

## Demands for Grants and Appropriations 2021-22

### 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 2018-19 to FY 2020-21 and the proposed allocation for FY 2021-22 (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
2018-19	Revised Budget	217,71,46	0	<b>217,71,46</b>	207,69,43	9,56,03	46,00	0
2019-20	Revised Budget	237,23,51	0	<b>237,23,51</b>	219,93,78	17,19,73	10,00	0
2020-21	Revised Budget	246,37,95	0	<b>246,37,95</b>	225,43,55	20,85,05	9,35	0
2021-22	Budget	283,51,00	0	<b>283,51,00</b>	247,82,80	35,60,20	8,00	0

**3**  **In FY 2021-22, 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 Appropriation Accounts and Finance Accounts Format;
- g. Update & Modernization of Audit Directorate wise Audit Manual;
- h. Update & Modernization of Financial Management Academy (FIMA) Manual; and
- i. Introducing Audit Monitoring and Management System (AMMS) and IT based audit.

## Demands for Grants and Appropriations 2021-22

### 110-Office of the Comptroller & Auditor General of Bangladesh

(Taka in Thousand)

Charged	283,51,00	Operating	283,51,00	Recurrent	247,82,80
Others	0	Development	0	Capital	35,60,20
				Financial Asset	8,00
				Liability	0
<b>Total :</b>	<b>283,51,00</b>	<b>Total :</b>	<b>283,51,00</b>	<b>Total :</b>	<b>283,51,00</b>

(Taka in Thousand)

Economic Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
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#### Economic Classification

##### Recurrent Expenditure

3111	Wages and salaries in cash	179,04,41	175,32,16	179,41,05
3211	Administrative expenses	21,47,35	20,74,98	16,01,69
3231	Training	2,16,55	1,81,42	1,85,47
3243	Petrol, oil and lubricants	1,31,90	97,50	1,52,70
3244	Travel and Transfer	21,85,80	14,25,45	22,21,00
3253	Public order and safety supplies	92,50	80,90	1,01,00
3255	Printing and stationery	4,47,30	3,76,28	4,20,25
3256	General supplies and materials	1,19,70	1,25,50	1,15,36
3257	Professional services, honorariums and special	4,12,80	3,54,35	3,99,86
3258	Repairs and maintenance	3,40,87	2,89,01	3,48,61
3821	Current transfers not elsewhere classified	8,50	6,00	6,00
3911	Reserve	7,75,12	0	5,09,76
<b>Total - Recurrent Expenditure :</b>		<b>247,82,80</b>	<b>225,43,55</b>	<b>240,02,75</b>

(Taka in Thousand)

Economic Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
<b>Economic Classification</b>				
<b>Capital Expenditure</b>				
<b>Non financial assets</b>				
4111	Buildings and structures	16,90,00	12,20,00	12,00,00
4112	Machinery and equipment	16,19,70	8,03,50	12,89,85
4113	Other fixed assets	2,50,50	61,55	63,05
<b>Sub Total - Non financial assets :</b>		<b>35,60,20</b>	<b>20,85,05</b>	<b>25,52,90</b>
<b>Total - Capital Expenditure :</b>		<b>35,60,20</b>	<b>20,85,05</b>	<b>25,52,90</b>
<b>Assets</b>				
<b>Financial assets</b>				
7215	Loans	8,00	9,35	9,35
<b>Sub Total - Financial assets :</b>		<b>8,00</b>	<b>9,35</b>	<b>9,35</b>
<b>Total - Assets :</b>		<b>8,00</b>	<b>9,35</b>	<b>9,35</b>
<b>Total - Office of the Comptroller &amp; Auditor Gen</b>		<b>283,51,00</b>	<b>246,37,95</b>	<b>265,65,00</b>

**Demands for Grants and Appropriations 2021-22**  
**110 - Office of the Comptroller & Auditor General of Bangladesh**

(Taka in thousand)

Charged	283,51,00	Operating	283,51,00	Recurrent	247,82,80
Others	0	Development	0	Capital	35,60,20
				Financial Asset	8,00
				Liability	0
<b>Total:</b>	<b>283,51,00</b>	<b>Total:</b>	<b>283,51,00</b>	<b>Total:</b>	<b>283,51,00</b>

(Taka in thousand)

Organisation Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
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### Organisational Classification

#### 11001 Office of the Comptroller & Auditor General of Bangladesh

Operating Activity	58,86,00	45,82,85	48,03,35
<b>Total:</b>	<b>58,86,00</b>	<b>45,82,85</b>	<b>48,03,35</b>
Recurrent	38,16,80	35,19,50	36,95,00
Capital	20,61,20	10,54,00	10,99,00
Financial Asset	8,00	9,35	9,35
<b>Total:</b>	<b>58,86,00</b>	<b>45,82,85</b>	<b>48,03,35</b>

#### 11002 Directorate of Civil Audit

Operating Activity	9,96,00	8,06,20	9,62,00
<b>Total:</b>	<b>9,96,00</b>	<b>8,06,20</b>	<b>9,62,00</b>
Recurrent	9,69,00	7,50,70	9,16,50
Capital	27,00	55,50	45,50
<b>Total:</b>	<b>9,96,00</b>	<b>8,06,20</b>	<b>9,62,00</b>

#### 11003 Directorate of IT and Public Service Audit

Operating Activity	4,55,00	4,48,65	4,91,00
<b>Total:</b>	<b>4,55,00</b>	<b>4,48,65</b>	<b>4,91,00</b>
Recurrent	4,02,00	4,17,15	4,58,00
Capital	53,00	31,50	33,00
<b>Total:</b>	<b>4,55,00</b>	<b>4,48,65</b>	<b>4,91,00</b>

#### 11004 Directorate of Mission Audit

Operating Activity	11,76,00	8,64,32	11,01,00
<b>Total:</b>	<b>11,76,00</b>	<b>8,64,32</b>	<b>11,01,00</b>
Recurrent	11,71,00	8,60,32	10,97,00
Capital	5,00	4,00	4,00
<b>Total:</b>	<b>11,76,00</b>	<b>8,64,32</b>	<b>11,01,00</b>

(Taka in Thousand)

Organisation Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
<b>Organisational Classification</b>				
<b>11005</b>	<b>Directorate of Foreign Aided Projects Audit</b>			
	Operating Activity	17,45,00	15,79,95	16,65,65
	<b>Total:</b>	<b>17,45,00</b>	<b>15,79,95</b>	<b>16,65,65</b>
	Recurrent	16,63,00	15,56,12	15,98,82
	Capital	82,00	23,83	66,83
	<b>Total:</b>	<b>17,45,00</b>	<b>15,79,95</b>	<b>16,65,65</b>
<b>11006</b>	<b>Revenue Audit Directorate</b>			
	Operating Activity	11,36,00	10,68,00	11,09,00
	<b>Total:</b>	<b>11,36,00</b>	<b>10,68,00</b>	<b>11,09,00</b>
	Recurrent	11,22,00	10,53,48	10,94,48
	Capital	14,00	14,52	14,52
	<b>Total:</b>	<b>11,36,00</b>	<b>10,68,00</b>	<b>11,09,00</b>
<b>11007</b>	<b>Directorate of Commercial Audit</b>			
	Operating Activity	29,16,00	28,75,30	29,76,00
	<b>Total:</b>	<b>29,16,00</b>	<b>28,75,30</b>	<b>29,76,00</b>
	Recurrent	28,60,00	28,30,55	29,31,25
	Capital	56,00	44,75	44,75
	<b>Total:</b>	<b>29,16,00</b>	<b>28,75,30</b>	<b>29,76,00</b>
<b>11008</b>	<b>Directorate of Works Audit</b>			
	Operating Activity	11,40,00	10,31,30	10,80,00
	<b>Total:</b>	<b>11,40,00</b>	<b>10,31,30</b>	<b>10,80,00</b>
	Recurrent	11,22,10	10,17,00	10,65,70
	Capital	17,90	14,30	14,30
	<b>Total:</b>	<b>11,40,00</b>	<b>10,31,30</b>	<b>10,80,00</b>
<b>11009</b>	<b>Transport Audit Directorate</b>			
	Operating Activity	11,50,00	11,48,26	11,73,00
	<b>Total:</b>	<b>11,50,00</b>	<b>11,48,26</b>	<b>11,73,00</b>
	Recurrent	11,29,00	11,27,76	11,52,50
	Capital	21,00	20,50	20,50
	<b>Total:</b>	<b>11,50,00</b>	<b>11,48,26</b>	<b>11,73,00</b>
<b>11010</b>	<b>Directorate of Defence Audit</b>			
	Operating Activity	11,00,00	9,86,05	10,69,00
	<b>Total:</b>	<b>11,00,00</b>	<b>9,86,05</b>	<b>10,69,00</b>
	Recurrent	10,42,00	9,74,05	10,14,00
	Capital	58,00	12,00	55,00
	<b>Total:</b>	<b>11,00,00</b>	<b>9,86,05</b>	<b>10,69,00</b>

(Taka in Thousand)

Organisation Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
<b>Organisational Classification</b>				
<b>11011</b>	<b>Directorate of Postal, Telecommunication and Technology</b>			
	Operating Activity	12,69,00	10,67,17	12,99,00
	<b>Total:</b>	<b>12,69,00</b>	<b>10,67,17</b>	<b>12,99,00</b>
	Recurrent	12,36,90	10,27,17	12,59,00
	Capital	32,10	40,00	40,00
	<b>Total:</b>	<b>12,69,00</b>	<b>10,67,17</b>	<b>12,99,00</b>
<b>11012</b>	<b>Financial Management Academy (FIMA)</b>			
	Operating Activity	19,95,00	15,01,00	15,17,00
	<b>Total:</b>	<b>19,95,00</b>	<b>15,01,00</b>	<b>15,17,00</b>
	Recurrent	15,35,00	10,15,50	10,31,50
	Capital	4,60,00	4,85,50	4,85,50
	<b>Total:</b>	<b>19,95,00</b>	<b>15,01,00</b>	<b>15,17,00</b>
<b>11013</b>	<b>Directorate of Education Audit</b>			
	Operating Activity	14,74,00	13,52,49	14,86,00
	<b>Total:</b>	<b>14,74,00</b>	<b>13,52,49</b>	<b>14,86,00</b>
	Recurrent	13,72,00	13,14,39	14,14,00
	Capital	1,02,00	38,10	72,00
	<b>Total:</b>	<b>14,74,00</b>	<b>13,52,49</b>	<b>14,86,00</b>
<b>11014</b>	<b>Directorate of Health Audit</b>			
	Operating Activity	12,61,00	12,43,70	13,37,00
	<b>Total:</b>	<b>12,61,00</b>	<b>12,43,70</b>	<b>13,37,00</b>
	Recurrent	11,78,00	12,28,20	12,75,50
	Capital	83,00	15,50	61,50
	<b>Total:</b>	<b>12,61,00</b>	<b>12,43,70</b>	<b>13,37,00</b>
<b>11015</b>	<b>Directorate of Agriculture and Environment Audit</b>			
	Operating Activity	10,10,00	9,14,80	9,90,00
	<b>Total:</b>	<b>10,10,00</b>	<b>9,14,80</b>	<b>9,90,00</b>
	Recurrent	9,43,00	8,69,80	8,88,00
	Capital	67,00	45,00	1,02,00
	<b>Total:</b>	<b>10,10,00</b>	<b>9,14,80</b>	<b>9,90,00</b>
<b>11016</b>	<b>Directorate of Local Government and Rural Development Audit</b>			
	Operating Activity	12,98,00	12,51,36	14,01,00
	<b>Total:</b>	<b>12,98,00</b>	<b>12,51,36</b>	<b>14,01,00</b>
	Recurrent	11,92,00	12,32,36	13,27,00
	Capital	1,06,00	19,00	74,00
	<b>Total:</b>	<b>12,98,00</b>	<b>12,51,36</b>	<b>14,01,00</b>
<b>11017</b>	<b>Directorate of Constitutional Bodies Audit</b>			
	Operating Activity	7,77,00	6,14,85	6,59,00
	<b>Total:</b>	<b>7,77,00</b>	<b>6,14,85</b>	<b>6,59,00</b>
	Recurrent	6,95,00	5,84,35	5,72,00
	Capital	82,00	30,50	87,00
	<b>Total:</b>	<b>7,77,00</b>	<b>6,14,85</b>	<b>6,59,00</b>

(Taka in Thousand)

Organisation Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
<b>Organisational Classification</b>				
<b>11018</b>	<b>Directorate of Social Security Audit</b>			
	Operating Activity	8,31,00	7,28,00	7,98,00
	<b>Total:</b>	<b>8,31,00</b>	<b>7,28,00</b>	<b>7,98,00</b>
	Recurrent	7,28,00	6,34,25	6,66,00
	Capital	1,03,00	93,75	1,32,00
	<b>Total:</b>	<b>8,31,00</b>	<b>7,28,00</b>	<b>7,98,00</b>
<b>11019</b>	<b>Directorate of Power and Energy Audit</b>			
	Operating Activity	7,36,00	5,73,70	6,48,00
	<b>Total:</b>	<b>7,36,00</b>	<b>5,73,70</b>	<b>6,48,00</b>
	Recurrent	6,06,00	5,30,90	5,46,50
	Capital	1,30,00	42,80	1,01,50
	<b>Total:</b>	<b>7,36,00</b>	<b>5,73,70</b>	<b>6,48,00</b>
	Total - Operating Activity:	283,51,00	246,37,95	265,65,00
	Total - Development Activity:	0	0	0
	<b>Total - Operating and Development Activity:</b>	<b>283,51,00</b>	<b>246,37,95</b>	<b>265,65,00</b>
	Total - Recurrent:	247,82,80	225,43,55	240,02,75
	Total - Capital :	35,60,20	20,85,05	25,52,90
	Total - Asset:	8,00	9,35	9,35
	Total Liability:	0	0	0
	<b>Total-Office of the Comptroller &amp; Auditor General of Bangladesh</b>	<b>283,51,00</b>	<b>246,37,95</b>	<b>265,65,00</b>