**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 |  |  |  |
| Development Expenditure |  |  |  |
| **Total** |  |  |  |
|  | | | |
| Recurrent |  |  |  |
| Capital |  |  |  |
| Financial Asset |  |  |  |
| Liability |  |  |  |
| **Total** |  |  |  |

**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 of the public financial management.

**1.2 Major Functions**

* + 1. Assist in establishing accountability, transparency and good governance in the activities of the public offices by auditing their receipts and expenditure;
    2. Issue audit certificates for Government Appropriation Accounts after audit;
    3. Issue audit certificates for the Finance Accounts as part of constitutional obligations;
    4. Prepare standard audit reports in time and submit those to the Honorable President;
    5. Impart necessary training to officers and employees involved in government financial management & auditing to enhance professional skills;
    6. Play an ancillary role in preventing irregularity and corruption in all spheres of public financial management through effective audit;
    7. Provide objective information in the meetings of the Public Accounts Committee (PAC) 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.

**2.0 Medium Term Strategic Objectives and Activities**

| Medium-Term Strategic Objectives | Activities | Implementing Departments/Agencies |
| --- | --- | --- |
| 1 | 2 | 3 |
| * 1. Establish transparency, accountability and good governance in the government financial management | * Conduct audits of all government/semi-government offices, banks and financial institutions, autonomous bodies, all foreign-aided projects and other organizations | * Office of the CAG |
| * Scrutinize Appropriation Accounts and Finance Accounts of the Government and issue certificates |
| * Provide realistic information in the meetings of Public Accounts Committee (PAC) and implementing and monitoring of decisions taken by PAC |
| * Use of information technology to improve the quality of audit functions and monitoring thereof |
| * 1. Ensure value for money in the optimum use of public resources | * Conduct performance audits on different issues/agencies | * 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 Establish good governance, transparency and accountability in the government financial management**

**Impact on Poverty Reduction:** No direct impact.

**Impact on Women’s Advancement:** No direct impact.

**3.1.2 Ensure value for money in the optimum 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 |  |  |  |
| Gender |  |  |  |

**4.1 Priority Spending Areas/ Programmes**

| Priority Spending Areas/ Programmes | Related Strategic Objectives |
| --- | --- |
| 1. **Conduct Audits of all government/semi-government offices, banks and financial institutions, autonomous bodies, all foreign-aided projects and other organizations**   It is essential to have well-disciplined financial management in all government offices and projects. Efficiency, transparency, accountability and good governance of Government activities relating to use of funds can be better enforced through effective audits. It is ascertained through audits whether relevant rules and regulations have been followed in collection of revenues as well as incurring expenditures. This is, therefore, given the top priority area. | * Establish transparency, accountability and good governance in the government financial management |
| 1. **Conduct special audits/performance audits on different issues/institutions maintaining high standard**   The principal objective of the use of public resources is to ensure welfare of the people by optimum use of limited public resources. Issue based or special audit is done on the operations of important public institutions and on Schemes of public importance. It helps to provide realistic information to the competent authority and at the same time, applications of performance audit techniques help verify whether economy, efficiency and effectiveness in the use of public fund have been ensured. This is, therefore, given the second highest priority. | * Ensure value for money in the use of public resources |
| 1. **Application and expansion of ICT to improve auditing standard and monitoring of related activities**   All ministries/divisions and their attached departments are laying more emphasis on the use of ICT. As a result, importance has been given to include activities of those institutions within the purview of IT audit. Application of ICT in audit will facilitate quality and useful audits and management of audit findings through sampling of data and classification thereof. This is, therefore, given the priority. | * Establish transparency, accountability and good governance in the government financial management |

**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 |
|  |  |  |  |  |  |

**4.2.2 Expenditure by Economic Group Wise**

(Taka in Thousands)

| Economic  Group | Description | Budget | Revised | Budget  2024-25 | Projection | |
| --- | --- | --- | --- | --- | --- | --- |
| 2023-24 | | 2025-26 | 2026-27 |
|  |  |  |  |  |  |  |

**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 |  | 25 |  | 25 | 25 |  |
| 1. 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 |  |
| b. Performance audit | 12 |  | 12 |  | 12 | 12 |  |
| 1. Evaluation of costs and gains in audit | 1, 2 | Ratio of audit expense and money recovered | 1:60 |  | 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**: In the year of 2019-20, 2020-21 and 2021-22, office of the CAG submitted 124 audit reports to the Hon’ble President in order to place those to the parliament. Besides, audits have been conducted on 19 issues/agencies between 2019-20 and 2021-22. In FY 2021-22 an amount of Tk 2285.40 crore has been realized by disposal of audit objections and Tk 8098.77 crore has been adjusted.

**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 | | 2024-25 | 2025-26 | 2026-27 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1. Conduct audits of all government semi-government offices, public sector banks and financial institutions, autonomous bodies, all foreign-aided projects and other organizations | Audit Inspection Reports(AIR)\* submitted | 1 | number | 700 |  | 700 |  | 700 | 700 |  |
| Audit reports submitted | 50 |  | 50 |  | 50 | 50 |  |
| 1. Scrutinize Appropriation Accounts and Finance Accounts of the government and issue certificates | Audit certification issued | 1 | number | 05 |  | 05 |  | 05 | 05 |  |
| 1. Provide realistic information to the Public Accounts Committee (PAC) and implementation and monitoring of decisions taken by PAC | Bilateral and tripartite meetings held | 1 | number | 400 |  | 500 |  | 500 | 400 |  |
| 1. Use of information technology to improve the quality of audit functions and monitoring thereof | Audit reports placed in the websites | 1 | number | 50 |  | 35 |  | 35 | 50 |  |
| 1. Conduct performance audits on different issues/agencies | Performance audit reports submitted | 2 | number | 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 | | 2024-25 | 2025-26 | 2026-27 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|  |  |  |  |  |  |  |  |