

Uniting Civil Society for **Budget Accountability**



Bangladesh Nari Progati Sangha

Secretariat

Civil Society United for Budget Accountability in Bangladesh

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Abbreviations

ANSA	: Affiliated Network for Social Accountability
ADP	: Annual Development Programme
BBS	: Bangladesh Bureau of Statistics
BNPS	: Bangladesh Nari Progati Sangha
CBO	: Community Based Organization
CEDAW	: Convention on the Elimination of All Forms of Discrimination Against Women
CSO	: Civil Society Organization
CUBA,B	: Civil Society United for Budget Accountability in Bangladesh
DPE	: Department of Education
GDP	: Gross Domestic Product
IBP	: International Budget Partnership
LGSP	: Local Government Support Project
MDG	: Millennium Development Goal
MoF	: Ministry of Finance
MP	: Member of Parliament
MTBF	: Medium Term Budget Framework
NBR	: National Board of Revenue
NGO	: Non-governmental Organization
OBI	: Open Budget Index
OBM	: Open Budget Movement
PRSP	: Poverty Reduction Strategy Paper
PSC	: Parliamentary Standing committee
PTA	: Parent Teachers Associations
UNO	: Upazila Nirbahi Officer
SMC	: School Management Committees
VGf	: Vulnerable Group Feeding


Foreword

In 2000 Bangladesh Nari Progati Sangha (BNPS) started her campaign for gender responsive budgeting. The organisation has been consistently campaigning for making the national budget gender responsive as an integral part of her goal to achieve gender equality in Bangladesh. In 2012 we have started widening our budget advocacy effort in the area of advancing public participation and accountability in budget process with a project support of Affiliated Network for Social Accountability-ANSA, South Asia Region. This publication is a documentation of activities and outputs of this short-term project.

The national budget is the comprehensive document which outlines the government's aspirations, interventions and services. However, in most countries of South Asia, the national budget is beyond the reach and understanding of its primary beneficiaries - the people. According to the International Budget Partnership's (IBP) Open Budget survey on a 100 point scale Bangladesh scored 58 out of 100 on the Open Budget Index (OBI) 2012, higher than the average score of 43 for all the 100 countries surveyed, but is below the score of the neighbouring India.

The country scored 42 on the OBI 2008 and 48 on OBI 2010. It is encouraging that the OBI score of Bangladesh has consistently improved. However, the report highlights, insufficient information makes it challenging for the Bangladeshi citizens to hold the government accountable for its management of public money. Average Bangladeshi citizen still fails to get adequate information and opportunities to participate in the government's budget process. In terms of adequacy and availability of eight key budget documents, Bangladesh now publishes only four documents-executive's budget proposal, enacted budget, mid-year review and in-year reports. Bangladesh does not prepare pre-budget statement, citizens' budget, year-end report and audit report is not produced and published timely.

Over the past decade there has been growing evidence that the best way to improve the allocation and equitable expenditure of public finance is through budget systems that are transparent, open to public engagement and scrutiny and that have robust oversight institutions and mechanisms. Such budgeting practices can positively impact growth, efficiency and equity. There is a growing international consensus among governments, civil society and other public finance and economic development actors around the need for greater budget transparency and accountability.



In its short duration, the project reviewed the institutionalization of civic engagement in budget formulation and implementation, provided training to civil society organisations and other stakeholders on budget process and finally launched a national civil society platform on Budget accountability: CUBA, B (Civil Society United for Budget Accountability in Bangladesh). Being an independent, non-political, national level platform to engage national level civil society actors, CUBA, B will strive to push the accountability and transparency forward in national budget process in coming days.



Rokeya Kabir
Executive Director



Executive Summary

This short-term project was for executing Bangladesh Country Action Plan at national level on advancing civic engagement to promote Accountability in the Budget Process. The country action plan has been formulated in a South Asia regional workshop on Advancing Public Participation and Accountability in the Budget Process organized in Nepal in June 2012 by the South Asia Program of Affiliated Network for Social Accountability (ANSA) and the World Bank Institute. This knowledge exchange and learning event was participated by parliamentarians, relevant high level government officials and civil society actors. The program facilitated identification of commonalities between government and civil society organisations and set priorities and formulated a coherent action plan.

The Bangladesh country group devised the following short term agenda as elements of the action plan:

1. Determine focused sectors for first year i.e. Health, Education, Social Safety Nets with Gender as cross cutting theme.
2. Provide training for civil society organizations (CSO) and other stakeholders on budgetary process.
3. Organize dialogues with stakeholders of these sectors to discuss how their needs and priorities are reflected in the budget.
4. Prepare a plan of approach to monitor the budget implementation of the specific sectors in specific Union Parishads.

The project implemented the following national level activities under the initial Country Action Plan to create a foundation to move forward with broad activities in the next phases.

1. Review of institutionalization of civil engagement in formulation and implementation of development budget.
2. Organize a high profile national level Round Table Consultation on institutionalization of civil engagement in the process of budget formulation and implementation in participation of Parliamentary Committees on Public Accounts, relevant Parliamentary Standing committee (PSC) members, senior MPs, high official of relevant ministries and relevant senior civil society actors.
3. Orientation for national level civil society actors and other stakeholders on Budget formulation and implementation process in presence of respective government agencies and media with the aim to develop a platform on Accountability for Budget Formulation and Implementation and develop a follow up action plan to monitor the implementation of policy and budget commitments.
4. Organize dialogues with the stakeholders of three selected sectors on how their recommendations and priorities are addressed in Budget.
5. Develop a Platform on Accountability for Budget Formulation and Implementation with participation of all stakeholders.



The project engaged Parliamentary Committees on Public Accounts, relevant Parliamentary Standing committee members, high official of relevant ministries and departments and relevant civil society actors to achieve the purpose and to develop the national platform on accountability.

To create mass awareness, public opinion, building pressure on policy makers and to enhance visibility of the process, engaging media was integral in all the activities of the project.

The project achieved the following results:

- Initiation of a national level coordinated and visible process for improved accountability and right to entitlement.
- Formation of a national level platform to push the accountability process forward and monitoring.
- Increase national level awareness and knowledge on the process of budget formulation and implementation (including gaps and bottlenecks).
- Increase capacity in identifying effective strategies to overcome the gaps.



Mr. Mohammad Sirajul Akbar, MP, Member of the Parliamentary Standing Committee of Ministry of Women and Children Affairs delivering his speech in a dialogue session



Activities Accomplished

Sl	Activities	Nos.	Date & Venue	Number of Participants
01	Organising a Round Table Consultation on institutionalization of civil engagement in the development budget formulation and implementation	1	1 October 2012 Hotel Ruposhi Bangla	34
02	Meeting on Review of institutionalization of civil engagement in development and implementation of budget	3	21 October 2012, Bengal Café, Dhanmondi 21 November 2012, BNPS Conference Room	24 19
03	Orientation for national level civil society actors and other stakeholders on budget formulation and implementation process	1	21-22 January 2013 BNPS Conference Room	50
04	Organizing dialogues with the stakeholders of three selected sectors on how their recommendations and priorities are addressed in Budget	3	18 February 2013 on Health at SANTOOR Restaurant 19 February 2013 on Education at SANTOOR Restaurant 13 March 2013, on Safety Net at BNPS Office	30 33 29
05	Preparatory works on developing a Platform on Accountability for Budget Formulation and Implementation	3	23 January 2013 26 January 2013 29 January 2013 At BNPS Conference Room	20 16 15



Roundtable Consultation on Institutionalization of Civic Engagement in the Development Budget Formulation and Implementation

The project commenced with a Policy Roundtable on the issues of budget accountability and oversight both from the perspective of civil society organizations and elected representatives. The half-day event titled Advancing Public Participation and Accountability in the Budget Process held on 1st October 2012 at Hotel Ruposhi Bangla, Dhaka in participation of a number of parliament members, government/non-government high officials, members of parliamentary standing committees, civil society representatives, and journalists. Dr. Muhiuddin Khan Alamgir, MP and Honorable Home Minister presided in the roundtable as the chief guest. He participated in the regional workshop in Kathmandu when he was the Chair of the Parliamentary Standing Committee on Public Accounts. BNPS Executive Director Rokeya Kabir chaired the session while Barrister Manzoor Hasan of Institute of Governance Studies, BRAC University moderated the discussion.



Dr. Muhiuddin Khan Alamgir, Chief Guest, delivering his speech in the roundtable

Ms. Rokeya Kabir, Executive Director, BNPS, welcomed all participants by giving her introductory statement. While explaining the objectives of the seminar she said that, Budget is one of the most powerful tools in the institutional mechanism to protect people's rights and expectations. It is very important to increase the public participation, specially women and other marginalized groups, in the budget making and implementation cycle that goes on round the year. She further explained that the objective of holding the Policy Roundtable was to better understand the preparation and execution of the budget procedure in Bangladesh and sharing the understanding of the institutional



mechanism to the citizens in hopes of creating a budget allocation better comprehended by the people, reflecting their expectations from the government. In order to achieve this, she believed it would take cooperation and improvement on the parts of the civil society and Ministries of Health, Education and Women Affairs.

Following a brief descriptions of the humble beginnings of the policy advocacies of BNPS in 1993 focusing on gender sensitive education studies and gender responsive budgeting, Ms Rokeya Kabir proceeded to discuss the focal points of the policy roundtable.

She said that we have national constitution and international conventions like Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and other international covenants and agreements as the main guidelines. Using those guidelines, challenges of budget execution should be discussed alongside the means of efficient use of the resources involved followed by the procedures by which participation of women, minorities and other marginalized groups can be ensured. She concluded her introductory remarks by inviting the participants to discuss budget preparation and implementation procedures and analyze whether the state resources, foreign investments and international development assistance is being used properly and effectively.

After Ms. Kabir's remarks Ms. Nuzhat Jabin, Programme Manager, Affiliated Network for Social Accountability (ANSA), described the background of ANSA and how it is working on issues related to budget through research, seminars, workshops and regional country action plans along with partner organizations like Institute of Government Studies (IGS), BRAC University, BNPS and BRAC.

She expressed her expectation that the policy roundtable will generate answers to the following key questions:

- Are there effective channels through which citizens can participate in the budget process and engage with their elected representative?
- What are the ways for making the budget process more inclusive so that the aspirations and priorities of the marginalized sections of the society are reflected in the budget?
- Is there room for refining/strengthening existing structural and institutional processes for citizens' participation in the budget process?
- What is the role of the civil society organizations in ensuring greater budget accountability?
- What is the role of the elected representatives in accomplishing their oversight responsibilities especially regarding participation in the budget process?
- What kind of research support would parliamentarians require to help accomplish their oversight functions?

Joint Secretary of Parliament Secretariat A S M Mahbubul Alam proceeded to explain the budget procedure currently applied in Bangladesh. The budget formulation in Bangladesh is a cyclic procedure which continues throughout the whole year. The levels of



formulation were stated briefly before being explained further; preparations are made at the root level which is then forwarded to their designated ministries. A legislative approval is required before the actual execution and implementation. It is then forwarded to the finance ministry where the proposed budget is allocated and distributed back to the root level. After the allocation an audit report on the implementation is reviewed and then passed on to the President who in turn presents it in the parliament. There are basically two types of budget formulations: a) Income and b) Expenditure budgets.

The constructions of the formulations occur as a balanced budget or unbalanced budget consisting of surplus and deficit. The finance for the budget comes from the combined contribution of banks, donors and public taxation and savings. Prior to the current Medium Term Budget Framework (MTBF), incremental budget was applied about 10 years ago which focused on the budget of the previous year leaving it irrelevant to performance. The MTBF currently applied ensures the efficient use of the limited public resources. All ministries resort to prioritizing for mid-term. The allocation for the resources is done according to the Poverty Reduction Strategy Paper (PRSP). Resource indications are given to the ministries to assess the requirements and the surplus is sent to the Planning Commission for development project initiatives which would be feasible.

An annual Financial Statement is released accordingly with Budget Management Act 2009. The budget is formulated between June 31st to August 31st. By September 31st forms are completed and by October 31st all required information is collected. A statement is given by 25th November and by the 20th to 22nd January the implementation checking is started and the finalized annual development program completed by 28th of March leading to preparations for the next term's budget. The MTBF was initiated from 2005 by the Budget Monitoring and Resolution Committee with the following goals set in to the task:

- Creating a budget Circular
- Preparations for budget execution
- Agreement of Planning Commission and Finance Division
- Finalizing the budget circular
- Relieving the Estimates
- Presentation at the Parliament

In his presentation he also adds that, "Although we can't make any changes in revenue budget but in development budget people can voice their aspiration through their representatives in the parliament".

Dr. Iftekharuzzaman, Executive Director, Transparency International Bangladesh (TIB), was the first of the discussants to forward his views. In his opening statement he mentioned how budget transparency is a worldwide problem and talked about the benefits of the Open Budget Movement. According to Dr. Zaman, accountability for budget must occur during the budget formation and during its execution. His deliberation continued



bringing to view the issues of having a specified budget for minority groups and increasing the strength of the processes at root levels to increase public participation. He then addressed the "black money legalization" problem stating that there is still room for improvement in current plan of action. Although institutional systems are capable, the committees focus their business interests than public benefits. Alongside this he stated that the lengthy mechanisms through which they act lose most of the benefits of their actions in the process. His statement closed with remarks that effective use must be made of the information provided to the government by various organizations and application of non-conventional tools must be increased since they are proven to be more effective.

Chief guest Dr. Muhiuddin Khan Alamgir, Minister of Home Affairs of Peoples Republic of Bangladesh stated that "Only 27% of national income is allocated in the development budget which is not sufficient at all. To increase the development budget the budget makers should deeply analyze revenue budget to find more effective ways to use the country resources. Another big loophole in every years national budget is that the amount of previous years income or expenditure is never mentioned. However, on the question of proposed budget on district levels, he replied, "Its not constitutional since Bangladesh is a unitary state. To do that a constitution correction will be needed but, I don't think that is necessary. But we have to try to strengthen the local government financially since they don't have their own income source and solely depends on the national budget. So, we have to arrange some ways to ensure their self-sufficiency. He firmly urges that, "We have to take initiatives to attract more local and foreign investors by offering congenial business environment and tax holidays". He argued that, "We don't consider an amount of undisclosed money as black money. We have encouraged people to pay tax and create scopes so that money can be invested in various sectors to nourish our national economy. Even after so many years of our liberation, we still couldn't build a strong taxpaying culture in our country. We have to raise awareness and encourage people to pay tax to get better governmental services."

Chief Guest of the roundtable also emphasized on the following points:

- District wise budget plan is unnecessary;
- The consolidated funds cannot have external deposits;
- Representation of budget is unclear because it is presented as a whole instead of the sum of its parts;
- Defense Ministry budget is always brief and unclear;
- Income and expenditure in previous years must be published;
- The focus of expenditure must be shifted towards income to understand government mechanisms;
- When nominal budget increases, revenue budget also increases which leaves room to increase development budget to increase which is necessary;
- Government statement must be sent to parliament faster than it is currently sent;
- An audit act is required to sustain objections made towards budget which is currently in progress;



- District budgets should be acquired through its link ministries;
- Strengthening the Upazilla Parishad requires it to generate income and be self sustainable;
- Ministry Budgets should be made transparent;
- Black Money legalization is required to keep the nominal money in the country's liquid money circulation;
- Initial investment must be tax free to encourage investment which causes legalized taxation in next fiscal year;
- The definition of "Black Money" must be clarified;



Mr. A S M Mahbubul Alam, Joint Secretary of Parliament Secretariat delivering his speech

Professor M. A. Mannan, MP began his discussion by stating the approximately thirty percent of the development budget remains unaccounted and must be clarified. Levels and sources of income must be validated and understood to facilitate effective expenditure. Initiatives should be taken to make the root level more accessible to their appointed Member of Parliament. He emphasized the Local Government Support Project (LGSP) must be monitored for their revenue. The control of the projects however must fall to the Government with improvement in its implementation by the local government. The Projects from the Upazilla Parishad and Local Government must be specified with implementation plans of the budget.

Professor Dr. M. Amanullah, MP started by stating that peoples participation can only occur through improved lines of communication between the Member of Parliament and Upazilla Parishad. In order to accomplish this there are two primary factors, the means of



transportation and condition of the connecting roads. Aside from this, the MPs must be work hard for the people and the voters. In response to create public awareness an incentive must be offered to mobilize people so information can be distributed among them.

Ms. Rasheda Begum Hira, MP following Dr. Amanullah's statement mentioned the importance of creating stronger roots for democracy and ensuring its safety. She continued her statement by assessing that government centers at grassroots level are inaccessible and unreliable to the people and to ensure people reaping the benefits of their government services a more personal approach as ones initiated by NGO's must be taken. Public awareness should be raised through popular advertising and the monitoring and evaluation must be empowered. In her views, all of this can be accomplished through a simple notion, patriotism. She believes that through patriotism people can become more participatory in government proceedings and government accountability would increase.

Dr. Kaniz N Siddique addressed the issue of reflection of public opinion in the budget proceedings which ideally should be through the PRSP, reflection of government election manifesto and consultation with the people. She added that the budget should be coordinated with the PRSP. She proposed that a particular provision be made toward strengthening Local Government consisting of specific budget allocation and transparency for the proceedings. Lastly she raised concerns that the current state of affairs for the budget should be converted to simpler terms for better understanding of the general people and effective steps should be taken to raise awareness through means of advertising, radio transmission or other effective form of media.

Professor Md. Ali Ashraf, MP was the next of discussant. He started with the notion that the amount of taxes is what leads to budget planning and that the only way for the budget to be accountable is through the transparency of the government proceedings. In order to bring such changes the primary objective should be empowering the grassroots through expansion of education system. Parliamentary Committee regulations must be reinforced to ensure better utilization of funds. Awareness must be spread to people that they are the owners of their government not the other way around and they must be aware of their existing resources. Parliament proceedings must be kept relevant and the means of transparency and accountability rests with the parliamentary proceedings. He also mentioned the 2009 Budget Management Act which states that the finance ministry must review the budget every 3 months on its performance. Audit Laws must be stated, implemented and strengthened. The last concern he expressed was in regard to rigidity to tax collection

Md. Asaduzzaman, MP followed the speech starting with the notion that the budget in Bangladesh is based on philosophy. He furthered this claim saying that the budget must reflect the cause of liberation; to create an empowered state. He further mentioned that the budget must reflect the people's income and expenditure. His statement ended noting three problems he considered that were present in our first constitution as follows i) creating wealth by fossil fuel extraction, ii) necessity of skilled workers and iii) equal development of all regions in the country.



Mr. Bazlur Rahman Chief Executive Officer BNNRC in his turn spoke data analysts provided to certain MP's that conveyed the problems to their assigned MP which seemed to be quite beneficial and should be advanced. He followed up saying that a parliamentary handbook for budget must be made available for the people to promote better understanding. Lastly he discussed the benefits of the use of Community Radio as a form of media; he added that a monitoring and evaluation report on this would be published within the next two months.

Ms. Anna Minj, Representative of BRAC Community Empowerment Sector had the following points to convey:

- Views of the participatory budget was misconstrued;
- Participatory budget must meet expectations;
- The dialect of the Budgetary CD's should be intractable;

Ending her statement with information that group-wise information dissemination has been undertaken and expressing the benefits of community radio.

Ms. Nilufar Begum, Retired Joint Secretary was the last of the speakers. She said information of government service availability must be spread more widely through effective use of popular media and education must be emphasized in order for people to understand budget implementation.

Mr. Ashikur Rahman, MP said: "When Bangladesh was born we all dreamed of a nation free of poverty. But we have very limited resources with a very big population and the uneven distribution of budget money is making it worse. On top of that we don't have adequate capabilities to use the existing resources like our natural gas, coal etc mining sectors."

In her closing remarks and vote of thanks, BNPS Executive Director Ms. Rokeya Kabir talked about some of the important issues and themes echoed in the roundtable. Firstly, she pointed out the need of decentralized government to extend its roots to the furthest corners which in turn would require a certain re-distribution of budget funds. She also emphasized the income generated from foreign currency through the extraction of cheap labor of women workers and urged to focus on the importance of women's role in the agriculture. Lastly she pointed out the importance of proper planning before tackling any of the issues and implementation forwarded.

Recommendations Drawn by the Discussants

- The accountability in the parliamentary culture should be practiced thoroughly with proper guidance from the existing constitutional rules, laws, and international conventions;
- Previous years total income and expenditure amount should be mentioned in the budget;
- Defense budget should be written and explained more elaborately;



- The government should explore natural resources in the country to increase self-sufficiency;
- A sign board can be put in front of the UNO offices mentioning the amount of allocated money and the development sectors where it will be used;
- Adding black money in the national budget should be stopped;
- There should be more television and radio programs featuring how one can get access to any governmental services broadcasted in prime times;
- Along with the main budget a supplementary with simple language, explaining all the technical and economical terms can be published, so that general people can easily understand it;
- Community radio services can play a great role in the rural areas by broadcasting programs related to budget. They might use the local dialect in these programs;
- A well-formed audit map should be implemented to develop the budget audit process;
- Quarterly basis a survey can be run throughout the country on people's participation in budget accountability;

Media Coverage

The policy roundtable was covered by a number of national print and electronic media. Leading English daily The Daily Star, Bengali dailies Samakal and Bhorer Kagoj covered the news of the policy roundtable. In addition private TV channels Boishakhi TV and ATN News and ABC radio also covered the event prominently.



Review of Institutionalization of Civic Engagement in Development and Implementation of Budget

Review of civic engagement in budget process organized in two phases. The first one on 21 October 2012 was contributed by the Comptroller and Auditor General of Bangladesh Mr. Ahmed Ataul Hakeem; Member of Parliament Mr. M Abdul Mannan and Md. Murad Hasan; Ms Hannana Begum, Member of Bangladesh Bank Governing Body; ASM Mahbubul Alam, Joint Secretary, Parliament Secretariate; S M Morshed, Communication Specialist, Ministry of Finance; economist Dr. Kaniz N Siddque; Rokeya Din, Director, Trust Bank; Sayma Hoque Bidisha, Asst Professor of Economics, Dhaka University and Ms Rawshan Jahan, Researcher, Women for Women. Ms Rokeya Kabir of BNPS moderated the session and also took part in the review.



Meeting on Review of Institutionalization of Civil Engagement in Development and Implementation of Budget

Review Brief

- The national budget is the comprehensive document which outlines the government's interventions and services as well as political commitments. However, the national budget is beyond the reach and understanding of its primary beneficiaries - the people in most countries of South Asia including Bangladesh.
- According to the International Budget Partnership's (IBP) Open Budget Survey 2010 on a 100 point scale, average score for South Asia is 48 indicating that the budget process in most cases is either not transparent or accessible to people. Advancing public participation in budget process, from formulation to execution, is crucial for reflecting people's aspiration and enhancing accountability.



- Many words are spent behind participatory approach but all are in vain when it is seen the same traditional budget are placed before the citizens without any prior inform mechanism. In most of the cases, budget is prepared without any assessment of peoples aspirations. But this is the budget of development, the transcript of the development of the whole country and this thought should be reflected in it.
- Policies should be formulated on the basis of election manifesto of the government and budget should be prepared in line with the national policies. It is important to assess how far the election commitment reflected in the budget. Before formulation of the budget, concerns of different sections citizens and civil society need to be heard by respective ministries to make it participatory. There should be a mechanism to follow-up the budget to ensure accountability.
- There is gross mismanagement in public expenditure. Every year, huge amount of money is plundered in the name of procurement. People have right to know how and where their money spent. Transparency, participation and promoting people's right to information is imperative to enhancing accountability.
- Performance audit has already been introduced in Bangladesh though there is lack of proficient human resource to execute the audit. Gender responsive audit is introduced as well through development partners. All of it is in primary stage, so we are yet to have the full benefits. However billions has been recovered through these audits.
- In the last ten years, some NGOs are trying to implement social audit. It's time to analyze the impact of their work. It is important to know on which level of the administration the audit have reached. Strengthening local government and political commitment is crucial for civic engagement in budget formulation, expenditure and audit. Budget formulation should follow a bottom-up approach where grassroots needs should have been prioritized. The government has to get rid of the traditional system of making the budget by their own plan and priorities.
- Under Right to Information Act, defense budget is exempted from disclosing details of allocation. We need to keep in mind before drawing any recommendation regarding it.
- CSO like BNPS can track and report on how relevant ministries are spending the allocated budget. This could be managed under the framework of Right to Information Act. BNPS also can perform audit of social safety net programmes implemented by the Ministry of Women and Children Affairs.
- The golden rule of accounts that is 1) centralization of accounts and 2) decentralization of budget can ensure transparency and people's participation if followed properly. Present method of national budget formulation follows the constitutional system which is not inclusive to citizen's participation.



- Social audit is not only for accountability of budgetary expenditure but also for assessing its impact in community. To see the social changes in a particular area after 5 years of building a school or constructing a road is also a main aspect of social auditing.
- Audit can bring out the facts of how far the project has fulfilled its objectives and suggests the areas to consider before designing or redesigning a project. A feedback mechanism and review of the audit report could provide a realistic guideline for redesigning a project.
- Remaining confined with financial auditing is not expected anymore. 'Allocation of business' should get more priority than 'Rules of business'. Ministries prepare the budget according to Rules of business which should be changed.
- The parliamentary procedure does not allow discussion or focus on every issue regarding the budget; for example there are restrictions on detail discussion of defense budget.
- Practice of social audit is going on in Bangladesh in a smaller scale. At the same time performance audit is also going on. We need to institutionalize this process to bring it under the existing framework.
- As the existing framework lacks peoples participation in the budget process accountability can be established in the parliament to ensure people's representatives participation.
- Use of ICT can promote peoples participation and enhance accountability.

The second review session was predominantly contributed by civil society organizations including Population Science and Training Centre (PSTC), Citizens for Good Governance (SHUJON), Steps Towards Development, Institute for Environment and Development (IED), and Women for Women and BRAC.

Review Brief

- Article 7(1) of the Constitution of the People's Republic of Bangladesh clearly mentions, "All powers in the Republic belong to the people, and their exercise on behalf of the people shall be effected only under, and by the authority of, this constitution." Despite this assurance of citizen's ownership, the decision-making power has always been outside the domain of the common people. They have the right to elect their representatives in different tiers of the government but cannot really hold the representatives accountable, particularly in terms of designing and implementing programs and projects that matter for them.
- The scope for people's direct participation in preparation of budget in Bangladesh is almost non-existent. Budget formulation is under the authority of civil servants; whereas both approval and enactment are under the Ministry of Finance (MOF) and the Parliament.



- A twist in budget enactment process is that an upcoming budget shall be placed before parliament but shall not be laid for voting. Article 89 (1) of the Constitution of The People's Republic of Bangladesh reads out "[Whereas;] "(1) so much of the [AFS] as relates to expenditure charged upon the Consolidated Fund may be discussed in, but shall not be submitted to the vote of, Parliament." This provision mostly frustrates the effective indirect participation of the people in budget formulation stage through their representatives of parliament.



Another meeting on Review of Institutionalization of Civil Engagement in Development and Implementation of Budget

- Similarly, only a very little participation of people is noticed to the extent that government bodies meet, with representatives of certain interest groups-e.g., business associates (chambers)-before finalizing the budget proposals. The extent of acceptance of the proposals, however, is also quite low.
- The Budget Calendar followed by the Ministry of Finance shows no space for citizen's participation.
- However, a number of pre-budget and post-budget consultations organised by the government and NGOs, have been enhancing people's participation in prioritizing needs and aspirations in the national budget.
- The National Board of Revenue (NBR) arranges separate meetings with various chambers to incorporate their demands, suggestions, and proposals in the preparation of revenue budget. The meeting between NBR and various chambers has been known as the 'consultative meeting'. Since early 1990s, there have been provisions for bilateral meetings between the NBR and particular representative



body before the culmination of the consultative meeting involving the NBR and various chambers and representative bodies. The bilateral interactions allow the board to have a closer and comprehensive review of the proposals, interchange their views, logic, and rationale at a much smaller forum compared to the consultative meeting. The forum is dominated by a small section of the economic interest groups who are very powerful. The purview of the forum is also narrow and limited only to tax-related aspects of the budget.

- The above mentioned forum which apparently tries to protect the interest of the trading and big business/corporate group of the society. It normally does not listen to the problems of the groups like rural and urban consumers, small traders and small-scale producers, farmers, women, indigenous communities, CBOs, and traders and producers involved in informal activities.
- Over the last decade NGOs are organizing both pre-budget and post-budget national discussion and advocating for pro-poor, women-focused, child and environment friendly and pro-MDG budgeting. Cross-section of institutions and people of the society including print and electronic media, academia, representatives of CSOs, women, children, physically challenged and ethnic minorities have been effectively participating in these discussions.



A different view of the previous event



Probable Spaces and Ways for Civil Engagement in Development and Implementation of Budget

The Planning Stage:

- Needs and Priorities
- General Policies and Strategies
- Concrete projects and programmes

By

- Participatory planning
- Budget drafting with stakeholders consultation

Budgeting Stage:

- Identification of resources
- Allocation of resources to different sectors

By

- Open budget
- Budget analysis
- Public hearing

Expenditure Management Stage:

- Execution of budget
- Actual spending

By

- Public Expenditure Tracking
- Public involvement in procurement and monitoring

Performance Assessment Stage:

- Assessment of performance in managing the resources for services

By

- Community score card
 - Social Audit
 - Citizen Score Card
-



Orientation for National Level Civil Society Actors and Other Stakeholders on Budget Formulation and Implementation Process

The project organized a two-day orientation for CSO actors and media on budget formulation and implementation process held on January 21-22, 2013 at BNPS Conference Room.



Ms. Rokeya Kabir, the Executive Director of BNPS facilitating a session in a two-day orientation for CSO actors and media on budget formulation and implementation process

The orientation covered the following issues facilitated by experts in relevant areas:*

1. National budget formulation procedures, windows of civic engagement; facilitated by: Mr. A S M Mahbulul Alam, Joint Secretary, Parliament Secretariat
2. Open Budget, Responsive Governance, and its relevance for citizenship and democracy; facilitated by: Dr. Kaniz N Siddique, Economist
3. Citizen's Monitoring in Public Procurement; facilitated by Mr. Shohelur Rahman Chowdhury, Deputy Secretary, Finance Division, Ministry of Finance
4. Participatory Budgeting in the context of Local and National Budget; facilitated by Dr. Mahfuz Kabir, Bangladesh Institute of International and Strategic Studies (BISS)
5. Gender Responsive Budget; facilitated by Rokeya Kabir, Executive Director, Bangladesh Nari Progati Sangha
6. Possible national platform for Budget Accountability; facilitated by Rokeya Kabir, Executive Director, Bangladesh Nari Progati Sangha

* Presentations on Budget Orientation are Included in Annex.



Dialogues with the Stakeholders of Three Selected Sectors on How Their Recommendations and Priorities are Addressed in Budget

Dialogue on Health Sector Budget

Dialogue on health sector budget was held on 14 February 2013 at Santoor Restaurant at Dhamondi in Dhaka. Ms Meher Afroze Chumki, MP and Chair of Parliamentary Standing Committee on Ministry of Women and Children Affairs and Professor Abdul Mannan, MP were present at the dialogue as guest of honor.



Dialogue on Accountability in Health Sector Budget

Objective of the session was:

- Discussion on how citizens' recommendations and priorities are addressed in Health Budget
- Identifying strategies to improve accountability and oversight on budget preparation and execution in health sector.

Representatives from Ministry of Finance, CSOs, media and doctors association shared their experience and opinion in the dialogue session.

Key discussion and findings:

- Gross disparity of access and service quality in urban, rural, hard to reach areas context;



- Lack of doctors, nurses, medicine, equipments in upazila health complex and union health centre, the situation is severe in char, haor, coastal and hilly area;
- TIB survey result indicates, despite a decreasing trend in overall corruption, it increased in health sector to 40.2 per cent in 2012 from 33.2 per cent of the previous survey;
- Most of the Community Clinics are under lock and key;
- Maternal health service is inadequate;
- Reproductive health is poorly addressed in government health service;
- Allocation in health budget is proportionately decreasing. It was 6.5% in 2005-06 budget while came down to 4.87% in 2012-13 budget;
- Expected share of health budget in GDP is minimum 5% while it is 1% in Bangladesh;
- According to WHO, in country like Bangladesh, per capita allocation in health budget should be USD 35. However, it is still under USD 5 as stated in national health policy 2011;
- Study shows that the proposed development budget for health sector frequently marked negative revision between the fiscal years 2001-02 and 2010-11. Data of these years show that 92.98 per cent of the proposed Annual Development Programme (ADP), on an average, is revised. During this period, only two financial years 2003-04 and 2008-09 saw increase in revised allocation compared to the proposed allocation;
- The state of implementation in the first eight or ten months of the fiscal year is very poor. Huge amount of money is released from the authorities in the last two or four months of a fiscal year, which largely creates controversy over the transparency of the government;
- According to Bangladesh Medical Equipment Survey 2008: 50% of equipments are in use, 16% remain unpacked, 17% out of order and rest 17% is workable but remain unused;
- Procurement budget often do not consider reality and back-up, follow-up requirements;
- Local needs and realities are not reflected in health budget;
- No accountability mechanism between service providers and receivers;
- No mechanism of civic engagement in procurement;
- Health governance should be decentralized. Model of India and Thailand can be followed;



Dialogue on Education Sector Budget

Dialogue on education sector budget was held on 19 February 2013 at Santoor Restaurant at Dhamondi in Dhaka. Professor Mamtaj Begum, MP and Chair of Parliamentary Standing Committee on Ministry of Primary and Mass Education and Narayan Chandra Chanda, MP and member of PSC Ministry of Education on were present at the dialogue as guest of honor.



Participants of the Dialogue on Accountability in Education Sector Budget

Representatives from Ministry of Finance, Ministry of Education, Department of Education, CSOs, media and teachers association shared their experience and opinion in the dialogue session.

Key discussion and findings:

- Over 90% of enrollment in primary education, with no tuition fee and free textbook;
- Gender parity is satisfactory, except in tertiary education;
- Dropout rate is 40%;
- Girl's dropout rate is higher;
- Still 15,000 to 20,000 village have no govt./reg. primary school;
- Teacher student ratio is 1:47, Ratio is higher in char, haor and hard to reach area;
- Quality of education is still in question mark;
- High commercialization in higher education;
- Despite a positive growth in the national budget, the share of the education sector in budget is decreasing. Over the years the ratio of the education budget to GDP has remained static at around two per cent;



- Government spending on education is biased towards the non-poor; 50% of the primary school age population is classified as poor but they receive 47% of public primary recurrent expenditure, and at higher secondary level only 11% of public spending goes to the poor despite the poor representing 31% of the higher secondary school age population;
- Poor pay scale of the teachers result in their poor performance, tendency to engage in 'private tuition'.
- The practice of 'private tuition' increase household expenditure for education;
- Two key institutions of accountability are the School Management Committees (SMC) and Parent Teachers Associations (PTA). However, ground level audits reveal that most members of these SMC are inactive and very often SMCs are not functional;
- Teachers of government primary schools, being state employees, remain accountable to the Department of Primary Education. There is no mechanism for the SMCs and the community to monitor and evaluate their performance;
- Low engagement of SMC in budget expenditure; for example SMC do not engage in the process of construction of school building;
- Local Government Institution (LGI) is not adequately involved.
- Low awareness on entitlements;
- Lack of innovation for retention of dropped out children;
- Yet to adopt a coherent and long term financial planning to execute National Education Policy, Vision 2021 and other commitments. [Primary Education Development Programme-III is not yet in line with sixth five year plan];

Dialogue on Social Safety Net Budget

Dialogue on Social Safety Net budget was held on 13 March 2013 at BNPS Conference room. Representatives Ministry of Social Welfare, Ministry of Disaster Management, Ministry of Women and Children Affairs, Ministry of Liberation War Affairs took part in the dialogue along with CSO and media representatives.

Key discussion and findings:

- Social safety nets are non-contributory transfer programs of the government seeking to prevent the poor or those vulnerable to shocks and poverty from falling below a certain poverty level;
- Safety net transfers include: Cash transfers, Food-based programs such as Vulnerable Group Feeding (VGF), in-kind transfers such as school supplies and uniforms, conditional cash transfers, price subsidies for food, electricity, public transport, public works, fee waivers and exemptions for health care, schooling and utilities;



- In Bangladesh 96 social safety net programs exist at present;
- In the last decade, a visible growing expertise in various areas of safety nets has taken place. However, there is a lack of comprehensive policy for social safety net program;
- A mechanism is required to monitor whether the allocation reach the beneficiaries;



Dialogue on Budget Accountability in Social Safety Net Service

- Indicator of monitoring should be different for different programs;
- As the safety net program has taken on ad hoc basis it has been used for political agendas. Ruling party leaders often use it for their interest of pulling the vote;
- An accountability mechanism should be in place to serve the interest of target population;
- The management cost of small programs cross the amount provided to the beneficiaries;
- A national safety net program policy and framework is required to implement step by step. The policy formulation should be participatory to reflect the peoples' needs;
- People should have proper information and awareness on the programs;
- Baseline survey with gender and geographical mapping is imperative to estimate the demands;
- 30 ministries are involved in safety net program without any coordination. A comprehensive database is should be maintained by the Bangladesh Bureau of Statistics (BBS);
- Budget should be increased for maternal health voucher scheme;



Developing a Platform on Accountability for Budget Formulation and Implementation

The project successfully formed a national civil society platform on budget accountability: Civil Society United for Budget Accountability in Bangladesh (CUBA, B). The formation of the platform initiated in an orientation session on budget process in January 2013 and then structured through a series of meeting and engagement in different advocacy dialogues.



Meeting of CUBA,B members

Organization of CUBA,B

Objectives

- Strengthening articulations of the civil society actors on budget accountability;
- Analysing national budget, dissemination of findings and monitoring the public expenditure;
- Advocacy and lobby for promoting people's participation in budget formulation and expenditure process;



Steering Committee of CUBA,B

Name	Organization	Organization's relevant areas of expertise
<i>Convener</i>		
1 Ms. Rokeya Kabir	Bangladesh Nari Progati Sangha (BNPS)	Study, advocacy and campaign for gender responsive national budget since 2000; Civic engagement to Improve governance and accountability of public services
<i>Members</i>		
2 Mr. Mostaque Ahmed	BRAC	Budget advocacy, participatory budget formulation of local government institutions
3 Mr. Khairuzzaman Kamal	Human Rights Journalist Forum	Human rights campaign to facilitate their participation in the national development program activities.
4 Mr. Mamun ur Rashid	Steps Towards Development	Advocacy for gender responsive national budget
5 Mr. Mark Manosh Saha	NGOs Network for Radio and Communication (BNNRC)	Promoting people's right to information
6 Mr. Dilip Kumar Sarker	Sushasoner Jonno Nagorik (SUJAN)	Participatory budgeted formulation of local government institutions
7 Mr. S M Abdul Mueeed	Resource Integration Centre (RIC)	Improve governance and accountability of public services institutions; poor people's access to social safety net program.



General Members of CUBA,B

CSO/NGO Representative

1	Mr. Iftekharuzzaman	Executive Director, TIB
2	Mr. Dibalok Singh	Executive Director, DSK
3	Ms. Rasheda Akhter Khanum	General Secretary, Women for Women
4	Mr. Nazrul Islam	Unnayan Shamunnoy
5	Mr. Halim Dad Khan	Population Science and Training Centre (PSTC)
6	Mr. Aminul Islam	Association of Development Agencies in Bangladesh (ADAB)
7	Ms. Jana Goswami	Bangladesh Mahila Parishad
8	Ms. Chanchana Chakma	Bangladesh Indigenous Women Network
9	Ms. Nishi Dewan	Bangladesh Hill Women's Federation
10	Mr. Fardaus Ahmed Ujjal	Institute for Environment and Development (IED)

Economist

11	Dr. Pratima Paul-Majumder	Former Senior Research Fellow, BIDS
12	Ms. Kaniz N Siddque	Consultant, UN Women & World Bank
13	Ms. Anwara Begum	Senior Research Fellow, BIDS
14	Ms. Sayma Hoque Bidisha	Asst. Professor, Dept of Economics , Dhaka University

Doctor

15	Dr. Samina Chowdhury	Professor, Obstetrical & Gynaecological Society of Bangladesh
16	Dr. Md. Shahidullah Sikder	Professor, BSMMU
17	Prof. Dr. Kamrul Hasan Khan	Secretary General, Pesajibi Samonny Parishad

Education Specialist

18	Dr. Ajoy Roy	Professor, University Grant Commission
19	Mr. Nur Mohammad Talukder	President, Bangladesh College-University Teachers Association
20	Ms. A.N. Rasheda	Editor, Shikhabarta

Media Representative

21	Mr. Ibrahim Hossain Ovi	Daily Sun
22	Mr. Tauhidul Islam Mintu	Daily Kaler Kantha
23	Ms. Banani Mallik	Daily Independent
24	Mr. Razu Ahmed	GTV
25	Mr. Kawsar Alam	Daily Amar Desh
26	Mr. GM Ahsan	Bangla Vision
27	Mr. Abu Ali	Daily Amader Shomoy
28	Mr. Abdullahil Warish	Daily Prothom Alo
29	Ms. Rita Nahar	Boishakhi TV



BNPS Advocacy Coordinator Dilara Rekha delivering an introductory speech on the dialogue

Secretariat

Bangladesh Nari Progati Sangha (BNPS)

Selected Sectors for Advocacy

Health, Education, Social Safety Net and Gender

Areas of Activities

- Be an independent, non-political, national level platform to engage national level CS actors
- Push the accountability and transparency forward in national budget process
- Enhance national level awareness and knowledge on budget formulation process and implementation (including gaps and bottlenecks).
- Advocacy for citizen's involvement and participation in budget formulation process
- Promote a bottom-up approach, bringing the grassroots experience at national level



- Focus on the sectors related to citizen's basic rights to draw people's attention on outcomes; act as pressure group for adequate allocation and proper utilization of allocated budget in focused sectors
- Coordinate with similar initiatives of the government and other CSOs

Key Findings and Learning

Article 89 (1) of the Constitution, prohibiting vote in parliament for enacting the budget, is contradictory to Article 7(1) that assures citizen's ownership and the decision-making power.

- Citizens have the right to elect their representatives in different tiers of the government but it cannot really make the representatives accountable to them, particularly in terms of designing and implementing programs and projects that matter for them.
- Budget is a hard to understand document for citizens. Initiative for making it understandable for citizens is imperative to promote accountability and active citizenship.
- A certain amount of 'Development Budget' remains unspent due to lack of timely disbursement.
- Budget allocated for Women and Health sector is less than requirement and even than it remain unspent.
- Only a very little participation of peoples is noticed to the extent that government bodies meet with representatives of certain interest groups-e.g., business bodies (chambers)-before finalizing the budget proposals.
- Budget discussion at CSOs end take places only in months before and during the budget announcement. But budget formulation is a "throughout the year process" without any institutional arrangement of civic engagement.
- Institutional arrangement is required to ensure accountability and people's participation in budget formulation process and expenditure.



Presentations and Useful Resources on Budgetary Transparency

List of Resources

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S M Abdul Mueyed, a member of CUBA,B delivering his speech on health facilities of Dhaka city



Annex-1

PowerPoint Presentations

Budget Processes: Bangladesh Perspective

A S M Mahbubul Alam
**Joint Secretary, Bangladesh Parliament Secretariat
& Project Director**
Strengthening Parliamentary Oversight (SPO) Project
Phone : +8802 9129039
Cell : +88 01557828401
Fax : +8802 9143504
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Key Coverage

The session will focus on:

- Explaining the concept of budget and its key components
- Stages of the budget cycle and key relevant issues at each stage that are practiced in Bangladesh.
- Navigating through the Budget and budget calendar.
- Key actors along the budget cycle with their roles and responsibilities.
- Parliamentary Oversight

Budget Defined

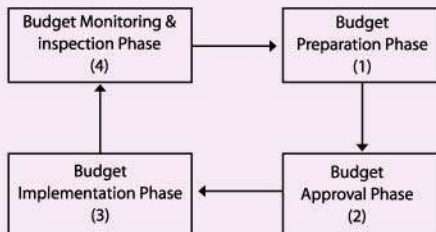
- A budget (from old French bougette, purse) is a financial plan and a list of all planned expenses and revenues.
- A government budget is a legal document that is often passed by the legislature, and approved by the chief executive-or president.
- The two basic elements :Revenues and Expenses.
- Revenues are derived primarily from taxes and non-tax revenue.
- Government expenses include spending on current goods and services, which economists call government consumption ; government investment expenditures such as infrastructure investment or research expenditure; and transfer payments like unemployment or retirement benefits, Social Safety nets

Basis of Budget

- Budgets have an economic, political and technical basis.
- Unlike a pure economic budget, they are not entirely designed to allocate scarce resources for the best economic use.
- They also have a political basis wherein different interests push and pull in an attempt to obtain benefits and avoid burdens.
- The technical element is the forecast of the likely levels of revenues and expenses



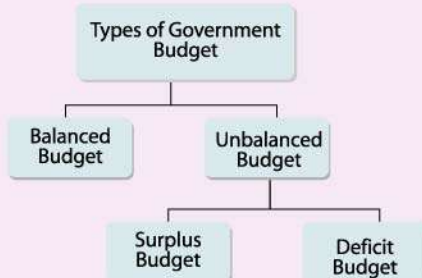
Budget Cycle



Budget Cycle

- **Budget Preparation :** The first phase of the budget cycle involves preparation by the departments/agencies, ministries and finally ministry of Finance
- **Legislative Approval:** Typically, the legislature has the power to approve or reject a proposed budget. They review it and vote. If approved, it moves into the implementation phase.
- **Implementation and Execution:** It is the duty of the executive branch - primarily involves distributing the budgeted resources to their designated recipients within the government and spending it as planned.
- **Audit and Review:** Finally, a budget is typically audited and reviewed following implementation to evaluate the efficiency and effectiveness in order to guide future budgeting decisions.

Types Of Budget (By Income-Expenditure Relationship)



Different Types of Budget

- **Traditional incremental budgeting** justify only variances versus past years actual expenditure, based on the assumption that the "baseline" is automatically approved
- **Zero based budgeting** every line item of the budget must be approved, rather than only changes. During the review process, no reference is made to the previous level of expenditure (Reverse to Traditional).
- **Performance based budgeting** is the practice of developing budgets based on the relationship between program funding levels and expected results from that program.

Different Types of Budget (cont.)

- **Medium Term Budget Framework** is a budgeting approach that links Government's policy priorities to resource allocations and resource allocations to performance. Emphasizes the efficient use of limited public resources (both development and non-development) And accounts for the results
- **Program budgeting** developed by U.S. president Lyndon Johnson, describes and gives the detailed costs of every activity or programme that is to be carried out in a budget. Objectives, outputs and expected results are described fully as are their necessary resource costs, for example, raw materials, equipment and staff. The sum of all activities or programmes constitute the Programme Budget.

Budget in Bangladesh: Legal Framework

- Constitution of Bangladesh, 1972 (Ch.II, Legislative and Financial Procedure, Article 80-92, 87-Annual Financial statement)
- Rules of Procedure of Parliament of the People's Republic of Bangladesh 1973 (Rule-111-127)
- General Financial Rules, 1951, updated 1998 (Budget, Grants and Appropriations)
- Preparation of the Budget (Secretariat Instruction, 1976 updated 2008)
- The Public Moneys & Budget Management Act, 2009



Institutional Framework

Ministry of Finance mainly responsible to prepare and place the budget before the parliament. 3 divisions involved:

1. Finance Division
2. Economic Relations Division
3. Internal Resources Division (National Board of Revenue)

Other Ministries/Agencies:

- Planning Commission
- Line Ministry/Division/ Agencies

Budgeting Concepts

$$\text{Revenue} = \text{Tax} + \text{Non-tax}$$

$$\text{Expenditure} = \text{Revenue} + \text{Development}$$

$$\text{Expenditure} - \text{receipts} = \text{Deficit}$$

Deficit Financing requires Borrowing

- From External Sources
Loans, Grants, project Aid
- From Domestic Sources
Loans From Banks
Loans From Non Banking sources

Budget Calendar

Sl.	Particulars	Due date
1	Printing of departmental estimates	31 July
2	Printing and distribution of budget (estimating officer's forms and controlling officer's forms)	31 August
3	Preparation, printing and supply of budget form to the Accounts officer concerned	30 September
4	Submission of estimates by estimating officers	10 October
5	Receipt of estimates in the Accounts office and the Ministry of Finance from controlling officers with three months accruals	31 October
6	Receipt of consolidated estimates in the ministry of Finance with three month's accruals from the Accounts Officer	25 November
7	Completion of examination of budget estimates in the MoF Finance	20 January
8	Receipt of schedule of new expenditure in the MoF	22 January

Cont.

Sl.	Particulars	Due date
9	Receipt of six month's accruals from the NO	15 February
10	Completion of review of estimates on the basis of six month's accruals in the fv1oF	28 February
11	Preparation and dispatch of first edition of the budget and the schedule of new expenditure	1 March
12	Receipt back of the first edition of budget from press and dispatch to ministries/ divisions	10 march
13	Forecast of foreign assistance for development program	14 march
14	Completion of discussion on estimates with administrative ministries/divisions	28 march
15	Receipt of final annual development program from the ministry of planning	28 march
16	Preparation and printing of budget documents	May

Budget Making Process

- Bangladesh started implementing MTBF in 2004-05 and completed over 5 years.
- At the helm is the **BMRC (Budget Monitoring and Resource Committee)**
- Headed by the Minister for Finance and performs the functions of co-ordination of the overall resources and expenditure programmes of the government;
- Finalises the estimates of domestic resources. After determination of requirements for the non-development budget, the remaining internal resources are set aside for the development budget.

MTBF: Different Stages of preparation

- **Firstly**, Finance Division issue BC-1 with Preliminary Indicative Expenditure Ceiling for each Line Ministry
- **Secondly**, Line Ministry prepare Ministry Budget Framework (MBF) with the help of departments/agencies (up to district level)
- **Thirdly**, Finance Division and Planning Commission jointly review and finalize agreed Budget numbers and MBFs
- **Fourthly**, Finance Division issue Budget Circular-2 with Ministry-wise Indicative Expenditure Ceilings
- **Fifthly** the estimates are reviewed and finalized by FD
- **Finally**, Budget is presented to the Parliament



Core Budget Documents Placed before the parliament

- Budget Speech of the Finance Minister
- Budget in Brief
- Annual Financial Statement
- Supplementary Budget (Additional demand for grants for the ongoing year)
- Combined Demand for Grants
- Consolidated Fund Receipt
- Medium Term Budget Framework
- Detailed Budget
- Annual Development Program(ADP)
- Gender Budget
- Bangladesh Economic Review

Ministry Budget Framework (MBF): Overview

- Ministry Budget Framework (MBF) is divided into two major Parts and five Sections
- Part-A is prepared by the Ministry or Division
- Part-B to be prepared by Departments/ Agencies under the respective Ministry/Division

Part-A of the MBF : Section 1

1.1 Mission Statement of the Ministry/Division

To develop a clear mission statement, the ministry must consider the following:

- o What is the **purpose** of this ministry; what does it intend to achieve,
- o By what **broad areas of operation** will the ministry do this, and
- o Who are the intended **beneficiaries**?

Mission Statement should be brief – If it cannot be remembered by staff, it is not useful

Part-A of the MBF : Section 1 (cont.)

1.2 Major Functions of the Ministry/Division

List the major functions of the ministry/ division

These should be summarised from the Allocation of Business

These should, in general, be limited to a maximum of 8 functions

Part-A of the MBF : Section 2 Medium-Term Strategic Objectives and Key Activities

Strategic Objectives	Key Activities	Departments or Agencies
1	2	3
Set out the key strategic objectives for the ministry/division as a whole . These should be derived and summarised from the NSAPR and/or ministry/sector policy documents. Keep the list of strategic objectives short by combining some closely related objectives. List only objectives, and exclude strategies or activities (policy agenda)	An activity is a description of what is to be done with the resources provided through the budget. Identify the key activities of the ministry/division which are expected to contribute towards the realisation of the strategic objective. These activities should be consistent with the functions of the ministry/division. Limit the number of activities to a maximum of 6 per strategic objective.	List the directorates/agencies that will be responsible for the implementing the key activities. Only include departments/ agencies that have a direct and significant role in under-taking the activities listed against each objective.

Part-A of the MBF : Section 3

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

- o The strategic objectives to be listed in this section are same as in section 2
- o Describe how the strategic objectives and their associated activities relate and contribute to the Government's wider objectives of poverty reduction and women's advancement.

3.2 PR&WA Related Spending



Part-A of the MBF : Section 4: Priority Spending Areas/Programmes

Priority Spending Area/Programmes	Related Strategic Objectives
<p>Priority spending area is a 'defined programme of activities or works that makes a significant contribution towards the realisation of the strategic objectives of an organisation.</p> <p>Identify and describe the main priority spending areas for the ministry/division that are expected to have the greatest impact on the achievement of ministry/division's strategic objectives.</p> <p>These should relate to the main functions of the ministry/division and should be ranked in order of priority. Limit the number of priority spending areas to a maximum of 6. Summarise the description within a single paragraph (40-60 words).</p>	<p>For each priority spending area list the relevant strategic objective to which it is expected to contribute.</p>

Friday, June 14, 2013

Part-A of the MBF :Form # 1 Key Performance Indicators (KPI) - Ministry

Indicator	Related Strategic Objectives	Unit of Measurement	Target	Actual	Target	Revised Target	Medium-Term Target		
			2009/10	2009/10	2010/11	2010/11	2011/12	2012/13	2013/14
1	2	3	4	5	6	7	8	9	10
Indicator 1:									
Indicator 2:									
Indicator 3:									
Indicator 4:									

Part-A of the MBF :Form # 1 Key Performance Indicators (KPI) – Ministry (Cont:)

KPIs should meet the **SMART** criteria:

- Specific** – the indicator is clearly defined
- Measurable** – Stated in verifiable or quantifiable terms
- Achievable** – the indicator targets are realistically set
- Relevant** – the indicator is relevant to the objective
- Time bound** - there is a clear timeframe for achieving the target

Part-B of the MBF : Section 5

• 5.1.1 Recent Achievements

- A brief narrative of recent achievements. The description should include recent data and provide a good account of the scope and scale of the activities undertaken

Part-B of the MBF : Section 5

- 5.2: **Key Activities, Outputs related to the Activity**
 - o From the activities that were identified by the in Part A Section 2, list those that are carried out by the department/agency
 - o Describe the total outputs to be achieved within the total life of the activity
- 5.3 **Output Indicators and Targets**
 - o 3 indicators that best summaries the key outputs of the department/agency
 - o A further 2 indicators may be included for outputs related to the objectives of poverty

Part-B of the MBF : Section 5

• 5.4 Forward Budget Estimates

MBF document will include a table showing the budget estimates for the next FY and forecast for the subsequent two years for the department

• 5.5 List of Projects and Programmes

- Name of the approved projects/programmes
- Name of the un-approved projects/programmes
- Name of the Probable Projects/Programmes



IMPLEMENTATION ARRANGEMENTS

- Three key organizational units responsible for the MTBF implementation in ascending order of hierarchy:
 - o Budget wing/branch/section to prepare drafts of MBF with budget allocations
 - o Budget Working Group (BWG) to support the Budget Management Committee (BMC) for decision making on MBF
Consists of representatives of organizational units of the Ministry and of Finance Division and Planning Commission
 - o BMC - the budget approval authority within the line ministry
Led by the Secretary, and
Consists of Additional and Joint Secretaries, Organizational Heads, and representatives of FD, PC, IMED & CAO

Financial Oversight

Parliament is the custodian of public fund according to the constitution

Budget discussed and approved in the Parliament
Cannot be placed before a committee

Parliament performs oversight functions on the execution and implementation through

- Public Accounts Committee
- Public Undertakings Committee
- Estimates committee
- Committee on ministry of finance
- Standing Committees on different Ministries

Conclusion

- Budget is a complex issue dealt by the Finance people and always kept away from general mass
- Bangladesh has undergone Series of reforms in PFM
- Discarded old incremental budget making process having no connection to plan and performance
- Introduced MTBF or MTEF system connecting policy priorities to resource allocations and resource allocations to performance
- Ministries/Divisions have more control over resource allocation and determining priorities
- Defining key performance indicators prior to budget helps to measure performance of the budget and redefine priorities
- It is not the whole picture, we tried to get an overview



Participatory Budgeting in the context of Local and National Budget

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22 January 2013

Civic Participation Approach

- **formulation** – in which participation can help in the preparation of a priority list of conflicting demands (Porto Alegre, Brazil)
- **analysis** – involves post-budget civic review of the impact and implication of different policy proposals and allocations of the budget presented
- **tracking** – involves identification by civic groups of the hard-to-pin-down bureaucratic channels through which funds flow after budget approval
- **performance evaluation** – is a type of evaluation where the performance of selected agencies is assessed using report cards

Participatory budgeting in Bangladesh has three essential components

- participatory development planning, i.e., where to spend public money for local development is decided directly by the community members and the representatives of NGOs;
- *participatory open budget session*, where local people freely discuss the proposed budget allocations and offer their comments and recommendations for the final budget; and
- *participatory monitoring of implementation of development schemes.*

Why Open Budget

- The budget is a government's plan for how it is going to use the public's resources to meet the public's needs.
- Transparency means all of a country's people can access information on how much is allocated to different types of spending, what revenues are collected, and how international donor assistance and other public resources are used.

Why Open Budget-2

- While providing the public with comprehensive and timely information on the government's budget and financial activities and opportunities to participate in decision making can strengthen oversight and improve policy choices, keeping the process closed can have the opposite effect.
- Restricting access to information creates opportunities for governments to hide unpopular, wasteful, and corrupt spending, ultimately reducing the resources available to fight poverty.

What is Participatory Budgeting

Participatory budgeting describes the process in which citizens engage in debate and consultation to contribute to defining the balance of expenditures, investments, priorities and uses for public resources.

These initiatives are taken in order to

- promote public learning and active citizenship,
- achieve social justice through improved policies and resources allocation, and
- reform the administrative mechanism.

Participatory Budgeting processes have been exercised in a number of countries including Ireland, Canada, India, Uganda, Brazil and South Africa



Bangladesh scenario

- Despite the constitution of Bangladesh has assured the ownership of the citizens of the country, the decision making power has always been outside the domain of the common people
- There are serious gaps in the institutional structures of governance as well, for which people's representatives cannot always push through the pro-people agenda even if they want to
- PRSP and SFYP have given emphasis on participatory approach in the prioritisation of the issues for poverty reduction
- On the ground this emphasis has hardly been translated into doable actions

Bangladesh scenario

- The annual budget (both of national and local governments) is the most important fiscal tool for enhancing the pace of economic growth and poverty reduction
- Existing process of budget preparation in Bangladesh is not at all simplified, efficient, transparent let alone a vehicle for effective participation of the poor particularly the marginalised women, vulnerable, and voiceless
- They are hardly invited by the budget-makers for necessary consultations

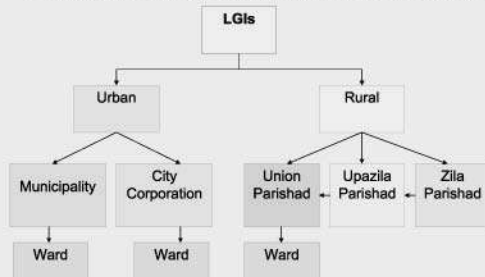
Local budgeting in Bangladesh

- LGIs in Bangladesh are very weak in providing basic services to the citizens and in promoting good governance
- The quality of basic utilities and services provided by other government agencies and as well as the LGIs is also not at all satisfactory
- Budgeting process of the LGIs needs to be more pro-poor and participatory if they are to be made truly capable of playing a meaningful role in poverty reduction and realising MDGs
- This can be achieved through participatory needs assessment, participatory planning, and resource mobilisation, appropriate designing, implementation and oversight of development projects
- Citizens if sensitised and mobilised around budget-making process can indeed help accelerate a snowball process of change in the governance at the local level leading to positive change at the national level finally

Advantages of local level planning

- It is easier for the local government to estimate investment expenditure for local level development projects
- It is easy to maintain local projects through the participation of LGIs after the completion of projects
- It helps make the local people aware of their needs and to articulate their priorities
- It helps mobilisation of local resources if the processes of allocation and utilisation of local and national resources are made transparent

Bangladesh's local government structure



Capacity and financial structure of LGIs

- LGIs in Bangladesh remain weak and perpetually dependent on central government through various means of political and administrative control
- The annual budgets of the LGIs are scrutinised and approved by different levels of central government agencies
- Budgeting process of the LGIs needs to be more pro-poor and participatory if they are to be made truly capable of playing a meaningful role in poverty reduction and realising MDGs
- LGIs are persistently controlled by the national government through various mechanisms for almost every aspect of their operation and functioning
- Local government bodies have been chronically resource poor
- The overwhelming majority of the chairmen and members of LGIs lack adequate knowledge and understanding of the operational procedures and functions of these bodies



Budgeting and people's participation

- Engagement of community and community based organisations (CBOs), NGOs, and ordinary local people with LGIs particularly on prioritisation of public spending has been gradually emerging as an effective tool for deepening democracy
- The scope for raising voices for greater share of the public resources by the poor and vulnerable groups is also being enhanced in the process
- Such a budget work is indeed premised on the perception that citizens have the right to monitor how well the premised public services are delivered to them by the providers
- This can also help improve the capacity of the state, particularly that of local government institutions, in expanding the scope of participatory budgeting at the grassroots level

Open budget at Gacha Union Parishad



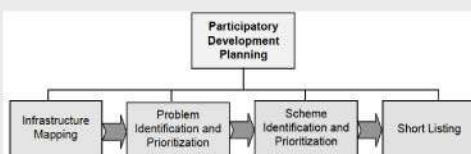
Open Budget Survey

- The **Open Budget Survey** is based on a detailed questionnaire that is intended to collect a comparative dataset on the public availability of budget information and other accountable budgeting practices in 85 countries.
- It guides civil society researchers from each country through each of the four stages (formulation, approval, implementation and auditing) of the budget process, assisting them in evaluating the information that should be made available to the public at each stage.
- It also identifies and evaluates accountable budgeting practices during each stage of the budget year.

Sirajganj Project focused on

- Participatory planning, decision-making and participatory monitoring system
- Promoting accountable decision-making and UP management and accountable governance at local level
- Promotes transparency in decision making, fund mobilisation accounting system and UP management

Steps of Participatory Planning



Participatory planning at local level

- In November to January participatory meetings are held to form different committees, e.g., Ward Development Committee (WDC), Union Development Committee (UDC) and Scheme Supervision Committee (SSC)
- Then the participatory planning sessions are held at ward level
- These sessions are conducted by WDC, which is chaired by the UP member
- Union Facilitation Team (UFT) facilitates the participatory meetings
- The meetings are usually held between April to June each year



Open budget session at local level

- The open budget session has been organized at the union level in a certain day within May
- Around 80-200 people have been attending a meeting like this. Earlier, the budget is prepared by the UPs within 15 May
- This budget is then displayed in the notice board
- There is a fixed date to discuss the draft budget and to finalise the budget to send to Deputy Commissioner (DC) for approval
- In that fixed date the participants review the budget with the annual investment plan that comes from participatory planning at ward level

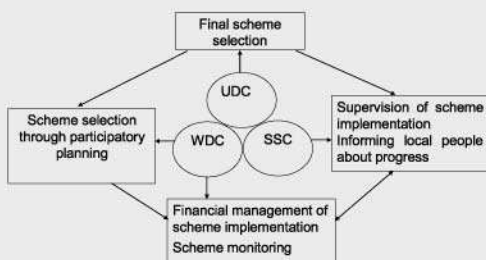
Participatory monitoring at Sirajganj Project

- Infrastructure and Service Delivery (ISD) arrangement of Sirajganj Project utilises committees formed with the explicit purpose of managing and monitoring implementation
- While WDC handles the financial management aspects, the Scheme Supervision Committee (SSC) monitors the work
- The latter is however consulted prior to making final payment to the contractor



SSC is monitoring road reconstruction at Sirajganj Project area, January 2005

Major players and their roles



Major Players and their Roles in PPB

Committee	Composition	Role
Union Development Committee (UDC)	20 persons: 13 UP chair and members; 1 school headmaster; 1 block supervisor; 2 women representatives of NGOs; 1 co-operative member; 1 family health worker.	1. Overall management of the Sirajganj Project process 2. Final scheme selection 3. Supporting the UP
Ward Development Committee (WDC)	7 persons: UP member (chair); UP female member for Ward (deputy chair); 2 respectable persons in village; primary school teacher; NGO group member; female member of VDP/social worker	1. Participatory planning 2. Financial management of scheme implementation 3. Scheme monitoring
Scheme Supervision Committee (SSC)	7 persons: 3 male beneficiaries; 2 female beneficiaries; 2 respectable persons in scheme area	1. Supervision of scheme implementation 2. Informing local people about progress

Outcomes of participatory planning of local level

- UP offices remain open during the office hours, which used to open irregularly. Budget meeting is held in due time in all of these UPs
- Initiatives have been taken to increase UP revenue to implement the development activities identified by the community members
- Poverty has been reduced through access to basic services and infrastructure
- Community involvement in planning, implementation, supervision and monitoring has ensured efficient use of resources

Lessons learnt

- The government now owns it through LGSP
- The direct and positive impacts of the participatory budgeting exercise demonstrates that real positive changes can be achieved in Bangladesh using innovative mechanisms of participation which empower local government institutions as well as local citizens
- This can serve to inform and influence wider central government policy
- Bangladesh at present has a highly constrained institutional and policy framework, which guides the activity of local government. However, things have started to change due to positive impact of initiatives.
- The participatory planning exercise is organised at village level to identify the problems of the community, prioritize the problems and determine the potential solutions



Lessons learnt

- The planning sessions are fully participatory and the community takes decisions independently with the effective engagement of the poor and marginalised groups whose voices were not heard by the UP leaders ever before. This is the key to community empowerment
- The community is empowered to involve in the decision-making process as well as they come to know about the different socio-economic problems, able to analyze them and can contribute to the socio-economic development of their locality
- Engaging local communities proved better implementation of the development schemes at grassroots level due to ensured transparency and accountability as well as improved service delivery by the UPs
- Participatory budgeting exercises have been making useful contribution towards effective participation of the local people in local development

Lessons learnt

- Tax should not be imposed without providing services. It can create people's discontent against local government institutions, which would ultimately constrain the pace of developed
- People's participation in local level priority setting can facilitate participatory democracy at the grassroots, which leads to people's empowerment and foster social harmony
- People, if motivated properly, can be utilised in achieving targets of the Millennium Development Goals through forming people's committees at the grassroots and formulating MDG-oriented budgets at local level

Finally, Few Issues of Concern

- No institutional framework for PPB in national level in Bangladesh
- Upazila level – no explicit guideline for preparing annual or any term PPB
- UP – no guideline for five-year participatory planning



Gender Responsive Budget (GRB)

A brief outline for Orientation on Budget process

By

Rokeya Kabir
Bangladesh Nari Progati Sangha (BNPS)



January 22, 2013

1

What is budget

Budget is widely known as an instrument of state for redistribution of its wealth and resources among citizens to maintain a balanced development of the society.

2

What is GRB ?

GRB analyses the government budget for looking into its impact on women and men

GRB argues:

Budget is most important instrument of government to implement its policies/commitments (without money no policy will work)

Ideally, GRB goes beyond simple male-female allocations to look at location, age, and ethnicity & class (rich/poor)

For recognition of the unpaid labor of women

3

What GRB does?

Assess the budget to see that:
money is allocated to implement the policies related to women/gender equality
whether money is spent as allocated
to whom money reaches (result level)
whether money is re-prioritized taking into account deferential needs of women and men
whether improve the impacts of development efforts

4

GRB does not mean

Separate budgets for women and men
For setting aside certain percentage for women

About 50% male: 50% female for every expenditure

About women's needs only

5

What are the objectives of GRB

Promoting gender **equity** and **equality**

Ensuring that funds for gender responsive programs/projects are **adequately** allocated

Executing the budget in a way that benefits women and men **equitably**

Monitoring the impact of expenditure and revenue raising from a **gender perspective**

Re-prioritizing expenditure by taking into account **differential needs and priorities** of women and men

Reducing poverty in a more **effective** manner

Enhancing **accountability** and **transparency**

6



What do we mean by accountability

It refers to the way in which government accounts for itself to the Parliament, and to the citizens in the perspective of the constitution

It means that how the government let the citizens know its decisions, and how the decisions are made (Parliament)

How actions are taken to implement those decisions

And hoe these are being monitored and dealt with the feedback

7

What do we mean by transparency

Transparency refers to the availability of information to citizens on all decisions and actions that are taken by the government

It also refers to the government efforts to make the information easily understood by the citizens

GRB requires government to report in a way that shows more clearly how policies and programs are funded, and who are benefiting from them

8

What are the steps for carrying out GRB?

Analyzing the situations of Women and Men; and Girls and Boys in a country specific to a sector e.g. health or an issue e.g. poverty to identify the important gender issue

Assessing government policies, programs and projects to see what extent they will improve or worsen the situations described in the first step

Checking that budget allocations support those aspects of policies, programs and projects which promote gender equity and women's empowerment

Monitoring that allocated resources are spent as planned and expected outputs are achieved - i.e. what services are delivered and who is reached with the money spent

Evaluating outcomes and the impact of the budgets and related policies, programs and projects to see whether they have improved or worsen than the situations described in the first step

9

Some country experiences: Australia

Australia pioneered gender-sensitive budget analysis in 1984
Evaluation of the impact of the budget on women and girls of government agencies

Women-specific targeted expenditures: resources allocated for programs that specifically target women.

Equal employment opportunity expenditures: resources allocated to affirmative action in order to promote employment of women and men in equal numbers, equal representation within management posts, and equal pay

Mainstream expenditures: the bulk of the remaining expenditures not covered by the first two categories (Budlender 1999b).

10

South Africa

This initiative worked in a "Five Step Approach" and started by the mid 1995

Analyzing the situation of women, men, girls and boys

Assessing the gender-responsiveness of policies

Assessing budget allocations

Monitoring spending and service delivery

Assessing outcomes

This initiative was successful due to some factors:

Parliamentarian and Civil society partnership

Politician played a complementary role

Inside and outside pressure on the Ministry of Finance

11

India

Started with a gender budget statement from the Union Budget of 2003

Twenty-one national ministries have now set up gender-budgeting cells

Every year these 'budgeting for gender equality departments' are bringing out detailed specifications of allocations and targets benefiting women

This initiative was successful due to some factors

Sustained advocacy between Ministry of Women and children, UNIFEM and other women's organization

Government's encouragement by the above mentioned activities and partnerships.

Inside and outside pressure on the Ministry of Finance

12



Bangladesh

The practices with the government

Prioritization of WID in the government policy and setting up WID focal point in all the ministries, in the 90s.

MoF and MoWCA developed a guideline to enable line ministries to meet their poverty and gender related budget reporting requirements from FY04-05.

Three phased projects and ended up in 05-06 to meet the International reporting standards, based on three norms: gender equality in government human resources development (HRD), targeted and non-targeted expenditure

Government claimed to have an increased allocation on direct and indirect gender related expenditure in the budget

13

... Bangladesh (cont.)

Efforts from non-government level

Some organizations including academic institutions have started work on the issue

Among them, BNPS plays a pioneer role in initiating the concept of gender budget since 1999, and continued its budget analysis from gender perspective

Following this effort, North South University, Unnayan Shamannay and Steps Towards Development (STD), for example, have started working on GRB

14

... Bangladesh (cont.)

What BNPS does ...

Advocates gender budgeting regularly

Organizes workshops, seminars throughout the country to raise awareness, and to pursue lobbying with the government

Conducts researches and publishes research reports.

15

... Bangladesh (cont.)

BNPS's key researches on gender budgeting

Women's Share in the National Budget of Bangladesh (2001)

Reflection of Women's Voice and National Gender Objective in the National Budget of Bangladesh (2003)

National Education Budget of Bangladesh and Empowerment of Women (2005)

Role of National Budget in Developing Entrepreneurship among Women in Bangladesh (2006)

Factors Affecting Utilization Efficiency of Allocation Earmarked for Women's Development in the National Budget of Bangladesh (2007)

Role of Fiscal Policy in Attaining Gender Responsive National Budget in Bangladesh (2008)

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...Bangladesh (cont.)

BNPS's observation (research findings)...

There are inherent weaknesses of the national budget (high revenue expenditure, unused allocation etc.)

Lack of strategy to integrate women's development with the development of the nation

Incompetence of the WID focal points

Generation of gender disaggregated data and fixation of target

National budgets has limited outlook to women's development

No recognition of women's contribution in the economy

Lack of gender sensitive projects in ADP

2% of development budget targeted for women and 25% has partial benefits for women, the rest are gender blind.

17

Key Lessons

GRB cannot be done overnight

Need step-by-step institutionalization

Need country-specific adaptation

Need activism to implement

Need complimentary roles of different actors

Need for gender disaggregate data

Need broader ownership of development efforts

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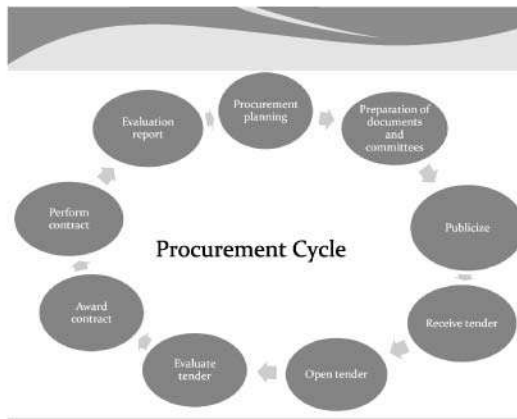


Citizen's Monitoring of Public Procurement

Presenter: M Shohelur Rahman Chowdhury
Procurement Specialist
Deepening MTBF and Strengthening Financial Accountability
Project
Finance Division, Ministry of Finance

Objectives of public procurement

- Economy
- Efficiency
- Non-discrimination
- Transparency
- Accountability
- Promotion of domestic industry and employment
- Other special objectives



Procurement Planning Phase

Determining needs

- Forecasting requirement
- Item/lot/packaging
- Budget provision

Analysis of requirements

- Preparation of technical specification (goods)
- Detailed design and drawings (works)
- Terms of Reference (TOR)

Procurement Planning Phase

Extent of competition

- Sources of supply (market condition)
- Lease or purchase
- Evaluation of technical and commercial factors
- Method of procurement (with or without pre-qualification)

Tendering Phase

Terms and conditions

- Contract types
- Need for securities
- Preparation of tender documents
- Publicizing
- Pre-tender conference
- Amendments of documents
- Canceling tenders



Tendering Phase

Tender evaluation

- Receiving tenders
- Late tenders
- Preliminary examination
- Technical evaluation and determination of responsiveness
- Financial evaluation and price comparison

Tendering Phase

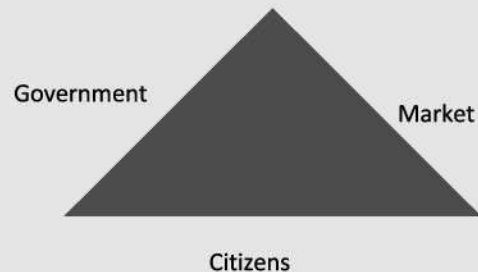
Approval and award

- Approval from the appropriate authority (DoFP)
- Award
- Performance security
- Contract signing
- Debriefing

Contract Administration

- Monitoring, inspection and acceptance
- Delays
- Modifications/variation orders
- Termination of contract
- Claims/Dispute settlement

The Golden Triangle



The new horizon of public control

- Interaction of three groups of actors
 - Citizens (service recipients)
 - Government (provision of quality public goods at optimal cost)
 - Firms (maximization of profit)
- Overlapping roles among the actors
 - Citizens are consumers and investors
 - Governments are purchaser of goods and services and investors

Types of Monitoring

- Internal monitoring:
 - From within the system by the implementing authority
 - From outside by any authority having legal jurisdiction
- External monitoring:
 - By the independent third parties



Why Citizen's Monitoring

- The theoretical basis
 - Agency problem
 - Problem of information
 - Soft budget constraint

Why Citizen's Monitoring The cost of corruption

- The African Union estimates that approximately one-quarter (or \$148 billion) of Africa's GDP is "lost to corruption each year" (Thachuk 2005, p. 149).
- In Kenya alone, international donors estimate that since 2002, nearly \$1 billion has been stolen as a result of corruption (Wax 2005).
- The Asian Development Bank (ADB 1998) reports that in the Philippines, approximately \$48 billion may have been lost to corruption over a 20-year period.
- And in Latin America, the Inter-American Development Bank estimates that on average about 10 percent of GDP is lost to corruption annually (Mora 2004).

Why Citizen's Monitoring The cost of corruption

- Globally, Transparency International estimates that at least \$400 billion a year is lost to bribery and corruption in public procurement, increasing government costs by about 20–25 percent (Transparency International 2006a)
- In Asia, the ADB (1998) has noted that corrupt public procurement has led several countries to pay 20–100 percent more for goods and services than they would have had to otherwise.
- And, in Uganda, it is estimated that approximately \$107 million is lost annually to corruption, mostly through public procurement (Mugazi 2005).

The vicious circle of corruption in public procurement

- Pre-award phase
 - Contracting agency
 - Slanted specification
 - Slanted selection of bidders
 - Overuse of single tender
 - Tampering with bids
 - Breach of confidentiality
 - Taking bribe for award

The vicious circle of corruption in public procurement

- Pre-award phase
 - Suppliers of goods and services
 - Influencing choice of procurement method and technical standard
 - Bid rigging
 - Inciting breaks of confidentiality
 - Meddling with work of evaluators
 - Offering bribe for award

The vicious circle of corruption in public procurement

- Post-award phase
 - Contracting agency
 - Indulgence (lax contract administration)
 - Deviation of property (theft, private use)
 - Conflict of interest (using position to obtain private benefit)



The vicious circle of corruption in public procurement

- Post-award phase
 - Suppliers of goods and services
 - Over- or under- invoicing
 - Fast pay action
 - False certification
 - Manipulation of price revision formulas
 - Inaccurate disclosure
 - Bribing ("kick-backs")

Some examples

- "The Philippines' Commission of Elections (COMELEC) in 2010 procured thousands of collapsible voting booths for upcoming elections. The specification for the voting booths were extremely complex, much more so than those used in previous elections. Because of these complex specification, the booths were procured at a cost that far exceeded market price (US\$ 8.9) under a negotiated contract that dispensed with competitive bidding precisely because of the unique specification of the items procured"

Some examples

- "In the U. S. a recent corruption scandal concerning the Army Corps of Engineers was called by prosecutors 'one of the most audacious contracting scams on U. S. history'. Four men - two of them program managers at the Corps - were indicted for allegedly filling inflated invoices for federal contracting services and reaping the overhead which amounted to approximately US\$20 million. "

Supply side intervention

- e-procurement
 - can increase competition, enhance transparency, reduce administrative costs, improve government efficiency, and in the process help control corruption in public procurement
- forensic audits
 - Routine audits should have forensic features built into their terms of reference. These forensic features drive auditors to "look behind the paper" and verify, for example, that invoices submitted by contractors are authentic, or that material noted on the invoices has been delivered or installed.

Supply side intervention

- selective sanctioning
 - There must be a system in place that can competently receive a complaint, conduct an investigation, pursue a prosecution, provide for mechanisms for adjudication or convictions, and devise remedies.
- voluntary disclosure programs
 - Obtaining cooperation from parties involved in illicit behavior in exchange for immunity or reduced sanctions has won growing popularity because of the advantage given to law enforcement officials when an insider provides a detailed map of the proceedings. The practice of reducing sanctions in exchange for disclosure has increasingly been codified in many legal systems around the world.

Demand side intervention

- External monitoring
 - In countries where corruption in public procurement is rife, civil society groups can be useful external allies in combating corruption. The appropriate civil society groups can be matched to the different phases of the procurement chain.
- Reporting and Access to Information
 - Media and NGOs play a critical role in monitoring and exposing corruption



Demand side intervention

- Information Sharing and Collective Action
 - National and international organization may share information on corruption which might be used to combat corruption
- Norms and Conventions: Addressing Cross-Border Corruption
 - The evolving international trends in minimizing corruption and fraud in the public procurement process include harmonization of norms, standards, practices, and vocabulary—all of which help foster greater transparency and predictability in the procurement process.

PPR 2008 Provisions for transparency and accountability

- Rule 13: Public accessibility of procurement Act, etc.
- Rule 17: Procurement plan
- Rule 37: Publication of notification of award
- Rule 56-60: Complaints and appeals
- Rule 90: Advertisement

PPR 2008 Provisions for transparency and accountability

- Rule 97: Public opening
- Rule 127: Corrupt, Fraudulent, Collusive & Coercive practices
- Rule 128: e-procurement
- Code of ethics: Schedule XIII
- Public-Private Stakeholders Committee

How to engage citizens

- Proactive disclosure of information on the key terms of major contracts by the government to civil society organizations, media and the wider public
- Use of electronic portal to make available information of procurement
- Directly involve citizens as social witness in high-value and complex procurements that entails significant risks of mismanagement

Civil society as monitor of public procurement

- As the citizens are directly affected by inefficiency and corruption in public procurement monitoring by civil society is essential to prevent leakage

Civil society as monitor of public procurement

- The challenges
 - Legal framework
 - Financial resources
 - Technical expertise
 - Access to information



Civil society as monitor of public procurement

In designing the monitoring system by the Civil Society, the following criteria should be considered:

1. Monitors should be highly respected people of unquestioned integrity;
2. Monitors should possess (or have easy access to) the required professional expertise;
3. Individual Monitors should not be subject to a veto by government;
4. Monitors should have free access to all relevant government documents and information relating to procurement;
5. Monitors can raise issues and complaints first with the authorities, and only when no corrective action is taken within a reasonable period of time, they would be free to go public or transmit the relevant information to the judicial authorities;
6. Monitors should be prepared to offer a limited Pledge of Confidentiality regarding certain information; and



Annex 2

The Budget Calendar

Sl.	Particulars	Due date
1	Printing of departmental estimates	31 July
2	Printing and distribution of budget (estimating officer's forms and controlling officer's forms)	31 August
3	Preparation, printing and supply of budget form to the Accounts officer concerned	30 September
4	Submission of estimates by estimating officers	10 October
5	Receipt of estimates in the Accounts office and the Ministry of Finance (MoF) from controlling officers with three months accruals	31 October
6	Receipt of consolidated estimates in the Ministry of Finance with three month's accruals from the Accounts Officer	25 November
7	Completion of examination of budget estimates in the MoF Finance	20 January
8	Receipt of schedule of new expenditure in the MoF	22 January
9	Receipt of six month's accruals from the NO	15 February
10	Completion of review of estimates on the basis of six month's accruals in the fvloF	28 February
11	Preparation and dispatch of first edition of the budget and the schedule of new expenditure	1 March
12	Receipt back of the first edition of budget from press and dispatch to ministries/ divisions	10 march
13	Forecast of foreign assistance for development program	14 march
14	Completion of discussion on estimates with administrative ministries/divisions	28 march
15	Receipt of final annual development program from the ministry of planning	28 march
16	Preparation and printing of budget documents	May



Annex 3

Participant Lists Policy Roundtable on Accountability & Budget Hotel Ruposhi Bangla (Bokul) 1 October 2012

Name	Designation	Organization
Mr. Muhiuddin Khan Alamgir, MP	Honorable Minister	Ministry of Home Affairs
Mr. H.N. Ashequr Rahman, MP	Member of Standing Committee	Ministry of Planning
Mr. Ali Ashraf, MP	Member of Standing Committee	Ministry of Finance
Dr. Mohammed Amanullah, MP	Member of Standing Committee	Ministry of Health and Family Planning
Mr. M Abdul Mannan, MP	Member of Standing Committee	Ministry of Health and Family Planning
Mr. Muhammad Serajul Akbar, MP	Member of Standing Committee	Ministry of Women and Children Affairs
Ms. Rasheda Begum	MP	Bangladesh Parliament
Ms. Shamima Akhtar	Division Chief (Power & Energy)	Planning Commission, Ministry of Planning
Mr. A S M Mahbubul Alam	Joint Secretary	Parliament Secretariat
Ms. Nilufar Begum	Former Joint Secretary	
Ms. Rokeya Kabir	Executive Director	Bangladesh Nari Progati Sangha
Mr. Iftekharuzzaman	Executive Director	TIB
Ms. Anna Minj	Director, Community Empowerment Programme	BRAC
Ms. Kaniz N Siddique	Consultant	UN Women
Mr. Manzoor Hasan	Institutional Advisor	IGS, BRAC University
Mr. Omar Tarek Chowdhury	Director	Bangladesh Nari Progati Sangha
Mr. AHM Bazlur Rahman	Chief Executive Officer	BNNRC
Mr. Kazi Nazrul Fattah	Se. Program Manager	BARC
Ms. Shahnaz Sumi	Deputy Director	Bangladesh Nari Progati Sangha
Ms. Nuzhat Jabin	Programme Manager	Institute of Governance Studies
Md. Musthafizur Rahman Khan	Project Officer	Institute of Governance Studies
Mr. Santo Das	Communication Officer	Institute of Governance Studies
Ms. Dilara Begum	Coordinator	Bangladesh Nari Progati Sangha
Ms. Suzana Karim	Project Coordinator	Unnayan Shamunoy
Ms. Kumkum Akhter	Consultant	Fabcom
Ms. Sukla Sarker	Senior Reporter	ATN News
Mr. Raja	Senior Staff Reporter	Daily Bhorer Kagoj
Mr. Aatur Rahman	Staff Reporter	Daily Samakal
Ms. Rita Nahar	Reporter	Boishakhi TV
Ms. Tamanna Momin	Senior Reporter	ABC Radio
Mr. Mithun	Reporter	Share BIZ
Mr. Md Hafiz Al Asad	Website Administrator	Bangladesh Nari Progati Sangha
Mr. Nafiz Ahmed	Freelancer	
Mr. Sariq Ahmed Choudhury	Student	BARC University



Meeting on Review of Institutionalization of Civil Engagement in Development and Implementation of Budget

Bengal Cafe, Dhanmondi

21 October 2012

Name	Designation	Organizations
Mr. Md. Murad Hassan, MP	Member of Standing Committee	Ministry of Health and Family Planning
Mr. M Abdul Mannan, MP	Member of Standing Committee	Ministry of Health and Family Planning
Mr. Ahmed Ataul Hakeem	Auditor General	Auditor General's Office
Mr. A S M Mahbul Alam	Joint Secretary	Parliament Secretariat
Ms. Rokeya Din	Director	Trust Bank (Rtd. Deputy cont. Auditor General)
Ms. Hannana Begum	Director, Board of Directors	Bangladesh Bank
Ms. Rokeya Kabir	Executive Director	Bangladesh Nari Progati Sangha
Ms. Kaniz N Siddique	Consultant	UN Women & World Bank
Ms. Nuzhat Jabin	Programme Manager	Institute of Governance Studies
Ms. Sayma Hoque Bidisha	Asst. Professor, Dept of Economics	Dhaka University
Ms. S M Morshed	Communication Specialist	MTBF and Strengthening Financial Accountability Project
Mr. AHM Bazlur Rahman	Chief Executive Officer	BNNRC
Mr. Omar Tarek Chowdhury	Director	Bangladesh Nari Progati Sangha
Ms. Rawshan Jahan	Researcher	Women for Women
Mr. Md. Musthafizur Rahman Khan	Project Officer	Institute of Governance Studies
Mr. Santu Das	Communication Officer	ANSA- SAR
Ms. Shahnaz Sumi	Deputy Director	Bangladesh Nari Progati Sangha
Ms. Dilara Begum	Coordinator	Bangladesh Nari Progati Sangha
Mr. Nazrul Islam	Senior Research Associate	Unnayan Shamunnoy
Ms. Kumkum Akhter	consultant	FABCOM
Ms. Banani Mallick	Consultant	The Independent
Ms. Shamima Mitu	Staff Reporter	Samakal
Mr. Md Hafiz Al Asad	Web Site Administrator	Bangladesh Nari Progati Sangha



Meeting on Review of Institutionalization of Civil Engagement in Development and Implementation of Budget

Conference Room, BNPS
21 November 2012

Name	Designation	Organizations
Ms. Pratima Paul-Majumder	Economist	Retired Fellow of BIDS
Ms. Anwara Begum	Senior Research Fellow	BIDS
Mr. Md. Musthafizur Rahman Khan	Project Officer	IGS, ANSA
Ms. Rasheda Akhter Khanum	Treasurer	Women For Women
Ms. Rokeya Kabir	Executive Director	BNPS
Mr. Omar Tarek Chowdhury	Director	BNPS
Mr. Halim Dad Khan	Program Officer	PSTC
Mr. Dilip Kumar Sarker	Central Coordinator	SHUJAN
Mr. Mamunur Rashid	Coordinator	Steps Towards Development
Ms. Shahnaz Sumi	Deputy Director	BNPS
Mr. Md. Wahiduzzaman Sarker	Project Coordinator	IED
Mr. Faisal bin Majid	Coordinator	BNPS
Mr. Muzib Mehdy	Coordinator	BNPS
Ms. Dilara Begum	Coordinator	BNPS
Ms. Nasrin Akhter Sraboni	Project Coordinator	BNPS
Ms. Shuriya Farzana	Freelancer	
Ms. Tanya Mahmud	Freelancer	
Ms. Shaheen Khair	Student	BRAC University
Mr. Md. Hafiz Al Asad	Website Administrator	BNPS



Orientation on Budget Formulation and Implementation Process

BNPS Conference Room

21-22 January 2013

Name	Designation	Organization
Mr. Mahbulul Alam	Joint Secretary	Parliament Secretariat
Mr. Md Tariku Islam Khan	Senior Asst. Secretary	Finance Division, Ministry of Finance
Mr. Khondaker Ehteshamul Kabir	Senior Asst. Secretary	Finance Division, Ministry of Finance
Ms. Mahbuba Khatoon	Assistant Controller	Auditor General Office
Ms. Aspia Akhter	Deputy Chief	Planning Commission
Ms. Rokeya Kabir	Executive Director	BNPS
Dr. Khaniz Siddiqui	Consultant	World Bank
Mr. Mahfuz Kabir	Senior Research Fellow	BISS
Mr. Mohammed Shohelur Rahman Chowdhury	Procurement Specialist	DMTBF Project
Mr. SM Morshed	Communication Specialist	Finance Division
Ms. Nuzhat Jabin	Program Manager	ANSA
Mr. Naimur Rahman	Chief Operating Officer	ANSA-SAR
Mr. Md. Musthafizur Rhaman Khan	Project Officer	ANSA-SAR
Mr. Md. Aminul Islam	Director	ADAB
Mr. Mostaque Ahmed	Manager CEP	BRAC
Mr. Shahnaz Sumi	Deputy Director	BNPS
Mr. Mark Manash Saha	Project Coordinator	BNNRC
Mr. Dilip Kumar Sarker	Central Coordinator	SHUJAN
Mr. Mamunur Rashid	Coordinator	STEPS
Ms. Jana Goswami	Program Director, Advocacy	Bangladesh Mohila Paishad
Mr. S.M Abdul Mueyed	Project Coordinator	RIC
Mr. Nazrul Islam	Senior Research Associate	Unnayan Shamunnoy
Mr. Mohammad Anayat Hossain	Finance Coordinator	PSTC
Mr. Shamim Ahmed	Finance & Admin Assistant	PSTC
Ms. Chanchana Chakma	Vice-Convenor	BIWN H.W.F
Mr. SM Kamal	Asst. Coordinator	BNNRC
Ms. Kumkum Akter	Consultant	Fabcom
Mr. Abu Ali	Staff Reporter	Daily Amader Shomoy
Mr. Touhidul Islam Mintu	Staff Reporter	Daily Kaler Kantho
Mr. Ibrahim Hossain Ovi	Staff Correspondent	Daily Sun
Mr. Ferdous Ahmed Uzzal	Development Office	IED
Mr. GM Ahsan	Reporter	Bangla Vision
Mr. Razu Ahmed	Reporter	GTV
Mr. Khairuzzaman Kamal	Senior Staff Reporter	BSS
Mr. Mamun-ur-Rashid	Coordinator, Digital Bangladesh	BTB
Ms. Nishi Dewan	Secretary	WNN
Mr. Kawser Alam	Staff Reporter	Daily Amar Desh
Mr. Sonjoy Adhikari	Reporter	ETV
Ms. Banani Malik	Staff Reporter	The Independent



Name	Designation	Organization
Mr. Syed Sofi	Senior Reporter	Ajkaler Khabor
Mr. Abdullahil Oarish	Staff Reporter	Daily Prothom Alo
Ms. Sharifa Sultana	Student	University of Dhaka
Ms. Shamima Mitu Akter	Staff Reporter	Daily Samakal
Mr. Faisal Bin Majid	Coordinator	BNPS
Mr. Muzib Mehdy	Coordinator	BNPS
Ms. Dilara Begum	Coordinator	BNPS
Mr. MD. Hafiz Al Asad	Website Administrator	BNPS
Mr. Sariq Chowdhury	Student	BRAC University



Dialogue on Accountability in Health Sector Budget

Santoor Restaurant, Dhaka

14 February 2013

Name	Designation	Organization
Ms. Meher Afroze Chumki	MP	Bangladesh Parliament
Mr. Tarikul Islam Khan	Senior Asst. Secretary	Finance Division, Ministry of Finance (MoF)
Mr. S M Mahbub Alam	Senior Asst. Secretary	Finance Division, MoF
Mr. Khondaker Ehteshamul Kabir	Senior Asst. Secretary	Finance Division, MoF
Mr. M. Shohelur Rahman Chowdhury	Procurement Specialist	DMTMF Project
Ms. S M Morshed	Communication Specialist	DMTBF, Finance Division, MoF
Dr. Samina Chowdhury	Professor	Obstetrical & Gynaecological Society of Bangladesh
Dr. Md. Shahidullah Sikder	Professor	BSMMU
Ms. Rokeya Kabir	Executive Director	BNPS
Mr. Dibalok Singh	Executive Director	DSK
Mr. Md. Abu Sayed	Principal	Abudharr Ghifari College
Prof. Kamrul Hasan Khan	Secretary General	Pesajibi Samonny Parished
Mr. Omar Tarek Chowdhury	Director	BNPS
Ms. Shahnaz Sumi	Deputy Director	BNPS
Mr. Mark Manash Saha	Project Coordinator	BNNRC
Mr. Md. Musthafizur Rhaman Khan	Project Officer	ANSA-SAR
Mr. Md. Aminur Islam	Director	ADAB
Mr. Khairuzzaman Kamal	Executive Director	Bangladesh Manobadhikar Sangbadik Forum
Mr. Md. Masum Kabir	Project Coordinator	PSTC
Mr. Mamunur Rashid	Coordinator	Steps Towards Development
Mr. Dilip Kumar Sarkar	Central Coordinator	SUJAN
Mr. S.M Abdul Mueyed	Project coordinator	RIC
Ms. Nasrin Begum	Assistant Coordinator	BNPS
Mr. Mamun Ur Rashid	Coordinator	BTV, Digital Bangladesh
Mr. Mahfuzur Rahman	Executive Producer	Bangladesh Television
Mr. Touhidul Islam Mintu	Staff Reporter	Daily Kaler Kantha
Mr. Muzib Mehdy	Coordinator	BNPS
Ms. Dilara Begum	Coordinator	BNPS
Mr. Md. Hafiz Al Asad	Website Administrator	BNPS



Dialogue on Accountability in Education Sector Budget

Santoor Restaurant, Dhaka

19 February 2013

Name	Designation	Organization
Alhaz Momtaz Begum, MP	Chair of Standing Committee	Ministry of Primary and Mass Education
Mr. Narayan Chandra Chanda, MP	Member of Standing Committee	Ministry of Primary and Mass Education
Mr. Md. Mojibur Rahman	Senior Asst. Chief	Ministry of Primary and Mass Education
Mr. Md. Safiul Alam	Deputy Chief	Ministry of Education
Ms. Abeda Akhter	Deputy Secretary	Ministry of Education
Dr. A.M. Pervez Rahim	Deputy Director	Directorate of Primary Education
Ms. Shamsun Nahar	Deputy Director	SESD Project, Directorate of Secondary Education
Mr. S.M. Morshed	Communication Specialist	DMTBFFD
Mr. Md. Aatur Rahman	DPD	DNTBF Project, Finance Division, MoF
Dr. Ajoy Roy	Education Specialist and Professor	University Grant Commission
Mr. Nur Mohammad Talukder	President	Bangladesh College-University Teachers Association
Ms. A.N. Rasheda	Editor	Shikhabarta
Mr. A.N.S.Habibur Rahman	Counselor	Reaching Out of School Children Project
Dr. Chinmoy Howlader	Assistant Professor	National University
Mr. Md. Aminul Islam	Director	ADAB
Ms. Shahnaz Sumi	Deputy Director	BNPS
Mr. Dilip Kumar Sarker	Central Coordinator	SHUJAN
Mr. Mark Manash Saha	Project Coordinator	BNNCR
Mr. S.M.A. Mueyed	Project Coordinator	RIC
Mr. Mamunur Rashid	Coordinator	STEPS
Mr. Narun Nabi Siddique	Secretary	IHD
Ms. Dilara Begum	Coordinator	BNPS
Ms. Sabina Momtaz	Coordinator	BNPS MFT
Mr. Muzib Mehdy	Coordinator	BNPS
Mr. Mamun-ur-Rashid	Coordinator	Digital Bangladesh, BTV
Ms. Nasrin Begum	Asst. Coordinator	BNPS
Mr. Md. Shahidullah	Field Coordinator	BRAC
Mr. Ferdous Ahmed Uzzal	Development Officer	IED
Mr. Md. Hafiz Al Asad	Website Administrator	BNPS



Dialogue on Accountability in Social Safety Net Sector Budget

BNPS Conference Room

13 March 2013

Name	Designation	Organization
Mr. Abdul Kadir	Deputy Secretary	Ministry of Liberation War
Mr. A B M Shafiq Haider	Deputy Chief	Ministry of Social Welfare
Ms. Shamsun Naher	Deputy Director, SESDP	Directorate of Secondary and Higher Education, MoE
Mr. Giasuddin Ahmed	Deputy Director	Department of Disaster Management
Mr. Pallab Kumar Hazra	Assistant Chief	Ministry of Social Welfare
Ms. Lipika Rani Saha	Assistant Director	Directorate of Secondary and Higher Education, MoE
Mr. Nurul Islam Talukder	Additional Director	Department of Women Affairs
Dr. Syed Kamrul Anowar	Assistant Director	Department of Disaster Management
Mr. Abdul Kadir	Information Officer	Ministry of Liberation War
Ms. Pratima Paul-Majumder	Economist	Former Senior Research Fellow, BIDS
Ms. Kaniz Siddique	Consultant	World Bank
Dr. Anowara Begum	Senior Research Fellow	BIDS
Mr. Omar Tarek Chowdhury	Director	BNPS
Mr. Khairuzzaman Kamal	Executive Director	Bangladesh Manobadhikar Sangbadik Forum
Mr. Mostaque Ahmed	Manager CEP	BRAC
Mr. Palash Kumar Ghosh	Team Leader, CEP	BRAC
Ms. Shahnaz Sumi	Deputy Director	BNPS
Mr. Mark Manash Saha	Project Coordinator	BNNRC
Ms. S.M Abdul Mueed	Project coordinator	RIC
Ms. Jana Goswami	Program director, advocacy	Bangladesh Mohila Paishad
Mr. Dilip Kumar Sarker	Central Coordinator	SHUJAN
Mr. Muzib Mehdy	Coordinator	BNPS
Ms. Dilara Begum	Coordinator	BNPS
Mr. Touhidul Islam Mintu	Staff Reporter	Daily Kaler Kantha
Ms. Ferdous Ahmed Uzzal	Development office	IED
Ms. Nasrin Begum	Assistant Coordinator	BNPS
Mr. Rohini Kanti Paul	Finance & Admin Officer	ADAB
Mr. Md. Hafiz Al Asad	Web site Administrator	BNPS

Gender Budget Analysis by BNPS (2001-2012)

Conducted by Pratima Paul-Majumder:

Women's Share in National Budget (Bangla)

Women's Share and Reality in National Budget (Bangla)

Reflection of Women's Voice and National Gender Objectives in the National Budget in Bangladesh (English)

Role of Fiscal Policy in Achieving a Gender Responsive National Budget in Bangladesh (Bangla and English)

Factors Affecting Utilization Efficiency of Allocation Earmarked for Women's Development in the National Budget of Bangladesh (Bangla and English)

National Education Budget of Bangladesh and Women Empowerment (Bangla and English)

Role of National Budget in Developing Entrepreneurship among Women of Bangladesh (Bangla & English)

Status of Women in the National Budget of Bangladesh (English)

What the Budget Says: Women's Access to science, Technology and ICT (English)

by Pratima Paul-Majumder & Omar Tarek Chowdhury:

National Budget and MDGs for Women: Ensuring Women's Fundamental Rights and Requirements is Necessary Instead of Neo-liberal Measures (Bangla)

by Faisal Bin Majid & Himadri Ahsan:

Gender Analysis of the National Budget: Education, Health and Family Welfare, Labor and Employment, Women and Children Affairs (English)



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