

Demands for Grants and Appropriations 2023-24

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 scrutiny;
- c. Issue audit certificates for the Finance Accounts as part of constitutional obligations;
- d. Preparation of standard audit reports on time and submit those to His Excellency the 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. Providing objective information to the Public Accounts Committee (PAC) and Public Undertakings Committee of the Parliament and taking effective measures to enforce and follow-up the decisions of the Parliamentary Committee including PAC.

2 **The revised budget allocation (Operating & Development) from FY 2020-21 to FY 2022-23 and the proposed allocation for FY 2023-24 (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
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	Revised Budget	255,70,63	0	255,70,63	235,84,57	19,76,06	10,00	0
2023-24	Budget	297,95,00	0	297,95,00	269,45,10	28,34,90	15,00	0

3 **In FY 2023-24, the following important activities/programmes are scheduled to be implemented:**

- a. Certifying the Finance Accounts and Appropriation Accounts;
- b. Conducting Compliance Audits, Performance Audits and Financial Audits;
- c. Arranging crash programs for settling of audit observations;
- d. Improve the quality of audit reports and conduct risk based auditing;
- e. Taking measures to update Office Procedure Manual;
- f. Improve the quality of training arranged by Financial Management Academy (FIMA) and strengthen other systems related to training;
- g. Strengthen IT based audit system; and
- h. Extending and strengthening Audit Monitoring and Management System (AMMS) with a view to digitalizing the audit process and audit management.

Demands for Grants and Appropriations 2023-24
110-Office of the Comptroller & Auditor General of Bangladesh

(Taka in Thousand)

Charged	297,95,00	Operating	297,95,00	Recurrent	269,45,10
Others	0	Development	0	Capital	28,34,90
				Financial Asset	15,00
				Liability	0
Total :	297,95,00	Total :	297,95,00	Total :	297,95,00

(Taka in Thousand)

Economic Code	Description	Budget 2023-24	Revised 2022-23	Budget 2022-23
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Economic Classification**Recurrent Expenditure**

3111	Wages and salaries in cash	196,06,44	179,09,12	188,21,36
3211	Administrative expenses	28,06,54	25,60,38	26,82,97
3231	Training	3,68,39	3,08,80	3,03,80
3243	Petrol, oil and lubricants	1,32,48	1,27,16	1,36,16
3244	Travel and Transfer	23,31,34	12,25,30	19,76,63
3253	Public order and safety supplies	1,10,30	1,00,84	99,25
3255	Printing and stationery	4,98,08	3,03,08	4,48,34
3256	General supplies and materials	1,44,42	1,53,60	1,28,54
3257	Professional services, honorariums and special	4,86,82	5,09,30	3,83,55
3258	Repairs and maintenance	4,50,29	3,76,99	3,60,91
3821	Current transfers not elsewhere classified	10,00	10,00	10,00
3911	Reserve	0	0	5,64,56
Total - Recurrent Expenditure :		269,45,10	235,84,57	259,16,07

(Taka in Thousand)

Economic Code	Description	Budget 2023-24	Revised 2022-23	Budget 2022-23
Economic Classification				
Capital Expenditure				
Non financial assets				
4111	Buildings and structures	6,15,93	7,32,98	9,09,95
4112	Machinery and equipment	20,35,97	10,85,24	19,64,14
4113	Other fixed assets	1,83,00	1,57,84	2,57,84
Sub Total - Non financial assets :		28,34,90	19,76,06	31,31,93
Total - Capital Expenditure :		28,34,90	19,76,06	31,31,93
Assets				
Financial assets				
7215	Loans	15,00	10,00	10,00
Sub Total - Financial assets :		15,00	10,00	10,00
Total - Assets :		15,00	10,00	10,00
Total - Office of the Comptroller & Auditor Gen		297,95,00	255,70,63	290,58,00

Demands for Grants and Appropriations 2023-24
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(Taka in thousand)

Charged	297,95,00	Operating	297,95,00	Recurrent	269,45,10
Others	0	Development	0	Capital	28,34,90
				Financial Asset	15,00
				Liability	0
Total:	297,95,00	Total:	297,95,00	Total:	297,95,00

(Taka in thousand)

Organisation Code	Description	Budget 2023-24	Revised 2022-23	Budget 2022-23
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Organisational Classification

11001 Office of the Comptroller & Auditor General of Bangladesh

Operating Activity	64,34,00	55,99,06	62,34,00
Total:	64,34,00	55,99,06	62,34,00
Recurrent	48,53,00	41,91,82	44,13,26
Capital	15,66,00	13,97,24	18,10,74
Financial Asset	15,00	10,00	10,00
Total:	64,34,00	55,99,06	62,34,00

11002 Directorate of Civil Audit

Operating Activity	10,26,00	9,12,57	10,44,00
Total:	10,26,00	9,12,57	10,44,00
Recurrent	9,97,50	8,95,57	10,12,50
Capital	28,50	17,00	31,50
Total:	10,26,00	9,12,57	10,44,00

11003 Directorate of IT and Public Service Audit

Operating Activity	9,33,00	5,46,30	5,78,00
Total:	9,33,00	5,46,30	5,78,00
Recurrent	8,54,58	5,37,70	5,51,16
Capital	78,42	8,60	26,84
Total:	9,33,00	5,46,30	5,78,00

11004 Directorate of Mission Audit

Operating Activity	10,45,00	6,19,98	10,46,00
Total:	10,45,00	6,19,98	10,46,00
Recurrent	10,34,40	6,17,48	10,35,40
Capital	10,60	2,50	10,60
Total:	10,45,00	6,19,98	10,46,00

(Taka in Thousand)

Organisation Code	Description	Budget 2023-24	Revised 2022-23	Budget 2022-23
Organisational Classification				
11005	Directorate of Foreign Aided Projects Audit			
	Operating Activity	18,05,00	17,75,00	18,94,00
	Total:	18,05,00	17,75,00	18,94,00
	Recurrent	17,79,75	17,44,66	18,09,50
	Capital	25,25	30,34	84,50
	Total:	18,05,00	17,75,00	18,94,00
11006	Revenue Audit Directorate			
	Operating Activity	11,55,00	10,89,85	11,50,00
	Total:	11,55,00	10,89,85	11,50,00
	Recurrent	11,36,00	10,82,85	11,35,00
	Capital	19,00	7,00	15,00
	Total:	11,55,00	10,89,85	11,50,00
11007	Directorate of Commercial Audit			
	Operating Activity	31,08,00	28,30,02	31,07,00
	Total:	31,08,00	28,30,02	31,07,00
	Recurrent	29,99,00	28,12,62	30,64,20
	Capital	1,09,00	17,40	42,80
	Total:	31,08,00	28,30,02	31,07,00
11008	Directorate of Works Audit			
	Operating Activity	11,97,00	10,70,57	11,72,00
	Total:	11,97,00	10,70,57	11,72,00
	Recurrent	11,73,00	10,55,57	11,53,00
	Capital	24,00	15,00	19,00
	Total:	11,97,00	10,70,57	11,72,00
11009	Transport Audit Directorate			
	Operating Activity	13,51,00	11,76,25	12,31,00
	Total:	13,51,00	11,76,25	12,31,00
	Recurrent	13,31,00	11,66,25	12,11,00
	Capital	20,00	10,00	20,00
	Total:	13,51,00	11,76,25	12,31,00
11010	Directorate of Defence Audit			
	Operating Activity	10,50,00	9,09,08	10,81,00
	Total:	10,50,00	9,09,08	10,81,00
	Recurrent	9,77,85	9,02,08	10,63,00
	Capital	72,15	7,00	18,00
	Total:	10,50,00	9,09,08	10,81,00

(Taka in Thousand)

Organisation Code	Description	Budget 2023-24	Revised 2022-23	Budget 2022-23
Organisational Classification				
11011	Directorate of Postal, Telecommunication and Technology			
	Operating Activity	13,66,00	11,63,67	13,46,00
	Total:	13,66,00	11,63,67	13,46,00
	Recurrent	13,36,50	11,48,42	13,19,50
	Capital	29,50	15,25	26,50
	Total:	13,66,00	11,63,67	13,46,00
11012	Financial Management Academy (FIMA)			
	Operating Activity	19,07,00	15,45,93	18,41,00
	Total:	19,07,00	15,45,93	18,41,00
	Recurrent	16,23,02	13,09,45	13,86,05
	Capital	2,83,98	2,36,48	4,54,95
	Total:	19,07,00	15,45,93	18,41,00
11013	Directorate of Education Audit			
	Operating Activity	13,48,00	12,62,50	14,41,00
	Total:	13,48,00	12,62,50	14,41,00
	Recurrent	12,51,00	12,21,50	13,36,00
	Capital	97,00	41,00	1,05,00
	Total:	13,48,00	12,62,50	14,41,00
11014	Directorate of Health Audit			
	Operating Activity	12,66,00	8,98,75	12,71,00
	Total:	12,66,00	8,98,75	12,71,00
	Recurrent	11,73,50	8,61,00	11,62,00
	Capital	92,50	37,75	1,09,00
	Total:	12,66,00	8,98,75	12,71,00
11015	Directorate of Agriculture and Environment Audit			
	Operating Activity	11,08,00	9,55,91	10,77,00
	Total:	11,08,00	9,55,91	10,77,00
	Recurrent	10,18,70	9,24,91	9,74,00
	Capital	89,30	31,00	1,03,00
	Total:	11,08,00	9,55,91	10,77,00
11016	Directorate of Local Government and Rural Development Audit			
	Operating Activity	12,11,00	11,12,00	12,28,00
	Total:	12,11,00	11,12,00	12,28,00
	Recurrent	11,23,00	10,78,00	11,21,50
	Capital	88,00	34,00	1,06,50
	Total:	12,11,00	11,12,00	12,28,00
11017	Directorate of Constitutional Bodies Audit			
	Operating Activity	8,47,00	6,82,77	7,98,00
	Total:	8,47,00	6,82,77	7,98,00
	Recurrent	7,63,80	6,64,77	7,13,00
	Capital	83,20	18,00	85,00
	Total:	8,47,00	6,82,77	7,98,00

(Taka in Thousand)

Organisation Code	Description	Budget 2023-24	Revised 2022-23	Budget 2022-23
Organisational Classification				
11018	Directorate of Social Security Audit			
	Operating Activity	9,04,00	7,36,43	7,96,00
	Total:	9,04,00	7,36,43	7,96,00
	Recurrent	8,18,00	7,25,93	7,77,00
	Capital	86,00	10,50	19,00
	Total:	9,04,00	7,36,43	7,96,00
11019	Directorate of Power and Energy Audit			
	Operating Activity	7,34,00	6,83,99	7,23,00
	Total:	7,34,00	6,83,99	7,23,00
	Recurrent	7,01,50	6,43,99	6,79,00
	Capital	32,50	40,00	44,00
	Total:	7,34,00	6,83,99	7,23,00
	Total - Operating Activity:	297,95,00	255,70,63	290,58,00
	Total - Development Activity:	0	0	0
	Total - Operating and Development Activity:	297,95,00	255,70,63	290,58,00
	Total - Recurrent:	269,45,10	235,84,57	259,16,07
	Total - Capital :	28,34,90	19,76,06	31,31,93
	Total - Asset:	15,00	10,00	10,00
	Total Liability:	0	0	0
	Total-Office of the Comptroller & Auditor General of Bangladesh	297,95,00	255,70,63	290,58,00