

13. Reporting

Monitoring Cell will prepare an analytical report on the position of debt and contingent liabilities as well as the capacity of each SOE/AB to service its debt based on the data collected and the statement of debt and contingent liabilities. The report shall contain adequate disclosure of contingent liabilities. However, during the course of preparing the report, if it is found that the auditor has qualified the financial statements and made specific qualification for any debt or contingent liabilities relating to which the report is being prepared, relevant disclosure will be made in the footnote for the decision makers. Monitoring Cell will prepare the report, including recommendations and submit to Finance Secretary for approval within ten (10) months of the end of the Financial Year.

The report will include the following sections:

- I. Introduction
- II. An overview of the financial performance of all SOEs/ABs
- III. An analysis of the financial performance focusing the position of debt and contingent liabilities and the ability to repay the debt of each SOE/AB. It may include a trend analysis of the following financial indicators:

| Financial indicator | Formula/Description to be applied |
|--|--|
| Revenue (Sales) | Receipt from regular operation |
| Gross Profit | Subtract the cost of sales from revenue (sales). |
| Total expenditure | This is the total expenditure arising from the ordinary operating activities of the entity as per the Income Statement. |
| Profit before other comprehensive income | Operating income/profit as per the Income Statement. |
| Current Assets | Assets that are expected to be converted into cash within one year in the normal course of business |
| Non-current Assets | Long term investments that cannot be converted to cash easily |
| Total Assets | This is the total of non-current and current assets |
| Current Liabilities | These are defined as liabilities that are to be settled within the financial year |
| Non-current Liabilities | These are defined as liabilities that are to be settled in a period greater than one year. The section should provide details of the loans outstanding |
| Total Liabilities | This is the total of non-current and current liabilities |
| Dividends paid | Total dividends paid to the GoB |
| Corporate taxes paid | Total Corporate taxes paid to the GoB |
| Total transfers from the GoB | The total non-loan amounts received from the GoB or loan amounts converted to equity. Total subsidies/grants/other transfers /equity injection received from the GoB |
| Total debt outstanding to GoB | This may be obtained either from the TDMW or can be computed from Form 1 |
| Total non-government debt outstanding to domestic or international sources | This is the amounts owing to all sources other than the GoB. It includes amounts owing to State Owned Banks |

| | |
|---|---|
| Total non-government debt outstanding to domestic or international sources against which GoB provided Sovereign Guarantee | This may be obtained either from the TDMW or can be computed from Form 1 |
| Balance of Debt Repayment Fund maintained for non-government debt against which GoB provided Sovereign Guarantee | This may be obtained either from the TDMW or can be computed from Form 1 |
| Debt incurred because of losses arising for fixed pricing (Prices fixed by the government) | This may be obtained from Form 1 |
| Total contingent liabilities | A possible obligation depending on whether some uncertain future event occurs, or a present obligation but payment is not probable, or the amount cannot be measured reliably |
| Current ratios | Current assets/current liabilities |
| Return on total equity | Operating profit after tax/Average total equity |
| Debt service coverage | Profit after tax/Total debt service or Cash flow from operating activities/Total debt service* |
| Debt to equity ratio | Total liabilities/equity |
| Debt to operating assets | Debt/Average operating assets |
| Advances/current liabilities | Deposits and advances from customers and employees/current liabilities |
| Contingent liabilities on equity | Contingent liabilities/net worth or equity |
| Contingent liabilities on total assets | Contingent liabilities/total assets |

* Debt service is the amount of cash or profit after tax that is required to cover the repayment of interest and principal on a debt for a particular period

IV. Conclusion and Recommendations



(Arfin Ara Begum)
 Director General (Additional Secretary)
 Monitoring Cell, Finance Division
 Ministry of Finance



(Abdur Rouf Talukder)
 Senior Secretary
 Finance Division, Ministry of Finance

Template for the Collection of Data on Debt

Name of the SOE/AB:

Financial Year:

Amount in BDT Lakh

| Sl. | Particulars | Opening balance | Added/ charged during the period | Paid during the period | Waived/ written off during the period | Converted into equity during the period | Ending balance | Current liabilities (Amount due within following FY) | Amount due for the previous years |
|-----|---|-----------------|----------------------------------|------------------------|---------------------------------------|---|-----------------------|--|-----------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) = (3+4) - (5+6+7) | (9) | (10) |
| 1 | Borrowing from GoB under SLA | | | | | | | | |
| 2 | Principal | | | | | | | | |
| 3 | Interest | | | | | | | | |
| 4 | Others | | | | | | | | |
| 5 | Sub-Total A | | | | | | | | |
| 6 | Borrowing from GoB under LA | | | | | | | | |
| 7 | Principal | | | | | | | | |
| 8 | Interest | | | | | | | | |
| 9 | Others | | | | | | | | |
| 10 | Sub-Total B | | | | | | | | |
| 11 | Borrowing from GoB | | | | | | | | |
| 12 | (A + B) | | | | | | | | |
| 13 | Borrowing from Financial Institutions Outside Bangladesh | | | | | | | | |
| 14 | Principal | | | | | | | | |
| 15 | Interest | | | | | | | | |
| 16 | Others | | | | | | | | |
| 17 | Sub-Total C | | | | | | | | |
| 18 | Borrowing from State Owned Financial Institutions | | | | | | | | |
| 19 | Principal | | | | | | | | |
| 20 | Interest | | | | | | | | |
| 21 | Others | | | | | | | | |
| 22 | Sub-Total D | | | | | | | | |
| 23 | Borrowing from Domestic Other Financial Institutions | | | | | | | | |
| 24 | Principal | | | | | | | | |
| 25 | Interest | | | | | | | | |
| 26 | Others | | | | | | | | |
| 27 | Sub-Total E | | | | | | | | |
| 28 | Borrowing from Financial Institutions | | | | | | | | |
| 29 | (C + D + E) | | | | | | | | |

| | | | | | | | | | |
|----|--|--|--|--|--|--|--|--|--|
| 30 | Deferred Payment Liabilities | | | | | | | | |
| 31 | Principal | | | | | | | | |
| 32 | Interest | | | | | | | | |
| 33 | Others | | | | | | | | |
| 34 | Sub-Total F | | | | | | | | |
| 35 | Borrowing from Related Parties | | | | | | | | |
| 36 | Principal | | | | | | | | |
| 37 | Interest | | | | | | | | |
| 38 | Others | | | | | | | | |
| 39 | Sub-Total G | | | | | | | | |
| 40 | Other Liabilities to Related Parties | | | | | | | | |
| 41 | Description 1 | | | | | | | | |
| 42 | Description 2 | | | | | | | | |
| 43 | Description 3 and so on | | | | | | | | |
| 44 | Sub-Total H | | | | | | | | |
| 45 | Debt to Related Parties | | | | | | | | |
| 46 | (G + H) | | | | | | | | |
| 47 | Borrowing from Other SOEs/ABs (Not Related Parties) | | | | | | | | |
| 48 | Principal | | | | | | | | |
| 49 | Interest | | | | | | | | |
| 50 | Others | | | | | | | | |
| 51 | Sub-Total I | | | | | | | | |
| 52 | Borrowing from Any Other Entities Not Mentioned above | | | | | | | | |
| 53 | Principal | | | | | | | | |
| 54 | Interest | | | | | | | | |
| 55 | Others | | | | | | | | |
| 56 | Sub-Total J | | | | | | | | |
| 57 | Other Liabilities to GoB | | | | | | | | |
| 58 | Income Tax Payable | | | | | | | | |
| 59 | VAT Payable | | | | | | | | |
| 60 | TDS but not deposited | | | | | | | | |
| 61 | VDS but not deposited | | | | | | | | |
| 62 | Dividend Payable | | | | | | | | |
| 63 | Others | | | | | | | | |
| 64 | Sub-Total K | | | | | | | | |

| | | | | | | | | | |
|----|---|---------------------------|------------------------|--------------------------|--|--|--|--|--|
| 65 | Any Other Liabilities to Any Other Entities | | | | | | | | |
| 66 | Accounts Payable | | | | | | | | |
| 67 | Other Current liabilities | | | | | | | | |
| 68 | Others | | | | | | | | |
| 69 | Sub-Total L | | | | | | | | |
| 70 | Other Debt | | | | | | | | |
| 71 | (I+J+K+L) | | | | | | | | |
| 72 | Total Debt | | | | | | | | |
| 73 | (A+B+--+L) | | | | | | | | |
| 74 | Debt Incurred Because of Losses Arising for Fixed pricing (Prices fixed by Govt.) | | | | | | | | |
| 75 | Principal | | | | | | | | |
| 76 | Interest | | | | | | | | |
| 77 | Others | | | | | | | | |
| 78 | Sub-Total M | | | | | | | | |
| 79 | Debt against Which GoB Has Provided Sovereign Guarantee/Counter Guarantee | | | | | | | | |
| 80 | Principal | | | | | | | | |
| 81 | Interest | | | | | | | | |
| 82 | Others | | | | | | | | |
| 83 | Sub-Total N | | | | | | | | |
| 84 | Debt Repayment Fund Maintained for the Debt against Which GoB Has Provided Sovereign Guarantee/Counter Guarantee | | | | | | | | |
| 85 | Opening balance | Added during the period | Paid during the period | Ending balance | | | | | |
| 86 | (1) | (2) | (3) | (4) | | | | | |
| 87 | | | | | | | | | |
| 88 | Debt Service Liabilities (DSL) | | | | | | | | |
| 89 | DSL Previous Year | DSL Paid in Previous Year | DSL Current Year | DSL Paid in Current Year | | | | | |
| 90 | (1) | (2) | (3) | (4) | | | | | |
| 91 | | | | | | | | | |

Signature, Name and Designation of the Authorized Person
Phone Number:
E-mail:

Note: The difference between ending balance and current liabilities is non-current liabilities and the difference between current liabilities and amount due for the previous years is the amount due for the current year.

Template for the Collection of Data on Contingent Liabilities

Name of the SOE/AB:

Financial Year:

Amount in BDT Lakh

| Sl. | Particulars | Detail Issue | Amount at the beginning of the financial year | Amount at the end of the financial year | Reason for the change in amount. In particular, specify if any amount converted in to liability |
|-------|---|--------------|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 1 | Loan Guarantee of SOEs'/ABs' Subsidiaries | | | | |
| 2 | Letter of Comfort | | | | |
| 3 | Statutory Obligation | | | | |
| 4 | Pending Litigation | | | | |
| 5 | Credit Dispute | | | | |
| 6 | Other | | | | |
| Total | | | | | |

Signature, Name and Designation of the Authorized Person

Phone Number:

E-mail:

Income Statement

For the Financial Year Ended:

Name of the SOE/AB:

Amount in BDT Lakh

| SL | Particulars | Notes | 20xx Current year | 20xx Previous year |
|-----|--|-------|-------------------------|--------------------------|
| 1. | Revenue (Sales) including Value Added Tax (VAT) | | | |
| 2. | Less: Value Added Tax (VAT) on Sales/Receipts | | | |
| 3. | Add: Selling Price Subsidy/Trade Gap | | | |
| 4. | Net Sales Revenue/Receipts (1-2+3) | | | |
| 5. | Less: Cost of Sales | | | |
| 6. | Gross Profit/ (Loss) (4-5) | | | |
| 7. | Less: Operating Expenses | | | |
| | i) Administrative Expenses | | | |
| | ii) Marketing/Selling & Distribution Expenses | | | |
| 8. | Total Operating Expenses (i+ ii) | | | |
| 9. | Profit/(Loss) from Operation or Receipts above/(below) Operating Expenses (6 – 8) | | | |
| 10. | Add: Non-Operating Income (Interest, Dividend, Gain from Sale of Assets etc.) | | | |
| 11. | Less: Financial Expenses | | | |
| 12. | Other Non-Operating Expenses | | | |
| 13. | Net Profit/ (Loss) or Income above/(below) Expenditure before Tax & WPPF (9+10 – 11 – 12) | | | |
| 14. | Less: Workers' Profit Participation Fund | | | |
| 15. | Add: Subsidies other than the Selling Price Subsidy | | | |
| 16. | Cash Incentives | | | |
| 17. | Grants | | | |
| 18. | Other Transfers | | | |
| 19. | Share of Profit/(Loss) of Subsidiaries/Associates | | | |
| 20. | Net Profit/(Loss) or Income above/(below) Expenditure Before Tax (13-14+15 +16+17+18+19) | | | |
| 21. | Less: Provision for Income Tax | | | |
| 22. | Net Profit/(Loss) or Income above/(below) Expenditure after Tax (20-21) | | | |

Signature, Name and Designation of the Authorized Person

Phone Number:

E-mail:

Statement of Changes in Equity

For the Financial Year Ended:

Name of the SOE/AB:

Amount in BDT Lakh

| SL | Particulars | Preference Share Capital | | Ordinary Share Capital | | Share Premium | | Revaluation Reserve | General Reserve/ Other Fund | Retained Earnings | Total |
|-----|--|--------------------------|-------------|------------------------|-------------|---------------|-----------|---------------------|-----------------------------|-------------------|-------------|
| | | GoB | Others | GoB | Others | GoB | Others | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 1 | Balance at start of the year | XX | XX | XX | XX | XX | XX | XX | XX | XX | XX |
| 2 | Share issued against the injection of Equity by government | XX | | XX | | XX | | | | | XX |
| 3 | Share issued against the conversion of Debt into Equity | XX | XX | XX | XX | XX | XX | | | | XX |
| 4 | Share issued other than the above | XX | XX | XX | XX | XX | XX | | | | XX |
| 5 | Transfer of shares between GoB and Others | XX/ (XX) | (XX)/ XX | XX/ (XX) | (XX)/ XX | | | | | | 00 |
| 6 | Profit/(Loss) or Income above/(below) Expenditure for the year | | | | | | | | | XX/ (XX) | XX/ (XX) |
| 7 | Revaluation | | | | | | | XX | | | XX |
| 8 | Transfer to Reserve | | | | | | | | XX | (XX) | 00 |
| 9 | Provision Preference Dividend | | | | | | | | | (XX) | (XX) |
| 10 | Provision Ordinary Dividend /Profit Contribution | | | | | | | | | (XX) | (XX) |
| 11 | Balance at end of the year | <u>XX</u> | <u>XX</u> | <u>XX</u> | <u>XX</u> | <u>XX</u> | <u>XX</u> | <u>XX</u> | <u>XX</u> | <u>XX</u> | <u>XX</u> |

Signature, Name and Designation of the Authorized Person

Phone Number:

E-mail:

Statement of Financial Position (Balance Sheet)

As at

Name of SOE/AB:

Amount in BDT Lakh

| Sl. No. | Particulars | Notes | 20xx Current year | 20xx Previous year |
|-----------|--|-------|-------------------------|--------------------------|
| | Assets: | | | |
| A | Non-Current Assets: | | | |
| 1 | Property, Plant & Equipment | | | |
| 2 | Less: Accumulated Depreciation | | | |
| 3 | Net Property, Plant & Equipment (1-2) | | | |
| 4 | Intangible Assets (Good Will, Patents, Copy Rights, Software etc.) | | | |
| 5 | Investment in Subsidiaries/Associates | | | |
| 6 | Financial Assets (Shares, Debentures, Saving Certificates, other Bonds etc.) | | | |
| 7 | Deferred tax Asset | | | |
| 8 | Long term Lending and Advances | | | |
| 9 | Other Non-Current Assets | | | |
| 10 | Total Non-Current Assets (3+.....+9) | | | |
| B | Current Assets: | | | |
| 11 | Inventories | | | |
| 12 | Trade & other Receivables | | | |
| 13 | Short term lending | | | |
| 14 | Advance, Deposits and Prepayments | | | |
| 15 | Cash & Cash Equivalent | | | |
| 16 | Advance Income Tax | | | |
| 17 | Advance VAT | | | |
| 18 | Debt Repayment Fund | | | |
| 19 | Other Current Assets | | | |
| 20 | Total Current Asset (11+.....+19) | | | |
| 21 | Total Assets (A+B) | | | |
| | Equity and Liabilities | | | |
| C | Equity: | | | |
| 22 | Authorized Capital: | | | |
| 23 | Ordinary Share Capital (i+ ii) | | | |
| | i) Government (%) | | | |
| | ii) Others (%) | | | |

| | | | | |
|-----------|--|--|--|--|
| 24 | Preference Share Capital (Irredeemable) (i + ii) | | | |
| | i) Government | | | |
| | ii) Others | | | |
| 25 | Share Premium Account (i+ ii) | | | |
| | i) Government | | | |
| | ii) Others | | | |
| 26 | Reserve/Other Fund | | | |
| 27 | Assets Revaluation /Appraisal Surplus | | | |
| 28 | Retained earnings | | | |
| 29 | Total Equity (22+.....+ 28) | | | |
| D | Non-Current Liabilities: | | | |
| 30 | Preference Share Capital (Redeemable) | | | |
| 31 | Borrowing from GoB | | | |
| 32 | Borrowing from Financial Institutions Outside Bangladesh | | | |
| 33 | Borrowing from State Owned Financial Institutions | | | |
| 34 | Borrowing from Domestic Other Financial Institutions | | | |
| 35 | Deferred Payment Liabilities | | | |
| 36 | Debt to Related Parties | | | |
| 37 | Borrowing from Other SOEs/ABs (Not Related Parties) | | | |
| 38 | Other Non-Current Liabilities | | | |
| 39 | Total Non-Current Liabilities (30+ -----+38) | | | |
| E | Current Liabilities: | | | |
| 40 | Trade & Other Payables | | | |
| 41 | Short Term Borrowing | | | |
| 42 | Provision for Income Tax | | | |
| 43 | Provision for Dividend | | | |
| 44 | Liabilities of indisposed Entities Classified as held for sale | | | |
| 45 | Liabilities for Expenses | | | |
| 46 | Advance Received from Customer/ Unearned Revenue | | | |
| 47 | Other Current Liabilities | | | |
| 48 | Total Current Liabilities (40+.....+47) | | | |
| 49 | Total Liabilities (D+E) | | | |
| 50 | Total Equity and Liabilities (C+D+E) | | | |

Signature, Name and Designation of the Authorized Person

Phone Number:

E-mail:

Statement of Cash Flow

For the Financial Year Ended:

Name of SOE/AB:

Amount in BDT Lakh

| Sl. No. | Particulars | 20xx Current year | 20xx Previous year |
|------------------|--|-------------------------|--------------------------|
| A | Cash flows from Operating Activities | | |
| Receipts: | | | |
| 1 | Cash receipt from Sale of Goods/Rendering Services | | |
| 2 | Cash receipt for selling Price Subsidy | | |
| 3 | Cash receipt from other Operating Sources (please specify) | | |
| 4 | Cash receipt from customers as Value Added Tax (VAT) | | |
| 5 | Total Receipts (1+4) | | |
| Payments: | | | |
| 6 | Cash payment for the purchase of raw materials net off TDS and VDS | | |
| 7 | Cash payment for the purchase of finished goods net off TDS and VDS | | |
| 8 | Cash payment for Direct Labor | | |
| 9 | Cash payment for factory overhead net off TDS and VDS | | |
| 10 | Cash payment for administrative overhead net off TDS and VDS | | |
| 11 | Cash payment for selling & distribution overhead net off TDS and VDS | | |
| 12 | Cash payment for other Operating purposes net off TDS and VDS (please specify) | | |
| 13 | Cash payment for TDS | | |
| 14 | Cash payment for VDS | | |
| 15 | Cash payment for Income Tax including AIT | | |
| 16 | Cash payment for VAT including Advance VAT | | |
| 17 | Cash payment for Financial Expenses | | |
| 18 | Cash payment for WPPF | | |
| 19 | Total Payments (6+18) | | |
| 20 | Net Cash inflow/(outflow) from Operating Activities (5-19) | | |
| B | Cash flows from Investing Activities: | | |
| Receipts: | | | |
| 21 | Cash receipt for Interest | | |
| 22 | Cash receipt for Dividend | | |
| 23 | Cash receipt from sale of Property | | |
| 24 | Cash receipt from sale of Plant and Equipment | | |
| 25 | Cash receipt from sale of Intangible Assets | | |
| 26 | Cash receipt from Transfer/Encashment of Financial Assets | | |
| 27 | Cash receipt from Refund/Repayment of Lending and Advances | | |
| 28 | Cash receipt from other Investment (please specify) | | |
| 29 | Total Receipts (21+ -----+ 28) | | |
| Payments: | | | |
| 30 | Cash payment to Acquire Property | | |
| 31 | Cash payment to purchase Plant & Equipment | | |

| | | | |
|------------------|---|--|--|
| 32 | Cash payment to acquire Intangible Assets | | |
| 33 | Cash payment to acquire Financial Assets | | |
| 34 | Cash payment for Preliminary Expenses | | |
| 35 | Cash payment for Lending and Advances | | |
| 36 | Cash payment for investment in Subsidiaries/Associates | | |
| 37 | Cash payment for other Investing purposes (please specify) | | |
| 38 | Total Payments (30+ -----+ 37) | | |
| 39 | Net cash inflow/(outflow) from Investing Activities (29 - 38) | | |
| C | Cash flows from Financing Activities: | | |
| Receipts: | | | |
| 40 | Cash proceeds from the issuance of Ordinary Shares | | |
| 41 | Cash proceeds from the issuance of Preference Shares | | |
| 42 | Cash receipt for share Premium | | |
| 43 | Cash receipt for borrowing from GoB | | |
| 44 | Cash receipt for borrowing from Financial Institutions Outside Bangladesh | | |
| 45 | Cash receipt for borrowing from State Owned Financial Institutions | | |
| 46 | Cash receipt for borrowing from Domestic Other Financial Institutions | | |
| 47 | Cash receipt for borrowing from Related Parties | | |
| 48 | Cash receipt for borrowing from Other SOEs/ABs (Not Related Parties) | | |
| 49 | Cash receipt for subsidies other than the Selling Price Subsidy | | |
| 50 | Receipt of cash Incentives | | |
| 51 | Receipt of Grants | | |
| 52 | Receipt of Other Transfers | | |
| 53 | Cash receipt from Debt Repayment Fund | | |
| 54 | Cash receipt from other Financing Activities (please specify) | | |
| 55 | Total Receipts (40+ -----+ 54) | | |
| Payments: | | | |
| 56 | Repayment of borrowing from GoB | | |
| 57 | Repayment of borrowing from Financial Institutions Outside Bangladesh | | |
| 58 | Repayment of borrowing from State Owned Financial Institutions | | |
| 59 | Repayment of borrowing from Domestic Other Financial Institutions | | |
| 60 | Repayment of borrowing from Related Parties | | |
| 61 | Repayment of borrowing from Other SOEs/ABs (Not Related Parties) | | |
| 62 | Cash Payment for Dividend | | |
| 63 | Cash payment to Debt Repayment Fund | | |
| 64 | Cash payment for other Financing Activities (please specify) | | |
| 65 | Total Payments (56+ -----+ 64) | | |
| 66 | Net cash inflow/(outflow) from financing activities (55 - 65) | | |
| 67 | Net increase/(decrease) in Cash & Cash equivalent (A+B+C) | | |
| 68 | Add: Opening Cash & Cash equivalent | | |
| 69 | Closing Cash & Cash equivalent (67 + 68) | | |

Signature, Name and Designation of the Authorized Person

Phone Number:

E-mail:

Template for the Collection of Non-Financial Data

| Sl. | Particulars | |
|----------|---|--|
| A | Enterprise Information and Legal Framework | |
| 2 | Sector | |
| 3 | Name of Entity | |
| 4 | Number of Subsidiaries | |
| 5 | Number of Branches | |
| 6 | Website | |
| 7 | Email Address | |
| 8 | Year of Incorporation | |
| 9 | Governing Law | |
| 10 | Other relevant Governing Laws & Regulations | |
| 11 | Incorporation Structure | |
| 12 | Listed in the Stock Exchange | |
| B | Ownership and Shareholder Protection | |
| 14 | Administrative Ministry | |
| 15 | Structure of Organization | |
| C | Strategy and Governance Information | |
| 17 | Board of Directors (Number disaggregated by gender and profile) | |
| 18 | Qualification of Board Members | |
| 19 | Number of Independent Director | |
| 20 | Chairman to be Independent of Board | |
| 21 | Board Committees | |
| 22 | Number of Board Meetings held | |
| 23 | Board Sitting Fees | |
| 24 | Executive Management | |
| 25 | Selection process of Board Members | |
| 26 | Strategic Plan/Public Policy Goal (copy required) | |
| 27 | Innovative work (Description) | |
| 28 | Project Completion Rate: Actual Achievement /Target | |
| D | Ownership Structure | |
| 30 | Govt. Shareholding | |
| 31 | Private Shareholding | |
| 32 | Others | |
| E | Fiscal and Financial Discipline | |
| 34 | Who are the Primary Lenders to the Enterprise | |

| | | |
|----------|---|--|
| F | Controls, Transparency and Disclosure | |
| 36 | Latest Audited Financial Statement | |
| 37 | Audited by | |
| 38 | Risk Assessment Report | |
| 39 | Internal Control | |
| 40 | Timely public disclosure of financial statements | |
| 41 | Measures for safe working Environment/Process (Description) | |
| G | Human Resources | |
| 43 | Number of employees | |
| 44 | Number of New Job Creation (Regular, Internship, etc.) | |
| H | Employee and Social Welfare | |
| 46 | CSR, WPPF, Provident Fund, Gratuity Fund etc. | |

Signature, Name and Designation of the Authorized Person

Phone Number:

E-mail:

A few specimen system generated outputs- statements of debt and contingent liabilities - are presented below. However, many other statements may be generated based on the input data captured by the system

Annexure 1

Statement of Debt and Contingent Liabilities

Table 1: Statement of Debt

Name of the SOE/AB:

Financial Year:

Amount in BDT Lakh

| Sl. | Particulars of Debt | Opening balance | Ending balance | Amount due for the previous years |
|-----|--|-----------------|----------------|-----------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 1 | Borrowing from GoB under SLA | | | |
| 2 | Borrowing from GoB under LA | | | |
| 3 | Borrowing from GoB (1+2) | | | |
| 4 | Borrowing from Financial Institutions Outside Bangladesh | | | |
| 5 | Borrowing from State Owned Financial Institutions | | | |
| 6 | Borrowing from Domestic Other Financial Institutions | | | |
| 7 | Borrowing from Financial Institutions (4+5+6) | | | |
| 8 | Deferred Payment Liabilities | | | |
| 9 | Borrowing from Related Parties | | | |
| 10 | Other Liabilities to Related Parties | | | |
| 11 | Debt to Related Parties (9+10) | | | |
| 12 | Borrowing from Other SOEs/Abs (Not Related Parties) | | | |
| 13 | Borrowing from Any Other Entities Not Mentioned above | | | |
| 14 | Other Liabilities to GoB | | | |
| 15 | Any Other Liabilities to Any Other Entities | | | |
| 16 | Other Debt (12+13+14+15) | | | |
| 17 | Total Debt (3+7+8+11+16) | | | |
| 18 | Debt to GoB (3+14) | | | |
| 19 | Debt to Entities other than GoB (17 –18) | | | |
| 20 | Debt Incurred Because of Losses Arising for Quasi Fiscal Activities | | | |
| 21 | Debt against Which GoB Has Provided Sovereign Guarantee/Counter Guarantee | | | |
| 22 | Debt Repayment Fund Maintained for the Debt against Which GoB Has Provided Sovereign Guarantee/Counter Guarantee | | | |

Table 2: Statement of Contingent Liabilities

Name of the SOE/AB:

Financial Year:

Amount in BDT Lakh

| Sl. | Particulars of Contingent Liabilities | Amount at the beginning of the period | Amount at the end of the period |
|-------|---|---------------------------------------|---------------------------------|
| (1) | (2) | (3) | (4) |
| 1 | Loan Guarantee of SOEs'/ABs' Subsidiaries | | |
| 2 | Letter of Comfort | | |
| 3 | Statutory Obligation | | |
| 4 | Pending Litigation | | |
| 5 | Supplier Credit Dispute | | |
| 6 | Other | | |
| Total | | | |

Consolidated Statement of Debt and Contingent Liabilities

Table 1: Consolidated Statement of Debt According to Debt composition

Financial Year:

Amount in BDT Lakh

| Sl. | Particulars of Debt | Opening balance | Ending balance | Amount due for the previous years |
|-----|--|-----------------|----------------|-----------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| 1 | Borrowing from GoB under SLA | | | |
| 2 | Borrowing from GoB under LA | | | |
| 3 | Borrowing from GoB (1+2) | | | |
| 4 | Borrowing from Financial Institutions Outside Bangladesh | | | |
| 5 | Borrowing from State Owned Financial Institutions | | | |
| 6 | Borrowing from Domestic Other Financial Institutions | | | |
| 7 | Borrowing from Financial Institutions (4+5+6) | | | |
| 8 | Deferred Payment Liabilities | | | |
| 9 | Borrowing from Related Parties | | | |
| 10 | Other Liabilities to Related Parties | | | |
| 11 | Debt to Related Parties (9+10) | | | |
| 12 | Borrowing from Other SOEs/ABs (Not Related Parties) | | | |
| 13 | Borrowing from Any Other Entities Not Mentioned above | | | |
| 14 | Other Liabilities to GoB | | | |
| 15 | Any Other Liabilities to Any Other Entities | | | |
| 16 | Other Debt (12+13+14+15) | | | |
| 17 | Total Debt (3+7+8+11+16) | | | |
| 18 | Debt to GoB (3+14) | | | |
| 19 | Debt to Entities other than GoB (17 – 18) | | | |
| 20 | Debt Incurred Because of Losses Arising for Quasi Fiscal Activities | | | |
| 21 | Debt against Which GoB Has Provided Sovereign Guarantee/Counter Guarantee | | | |
| 22 | Debt Repayment Fund Maintained for the Debt against Which GoB Has Provided Sovereign Guarantee/Counter Guarantee | | | |

Table 2: Consolidated Statement of Debt According to SOEs/ABs

Financial Year:

Amount in BDT Lakh

| Sl. | Name of SOE/AB | Opening balance of Debt | | | Ending balance of Debt | | |
|-------|----------------|-------------------------|-------------------|-----------------|------------------------|-------------------|-------------|
| | | To GoB | To Other than GoB | Total | To GoB | To Other than GoB | Total |
| (1) | (2) | (3) | (4) | (5) = (3) + (4) | (6) | (7) | (8) = (6+7) |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| . | | | | | | | |
| . | | | | | | | |
| Total | | | | | | | |

Table 3: Consolidated Statement of Contingent Liabilities According to Composition

Financial Year:

Amount in BDT Lakh

| Sl. | Particulars of Contingent Liabilities | Amount at the beginning of the period | Amount at the end of the period |
|-------|---|---------------------------------------|---------------------------------|
| (1) | (2) | (3) | (4) |
| 1 | Loan Guarantee of SOEs'/ABs' Subsidiaries | | |
| 2 | Letter of Comfort | | |
| 3 | Statutory Obligation | | |
| 4 | Pending Litigation | | |
| 5 | Supplier Credit Dispute | | |
| 6 | Other | | |
| Total | | | |

Table 4: Consolidated Statement of Contingent Liabilities According to SOEs/ABs

Financial Year:

Amount in BDT Lakh

| Sl. | Name of SOE/AB | Amount at the beginning of the period | Amount at the end of the period |
|-----|----------------|---------------------------------------|---------------------------------|
| (1) | (2) | (3) | (4) |
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| . | | | |
| . | | | |
| | Total | | |

Annexure 3

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়, অর্থ বিভাগ
বাজেট অনুবিভাগ-১, অধিশাখা-৩
www.mof.gov.bd

নং-০৭.০০.০০০০.১০৩.১৮.০০১.১৭-৪৮৬

তারিখঃ ৬ অগ্রহায়ণ ১৪২৫
২০ নভেম্বর ২০১৮

প্রেরকঃ মোহাম্মদ সাইদুল ইসলাম
উপসচিব, অর্থ বিভাগ

প্রাপকঃ প্রধান হিসাব রক্ষণ কর্মকর্তা
অর্থ বিভাগ, অর্থ মন্ত্রণালয়
সেগুন বাগিচা, ঢাকা

বিষয়ঃ অর্থ বিভাগ কর্তৃক বাস্তবায়নের জন্য গৃহীত 'Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)' শীর্ষক কর্মসূচির প্রশাসনিক অনুমোদন।

জনাব,

আমি নিম্নস্বাক্ষরকারী নির্দেশক্রমে পরিচালন বাজেটের আওতায় Special Sector Program হিসেবে অর্থ বিভাগের অধীন বাস্তবায়নের জন্য গৃহীত 'Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)' শীর্ষক কর্মসূচির প্রশাসনিক অনুমোদন জ্ঞাপন করছি।

- ২। অনুমোদিত কর্মসূচির বাস্তবায়ন মেয়াদকাল ২০১৮-১৯ হতে ২০২২-২৩ অর্থবছর পর্যন্ত।
- ৩। কর্মসূচির সম্ভাব্য (Indicative) মোট ব্যয়সীমা হবে ১৭০ মিলিয়ন মার্কিন ডলার (এক হাজার চারশত আটশ কোটি টাকা)। তন্মধ্যে ১০০ মিলিয়ন ডলার বিশ্বব্যাংকের অন্তর্ভুক্ত International Development Association (IDA) হতে ঋণ হিসেবে গ্রহণ করা হবে।
- ৪। মধ্যমেয়াদি বাজেট কাঠামোর আওতায় প্রদত্ত ব্যয়সীমার মধ্যে সংকুলান সাপেক্ষে প্রকৃত প্রয়োজনের নিরিখে বার্ষিক বাজেটে প্রস্তাবিত SPFMS কর্মসূচির জন্য অর্থ বরাদ্দ প্রদান করা হবে।
- ৫। DLI-সমূহ বাস্তবায়নের জন্য প্রয়োজনীয় বরাদ্দ ক্ষিমের আওতায় প্রদান করা হবে। প্রস্তাবিত ক্ষিমসমূহ মাননীয় অর্থমন্ত্রী অনুমোদন করবেন।
- ৬। প্রত্যেক পাতায় স্বাক্ষরিত অনুমোদিত প্রোগ্রাম ডকুমেন্ট একপ্রস্ত এসঙ্গে পরবর্তী ব্যবস্থা গ্রহণের জন্য প্রেরণ করা হলো।

স্বাক্ষর
(মোহাম্মদ সাইদুল ইসলাম)
উপসচিব

☎ ৯৫৬৩১৮৬

ইমেইল: saidulii@finance.gov.bd

নং-০৭.০০.০০০০.১০৩.১৮.০০১.১৭-৪৮৬

তারিখঃ ৬ অগ্রহায়ণ ১৪২৫
২০ নভেম্বর ২০১৮

সদয় অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য অনুলিপি (জ্যেষ্ঠতার ভিত্তিতে নয়):

১. সচিব, জনপ্রশাসন মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
২. সচিব, অর্থনৈতিক সম্পর্ক বিভাগ, শেরেবাংলা নগর, ঢাকা
৩. অতিরিক্ত সচিব (প্রশাসন ও ব্যয় ব্যবস্থাপনা), অর্থ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৪. অর্থনৈতিক উপদেষ্টা, অর্থনৈতিক উপদেষ্টা অনুবিভাগ, অর্থ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৫. হিসাব মহানিয়ন্ত্রক, হিসাব মহানিয়ন্ত্রকের কার্যালয়, সেগুন বাগিচা, ঢাকা
৬. মাননীয় অর্থমন্ত্রীর একান্ত সচিব, অর্থ মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৭. উপসচিব (বাজেট ও পরিকল্পনা/বাজেট-১), অর্থ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৮. সচিবের একান্ত সচিব, অর্থ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা

স্বাক্ষর
২০/১১/১৮
(মোহাম্মদ সাইদুল ইসলাম)
উপসচিব

