

Demands for Grants and Appropriations 2022-23

110 - Office of the Comptroller & Auditor General of Bangladesh

Allocations and Activities

1 **The main functions of the Office of the Comptroller and Auditor General of Bangladesh are:**

- a. Assist in establishing accountability, transparency and good governance in the activities of the public offices by auditing their receipts and expenditure;
- b. Issue audit certificates for Government Appropriation Accounts after audit;
- c. Issue audit certificates for the Finance Accounts as part of constitutional obligations;
- d. Prepare standard audit reports in time and submit those to the Honorable President;
- e. Impart necessary training to officers and employees involved in government financial management & auditing to enhance professional skills;
- f. Play an ancillary role in preventing irregularity and corruption in all spheres of public financial management through effective audit;
- g. Provide objective information to the Public Accounts Committee 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 **The revised budget allocation (Operating & Development) from FY 2019-20 to FY 2021-22 and the proposed allocation for FY 2022-23 (Operating & Development) of the Comptroller & Auditor General of Bangladesh are shown below:**

(Taka in Thousand)

Financial Year		Operating	Development	Total	Recurrent	Capital	Financial Assets	Liabilities
2019-20	Revised Budget	237,23,51	0	237,23,51	219,93,78	17,19,73	10,00	0
2020-21	Revised Budget	246,37,95	0	246,37,95	225,43,55	20,85,05	9,35	0
2021-22	Revised Budget	274,08,56	0	274,08,56	232,99,16	41,01,40	8,00	0
2022-23	Budget	290,58,00	0	290,58,00	259,16,07	31,31,93	10,00	0

3 **In FY 2022-23, the following important activities/programmes are scheduled to be implemented:**

- a. Conducting certification audit of the Appropriation and Finance Accounts for the year 2020-21;
- b. Conducting Performance Audits and Regularity Audits of different organizations;
- c. Arranging crash programmes for settling of audit observation;
- d. Improving the quality of audit reports and introducing risk based auditing;
- e. Carrying out Grants /Appropriation based audit considering every budget sanction and allocation as an entity;
- f. Update & Modernization of Audit Directorate wise Audit Manual;
- g. Update & Modernization of Financial Management Academy (FIMA) Manual; and
- h. Introducing Audit Monitoring and Management System (AMMS) and IT based audit.

Demands for Grants and Appropriations 2022-23
110-Office of the Comptroller & Auditor General of Bangladesh

(Taka in Thousand)

Charged	290,58,00	Operating	290,58,00	Recurrent	259,16,07
Others	0	Development	0	Capital	31,31,93
				Financial Asset	10,00
				Liability	0
Total :	290,58,00	Total :	290,58,00	Total :	290,58,00

(Taka in Thousand)

Economic Code	Description	Budget 2022-23	Revised 2021-22	Budget 2021-22
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Economic Classification**Recurrent Expenditure**

3111	Wages and salaries in cash	188,21,36	174,95,47	179,04,41
3211	Administrative expenses	26,82,97	25,41,94	21,47,35
3231	Training	3,03,80	2,60,00	2,16,55
3243	Petrol, oil and lubricants	1,36,16	1,10,95	1,31,90
3244	Travel and Transfer	19,76,63	15,89,30	21,85,80
3253	Public order and safety supplies	99,25	89,50	92,50
3255	Printing and stationery	4,48,34	4,14,00	4,47,30
3256	General supplies and materials	1,28,54	1,11,05	1,19,70
3257	Professional services, honorariums and special	3,83,55	3,46,80	4,12,80
3258	Repairs and maintenance	3,60,91	3,32,15	3,40,87
3821	Current transfers not elsewhere classified	10,00	8,00	8,50
3911	Reserve	5,64,56	0	7,75,12
Total - Recurrent Expenditure :		259,16,07	232,99,16	247,82,80

(Taka in Thousand)

Economic Code	Description	Budget 2022-23	Revised 2021-22	Budget 2021-22
Economic Classification				
Capital Expenditure				
Non financial assets				
4111	Buildings and structures	9,09,95	21,17,60	16,90,00
4112	Machinery and equipment	19,64,14	17,33,30	16,19,70
4113	Other fixed assets	2,57,84	2,50,50	2,50,50
Sub Total - Non financial assets :		31,31,93	41,01,40	35,60,20
Total - Capital Expenditure :		31,31,93	41,01,40	35,60,20
Assets				
Financial assets				
7215	Loans	10,00	8,00	8,00
Sub Total - Financial assets :		10,00	8,00	8,00
Total - Assets :		10,00	8,00	8,00
Total - Office of the Comptroller & Auditor Gen		290,58,00	274,08,56	283,51,00

Demands for Grants and Appropriations 2022-23
110 - Office of the Comptroller & Auditor General of Bangladesh

(Taka in thousand)

Charged	290,58,00	Operating	290,58,00	Recurrent	259,16,07
Others	0	Development	0	Capital	31,31,93
				Financial Asset	10,00
				Liability	0
Total:	290,58,00	Total:	290,58,00	Total:	290,58,00

(Taka in thousand)

Organisation Code	Description	Budget 2022-23	Revised 2021-22	Budget 2021-22
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Organisational Classification

11001 Office of the Comptroller & Auditor General of Bangladesh

Operating Activity	62,34,00	60,64,32	58,86,00
Total:	62,34,00	60,64,32	58,86,00
Recurrent	44,13,26	37,73,00	38,16,80
Capital	18,10,74	22,83,32	20,61,20
Financial Asset	10,00	8,00	8,00
Total:	62,34,00	60,64,32	58,86,00

11002 Directorate of Civil Audit

Operating Activity	10,44,00	9,19,17	9,96,00
Total:	10,44,00	9,19,17	9,96,00
Recurrent	10,12,50	8,66,17	9,69,00
Capital	31,50	53,00	27,00
Total:	10,44,00	9,19,17	9,96,00

11003 Directorate of IT and Public Service Audit

Operating Activity	5,78,00	4,62,53	4,55,00
Total:	5,78,00	4,62,53	4,55,00
Recurrent	5,51,16	4,50,53	4,02,00
Capital	26,84	12,00	53,00
Total:	5,78,00	4,62,53	4,55,00

11004 Directorate of Mission Audit

Operating Activity	10,46,00	9,76,67	11,76,00
Total:	10,46,00	9,76,67	11,76,00
Recurrent	10,35,40	9,71,67	11,71,00
Capital	10,60	5,00	5,00
Total:	10,46,00	9,76,67	11,76,00

(Taka in Thousand)

Organisation Code	Description	Budget 2022-23	Revised 2021-22	Budget 2021-22
Organisational Classification				
11005	Directorate of Foreign Aided Projects Audit			
	Operating Activity	18,94,00	16,67,63	17,45,00
	Total:	18,94,00	16,67,63	17,45,00
	Recurrent	18,09,50	15,73,63	16,63,00
	Capital	84,50	94,00	82,00
	Total:	18,94,00	16,67,63	17,45,00
11006	Revenue Audit Directorate			
	Operating Activity	11,50,00	11,44,25	11,36,00
	Total:	11,50,00	11,44,25	11,36,00
	Recurrent	11,35,00	11,30,25	11,22,00
	Capital	15,00	14,00	14,00
	Total:	11,50,00	11,44,25	11,36,00
11007	Directorate of Commercial Audit			
	Operating Activity	31,07,00	28,59,61	29,16,00
	Total:	31,07,00	28,59,61	29,16,00
	Recurrent	30,64,20	28,03,61	28,60,00
	Capital	42,80	56,00	56,00
	Total:	31,07,00	28,59,61	29,16,00
11008	Directorate of Works Audit			
	Operating Activity	11,72,00	10,68,28	11,40,00
	Total:	11,72,00	10,68,28	11,40,00
	Recurrent	11,53,00	10,50,38	11,22,10
	Capital	19,00	17,90	17,90
	Total:	11,72,00	10,68,28	11,40,00
11009	Transport Audit Directorate			
	Operating Activity	12,31,00	11,54,40	11,50,00
	Total:	12,31,00	11,54,40	11,50,00
	Recurrent	12,11,00	11,33,40	11,29,00
	Capital	20,00	21,00	21,00
	Total:	12,31,00	11,54,40	11,50,00
11010	Directorate of Defence Audit			
	Operating Activity	10,81,00	10,50,00	11,00,00
	Total:	10,81,00	10,50,00	11,00,00
	Recurrent	10,63,00	9,92,00	10,42,00
	Capital	18,00	58,00	58,00
	Total:	10,81,00	10,50,00	11,00,00

(Taka in Thousand)

Organisation Code	Description	Budget 2022-23	Revised 2021-22	Budget 2021-22
Organisational Classification				
11011	Directorate of Postal, Telecommunication and Technology			
	Operating Activity	13,46,00	12,20,04	12,69,00
	Total:	13,46,00	12,20,04	12,69,00
	Recurrent	13,19,50	11,87,94	12,36,90
	Capital	26,50	32,10	32,10
	Total:	13,46,00	12,20,04	12,69,00
11012	Financial Management Academy (FIMA)			
	Operating Activity	18,41,00	20,17,00	19,95,00
	Total:	18,41,00	20,17,00	19,95,00
	Recurrent	13,86,05	12,28,92	15,35,00
	Capital	4,54,95	7,88,08	4,60,00
	Total:	18,41,00	20,17,00	19,95,00
11013	Directorate of Education Audit			
	Operating Activity	14,41,00	12,73,54	14,74,00
	Total:	14,41,00	12,73,54	14,74,00
	Recurrent	13,36,00	11,58,54	13,72,00
	Capital	1,05,00	1,15,00	1,02,00
	Total:	14,41,00	12,73,54	14,74,00
11014	Directorate of Health Audit			
	Operating Activity	12,71,00	11,86,62	12,61,00
	Total:	12,71,00	11,86,62	12,61,00
	Recurrent	11,62,00	11,04,62	11,78,00
	Capital	1,09,00	82,00	83,00
	Total:	12,71,00	11,86,62	12,61,00
11015	Directorate of Agriculture and Environment Audit			
	Operating Activity	10,77,00	9,94,00	10,10,00
	Total:	10,77,00	9,94,00	10,10,00
	Recurrent	9,74,00	9,27,00	9,43,00
	Capital	1,03,00	67,00	67,00
	Total:	10,77,00	9,94,00	10,10,00
11016	Directorate of Local Government and Rural Development Audit			
	Operating Activity	12,28,00	10,87,75	12,98,00
	Total:	12,28,00	10,87,75	12,98,00
	Recurrent	11,21,50	9,52,75	11,92,00
	Capital	1,06,50	1,35,00	1,06,00
	Total:	12,28,00	10,87,75	12,98,00
11017	Directorate of Constitutional Bodies Audit			
	Operating Activity	7,98,00	7,55,00	7,77,00
	Total:	7,98,00	7,55,00	7,77,00
	Recurrent	7,13,00	6,73,00	6,95,00
	Capital	85,00	82,00	82,00
	Total:	7,98,00	7,55,00	7,77,00

(Taka in Thousand)

Organisation Code	Description	Budget 2022-23	Revised 2021-22	Budget 2021-22
Organisational Classification				
11018	Directorate of Social Security Audit			
	Operating Activity	7,96,00	8,12,75	8,31,00
	Total:	7,96,00	8,12,75	8,31,00
	Recurrent	7,77,00	7,09,75	7,28,00
	Capital	19,00	1,03,00	1,03,00
	Total:	7,96,00	8,12,75	8,31,00
11019	Directorate of Power and Energy Audit			
	Operating Activity	7,23,00	6,95,00	7,36,00
	Total:	7,23,00	6,95,00	7,36,00
	Recurrent	6,79,00	6,12,00	6,06,00
	Capital	44,00	83,00	1,30,00
	Total:	7,23,00	6,95,00	7,36,00
	Total - Operating Activity:	290,58,00	274,08,56	283,51,00
	Total - Development Activity:	0	0	0
	Total - Operating and Development Activity:	290,58,00	274,08,56	283,51,00
	Total - Recurrent:	259,16,07	232,99,16	247,82,80
	Total - Capital :	31,31,93	41,01,40	35,60,20
	Total - Asset:	10,00	8,00	8,00
	Total Liability:	0	0	0
	Total-Office of the Comptroller & Auditor General of Bangladesh	290,58,00	274,08,56	283,51,00