

Demands for Grants and Appropriations 2024-25

110 - Office of the Comptroller & Auditor General of Bangladesh

Allocations and Activities

1 **Main functions of the Office of the Comptroller and Auditor General of Bangladesh:**

- a. Assist enhancement of accountability, transparency and good governance in the activities of the public offices by auditing their receipts and expenditures;
- b. Issuance of the audit certificates for Government Appropriation Accounts after auditing properly;
- c. Issuance of the audit certificates for the Finance Accounts of the Government as a constitutional obligation;
- d. Preparation of audit reports on time and submission thereof to the Honorable President;
- e. Impart necessary training to the personnel involved in public financial management & auditing to enhance their professional efficiency;
- f. Prevent irregularities and corruption in all spheres of public financial management through effective audit;
- g. 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 **The revised budget allocation (Operating and Development) from FY 2021-22 to FY 2023-24 and the proposed allocation (Operating and Development) for FY 2024-25 of the Comptroller & Auditor General of Bangladesh are shown below:**

(Taka in Thousand)

Financial Year		Operating	Development	Total	Recurrent	Capital	Financial Assets	Liabilities
2021-22	Revised Budget	274,08,56	0	274,08,56	232,99,16	41,01,40	8,00	0
2022-23	Revised Budget	255,70,63	0	255,70,63	235,84,57	19,76,06	10,00	0
2023-24	Revised Budget	306,39,91	0	306,39,91	245,61,34	60,63,57	15,00	0
2024-25	Budget	289,69,00	0	289,69,00	260,09,98	29,59,02	0	0

3 **In FY 2024-25, the following important activities/programmes are scheduled to be implemented:**

- a. Issuance of the audit certificates for the Finance Accounts and Appropriation Accounts;
- b. Conduct Compliance Audits, Performance Audits and Financial Audits;
- c. Continuation of crash programs for settling of audit objections;
- d. Continuation of the reforms to improve the quality of audit reports and conducting risk-based auditing;
- e. Take measures to update Office Procedure Manual;
- f. Continuation of the measures to improve the quality of training arranged by the Financial Management Academy (FIMA);
- g. Build IT based audit system;
- h. Enhancement of effective use of the Audit Monitoring and Management System (AMMS 2.0) toward smart and digitalized audit management;
- i. Taking various initiatives enhance the quality of the service delivery of all office under C&AG; and
- j. Develop HR software for human resource development and management.

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(Taka in Thousand)

Charged	289,69,00	Operating	289,69,00	Recurrent	260,09,98
Others	0	Development	0	Capital	29,59,02
				Financial Asset	0
				Liability	0
Total :	289,69,00	Total :	289,69,00	Total :	289,69,00

(Taka in Thousand)

Economic Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
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Economic Classification**Recurrent Expenditure**

3111	Wages and salaries in cash	178,52,91	172,36,17	196,06,44
3211	Administrative expenses	28,18,46	24,18,42	28,06,54
3231	Training	4,01,16	3,84,10	3,68,39
3243	Petrol, oil and lubricants	1,59,03	1,32,48	1,32,48
3244	Travel and Transfer	26,52,01	25,57,49	23,31,34
3253	Public order and safety supplies	1,13,60	1,08,30	1,10,30
3255	Printing and stationery	4,97,22	4,50,53	4,98,08
3256	General supplies and materials	1,55,90	1,41,74	1,44,42
3257	Professional services, honorariums and special exper	4,38,70	4,67,32	4,86,82
3258	Repairs and maintenance	9,10,99	6,54,79	4,50,29
3821	Current transfers not elsewhere classified	10,00	10,00	10,00
Total - Recurrent Expenditure :		260,09,98	245,61,34	269,45,10

Capital Expenditure**Non financial assets**

4111	Buildings and structures	4,70,23	1,33,45	6,15,93
4112	Machinery and equipment	23,06,54	18,28,12	20,35,97
4113	Other fixed assets	1,82,25	1,02,00	1,83,00
4141	Land	0	40,00,00	0
Sub Total - Non financial assets :		29,59,02	60,63,57	28,34,90
Total - Capital Expenditure :		29,59,02	60,63,57	28,34,90

(Taka in Thousand)

Economic Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
Economic Classification				
Assets				
Financial assets				
7215	Loans	0	15,00	15,00
Sub Total - Financial assets :		0	15,00	15,00
Total - Assets :		0	15,00	15,00
Office of the Comptroller & Auditor General of Bangladesh		289,69,00	306,39,91	297,95,00

Demands for Grants and Appropriations 2024-25
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(Taka in thousand)

Charged	289,69,00	Operating	289,69,00	Recurrent	260,09,98
Others	0	Development	0	Capital	29,59,02
				Financial Asset	0
				Liability	0
Total:	289,69,00	Total:	289,69,00	Total:	289,69,00

(Taka in thousand)

Organisation Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
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Organisational Classification

11001 Office of the Comptroller & Auditor General of Bangladesh

Operating Activity	64,05,66	55,65,05	64,34,00
Total:	64,05,66	55,65,05	64,34,00
Recurrent	49,23,66	40,82,85	48,53,00
Capital	14,82,00	14,67,20	15,66,00
Financial Asset	0	15,00	15,00
Total:	64,05,66	55,65,05	64,34,00

11002 Directorate of Civil Audit

Operating Activity	10,10,44	9,33,68	10,26,00
Total:	10,10,44	9,33,68	10,26,00
Recurrent	9,26,59	9,05,18	9,97,50
Capital	83,85	28,50	28,50
Total:	10,10,44	9,33,68	10,26,00

11003 Directorate of IT and Public Service Audit

Operating Activity	8,81,35	8,22,30	9,33,00
Total:	8,81,35	8,22,30	9,33,00
Recurrent	7,90,66	8,00,88	8,54,58
Capital	90,69	21,42	78,42
Total:	8,81,35	8,22,30	9,33,00

11004 Directorate of Mission Audit

Operating Activity	10,71,05	10,21,85	10,45,00
Total:	10,71,05	10,21,85	10,45,00
Recurrent	10,56,79	10,10,25	10,34,40
Capital	14,26	11,60	10,60
Total:	10,71,05	10,21,85	10,45,00

(Taka in Thousand)

Organisation Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
Organisational Classification				
11005	Directorate of Foreign Aided Projects Audit			
	Operating Activity	15,58,34	14,78,23	18,05,00
	Total:	15,58,34	14,78,23	18,05,00
	Recurrent	15,02,84	14,25,23	17,79,75
	Capital	55,50	53,00	25,25
	Total:	15,58,34	14,78,23	18,05,00
11006	Revenue Audit Directorate			
	Operating Activity	9,87,85	9,57,65	11,55,00
	Total:	9,87,85	9,57,65	11,55,00
	Recurrent	9,61,35	9,39,65	11,36,00
	Capital	26,50	18,00	19,00
	Total:	9,87,85	9,57,65	11,55,00
11007	Directorate of Commercial Audit			
	Operating Activity	29,13,24	27,40,56	31,08,00
	Total:	29,13,24	27,40,56	31,08,00
	Recurrent	27,32,77	26,89,86	29,99,00
	Capital	1,80,47	50,70	1,09,00
	Total:	29,13,24	27,40,56	31,08,00
11008	Directorate of Works Audit			
	Operating Activity	11,85,28	11,39,55	11,97,00
	Total:	11,85,28	11,39,55	11,97,00
	Recurrent	11,54,78	11,13,55	11,73,00
	Capital	30,50	26,00	24,00
	Total:	11,85,28	11,39,55	11,97,00
11009	Transport Audit Directorate			
	Operating Activity	14,16,33	13,23,58	13,51,00
	Total:	14,16,33	13,23,58	13,51,00
	Recurrent	13,92,93	13,01,58	13,31,00
	Capital	23,40	22,00	20,00
	Total:	14,16,33	13,23,58	13,51,00
11010	Directorate of Defence Audit			
	Operating Activity	10,23,94	9,10,72	10,50,00
	Total:	10,23,94	9,10,72	10,50,00
	Recurrent	9,41,44	8,83,57	9,77,85
	Capital	82,50	27,15	72,15
	Total:	10,23,94	9,10,72	10,50,00

(Taka in Thousand)

Organisation Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
Organisational Classification				
11011	Directorate of Postal, Telecommunication and Technology (PTST) Audit			
	Operating Activity	12,38,70	12,42,15	13,66,00
	Total:	12,38,70	12,42,15	13,66,00
	Recurrent	11,97,80	12,05,65	13,36,50
	Capital	40,90	36,50	29,50
	Total:	12,38,70	12,42,15	13,66,00
11012	Financial Management Academy (FIMA)			
	Operating Activity	18,80,12	56,70,16	19,07,00
	Total:	18,80,12	56,70,16	19,07,00
	Recurrent	16,52,46	15,61,16	16,23,02
	Capital	2,27,66	41,09,00	2,83,98
	Total:	18,80,12	56,70,16	19,07,00
11013	Directorate of Education Audit			
	Operating Activity	13,44,64	12,11,17	13,48,00
	Total:	13,44,64	12,11,17	13,48,00
	Recurrent	12,26,94	11,71,17	12,51,00
	Capital	1,17,70	40,00	97,00
	Total:	13,44,64	12,11,17	13,48,00
11014	Directorate of Health Audit			
	Operating Activity	12,53,95	11,84,45	12,66,00
	Total:	12,53,95	11,84,45	12,66,00
	Recurrent	11,57,30	11,54,95	11,73,50
	Capital	96,65	29,50	92,50
	Total:	12,53,95	11,84,45	12,66,00
11015	Directorate of Agriculture and Environment Audit			
	Operating Activity	11,53,70	10,61,06	11,08,00
	Total:	11,53,70	10,61,06	11,08,00
	Recurrent	10,46,70	10,28,76	10,18,70
	Capital	1,07,00	32,30	89,30
	Total:	11,53,70	10,61,06	11,08,00
11016	Directorate of Local Government and Rural Development Audit			
	Operating Activity	12,09,35	11,39,53	12,11,00
	Total:	12,09,35	11,39,53	12,11,00
	Recurrent	11,09,85	11,11,53	11,23,00
	Capital	99,50	28,00	88,00
	Total:	12,09,35	11,39,53	12,11,00
11017	Directorate of Constitutional Bodies Audit			
	Operating Activity	7,82,16	7,07,34	8,47,00
	Total:	7,82,16	7,07,34	8,47,00
	Recurrent	6,97,84	6,90,14	7,63,80
	Capital	84,32	17,20	83,20
	Total:	7,82,16	7,07,34	8,47,00

(Taka in Thousand)

Organisation Code	Description	Budget 2024-25	Revised 2023-24	Budget 2023-24
Organisational Classification				
11018	Directorate of Social Security Audit			
	Operating Activity	9,35,83	8,47,04	9,04,00
	Total:	9,35,83	8,47,04	9,04,00
	Recurrent	8,48,23	8,27,04	8,18,00
	Capital	87,60	20,00	86,00
	Total:	9,35,83	8,47,04	9,04,00
11019	Directorate of Power and Energy Audit			
	Operating Activity	7,17,07	6,83,84	7,34,00
	Total:	7,17,07	6,83,84	7,34,00
	Recurrent	6,89,05	6,58,34	7,01,50
	Capital	28,02	25,50	32,50
	Total:	7,17,07	6,83,84	7,34,00
	Total - Operating Activity:	289,69,00	306,39,91	297,95,00
	Total - Development Activity:	0	0	0
	Total - Operating and Development Activity:	289,69,00	306,39,91	297,95,00
	Total - Recurrent:	260,09,98	245,61,34	269,45,10
	Total - Capital :	29,59,02	60,63,57	28,34,90
	Total - Asset:	0	15,00	15,00
	Total Liability:	0	0	0
	Total-Office of the Comptroller & Auditor General of Bangladesh	289,69,00	306,39,91	297,95,00