

Consolidated Fund Receipts Detailed Estimates 2021-22
110 - Office of the Comptroller & Auditor General of Bangladesh

(Taka in Thousand)

Function Code	Operation Code	Economic Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
11001			Office of the Comptroller & Auditor General of Bangladesh			
	1100101		Office of the Comptroller & Auditor General of Bangladesh			
		1100101101984	Office of the Comptroller & Auditor General of Bangladesh			
		1	Revenue			
		14	Other revenue			
		1411	Interest			
		1411202	Interest on loan to government employees	14,80	14,75	14,75
			Sub Total - Interest:	14,80	14,75	14,75
		1422	Administrative fees			
		1422326	Examination fee	15,75	15,75	15,75
			Sub Total - Administrative fees:	15,75	15,75	15,75
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	3,10	2,10	2,10
		1423226	Sale of used paper and stationery	3,75	3,67	3,67
			Sub Total - Incidental sales by nonmarket establishments:	6,85	5,77	5,77
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	6,20	3,15	3,15
		1441299	Other receipts	49,22	40,15	40,15
			Sub Total - Current transfers not elsewhere classified:	55,42	43,30	43,30
			Sub Total - Other revenue:	92,82	79,57	79,57
			Sub Total - Revenue:	92,82	79,57	79,57
		7	Assets			
		72	Financial assets			
		7215	Loans			
		7215101	House building loan	15,00	15,00	15,00
		7215102	Computer loan	3,50	3,50	3,50
		7215104	Motor car loan	3,50	3,50	3,50
		7215105	Motor cycle loan	3,50	3,50	3,50
			Sub Total - Loans:	25,50	25,50	25,50
			Sub Total - Financial assets:	25,50	25,50	25,50
			Sub Total - Assets:	25,50	25,50	25,50
			Total - Office of the Comptroller & Auditor General of Bangladesh:	1,18,32	1,05,07	1,05,07
			Total - Office of the Comptroller & Auditor General of Bangladesh:	1,18,32	1,05,07	1,05,07
			Total - Office of the Comptroller & Auditor General of Bangladesh:	1,18,32	1,05,07	1,05,07

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Function Code	Operation Code	Economic Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
11002			Directorate of Civil Audit			
	1100201		Directorate of Civil Audit			
		1100201101985	Directorate of Civil Audit			
		1	Revenue			
		14	Other revenue			
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	5	5	5
			Sub Total - Incidental sales by nonmarket establishments:	5	5	5
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	7	6	6
		1441299	Other receipts	15	10	14
			Sub Total - Current transfers not elsewhere classified:	22	16	20
			Sub Total - Other revenue:	27	21	25
			Sub Total - Revenue:	27	21	25
			Total - Directorate of Civil Audit:	27	21	25
			Total - Directorate of Civil Audit:	27	21	25
			Total - Directorate of Civil Audit:	27	21	25
11003			Directorate of IT and Public Service Audit			
	1100301		Directorate of IT and Public Service Audit			
		1100301101986	Directorate of IT and Public Service Audit			
		1	Revenue			
		14	Other revenue			
		1422	Administrative fees			
		1422328	Tender document fee	6	6	6
			Sub Total - Administrative fees:	6	6	6
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	10	10	10
		1423221	Sale of medicines and vaccines	0	0	13
		1423226	Sale of used paper and stationery	0	13	0
			Sub Total - Incidental sales by nonmarket establishments:	10	23	23

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		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	0	6	6
		1441299	Other receipts	29	6	6
			Sub Total - Current transfers not elsewhere classified:	29	12	12
			Sub Total - Other revenue:	45	41	41
			Sub Total - Revenue:	45	41	41
			Total - Directorate of IT and Public Service Audit:	45	41	41
			Total - Directorate of IT and Public Service Audit:	45	41	41
			Total - Directorate of IT and Public Service Audit:	45	41	41
11004			Directorate of Mission Audit			
1100401			Directorate of Mission Audit			
	1100401101987		Directorate of Mission Audit			
	1		Revenue			
	14		Other revenue			
	1423		Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	8	0	8
			Sub Total - Incidental sales by nonmarket establishments:	8	0	8
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	23	0	20
		1441299	Other receipts	2	0	2
			Sub Total - Current transfers not elsewhere classified:	25	0	22
			Sub Total - Other revenue:	33	0	30
			Sub Total - Revenue:	33	0	30
			Total - Directorate of Mission Audit:	33	0	30
			Total - Directorate of Mission Audit:	33	0	30
			Total - Directorate of Mission Audit:	33	0	30
11005			Directorate of Foreign Aided Projects Audit			
1100501			Directorate of Foreign Aided Projects Audit			
	1100501101988		Directorate of Foreign Aided Projects Audit			
	1		Revenue			
	14		Other revenue			
	1423		Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	8	8	8
		1423226	Sale of used paper and stationery	15	10	10
			Sub Total - Incidental sales by nonmarket establishments:	23	18	18

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Function Code	Operation Code	Economic Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	73	12	68
		1441299	Other receipts	42	10	40
			Sub Total - Current transfers not elsewhere classified:	1,15	22	1,08
			Sub Total - Other revenue:	1,38	40	1,26
			Sub Total - Revenue:	1,38	40	1,26
			Total - Directorate of Foreign Aided Projects Audit:	1,38	40	1,26
			Total - Directorate of Foreign Aided Projects Audit:	1,38	40	1,26
			Total - Directorate of Foreign Aided Projects Audit:	1,38	40	1,26
11006			Revenue Audit Directorate			
	1100601		Revenue Audit Directorate			
		1100601101989	Revenue Audit Directorate			
		1	Revenue			
		14	Other revenue			
		1422	Administrative fees			
		1422328	Tender document fee	5	5	5
			Sub Total - Administrative fees:	5	5	5
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	15	10	10
			Sub Total - Incidental sales by nonmarket establishments:	15	10	10
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	10	10	10
		1441299	Other receipts	10	10	10
			Sub Total - Current transfers not elsewhere classified:	20	20	20
			Sub Total - Other revenue:	40	35	35
			Sub Total - Revenue:	40	35	35
			Total - Revenue Audit Directorate:	40	35	35
			Total - Revenue Audit Directorate:	40	35	35
			Total - Revenue Audit Directorate:	40	35	35

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Function Code	Operation Code	Economic Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
11007			Directorate of Commercial Audit			
	1100701		Head Office, Directorate of Commercial Audit			
		1100701101990	Head Office, Directorate of Commercial Audit			
		1	Revenue			
		14	Other revenue			
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	30	10	50
			Sub Total - Incidental sales by nonmarket establishments:	30	10	50
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	80	1,40	53
		1441299	Other receipts	74	35	65
			Sub Total - Current transfers not elsewhere classified:	1,54	1,75	1,18
			Sub Total - Other revenue:	1,84	1,85	1,68
			Sub Total - Revenue:	1,84	1,85	1,68
			Total - Head Office, Directorate of Commercial Audit:	1,84	1,85	1,68
			Total - Head Office, Directorate of Commercial Audit:	1,84	1,85	1,68
			Total - Directorate of Commercial Audit:	1,84	1,85	1,68
11008			Directorate of Works Audit			
	1100801		Directorate of Works Audit			
		1100801101995	Directorate of Works Audit			
		1	Revenue			
		14	Other revenue			
		1422	Administrative fees			
		1422328	Tender document fee	1	1	1
			Sub Total - Administrative fees:	1	1	1
		1423	Incidental sales by nonmarket establishments			
		1423202	Fee for commercial broadcasting services (sales of advertising times)	0	8	8
		1423204	Fee for using government vehicle	8	0	0
		1423226	Sale of used paper and stationery	1	1	1
			Sub Total - Incidental sales by nonmarket establishments:	9	9	9

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		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	41	36	36
		1441299	Other receipts	2	2	2
			Sub Total - Current transfers not elsewhere classified:	43	38	38
			Sub Total - Other revenue:	53	48	48
			Sub Total - Revenue:	53	48	48
			Total - Directorate of Works Audit:	53	48	48
			Total - Directorate of Works Audit:	53	48	48
			Total - Directorate of Works Audit:	53	48	48

11009**Transport Audit Directorate****1100901****Head Office, Transport Audit Directorate****1100901101996****Head Office, Transport Audit Directorate****1****Revenue****14****Other revenue****1423****Incidental sales by nonmarket establishments**

1423204

Fee for using government vehicle

29

24

24

1423226

Sale of used paper and stationery

12

10

10

Sub Total - Incidental sales by nonmarket establishments:**41****34****34****1441****Current transfers not elsewhere classified**

1441202

Recovery of over payment from prior years

51

50

50

1441299

Other receipts

13

12

12

Sub Total - Current transfers not elsewhere classified:**64****62****62****Sub Total - Other revenue:****1,05****96****96****Sub Total - Revenue:****1,05****96****96****Total - Head Office, Transport Audit Directorate:****1,05****96****96****Total - Head Office, Transport Audit Directorate:****1,05****96****96****Total - Transport Audit Directorate:****1,05****96****96**

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Function Code	Operation Code	Economic Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
11010			Directorate of Defence Audit			
	1101001		Directorate of Defence Audit			
		1101001101999	Directorate of Defence Audit			
		1	Revenue			
		14	Other revenue			
		1423	Incidental sales by nonmarket establishments			
		1423202	Fee for commercial broadcasting services (sales of advertising times)	0	0	12
		1423204	Fee for using government vehicle	15	20	0
		1423226	Sale of used paper and stationery	11	30	6
			Sub Total - Incidental sales by nonmarket establishments:	26	50	18
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	39	42	40
		1441299	Other receipts	5	5	5
			Sub Total - Current transfers not elsewhere classified:	44	47	45
			Sub Total - Other revenue:	70	97	63
			Sub Total - Revenue:	70	97	63
			Total - Directorate of Defence Audit:	70	97	63
			Total - Directorate of Defence Audit:	70	97	63
			Total - Directorate of Defence Audit:	70	97	63
11011			Directorate of Postal, Telecommunication and Technology (PTST) Audit			
	1101101		Head Office, Directorate of Postal, Telecommunication and Technology (PTST) Audit			
		1101101102000	Head Office, Directorate of Postal, Telecommunication and Technology (PTST) Audit			
		1	Revenue			
		14	Other revenue			
		1422	Administrative fees			
		1422328	Tender document fee	10	6	6
			Sub Total - Administrative fees:	10	6	6
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	18	15	15
			Sub Total - Incidental sales by nonmarket establishments:	18	15	15

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		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	30	26	26
		1441299	Other receipts	2,22	2,08	2,08
			Sub Total - Current transfers not elsewhere classified:	2,52	2,34	2,34
			Sub Total - Other revenue:	2,80	2,55	2,55
			Sub Total - Revenue:	2,80	2,55	2,55
			Total - Head Office, Directorate of Postal, Telecommunication and Technology (PTST) Audit:	2,80	2,55	2,55
			Total - Head Office, Directorate of Postal, Telecommunication and Technology (PTST) Audit:	2,80	2,55	2,55
			Total - Directorate of Postal, Telecommunication and Technology (PTST) Audit:	2,80	2,55	2,55
11012			Financial Management Academy (FIMA)			
	1101201		Financial Management Academy (FIMA)			
		1101201102004	Financial Management Academy (FIMA)			
		1	Revenue			
		14	Other revenue			
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	40	0	29
			Sub Total - Incidental sales by nonmarket establishments:	40	0	29
			1441 Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	5	0	5
		1441299	Other receipts	5,95	0	5,50
			Sub Total - Current transfers not elsewhere classified:	6,00	0	5,55
			Sub Total - Other revenue:	6,40	0	5,84
			Sub Total - Revenue:	6,40	0	5,84
			Total - Financial Management Academy (FIMA):	6,40	0	5,84
			Total - Financial Management Academy (FIMA):	6,40	0	5,84
			Total - Financial Management Academy (FIMA):	6,40	0	5,84

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Function Code	Operation Code	Economic Code	Description	Budget 2021-22	Revised 2020-21	Budget 2020-21
11013			Directorate of Education Audit			
	1101301		Directorate of Education Audit			
		1101301141211	Directorate of Education Audit			
		1	Revenue			
		14	Other revenue			
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	10	0	7
		1423226	Sale of used paper and stationery	12	19	0
			Sub Total - Incidental sales by nonmarket establishments:	22	19	7
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	8	0	15
		1441299	Other receipts	30	0	33
			Sub Total - Current transfers not elsewhere classified:	38	0	48
			Sub Total - Other revenue:	60	19	55
			Sub Total - Revenue:	60	19	55
			Total - Directorate of Education Audit:	60	19	55
			Total - Directorate of Education Audit:	60	19	55
			Total - Directorate of Education Audit:	60	19	55
11014			Directorate of Health Audit			
	1101401		Directorate of Health Audit			
		1101401141212	Directorate of Health Audit			
		1	Revenue			
		14	Other revenue			
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	7	7	7
		1423226	Sale of used paper and stationery	3	0	0
			Sub Total - Incidental sales by nonmarket establishments:	10	7	7
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	15	13	13
		1441299	Other receipts	39	38	38
			Sub Total - Current transfers not elsewhere classified:	54	51	51
			Sub Total - Other revenue:	64	58	58
			Sub Total - Revenue:	64	58	58
			Total - Directorate of Health Audit:	64	58	58
			Total - Directorate of Health Audit:	64	58	58
			Total - Directorate of Health Audit:	64	58	58

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11015			Directorate of Agriculture and Environment Audit			
1101501			Directorate of Agriculture and Environment Audit			
1101501141213			Directorate of Agriculture and Environment Audit			
	1		Revenue			
	14		Other revenue			
	1423		Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	14	0	5
		1423226	Sale of used paper and stationery	11	0	0
			Sub Total - Incidental sales by nonmarket establishments:	25	0	5
	1441		Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	25	14	9
		1441299	Other receipts	5	36	36
			Sub Total - Current transfers not elsewhere classified:	30	50	45
			Sub Total - Other revenue:	55	50	50
			Sub Total - Revenue:	55	50	50
			Total - Directorate of Agriculture and Environment Audit:	55	50	50
			Total - Directorate of Agriculture and Environment Audit:	55	50	50
			Total - Directorate of Agriculture and Environment Audit:	55	50	50
11016			Directorate of Local Government and Rural Development Audit			
1101601			Directorate of Local Government and Rural Development Audit			
1101601141214			Directorate of Local Government and Rural Development Audit			
	1		Revenue			
	14		Other revenue			
	1422		Administrative fees			
		1422328	Tender document fee	6	0	0
			Sub Total - Administrative fees:	6	0	0
	1423		Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	7	0	5
		1423226	Sale of used paper and stationery	7	0	0
			Sub Total - Incidental sales by nonmarket establishments:	14	0	5

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		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	5	0	11
		1441299	Other receipts	32	0	36
			Sub Total - Current transfers not elsewhere classified:	37	0	47
			Sub Total - Other revenue:	57	0	52
			Sub Total - Revenue:	57	0	52
			Total - Directorate of Local Government and Rural Development Audit:	57	0	52
			Total - Directorate of Local Government and Rural Development Audit:	57	0	52
			Total - Directorate of Local Government and Rural Development Audit:	57	0	52
11017			Directorate of Constitutional Bodies Audit			
	1101701		Directorate of Constitutional Bodies Audit			
		1101701141215	Directorate of Constitutional Bodies Audit			
		1	Revenue			
		14	Other revenue			
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	6	5	5
		1423226	Sale of used paper and stationery	2	0	0
			Sub Total - Incidental sales by nonmarket establishments:	8	5	5
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	9	9	9
		1441299	Other receipts	20	20	20
			Sub Total - Current transfers not elsewhere classified:	29	29	29
			Sub Total - Other revenue:	37	34	34
			Sub Total - Revenue:	37	34	34
			Total - Directorate of Constitutional Bodies Audit:	37	34	34
			Total - Directorate of Constitutional Bodies Audit:	37	34	34
			Total - Directorate of Constitutional Bodies Audit:	37	34	34

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11018			Directorate of Social Security Audit			
	1101801		Directorate of Social Security Audit			
		1101801141216	Directorate of Social Security Audit			
		1	Revenue			
		14	Other revenue			
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	10	5	5
		1423226	Sale of used paper and stationery	14	0	0
			Sub Total - Incidental sales by nonmarket establishments:	24	5	5
		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	10	10	10
		1441299	Other receipts	11	26	26
			Sub Total - Current transfers not elsewhere classified:	21	36	36
			Sub Total - Other revenue:	45	41	41
			Sub Total - Revenue:	45	41	41
			Total - Directorate of Social Security Audit:	45	41	41
			Total - Directorate of Social Security Audit:	45	41	41
			Total - Directorate of Social Security Audit:	45	41	41
11019			Directorate of Power and Energy Audit			
	1101901		Directorate of Power and Energy Audit			
		1101901141217	Directorate of Power and Energy Audit			
		1	Revenue			
		14	Other revenue			
		1422	Administrative fees			
		1422328	Tender document fee	2	0	0
			Sub Total - Administrative fees:	2	0	0
		1423	Incidental sales by nonmarket establishments			
		1423204	Fee for using government vehicle	7	5	5
		1423226	Sale of used paper and stationery	1	0	0
			Sub Total - Incidental sales by nonmarket establishments:	8	5	5

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		1441	Current transfers not elsewhere classified			
		1441202	Recovery of over payment from prior years	0	7	7
		1441299	Other receipts	25	20	20
			Sub Total - Current transfers not elsewhere classified:	25	27	27
			Sub Total - Other revenue:	35	32	32
			Sub Total - Revenue:	35	32	32
			Total - Directorate of Power and Energy Audit:	35	32	32
			Total - Directorate of Power and Energy Audit:	35	32	32
			Total - Directorate of Power and Energy Audit:	35	32	32
			Total - Office of the Comptroller & Auditor General of Bangladesh:	1,38,00	1,15,59	1,23,00