# **Operational Plan FY 2023-2024**





Office of the Comptroller and Auditor General of Bangladesh



# Operational Plan FY 2023 - 2024

Office of the Comptroller and Auditor General of Bangladesh



Message from DCAG (Senior)

I am delighted that the Office of the Comptroller and Auditor General (OCAG) of Bangladesh has prepared the Operational Plan for the financial year 2023-2024. This marks the third consecutive Operational Plan aligned with the implementation of OCAG's Strategic Plan FY 2021-2025. The plan outlines the collaborative efforts of OCAG, Audit Directorates, Financial Management Academy (FIMA), Controller General of Accounts (CGA), Controller General

Defence Finance (CGDF), and Additional Director General (Finance), Bangladesh Railway for

the fiscal year 2023-2024, all aimed at achieving the overarching results set in the Strategic

Plan FY2021-2025.

The Operational Plan FY2023-2024 delineates the outcomes and outputs derived from the Strategic Plan FY2021-2025, breaking them down into thematic activities related to the strategic goals. It encompasses both the activities carried over from the previous year's Operational Plan, which were not completed, and new activities essential for the full

realization of the vision outlined in the Strategic Plan FY 2021-2025.

During the formulation of the Operational Plan, pertinent information was gathered from OCAG, FIMA, Audit Directorates, CGA, CGDF, and ADG (Finance) Bangladesh Railway who are the key stakeholders in the process. The draft Operational Plan underwent extensive discussions in workshops with stakeholders, incorporating their feedback to finalize the

plan.

I extend my heartfelt appreciation to my colleagues for their unwavering dedication in producing this publication under challenging circumstances. I would also like to express my sincere gratitude to all colleagues who provided valuable feedback in the development of this Operational Plan.

I firmly believe that the effective and timely implementation of the Operational Plan FY2023-2024 will contribute to ensuring optimal utilization of public resources, fostering good governance, and enhancing value and benefits for citizens, as endorsed by Parliament and other stakeholders.

11 February 2024

Abul Kalam Azad

Deputy Comptroller and Auditor General (Senior)

### Introduction

The Operational Plan (OP) of the SAI Bangladesh for FY2023-2024 has been formulated to support the successful implementation of the OCAG's Strategic Plan FY2021-2025. This plan therefore builds on Strategic Plan's achievements aligns with strategic objectives and crosscutting priorities. In developing this plan, stakeholder consultation was given the highest priority. The results were synthesised to produce a series of key issues, which were then explored in greater depth to develop a set of strategic choices. Operational Plan is a detailed plan to track the yearly implementation of the five year's Strategic Plan. Logically aligned with the Results Framework of the Strategic Plan, the Operational Plan has specified the annual activities - the successful completion of which will generate the four outputs of the Results Framework.

In this Operational Plan sixteen activities have been identified to reach the objective of output one and subsequently there are two activities planned against output two and six activities against output three. Finally, there are nine activities planned to achieve the objective of output four. Each activity has specific milestone, with target date. Responsibility has been assigned at different level, namely the OCAG, Audit Directorates, FIMA, CGA, CGDF and ADG (Finance) Bangladesh Railway to accomplish the activities. Furthermore, each activity requires essential financial and human resources, to implement both audit and non-audit activities.

Meanwhile, we have completed twelve activities under the first and the second Operational Plan. There are some activities which are continuing in the present Operational Plan and some new activities have been taken aligned with the current needs. The completed activities have been shown in the following table:

**Table 1: Completed Activities** 

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	Activity 1.9	30.09.2021	
500	Compliance audit guidelines		
Quality compliance,	Activity 1.10	30.09.2021	
financial and	Financial audit guidelines		
performance audit	Activity 1.11	31.12.2022	EU TA Project
reports including audit	Performance Audit Guidelines		
reports on special areas	Activity 1.12	30.06.2023	EU TA Project
	Developing Office Procedure Manuals		
	Activity 1.15	Partially	
	Updating AMMS	completed	
Output-02	Activity 2.1	31.12.2021	
Increased follow-up and	<b>Developing Archives</b>		
reporting on			
implementation of audit			
recommendation			
Output-03	Activity 3.1	31.12.2022	
Improved government	Finance Account format updated		
accounting standard and	Activity 3.2	Partially	
procedures	Updating Appropriation Accounts format	completed	

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

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

#### **OPERATIONAL PLAN OF THE OCAG FOR FY 2023-2024**

# 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 <sup>1</sup>	Staff	Other	
						Assigned	Resource	
Output-01  Quality Compliance,	Activity 1.1 Preparation of Annual	Risk Assessment Completed	12.07.2023	OCAG &				
	Audit Plan for		12.07.2023	Audit		163		
		Analysis of Relevant	12.07.2023	Directorates				
Financial and	Compliance Audit	Topics Completed	20.07.2022			Annex-1		
Performance		Annual Audit Plan	20.07.2023					
Audit Reports		Finalized and						
ncluding Audit		Approved						
Reports on	Activity 1.2	Planning the Audit	To be decided by the	OCAG				
Special Areas	Financial Audit on		respective Audit	&		18		
opeo.a cas	Financial Statements of Budgetary Central		Directorates in	Respective Audit		10		
	Government	Conducting the Audit	consultation with A&R	Directorates		Annex-2		
	Government		wing of OCAG	_		730000000000000000000000000000000000000		
		Reporting	30.06.2024					
	Activity 1.3	Planning the Audit	To be decided by the	OCAG				
	Financial Audit on the		respective Audit	&				
	Accounts of Extra Budgetary		Directorates in	Respective		99		
		Conducting the Audit	consultation with A&R	Audit				
	Organisations		wing of OCAG	Directorates		Annex-3		
		Reporting	30.06.2024					
	Activity 1.4	Planning the Audit	As per loan Agreement/	OCAG				
	Audit on Special Purpose Financial Statements		Development Partner's	& Respective Audit		230		
		Conduction the Audit	Requirement					
			XXII XXII BARRA BAXAA AAAAAAAAAAAAAAAAAAAAAAAAAAA			Annex-4		
		Reporting	30.06.2024	Directorates				
	Activity 1.5 Compliance Audit	Planning the Audit	12.08.2023	OCAG	& 606 Respective	606		
	(First Half Yearly)	Conducting the Audit	30.11.2023	Respective		Annex-5		
		Reporting the Audit	31.01.2024	Audit Directorates				
	Compliance Audit (Second Half Yearly)	Planning the Audit	15.01.2024			603		
		Conducting the Audit	30.04.2024			Annex-6		
		Reporting the Audit	30.06.2024					
	Activity 1.6 Compliance Audit on	Planning the Audit	15.01.2024	OCAG		39		
	Special Areas	Conducting the Audit	30.04.2024	Respective	CONTROL OF THE PROPERTY OF THE		Annex-7	
		Reporting	30.06.2024	Audit Directorates		Aillea		

<sup>&</sup>lt;sup>1</sup> Total Allocated Budget of the OCAG, FIMA and 17 Audit Directorates for the FY 2023-2024 is Taka 2,979,500,000.00. This Budget will cover all expenditure of these aforementioned Activities and Administrative Expenses.

	Activity 1.7	Planning the Audit	To be decided by the	OCAG		
	Performance Audits	_	respective Audit	&	64	
		Conducting the Audit	Directorates in	Respective	A 9	
			consultation with A&R wing of OCAG	Audit Directorates	Annex-8	
		Reporting	30.06.2024	Directorates		
	Activity 1.8	Planning the Audit	To be decided by the	OCAG	05	
	Issue Based Audit on		respective Audit Directorates in	& Description	05	
	Procurement	Conducting the Audit	consultation with A&R	Respective Audit	Annex-9	
			wing of OCAG	Directorates		
		Reporting	30.06.2024	Directorates		
	Activity 1.9	Audit Code Updated	30.06.2024	OCAG		EU TA
	Updating Audit Code					Project
	Activity 1.10 Updating IT Audit Manual	Manual Updated	30.06.2024	OCAG		EU TA Project
	Activity 1.11	Handbook Developed		OCAG		EU TA
	Developing Handbook		30.06.2024	&		Project
	on Audit of Works			Respective		
				Audit Directorates		
	Activity 1.12	IT Strategic Plan	30.06.2024	OCAG		EU TA
	Development of IT Strategic Plan	Developed				Project
	Activity 1.13	FRS for Data Analytics	30.06.2024	OCAG		EU TA
	Development of Data Analytics Tool	Tool Developed				Project
	Activity 1.14	Training Completed	30.06.2024	OCAG	Annex-10	
	Responsible Party (RP) Training on AMMS 2.0			& Audit Directorates	Annex-10	
	Activity 1.15	Updated Financial	30.06.2024	OCAG		
	Updating AMMS 2.0	and Performance		&		
		Audit Module in		Respective		
		AMMS 2.0		Audit Directorates		
	Activity 1.16	Terms of Reference	30.06.2024	OCAG		EU TA
	Developing Terms of Reference (TOR) for Audit Quality Assurance Cell	Developed				Project
Output-02	Activity 2.1	Follow-up Audit	To be decided by the	OCAG	20	
	Follow up Audit on	Report	respective Audit	&	29	
Increased	CAG's Audit Report Recommendations		Directorates in	Audit Directorates	Annex-11	
Follow-up and	necommendations		consultation with A&R	Directorates		
Reporting on			wing of OCAG	0515		
Implementatio	Activity 2.2	Follow-up	To be decided by the	OCAG &	35	
n of Audit	Follow up on implementation of	Report	respective Audit	& Audit	33	
Recommendat	PAC		Directorates in	Directorates	Annex-12	
ions	Recommendations		consultation with A&R wing of OCAG			
Output-3	Activity 3.1	Accounts Code	30.06.2024	OCAG, CGA,		EU TA
	Updating Accounts	Updated		CGDF, ADG		Project
Improved	Code			(Finance) BR		
government				&		
accounting				Respective Audit		
				Directorates		

Standard, Procedures & Services.	Activity 3.2 Updating Appropriation Accounts Formats relating to Railway and Postal	Appropriation Accounts Format Updated	30.06.2024	OCAG, CGA, ADG (Finance) BR		
	Activity 3.3 Preparation of Govt. Financial Statements for the period of FY 2021-2022 and FY 2022-2023	Financial Statements Prepared	31.03.2024	CGA, CGDF & ADG (Finance) BR		
	Activity 3.4 Automation of GPF	GPF Automated	30.06.2024	CGA, ADG (Finance) BR		
	Activity 3.5 Digitalization of NE Case Settlement	NE Cases Settlement Digitalized:  1. JSI Integrated Pay Fixation  2. NID-based Master Data	30.06.2024	CGDF		
	Activity 3.6 Ensuring One-stop Services for Service Recipients	One-stop Service Centres Established	30.06.2024	CGDF, ADG (Finance) BR, FA&CAO (East) & FA&CAO (West)		

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

Output-04	Activity 4.1 Implementation of Training Needs Assessment Report	Training Needs Assessment Report Implemented	30.06.2024	FIMA	Annex-13	EU TA Project
Training and Awareness building in consultation	Activity 4.2  Developing  Comprehensive  Training Calendar for FY  2023-2024	Comprehensive Training Calendar Developed	31.07.2023	FIMA		EU TA Project
with key Stakeholders	Activity 4.3 Arranging Training on Specialized Areas	Training on Specialized Areas Arranged	30.06.2024	FIMA	Annex-14	
on Various PFM Issues	Activity 4.4 Arranging In-house Training	Training Arranged	30.06.2024	Audit Directorates, CGA, CGDF & ADG (Finance) BR	Annex-15	
	Activity 4.5 Updating Communication Strategy	Communication Strategy Updated	30.06.2024	OCAG		EU TA Project
	Activity 4.6 Developing Self- disclosure Policy	Self-disclosure Policy Developed	30.06.2024	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	30.06.2024	OCAG		EU TA Project
	Activity 4.8 Conducting Workshop/Seminar with Stakeholders	Workshop/Seminar with Stakeholders Conducted	30.06.2024	OCAG, FIMA, Audit Directorates, CGA, CGDF & ADG (Finance) BR	Annex-16	
	Activity 4.9 Arranging training on Special Issues	Training Arranged	30.06.2024	OCAG, FIMA & Audit Directorates	Annex-17	

## Conclusion

The OCAG intends to continue its future developments based on the previous successes as well as keeping in mind the challenges in implementing its Operational Plan (OP). The Strategic Plan will be tracked by a detailed Operational Plan 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 resources, allocated to the OCAG, for fulfilling its constitutional obligations. It has reflected what portion of the Strategic Plan will be put into operation during the FY 2023-2024. The OP will ensure that the SAI focuses its work towards achieving the outputs of the strategic plan which ultimately facilitate achieving and facilitating the outcomes of its strategy.

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

Nost	2 AP AV AN AIR OROHIO AV	
1.	Office of The Comptroller and Auditor General	21
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	08
7.	Directorate of Foreign Aided Projects Audit (FAPAD)	08
8.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	09
9.	Directorate of Agriculture and Environment Audit	12
10.	Directorate of Constitutional Bodies Audit	06
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	10
15.	Directorate of Defence Audit	06
16.	Directorate of Education Audit	08
17.	Directorate of Social Security Audit	09
18.	Directorate of IT and Public Services Audit	10
	Total	163

Annex-2

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

Serial Number	Audit Directorates Audit Directorates	Number of A	Assigned Staff
1.	Directorate of Transport Audit	01	04
2.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	01	04
3.	Directorate of Civil Audit	02	04
4.	Directorate of Defence Audit	01	06
	Total	05	18

Activity 1.3: Financial Audit on Accounts of Extra Budgetary Organisations

Serial Junios	Audit Directorates	Number of Audits	Assigned Sta
1.	Directorate of Commercial Audit	03	12
2.	Directorate of Works Audit	04	04
3.	Directorate of Health Audit	03	09
4.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	13	08
5.	Directorate of Agriculture and Environment Audit	06	12
6.	Directorate of Constitutional Bodies Audit	01	04
7.	Directorate of Civil Audit	01	03
8.	Directorate of Local Government and Rural Development Audit (LGRD)	05	15
9.	Directorate of Defence Audit	01	04
10.	Directorate of Education Audit	03	09
11.	Directorate of Social Security Audit	02	04
12.	Directorate of IT and Public Services Audit	05	15
The state of	Total	47	99

Activity: 1.4 Audit on Special Purpose Financial Statements

Annex-4

Serial Number	Audit Directorates	Number of Audits	Assigned Staff	Number of Project/Program Audit Reports
11	Directorate of Foreign Aided Projects Audit (FAPAD)	306	160	306
2.	Directorate of Civil Audit	01	03	01
3. 102	Directorate of Local Government and Rural Development Audit	01	03	01
4.	Directorate of Education Audit	04	15	04
5.	Directorate of Social Security Audit	01	04	01
6.	Directorate of Health Audit	02	45	02
	Total	315	230	315

Activity 1.5: Compliance Audit (First Half Yearly)

Serial Number	AudifeDirectorates	Number of Alks	ASSIGNED	Augii Regord
1.	Directorate of Commercial Audit	09	66	06
2.	Directorate of Transport Audit	03	44	03
3.	Directorate of Works Audit	04	36	02
4.	Directorate of Health Audit	03	45	03
5.	Directorate of Revenue Audit	04	35	04
6.	Directorate of Foreign Aided Projects Audit (FAPAD)	11	33	06
7.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	09	20	02
8.	Directorate of Agriculture and Environment Audit	17	41	08
9.	Directorate of Constitutional Bodies Audit	02	26	01
10.	Directorate of Power and Energy Audit	09	20	03
11.	Directorate of Civil Audit	01	19	01
12.	Directorate of Mission Audit	48	50	02
13.	Directorate of Local Government and Rural  Development Audit	11	50	08
14.	Directorate of Defence Audit	05	34	04
15.	Directorate of Education Audit	12	28	04
16.	Directorate of Social Security Audit	12	38	02
17.	Directorate of IT and Public Services Audit	09	21	03
	Total	169	606	62

Activity 1.5: Compliance Audit (Second Half Yearly)

Scrien Uniode	Audit Directorates	Mini at d		Number of Aught
1.	Directorate of Commercial Audit	07	80	04
2.	Directorate of Transport Audit	16	46	10
3.	Directorate of Works Audit	10	24	03
4.	Directorate of Health Audit	07	45	07
5.	Directorate of Revenue Audit	05	60	05
6.	Directorate of Foreign Aided Projects Audit (FAPAD)	01	03	01
7.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	08	20	02
8.	Directorate of Agriculture and Environment Audit	08	27	05
9.	Directorate of Constitutional Bodies Audit	05	21	01
10.	Directorate of Power and Energy Audit	10	20	03
11.	Directorate of Civil Audit	01	18	01
12.	Directorate of Mission Audit	50	50	05
13.	Directorate of Local Government and Rural  Development Audit	14	60	10
14.	Directorate of Defence Audit	06	34	04
15.	Directorate Education Audit	12	42	10
16.	Directorate of Social Security Audit	10	30	02
17.	Directorate of IT and Public Services Audit	13	23	06
	Total	183	603	79

**Activity 1.6: Compliance Audit on Special Areas** 

Serial Number	Audit Directorates	Number of Audits	Assigned Staff	Number of Audits Reports
1.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	01	04	01
2.	Directorate of Agriculture and Environment Audit	01	05	01
3.	Directorate of Defence Audit	01	12	01
4.	Directorate of Education Audit	01	05	01
5.	Directorate of Revenue Audit	01	05	01
6.	Directorate of Social Security Audit	01	04	01
7.	Directorate of Transport Audit	01	04	01
	Total	07	39	07

Annex-8

Activity 1:7: Performance Audit

Serial Iumber	Audit Directorates	Number of Audits	Assigned Staff	Number of Audit
1.	Directorate of Works Audit	01	04	01
2.	Directorate of Health Audit	02	08	02
3.	Directorate of Foreign Aided Projects Audit (FAPAD)	01	05	01
4.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	01	05	01
5.	Directorate of Agriculture and Environment Audit	01	05	01
6.	Directorate of Local Government and Rural  Development Audit	01	05	01
7.	Directorate of Defence Audit	01	04	01
8.	Directorate of Education Audit	01	05	01
9.	Directorate of Revenue Audit	01	04	01
10.	Directorate of Mission Audit	01	05	01
11.	Directorate of Social Security Audit	01	04	01
12.	Directorate of Power and Energy Audit	01	05	01
13.	Directorate of Transport Audit	01	05	01
	Total	14	64	14

Activity 1.8: Issue Based Audit on Procurement

Serial Number	Audit Directorates	Number of Audits	Assigned Staff	Number of Audit Reports
1.	Directorate of Agriculture and Environment Audit	01	05	01
	Total	01	05	01

Annex - 10

Activity 1:14: Responsible Party (RP) Training on AMMS 2.0

ilvo	Audit Directorates	Number of Trainings/	Number of 80st	Number of the second	Venue
		Batches		<b>Participants</b>	16 1
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	1696	1500	Conference Room, Health Audit Directorate, Zoom platform
4.	Directorate of Foreign Aided Projects Audit (FAPAD)	06	150	300	FAPAD Conference Room and at different locations outside FAPAD
5.	Directorate of Post, Telegraph, Science and Technology (PTST) Audit	04	47	141	Conference Room, PTST Audit Directorate
6.	Directorate of Agriculture and Environment Audit	07	1840	1840	Conference Room, Agriculture and Environment Audit Directorate
7.	Directorate of Local Government and Rural Development Audit	08	1052	2250	Conference Room, LGRDAD & Online
8.	Directorate of Defence Audit	07	18	160	Conference Room, Defence Audit Directorate and Online
9.	Directorate of Education Audit	10	200	400	Conference Room, Education Audit Directorate/Office of the RPs
10.	Directorate of IT and Public Services Audit	09	225	400	FIMA Audit Complex Campus, Chattogram, Rajshahi
11.	Directorate of Revenue Audit	06	06	240	Conference Room, Revenue Audit Directorate
12.	Directorate of Civil Audit	02	90	90	Conference Room, Civil Audit Directorate
13.	Directorate of Mission Audit	02	07	35	Conference Room, Mission Audit Directorate
14.	Directorate of Social Security Audit	02	07	50	Conference Room, Social Security Audit Directorate
15.	Directorate of Power and Energy Audit	03	03	45	Conference Room, Power and Energy Audit Directorate
16.	Directorate of Transport Audit	02	30	60	Conference Room, Transport Audit Directorate
17.	Directorate of Constitutional Bodies Audit	03	06	90	Conference Room, Constitutional Bodies Audit Directorate
	Total	90	5677	8201	

Activity 2.1: Follow up Audit on CAG's Audit Report Recommendations

Serial Number	Audit Directorates	Number of Audit	Assigned Staff
1.	Directorate of Transport Audit	01	04
2.	Directorate of Works Audit	01	04
3.	Directorate of Revenue Audit	01	04
4.	Directorate of Agriculture and Environment Audit	01	03
5.	Directorate of Mission Audit	01	03
6.	Directorate of Local Government and Rural Development Audit	01	04
7.	Directorate of Education Audit	01	03
8.	Directorate of Social Security Audit	01	04
一点证	Total	08	29

Annex-12

Activity 2.2: Follow up on implementation of PAC Recommendations

Serial Number	Audit Directorates	Number of Follow-up Reports	Assigned Staff
1.	Directorate of Works Audit	01	04
2.	Directorate of Health Audit	01	05
3.	Directorate of Agriculture and Environment Audit	03	09
4.	Directorate of Constitutional Bodies Audit	01	03
5.	Directorate of Mission Audit	01	03
6.	Directorate of Local Government and Rural  Development Audit	01	04
7.	Directorate of Education Audit	01	03
8.	Directorate of Social Security Audit	01	04
	Total	10	35

Activity 4.1: Implementation of Training Needs Assessment Report

Serel Umban	Name of the Activity 1988	Target Date
1.	Training on Audit of Infrastructure	30-06-2024
2.	Training on Tax, Vat and Custom Duty	30-06-2024
3.	Training on Audit of Banks and Financial Institutions	30-06-2024

Annex-14

**Activity 4.3: Arranging Training on Specialized Areas** 

Serial Vumber	Name of the Specialized Area of Training	Number of Participants
1,	Performance Audit	30
2.	Climate Performance Audit (CPA)	30
3.	Financial Audit	60
4.	Finance and Appropriation Accounts	50
5.	IT Audit	60
COMPANY AND DESCRIPTION OF THE PARTY OF THE	Total	230

<sup>\*</sup> 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** 

Serial lumbe	Name of the Office	Number of a trainings/Batches	Participants
1.	Directorate of Commercial Audit	08	240
2.	Directorate of Transport Audit	06	180
3.	Directorate of Works Audit	10	400
4.	Directorate of Health Audit	03	200
5.	Directorate of Revenue Audit	08	400
6.	Directorate of Foreign Aided Projects Audit (FAPAD)	04	240
7.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	10	250
8.	Directorate of Agriculture and Environment Audit	10	400
9.	Directorate of Constitutional Bodies Audit	04	152
10.	Directorate of Power and Energy Audit	07	140
11.	Directorate of Civil Audit	12	390
12.	Directorate of Mission Audit	03	60
13.	Directorate of Local Government and Rural  Development Audit	12	540
14.	Directorate of Defence Audit	06	300
15.	Directorate of Education Audit	06	240
16.	Directorate of Social Security Audit	04	160
17.	Directorate of IT and Public Service Audit	15	675
18.	Office of the Controller General of Accounts (CGA)	30	1,620
19.	Office of the Controller General Defence Finance (CGDF)	112	2,819
20.	Office of the Additional Director General (Finance) BR	113	4,327
	Total	383	13,733

<sup>\*\*</sup> 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

		Number of Workstrop / Semilates	
1.	Office of the Comptroller and Auditor General (OCAG)	05	400
2.	Financial Management Academy (FIMA)	06	150
3.	Directorate of Commercial Audit	04	120
4.	Directorate of Transport Audit	01	40
5.	Directorate of Works Audit	04	200
6.	Directorate of Revenue Audit	03	90
7.	Directorate of Foreign Aided Projects Audit (FAPAD)	07	350
8.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	03	120
9.	Directorate of Agriculture and Environment Audit	02	80
10.	Directorate of Constitutional Bodies Audit	02	40
11.	Directorate of Power and Energy Audit	01	20
12.	Directorate of Civil Audit	01	40
13.	Directorate of Local Government and Rural Development Audit	03	120
14.	Directorate of Defence Audit	01	30
15.	Directorate of Education Audit	02	100
16.	Directorate of Social Security Audit	04	160
17.	Directorate of IT and Public Services Audit	01	45
18.	Office of the Controller General of Accounts (CGA)	14	2864
19.	Office of the Controller General Defence Finance (CGDF)	21	565
20.	Office of the Additional Director General (Finance) BR	04	170
LL PAY TOUR	Total	89	5704

Activity 4.9: Arranging training on Special Issues

Serial P	Name of the office	Vember of	Manager of
1.	Office of the Comptroller and Auditor General (OCAG)	02	100
2.	Directorate of Commercial Audit	05	150
3.	Directorate of Works Audit	10	400
4.	Directorate of Transport Audit	05	150
5.	Directorate of Health Audit	03	90
6.	Directorate of Revenue Audit	09	450
7.	Directorate of Post, Telegraph, Science and Technology Audit (PTST)	10	305
8.	Directorate of Foreign Aided Projects Audit (FAPAD)	04	240
9.	Directorate of Agriculture and Environment Audit	03	240
10.	Directorate of Constitutional Bodies Audit	04	80
11.	Directorate of Power and Energy Audit	02	40
12.	Directorate of Civil Audit	12	390
13.	Directorate of Mission Audit	04	80
14.	Directorate of Local Government and Rural Development Audit	12	540
15.	Directorate of Defence Audit	05	230
16.	Directorate of Education Audit	06	240
17.	Directorate of Social Security Audit	04	160
18.	Directorate of IT and Public Services Audit	15	675
	Total	115	4560

#### Office of the Comptroller and Auditor General (OCAG)

	Name of the Training to the	Number of Participants	Venic
1.	D-Nothi	50	
2.	HR Software	50	OCAG
ă le le	Total	100	

#### Annex-17.2

#### **Directorate of Commercial Audit**

seffel Number	Name of the Training	Number of Participants	Venue
1.	AMMS 2.0, e-Audit Module in e-GP, Data Extraction through iBAS++, D-Nothi, HR Software, IT Audit Training etc	70	Head Office Dhaka
2.	AMMS 2.0, e-Audit Module in e-GP, Data Extraction through iBAS++, D-Nothi, HR Software, IT Audit Training etc	20	Regional Office Chattogram
3.	AMMS 2.0, e-Audit Module in e-GP, Data Extraction through iBAS++, D-Nothi, HR Software, IT Audit Training etc	20	Regional Office Rajshahi
4.	AMMS 2.0, e-Audit Module in e-GP, Data Extraction through iBAS++, D-Nothi, HR Software, IT Audit Training etc	20	Regional Office Khulna
5.	AMMS 2.0, e-Audit Module in e-GP, Data Extraction through iBAS++, D-Nothi, HR Software, IT Audit Training etc	20	Regional Office Sylhet
	Total	150	

#### Annex-17.3

#### **Directorate of Transport Audit**

Se fal	Name of the Training 1997	Number of Participants	Venue
1.	AMMS 2.0	30	
2.	e-Audit Module in e-GP	30	Conference Room, Transport Audit Directorate
3.	Data Extraction through iBAS++	30	
4.	D-Nothi	30	
5.	HR Software	30	
10000000000000000000000000000000000000	Total	150	

#### **Directorate of Works Audit**

#### Annex-17.4

Serial Number	Name of the Training	Number of Participants	Venue
1.	Data Extraction through iBAS++	40	
2.	AMMS 2.0	40	
3.	Government Auditing Standards of Bangladesh (GASB)	40	
4.	Compliance Audit Guidelines	40	Conference Room, Works Audit Directorate
5.	Performance Audit Guidelines	40	
6.	Financial Audit Guidelines	40	
7.	Audit of Works	40	
8.	Public Procurement Act, 2006 Public Procurement Rules, 2008	40	
9.	E-Audit Module in e-GP	40	
10.	IT Audit	40	
7 7	Total	400	

#### **Directorate of Health Audit**

#### Annex-17.5

Serial Number	Name of the Training	Number of Participants	Venue
1.	Data Extraction through iBAS++ ( 2 batch)	60	Conference
2.	D-Nothi D-Nothi	30	Room, Health Audit
	Total	90	Directorate

#### **Directorate of Revenue Audit**

#### Annex-17.6

Serial Number	Name of the Training	Number of a Participants	Venue
1.	AMMS 2.0	100	
2.	e-Audit Module in e-GP	50	Conference Room, Revenue Audit Directorate
3.	Data Extraction through iBAS++	100	
4.	D-Nothi	100	
5.	HR Software	50	
6.	IT Audit	50	
	Total	450	

#### **Directorate of Foreign Aided Projects Audit**

Serial	Name of the Training 22 32 34	Number of Participants	Venue
1.	Training on Legal and Operational Framework, Training on Office Management , Data Extraction through iBAS++, e- audit Module in e-GP	60*1=60	Conference Room, FAPAD
2.	Training on Procurement	60*3=180	
	Total	240	

#### Annex-17.8

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

serial Uniber	Name of the Training	Number of	Venue
1.	AMMS 2.0 (3)	75	Conference Room, PTST
2.	e-Audit Module in e-GP (2)	40	
3.	Data Extraction through iBAS++ (2)	40	
4.	D-nothi (2)	75	
5.	HR Software (1)	75	
	Total	305	

#### Annex-17.9

#### Directorate of Agriculture and Environment Audit

enal Laiser	Name of the Training	Number of Participants	Venue	
1.	iBAS <sup>++</sup> Data Analysis	80		
2.	e-GP Audit Module	80	Conference Room, Agriculture &	
3.	AMMS 2.0	80	Environment Audit	
Total		240	Directorate	

#### **Directorate of Constitutional Bodies Audit**

Serial Number	Name of the Training	Number of a Participants	Venue
1.	Training on AMMS 2.0,	20	
2.	Training on D-Nothi	20	Conference
3.	Training on e-Audit Module In e-GP	20	Room, Constitutional
4.	Training on Data Extraction Through iBAS++	20	Bodies Audit Directorate
	Total	80	Directorate

Annex-17.11

## Directorate of Power and Energy Audit

Serial f	Name of the Training	Number of Participants	Venue
1.	Training on AMMS 2.0	20	Conference
2.	Training on e-Audit Module in e-GP	20	
Total		40	Room, PEAD

Annex-17.12

#### **Directorate of Civil Audit**

Serial Number	Name of the Training	Number of Participants	Venue
1.	Training on D-Nothi	40	
2.	Basic Training for Audit (GASB, Code of Ethics, Quality Control System, Compliance Audit Guidelines)	35	
3.	Basic Training for Financial Audit (Financial Audit Guidelines)	20	
4.	Training for Cash Incentive Audit	35	
5.	AMMS 2.0 Training for Auditors	30	
6.	Training on Data Extraction through iBAS++ and IRPA	35	Conference
7.	Training for Special Purpose Financial Audit	30	Room, Civi
8.	Training for Issue based Audit (Subsidy Pension Management)	20	Audit Directorate
9.	Training for Cash Incentive Audit	35	Directorat
10.	Training for Performance Audit ( Performance Audit Guidelines)	20	
11.	AMMS 2.0 RP Module and Audit Process in Cash Incentive	45	
12.	AMMS 2.0 RP Module and Audit Process in Cash Incentive	45	
	Total	390	

#### **Directorate of Mission Audit**

Serial Number	Name of the Training	Number of A Participants	Venue
1,	Training on AMMS 2.0	20	Conference Room,
2.	Training on D-Nothi	20	
3.	Training on e-Audit Module in e-GP	20	
4.	Training on iBAS++	20	Mission Audit
	Total	80	

Annex-17.14

## Directorate of Local Government and Rural Development Audit

Serial Iumberi	Name of the Training of the Training	Number of Rarticipants	Venue
1.	Training on AMMS 2.0	90	Conference Room, LGRD
2.	Training on e-Audit Module in e-GP	180	
3.	Data Extraction through iBAS++	180	
4.	Training on D-Nothi	90	
	Total	540	

Annex-17.15

#### **Directorate of Defence Audit**

Serial Number	Name of the Training	Number of Participants	Venue	
1.	AMMS 2.0	-50		
2.	e-Audit Module in e-GP	40	Conference Room, Defence Audit Directorate	
3.	Data Extraction through iBAS++	40		
4.	D-Nothi D-Nothi	50		
5.	MES Regulation, Pay Pension	50		
Total		230		

#### **Directorate of Education Audit**

Selial Number	Name of the Training of the Property of the Pr	Number of Participants	Venue
1.	AMMS 2.0	40	Conference Room, Education Audit Directorate
2.	e-Audit Module in e-GP	40	
3.	Data Extraction through iBAS++	40	
4.	D-Nothi	40	
5.	HR Software	40	
6.	IT Audit	40	
	Total	240	- 经经济基

#### Annex-17.17

## **Directorate of Social Security Audit**

Serial Number	Name of the Training	Number of 60 Participants	Venue
1.	Training on AMMS 2.0	40	
2.	Training on e-Audit Module in e-GP	40	Conference Room, Social Security Audit
3.	Training on Data Extraction through iBAS++	40	
4.	Training on D-Nothi	40	Directorate
- TE 124	Total	160	

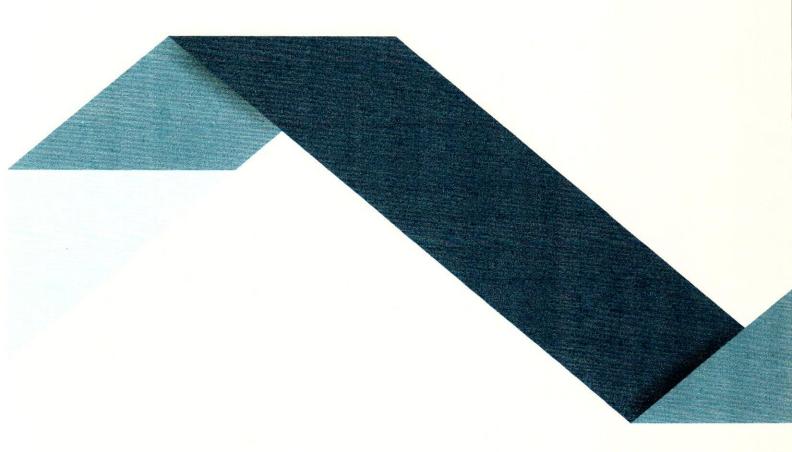
#### **Directorate of IT and Public Services Audit**

		Number of	
1.	Training on Data Extraction through iBAS++ and Data Analysis	45	FIMA (Audit Complex)
2.	Training on AMMS 2.0	45	
3.	Training on e-Audit Module in e-GP	45	
4.	Training on Writing Audit Observation	45	
5.	Training on Gathering Evidence	45	
6.	Training on Audit Documentation and Communication	45	
7.	Training on PPA 2006 and PPR 2008	45	
8.	Training on D-Nothi	45	
9.	Training on IT Audit	45	
10.	Government Auditing Standards of Bangladesh (GASB)	45	
11.	Code of Ethics	45	
12.	Quality Control System	45	
13.	Compliance Audit Guidelines	45	
14.	Performance Audit Guidelines	45	
15.	Financial Audit Guidelines	45	
	Total	675	

# Operational Plan of the OCAG for FY 2023 - 2024

# Operational Plan of the OCAG for FY 2023 – 2024 has been prepared by the committee comprised of the following members:

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Mr. Md. Ahsan Habib		
Additional Deputy Comptroller and Auditor General (Reserve)		
OCAG, Audit Bhaban	Member	
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Mr. Toufique Shafiqul Islam		
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Transport Audit Directorate	Member	
Audit Complex,		
Segunbagicha, Dhaka-1000.		
Mr. S. M. Mahmudul Hasan		
Director		
Works Audit Directorate	Member	
Audit Complex		
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Mr. Mohammad Aftab Uddin		
Finance Controller (Army) Pay-2	Member	
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Mr. Md. Abu Bakkar Siddique		
Assistant Comptroller and Auditor General (Report 1)	Member-Secretary	
OCAG, Audit Bhaban		
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