

Operational Plan

FY 2024-2025



Office of the Comptroller and Auditor General of Bangladesh



Operational Plan FY 2024 – 2025

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

Message from DCAG (Accounts and Reports)

I am delighted to announce the completion of the Operational Plan for the fiscal year 2024-2025 by the Office of the Comptroller and Auditor General (OCAG) of Bangladesh. As Morris Chang wisely noted, "Without strategy, execution is aimless. Without execution, strategy is useless." This plan embodies our commitment to aligning strategy with effective implementation.

Key components of the Operational Plan include clear objectives, defined activities, quality standards, key targets and performance indicators, a robust risk management plan, resource requirements, implementation timelines, and a process for ongoing monitoring.

This marks our fourth consecutive Operational Plan in alignment with OCAG's Strategic Plan for FY 2021-2025. It outlines collaborative efforts among OCAG, Audit Directorates, the Financial Management Academy (FIMA), the Controller General of Accounts (CGA), the Controller General Defence Finance (CGDF), and the Additional Director General (Finance) of Bangladesh Railway for the upcoming fiscal year. Together, we aim to achieve the strategic goals set forth in the Strategic Plan FY 2021-2025.

The Operational Plan FY 2024-2025 translates strategic goals into tangible outcomes and outputs, integrating activities from the previous year and introducing new initiatives crucial to realizing our vision. Input from OCAG, FIMA, Audit Directorates, CGA, CGDF, and ADG (Finance) Bangladesh Railway, as key stakeholders, was pivotal in crafting this plan. Extensive workshops and discussions ensured alignment with stakeholder feedback.

I extend my sincere appreciation to all colleagues for their dedicated efforts in developing this plan amid challenging circumstances. Special thanks to the dedicated team responsible for development of draft OP and those who provided valuable feedback throughout the process.

I am confident that the effective implementation of the Operational Plan FY 2024-2025 will optimize public resource utilization, promote good governance, and deliver enhanced value to citizens, as mandated by Parliament and our stakeholders.



31 July 2024

S M Rezvi

Deputy Comptroller and Auditor General (A&R)

Introduction

The Operational Plan (OP) of SAI Bangladesh for FY 2024-2025 has been meticulously crafted to support the successful implementation of OCAG's Strategic Plan FY 2021-2025. This plan builds upon the achievements of the Strategic Plan, aligning with its strategic objectives and cross-cutting priorities. Stakeholder consultation was paramount in the development process, resulting in a synthesis of key issues which were then thoroughly analyzed to formulate strategic choices. The Operational Plan serves as a detailed blueprint to track the annual implementation of the five-year Strategic Plan. Aligned with the Results Framework of the Strategic Plan, the Operational Plan specifies annual activities essential for achieving the four outputs of the Results Framework.

This Operational Plan identifies fifteen activities to achieve the first output objective, four activities for the second output, fourteen activities for the third output, and ten activities for the fourth output. Each activity has specific milestones with target dates, and responsibilities are assigned at various levels, including the OCAG, Audit Directorates, FIMA, CGA, CGDF, and ADG (Finance) Bangladesh Railway. Essential financial and human resources are allocated to implement both audit and non-audit activities.

To date, twelve activities have been completed and three activities have been partially completed under the first, second and third Operational Plans. Some activities are on-going in the current Operational Plan, while new activities have been introduced to meet current needs. The completed activities are detailed in the table below:

Table 1: Completion Status

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 Resource

Output	Activity	Completed By	Supported By
Output-01 Quality compliance, financial and performance audit reports including audit reports on special areas	Activity 1.9 Compliance audit guidelines	30.09.2021	
	Activity 1.10 Financial audit guidelines	30.09.2021	
	Activity 1.11 Performance Audit Guidelines	31.12.2022	EU TA Project
	Activity 1.12 Developing Office Procedure Manuals	30.06.2023	EU TA Project
	Activity 1.15 Updating AMMS	Partially completed	
Output-02 Increased follow-up and reporting on implementation of audit recommendation	Activity 2.1 Developing Archives	31.12.2021	
Output-03 Improved government accounting standard and procedures	Activity 3.1 Finance Account format updated	31.12.2022	
	Activity 3.2 Updating Appropriation Accounts format	Partially completed	
	Activity 3.4 Automation of GPF	Partially completed	
	Activity 3.6 Ensuring One-stop Services for Service Recipients	30.06.2024	

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

Output	Activity	Completed By	Supported By
Output-04 Training and awareness building in consultation with key stakeholders on various PFM issues	Activity 4.1 Conducting Training Needs Assessment	31.12.2021	EU TA Project
	Activity 4.3 Developing Core Groups in Specialized Areas for Knowledge Sharing	31.12.2022	
	Activity 4.8 Developing HR policy	30.06.2022	
	Activity 4.10 Training Module for Continuous Professional Development	30.06.2022	EU TA Project
	Activity 4.2 Developing Comprehensive Training Calendar for FY 2023-2024	31.07.2023	EU TA Project

OPERATIONAL PLAN OF THE OCAG FOR FY 2024-2025

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	Milestone	Target Date	Responsible	Budget ¹	Staff Assigned	Other Resources
Output-01 Quality Compliance, Financial and Performance Audit Reports Including Audit Reports on Special Areas	Activity 1.1 Preparation of Annual Audit Plan for Compliance Audit	Risk Assessment Completed	11.07.2024	OCAG & Audit Directorates		153 Annex-1	
		Analysis of Relevant Topics Completed	11.07.2024				
		Annual Audit Plan Finalized and Approved	22.07.2024				
	Activity 1.2 Financial Audit on Financial Statements of Budgetary Central Government	Planning the Audit	To be decided by the respective Audit Directorates in consultation with A&R wing of OCAG	OCAG & Respective Audit Directorates		28 Annex-2	
		Conducting the Audit					
		Reporting	30.06.2025				
	Activity 1.3 Financial Audit on the Accounts of Extra Budgetary Organisations	Planning the Audit	To be decided by the respective Audit Directorates in consultation with A&R wing of OCAG	OCAG & Respective Audit Directorates		141 Annex-3	
		Conducting the Audit					
		Reporting	30.06.2025				
	Activity 1.4 Audit on Special Purpose Financial Statements	Planning the Audit	As per loan Agreement/ Development Partner's Requirement	OCAG & Respective Audit Directorates		225 Annex-4	
		Conduction the Audit					
		Reporting	30.06.2025				
	Activity 1.5 Compliance Audit (First Half Yearly)	Planning the Audit	13.08.2024	OCAG & Respective Audit Directorates		577 Annex-5	
		Conducting the Audit	28.11.2024				
		Reporting the Audit	31.01.2025				
	Compliance Audit (Second Half Yearly)	Planning the Audit	15.01.2025			577 Annex-6	
		Conducting the Audit	30.04.2025				
		Reporting the Audit	30.06.2025				
	Activity 1.6 Compliance Audit on Special Areas (IT, Environment, Climate Change, SDGs Implementation etc.)	Planning the Audit	To be decided by the respective Audit Directorates in consultation with A&R wing of OCAG	OCAG & Respective Audit Directorates		32 Annex-7	
		Conducting the Audit					
		Reporting	30.06.2025				

¹ Total Allocated Budget of the OCAG, FIMA and 17 Audit Directorates for the FY 2024-2025 is Taka 2,896,900,000.00. This Budget will cover all expenditure of these aforementioned Activities and Administrative Expenses.

	Activity 1.7 Performance Audit	Planning the Audit	To be decided by the respective Audit Directorates in consultation with A&R wing of OCAG	OCAG & Respective Audit Directorates	55 Annex-8	
		Conducting the Audit				
		Reporting	30.06.2025			
	Activity 1.8 Updating Audit Code	Audit Code Updated	30.06.2025	OCAG		EU TA Project
	Activity 1.9 Updating IT Audit Manual	Manual Updated	30.06.2025	OCAG		EU TA Project
	Activity 1.10 Developing Handbook on Audit of Works	Handbook Developed	30.06.2025	OCAG & Respective Audit Directorates		EU TA Project
	Activity 1.11 Development of IT Strategic Plan	IT Strategic Plan Developed	30.06.2025	OCAG		EU TA Project
	Activity 1.12 Development of Data Analytics Tool	FRS for Data Analytics Tool Developed	30.06.2025	OCAG		EU TA Project
	Activity 1.13 Training on RP Module of AMMS 2.0	Training Completed	30.06.2025	OCAG & Audit Directorates	Annex-9	
Output-02 Increased Follow-up and Reporting on Implementation of Audit Recommendations	Activity 1.14 Updating AMMS 2.0	Updated Financial and Performance Audit Module in AMMS 2.0	30.06.2025	OCAG & Respective Audit Directorates		
	Activity 1.15 Developing Terms of Reference (TOR) for Audit Quality Assurance Cell	Terms of Reference Developed	30.06.2025	OCAG		EU TA Project
	Activity 2.1 Develop follow-up Audit report format to track the implementations progress of CAG's Audit Report recommendations	Follow-up Audit Report Format Developed	30.09.2024	Accounts and Reports (A&R) Wing & Procedure Wing of OCAG and Audit Directorates		
	Activity 2.2 Follow up Audit on CAG's Audit Report Recommendations	Follow-up Audit Report	To be decided by the respective Audit Directorates in consultation with A&R wing of OCAG	OCAG & Audit Directorates	21 Annex-10	
	Activity 2.3 Design follow-up report format to track the implementations progress of PAC recommendations	Follow-up Report Designed	30.09.2024	Accounts and Reports (A&R) Wing & Procedure Wing of OCAG and Audit Directorates		
	Activity 2.4 Follow up on implementation of PAC Recommendations	Follow-up Report	To be decided by the respective Audit Directorates in consultation with A&R wing of OCAG	OCAG & Audit Directorates	37 Annex-11	

Output-3 Improved government accounting Standard, Procedures & Services	Activity 3.1 Updating Accounts Code	Accounts Code Updated	31.12.2024	OCAG & CGA			EU TA Project
	Activity 3.2 Development of Accounting Procedure Manual	Accounting Procedure Manual Developed	30.06.2025	OCAG, CGA, CGDF, ADG (Finance) BR			
	Activity 3.3 Updating Appropriation Accounts Formats relating to Railway	Appropriation Accounts Format Updated	31.12.2024	OCAG & ADG (Finance) BR			
	Activity 3.4 Updating Appropriation Accounts Formats relating to Postal	Appropriation Accounts Format Updated	31.12.2024	OCAG & CGA			
	Activity 3.5 Preparation of Appropriation Accounts for the period of FY 2023-2024	Appropriation Accounts Prepared and Submitted	31.12.2024	CGA, CGDF & ADG (Finance) BR and CAFO (PT&T)			
	Activity 3.6 Clearance of outstanding (if any) Appropriation Accounts	Outstanding Appropriation Accounts Prepared and Submitted	31.12.2024	CGA, CGDF & ADG (Finance) BR and CAFO (PT&T)			
	Activity 3.7 Preparation of Govt. Financial Statements (Finance Accounts) for the period of FY 2023-2024	Financial Statements (Finance Accounts) Prepared	31.12.2024	CGA, CGDF & ADG (Finance) BR			
	Activity 3.8 Pension Management : Automation of Pension Procedure	Implementation of Automated Pension System	30.06.2025	CGA, CGDF & ADG (Finance) BR			
	Activity 3.9 Automation of GPF	GPF Automated	30.06.2025	CGA, CGDF, ADG (Finance) BR			
	Activity 3.10 Digitalization of NE Case Settlement	NE Cases Settlement Digitalized: 1. JSI Integrated Pay Fixation 2. NID-based Master Data	30.06.2025	CGDF			
	Activity 3.11 Ensuring Quality Services through One-stop Service Centres for the Service Recipients	Ensuring Service Quality through Assurance Framework	30.06.2025	CGA, CGDF, ADG (Finance) BR			
	Activity 3.12 Automation of Leave Account	Leave Account Automated	30.06.2025	CGA, CGDF, ADG (Finance) BR			
	Activity 3.13 Automation of TA/DA Bill Submission	TA/DA Bill Submission Automated	30.06.2025	CGA, CGDF, ADG (Finance) BR			
	Activity 3.14 Automation of Land Acquisition Ledger	Land Acquisition Ledger Automated	30.06.2025	OCAG, CGA & Respective Audit Directorate			

Strategic Outcome – 02: Improved Public Financial Management (PFM) Resulting in Beneficial Change to the Public Sector							
Output-04 Training and Awareness building in consultation with key Stakeholders on Various PFM Issues	Activity 4.1 Implementation of Training Needs Assessment Report	Training Needs Assessment Report Implemented	30.06.2025	FIMA		Annex-12	EU TA Project
	Activity 4.2 Developing Comprehensive Training Calendar for FY 2024-2025	Comprehensive Training Calendar Developed	31.07.2024	FIMA			EU TA Project
	Activity 4.3 Arranging Training on Specialized Areas	Training on Specialized Areas Arranged	30.06.2024	FIMA		Annex-13	
	Activity 4.4 Arranging In-house Training	Training Arranged	30.06.2025	OCAG, Audit Directorates, CGA, CGDF & ADG (Finance) BR		Annex-14	
	Activity 4.5 Updating Communication Strategy	Communication Strategy Updated	31.12.2024	OCAG			EU TA Project
	Activity 4.6 Developing Self-disclosure Policy	Self-disclosure Policy Developed	30.06.2025	OCAG			EU TA Project
	Activity 4.7 Developing Terms of Reference (TOR) for Research and Development Wing	Terms of Reference (TOR) of Research and Development Wing Developed	30.06.2025	OCAG			EU TA Project
	Activity 4.8 Conducting Workshop/Seminar with Stakeholders	Workshop/Seminar with Stakeholders Conducted	30.06.2025	OCAG, FIMA, Audit Directorates, CGA, CGDF & ADG (Finance) BR		Annex-15	
	Activity 4.9 Arranging training on Special Issues (AMMS 2.0, e-Audit Module in e-GP, D-Nothi, HR Software, Data Extraction through iBAS++, IT Audit etc.)	Training Arranged	30.06.2025	OCAG, FIMA & Audit Directorates		Annex-16	
	Activity 4.10 Implementation of Training Policy of the OCAG, 2023	Implemented as per Indicative Action Plan Time-horizon	30.06.2025	OCAG & FIMA		Annex-17	

Conclusion

The OCAG plans to build on its past successes while addressing the challenges in implementing its Operational Plan (OP). The Strategic Plan will be meticulously tracked through a detailed Operational Plan, which will outline the yearly implementation strategy aligned with SAI's available resources and prioritized activities. These resources, both human and financial, are allocated to the OCAG to fulfil its constitutional obligations. The OP specifies which portions of the Strategic Plan will be executed during FY 2024-2025, ensuring that SAI focuses on achieving the strategic plan's outputs. This focus will ultimately facilitate the realization of the strategic outcomes.

Annex-1

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

Sl No.	Name of the Offices	Assigned Staff
1.	Office of The Comptroller and Auditor General	20
2.	Directorate of Commercial Audit	10
3.	Directorate of Works Audit	08
4.	Directorate of Transport Audit	10
5.	Directorate of Health Audit	10
6.	Directorate of Revenue Audit	05
7.	Directorate of Foreign Aided Projects Audit (FAPAD)	10
8.	Directorate of Post, Telegraph, Science, Information and Technology Audit (PTST)	14
9.	Directorate of Agriculture and Environment Audit	10
10.	Directorate of Constitutional Bodies Audit	04
11.	Directorate of Power and Energy Audit	07
12.	Directorate of Civil Audit	04
13.	Directorate of Mission Audit	06
14.	Directorate of Local Government and Rural Development Audit	08
15.	Directorate of Defence Audit	06
16.	Directorate of Education Audit	08
17.	Directorate of Social Security Audit	08
18.	Directorate of IT and Public Services Audit	05
Total		153

Annex-2

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

Sl No.	Audit Directorates	Number of Audits	Assigned Staff
1.	Directorate of Transport Audit	01	04
2.	Directorate of Post, Telegraph, Science, Information and Technology Audit (PTST)	01	03
3.	Directorate of Civil Audit	02	17
4.	Directorate of Defence Audit	01	04
Total		05	28

Activity 1.3: Financial Audit on Accounts of Extra Budgetary Organisations

SI No.	Audit Directorates	Number of Audits	Assigned Staff
1.	Directorate of Commercial Audit	07	28
2.	Directorate of Works Audit	04	04
3.	Directorate of Health Audit	03	09
4.	Directorate of Posts, Telecommunication, Science, Information and Technology Audit (PTST)	14	10
5.	Directorate of Agriculture and Environment Audit	06	18
6.	Directorate of Constitutional Bodies Audit	01	04
7.	Directorate of Civil Audit	01	03
8.	Directorate of Local Government and Rural Development Audit	05	25
9.	Directorate of Defence Audit	02	08
10.	Directorate of Education Audit	03	09
11.	Directorate of Social Security Audit	08	08
12.	Directorate of IT and Public Services Audit	05	15
Total		59	141

Activity: 1.4 Audit on Special Purpose Financial Statements

SI No.	Audit Directorates	Number of Audits	Assigned Staff	Number of Project/Program Audit Reports
1.	Directorate of Health Audit	02	40	02
2.	Directorate of Foreign Aided Projects Audit (FAPAD)	280	150	280
3.	Directorate of Agriculture and Environment Audit	01	03	01
4.	Directorate of Power and Energy Audit	02	07	02
5.	Directorate of Civil Audit	02	05	02
6.	Directorate of Local Government and Rural Development Audit	01	04	01
7.	Directorate of Education Audit	05	12	05
8.	Directorate of Social Security Audit	01	04	01
Total		294	225	294

Activity 1.5: Compliance Audit (First Half Yearly)

Sl No.	Audit Directorates	Number of AIRs	Assigned Staff	Number of Audit Reports
1.	Directorate of Commercial Audit	10	40	05
2.	Directorate of Transport Audit	04	44	02
3.	Directorate of Works Audit	10	34	03
4.	Directorate of Health Audit	03	40	03
5.	Directorate of Revenue Audit	05	37	05
6.	Directorate of Foreign Aided Projects Audit (FAPAD)	07	21	07
7.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	09	16	02
8.	Directorate of Agriculture and Environment Audit	18	44	6
9.	Directorate of Constitutional Bodies Audit	02	24	01
10.	Directorate of Power and Energy Audit	08	21	02
11.	Directorate of Civil Audit	01	20	01
12.	Directorate of Mission Audit	46	48	03
13.	Directorate of Local Government and Rural Development Audit	06	48	04
14.	Directorate of Defence Audit	06	33	06
15.	Directorate of Education Audit	17	42	05
16.	Directorate of Social Security Audit	10	38	02
17.	Directorate of IT and Public Services Audit	09	27	03
Total		171	577	54

Activity 1.5: Compliance Audit (Second Half Yearly)

Sl No.	Audit Directorates	Number of AIRs	Assigned Staff	Number of Audit Reports
1.	Directorate of Commercial Audit	07	48	04
2.	Directorate of Transport Audit	16	46	08
3.	Directorate of Works Audit	10	34	03
4.	Directorate of Health Audit	06	40	06
5.	Directorate of Revenue Audit	07	49	07
6.	Directorate of Foreign Aided Projects Audit (FAPAD)	03	09	03
7.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	08	16	02
8.	Directorate of Agriculture and Environment Audit	09	36	04
9.	Directorate of Constitutional Bodies Audit	07	24	01
10.	Directorate of Power and Energy Audit	08	21	02
11.	Directorate of Civil Audit	02	25	02
12.	Directorate of Mission Audit	48	48	05
13.	Directorate of Local Government and Rural Development Audit	19	45	11
14.	Directorate of Defence Audit	08	26	08
15.	Directorate Education Audit	10	42	05
16.	Directorate of Social Security Audit	12	38	02
17.	Directorate of IT and Public Services Audit	17	30	03
Total		197	577	76

Activity 1.6: Compliance Audit on Special Areas (IT, Environment, Climate Change, SDGs Implementation etc.)

Sl No.	Audit Directorates	Number of Audits	Assigned Staff	Number of Audit Reports
1.	Directorate of IT and Public Services Audit ²	01	11	01
2.	Directorate of Revenue Audit ³	02	08	02
3.	Directorate of Civil Audit ⁴	01	05	01
4.	Directorate of Transport Audit ⁵	01	08	01
Total		05	32	05

Activity 1.7: Performance Audit

Sl No.	Audit Directorates	Number of Audits	Assigned Staff	Number of Audit Reports
1.	Directorate of Commercial Audit	01	05	01
2.	Directorate of Works Audit	01	04	01
3.	Directorate of Health Audit	01	05	01
4.	Directorate of Foreign Aided Projects Audit (FAPAD)	01	05	01
5.	Directorate of Posts, Telecommunication, Science, Information and Technology Audit (PTST)	01	05	01
6.	Directorate of Agriculture and Environment Audit	01	05	01
7.	Directorate of Local Government and Rural Development Audit	01	05	01
8.	Directorate of Education Audit	01	05	01
9.	Directorate of Civil Audit	01	05	01
10.	Directorate of Mission Audit	01	04	01
11.	Directorate of Social Security Audit	01	03	01
12.	Directorate of Transport Audit	01	04	01
Total		12	55	12

² IT Audit will be conducted on **e-GP System** of Bangladesh Public Procurement Authority (BPPA);

³ IT Audit will be conducted on **e-Mutation System** of Ministry of Land & Compliance Audit will be conducted on **Auction Process and Collection and Accounting of Auction Revenue of Customs House**;

⁴ Compliance Audit will be conducted on **GPF Management in BCG**;

⁵ IT Audit will be conducted on **Motor Vehicle Registration and Management System** of BRTA.

Activity 1:13: Training on RP Module of AMMS 2.0

Sl No.	Audit Directorates	Number of Trainings/ Batches	Number of RPs	Number of Participants	Venue
1.	Directorate of Commercial Audit	08	100	400	Head Office, Regional Office Chattogram, Rajshahi, Khulna, Sylhet
2.	Directorate of Works Audit	05	200	200	Conference Room, Works Audit Directorate
3.	Directorate of Health Audit	06	200	400	Conference Room, Health Audit Directorate, Zoom platform
4.	Directorate of Foreign Aided Projects Audit (FAPAD)	06	150	450	FAPAD Conference Room and at different locations outside FAPAD
5.	Directorate of Post, Telegraph, Science and Technology (PTST) Audit	02	17	50	Conference Room, PTST Audit Directorate
6.	Directorate of Agriculture and Environment Audit	06	20	350	Conference Room, Agriculture and Environment Audit Directorate
7.	Directorate of Local Government and Rural Development Audit	15	300	900	Conference Room, LGRDAD & Online
8.	Directorate of Defence Audit	07	20	210	Conference Room, Defence Audit Directorate and Online
9.	Directorate of Education Audit	03	90	180	Conference Room, Education Audit Directorate/Office of the RPs
10.	Directorate of IT and Public Services Audit	10	250	500	Conference Room, IT and Public Services Audit Directorate
11.	Directorate of Revenue Audit	06	06	240	Conference Room, Revenue Audit Directorate
12.	Directorate of Civil Audit	04	100	100	Conference Room, Civil Audit Directorate
13.	Directorate of Mission Audit	01	14	42	Conference Room, Mission Audit Directorate
14.	Directorate of Social Security Audit	02	35	70	Conference Room, Social Security Audit Directorate
15.	Directorate of Power and Energy Audit	04	25	100	Conference Room, Power and Energy Audit Directorate
16.	Directorate of Transport Audit	02	20	60	Conference Room, Transport Audit Directorate
17.	Directorate of Constitutional Bodies Audit	01	17	34	Conference Room, Constitutional Bodies Audit Directorate
Total		88	1564	4286	

Activity 2.2: Follow up Audit on CAG's Audit Report Recommendations

Sl No.	Audit Directorates	Number of Audit Reports	Assigned Staff
1.	Directorate of Transport Audit	01	03
2.	Directorate of Agriculture and Environment Audit	01	04
3.	Directorate of Civil Audit	01	02
4.	Directorate of Mission Audit	02	08
5.	Directorate of Local Government and Rural Development Audit	01	04
Total		06	21

Activity 2.4: Follow up on implementation of PAC Recommendations

Sl No.	Audit Directorates	Number of Follow-up Reports	Assigned Staff
1.	Directorate of Revenue Audit	01	04
2.	Directorate of Agriculture and Environment Audit	03	12
3.	Directorate of Constitutional Bodies Audit	01	03
4.	Directorate of Civil Audit	01	02
5.	Directorate of Mission Audit	02	08
6.	Directorate of Local Government and Rural Development Audit	01	04
7.	Directorate of Social Security Audit	02	04
Total		11	37

Activity 4.1: Implementation of Training Needs Assessment Report

Sl No.	Name of the Activity	Target Date
1.	Preparing a Comprehensive Training Manual for CPD for Grade-9 Officials	31.08.2024
2.	Training of Trainers (ToT)	30.09.2024
3.	Exploring new areas of training and excluding those courses which are not relevant	31.12.2024
4.	Conducting refreshers' course	31.03.2025
5.	Undertaking a comprehensive study to assess the existing capacity of FIMA in terms of its structure, human resources and logistics	31.05.2025

Activity 4.3: Arranging Training on Specialized Areas

Serial Number	Name of the Specialized Area of Training	Number of Participants*
1.	Training on Revenue Audit	50
2.	Training on Procurement Audit	50
3.	Training on IT Audit	50
4.	Training on Performance Audit	50
5.	Training on Works Audit	50
Total		250

* **Note:** Number of Participants is calculated through multiplication of number of training and number of trainees in each training i.e., Total Number of Participants = (Number of training × number of trainees in each training).

Activity 4.4: Arranging In-house Training

Sl No.	Name of the Office	Number of Trainings/Batches	Total Number of Participants*
1.	Office of the Comptroller and Auditor General (OCAG)	25	625
2.	Directorate of Commercial Audit	12	400
3.	Directorate of Transport Audit	06	240
4.	Directorate of Works Audit	10	400
5.	Directorate of Health Audit	03	200
6.	Directorate of Revenue Audit	12	600
7.	Directorate of Foreign Aided Projects Audit (FAPAD)	04	240
8.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	08	320
9.	Directorate of Agriculture and Environment Audit	06	300
10.	Directorate of Constitutional Bodies Audit	02	70
11.	Directorate of Power and Energy Audit	07	140
12.	Directorate of Civil Audit	20	500
13.	Directorate of Mission Audit	05	100
14.	Directorate of Local Government and Rural Development Audit	12	720
15.	Directorate of Defence Audit	06	240
16.	Directorate of Education Audit	08	480
17.	Directorate of Social Security Audit	06	240
18.	Directorate of IT and Public Service Audit	15	750
19.	Office of the Controller General of Accounts (CGA)	150	3050
20.	Office of the Controller General Defence Finance (CGDF)	100	2500
21.	Office of the Additional Director General (Finance) BR	105	3130
Total		522	15245

***Note:** Number of Participants is calculated through multiplication of number of training and number of trainees in each training i.e., Total Number of Participants = (Number of training × number of trainees in each training).

Activity 4.8: Conducting Workshop/Seminar with Stakeholders

Sl No.	Name of the Office	Number of Workshops/Seminars	Number of Participants
1.	Office of the Comptroller and Auditor General (OCAG)	05	400
2.	Financial Management Academy (FIMA)	02	120
3.	Directorate of Commercial Audit	06	180
4.	Directorate of Health Audit	01	70
5.	Directorate of Transport Audit	01	40
6.	Directorate of Works Audit	04	200
7.	Directorate of Revenue Audit	04	200
8.	Directorate of Foreign Aided Projects Audit (FAPAD)	02	100
9.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	03	105
10.	Directorate of Agriculture and Environment Audit	03	210
11.	Directorate of Constitutional Bodies Audit	02	70
12.	Directorate of Power and Energy Audit	03	60
13.	Directorate of Civil Audit	04	160
14.	Directorate of Local Government and Rural Development Audit	05	300
15.	Directorate of Defence Audit	02	90
16.	Directorate of Education Audit	03	180
17.	Directorate of Mission Audit	-	-
18.	Directorate of Social Security Audit	02	100
19.	Directorate of IT and Public Services Audit	02	80
20.	Office of the Controller General of Accounts (CGA)	17	2140
21.	Office of the Controller General Defence Finance (CGDF)	25	750
22.	Office of the Additional Director General (Finance) BR	10	406
Total		106	5961

Activity 4.9: Arranging training on Special Issues

Serial Number	Name of the Office	Number of Trainings/Batches	Number of Participants
1.	Office of the Comptroller and Auditor General (OCAG)	04	200
2.	Directorate of Commercial Audit	02	50
3.	Directorate of Transport Audit	04	120
4.	Directorate of Works Audit	05	250
5.	Directorate of Health Audit	04	120
6.	Directorate of Revenue Audit	09	450
7.	Directorate of Foreign Aided Projects Audit (FAPAD)	04	240
8.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	09	245
9.	Directorate of Agriculture and Environment Audit	06	390
10.	Directorate of Constitutional Bodies Audit	02	70
11.	Directorate of Power and Energy Audit	02	40
12.	Directorate of Civil Audit	08	160
13.	Directorate of Mission Audit	05	100
14.	Directorate of Local Government and Rural Development Audit	12	720
15.	Directorate of Defence Audit	06	240
16.	Directorate of Education Audit	05	252
17.	Directorate of Social Security Audit	02	320
18.	Directorate of IT and Public Services Audit	04	200
Total		93	4167

Annex-16.1

Office of the Comptroller and Auditor General (OCAG)

SI No.	Name of the Training	Number of Participants	Venue
1.	D-Nothi	50	OCAG
2.	HR Software	50	
3.	e-Audit Module in e-GP	50	
4.	AMMS 2.0	50	
Total		200	

Annex-16.2

Directorate of Commercial Audit

SI No.	Name of the Training	Number of Participants	Venue
1.	Training of Financial Audit	25	Conference Room, Commercial Audit Directorate
2.	e-Audit Module in e-GP	25	
Total		50	

Annex-16.3

Directorate of Transport Audit

SI No.	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0	30	Conference Room, Transport Audit Directorate
2.	D-Nothi	30	
3.	HR Software	30	
4.	e-Audit Module in e-GP	30	
Total		120	

Annex-16.4

Directorate of Works Audit

Sl No.	Name of the Training	Number of Participants	Venue
1.	Data Extraction through iBAS++	50	Conference Room, Works Audit Directorate
2.	AMMS 2.0	50	
3.	Audit of Works	50	
4.	Audit of Procurement (Works)	50	
5.	e-Audit Module in e-GP	50	
Total		250	

Directorate of Health Audit

Annex-16.5

Sl No.	Name of the Training	Number of Participants	Venue
1.	Data Extraction through iBAS++ and Analysis (2 batch)	60	Conference Room, Health Audit Directorate
2.	Performance Audit Guidelines	30	
3.	IT Audit	30	
Total		120	

Directorate of Revenue Audit

Annex-16.6

Sl No.	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0	100	Conference Room, Revenue Audit Directorate
2.	e-Audit Module in e-GP	50	
3.	Data Extraction through iBAS++	100	
4.	D-Nothi	50	
5.	IT Audit Training	50	
6.	Income Tax Act 2023	50	
7.	Customs Act 2023	50	
Total		450	

Directorate of Foreign Aided Projects Audit

Sl No.	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0	40	Conference Room, FAPAD
2.	e-audit Module in e-GP	30	
3.	Data Extraction through iBAS++	50	
4.	D-nothi	40	
5.	HR Software	40	
6.	IT Audit Training etc.	40	
Total		240	

Directorate of Post, Telegraph, Science and Technology Audit (PTST) Audit

Sl No.	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0	40	Conference Room, PTST
2.	D-nothi	70	
3.	IT Audit	15	
4.	Financial Audit	60	
5.	e-Audit Module in e-GP	60	
Total		245	

Directorate of Agriculture and Environment Audit

Sl No.	Name of the Training	Number of Participants	Venue
1.	IT Audit	65	Conference Room, Agriculture & Environment Audit Directorate
2.	Financial Audit Guidelines & Financial Reports Format Prescribed by FRC	65	
3.	e-GP Audit Module	65	
4.	CMS (Contract Management System)	65	
5.	Public Works Audit	65	
6.	Public Procurement Act, 2006 Public Procurement Rules, 2008	65	
Total		390	

Annex-16.10

Directorate of Constitutional Bodies Audit

Serial Number	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0	35	Conference Room, Constitutional Bodies Audit Directorate
2.	e-Audit Module in e-GP	35	
Total		70	

Annex-16.11

Directorate of Power and Energy Audit

SI No.	Name of the Training	Number of Participants	Venue
1.	Training on AMMS 2.0	20	Conference Room, PEAD
2.	Training on e-Audit Module in e-GP	20	
Total		40	

Annex-16.12

Directorate of Civil Audit

SI No.	Name of the Training	Number of Participants	Venue
1.	Finance Accounts & Appropriation Accounts	90	Conference Room, Civil Audit Directorate
2.	Debt Management	10	
3.	GPF Module in iBAS++	30	
4.	Audit in IT Environment	30	
Total		160	

Annex-16.13

Directorate of Mission Audit

SI No.	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0	20	Conference Room, Mission Audit
2.	D-Nothi	20	
3.	Data Extraction through iBAS++	20	
4.	HR Software	20	
5.	e-Audit Module in e-GP	20	
Total		100	

Directorate of Local Government and Rural Development Audit

Sl No.	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0	120	Conference Room, LGRD
2.	D-Nothi	120	
3.	IT Audit	120	
4.	HR Software	120	
5.	e-Audit Module in e-GP	120	
6.	Data Extraction through ibas++	120	
Total		720	

Directorate of Defence Audit

Sl No.	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0	40	Conference Room, Defence Audit Directorate
2.	D-Nothi	40	
3.	Data Extraction through iBAS++	40	
4.	MES Regulation	40	
5.	e-Audit Module in e-GP	40	
6.	Pay Pension	40	
Total		240	

Directorate of Education Audit

Sl No.	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0	96	Conference Room, Education Audit Directorate
2.	e-Audit Module in e-GP	96	
3.	Data Extraction through iBAS++	60	
Total		252	

Annex-16.17

Directorate of Social Security Audit

SI No.	Name of the Training	Number of Participants	Venue
1.	Training on AMMS 2.0	80	Conference Room, Social Security Audit Directorate
2.	Training on e-Audit Module in e-GP	80	
3.	Training on Data Extraction through iBAS++	80	
4.	Training on IT Audit	80	
Total		320	

Annex-16.18

Directorate of IT and Public Services Audit

SI No.	Name of the Training	Number of Participants	Venue
1.	Training on Data Extraction through iBAS++ and Data Analysis	50	
2.	Training on e-Audit Module in e-GP	50	
3.	Training on IT Audit	50	
4.	21 days Long Training on PPR	50	
Total		200	

Annex 17

Activity 4.10: Implementation of Training Policy of the OCAG, 2023

SI No.	Key Actions	Target Date
1.	Developing new course curriculum and training materials	31.03.2025
2.	Mobilizing resources persons and creating a resource pool	31.07.2024
3.	Conducting pre-evaluation and post-evaluation	31.10.2024

Operational Plan of the OCAG for FY 2024 – 2025

Operational Plan of the OCAG for FY 2024 – 2025
has been prepared by the committee comprised of the following members:

Ms. Kazi Fahmida Haque Director General Health Audit Directorate Audit Complex (3 rd Floor), Segunbagicha, Dhaka-1000.	Convener
Mr. Tanveer Akther Hossain Khan Director General Civil Audit Directorate Audit Complex (1 st Floor), Segunbagicha, Dhaka-1000.	Member
Mr. Muhammad Saifur Rahman Jamali Director Health Audit Directorate Audit Complex (3 rd Floor), Segunbagicha, Dhaka-1000	Member
Mr. Bulbul Singha ADCAG (Procedure) OCAG, Audit Bhaban 77/7, Kakrail, Dhaka-1000	Member
Mr. Nasimul Islam Joint CGDF Office of the CGDF Segunbagicha, Dhaka-1000	Member
Mr. S. M. Mahmudul Hasan Director Works Audit Directorate Audit Complex Segunbagicha, Dhaka-1000	Member
Mr. Pranab Sarker Director (Research and Development) OCAG, Audit Bhaban 77/7, Kakrail, Dhaka-1000.	Member
Mr. Mohammed Kabir Hossain Additional CGA (Accounts) Office of the CGA Hishab Bhaban Segunbagicha, Dhaka-1000	Member
Mr. Sohal Rana ADCAG (Parliament) OCAG, Audit Bhaban 77/7, Kakrail, Dhaka-1000	Member
Mr. Roal Hasan Deputy Director (MIS) OCAG, Audit Bhaban 77/7, Kakrail, Dhaka-1000	Member-Secretary
Mr. Md. Ariful Islam Khan Deputy Director (Finance) Office of the ADG (Finance) Rail Bhaban, Bangladesh Railway Dhaka	Member

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