

**Grant No. 06**  
**09 - Finance Division**  
**Medium term expenditure**

(Taka in Thousand)

Description	Budget 2016-17	Projection	
		2017-18	2018-19
Non-Development	189008,93,48	211702,70,00	237120,97,31
Development	634,46,00	697,90,00	767,70,00
<b>Total</b>	<b>189643,39,48</b>	<b>212400,60,00</b>	<b>237888,67,31</b>
Revenue	57003,10,35	67928,58,55	80210,87,05
Capital	132640,29,13	144472,01,45	157677,80,26
<b>Total</b>	<b>189643,39,48</b>	<b>212400,60,00</b>	<b>237888,67,31</b>

**1.0 Mission Statement and Major Functions****1.1 Mission Statement**

Ensure macro-economic stability and fiscal discipline through prudent and efficient fiscal management to achieve higher growth and reduce poverty.

**1.2 Major Functions**

- 1.2.1 Preparation and analysis of the fiscal policy of the government and macroeconomic management;
- 1.2.2 Carrying out research and analysis on economic policy and collection of relevant information and data, preparation of Economic Review, Economic Analysis of Budget and various reports;
- 1.2.3 Matters relating to technical assistance for public private partnership and accounting and auditing;
- 1.2.4 Preparation of budget, appropriation, re-appropriation, and examination and approval of budget proposals of autonomous bodies/corporations together with monitoring of their activities;
- 1.2.5 Framing of financial rules and regulations and issuing necessary orders/instructions related to pay scale/pay fixation, leave, pension/gratuity, retirement benefits, travel allowance, general provident fund and other relevant financial matters;
- 1.2.6 Communication with the World Bank, the Asian Development Bank, and other bilateral and multilateral development partners and matters related to the IMF;
- 1.2.7 Dealing with matters related to treasury and public debt management along with loans and grants;
- 1.2.8 Examining proposals for the creation of new posts and expenditure, establishing fiscal discipline and accountability; suggesting measures for improvement in the organizational set-up and financial procedures for achieving better economy and control of expenditure.

**2.0 Medium Term Strategic Objectives and Activities**

Medium Term Strategic Objectives	Activities	Implementing Departments/Agencies
1	2	3
1. Macro-economic stability	<ul style="list-style-type: none"> <li>• Prepare revenue and expenditure plans, keep fiscal deficit and financing at a sustainable level and coordinate monetary and fiscal policies;</li> <li>• Prepare and present the policy suggestions to the government analysing internal and external</li> </ul>	<ul style="list-style-type: none"> <li>• Secretariat</li> </ul>

Medium Term Strategic Objectives	Activities	Implementing Departments/Agencies
1	2	3
	<p>economic scenarios and macroeconomic situations;</p> <ul style="list-style-type: none"> <li>• Prepare Medium Term Macroeconomic Policy Statement (MTMPS)</li> </ul>	
2. Ensure fiscal sustainability, attain efficiency in resource allocation and pro-poor growth	<ul style="list-style-type: none"> <li>• Allocate resources to the ministries/divisions with respect to their policies and priorities in accordance to the national development strategies</li> <li>• Strengthen the institutional framework of the ministries/divisions relating to budget management</li> <li>• Present quarterly report to the Parliament on budget execution and monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Secretariat</li> </ul>
3. Sustainable Debt Management	<ul style="list-style-type: none"> <li>• Prepare, update and implement the Medium-Term Debt Strategy (MTDS) consistent with the Medium-Term Macroeconomic Framework (MTMF)</li> <li>• Determine the type and quantum of debt from different sources and examine the conditionality of loans and analyse the risk factors and the sustainability of debt</li> <li>• Recover debt from SOEs and improve their capacity</li> </ul>	<ul style="list-style-type: none"> <li>• Secretariat</li> </ul>
4. Non-Tax Revenue (NTR) Management	<ul style="list-style-type: none"> <li>• Prepare the medium term projections of NTR and monitor &amp; modernise the collection process and review of revenue related regulations and rate fixation</li> </ul>	<ul style="list-style-type: none"> <li>• Secretariat</li> </ul>
5. Reforms in Financial Management	<ul style="list-style-type: none"> <li>• Examine and provide observations on financial &amp; performance reports submitted by the ministries/divisions</li> <li>• Help preparing Medium Term Strategic Business Plan (MTSBP) for ministries/divisions</li> </ul>	<ul style="list-style-type: none"> <li>• Secretariat</li> </ul>
	<ul style="list-style-type: none"> <li>• Enhance capacities for accounting and financial reporting</li> <li>• Development of accounting systems and procedures with regard to public funds including pay and allowances, pensions, provident fund, loans and advances</li> <li>• Modernize and expand the iBAS/WAN facilities</li> </ul>	<ul style="list-style-type: none"> <li>• CGA</li> </ul>

### 3.0 Poverty and Gender Reporting

#### 3.1 Impact of Strategic Objectives on Poverty Reduction and Women's Advancement

##### 3.1.1 Macro-economic stability

**Impact on Poverty Reduction:** Stable macro-economy will have positive impact on the macroeconomic variables. As a result, Poverty Inequality Ratio will be reduced having direct impact on poverty alleviation. Moreover, growth resulted from macroeconomic stabilization will enhance per capita income which ultimately reduce the number of poor people in the country.

**Impact on Women's Advancement:** As per the demographic composition women comprise half of the population. Stability in the macro-economy increases women's participation in economic activities. This eventually leads to employment generation for women, improves their financial conditions and empowers them.

### 3.1.2 Ensure fiscal sustainability, attain efficiency in resource allocation and pro-poor growth

**Impact on Poverty Reduction:** Efficient and effective financial management ensures best utilization of public resources. Prevention of misuse/waste of public money widens the scope for increased investment in poverty reduction programs. One of the characteristics of proper financial management is to expedite inclusive growth by giving more allocations to poverty reducing activities/programs. It provides the poor easier access to public resources.

**Impact on Women's Advancement:** Preparing gender sensitive budget is one of the important elements of fiscal management. This increases women's share in the public resources and efficient use of this allocation is impacting on the women's condition positively.

### 3.1.3 Sustained Debt Management

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

**Impact on Women's Advancement:** No direct impact

### 3.1.4 Non-tax Revenue (NTR) Management

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

**Impact on Women's Advancement:** No direct impact

### 3.1.5 Reforms in Financial Management

**Impact on Poverty Reduction:** Reforms in financial management ensure greater transparency, efficiency and accountability. Poor section of the community also gets benefited from the economic development created through optimum utilization of public resources.

**Impact on Women's Advancement:** Reforms in financial management enhance the efficiency in public expenditure management which leads to optimum utilization of resources. If resources are utilized optimally, women will get their share.

## 3.2 Allocation for Poverty Reduction and Women's Advancement

(Taka in Thousands)

Particulars	Budget 2016-17	Projection	
		2017-18	2018-19
Poverty Reduction	17441,98,53	17605,55,15	17242,75,33
Gender	9871,02,89	22360,89,88	23809,40,26

## 4.1 Priority Spending Area/Programmes

Priority Spending Areas/Programmes	Related Strategic Objectives
<p><b>1. Analysis of macro-economic situation and preparation of fiscal policy</b></p> <p>One of the main objectives of Finance Division is to prepare fiscal policy in line with the overall economic situation of the country. The realisation of this objective as well as national broad objectives depends on favourable strategies and understanding of dimension of four key sectors of the economy (real, monetary, fiscal and external) and their influences in the medium term. Updating the Medium-Term Macro-economic Framework on a regular basis has therefore been accorded the highest priority.</p>	<ul style="list-style-type: none"> <li>• Macro-economic stability</li> <li>• Ensure fiscal sustainability, attain efficiency in resource allocation and pro-poor growth</li> </ul>
<p><b>2. Improvement of efficiency and effectiveness of public expenditure</b></p> <p>Preparation and implementation of timely expenditure plan is necessary to ensure efficiency and effectiveness of public expenditure. With this in view</p>	<ul style="list-style-type: none"> <li>• Macroeconomic stability</li> <li>• Ensure fiscal sustainability, attain efficiency in</li> </ul>

Priority Spending Areas/Programmes	Related Strategic Objectives
and to ensure value for money initiative has been taken to prepare budget under MTBF system. It helps to maintain macroeconomic stability and keep budget deficit at a sustainable limit through making a balance between government's income and expenditure. Initiatives have also been taken on a priority basis to expand and deepen the MTBF. It is expected that this will ensure best and proper use of public money, in the one hand, and accelerate economic growth, on the other hand. This has, therefore, given the second highest priority.	resource allocation and pro-poor growth
<p><b>3. Debt Management and enhanced efficiency in Interest Payment</b></p> <p>Due to resource scarcity, government has to borrow from internal and external sources to meet the resource demand. Borrowing from external sources is primarily given priority for its easy terms. As a result, it is possible to retain the cost of debt and risk arising out of borrowing at the minimum. In case of domestic borrowing preference has generally been given to long-term loan over short-term that in turn reduces the risk related to debt repayment. It is possible to reduce risk of debt and intergenerational liability by implementing the debt strategy formulated from time to time based on the source, nature and repayment terms. This has, therefore, been given the third highest priority.</p>	<ul style="list-style-type: none"> <li>Sustained Debt Management</li> </ul>
<p><b>4. Modernisation of Accounting System</b></p> <p>Steps have been taken to modernize the government accounting system to collect, preserve and analyse the data/information relating to daily receipts and expenditure of the government. This will be helpful to draw the strategy for fiscal policy formulation. This has, therefore, been identified as priority area.</p>	<ul style="list-style-type: none"> <li>Reforms in Financial Management</li> </ul>

#### 4.2 Medium Term Expenditure Estimates and Projection (2016-17 to 2018-19)

##### 4.2.1 Expenditure by Department/Agencies/Operational Units

(Taka in Thousands)

Description	Budget	Revised	Budget	Projection	
	2015-16		2016-17	2017-18	2018-19
Secretariat	21134,81,30	2617,23,01	973,93,43	1061,35,30	1136,55,87
Treasury Establishment	9,89,75	14,42,79	18,93,66	19,90,15	20,88,94
Coinage and Mint	30,00	0	0	0	0
Currency	30,00,00	40,00,00	50,00,00	60,00,00	60,00,00
International Organisations	1,50	1,50	1,50	1,50	1,50
Monitoring Cell	1,75,22	2,08,38	2,33,38	2,43,91	2,57,21
Controller General of Accounts	12,19,50	21,43,92	23,50,35	22,99,52	24,65,32
Chief Accounts Offices	60,66,00	92,36,00	106,13,00	112,23,50	118,67,00
Regional Accounts Offices	19,39,00	29,50,00	33,83,45	35,85,05	38,08,40
District Accounts Offices	36,03,00	54,46,00	61,80,00	65,33,90	69,07,50
Upazila Accounts Offices	64,32,00	92,60,00	107,84,00	114,67,00	121,96,00
Pensions Management	2865,30,20	865,30,20	5011,00,37	5011,00,37	5011,00,37
Unexpected Expenditure Management	2000,00,00	28,78,04	2000,00,00	2000,00,00	2000,00,00
Management of Capital Outlay on Currency	700,08,00	6700,08,00	700,08,00	700,08,00	700,08,00
Subsidy Management	4508,50,00	3808,50,00	5508,50,00	5508,50,00	5508,50,00
Miscellaneous Investment	10025,00,00	2717,75,42	15015,00,00	16710,35,40	18574,40,74
Programme Management	5027,00,00	1194,20,57	4981,95,00	4881,95,00	4881,95,00
Public Private Partnership	2000,00,00	350,00,00	2000,00,00	2000,00,00	2000,00,00
Miscellaneous	11,00,00	11,00,00	11,00,00	11,00,00	11,00,00
Non-Financial Institutions	9800,00,00	5793,07,10	9000,00,00	9000,00,00	9000,00,00
Non-ADP Projects	2620,00,00	1750,00,00	1950,00,00	1950,00,00	1950,00,00

Description	Budget	Revised	Budget	Projection	
	2015-16		2016-17	2017-18	2018-19
Bangladesh Bank	116917,81,86	116263,50,90	121735,25,34	140752,05,40	162040,54,96
Government Departments/Funds	16534,48,00	13836,85,98	20340,00,00	22373,95,00	24611,79,50
Bangladesh Bank	19,00,00	15,85,00	10,57,00	0	0
Institution of Publice Finance, Bangladesh	0	0	1,71,00	6,91,00	6,91,00
<b>Grand Total :</b>	<b>194397,55,33</b>	<b>156299,02,81</b>	<b>189643,39,48</b>	<b>212400,60,00</b>	<b>237888,67,31</b>

#### 4.2.2 Expenditure by Economic Group Wise

(Taka in Thousands)

Economic Group	Description	Budget	Revised	Budget	Projection	
		2015-16		2016-17	2017-18	2018-19
	<b>Revenue Expenditure</b>					
4500	Pay of Officers	3207,57,90	75,44,40	79,70,28	82,02,04	82,90,08
4600	Pay of Establishment	11342,30,18	139,95,00	147,74,52	154,87,90	162,77,85
4700	Allowances	91,69,84	92,82,24	127,09,27	132,06,91	137,41,05
4800	Supplies and Services	261,14,55	240,89,70	262,42,58	570,96,65	895,32,78
4900	Repairs and Maintenance	2,25,50	5,48,31	3,43,27	5,51,80	3,41,05
5000	Term Loan Interest	13462,38,86	13523,25,41	15288,38,33	23660,49,69	33239,83,68
5100	Floating Loan Interest	3399,16,83	2683,99,32	2611,61,68	2872,77,85	3160,05,63
5200	Interest on National Savings Certificates	14420,98,00	11535,64,48	16735,50,00	18409,05,00	20249,95,50
5300	Provident Fund Interest	2100,00,00	2300,00,00	3600,00,00	3960,00,00	4356,00,00
5400	Postal Life Insurance Interest	13,00,00	71,50	4,00,00	4,40,00	4,84,00
5500	Other Interest	50,00	50,00	50,00	50,00	1,00,00
5800	Subsidies and Incentives	4908,50,00	3908,50,00	5908,50,00	5908,50,00	5908,50,00
5900	Grants in Aid	10882,00,00	3182,36,57	4886,43,00	4860,92,59	4688,86,00
6100	Contributions to International Organisation	1,50	1,50	1,50	1,50	1,50
6200	Write-Off of Loans and Advances	4,00,00	4,00,00	4,00,00	4,00,00	4,00,00
6300	Pensions and Gratuities	3042,20,20	1053,30,20	5207,25,37	5220,46,62	5233,97,93
6500	Transfer, Adjustment & Others	7,00,00	7,00,00	7,00,00	7,00,00	7,00,00
6600	Block Allocations	2046,70,00	66,53,27	2129,50,55	2075,00,00	2075,00,00
	<b>Total : - Revenue Expenditure</b>	<b>69191,43,36</b>	<b>38820,41,90</b>	<b>57003,10,35</b>	<b>67928,58,55</b>	<b>80210,87,05</b>
	<b>Capital Expenditure</b>					
6800	Acquisition of Assets	56,96,00	55,82,00	23,12,00	89,07,88	8,53,39
7000	Construction and Works	44,79,00	3,26,42	314,11,00	65,00	75,00
7100	Investments in Shares and Equities	11925,00,00	3117,75,42	16815,00,00	18510,35,40	20374,40,74
7300	Loans	12420,00,00	7543,07,10	10950,00,00	10950,00,00	10950,00,00
7400	Advances to Government Employees	3,02,80	2,17,80	2,72,80	3,04,31	3,37,48
7500	Term Debt Repayments	12139,43,00	12139,43,00	15593,88,00	17153,26,80	18868,59,48
7600	Floating Debt Repayments	87916,83,17	87916,83,17	88241,37,33	97065,51,06	106772,06,17
7800	Transaction with IMF	700,08,00	6700,08,00	700,08,00	700,08,00	700,08,00
7900	Development Import Duty and VAT	0	18,00	0	3,00	0
	<b>Total : - Capital Expenditure</b>	<b>125206,11,97</b>	<b>117478,60,91</b>	<b>132640,29,13</b>	<b>144472,01,45</b>	<b>157677,80,26</b>
	<b>Grand Total :</b>	<b>194397,55,33</b>	<b>156299,02,81</b>	<b>189643,39,48</b>	<b>212400,60,00</b>	<b>237888,67,31</b>

#### 5.0 Key Performance Indicator (KPIs)

Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
			2014-15		2015-16		2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8	9	10
1. GDP Growth Rate	1,2	%	7.0	6.5	7.2	7.0	7.2	7.4	7.6
2. Total Revenue Income	2,4	% GDP	10.7	9.64	12.1	12.1	12.7	13.1	13.6

Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
			2014-15	2015-16	2016-17	2017-18	2018-19		
1	2	3	4	5	6	7	8	9	10
a. Tax revenue			9.2	8.51	10.6	10.6	11.1	11.4	11.7
b. Non-tax revenue			1.5	1.13	1.5	1.53	1.65	1.70	1.90
3. Overall budget balance	1,2	% GDP	-5.0	-3.8	-5.0	-5.0	-4.7	-4.5	-4.4
4. Fund utilization ratio	2	%	90	85.0	95	-	100	100	100
5. Deficit Financing			-	-	-	-	-	-	-
a. Internal Source	1,3,4	% GDP	3.6	3.4	3.2	3.3	3.1	3.0	3.1
b. External Source			1.4	0.4	1.8	1.8	1.6	1.5	1.3
6. Total debt stock			33.4	34.3	34.2	35.0	35.2	35.1	34.6
a. Internal Source	1,3	% GDP	19.0	19.2	20.0	20.2	21.0	21.5	21.6
b. External Source			14.4	15.1	14.2	14.8	14.2	13.6	13.0

## 6.0 Recent Achievements, Activities, Output Indicators and Targets and Expenditure Estimates of the Departments/Agencies

### 6.1 Secretariat

**6.1.1 Recent Achievements:** Over the last three years, three Budgets, three Medium-Term Macroeconomic Policy Statements (MMPs), six (6) Quarterly Budget Implementation reports have been placed before the Parliament; and thirty six (36) Monthly Fiscal and Macro Update Reports have been published. In addition, two analytical books titled: "Pathway to Prosperity" - Poverty and Inequality in Bangladesh: Journey Towards Progress (2014-2015) and Bangladesh Marches On - Recent Macroeconomic Situation and Socio-Economic Progress have been published. Debt Sustainability Analysis of Bangladesh and a draft paper on Medium Term Debt Strategy have been prepared. Moreover, six books on "Bangladesh Economic Review" both in Bengali and English, and three Annual Reports of the Finance Division, Ministry of Finance have been published in the last three fiscal years. In order to prepare and update budget under the medium-term budget frame work more efficiently, about 5,000 (Five Thousand) staff have been trained on budget Call Circular 1, 2 and near about 800 (Eight) hundred participants have been trained on overall financial management development. Towards overall development of women and children, Gender Budget Reports on 40 (Forty), and Child Budget Report on 5 (Five) ministries/divisions have been prepared as well as published. Technical supports were given to each line ministry/division for enhancing their skills on budget preparation. Recommendations have been made by the Pay and Service Commission, 2013 for fixation of pay and allowances of government and civilian staff.

### 6.1.2 Activities, Outputs Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2014-15	2015-16	2016-17	2017-18	2018-19		
1	2	3	4	5	6	7	8	9	10	11
1. Prepare revenue and expenditure plans, keep fiscal deficit and financing at a sustainable level and coordinate monetary and fiscal policies	Annual change in credit to private sector	1	%	15.5	13.2	16.0	15.0	14.5	14.8	15.0
	Annual change in inflation			6.5	6.4	6.2	6.2	6.0	5.8	5.7
2. Prepare and present the policy suggestions before the government analysing internal and external economic scenario and macroeconomic situations	Strategy/policy paper prepared	1	Number	5	5	5	5	4	5	5
3. Prepare Medium Term Macroeconomic Policy Statement (MTMPS)	Documents prepared	1	Number	1	1	1	1	1	1	1
4. Allocate resources ministries/divisions according to their policies and priorities consistent with the national development strategies	Poverty reducing expenditure as % of budget	2	%	52.34	52.34	53.13	53.13	53.93	54.43	54.93
	Women advancement related			27.04	27.04	27.45	27.45	27.86	28.36	28.86

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2014-15	2015-16	2016-17	2017-18	2018-19		
1	2	3	4	5	6	7	8	9	10	11
	expenditure as % of budget									
5. Strengthen the institutional framework of the ministries/divisions relating to budget management	Officers trained in public financial management	2	Person	80	0	90	100	100	110	110
6. Present quarterly report to the parliament on budget execution and monitoring	Reports presented in the parliament	2	Number	4	4	4	4	4	4	4
7. Prepare and implement the Medium-Term Debt Strategy (MTDS) consistent with the updated Medium-Term Macroeconomic Framework (MTMF)	Reports Prepared	3	Number	1	1	1	1	1	1	1
8. Modernization of debt data management by installing DMFAS-6	Software installed	3	Number	1	1	1	1	1	1	1
9. Recover debt from SOEs and improve their capacity	Annual rate of DSL adjustment	3	%	5	4	6	5	5	6	6
10. Prepare the medium term projections of NTR and monitor & modernize the collection process and review of revenue related regulations and rate fixation	Organization/ agencies with revised tax rate	4	Number	30	36	37	37	40	44	50
11. Examine and provide observations on financial & performance reports submitted by ministry/division	Financial reports examined	5	Number	59	59	59	59	59	59	59
	Performance reports examined			2	2	10	8	59	59	59
12. Help preparing Medium Term Strategic Business Plan (MTSBP) for ministries/divisions	Ministry/division prepared MTSBP	5	Number	4	6	5	5	5	5	5

### 6.1.3 Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects

(Taka in Thousands)

Name of the Operational Unit/Programme/ Project	Related Activity	Actual 2014-15	Budget	Revised	Medium Term Expenditure Estimates		
			2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
<b>Operational Units</b>							
0901-0001 - Secretariat	1-12	258,03,03	226,04,79	245,70,79	263,36,43	276,77,88	293,85,87
0901-0021 - National Pay Commission		0	20448,00,00	2054,00,00	0	0	0
0902-0000 - Treasury Establishment	1-12	8,93,00	9,89,75	14,42,79	18,93,66	19,90,15	20,88,94
0903-0000 - Coinage and Mint	1-12	8,48,54	30,00	0	0	0	0
0904-0000 - Currency Management	1-12	3,22,95	30,00,00	40,00,00	50,00,00	60,00,00	60,00,00
0905-4010 - Institution of Public Finance, Bangladesh		20,00	0	0	1,71,00	6,91,00	6,91,00
0906-4471 - Association of Govt. Account Organisation of Asia (AGAOA)	1	0	1,50	1,50	1,50	1,50	1,50
0907-0000 - Monitoring Cell	1-12	1,35,12	1,75,22	2,08,38	2,33,38	2,43,91	2,57,21
0935-0018 - Children Welfare TRUST	4	0	10,00,00	10,00,00	10,00,00	10,00,00	10,00,00
0935-0019 - Special Allocation for Enclave Development	4	0	200,00,00	100,00,00	100,00,00	100,00,00	100,00,00
0935-0020 - Development Fund for Mentally Disabled	4	0	5,00,00	5,00,00	0	0	0
0935-0021 - BFA Skill Development and Orphanage	4	0	2,00,00	2,00,00	0	0	0
0935-0022 - Bangladesh Development Council	4	0	10,00,00	10,00,00	0	0	0
0935-0023 - Bangabondhu Fine Arts Academy, Khilgaon, Dhaka	4	0	10,00,00	10,00,00	0	0	0
0935-0024 - Special Assistance Fund for Woman Development	4	0	25,00,00	25,00,00	25,00,00	25,00,00	25,00,00
0935-0025 - ENT Endowment Fund	4	0	10,00,00	10,00,00	0	0	0

Name of the Operational Unit/Programme/Project	Related Activity	Actual 2014-15	Budget	Revised	Medium Term Expenditure Estimates		
			2015-16		2016-17	2017-18	2018-19
1	2	3	4	5	6	7	8
0935-0026 - Special Assistance Fund for District Council	4	0	3200,00,00	196,00,00	3200,00,00	3200,00,00	3200,00,00
0935-3489 - Equity Development Fund-Agriculture	4	0	400,00,00	200,00,00	300,00,00	300,00,00	300,00,00
0935-4011 - Women Entrepreneur Fund	4	0	100,00,00	45,97,52	100,00,00	100,00,00	100,00,00
0935-4012 - Skill Development Fund	4	0	100,00,00	20,00,00	100,00,00	100,00,00	100,00,00
0935-4022 - a	4	0	25,00,00	24,71,84	0	0	0
0935-4023 - a	4	0	40,00,00	37,65,53	40,00,00	40,00,00	40,00,00
0935-4024 - a	4	0	50,00,00	0	50,00,00	50,00,00	50,00,00
0935-4025 - MMMMMMM	4	5,00,00	5,00,00	5,00,00	0	0	0
0935-4028 - Special assistance for reform and development of Play ground.	4	0	70,00,00	85,68	0	0	0
0935-4030 - Special grants for Jameiyate Muinia Islamia Foundation	4	0	0	0	95,00	95,00	95,00
0935-4031 - Brick Kilon Efficiency Improvement	4	0	0	0	100,00,00	100,00,00	100,00,00
0935-4032 - Earthquake's risk management fund	4	0	0	0	100,00,00	100,00,00	100,00,00
0935-4033 - Expansion of Research and Development	4	0	0	0	100,00,00	0	0
<b>Total : Operational Units</b>		<b>285,22,64</b>	<b>24978,01,26</b>	<b>3058,44,03</b>	<b>4562,30,97</b>	<b>4491,99,44</b>	<b>4510,19,52</b>
<b>Approved Programmes</b>							
0996-0000 - Block Allocation	1-12	2,56,81	46,66,00	37,65,23	75,00,00	75,00,00	75,00,00
0996-4973 - Strengthening Public Expenditure Management: Continuation of Priority ongoing Activities Programme	1-12	3,10,11	7,70,51	7,36,99	11,68,00	11,67,42	0
<b>Total : Approved Programmes</b>		<b>5,66,92</b>	<b>54,36,51</b>	<b>45,02,22</b>	<b>86,68,00</b>	<b>86,67,42</b>	<b>75,00,00</b>
<b>Total : Non Development</b>		<b>290,89,56</b>	<b>25032,37,77</b>	<b>3103,46,25</b>	<b>4648,98,97</b>	<b>4578,66,86</b>	<b>4585,19,52</b>
<b>Approved Projects</b>							
0901-5014 - Skills for Employment Investment Program (SEIP) (Phase-I) (01/06/2014-31/12/2017) approved	1-12	24,93,14	328,46,00	195,36,00	256,83,00	395,06,10	0
0901-5016 - Strengthening Capacity for Child focused Budgeting in Bangladesh (SC-CFB)	1-12	0	0	2,67,00	2,30,00	1,77,14	0
0901-5017 - Strengthening Public Financial Management for Social Protection (SPFMSP) under SGSP	1-12	0	0	43,47,00	47,20,00	9,10,07	0
0901-5141 - SPEMP-B: Strengthening the Office of the Comptroller and Auditor General (1st revised) (01/07/2011-30/06/2016) approved	1	13,17,38	33,60,00	31,00,00	4,00,00	0	0
0901-5999 - Block Allocation for New Projects	1-12	0	44,34,00	0	313,56,00	291,96,69	767,70,00
<b>Total : Approved Projects</b>		<b>38,10,52</b>	<b>406,40,00</b>	<b>272,50,00</b>	<b>623,89,00</b>	<b>697,90,00</b>	<b>767,70,00</b>
<b>Total : Development</b>		<b>38,10,52</b>	<b>406,40,00</b>	<b>272,50,00</b>	<b>623,89,00</b>	<b>697,90,00</b>	<b>767,70,00</b>
<b>Total :</b>		<b>329,00,08</b>	<b>25438,77,77</b>	<b>3375,96,25</b>	<b>5272,87,97</b>	<b>5276,56,86</b>	<b>5352,89,52</b>

## 6.2 Office of the Controller General of Accounts

**6.2.1 Recent Achievements:** All Chief Accounts Offices, Divisional Controller of Accounts and District Accounts Offices, and 99% of Upazila Accounts Offices have been brought under the coverage of *iBAS* (Integrated Budgeting and Accounting System) through Wide Area Network (WAN). Services like sending online advices, clearing and reconciling of cheques with the Bangladesh Bank has been simplified. The average waiting time to pass a bill has been brought down to 3 days. Presently, salaries and allowances of the officers are being paid through the Electronic Funds Transfer (EFT) system at the Chief Accounts Offices level. To dispose of financial claims and to bring uniformity in decision making process, the "Inter CAO Interaction Group" has been formed consisting of different Chief Accounts Offices. In order to provide faster and simpler services to clients, a central Help Desk has been set up in the CGA Office. Besides, with the technical assistance by the *A2i* project of the Honourable Prime Minister's office, a service portal and a forms portal named "Sheba Kunja" have been developed for public uses where people can get the detailed information and their actions and a "Handbook on Bill Passing Checklist" were published by the CGA office and put on the website. Introducing the 'Online Bill Clearing Status' is one of the achievements in



recent times, from which clients/customers would know the status of their bills submitted to the accounts offices, and update information of their disposal through internet

### 6.2.2 Activities, Outputs Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2014-15	2015-16	2016-17	2017-18	2018-19		
1	2	3	4	5	6	7	8	9	10	11
1. Enhance capacities for accounting and financial reporting	Monthly accounts prepared on time	5	Days	20	26	15	20	15	15	15
	Annual re-appropriation accounts prepared and sent to the Parliament		Months	6	8	6	6	6	6	6
2. Development of accounting systems and procedures with regard to public funds including pay and allowances, pensions, provident fund, loans and advances	Disposal time for a pension claim	5	Days	5	7	5	5	5	5	5
	Final settlement of GPF claim			5	5	5	5	4	4	4
	Average waiting time to pass a bill			3	3	3	3	3	3	3
3. Modernize and expand the IBAS/WAN facilities	Upazila accounts offices under the online system	5	%	100	99	100	100	100	100	100

### 6.2.3 Medium Term Expenditure Estimates by Operational Unit, Programmes and Projects

(Taka in Thousands)

Name of the Operational Unit/Programme/Project	Related Activity	Actual 2014-15	Budget	Revised	Medium Term Expenditure Estimates		
			2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
<b>Operational Units</b>							
0911-0000 - Controller General of Accounts	1	10,09,33	12,19,50	18,62,50	23,50,35	22,99,52	24,65,32
0913-0000 - Chief Accounts Offices	1,2	57,83,70	60,66,00	92,36,00	106,13,00	112,23,50	118,67,00
0914-0000 - Regional Accounts Offices	1,2	17,31,77	19,39,00	29,50,00	33,83,45	35,85,05	38,08,40
0915-0000 - District Accounts Offices	2	32,62,86	36,03,00	54,46,00	61,80,00	65,33,90	69,07,50
0916-0000 - Upazila Accounts Offices	3	56,26,19	64,32,00	92,60,00	107,84,00	114,67,00	121,96,00
<b>Total : Operational Units</b>		<b>174,13,85</b>	<b>192,59,50</b>	<b>287,54,50</b>	<b>333,10,80</b>	<b>351,08,97</b>	<b>372,44,22</b>
<b>Approved Programmes</b>							
0996-4971 - Construction of Divisional Controller of Accounts Office Complex at Bogra, Khulna (4 Storied Building with 5 Storied Foundation)	2-3	0	0	2,81,42	0	0	0
<b>Total : Approved Programmes</b>		<b>0</b>	<b>0</b>	<b>2,81,42</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total : Non Development</b>		<b>174,13,85</b>	<b>192,59,50</b>	<b>290,35,92</b>	<b>333,10,80</b>	<b>351,08,97</b>	<b>372,44,22</b>
<b>Total :</b>		<b>174,13,85</b>	<b>192,59,50</b>	<b>290,35,92</b>	<b>333,10,80</b>	<b>351,08,97</b>	<b>372,44,22</b>