

9. Pension payment through Electronic Fund Transfer (EFT) using a pension database;
10. Statutory reports like Finance Accounts and Appropriation Accounts;
11. A wide range of financial analysis based on classification codes.

This module is being rolled out to accounting offices after successful parallel-run.

Key Users of the Module

- Controller General of Accounts
- Chief Accounting Offices
- District Accounting Offices
- Upazila Accounting Offices
- Drawing and Disbursement Officers
- Self-drawing Officers

General Ledger (GL) Module

Budgetary and accounting controls (e.g. budget checking) is enforced by this module at the backend. It helps provide an updated picture of financial assets and liabilities, as well as financial flows.

Key improvements from iBAS

- iBAS is a distributed system running with the WAN of Finance Division, whereas iBAS++ is a centralised and Internet based system;
- iBAS is a transaction capturing system without a General Ledger, as a result lacks essential budgetary and accounting controls. On the other hand, iBAS++ is a General Ledger based system with budgetary and accounting control provisions;
- iBAS does not have provision for budget distribution, fund release and re-appropriation, which iBAS++ provides.

iBAS++ Implementation Plan

- Budget preparation live operation started in January 2016; budget execution will start from July 2016 and rollout of accounting module will be completed in 2016-17 based on the existing classification;
- New classification will be the basis for budget preparation, execution and accounting for fiscal year 2017-18;
- Full commitment control and asset management by 2019-20;

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iBAS⁺⁺

a brief introduction

iBAS++ (Integrated Budget and Accounting System) is an integrated financial management information system for the Government of Bangladesh. It is a centralised, Internet and Oracle based software, which allows budget preparation, budget distribution to the field offices, fund release, reappropriation, online submission of pay and other bills, payment processing through EFT, cheque and payment order, accounting of all receipts and payment of the government, automated bank reconciliation, etc. The system will provide a complete picture of financial assets and liabilities of the government at a given point of time, after complete implementation of the system. iBAS++ has the following four key modules:

- Budget Preparation
- Budget Execution
- General Ledger
- Accounting

Budget Preparation Module

iBAS++ allows preparation of national budget using Medium Term Budget Framework (MTBF) paradigm with the following key activities:

1. Implementation of resource ceilings for different levels of organisation;
2. Capturing detailed estimation and projection for operational units and field-level offices;
3. Generation of various financial statements and analysis for presentation to the parliament;
4. Multidimensional analysis of budget versus actual.

iBAS++ offers design flexibility which will allow incorporating Forward Baseline Estimation (FBE) and other future changes in budget preparation.

The module is being used down to Directorates for preparing budget for 2016-17. DDO (budget holder) level budget preparation will be introduced in 2017-18.

Key Users of the Module

- Finance Division
- Line Ministries/Divisions
- Directorates/Departments
- Field Offices
- Autonomous Bodies

Budget Execution Module

Operation of budget execution module starts after budget is approved by the parliament. The module helps perform the following activities:

1. Budget distribution to the subordinate/ field offices;
2. Breaking of development budget from summary to detail economic codes;
3. Release of fund for development projects and development programmes financed by revenue budget in order to help cash management;
4. Re-appropriation based on delegation of financial power;
5. Recording of quarterly Budget Implementation Plan (BIP) and corresponding actual progress.

This module is being piloted in a directorate.

Key User of the Module

- Finance Division
- Line Ministries/Divisions
- Directorates/Departments
- Autonomous Bodies

Accounting Module

This modules provides the following facilities:

1. Online submission of all types of bills by field offices;
2. Online budget control registers for budget holders;
3. Online bill status query;
4. Bill and payment (EFT, cheque, payment orders) processing in accounting offices and automatic update of various registers and ledgers;
5. Automatic update of sub-ledgers for GPF, and loans and advances, and access of the employees to those ledgers;
6. Automated service records and Last Pay Certificate (LPC);
7. Automatic calculation of employee salary based on an employee database maintained in iBAS++, and loans and advance records;
8. Electronic interface with treasury banks and automatic bank reconciliations