

Operational Plan

FY 2025 – 2026

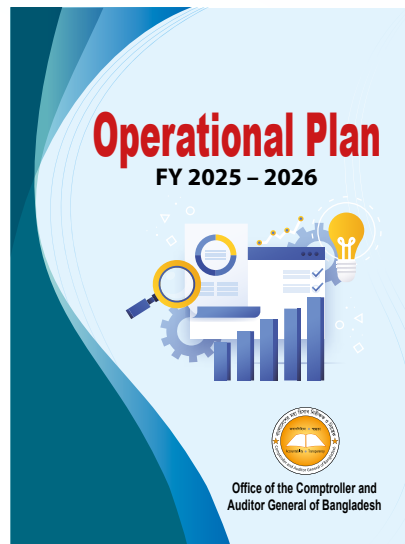


**Office of the Comptroller and
Auditor General of Bangladesh**



Operational Plan

FY 2025 – 2026



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

Message from DCAG (Senior)

I am pleased to present the Operational Plan for the fiscal year 2025–2026, prepared by the Office of the Comptroller and Auditor General (OCAG) of Bangladesh. This marks the final Operational Plan under OCAG’s Strategic Plan FY 2021–2025. As the concluding plan in this strategic cycle, it plays a critical role in consolidating the progress achieved over the past four years and ensuring the completion of key strategic initiatives.

The Plan represents a collaborative effort involving OCAG, the 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. Together, these institutions are working to realize the overarching goals articulated in the Strategic Plan.

This final Operational Plan outlines both ongoing and new activities aligned with the Strategic Plan’s outputs and outcomes. It includes activities carried over from previous years that remain in progress, as well as newly introduced actions that address evolving institutional needs and priorities. Its implementation is key to achieving the full realization of OCAG’s strategic vision for FY 2021–2025.

The preparation of this Plan was informed by valuable inputs from key stakeholders. Extensive discussions and workshops were held with representatives from OCAG, FIMA, the Audit Directorates, CGA, CGDF and ADG (Finance) of Bangladesh Railway. Stakeholder feedback was instrumental in refining and finalizing this comprehensive document.

I take this opportunity to extend my sincere appreciation to all colleagues who contributed to this important work with commitment and resilience. I also express my gratitude to all stakeholders who shared constructive feedback throughout the process.

I am confident that the effective and timely implementation of this final Operational Plan under the current Strategic Plan will reinforce OCAG’s commitment to accountability, enhance the value of public audit and support the efficient use of public resources delivering tangible benefits to citizens and meeting the expectations of Parliament and other stakeholders.



Md. Shariful Islam

Deputy Comptroller and Auditor General (Senior)

6 August 2025

Introduction

The Operational Plan (OP) of SAI Bangladesh for FY 2025–2026 has been prepared to support the effective implementation of the Strategic Plan of the Office of the Comptroller and Auditor General (OCAG) for the period FY 2021–2025. This Operational Plan builds on the progress made in previous years and is aligned with the strategic objectives and cross-cutting priorities outlined in the Strategic Plan.

The development of this Plan involved extensive stakeholder consultations to ensure alignment with institutional needs and national priorities. The OP serves as an annual implementation tool to operationalize the Results Framework of the Strategic Plan, translating strategic goals into specific, measurable and time-bound activities.

The Plan outlines a total of forty-eight activities, distributed across the four output areas of the Results Framework: twenty activities under Output 1, five under Output 2, eleven under Output 3 and twelve under Output 4. Each activity is accompanied by clear milestones, target dates and designated responsibilities, involving key institutions such as OCAG, Audit Directorates, Financial Management Academy (FIMA), Controller General of Accounts (CGA), Controller General of Defence Finance (CGDF) and Additional Director General (Finance), Bangladesh Railway. Required financial and human resources have been allocated to facilitate the implementation of both audit and non-audit activities.

To date, fifteen activities have been completed, and four activities have been partially completed under the previous Operational Plans. Several activities are currently ongoing under this Plan, while new activities have been introduced to address emerging priorities. Specifically, five new activities have been added under Output 1, one new activity under Output 2 and two new activities under Output 4 comprising a total of eight newly introduced activities. At the same time, one activity from the previous OP, namely Updating AMMS 2.0, has been removed from this Plan as the system is being migrated to ADME. A summary of completed activities is provided in the table below.

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 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 3.6 (OP FY 2023-24) Ensuring One-stop Services for Service Recipients | 30.06.2024 | |
| | Activity 3.3 Updating Appropriation Accounts Format relating to Railway | 30.06.2025 | |
| | Activity 3.4 Updating Appropriation Accounts Format relating to Postal | 30.06.2025 | |
| | Activity 3.6 (OP FY 2024-25) Clearance of Outstanding (if any) Appropriation Accounts | Partially Completed | |
| | Activity 3.9 (OP FY 2024-25) Automation of GPF | Partially 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 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 |
| | Activity 4.2 (OP FY 2024-25) Developing Comprehensive Training Calendar for FY 2024-2025 | 31.07.2024 | EU TA Project |

OPERATIONAL PLAN OF THE OCAG FOR FY 2025-2026

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 Prepare Annual Audit Plan for Compliance Audit | Risk Assessment Completed | 10.07.2025 | OCAG & Audit Directorates | | 149 Annex-1 | |
| | | Analysis of Relevant Topics Completed | 10.07.2025 | | | | |
| | | Annual Audit Plan Finalized and Approved | 22.07.2025 | | | | |
| | 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 | | 33 Annex-2 | |
| | | Conducting the Audit | | | | | |
| | | Reporting | | | | | |
| | Activity 1.3 Financial Audit on 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 | | 107 Annex-3 | |
| | | Conducting the Audit | | | | | |
| | | Reporting | | | | | |
| | Activity 1.4 Audit on Special Purpose Financial Statements | Planning the Audit | As per loan Agreement/ Development Partner's Requirement | OCAG & Respective Audit Directorates | | 183 Annex-4 | |
| | | Conducting the Audit | | | | | |
| | | Reporting | | | | | |
| | Activity 1.5 Compliance Audit (First Half Yearly) | Planning the Audit | 13.08.2025 | OCAG & Respective Audit Directorates | | 584 Annex-5 | |
| | | Conducting the Audit | 30.11.2025 | | | | |
| | | Reporting the Audit | 29.01.2026 | | | | |
| | Compliance Audit (Second Half Yearly) | Planning the Audit | 15.01.2026 | | | 573 Annex-6 | |
| | | Conducting the Audit | 30.04.2026 | | | | |
| | | Reporting the Audit | 30.06.2026 | | | | |

¹ Total Estimated Budget of the OCAG, FIMA and 17 Audit Directorates for the FY 2025-2026 is Taka 2,840,000,000.00. This Budget will cover all expenditure of these aforementioned Activities and Administrative Expenses.

| Output | Activity | Milestone | Target Date | Responsible | Budget | Staff Assigned | Other Resources |
|--------|---|---------------------------------------|--|--------------------------------------|--------|----------------------|---------------------|
| | Activity 1.6 Compliance Audit on Special Areas [Thematic/ Issue Based Audit] | Planning the Audit | To be decided by the respective Audit Directorates in consultation with A&R wing of OCAG | OCAG & Respective Audit Directorates | | 33 Annex-7 | |
| | | Conducting the Audit | | | | | |
| | | Reporting | 30.06.2026 | | | | |
| | Activity 1.7 Performance Audits | Planning the Audit | To be decided by the respective Audit Directorates in consultation with A&R wing of OCAG | OCAG & Respective Audit Directorates | | 36 Annex-8 | |
| | | Conducting the Audit | | | | | |
| | | Reporting | 30.06.2026 | | | | |
| | Activity 1.8 IT Audits | Planning the Audit | To be decided by the respective Audit Directorates in consultation with A&R wing of OCAG | OCAG & Respective Audit Directorates | | 21 Annex-9 | |
| | | Conducting the Audit | | | | | |
| | | Reporting | 30.06.2026 | | | | |
| | Activity 1.9 Update Audit Code | Audit Code Updated | 30.06.2026 | OCAG | | | Development Partner |
| | Activity 1.10 Update IT Audit Manual | Manual Updated | 31.12.2025 | OCAG | | | Development Partner |
| | Activity 1.11 Develop Handbook on Audit of Works | Handbook Developed | 30.06.2026 | OCAG & Respective Audit Directorates | | | Development Partner |
| | Activity 1.12 Develop IT Strategic Plan | IT Strategic Plan Developed | 31.12.2025 | OCAG | | | Development Partner |
| | Activity 1.13 Develop Data Analytics Tool | FRS for Data Analytics Tool Developed | 30.06.2026 | OCAG | | | Development Partner |
| | Activity 1.14 Provide Training to Responsible Party (RP) on AMMS 2.0 | Training Completed | 30.06.2026 | OCAG & Audit Directorates | | Annex-10 | |
| | Activity 1.15 Develop Terms of Reference (TOR) for Audit Quality Assurance Cell | Terms of Reference Developed | 30.06.2026 | OCAG | | | Development Partner |

| Output | Activity | Milestone | Target Date | Responsible | Budget | Staff Assigned | Other Resources |
|---|---|--|--|---|--------|----------------|-----------------|
| | Activity 1.16 Develop Performance Audit (PA) Strategic Plan | PA Strategic Plan Developed | 30.06.2026 | OCAG & Audit Directorates | | | |
| | Activity 1.17 Develop and institutionalize the Standard Operating Procedure (SOP) for the Performance Audit (PA) Cell | Standard Operating Procedure (SOP) Developed and institutionalized | 30.06.2026 | OCAG | | | |
| | Activity 1.18 Develop Short and Long Report format for Performance Audit | Report Format Developed | 30.06.2026 | OCAG | | | |
| | Activity 1.19 Develop and institutionalize the Standard Operating Procedure (SOP) for the IT Audit Cell | Standard Operating Procedure (SOP) Developed and institutionalized | 30.06.2026 | OCAG | | | |
| | Activity 1.20 Prepare Gap Analysis Report for System on Audit Quality Management (SoAQM) | Gap Analysis Report Prepared | 30.06.2026 | OCAG | | | |
| Output-02 Increased Follow-up and Reporting on Implementation of Audit Recommendations | Activity 2.1 Develop follow-up Audit report format to track the implementation of CAG's Audit Report recommendations | Follow-up Audit Report Format Developed | 31.12.2025 | Accounts and Reports (A&R) Wing of OCAG | | | |
| | 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 | | 09 Annex-11 | |

| Output | Activity | Milestone | Target Date | Responsible | Budget | Staff Assigned | Other Resources |
|--|---|---|--|--|--------|----------------|---------------------|
| | Activity 2.3 Design follow-up report format to track the implementation of PAC recommendations | Follow-up Report Format Designed | 31.12.2025 | Accounts and Reports (A&R) Wing of OCAG | | | |
| | 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 | | 16 Annex-12 | |
| | Activity 2.5 Prepare Gap Analysis Report for Establishing Robust Follow up System | Gap Analysis Report Prepared | 30.06.2026 | OCAG | | | |
| Output-3 Improved government accounting Standard, Procedures & Services | Activity 3.1 Update Accounts Code | Accounts Code Updated | 31.12.2025 | OCAG & CGA | | | Development Partner |
| | Activity 3.2 Develop IPSAS Compliant Accounting Procedure Manual | IPSAS Compliant Accounting Procedure Manual Developed | 30.06.2026 | OCAG, CGA, CGDF, ADG (Finance) BR | | | |
| | Activity 3.3 Prepare Appropriation Accounts for the period of FY 2024-2025 | Appropriation Accounts Prepared and Submitted | 31.12.2025 | CGA, CGDF & ADG (Finance) BR [FA&CAO/ East] and CAFO (PTD) | | | |
| | Activity 3.4 Clear outstanding (if any) Appropriation Accounts | Outstanding Appropriation Accounts Prepared and Submitted | 31.12.2025 | ADG (Finance) BR [FA& CAO/ East] and CAFO (PTD) | | | |
| | Activity 3.5 Prepare Govt. Financial Statements (Finance Accounts) for the period of FY 2024-2025 | Financial Statements (Finance Accounts) Prepared | 31.12.2025 | CGA, CGDF & ADG (Finance) BR | | | |
| | Activity 3.6 Pension Management: Automate Pension Procedure | Implementation of Automated Pension System | 30.06.2026 | CGA, CGDF & ADG (Finance) BR | | | |

| Output | Activity | Milestone | Target Date | Responsible | Budget | Staff Assigned | Other Resources |
|--------|--|--|-------------|-----------------------------|--------|----------------|-----------------|
| | Activity 3.7 Automate GPF Procedures | GPF System Automated | 30.06.2026 | CGA, CGDF, ADG (Finance) BR | | | |
| | Activity 3.8 Digitalize NE Case Settlement | NE Cases Settlement Digitalized: 1. JSI Integrated Pay Fixation 2. NID-based Master Data | 30.06.2026 | CGDF | | | |
| | Activity 3.9 Ensure Quality Services through One-stop Service Centres for the Service Recipients | Ensuring Service Quality through Assurance Framework | 30.06.2026 | CGA, CGDF, ADG (Finance) BR | | | |
| | Activity 3.10 Automate Leave Account | Leave Account Automated | 30.06.2026 | CGA, CGDF, ADG (Finance) BR | | | |
| | Activity 3.11 Automate TA/DA Bill Submission | TA/DA Bill Submission Automated | 30.06.2026 | CGA, CGDF, ADG (Finance) BR | | | |

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

| Output | Activity | Milestone | Target Date | Responsible | Budget | Staff Assigned | Other Resources |
|--|---|---|-------------|--|--------|----------------|---------------------|
| Output-04 Training and Awareness building in consultation with key Stakeholders on Various PFM Issues | Activity 4.1 Implement Training Needs Assessment Report | Training Needs Assessment Report Implemented | 30.06.2026 | FIMA | | Annex-13 | |
| | Activity 4.2 Develop Comprehensive Training Calendar for FY 2025-2026 | Comprehensive Training Calendar Developed | 31.07.2025 | FIMA | | | |
| | Activity 4.3 Arrange Training on Specialized Areas | Training on Specialized Areas Arranged | 30.06.2026 | FIMA | | Annex-14 | |
| | Activity 4.4 Arrange In-house Training | Training Arranged | 30.06.2026 | OCAG, Audit Directorates, CGA, CGDF & ADG (Finance) BR | | Annex-15 | |
| | Activity 4.5 Update Communication Strategy | Communication Strategy Updated | 31.12.2025 | OCAG | | | Development Partner |
| | Activity 4.6 Develop Self-disclosure Policy | Self-disclosure Policy Developed | 31.12.2025 | OCAG | | | Development Partner |
| | Activity 4.7 Develop Terms of Reference (TOR) for Research and Development Wing | Terms of Reference (TOR) of Research and Development Wing Developed | 31.12.2025 | OCAG | | | Development Partner |
| | Activity 4.8 Conduct Workshop/ Seminar with Stakeholders | Workshop/ Seminar with Stakeholders Conducted | 30.06.2026 | OCAG, FIMA, Audit Directorates, CGA, CGDF & ADG (Finance) BR | | Annex-16 | |

| Output | Activity | Milestone | Target Date | Responsible | Budget | Staff Assigned | Other Resources |
|--------|---|--|-------------|---------------------------------|--------|----------------|-----------------|
| | Activity 4.9 Arrange training on Special Issues (AMMS 2.0, e-Audit Manual in e-GP, D-Nothi, HR Software, Data Extraction through iBAS++, IT Audit etc.) | Training Arranged | 30.06.2026 | OCAG, FIMA & Audit Directorates | | Annex-17 | |
| | Activity 4.10 Rollout the 'Training Policy of the OCAG, 2023' | Implemented as per Indicative Action Plan Time-horizon | 30.06.2026 | OCAG & FIMA | | Annex-18 | |
| | Activity 4.11 Develop a Competency Framework for Performance Audit Auditors | Competency Framework Developed | 31.12.2025 | OCAG | | | |
| | Activity 4.12 Develop Training Materials for Intermediate Level Performance Auditors | Training Materials Developed | 31.12.2025 | OCAG | | | |

Conclusion

As the Office of the Comptroller and Auditor General (OCAG) of Bangladesh concludes the implementation of its Strategic Plan FY 2021–2025, the final Operational Plan for FY 2025–2026 serves as a vital instrument for translating strategic priorities into measurable actions. Building on past achievements and lessons learned, this Plan addresses ongoing challenges and provides a focused roadmap for execution.

The Operational Plan outlines the specific activities and initiatives to be undertaken in the current fiscal year, aligned with the Supreme Audit Institution's (SAI) available human and financial resources. These resources have been strategically allocated to fulfill OCAG's constitutional mandate and institutional responsibilities.

By clearly identifying the components of the Strategic Plan to be delivered in FY 2025–2026, this Operational Plan ensures targeted implementation, rigorous tracking, and efficient resource utilization. This results-oriented focus will facilitate the successful realization of the Strategic Plan's intended outcomes, reinforcing OCAG's commitment to accountability, transparency and value addition in public financial management.

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 | 15 |
| 2. | Directorate of Commercial Audit | 10 |
| 3. | Directorate of Works Audit | 08 |
| 4. | Directorate of Transport Audit | 10 |
| 5. | Directorate of Health Audit | 12 |
| 6. | Directorate of Revenue Audit | 05 |
| 7. | Directorate of Foreign Aided Projects Audit (FAPAD) | 06 |
| 8. | Directorate of Post, Telegraph, Science and Technology Audit (PTST) | 12 |
| 9. | Directorate of Agriculture and Environment Audit | 10 |
| 10. | Directorate of Constitutional Bodies Audit | 06 |
| 11. | Directorate of Power and Energy Audit | 07 |
| 12. | Directorate of Civil Audit | 07 |
| 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 | | 149 |

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 and Technology Audit (PTST) | 01 | 04 |
| 3. | Directorate of Civil Audit | 02 | 18 |
| 4. | Directorate of Defence Audit | 01 | 07 |
| Total | | 05 | 33 |

Activity 1.3: Financial Audit on Accounts of Extra Budgetary Organisations

| Sl No. | Audit Directorates | Number of Audits | Assigned Staff |
|--------------|---|------------------|----------------|
| 1. | Directorate of Commercial Audit | 03 | 12 |
| 2. | Directorate of Works Audit | 04 | 04 |
| 3. | Directorate of Health Audit | 03 | 12 |
| 4. | Directorate of Posts, Telecommunication, Science, Information and Technology Audit (PTST) | 01 | 05 |
| 5. | Directorate of Agriculture and Environment Audit | 06 | 18 |
| 6. | Directorate of Civil Audit | 02 | 06 |
| 7. | Directorate of Local Government and Rural Development Audit | 01 | 05 |
| 8. | Directorate of Education Audit | 03 | 09 |
| 9. | Directorate of Social Security Audit | 08 | 18 |
| 10. | Directorate of IT and Public Services Audit | 06 | 18 |
| Total | | 37 | 107 |

Activity: 1.4 Audit on Special Purpose Financial Statements

| Sl No. | Audit Directorates | Number of Audits | Assigned Staff | Number of Project/Program Audit Reports |
|--------------|---|------------------|----------------|---|
| 1. | Directorate of Foreign Aided Projects Audit (FAPAD) | 230 | 144 | 230 |
| 2. | Directorate of Agriculture and Environment Audit | 01 | 03 | 01 |
| 3. | Directorate of Power and Energy Audit | 02 | 07 | 02 |
| 4. | Directorate of Civil Audit | 02 | 06 | 02 |
| 5. | Directorate of Local Government and Rural Development Audit | 02 | 08 | 02 |
| 6. | Directorate of Education Audit | 05 | 12 | 05 |
| 7. | Directorate of Social Security Audit | 01 | 03 | 01 |
| Total | | 243 | 183 | 243 |

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 | 08 | 52 | 06 |
| 2. | Directorate of Transport Audit | 08 | 34 | 03 |
| 3. | Directorate of Works Audit | 05 | 36 | 03 |
| 4. | Directorate of Health Audit | 07 | 55 | 05 |
| 5. | Directorate of Revenue Audit | 04 | 32 | 04 |
| 6. | Directorate of Foreign Aided Projects Audit (FAPAD) | 05 | 15 | 05 |
| 7. | Directorate of Post, Telegraph, Science and Technology Audit (PTST) | 22 | 24 | 03 |
| 8. | Directorate of Agriculture and Environment Audit | 18 | 45 | 05 |
| 9. | Directorate of Constitutional Bodies Audit | 02 | 18 | 01 |
| 10. | Directorate of Power and Energy Audit | 08 | 21 | 02 |
| 11. | Directorate of Civil Audit | 01 | 20 | 01 |
| 12. | Directorate of Mission Audit | 50 | 50 | 02 |
| 13. | Directorate of Local Government and Rural Development Audit | 10 | 49 | 08 |
| 14. | Directorate of Defence Audit | 06 | 30 | 06 |
| 15. | Directorate of Education Audit | 10 | 42 | 03 |
| 16. | Directorate of Social Security Audit | 14 | 34 | 02 |
| 17. | Directorate of IT and Public Services Audit | 10 | 27 | 02 |
| Total | | 188 | 584 | 61 |

Activity 1.5: Compliance Audit (Second Half Yearly)

| SI No. | Audit Directorates | Number of AIRs | Assigned Staff | Number of Audit Reports |
|--------------|---|----------------|----------------|-------------------------|
| 1. | Directorate of Commercial Audit | 04 | 52 | 04 |
| 2. | Directorate of Transport Audit | 12 | 44 | 06 |
| 3. | Directorate of Works Audit | 06 | 36 | 03 |
| 4. | Directorate of Health Audit | 12 | 55 | 04 |
| 5. | Directorate of Revenue Audit | 03 | 32 | 03 |
| 6. | Directorate of Foreign Aided Projects Audit (FAPAD) | 02 | 06 | 02 |
| 7. | Directorate of Post, Telegraph, Science and Technology Audit (PTST) | 17 | 24 | 03 |
| 8. | Directorate of Agriculture and Environment Audit | 08 | 28 | 04 |
| 9. | Directorate of Constitutional Bodies Audit | 02 | 18 | 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 | 50 | 02 |
| 13. | Directorate of Local Government and Rural Development Audit | 16 | 49 | 09 |
| 14. | Directorate of Defence Audit | 09 | 33 | 09 |
| 15. | Directorate Education Audit | 20 | 42 | 07 |
| 16. | Directorate of Social Security Audit | 15 | 34 | 02 |
| 17. | Directorate of IT and Public Services Audit | 17 | 24 | 03 |
| Total | | 201 | 573 | 66 |

Activity 1.6: Compliance Audit on Special Areas [Thematic/Issue Based Audit]

| Sl No. | Audit Directorates | Number of Audits | Assigned Staff | Number of Audit Reports |
|--------------|--------------------------------------|------------------|----------------|-------------------------|
| 1. | Directorate of Works Audit | 01 | 04 | 01 |
| 2. | Directorate of Defence Audit | 03 | 15 | 03 |
| 3. | Directorate of Revenue Audit | 02 | 08 | 02 |
| 4. | Directorate of Social Security Audit | 01 | 06 | 00 |
| Total | | 07 | 33 | 06 |

Activity 1.7: Performance Audit

| Sl No. | Audit Directorates | Number of Audits | Assigned Staff | Number of Audit Reports |
|--------------|---|------------------|----------------|-------------------------|
| 1. | Directorate of Transport 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 | 03 | 01 |
| 5. | Directorate of Posts, Telecommunication, Science, Information and Technology Audit (PTST) | 01 | 04 | 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 |
| Total | | 08 | 36 | 08 |

Activity 1:8: IT Audit

| Sl No. | Audit Directorates | Number of Audits | Assigned Staff | Number of Audit Reports |
|--------------|---|------------------|----------------|-------------------------|
| 1. | Directorate of IT and Public Services Audit | 01 | 07 | 01 |
| 2. | Directorate of Transport Audit | 01 | 07 | 01 |
| 3. | Directorate of Local Government and Rural Development Audit | 01 | 07 | 01 |
| Total | | 03 | 21 | 03 |

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

| Sl No. | Audit Directorates | Number of Trainings/ Batches | Number of RPs | Number of Participants | Venue |
|--------|---|---------------------------------|---------------|------------------------|--|
| 1. | Directorate of Commercial Audit | 02 | 50 | 100 | Head Office-2 Batches, 50 Persons per Batch, Total-100 |
| 2. | Directorate of Transport Audit | 02 | 20 | 60 | Conference Room, Transport Audit Directorate |
| 3. | Directorate of Works Audit | 05 | 200 | 200 | Conference Room, Works Audit Directorate |
| 4. | Directorate of Health Audit | 04 | 60 | 240 | Conference Room, Health Audit Directorate, Zoom platform |
| 5. | Directorate of Foreign Aided Projects Audit (FAPAD) | 03 | 75 | 225 | - |
| 6. | Directorate of Post, Telegraph, Science and Technology (PTST) Audit | 02 | 17 | 50 | Conference Room, PTST Audit Directorate |
| 7. | Directorate of Agriculture and Environment Audit | 06 | 20 | 300 | Conference Room, Agriculture and Environment Audit Directorate |
| 8. | Directorate of Local Government and Rural Development Audit | 12 | 120 | 360 | Conference Room, LGRDAD & Online |
| 9. | Directorate of Defence Audit | 05 | 75 | 150 | Conference Room, Defence Audit Directorate and Online |
| 10. | Directorate of Education Audit | 02 | 50 | 100 | Conference Room, Education Audit Directorate/Office of the RPs |

| SI No. | Audit Directorates | Number of Trainings/ Batches | Number of RPs | Number of Participants | Venue |
|--------------|---|---------------------------------|---------------|------------------------|---|
| 11. | Directorate of IT and Public Services Audit | 10 | 250 | 500 | Conference Room, IT and Public Services Audit Directorate |
| 12. | Directorate of Revenue Audit | 04 | 04 | 160 | Conference Room, Revenue Audit Directorate |
| 13. | Directorate of Civil Audit | 02 | 50 | 50 | Conference Room, Civil Audit Directorate |
| 14. | Directorate of Mission Audit | 02 | 14 | 42 | Conference Room, Mission Audit Directorate |
| 15. | Directorate of Social Security Audit | 02 | 34 | 68 | Conference Room, Social Security Audit Directorate |
| 16. | Directorate of Power and Energy Audit | 02 | 14 | 50 | Conference Room, Power and Energy Audit Directorate |
| 17. | Directorate of Constitutional Bodies Audit | 03 | 03 | 45 | Conference Room, Constitutional Bodies Audit Directorate |
| Total | | 68 | 1056 | 2700 | |

Annex-11

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

| SI No. | Audit Directorates | Number of Audit Reports | Assigned Staff |
|--------------|---|-------------------------|----------------|
| 1. | Directorate of Mission Audit | 01 | 03 |
| 2. | Directorate of Local Government and Rural Development Audit | 02 | 06 |
| Total | | 03 | 09 |

Activity 2.4: Follow up on implementation of PAC Recommendations

| Sl No. | Audit Directorates | Number of Follow-up Reports | Assigned Staff |
|--------------|---|-----------------------------|----------------|
| 1. | Directorate of Constitutional Bodies Audit | 02 | 04 |
| 2. | Directorate of Mission Audit | 01 | 03 |
| 3. | Directorate of Local Government and Rural Development Audit | 02 | 06 |
| 4. | Directorate of Social Security Audit | 01 | 03 |
| Total | | 06 | 16 |

Activity 4.1: Implementation of Training Needs Assessment Report

| Sl No. | Name of the Activity | Target Date |
|--------|--|---------------------------------|
| 1. | Preparing a Comprehensive Training Manual for Departmental Training for AAGs | 30 th November, 2025 |
| 2. | Preparing a Comprehensive Training Manual for CPD for Grade-11 Officials | 31 st August, 2025 |
| 3. | Training of Trainers (ToT) (as and when necessary) | 30 th Sept, 2025 |
| 4. | Exploring new areas of training and excluding those courses that are not relevant (if any) | 31 st Dec, 2025 |
| 5. | Conducting a refreshers' course | 31 st March, 2026 |
| 6. | Undertaking a comprehensive study to assess the existing capacity of FIMA in terms of its structure, human resources and logistics | 31 st May, 2026 |

Activity 4.3: Arranging Training on Specialized Areas

| Serial Number | Name of the Specialized Area of Training | Number of Participants* |
|---------------|--|-------------------------|
| 1. | Training on IT Audit | 40 |
| 2. | Training on Climate Performance Audit | 40 |
| 3. | Training on Environmental Audit | 40 |
| 4. | Training on Works Audit | 40 |
| 5. | Training on Financial Audit | 40 |
| Total | | 200 |

* **Note:** Number of Participants is calculated through multiplication of number of trainings and number of trainees in each training i.e., Total Number of Participants = (Number of trainings 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 | 722 |
| 2. | Directorate of Commercial Audit | 10 | 370 |
| 3. | Directorate of Transport Audit | 06 | 240 |
| 4. | Directorate of Works Audit | 10 | 400 |
| 5. | Directorate of Health Audit | 05 | 300 |
| 6. | Directorate of Revenue Audit | 12 | 600 |
| 7. | Directorate of Foreign Aided Projects Audit (FAPAD) | 04 | 200 |
| 8. | Directorate of Post, Telegraph, Science and Technology Audit (PTST) | 04 | 240 |
| 9. | Directorate of Agriculture and Environment Audit | 06 | 300 |
| 10. | Directorate of Constitutional Bodies Audit | 07 | 245 |
| 11. | Directorate of Power and Energy Audit | 07 | 140 |
| 12. | Directorate of Civil Audit | 14 | 420 |
| 13. | Directorate of Mission Audit | 04 | 80 |
| 14. | Directorate of Local Government and Rural Development Audit | 12 | 360 |
| 15. | Directorate of Defence Audit | 03 | 90 |
| 16. | Directorate of Education Audit | 04 | 240 |
| 17. | Directorate of Social Security Audit | 05 | 250 |
| 18. | Directorate of IT and Public Service Audit | 10 | 500 |
| 19. | Office of the Controller General of Accounts (CGA) | 152 | 3580 |
| 20. | Office of the Controller General Defence Finance (CGDF) | 60 | 1500 |
| 21. | Office of the Additional Director General (Finance) BR | 96 | 2520 |
| Total | | 456 | 13297 |

* **Note:** Number of Participants is calculated through multiplication of number of trainings and number of trainees in each training i.e., Total Number of Participants = (Number of trainings 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) | 26 | 1210 |
| 2. | Financial Management Academy (FIMA) | 04 | 160 |
| 3. | Directorate of Commercial Audit | 05 | 150 |
| 4. | Directorate of Transport Audit | 01 | 60 |
| 5. | Directorate of Works Audit | 04 | 200 |
| 6. | Directorate of Health Audit | 02 | 150 |
| 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 | 150 |
| 10. | Directorate of Agriculture and Environment Audit | 03 | 150 |
| 11. | Directorate of Constitutional Bodies Audit | 02 | 80 |
| 12. | Directorate of Power and Energy Audit | 01 | 25 |
| 13. | Directorate of Civil Audit | 03 | 180 |
| 14. | Directorate of Local Government and Rural Development Audit | 03 | 90 |
| 15. | Directorate of Defence Audit | 02 | 80 |
| 16. | Directorate of Education Audit | 03 | 150 |
| 17. | Directorate of Mission Audit | - | - |
| 18. | Directorate of Social Security Audit | 02 | 70 |
| 19. | Directorate of IT and Public Services Audit | 02 | 80 |
| 20. | Office of the Controller General of Accounts (CGA) | 24 | 2490 |
| 21. | Office of the Controller General Defence Finance (CGDF) | 10 | 300 |
| 22. | Office of the Additional Director General (Finance) BR | 06 | 240 |
| Total | | 112 | 6315 |

Activity 4.9: Arranging training on Special Issues

| Serial Number | Name of the Office | Number of Trainings/ Batches | Number of Participants |
|---------------|---|---------------------------------|------------------------|
| 1. | Financial Management Academy (FIMA) | 02 | 120 |
| 2. | Directorate of Commercial Audit | 02 | 50 |
| 3. | Directorate of Transport Audit | 03 | 150 |
| 4. | Directorate of Works Audit | 05 | 250 |
| 5. | Directorate of Health Audit | 04 | 240 |
| 6. | Directorate of Revenue Audit | 09 | 450 |
| 7. | Directorate of Foreign Aided Projects Audit (FAPAD) | 04 | 200 |
| 8. | Directorate of Post, Telegraph, Science and Technology Audit (PTST) | 02 | 160 |
| 9. | Directorate of Agriculture and Environment Audit | 05 | 250 |
| 10. | Directorate of Constitutional Bodies Audit | 02 | 70 |
| 11. | Directorate of Power and Energy Audit | 02 | 40 |
| 12. | Directorate of Civil Audit | 02 | 60 |
| 13. | Directorate of Mission Audit | 05 | 100 |
| 14. | Directorate of Local Government and Rural Development Audit | 24 | 720 |
| 15. | Directorate of Defence Audit | 06 | 240 |
| 16. | Directorate of Education Audit | 06 | 300 |
| 17. | Directorate of Social Security Audit | 04 | 160 |
| 18. | Directorate of IT and Public Services Audit | 04 | 200 |
| Total | | 91 | 3760 |

Annex-17.1

Financial Management Academy (FIMA)

| SI No. | Name of the Training | Number of Participants | Venue |
|--------------|---|------------------------|-------|
| 1. | Arranging Training on Auditing Financial Statements of Extra Budgetary Organizations (EBOs) | 120 | FIMA |
| Total | | 120 | |

Annex-17.2

Directorate of Commercial Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------|-------------------------------|------------------------|---|
| 1. | Training of Financial Audit | 25 | Conference Room, Commercial Audit Directorate |
| 2. | Training on Performance Audit | 25 | |
| Total | | 50 | |

Annex-17.3

Directorate of Transport Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------|----------------------|------------------------|--|
| 1. | AMMS 2.0 | 90 | Conference Room, Transport Audit Directorate |
| 2. | IT Audit | 60 | |
| Total | | 150 | |

Annex-17.4

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 System | 50 | |
| Total | | 250 | |

Annex-17.5

Directorate of Health Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------|---|------------------------|---|
| 1. | Data Extraction through iBAS++ and Analysis | 120 | Conference Room, Health Audit Directorate |
| 2. | e-Audit Module in e-GP System | 120 | |
| Total | | 240 | |

Directorate of Revenue Audit

| 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 System | 50 | |
| 3. | Data Extraction through iBAS++ | 100 | |
| 4. | D-Nothi | 50 | |
| 5. | IT Audit Training | 50 | |
| 6. | Customs Act, 2023 | 50 | |
| 7. | Land Act, 2023 | 50 | |
| Total | | 450 | |

Directorate of Foreign Aided Projects Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------|------------------------|------------------------|----------------|
| 1. | D-Nothi | 100 | FAPAD & Others |
| 2. | e-Audit Manual in e-GP | 100 | |
| Total | | 200 | |

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

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------|----------------------|------------------------|-----------------------|
| 1. | AMMS 2.0 | 160 | Conference Room, PTST |
| Total | | 160 | |

Directorate of Agriculture and Environment Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------|------------------------|------------------------|--|
| 1. | AMMS 2.0 | 50 | Conference Room, Agriculture & Environment Audit Directorate |
| 2. | D-Nothi | 50 | |
| 3. | IT Audit | 50 | |
| 4. | HR Software | 50 | |
| 5. | e-Audit Manual in e-GP | 50 | |
| Total | | 250 | |

Annex-17.10

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 Manual in e-GP | 35 | |
| Total | | 70 | |

Annex-17.11

Directorate of Power and Energy Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------|------------------------|------------------------|-----------------------|
| 1. | e-Audit Manual in e-GP | 40 | Conference Room, PEAD |
| Total | | 40 | |

Annex-17.12

Directorate of Civil Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------|--------------------------------|------------------------|--|
| 1. | GPF Module in iBAS++ | 30 | Conference Room, Civil Audit Directorate |
| 2. | Data Extraction through iBAS++ | 30 | |
| Total | | 60 | |

Annex-17.13

Directorate of Mission Audit

| Sl 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 Manual 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. | Procurement | 120 | Conference Room, LGRD Audit Directorate |
| 2. | Engineering Works of LGED & DPHE. (Roads, Bridge & Building) | 120 | |
| 3. | ACR | 120 | |
| 4. | Data Extraction through iBAS++, e-GP & AMMS 2.0 | 120 | |
| 5. | Local Government Related | 120 | |
| 6. | Basic IT | 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 Manual in e-GP | 40 | |
| 6. | PPR, 2008 | 40 | |
| Total | | 240 | |

Directorate of Education Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------------|--------------------------------|------------------------|---|
| 1. | AMMS 2.0 | 100 | Conference Room, Education Audit Directorate |
| 2. | e-Audit Manual on e-GP | 50 | |
| 3. | Data Extraction through iBAS++ | 50 | |
| 4. | Audit on Financial Statement | 100 | |
| Total | | 300 | |

Annex-17.17

Directorate of Social Security Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------------|--------------------------------|------------------------|--|
| 1. | AMMS 2.0 | 40 | Conference Room, Social Security Audit Directorate |
| 2. | e-Audit Module in e-GP | 40 | |
| 3. | Data Extraction through iBAS++ | 40 | |
| 4. | D-Nothi | 40 | |
| Total | | 160 | |

Annex-17.18

Directorate of IT and Public Services Audit

| Sl No. | Name of the Training | Number of Participants | Venue |
|--------------|--|------------------------|--|
| 1. | Data Extraction through iBAS++ and Data Analysis | 50 | Conference Room of the IT & Public Services Audit Directorate/ Competent Venue |
| 2. | e-Audit Module in e-GP | 50 | |
| 3. | IT Audit | 50 | |
| 4. | 21 Days Long Training on PPA-2006 & PPR-2008 | 50 | |
| Total | | 200 | |

Annex 18

Activity 4.10: Rollout of the 'Training Policy of the OCAG, 2023'

| Sl No. | Key Actions | Target Date |
|--------|--|----------------------------------|
| 1. | Developing new course curriculum and training materials | 31 st March, 2026 |
| 2. | Mobilizing resource persons and creating a resource pool | 31 st July, 2025 |
| 3. | Policy-Oriented and High-Level Strategic Courses | 31 st October, 2025 |
| 4. | Off-Campus/Online/Blended Learning | 30 th September, 2025 |

Operational Plan of the OCAG for FY 2025 – 2026

Operational Plan of the OCAG for FY 2025 – 2026

has been prepared by the committee comprised of the following members:

| | |
|--|-------------------------|
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| Mr. Md. Kamrul Alam Director General Directorate of Education Audit Audit Complex (4th Floor) Segunbagicha, Dhaka-1000 | Member |
| Ms. Fatema Yasmin ADCAG (AQAC) OCAG, Audit Bhaban 77/7, Kakrail, Dhaka-1000. | Member |
| Mr. A. K. M. Hasibur Rahman Finance Controller (Army) Office of the Finance Controller (Log Area) Dhaka Cantonment, Dhaka. | Member |
| Ms. Noor-E-Ferdous Director, Directorate of Agriculture and Environment Audit Audit Complex (15th Floor) Segunbagicha, Dhaka-1000 | Member |
| Mr. Mohammad Shah Alam Director Financial Management Academy (FIMA) Lalasarai, Mirpur-14, Dhaka | Member |
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| Mr. Pranab Sarker Director (Research and Development) OCAG, Audit Bhaban 77/7, Kakrail, Dhaka-1000. | Member-Secretary |
| 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 |
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