b>  Audit on Special Purpose Financial Statements	Planning the Audit	As per loan Agreement/ Development Partner's Requirement		Respective Audit Directorates		167 Annex-04	
		Conducting the Audit						
		Reporting	30.06.2023					

<sup>1</sup> Activity: To achieve the four outputs of the Strategic Plan FY 2021-FY 2025 of the SAI Bangladesh there have been identified 23 activities in the Operational Plan of FY 2022-2023. There are 13 (Thirteen) activities to reach the objective of Output-01 and subsequently, there are 02 (two) activities against Output-02 and 01 (one) activity against Output-03. Finally, we have identified 07 (Seven ) activities against Output- 04. All activities will be implemented through milestones and within the stipulated timeframe.

<sup>2</sup> Total Allocated Budget of the OCAG, FIMA and 17 Audit Directorates for the FY 2022- 2023 is 290,58,00,000 BDT. This Budget will cover all expenditure of these aforementioned Activities and Administrative Expenses.

Output	Activity	Milestone	Target Date	Status Tracking	Responsible	Budget	Staff Assigned	Other Resources
Output-01  Quality Compliance, Financial and Performance Audit Reports Including Audit Reports on Special Areas	Activity 1.5  Compliance Audit (First Half Yearly)	Planning the Audit (First Half Yearly)	14.08.2022		Audit Directorates		693 Annex-05	
		Conducting the Audit (First Half Yearly)	30.11.2022					
		Reporting (First Half Yearly)	31.01.2023					
	Compliance Audit (Second Half Yearly)	Planning the Audit (Second Half Yearly)	15.01.2023		Audit Directorates		673 Annex-06	
		Conducting the Audit (Second Half Yearly)	30.04.2023					
		Reporting (Second Half Yearly)	30.06.2023					
	Activity 1.6  Compliance Audit on Special Areas	Planning the Audit	30.09.2022		OCAG & Respective Audit Directorates		24 Annex-07	European Union Project <sup>3</sup>
		Conducting the Audit	30.04.2023					
		Reporting	30.06.2023					
	Activity 1.7  Performance Audit	Planning the Audit	Date will be decided by the respective Audit Directorates consultation with A&R wing of OCAG		OCAG & Respective Audit Directorates		87 Annex-08	European Union Project
		Conducting the Audit						
		Reporting	30.06.2023					
	Activity 1.8 Updating Audit Code	Audit Code Updated	30.06.2023		OCAG		05	European Union Project
	Activity 1.9 Compliance Audit Guidelines	Guidelines Updated	30.09.2021	Completed <sup>4</sup>	OCAG			

<sup>3</sup> 03 (Three) compliance audit on special areas will be conducted by Works Audit Directorate, Education Audit Directorate and Social Security Audit Directorate with the assistance of European Union Project.

<sup>4</sup> Compliance Audit Guidelines has been issued on 27.05.2021

Output	Activity	Milestone	Target Date	Status Tracking	Responsible	Budget	Staff Assigned	Other Resources
<b>Output-01</b>  <b>Quality Compliance, Financial and Performance Audit Reports Including Audit Reports on Special Areast</b>	<b>Activity 1.10</b> Financial Audit Guidelines	Guidelines Updated	30.09.2021	Completed <sup>5</sup>	OCAG			
	<b>Activity 1.11</b> Performance Audit Guidelines	Guidelines Updated	31.12.2022		OCAG		05	European Union Project
	<b>Activity 1.12</b> Developing Office Procedure Manuals	Manuals Developed <sup>6</sup>	30.06.2023		OCAG & Respective Audit Directorates		05	European Union Project
	<b>Activity 1.13</b> Updating Subject-matter Specific Manuals	Manuals Updated <sup>7</sup>	30.06.2023		OCAG & Respective Audit Directorates		05	European Union Project
	<b>Activity 1.14</b> Using Data Analytics for Preparing Audit Plan	Audit Plans Prepared Using Data Analytics	30.06.2023		OCAG & Audit Directorates		05	European Union Project
	<b>Activity 1.15</b> Updating AMMS	AMMS 2.0 Updated	30.06.2022	Completed <sup>8</sup>	OCAG			
	<b>Activity 1.16</b> Developing Terms of Reference (TOR) for Audit Quality Assurance Cell	Terms of Reference Developed	31.03.2023		OCAG		05	European Union Project

<sup>5</sup> Financial Audit Guidelines has been issued on 30.06.2021.

<sup>6</sup> 05 (Five) Office Procedure Manuals will be completed by 31 December, 2022 and the rest will be done by 30 June, 2023.

<sup>7</sup> 02 (Two) Subject Matter Specific Manuals namely Procurement Audit Manual & IT Audit Manual will be Updated by 30 June, 2023.

<sup>8</sup> AMMS 2.0 is in operation from July, 2022.

Output	Activity	Milestone	Target Date	Status Tracking	Responsible	Budget	Staff Assigned	Other Resources
<b>Output-02</b>  <b>Increased Follow-up and Reporting on Implementation of Audit Recommendations</b>	<b>Activity 2.1</b> <b>Developing Archives</b>	<b>Archives Developed</b>	<b>31.12.2021</b>	<b>Completed<sup>9</sup></b>	<b>OCAG &amp; Audit Directorates</b>			
	<b>Activity 2.2</b>  <b>Follow up audit on implementation of audit recommendation</b>	<b>Planning the Audit</b>	<b>Date will be decided by the respective Audit Directorates consultation with A&amp;R Wing of OCAG</b>		<b>OCAG &amp; Audit Directorates</b>		<b>70</b> <b>Annex-09</b>	
		<b>Conducting the Audit</b>						
		<b>Reporting</b>	<b>30.06.2023</b>					
	<b>Activity 2.3</b>  <b>Follow up on implementation of PAC recommendation</b>	<b>Planning the Audit</b>	<b>Date will be decided by the respective Audit Directorates consultation with A&amp;R Wing of OCAG</b>		<b>OCAG &amp; Respective Audit Directorates</b>		<b>44</b> <b>Annex-10</b>	
		<b>Conducting the Audit</b>						
		<b>Reporting</b>	<b>30.06.2023</b>					
<b>Output-03</b>  <b>Improved Government Accounting Standards and Procedures</b>	<b>Activity 3.1</b>  <b>Updating Finance Accounts Format</b>	<b>Finance Accounts Format Updated</b>	<b>31.12.2022</b>	<b>Completed<sup>10</sup></b>	<b>OCAG</b>			
	<b>Activity 3.2</b>  <b>Updating Appropriation Accounts Format</b>	<b>Appropriation <sup>11</sup> Accounts Format Updated</b>	<b>31.12.2022</b>		<b>OCAG</b>		<b>05</b>	

<sup>9</sup> Merged with AMMS 2.0 as Audit Repository.

<sup>10</sup> Finance Accounts Format has been updated on 04.01.2022

<sup>11</sup> Appropriation Accounts Format relating to Civil has been updated on 20.01.2022. Moreover, Appropriation Accounts Format relating to Defence, Railway and Postal are work in progress.



## Strategic Outcome-02: Improved Public Financial Management (PFM) Resulting in Beneficial Change to the Public Sector.

Output	Activity	Milestone	Target Date	Status Tracking	Responsible	Budget	Staff Assigned	Other Resources
Output-04  Training and Awareness building Consultation with key Stakeholders on Various PFM Issues	Activity 4.1 Conducting Training Needs Assessment	Needs Assessment Completed	31.12.2021	Completed <sup>12</sup>	FIMA			European Union Project
	Activity 4.2 Developing Comprehensive Training Calendar	Comprehensive Training Calendar Developed	31.12.2022		OCAG & FIMA		08	European Union Project
	Activity 4.3 Developing Core Groups in Specialized Areas for Knowledge Sharing	Core Groups Developed	31.12.2022		OCAG & FIMA		10	
	Activity 4.4 Arranging Short-term, Medium-term and Long-term Training at Home and Abroad	Training Completed	30.06.2023		OCAG, FIMA & Audit Directorates		8084 Annex-11	
	Activity 4.5 Updating Communication Strategy	Communication Strategies Updated	30.06.2023		OCAG		10	European Union Project
	Activity 4.6 Developing Self-Disclosure Policy	Self-Disclosure Policy Developed	30.06.2023		OCAG		05	European Union Project
	Activity 4.7 Developing Terms of Reference (TOR) for Research and Development Wing	Terms of Reference (TOR) of Research and Development Wing Developed	31.03.2023		OCAG		05	European Union Project
	Activity 4.8 Developing HR Policy	HR Policy Developed.	30.06.2022	Completed <sup>13</sup>	OCAG			Development Partner
	Activity 4.9 Conducting Workshop/Seminar with Stakeholders	Workshop/Seminar with Stakeholders Conducted	30.06.2023		OCAG, FIMA & Audit Directorates		1672 Annex-12	
	Activity 4.10 Training Module for Continuous Professional Development	Training Module Completed	30.06.2023	Completed <sup>14</sup>	OCAG & FIMA			European Union Project

<sup>12</sup> Training Needs Assessment relating to Audit Directorates has been completed on 18.04.2022

<sup>13</sup> HR Policy has been issued on 11.01.2022

<sup>14</sup> Training Module for Continuous Professional Development (CPD) has been issued on 05.04.2022

## CONCLUSION

The Strategic Plan will be tracked by a detailed Operational Plan (OP) where the yearly implementation of the strategy will be laid down aligned with the available resources of the SAI and prioritization of specific activities with due care. The resources include both human and financial, allocated to the OCAG, for fulfilling its constitutional obligations. The OCAG intends to continue its future developments based on the successes as well as challenges in implementing its Strategic Plan. Careful consideration has been given to what could be improved and what changes are needed with respect to increasing demands and aspirations of the stakeholders. It has reflected what portion of the SP will be put into operation during the FY 2022-2023, and how it addresses the approach for closing capacity gaps identified in the SAI strategy into separate activities. The OP will ensure that the SAI focuses its work towards achieving the outputs and facilitating the outcomes of its strategy.

## Annex-01

### Activity 1.1: Preparation of Annual Audit Plan for Compliance Audit (Risk Assessment, Analysis of Relevant Topics, Annual Audit Plan Finalized and Approved)

Serial	Name of the Offices	Assigned Staff
01	Office of the Comptroller and Auditor General	15
02	Directorate of Commercial Audit	18
03	Directorate of Works Audit	08
04	Directorate of Transport Audit	21
05	Directorate of Health Audit	10
06	Directorate of Revenue Audit	08
07	Directorate of Foreign Aided Projects Audit	04
08	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	24
09	Directorate of Agriculture and Environment Audit	12
10	Directorate of Constitutional Bodies Audit	12
11	Directorate of Power and Energy Audit	07
12	Directorate of Civil Audit	05
13	Directorate of Mission Audit	06
14	Directorate of Local Government and Rural Development Audit	15
15	Directorate of Defence Audit	50
16	Directorate of Education Audit	18
17	Directorate of Social Security Audit	11
18	Directorate of IT and Public Services Audit	10
<b>Total</b>		<b>254</b>

## Annex-02

### Activity 1.2: Financial Audit on Financial Statements of Budgetary Central Government

Serial	Audit Directorates	Number of Audits	Assigned Staff
01	Directorate of Transport Audit	01	04
02	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	01	03
03	Directorate of Civil Audit	03	12
04	Directorate of Defence Audit	01	04
<b>Total</b>		<b>06</b>	<b>23</b>

### Annex-03

#### Activity 1.3: Financial Audit on Accounts of Extra Budgetary Organisations

Serial	Audit Directorates	Number of Audits	Assigned Staff
01	Directorate of Commercial Audit	07	28
02	Directorate of Works Audit	04	04
03	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	02	06
04	Directorate of Agriculture and Environment Audit	06	06
05	Directorate of Civil Audit	01	03
06	Directorate of Health Audit	03	09
07	Directorate of Local Government and Rural Development Audit	05	15
08	Directorate of Education Audit	03	09
09	Directorate of Social Security Audit	04	08
10	Directorate of IT and Public Services Audit	02	07
11	Directorate of Constitutional Bodies Audit	01	03
<b>Total</b>		<b>38</b>	<b>98</b>

### Annex-04

#### Activity 1.4: Audit on Special Purpose Financial Statements

Serial	Audit Directorates	Number of Audits	Assigned Staff
01	Directorate of Foreign Aided Projects Audit (FAPAD)	400	60
02	Directorate of Civil Audit	01	03
03	Directorate of Local Government and Rural Development Audit	01	03
04	Directorate of Education Audit	01	03
05	Directorate of Social Security Audit	02	08
06	Directorate of Health Audit	02	90
<b>Total</b>		<b>407</b>	<b>167</b>

## Annex-05

### Activity 1.5: Compliance Audit (First Half Yearly)

Serial	Audit Directorates	Number of Audits	Assigned Staff
01	Directorate of Commercial Audit	10	100
02	Directorate of Transport Audit	14	44
03	Directorate of Works Audit	08	47
04	Directorate of Health Audit	17	54
05	Directorate of Revenue Audit	03	36
06	Directorate of Foreign Aided Projects Audit (FAPAD)	08	24
07	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	15	24
08	Directorate of Agriculture and Environment Audit	21	36
09	Directorate of Constitutional Bodies Audit	08	27
10	Directorate of Power and Energy Audit	12	18
11	Directorate of Civil Audit	02	23
12	Directorate of Mission Audit	26	54
13	Directorate of Local Government and Rural Development Audit	10	46
14	Directorate of Defence Audit	04	50
15	Directorate of Education Audit	08	39
16	Directorate of Social Security Audit	09	41
17	Directorate of IT and Public Services Audit	09	30
<b>Total</b>		<b>184</b>	<b>693</b>

## Annex-06

### Activity 1.5: Compliance Audit (Second Half Yearly)

Serial	Audit Directorates	Number of Audits	Assigned Staff
01	Directorate of Commercial Audit	10	88
02	Directorate of Transport Audit	13	42
03	Directorate of Works Audit	12	46
04	Directorate of Health Audit	08	54
05	Directorate of Revenue Audit	03	37
06	Directorate of Foreign Aided Projects Audit (FAPAD)	05	15
07	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	11	35
08	Directorate of Agriculture and Environment Audit	08	30
09	Directorate of Constitutional Bodies Audit	07	24
10	Directorate of Power and Energy Audit	13	18
11	Directorate of Civil Audit	01	20
12	Directorate of Mission Audit	25	52
13	Directorate of Local Government and Rural Development Audit	11	62
14	Directorate of Defence Audit	04	50
15	Directorate of Education Audit	09	33
16	Directorate of Social Security Audit	09	41
17	Directorate of IT and Public Services Audit	04	26
<b>Total</b>		<b>153</b>	<b>673</b>

## Annex-07

### Activity 1.6: Compliance Audit on Special Areas

Serial	Audit Directorates	Number of Audits	Assigned Staff
01	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	01	06
02	Directorate of Civil Audit	01	05
03	Directorate of Social Security Audit	01	04
04	Directorate of Education Audit	01	05
05	Directorate of Works Audit	01	04
<b>Total</b>		<b>05</b>	<b>24</b>

## Annex-08

### Activity 1.7: Performance Audit

Serial	Audit Directorates	Number of Audits	Assigned Staff
01	Directorate of Commercial Audit	01	09
02	Directorate of Works Audit	01	05
03	Directorate of Health Audit	01	04
04	Directorate of Foreign Aided Projects Audit (FAPAD)	01	06
05	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	01	06
06	Directorate of Agriculture and Environment Audit	01	05
07	Directorate of Local Government and Rural Development Audit	01	05
08	Directorate of Defence Audit	01	04
09	Directorate of Education Audit	01	05
10	Directorate of IT and Public Services Audit	01	04
11	Directorate of Revenue Audit	01	04
12	Directorate of Civil Audit	01	05
13	Directorate of Mission Audit	01	04
14	Directorate of Social Security Audit	01	07
15	Directorate of Power and Energy Audit	01	05
16	Directorate of Transport Audit	01	05
17	Directorate of Constitutional Bodies Audit	01	04
<b>Total</b>		<b>17</b>	<b>87</b>



## Annex-09

### Activity 2.2: Follow up Audit on implementation of Audit recommendation

Serial	Audit Directorates	Number of Audits	Assigned Staff
01	Directorate of Commercial Audit	01	04
02	Directorate of Transport Audit	01	04
03	Directorate of Works Audit	01	04
04	Directorate of Health Audit	01	04
05	Directorate of Revenue Audit	01	08
06	Directorate of Foreign Aided Projects Audit (FAPAD)	01	03
07	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	01	04
08	Directorate of Agriculture and Environment Audit	01	04
09	Directorate of Constitutional Bodies Audit	01	04
10	Directorate of Power and Energy Audit	01	04
11	Directorate of Civil Audit	01	04
12	Directorate of Mission Audit	01	03
13	Directorate of Local Government and Rural Development Audit	01	04
14	Directorate of Defence Audit	01	04
15	Directorate of Education Audit	01	04
16	Directorate of Social Security Audit	01	04
17	Directorate of IT and Public Services Audit	01	04
<b>Total</b>		<b>17</b>	<b>70</b>



## Annex-10

### Activity 2.3: Follow up on implementation of PAC recommendation

Serial	Audit Directorates	Number of Report	Assigned Staff
01	Directorate of Commercial Audit	01	04
02	Directorate of Transport Audit	01	03
03	Directorate of Works Audit	01	04
04	Directorate of Health Audit	01	04
05	Directorate of Power and Energy Audit	01	04
06	Directorate of Mission Audit	01	03
07	Directorate of Education Audit	01	04
08	Directorate of Constitutional Bodies Audit	01	03
09	Directorate of Civil Audit	01	03
10	Directorate of Agriculture and Environment Audit	01	03
11	Directorate of Local Government and Rural Development Audit	01	03
12	Directorate of Defence Audit	01	03
13	Directorate of Post, Telegraph, Science, Information and Technology (PTST) Audit	01	03
<b>Total</b>		<b>13</b>	<b>44</b>

## Annex-11

### Activity 4.4: Arranging Short-term, Medium-term and Long-term Training at Home and Abroad

Serial	Audit Directorates	Number of Training	Total <sup>15</sup> Number of Participants
01	Office of the Comptroller and Auditor General	15	525
02	Financial Management Academy (FIMA)	115	3450
03	Directorate of Commercial Audit	09	540
04	Directorate of Works Audit	08	784
05	Directorate of Transportation Audit	06	300
06	Directorate of Health Audit	06	250
07	Directorate of Revenue Audit	05	250
08	Directorate of Foreign Aided Projects Audit (FAPAD)	05	120
09	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	08	200
10	Directorate of Agriculture and Environment Audit	03	110
11	Directorate of Constitutional Bodies Audit	04	140
12	Directorate of Power and Energy Audit	04	180
13	Directorate of Civil Audit	05	125
14	Directorate of Mission Audit	05	100
15	Directorate of Local Government and Rural Development Audit	10	300
16	Directorate of Defence Audit	04	300
17	Directorate of Education Audit	06	240
18	Directorate of Social Security Audit	06	110
19	Directorate of IT and Public Services Audit	02	60
<b>Total</b>		<b>226</b>	<b>8084</b>

<sup>15</sup> Total Number of Participants of Training is calculated through multiplication of number of training and number of trainee in each training  
i.e Total Number of Participants = (number of training x number of trainee in each training)

## Annex-12

### Activity 4.9: Conducting Workshop/Seminar with Stakeholders

Serial	Audit Directorates	Number of Workshops/ Seminars	Number of Participants
01	Office of the Comptroller and Auditor General	05	500
02	Financial Management Academy (FIMA)	02	50
03	Directorate of Commercial Audit	01	40
04	Directorate of Works Audit	01	30
05	Directorate of Transport Audit	02	100
06	Directorate of Health Audit	01	30
07	Directorate of Revenue Audit	02	100
08	Directorate of Posts, Telegraph, Science, Information and Technology (PTST) Audit	02	80
09	Directorate of Foreign Aided Projects Audit (FAPAD)	02	100
10	Directorate of Agriculture and Environment Audit	04	110
11	Directorate of Constitutional Bodies Audit	01	52
12	Directorate of Power and Energy Audit	01	40
13	Directorate of Civil Audit	04	100
14	Directorate of Mission Audit	01	50
15	Directorate of Local Government and Rural Development Audit	01	70
16	Directorate of Defence Audit	01	50
17	Directorate of Education Audit	02	100
18	Directorate of Social Security Audit	02	40
19	Directorate of IT and Public Services Audit	01	30
<b>Total</b>		<b>36</b>	<b>1672</b>

## Operational Plan of the OCAG for FY 2022-2023

**Operational Plan of the OCAG for FY 2022-2023  
has been formulated by the following committee of OCAG:**

<b>Mr. S M Rezvi</b> Director General, Directorate of Commercial Audit Audit Complex (7 <sup>th</sup> Floor), Dhaka.	Team Leader
<b>Mst. Mahabuba Begum</b> Director (Training) Financial Management Academy (FIMA), Mirpur-14, Dhaka.	Member
<b>Mr. MD. Ahsan Habib</b> Additional Deputy Comptroller & Auditor General (Parliament) Office of the Comptroller and Auditor General of Bangladesh, Dhaka.	Member
<b>Mr. S. M. Mahmudul Hasan</b> Director, Directorate of Works Audit Audit Complex (2 <sup>nd</sup> Floor), Dhaka.	Member
<b>Mr. Pranab Sarker</b> Director (Research & Development) Office of the Comptroller and Auditor General of Bangladesh, Dhaka.	Member
<b>Mr. Taqdir Hossain</b> Deputy Director (MIS) Office of the Comptroller and Auditor General of Bangladesh, Dhaka.	Member Secretary

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