

10 - Comptroller and Auditor General of Bangladesh

Medium Term Expenditure

(Taka in Thousands)

Description	Budget 2017-18	Projection	
		2018-19	2019-20
Non-Development	196,05,00	215,66,00	237,22,00
Development	0	0	0
Total	196,05,00	215,66,00	237,22,00
Revenue	191,40,70	212,07,75	231,60,20
Capital	4,64,30	3,58,25	5,61,80
Total	196,05,00	215,66,00	237,22,00

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 (Civil Accounts, Defense Accounts, PT&T Accounts and Railways Accounts) after audit;
- 1.2.3 Issue audit certificates for the Public Accounts of the Republic after due auditing, 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 and 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 to the Public Accounts Committee and Public Undertaking 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 good governance, transparency and accountability in the government financial management	<ul style="list-style-type: none"> • Conduct audits of all government/semi-government offices, public sector banks and financial institutions, autonomous bodies, all foreign-aided projects and other organizations • Scrutinize Appropriation Accounts and Finance Accounts of the Government and issue certificates 	<ul style="list-style-type: none"> • Office of the C&AG

Medium-Term Strategic Objectives	Activities	Implementing Departments/Agencies
1	2	3
	<ul style="list-style-type: none"> Provide realistic information to the Public Accounts Committee (PAC) and monitor implementation of decisions taken by PAC Use of information technology to improve the quality of audit functions and monitoring thereof 	
2. Ensure value for money in the 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 C&AG

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 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)

Particulars	Budget 2017-18	Projection	
		2018-19	2019-20
Poverty Reduction	0	0	0
Gender	29,04,33	31,57,02	34,77,52

4.1 Priority Spending Areas/Programmes

Priority Spending Areas/Programmes	Related Strategic Objectives
<p>1. Conduct performance audits /special audits on different issues/institutions maintaining high standard</p> <p>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 programmes 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 top priority area.</p>	<ul style="list-style-type: none"> Ensure value for money in the use of public resources
<p>2. Conduct Audits on accounts of all government/semi-government offices, public sector banks and financial institutions, all autonomous bodies, foreign-aided projects and other organizations</p>	<ul style="list-style-type: none"> Establish good governance, transparency and accountability in the government financial management

Priority Spending Areas/Programmes	Related Strategic Objectives
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 the collection of revenues as well as incurring expenditures. 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 good governance, transparency and accountability in the government financial management

4.2 Medium Term Expenditure Estimates and Projection (2016-17 to 2018-19)

4.2.1 Expenditure by Department/Agencies/Operational Units

(Taka in thousands)

Description	Budget	Revised	Budget 2017-18	Projection	
	2016-17			2018-19	2019-20
Comptroller and Auditor General	64,19,68	28,04,53	28,27,33	32,21,05	36,17,93
Department of Civil Audit	14,81,14	14,66,17	14,70,76	15,41,67	17,79,62
Directorate of Performance Audit	2,44,67	2,58,19	2,43,67	2,60,86	2,94,84
Department of Mission Audit	6,91,67	6,79,68	8,08,17	9,30,80	9,77,88
Department of Foreign Aided Projects Audit	16,68,00	15,07,00	15,87,01	17,94,15	19,20,28
Department of Local and Revenue Audit	25,99,48	24,61,03	27,45,87	29,22,57	31,25,63
Department of Commercial Audit	42,68,01	41,18,56	41,15,05	46,17,15	49,79,20
Department of Works Audit	18,14,19	16,58,57	18,18,70	19,59,28	22,00,62
Department of Railway Audit	11,70,80	9,49,80	10,20,80	11,08,23	12,35,17
Department of Defence Audit	9,33,07	9,22,02	9,69,44	10,11,08	11,73,02
Department of Post, Telegraph & Telephone Audit	12,73,00	12,24,95	12,74,00	14,08,00	15,41,54
Financial Management Academy (FIMA)	6,54,29	7,26,43	7,24,20	7,91,16	8,76,28
Grand Total :	232,18,00	187,76,93	196,05,00	215,66,00	237,22,01

4.2.2 Expenditure by Economic Group Wise

(Taka in thousands)

Economic Group	Description	Budget	Revised	Budget 2017-18	Projection	
		2016-17			2018-19	2019-20
	Revenue Expenditure					
4500	Pay of Officers	41,41,32	42,75,92	42,95,88	51,86,93	53,94,87
4600	Pay of Establishment	50,92,21	42,85,06	45,11,94	50,39,61	54,59,44
4700	Allowances	62,32,95	55,73,95	62,29,46	65,02,77	73,40,76
4800	Supplies and Services	35,07,84	36,49,03	38,93,13	42,25,07	47,10,68
4900	Repairs and Maintenance	1,67,15	1,79,14	2,07,59	2,50,37	2,51,18
6100	Contributions to International Organisation	2,70	2,70	2,70	3,00	3,27
6300	Pensions and Gratuities	33,62,70	0	0	0	0
	Total: - Revenue Expenditure	225,06,87	179,65,80	191,40,70	212,07,75	231,60,20
	Capital Expenditure					
6800	Acquisition of Assets	3,01,80	4,01,80	4,20,30	3,06,85	5,08,56
7000	Construction and Works	3,63,33	3,63,33	0	0	0

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2015-16	2016-17	2017-18	2018-19	2019-20		
1	2	3	4	5	6	7	8	9	10	11
4. Use of information technology to improve the quality of audit functions and monitoring thereof	Audit reports placed in the websites	1	number	30	30	30	30	30	30	30
	Audit objections being managed through database		%	70	70	75	75	75	75	75
5. Conduct performance audits on different issues/agencies	Audit reports prepared & submitted	2	number	02	02	05	05	05	05	05

* Keeping consistency with the indicator as included in serial # 1 of section 5.0, the previous output indicator of "accounts certification (FAPAD)" has been replaced.

** Targets in the projection years is expected to decline due to the crash program being taken to resolve the accumulated disputes.

6.1.3 Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects

(Taka in Thousands)

Name of the Operational Unit/Programme/Project	Related Activity	Actual 2015-16	Budget	Revised	Medium Term Expenditure Estimates		
			2016-17	2017-18	2018-19	2019-20	
1	2	3	4	5	6	7	8
Operational Units							
1001-0001 - Office of the Comptroller and Auditor General	1-5	62,37,13	60,56,35	24,41,20	28,27,33	32,21,05	36,17,93
1009-0000 - Department of Civil Audit	1-5	12,11,45	14,81,14	14,66,17	14,70,76	15,41,67	17,79,62
1010-0000 - Directorate of Performance Audit	1-5	1,86,32	2,44,67	2,58,19	2,43,67	2,60,86	2,94,84
1011-0000 - Department of Mission Audit	1-5	6,35,14	6,91,67	6,79,68	8,08,17	9,30,80	9,77,88
1013-0000 - Department of Foreign Aided Project Audit	1-5	12,57,94	16,68,00	15,07,00	15,87,01	17,94,15	19,20,28
1015-0000 - Department of Local and Revenue Audit	1-5	22,33,74	25,99,48	24,61,03	27,45,87	29,22,57	31,25,63
1017-0000 - Department of Commercial Audit	1-5	33,74,30	42,68,01	41,18,56	41,15,05	46,17,15	49,79,20
1019-0000 - Department of Works Audit	1-5	13,17,20	18,14,19	16,58,57	18,18,70	19,59,28	22,00,62
1021-0000 - Department of Railway Audit	1-5	7,42,07	11,70,80	9,49,80	10,20,80	11,08,23	12,35,17
1023-0000 - Department of Defence Audit	1-5	8,00,89	9,33,07	9,22,02	9,69,44	10,11,08	11,73,02
1025-0000 - Department of Post, Telegraph & Telephone Audit	1-5	10,45,54	12,73,00	12,24,95	12,74,00	14,08,00	15,41,54
1027-0000 - Financial Management Academy (FIMA)	1-5	3,89,69	6,54,29	7,26,43	7,24,20	7,91,16	8,76,28
Total : Operational Units		194,31,41	228,54,67	184,13,60	196,05,00	215,66,00	237,22,01
Approved Programmes							
1096-4301 - Vetical Expansion work of 5 storied Audit bhaban at Kakrail, Dhaka (6th, 7th and 8th floor) Implementing agency	1-5	4,90,01	3,63,33	3,63,33	0	0	0
Total : Approved Programmes		4,90,01	3,63,33	3,63,33	0	0	0
Total : Non Development		199,21,42	232,18,00	187,76,93	196,05,00	215,66,00	237,22,01
Total :		199,21,42	232,18,00	187,76,93	196,05,00	215,66,00	237,22,01