

110 -Office of the Comptroller & Auditor General of Bangladesh

Medium Term Expenditure

(Taka in Thousands)

Description	Budget 2023-24	Projection	
		2024-25	2025-26
Operating Expenditure	297,95,00	324,77,00	353,99,00
Development Expenditure	0	0	0
Total	297,95,00	324,77,00	353,99,00
Recurrent	269,45,10	293,30,70	319,44,67
Capital	28,34,90	31,31,30	34,39,33
Financial Asset	15,00	15,00	15,00
Liability	0	0	0
Total	297,95,00	324,77,00	353,99,00

1.0 Mission Statement and Major Functions

1.1 Mission Statement

Conducting effective audit of public sector operations for optimum utilization of public resources and providing reliable and authentic information for establishing accountability and transparency of the public financial management.

1.2 Major Functions

- 1.2.1 Assist in establishing accountability, transparency and good governance in the activities of the public offices by auditing their receipts and expenditure;
- 1.2.2 Issue audit certificates for Government Appropriation Accounts after audit;
- 1.2.3 Issue audit certificates for the Finance Accounts as part of constitutional obligations;
- 1.2.4 Prepare standard audit reports in time and submit those to the Honorable President;
- 1.2.5 Impart necessary training to officers and employees involved in government financial management & auditing to enhance professional skills;
- 1.2.6 Play an ancillary role in preventing irregularity and corruption in all spheres of public financial management through effective audit;
- 1.2.7 Provide objective information in the meetings of the Public Accounts Committee (PAC) and Public Undertakings Committee of the Parliament and take effective measures to enforce and follow-up of the decisions of the Parliamentary Committee including PAC.

2.0 Medium Term Strategic Objectives and Activities

Medium-Term Strategic Objectives	Activities	Implementing Departments/Agencies
1	2	3
1. Establish transparency, accountability and good governance in the government financial management	<ul style="list-style-type: none"> • Conduct audits of all government/semi-government offices, banks and financial institutions, autonomous bodies, all foreign-aided projects and other organizations • Scrutinize Appropriation Accounts and Finance Accounts of the Government and issue 	<ul style="list-style-type: none"> • Office of the CAG

Medium-Term Strategic Objectives	Activities	Implementing Departments/Agencies
1	2	3
	certificates	
	<ul style="list-style-type: none"> • Provide realistic information in the meetings of Public Accounts Committee (PAC) and implementing and monitoring of decisions taken by PAC 	
	<ul style="list-style-type: none"> • Use of information technology to improve the quality of audit functions and monitoring thereof 	
2. Ensure value for money in the optimum use of public resources	<ul style="list-style-type: none"> • Conduct performance audits on different issues/agencies 	<ul style="list-style-type: none"> • Office of the CAG

3.0 Poverty and Gender Reporting

3.1 Impact of medium Term Strategic Objectives on Poverty Reduction and Women's Advancement

3.1.1 Establish good governance, transparency and accountability in the government financial management

Impact on Poverty Reduction: No direct impact.

Impact on Women's Advancement: No direct impact.

3.1.2 Ensure value for money in the optimum use of public resources

Impact on Poverty Reduction: No direct impact.

Impact on Women's Advancement: No direct impact.

3.2 Poverty Reduction and Women's Advancement Related Spending

(Taka in Thousands)

Description	Budget 2023-24	Projection	
		2024-25	2025-26
Poverty Reduction	0	0	0
Gender	33,74,20	37,86,74	41,87,09

4.1 Priority Spending Areas/ Programmes

Priority Spending Areas/ Programmes	Related Strategic Objectives
<p>1. Conduct Audits of all government/semi-government offices, banks and financial institutions, autonomous bodies, all foreign-aided projects and other organizations</p> <p>It is essential to have well-disciplined financial management in all government offices and projects. Efficiency, transparency, accountability and good governance of Government activities relating to use of funds can be better enforced through effective audits. It is ascertained through audits whether relevant rules and regulations have been followed in collection of revenues as well as incurring expenditures. This is, therefore, given the top priority area.</p>	<ul style="list-style-type: none"> • Establish transparency, accountability and good governance in the government financial management
<p>2. Conduct special audits/performance audits on different issues/institutions maintaining high standard</p>	<ul style="list-style-type: none"> • Ensure value for money in the use of public resources

Priority Spending Areas/ Programmes	Related Strategic Objectives
The principal objective of the use of public resources is to ensure welfare of the people by optimum use of limited public resources. Issue based or special audit is done on the operations of important public institutions and on Schemes of public importance. It helps to provide realistic information to the competent authority and at the same time, applications of performance audit techniques help verify whether economy, efficiency and effectiveness in the use of public fund have been ensured. This is, therefore, given the second highest priority.	
<p>3. Application and expansion of ICT to improve auditing standard and monitoring of related activities</p> <p>All ministries/divisions and their attached departments are laying more emphasis on the use of ICT. As a result, importance has been given to include activities of those institutions within the purview of IT audit. Application of ICT in audit will facilitate quality and useful audits and management of audit findings through sampling of data and classification thereof. This is, therefore, given the priority.</p>	<ul style="list-style-type: none"> Establish transparency, accountability and good governance in the government financial management

4.2 Medium Term Expenditure Estimates and Projection (2023-24 to 2025-26)

4.2.1 Expenditure by Department/Agencies/Institutional Units

(Taka in Thousands)

Description	Budget	Revised	Budget 2023-24	Projection	
	2022-23			2024-25	2025-26
Office of the Comptroller & Auditor General of Bangladesh	62,34,00	55,99,06	64,34,00	77,04,50	88,92,94
Directorate of Civil Audit	10,44,00	9,12,57	10,26,00	10,77,83	11,53,26
Directorate of IT and Public Service Audit	5,78,00	5,46,30	9,33,00	9,88,32	10,57,48
Directorate of Mission Audit	10,46,00	6,19,98	10,45,00	11,08,16	11,85,71
Directorate of Foreign Aided Projects Audit	18,94,00	17,75,00	18,05,00	19,01,37	20,34,43
Revenue Audit Directorate	11,50,00	10,89,85	11,55,00	12,15,86	13,00,94
Head Office, Directorate of Commercial Audit	16,62,56	15,01,36	16,67,00	17,73,70	18,97,82
Regional Offices, Directorate of Commercial Audit	14,44,44	13,28,66	14,41,00	15,20,89	16,27,32
Directorate of Works Audit	11,72,00	10,70,57	11,97,00	12,60,80	13,49,03
Head Office, Transport Audit Directorate	8,70,00	8,32,00	9,57,00	10,14,00	10,84,96
Regional Offices, Transport Audit Directorate	3,61,00	3,44,25	3,94,00	4,01,58	4,29,68
Directorate of Defence Audit	10,81,00	9,09,08	10,50,00	11,03,51	11,80,73
Head Office, Directorate of Postal, Telecommunication and Technology (PTST) Audit	12,17,00	10,41,08	12,12,00	12,76,85	13,66,20
Regional Offices, Directorate of Postal, Telecommunication and Technology (PTST) Audit	1,29,00	1,22,59	1,54,00	1,61,78	1,73,10
Financial Management Academy (FIMA)	18,41,00	15,45,93	19,07,00	20,40,50	21,83,29
Directorate of Education Audit	14,41,00	12,62,50	13,48,00	14,27,38	15,27,27
Directorate of Health Audit	12,71,00	8,98,75	12,66,00	13,44,63	14,38,73
Directorate of Agriculture and Environment Audit	10,77,00	9,55,91	11,08,00	11,75,57	12,57,84
Directorate of Local Government and Rural Development Audit	12,28,00	11,12,00	12,11,00	12,85,78	13,75,76
Directorate of Constitutional Bodies Audit	7,98,00	6,82,77	8,47,00	9,06,30	9,69,72
Directorate of Social Security Audit	7,96,00	7,36,43	9,04,00	9,57,29	10,24,28
Directorate of Power and Energy Audit	7,23,00	6,83,99	7,34,00	8,30,40	8,88,51
Grand Total :	290,58,00	255,70,63	297,95,00	324,77,00	353,99,00

4.2.2 Expenditure by Economic Group Wise

(Taka in Thousands)

Economic Group	Description	Budget	Revised	Budget	Projection	
		2022-23		2023-24	2024-25	2025-26
	Recurrent Expenditure					
3111	Wages and salaries in cash	188,21,36	179,09,12	196,06,44	206,18,02	223,95,01
3211	Administrative expenses	26,82,97	25,60,38	28,06,54	34,54,35	37,00,62
3231	Training	3,03,80	3,08,80	3,68,39	4,46,24	4,96,99
3243	Petrol, oil and lubricants	1,36,16	1,27,16	1,32,48	1,64,03	1,90,54
3244	Travel and Transfer	19,76,63	12,25,30	23,31,34	25,76,31	28,29,86
3253	Public order and safety supplies	99,25	1,00,84	1,10,30	1,20,20	1,29,30
3255	Printing and stationery	4,48,34	3,03,08	4,98,08	5,97,86	6,65,29
3256	General supplies and materials	1,28,54	1,53,60	1,44,42	1,91,37	2,15,87
3257	Professional services, honorariums and special expenses	3,83,55	5,09,30	4,86,82	6,08,63	6,92,25
3258	Repairs and maintenance	3,60,91	3,76,99	4,50,29	5,41,69	6,14,94
3821	Current transfers not elsewhere classified	10,00	10,00	10,00	12,00	14,00
3911	Reserve	5,64,56	0	0	0	0
	Total : - Recurrent Expenditure	259,16,07	235,84,57	269,45,10	293,30,70	319,44,67
	Capital Expenditure					
4111	Buildings and structures	9,09,95	7,32,98	6,15,93	5,57,00	6,55,00
4112	Machinery and equipment	19,64,14	10,85,24	20,35,97	23,09,48	24,78,59
4113	Other fixed assets	2,57,84	1,57,84	1,83,00	2,64,82	3,05,74
	Total : - Capital Expenditure	31,31,93	19,76,06	28,34,90	31,31,30	34,39,33
	Assets					
7215	Loans	10,00	10,00	15,00	15,00	15,00
	Total : - Assets	10,00	10,00	15,00	15,00	15,00
	Grand Total :	290,58,00	255,70,63	297,95,00	324,77,00	353,99,00

5.0 Key Performance Indicator (KPIs)

Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
			2021-22		2022-23		2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8	9	10
1. Expansion of annual audit coverage	1, 2	as percent of auditable units	25	10	25	25	25	25	25
2. Average time taken in the preparation of audit reports:									
a. Annual, financial, special, issue based and compliance audit	1,2	Period (Months)	12	12	12	12	12	12	12
b. Performance audit			12	12	12	12	12	12	12
3. Evaluation of costs and gains in audit	1, 2	Ratio of audit expense and money recovered	1:80	1:47	1:80	1:60	1:80	1:80	1:80

6.0 Recent Achievements, Activities, Output Indicators and Targets and Expenditure Estimates of the Departments/Agencies

6.1 Office of the Comptroller & Auditor General of Bangladesh

6.1.1 Recent Achievements: In the year of 2019-20, 2020-21 and 2021-22, office of the CAG submitted 124 audit reports to the Hon'ble President in order to place those to the parliament. Besides, audits have been conducted on 19 issues/agencies between 2019-20 and 2021-22. In FY 2021-22 an amount of Tk 2285.40 crore has been realized by disposal of audit objections and Tk 8098.77 crore has been adjusted.

6.1.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22	2022-23	2023-24	2024-25	2025-26		
1	2	3	4	5	6	7	8	9	10	11
1. Conduct audits of all government semi-government offices, public sector banks and financial institutions, autonomous bodies, all foreign-aided projects and other organizations	Audit Inspection Reports(AIR)* submitted	1	number	525	692	550	700	700	700	700
	Audit reports submitted			32	39	50	50	50	50	50
2. Scrutinize Appropriation Accounts and Finance Accounts of the government and issue certificates	Audit certification issued	1	number	05	03	05	05	05	05	05
3. Provide realistic information to the Public Accounts Committee (PAC) and implementation and monitoring of decisions taken by PAC	Bilateral and tripartite meetings held	1	number	500	224	500	400	500	500	400
4. Use of information technology to improve the quality of audit functions and monitoring thereof	Audit reports placed in the websites	1	number	35	39	35	50	35	35	50
5. Conduct performance audits on different issues/agencies	Performance audit reports submitted	2	number	05	02	05	05	05	05	05

6.1.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2021-22	Budget	Revised	Medium Term Expenditure Estimates		
			2022-23	2023-24	2024-25	2025-26	
1	2	3	4	5	6	7	8
Operating Activities							
General Activity							
1100101 - Office of the Comptroller & Auditor General of Bangladesh	1-5	38,20,83	62,24,00	55,89,06	64,19,00	76,89,50	88,77,94
1100201 - Directorate of Civil Audit	1-5	6,07,38	10,44,00	9,12,57	10,26,00	10,77,83	11,53,26
1100301 - Directorate of IT and Public Service Audit	1-5	2,78,50	5,78,00	5,46,30	9,33,00	9,88,32	10,57,48
1100401 - Directorate of Mission Audit	1-5	8,32,02	10,46,00	6,19,98	10,45,00	11,08,16	11,85,71
1100501 - Directorate of Foreign Aided Projects Audit	1-5	11,74,88	18,94,00	17,75,00	18,05,00	19,01,37	20,34,43
1100601 - Revenue Audit Directorate	1-5	8,48,65	11,50,00	10,89,85	11,55,00	12,15,86	13,00,94
1100701 - Head Office, Directorate of Commercial Audit	1-5	11,47,18	16,62,56	15,01,36	16,67,00	17,73,70	18,97,82
1100702 - Regional Offices, Directorate of Commercial Audit	1-5	11,53,17	14,44,44	13,28,66	14,41,00	15,20,89	16,27,32
1100801 - Directorate of Works Audit	1-5	9,39,74	11,72,00	10,70,57	11,97,00	12,60,80	13,49,03
1100901 - Head Office, Transport Audit Directorate	1-5	7,13,37	8,70,00	8,32,00	9,57,00	10,14,00	10,84,96
1100902 - Regional Offices, Transport Audit Directorate	1-5	2,88,59	3,61,00	3,44,25	3,94,00	4,01,58	4,29,68
1101001 - Directorate of Defence Audit	1-5	7,64,91	10,81,00	9,09,08	10,50,00	11,03,51	11,80,73
1101101 - Head Office, Directorate of Postal, Telecommunication and Technology (PTST) Audit	1-5	7,14,80	12,17,00	10,41,08	12,12,00	12,76,85	13,66,20
1101102 - Regional Offices, Directorate of Postal, Telecommunication and Technology (PTST) Audit	1-5	83,59	1,29,00	1,22,59	1,54,00	1,61,78	1,73,10
1101201 - Financial Management Academy (FIMA)	1-5	9,12,98	18,41,00	15,45,93	19,07,00	20,40,50	21,83,29
1101301 - Directorate of Education Audit	1-5	8,65,74	14,41,00	12,62,50	13,48,00	14,27,38	15,27,27
1101401 - Directorate of Health Audit	1-5	8,79,48	12,71,00	8,98,75	12,66,00	13,44,63	14,38,73
1101501 - Directorate of Agriculture and Environment Audit	1-5	8,47,96	10,77,00	9,55,91	11,08,00	11,75,57	12,57,84
1101601 - Directorate of Local Government and Rural Development Audit	1-5	7,57,78	12,28,00	11,12,00	12,11,00	12,85,78	13,75,76
1101701 - Directorate of Constitutional Bodies Audit	1-5	5,53,34	7,98,00	6,82,77	8,47,00	9,06,30	9,69,72

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2021-22	Budget	Revised	Medium Term Expenditure Estimates		
			2022-23		2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8
1101801 - Directorate of Social Security Audit	1-5	6,85,88	7,96,00	7,36,43	9,04,00	9,57,29	10,24,28
1101901 - Directorate of Power and Energy Audit	1-5	5,16,95	7,23,00	6,83,99	7,34,00	8,30,40	8,88,51
Total : General Activity		193,87,72	290,48,00	255,60,63	297,80,00	324,62,00	353,84,00
Special Activity							
120000801 - Loans to Government Employees	1-5	0	10,00	10,00	15,00	15,00	15,00
Total : Special Activity		0	10,00	10,00	15,00	15,00	15,00
Total : Operating Activities		193,87,72	290,58,00	255,70,63	297,95,00	324,77,00	353,99,00
Total :		193,87,72	290,58,00	255,70,63	297,95,00	324,77,00	353,99,00