

110 -Office of the Comptroller & Auditor General of Bangladesh

Medium Term Expenditure

(Taka in Thousands)

| Description | Budget 2024-25 | Projection | |
|-------------------------|-------------------|------------------|------------------|
| | | 2025-26 | 2026-27 |
| Operating Expenditure | 289,69,00 | 318,63,00 | 350,51,00 |
| Development Expenditure | 0 | 0 | 0 |
| Total | 289,69,00 | 318,63,00 | 350,51,00 |
| | | | |
| Recurrent | 260,09,98 | 286,49,26 | 315,51,70 |
| Capital | 29,59,02 | 32,13,74 | 34,99,30 |
| Financial Asset | 0 | 0 | 0 |
| Liability | 0 | 0 | 0 |
| Total | 289,69,00 | 318,63,00 | 350,51,00 |

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 in the public financial management.

1.2 Major Functions

- 1.2.1 Assist enhancement of accountability, transparency and good governance in the activities of the public offices by auditing their receipts and expenditures;
- 1.2.2 Issuance of the audit certificates for Government Appropriation Accounts after auditing properly;
- 1.2.3 Issuance of the audit certificates for the Finance Accounts of the Government as a constitutional obligation;
- 1.2.4 Preparation of audit reports on time and submission thereof to the Honorable President;
- 1.2.5 Impart necessary training to the personnel involved in public financial management & auditing to enhance their professional efficiency;
- 1.2.6 Prevent irregularities and corruption in all spheres of public financial management through effective audit;
- 1.2.7 Provide information to the Public Accounts Committee (PAC) and Public Undertakings Committee of the Parliament and take effective measures to enforce and follow up the decisions of the parliamentary committees including PAC.

2.0 Medium Term Strategic Objectives and Activities

| Medium-Term Strategic Objectives | Activities | Implementing Departments/Agencies |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| 1 | 2 | 3 |
| 1. Enhancing transparency, accountability and good governance in the public financial management | <ul style="list-style-type: none"> • Auditing all government/semi-government offices, banks, non-bank financial institutions, autonomous bodies, foreign-aided projects, and other organizations; • Scrutinizing Appropriation Accounts and Finance | <ul style="list-style-type: none"> • Office of the CAG |

| Medium-Term Strategic Objectives | Activities | Implementing Departments/Agencies |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| 1 | 2 | 3 |
| | Accounts of the Government and issuing certificates thereto; | |
| | <ul style="list-style-type: none"> • Providing objective information to the meetings of the Public Accounts Committee (PAC), and implementing and monitoring of the decisions taken by the PAC and other Parliamentary Committees; | |
| | <ul style="list-style-type: none"> • Using information technology to improve the quality of audit and monitoring thereof. | |
| 2. Ensuring value for money in the best use of public resources | <ul style="list-style-type: none"> • Conducting performance audits and special audits on different issues and 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 Enhancing good governance, transparency and accountability in the public financial management

Impact on Poverty Reduction: No direct impact.

Impact on Women's Advancement: No direct impact.

3.1.2 Ensuring value for money in the best 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 2024-25 | Projection | |
|-------------------|-------------------|------------|----------|
| | | 2025-26 | 2026-27 |
| Poverty Reduction | 0 | 0 | 0 |
| Gender | 48,82,14 | 53,69,51 | 59,07,00 |

4.1 Priority Spending Areas/ Programmes

| Priority Spending Areas/ Programmes | Related Strategic Objectives |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Auditing all government/semi-government offices, banks, non-bank financial institutions, autonomous bodies, foreign-aided projects, and other organizations</p> <p>Discipline in the financial management in the government offices and projects is essential to ensure appropriate use of the public resources. Effective audit on application of the rules and regulations in resource mobilization and expenditures enhances efficiency, transparency, accountability and good governance in the public financial management. That is why, auditing is a priority area for government spending.</p> | <ul style="list-style-type: none"> • Enhancing transparency, accountability and good governance in the public financial management |
| <p>2. Conducting performance audits and special audits on different issues and public agencies</p> | <ul style="list-style-type: none"> • Ensuring value for money in the best use of public resources |

| Priority Spending Areas/ Programmes | Related Strategic Objectives |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| Special audit on specific issues is conducted on the operation of public offices and projects of high public interest. Special audit provides detailed accurate information of the auditees to the competent authority for decision making. On the other hand, performance audit examines economy, efficiency and effectiveness in the use of public resources. As such, priority spending areas includes special and performance audit; | |
| <p>3. Application and expansion of the use of ICT to improve auditing standard and audit monitoring</p> <p>ICT is being widely used in the public offices in Bangladesh as a part of digitalizing the public services. Progress of digitalization of public offices is assessed within the purview of IT audit. In this connection, online based Audit Monitoring and Management System (AMMS-2.0) has been introduced. Effective use of AMMS-2.0 will be expanded and strengthened continuously. Use of ICT in audit will enhance quality and management of audit.</p> | <ul style="list-style-type: none"> Enhancing transparency, accountability and good governance in the public financial management |
| <p>4. Improving professional competence of the employees engaged in public financial management and audit</p> <p>Training is necessary to achieve professional competence in every field. Financial Management Academy provides trainings to the personnel engaged in public financial management and audit improve their professional knowledge and skills.</p> | <ul style="list-style-type: none"> Ensuring value for money in the best use of public resources |
| <p>5. Acceleration of government services</p> <p>Reforms and reorganizations to enhance quality of services provided by the office of the CAG is another priority spending area.</p> | <ul style="list-style-type: none"> Ensuring value for money in the best use of public resources |

4.2 Medium Term Expenditure Estimates and Projection (2024-25 to 2026-27)

4.2.1 Expenditure by Department/Agencies/Institutional Units

(Taka in Thousands)

| Description | Budget | Revised | Budget 2024-25 | Projection | |
|----------------------------------------------------------------------------------------|----------|----------|-------------------|------------|----------|
| | 2023-24 | | | 2025-26 | 2026-27 |
| Office of the Comptroller & Auditor General of Bangladesh | 64,34,00 | 55,65,05 | 64,05,66 | 71,18,75 | 78,32,17 |
| Directorate of Civil Audit | 10,26,00 | 9,33,68 | 10,10,44 | 11,12,58 | 12,23,85 |
| Directorate of IT and Public Service Audit | 9,33,00 | 8,22,30 | 8,81,35 | 9,73,90 | 10,71,30 |
| Directorate of Mission Audit | 10,45,00 | 10,21,85 | 10,71,05 | 11,81,45 | 12,99,60 |
| Directorate of Foreign Aided Projects Audit | 18,05,00 | 14,78,23 | 15,58,34 | 17,47,17 | 19,21,90 |
| Revenue Audit Directorate | 11,55,00 | 9,57,65 | 9,87,85 | 10,86,63 | 11,95,30 |
| Head Office, Directorate of Commercial Audit | 16,67,00 | 14,29,02 | 15,58,93 | 17,14,82 | 18,86,32 |
| Regional Offices, Directorate of Commercial Audit | 14,41,00 | 13,11,54 | 13,54,31 | 14,91,94 | 16,41,14 |
| Directorate of Works Audit | 11,97,00 | 11,39,55 | 11,85,28 | 13,15,91 | 14,47,51 |
| Head Office, Transport Audit Directorate | 9,57,00 | 9,28,45 | 10,12,73 | 11,18,96 | 12,30,85 |
| Regional Offices, Transport Audit Directorate | 3,94,00 | 3,95,13 | 4,03,60 | 4,43,95 | 4,88,36 |
| Directorate of Defence Audit | 10,50,00 | 9,10,72 | 10,23,94 | 11,27,43 | 12,40,18 |
| Head Office, Directorate of Postal, Telecommunication and Technology (PTST) Audit | 12,12,00 | 10,88,15 | 10,83,29 | 12,15,82 | 13,36,82 |
| Regional Offices, Directorate of Postal, Telecommunication and Technology (PTST) Audit | 1,54,00 | 1,54,00 | 1,55,41 | 1,70,34 | 1,87,96 |
| Financial Management Academy (FIMA) | 19,07,00 | 56,70,16 | 18,80,12 | 18,69,57 | 20,56,54 |
| Directorate of Education Audit | 13,48,00 | 12,11,17 | 13,44,64 | 15,05,50 | 16,56,06 |
| Directorate of Health Audit | 12,66,00 | 11,84,45 | 12,53,95 | 13,81,55 | 15,19,71 |
| Directorate of Agriculture and Environment Audit | 11,08,00 | 10,61,06 | 11,53,70 | 12,70,17 | 13,97,19 |

| Description | Budget | Revised | Budget | Projection | |
|-------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | 2023-24 | | 2024-25 | 2025-26 | 2026-27 |
| Directorate of Local Government and Rural Development Audit | 12,11,00 | 11,39,53 | 12,09,35 | 13,32,49 | 14,65,75 |
| Directorate of Constitutional Bodies Audit | 8,47,00 | 7,07,34 | 7,82,16 | 8,60,38 | 9,46,42 |
| Directorate of Social Security Audit | 9,04,00 | 8,47,04 | 9,35,83 | 10,34,91 | 11,38,41 |
| Directorate of Power and Energy Audit | 7,34,00 | 6,83,84 | 7,17,07 | 7,88,78 | 8,67,66 |
| Grand Total : | 297,95,00 | 306,39,91 | 289,69,00 | 318,63,00 | 350,51,00 |

4.2.2 Expenditure by Economic Group Wise

(Taka in Thousands)

| Economic Group | Description | Budget | Revised | Budget | Projection | |
|----------------|---------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | 2023-24 | | 2024-25 | 2025-26 | 2026-27 |
| | Recurrent Expenditure | | | | | |
| 3111 | Wages and salaries in cash | 196,06,44 | 172,36,17 | 178,52,91 | 193,89,56 | 212,48,49 |
| 3211 | Administrative expenses | 28,06,54 | 24,18,42 | 28,18,46 | 31,49,28 | 34,19,33 |
| 3231 | Training | 3,68,39 | 3,84,10 | 4,01,16 | 4,44,59 | 4,98,93 |
| 3243 | Petrol, oil and lubricants | 1,32,48 | 1,32,48 | 1,59,03 | 1,82,46 | 2,07,45 |
| 3244 | Travel and Transfer | 23,31,34 | 25,57,49 | 26,52,01 | 29,50,82 | 33,13,01 |
| 3253 | Public order and safety supplies | 1,10,30 | 1,08,30 | 1,13,60 | 1,22,94 | 1,32,63 |
| 3255 | Printing and stationery | 4,98,08 | 4,50,53 | 4,97,22 | 5,85,38 | 6,71,05 |
| 3256 | General supplies and materials | 1,44,42 | 1,41,74 | 1,55,90 | 1,90,56 | 2,08,46 |
| 3257 | Professional services, honorariums and special expenses | 4,86,82 | 4,67,32 | 4,38,70 | 5,71,69 | 6,39,68 |
| 3258 | Repairs and maintenance | 4,50,29 | 6,54,79 | 9,10,99 | 10,49,98 | 12,00,67 |
| 3821 | Current transfers not elsewhere classified | 10,00 | 10,00 | 10,00 | 12,00 | 12,00 |
| | Total : - Recurrent Expenditure | 269,45,10 | 245,61,34 | 260,09,98 | 286,49,26 | 315,51,70 |
| | Capital Expenditure | | | | | |
| 4111 | Buildings and structures | 6,15,93 | 1,33,45 | 4,70,23 | 5,25,34 | 5,97,33 |
| 4112 | Machinery and equipment | 20,35,97 | 18,28,12 | 23,06,54 | 24,95,90 | 26,98,97 |
| 4113 | Other fixed assets | 1,83,00 | 1,02,00 | 1,82,25 | 1,92,50 | 2,03,00 |
| 4141 | Land | 0 | 40,00,00 | 0 | 0 | 0 |
| | Total : - Capital Expenditure | 28,34,90 | 60,63,57 | 29,59,02 | 32,13,74 | 34,99,30 |
| | Assets | | | | | |
| 7215 | Loans | 15,00 | 15,00 | 0 | 0 | 0 |
| | Total : - Assets | 15,00 | 15,00 | 0 | 0 | 0 |
| | Grand Total : | 297,95,00 | 306,39,91 | 289,69,00 | 318,63,00 | 350,51,00 |

5.0 Key Performance Indicator (KPIs)

| Indicator | Related Strategic Objectives | Unit | Revised Target | Actual | Target | Revised Target | Medium Term Targets | | |
|-----------------------------------------------------------------|------------------------------|--------------------------------------------|----------------|---------|---------|----------------|---------------------|------|------|
| | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | | |
| 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 | 1:60 | 1:106 | 1:80 | 1:80 | 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: The Office of the CAG submitted 185 audit reports altogether to the Hon'ble President in the FY 2020-21, 2021-22 and 2022-23 in order to place them to the National Parliament. Besides, 185 issues or agencies have been audited over FY 2020-21 to FY 2022-23. In FY 2022-23, Taka 4,752.62 crore has been realized and Taka 15,179.02 crore has been adjusted through disposal of audit objections.

6.1.2 Activities, Output Indicators and Targets

| Activities | Output Indicator | Related Strategic Objectives | Unit | Revised Target | Actual | Target | Revised Target | Medium Term Targets | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------|--------|----------------|---------|---------|----------------|---------------------|---------|-----|
| | | | | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1. Auditing all government/semi-government offices, banks, non-bank financial institutions, autonomous bodies, foreign-aided projects, and other organizations | Audit Inspection Reports (AIR)* submitted | 1 | number | 70 | 684 | 700 | 700 | 700 | 700 | 700 |
| | Audit reports submitted | | | 50 | 100 | 50 | 50 | 50 | 50 | 50 |
| 2. Scrutinizing Appropriation Accounts and Finance Accounts of the Government and issuing certificates thereto | Audit certification issued | 1 | number | 05 | 03 | 05 | 05 | 05 | 05 | 05 |
| 3. Providing objective information to the meetings of the Public Accounts Committee (PAC), and implementing and monitoring of the decisions taken by the PAC and other Parliamentary Committees | Bilateral and tripartite meetings held | 1 | number | 400 | 489 | 500 | 500 | 500 | 500 | 500 |
| 4. Using information technology to improve the quality of audit and monitoring thereof | Audit reports placed in the websites | 1 | number | 50 | 97 | 50 | 50 | 35 | 50 | 50 |
| 5. Conducting performance audits and special audits on different issues and agencies | Performance audit reports submitted | 2 | number | 05 | 01 | 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 2022-23 | Budget | Revised | Medium Term Expenditure Estimates | | |
|---------------------------------------------------------------------|------------------|----------------|----------|----------|-----------------------------------|----------|----------|
| | | | 2023-24 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Operating Activities | | | | | | | |
| General Activity | | | | | | | |
| 1100101 - Office of the Comptroller & Auditor General of Bangladesh | 1-5 | 52,05,39 | 64,19,00 | 55,50,05 | 64,05,66 | 71,18,75 | 78,32,17 |
| 1100201 - Directorate of Civil Audit | 1-5 | 6,94,94 | 10,26,00 | 9,33,68 | 10,10,44 | 11,12,58 | 12,23,85 |
| 1100301 - Directorate of IT and Public Service Audit | 1-5 | 4,43,78 | 9,33,00 | 8,22,30 | 8,81,35 | 9,73,90 | 10,71,30 |
| 1100401 - Directorate of Mission Audit | 1-5 | 9,75,28 | 10,45,00 | 10,21,85 | 10,71,05 | 11,81,45 | 12,99,60 |
| 1100501 - Directorate of Foreign Aided Projects Audit | 1-5 | 11,97,89 | 18,05,00 | 14,78,23 | 15,58,34 | 17,47,17 | 19,21,90 |
| 1100601 - Revenue Audit Directorate | 1-5 | 8,01,11 | 11,55,00 | 9,57,65 | 9,87,85 | 10,86,63 | 11,95,30 |
| 1100701 - Head Office, Directorate of Commercial Audit | 1-5 | 11,35,75 | 16,67,00 | 14,29,02 | 15,58,93 | 17,14,82 | 18,86,32 |
| 1100702 - Regional Offices, Directorate of Commercial Audit | 1-5 | 10,49,49 | 14,41,00 | 13,11,54 | 13,54,31 | 14,91,94 | 16,41,14 |
| 1100801 - Directorate of Works Audit | 1-5 | 8,93,50 | 11,97,00 | 11,39,55 | 11,85,28 | 13,15,91 | 14,47,51 |
| 1100901 - Head Office, Transport Audit Directorate | 1-5 | 7,88,73 | 9,57,00 | 9,28,45 | 10,12,73 | 11,18,96 | 12,30,85 |
| 1100902 - Regional Offices, Transport Audit Directorate | 1-5 | 2,85,98 | 3,94,00 | 3,95,13 | 4,03,60 | 4,43,95 | 4,88,36 |

| Name of the Institutional Unit/Scheme/ Project | Related Activity | Actual 2022-23 | Budget | Revised | Medium Term Expenditure Estimates | | |
|--------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|-----------------------------------|------------------|------------------|
| | | | 2023-24 | | 2024-25 | 2025-26 | 2026-27 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1101001 - Directorate of Defence Audit | 1-5 | 7,45,12 | 10,50,00 | 9,10,72 | 10,23,94 | 11,27,43 | 12,40,18 |
| 1101101 - Head Office, Directorate of Postal, Telecommunication and Technology (PTST) Audit | 1-5 | 7,42,21 | 12,12,00 | 10,88,15 | 10,83,29 | 12,15,82 | 13,36,82 |
| 1101102 - Regional Offices, Directorate of Postal, Telecommunication and Technology (PTST) Audit | 1-5 | 73,14 | 1,54,00 | 1,54,00 | 1,55,41 | 1,70,34 | 1,87,96 |
| 1101201 - Financial Management Academy (FIMA) | 1-5 | 18,40,20 | 19,07,00 | 56,70,16 | 18,80,12 | 18,69,57 | 20,56,54 |
| 1101301 - Directorate of Education Audit | 1-5 | 8,82,23 | 13,48,00 | 12,11,17 | 13,44,64 | 15,05,50 | 16,56,06 |
| 1101401 - Directorate of Health Audit | 1-5 | 8,80,30 | 12,66,00 | 11,84,45 | 12,53,95 | 13,81,55 | 15,19,71 |
| 1101501 - Directorate of Agriculture and Environment Audit | 1-5 | 9,13,62 | 11,08,00 | 10,61,06 | 11,53,70 | 12,70,17 | 13,97,19 |
| 1101601 - Directorate of Local Government and Rural Development Audit | 1-5 | 8,84,03 | 12,11,00 | 11,39,53 | 12,09,35 | 13,32,49 | 14,65,75 |
| 1101701 - Directorate of Constitutional Bodies Audit | 1-5 | 5,91,22 | 8,47,00 | 7,07,34 | 7,82,16 | 8,60,38 | 9,46,42 |
| 1101801 - Directorate of Social Security Audit | 1-5 | 7,27,30 | 9,04,00 | 8,47,04 | 9,35,83 | 10,34,91 | 11,38,41 |
| 1101901 - Directorate of Power and Energy Audit | 1-5 | 5,85,91 | 7,34,00 | 6,83,84 | 7,17,07 | 7,88,78 | 8,67,66 |
| Total : General Activity | | 223,37,12 | 297,80,00 | 306,24,91 | 289,69,00 | 318,63,00 | 350,51,00 |
| Special Activity | | | | | | | |
| 120000801 - Loans to Government Employees | 1-5 | 0 | 15,00 | 15,00 | 0 | 0 | 0 |
| Total : Special Activity | | 0 | 15,00 | 15,00 | 0 | 0 | 0 |
| Total : Operating Activities | | 223,37,12 | 297,95,00 | 306,39,91 | 289,69,00 | 318,63,00 | 350,51,00 |
| Total : | | 223,37,12 | 297,95,00 | 306,39,91 | 289,69,00 | 318,63,00 | 350,51,00 |