Dhaka, Saturday, July, 13, 1996

For a Fresh Start

Abdus Samad Azad, first among the veteran loyalists in the just-settled-in-power Awami League has made the most of a burning issue to celebrate his return to the office of the Foreign Minister in his maiden press conference last Thursday.

Quite in line with the spirit of the moment he stated his government's resolve to solve the Ganges issue before the next lean season, but also let fly a very pointed question that really leaves the BNP with its negative political campaign over the water issue, in the lurch.

The failure of the subsequent governments in ensuring the required share of the Ganges water is enough to put even a layman in the picture inasmuch as the complicated context of the issue. Even if the existing knots and loops are loosened through some settlement mutually and tolerably tenable, it is going to take some time because diplomacy is all about manoeuvering for convenience within the limits.

Meaningful political endeavour to moisten the minds of the political executives across the border as well as the dry, parched lands inside the border - hallowed by the vow to overlook internal bickerings — is the order of the day. Water, universally, is the other name of life. So is the fair due share of Ganges water because without that economic existence of Bangladesh is at stake.

With apologies for political interpretation of patriotism it can be said the past governments did contribute in lingering the water issue by not adopting a sincere and realistic approach. Apparently ill at ease with the identity of opposition, some leaders have already started showing red herring. The caked, cracked lands in northern Bangladesh will not be less dried for this practice as they were not before.

Social Terrorism?

The incident by now is ten days' old. And ten days is a long time to make any commotion, social or individual, to die down. But chances are the people of Robertsonganj, Rangpur are getting more and more worked up and preoccupied with the suicide of a college-going girl Tondra. And we in Dhaka, getting tricklings of the incident irregularly have also been growing fearful of the prospect of our society, of the future of our chil-

Mr Shamsul Huq is a retired school teacher. The elder of his two daughters, Tondra goes to a college in Dhaka and had just come to visit her parents for a few days. On July 1, she went to the para mudikhana to buy a box of matches for their kitchen. Unknown to common people living in the Dhaka, Chittagong and Barisal divisions, women in the Khulna and Rajshahi divisions, specially latter, move in society with much freedom and were regularly called in Bengali 'forward' with a glint of appreciation in the eye. Although the time was past dusk, Tondra couldn't have a second thought on her errand. On her way back she was accosted by a group of mastans who manhandled her meeting resistance to assault her carnally. When people came to rescue her she was almost disrobed.

The next day she was beaten up by two woman mastan, no doubt sent by the gang. On the third a salish was convened to take the culprits to task. When the elders went to invite Tondra to make her complaint, she was found hanging from the

ceiling of her room. When the Prime Minister assures that her first job would be to stamp out terrorism, what are we to understand by that? When the Home Minister confirms the resolve, more sternly, how much do we feel reassured? There is a strange unspoken uniform understanding that resolution of conflicts, mainly political and mostly in educational campus is what we are talking about. That is, of course, a very important thing to do. But Tondra's and a thousand others' case do not fall in this category. It is a hard-to-heal social malaise when the samaj of Robertsonganj fails to effect any control on its younger members. The new government's thrust must reach up to such so-

New Look Population Day

to get back its old hold.

cially pathological areas. Police possibly cannot

do it all by itself. Administration must help samaj

World Population Day, observed around the globe on July 11 every year, came and left this year in a slightly renewed raiment, hence to some extent without the conventional noise of its celebration. Powered by the public effort and private awareness, the great population proliferation has been slowed down considerably as the different surveys, studies and statistics in this regard would suggest. We are currently going at a rate of 1.84 per cent in our share of this unwanted global growth, a long way from the dizzy index of three or around that figure.

An often forgotten point in the rather panicky and impassioned campaign against population problem is the care and management of the population that is already there. The constant harping on reproductive health is a welcome aberration from the fate. There should be more efforts towards indigenous interpretation of such erudite and exclusively jargon expressions so that people languishing under the literacy level can

get married to them readily. Otherwise, the progress in this sector will be tardy much to the emaciation of our economy. Field workers of both government and non-government affiliation whose contribution in the cumulative effect of reduction in the rate of population growth cannot be justifiably praised here, have great role here, once again. Their training have to be modernised and sustained in a manner so that they can appeal with old and inherent but often newly branded issues to the commonsense of the people in the remote places, in the nook and corner of the rural Bangladesh where preju-

dice and ignorance still reign. AIDS may not be a problem of as much gravity in Bangladesh as it is in the West, but the cause for panic and caution here is all the more pertinent. Because, infrastructurally we are ill equipped to stand up to the blast of any disease in

Recipe for a Finance Minister

By and large, the budget documents should contain realistic assessment of the whole economy rather than trailing behind "heroic" assumptions. The government does not need to jump on to ambitious goals which are difficult to accomplish. It would be in the interest of the government that the targets are kept modest but the achievement levels high.

The most disconcerting part is the on-going pilferages in the name of state sector losses. Each year, the state sector enterprises, allegedly, incur losses which are said to account for about 2-3 per cent of GDP. The earlier governments also knew it very well but attempted feebly to minimise the rots under the aegis of raising their efficiency. The present government, democratic as it is, should immediately work out modalities to arrest this pilferage and divert the resources so saved for the development of education. health, training etc. Only a handful of trade union leaders. high officials and ruling party men are, allegedly, involved in nourishing this sort of catastrophe. We expect that the government would sit across the table with the quarters concerned and dig out biting steps to overcome the malaise. It should clearly be borne in mind that unless we ourselves can raise funds for the growth and development of our economy from our own sources, external dependence would not only increase in coming days but alongwith that external command would also increase.

HE Finance Minister

and his ministry repor-

tedly, are busy in pre-

paring the budget for 1996-97

The present government

inherited a budget draft from

the earlier caretaker gover-

nment which, undoubtedly,

made important contributions

to the budgetary estimates for

1996-97. What the present

government needs, perhaps, is

to align some of these figures

in the light of its political

ideology and election pledges.

There should, however, be no

major room for disagreement

on the basic premises or the

philosophy of the budget itself

since the present government,

till now, displayed no

going thoughts over the

economy. What are the areas of

emphasis in the budget that

the public in general are eager

to hear from the Finance

the present government

should come up with its own

national agenda on priority ba-

sis. It could so happen that the

objective function of the gov-

ernment is to raise domestic

resources and stop pilferages.

The economics warrants that

given such an objective func-

tion, efficiency of tax adminis-

tration should be enhanced.

tax base should be broadened

and the whole tax system

UDGETING and expen

diture control are im-

portant tasks in finan-

cial administration. Govern-

ment budget is a statement of

the estimated receipts and

government for a year and it is

referred to as the annual

financial statement placed

before the Parliament each

year. It is a blueprint of a

projected plan of action of the

government for the year and it

aids securing control over the

different departments by

achievements with budgetary

figures. The budget represents

a standard, a measuring stick:

Control of expenditure is se-

cured by ensuring that it does

not exceed the budget limit.

and thus the budget acts as a

tool of accountability of those

on whom responsibilities are

sions dealing with imposition,

regulation, alteration, remis-

sion or repeal of any tax, the

borrowing of money or the giv-

ing of any guarantee by the

government. No tax can be le-

vied or collected except by or

under authority of an Act of

Parliament. (Article 83 of the

ment (Article 87 of the Consti-

tution) shows separately (a)

the sums required to meet ex-

penditure charged upon the

Consolidated Fund and (b) the

sums required to meet the ex-

penditure proposed to be

made from the Consolidated

Fund and shall distinguish ex-

penditure on revenue account

from other expenditure. The

expenditure charged upon the

Consolidated Fund can be dis-

cussed in, but shall not be

submitted to the vote of Par-

liament (Article 89 (1) of the

Constitution). In 1995-96 out

of a total revenue expenditure of Tk. 11814 crore. Tk.

5,268.8 crore was charged ex-

Development budget is pre-

pared by the Planning Ministry

and is not submitted for vote

in Parliament. Development

budget is mainly financed with

foreign grants and loans. The

total development expenditure

for the nine years, 1987-88 to

1995-96, amounted to Tk.

66,937 crore and the overall

budget deficit for the same pe-

riod was (-) 63,615 crore, and

total of foreign aid during the

same nine years was Tk.

increase in public expenditure

of Bangladesh. In 1913-14, the

There has been tremendous

The annual financial state-

Money Bill contains provi-

actual

expenditure

comparing

assigned.

Constitution).

penditure.

46,482 crore.

should be geared to suit peo-

It is being expected that

Minister?

ple's need.

substantial drifts from the on-

It appears that the present government is going to uphold the on-going reform agenda. The best way towards reaching the goal would be to "educate" or "aware" all ministers, ministries and public representatives about the virtues of these reforms. More frequent dialogues should be held with the

portance of the local Bovernment institutions in terms of revenue generation and also in teams of the productive spending of public money. Representative local bodies should be the flag carriers of government's major economic activities. Once those local bodies are allocated funds as per their

Beneath the Surface by Abdul Bayes

opposition in the parliament as well as outside parliament, intellectuals and professionals as well as other relevant agencies to arrive at a consensus on these vital national issues. By and large, the Finance Minister and his ministry should not emerge as the lone campaigner of the reforms but the government at large should own them.

The budget documents should deliberate on the im-

sentative of the Finance De-

partment to Army Department

He was not only to see that ir

regularities in expenditure did

not occur but also to help the

Army Department to dispose of

Military business with celerity

and economy. It was his duty

to scrutinise all proposals for

expenditure, to advise whether

they could be accepted and to

ensure that the sanction of the

government or secretary of

state for India as the case may

be, was obtained when such

sanction was necessary under

as independent state.

Bangladesh increased the

number of districts to 64 and

number of Thanas to 489. At

each of the thanas there are

about 15 class one officers in-

cluding one Thana Nirbahi of-

ficer, one Assistant Collector of

Revenue, one Accounts Officer.

one Education Officer, One

Executive Engineer, etc. Sub-

Secondly after emergence

plans and programmes, the sluggish rural economy might come back to life and the feverish degree of rural-urban migration might also ease!. The past governments, unfortunately, rarely realized the importance of these institutions and hence failed to itroom them in the line of the national

It is, perhaps, high time that we should give up our conventional wisdom on

Bangladesh's agricultural sector and the traditional routes to serve that particular area. Available empirical findings from BIDS and the Centre for Human Resources (CHRD) Jahangirnagar University seemingly point to the dynamics and changing needs of the poor in rural areas that took place over the years. Fertilizer subsidy per se may not turn out to be a cost effective option at the moment but more cost effective ways should be worked out. And some of that

are, for example, delivery of

credit and inputs at right time

and at right prices.

The government should aim at an economic growth rate of six per cent. This would require an investment rate of 18-20 per cent against the current 14 per cent level. A portion of that growth should emerge from new investments and a portion from the optimal use of unutilised or underutilised capacities. The recent rise in the share index at a speedy rate speaks of the faith and trust that the investors have on the policies in evidence. If the government can ensure non-economic factors e.g. law and order, politi-

cal stability etc. there should not be major difficulty in attaining a growth rate of 5-6 per cent per year.

The financial sector of Bangladesh- the backbone of trade, business and investment - is a disarray. The recent moves to clear the house met with feeble success. Loan default in large scale is the order of the day. The government should strengthen the monitoring cell of the Bangladesh Bank through allocating more resource and manpower and through keeping it above political interference. The existing management committees of all the banks should be reviewed and, if required, replaced by relatively less political person-

By and large, the budget documents should contain realistic assessment of the whole economy rather than trailing behind "heroic" assumptions. The government does not need to jump on to ambitious goals which are difficult to accomplish. It would be in the interest of the government that the targets are kept modest but the achievement levels high. The next budget should signal the nature of policies to come and the role of the government to raise growth rates, lower poverty level and minimize pilferages and corruption in the

Budgeting: Importance of Expenditure Control

by Osman Ghani Khan

For control of government expenditure, the Rules of Business made by the President in 1975 under Article 55 (6) of the Constitution, allocated to the Ministry of Finance the task of expenditure control. Unfortunately, the Rules of Business were not suitably amended after the 12th amendment of the Constitution (Act XXVIII & of 1991 with effect from 18.9.9). The omission, however, did not absolve the Ministry of Finance of the responsibility of expenditure control.

595.10 crore, and for 1994. 95. Tk. 3836.93 crore includ ing charged expenditure of Tk. 240.45 crore. In the year 1995-96, budget

statement showed revenue receipts of Tk. 15450 crore. revenue expenditure of Tk. 11070 crore and development expenditure of Tk. 12100 crore. The overall deficit for 1995-96 was shown at (-) Tk. 9.257 crore compared to the revised estimate of (-) Tk. 8869 crore for 1994-95. The 1995-96 estimates were revised as: Revenue receipts Tk. 15.512 crore. Revenue expenditure Tk. 11814 crore, development expenditure Tk 10447 crore and the overall deficit. (-) Tk 6,749 crore. The estimated revenue surplus of Tk. 4380 crore was revised downwards to Tk. 3.618 crore. For 1996-97 total revenue receipts have been estimated at Tk. 17120 crore, Revenue expenditure at Tk 12,103 crore and Development expenditure at Tk 12,000 crore. Total expenditures have thus been Tk. 24.103 crore and overall budget deficit (-) Tk. 6,983 crore

stantial expenditure was incurred on the infrastructure of the district and thana (Upazilla) headquarters, on

the rules.

' Year	Revenue Receipts	Revenue Expenditure	Development Expenditure	Overall Deficit	
1987-88	5146	4780	4650	(-)5174	
1988-89	5822	6170	4595	(-)5658	
1989-90	6778	6740	5103	(-)6094	
1990-91	7822	7310	6121	(-)7950	
1991-92	9516	7900	7150	(-)7126	
1992-93	11060	8510	8121	(-)6956	
1993-94	12335	9585	9600	(-)9039	
1994-95	16210	12173	11150	(-)8869	
1995-96	15522	11814	10447	(-)6749	
1996-97(B.E)	17120	12103	12000	(-)6983	

The trend of revenue receipts, revenue expenditure and

overall deficit for 1987-88 to 1996-97 may be seen from the

estimates of 1995-96. The huge overall budget deficits and the development expenditure are financed mainly by foreign debt (loans and grants) and domestic debt. The trend of foreign and domestic eht may be seen from the following figures (in crore Taka):

Year	Foreign Loan	Foreign Grant	Domestic Permanent Debt	Current Debt	Public Account	Extra Bud- getary	
1991-92	3580	2442	783	14	677	362	
1992-93	3674	2691	349	19	830	260	
1993-94	4443	2044	1724	204	1608	196	
1994-95	4369	2629	492	4	1627	182	
1995-96	4422	3569	291	4	1786	150	
11/221	1000		\$100 miles	204-1-			

Source: Ministry of Finance: Budget Summaries.

Besides the above debt figures there have been new loans raised by bank borrowing and issue of bonds. For T & T bonds a loan of Tk. 235 crore was raised in 1994-95. In the same year, bank loan of Tk.

It may be mentioned that the foreign debt of Bangladesh at the end of 1993-94 stood at US \$ 33,369.7m of which 55.1 per cent was loan and 44.9 per cent grant. Disbursement stood at US \$ 27518.9m of which 51.9 per cent was loan and 48.1 per cent grant (Economic Survey of Bangladesh 1993-94: Ministry

general administration, fiscal service, pension, interest on domestic and foreign loans expenditure. During the last five years, two new divisions were created, one at Barisal and one at Sylhet, raising the number of Divisions from four to six. At the District headquarters there are several Additional Deputy Commissioners, one General, one Revenue, one ADM and several Magistrates and Deputy Collectors. These have greatly increased public expenditure. Further about 40 Ministers have been appointed large number of posts were

223.55 crore in 1972-73. The growth of revenue expenditure in total and under certain heads are shown below in crore

Year	Total Rev Exp	Exp on Police	Exp on Defence	Exp on Education	Exp on Pay & Allow	Exp on Pension	Exp on Interest Domestic	Exp on Interest on Foreign Debt	Exp on Debt Repay- ment	
1987-88	4730	230	832	820	3153	123	240	350	625	
1988-89	6170	244	1015	949	3514	144	250	483	697	
1989-90	6740	304	1149	1094	4038	169	285	377	704	
1990-91	7310	305	1180	1182	4292	224.	417	437	910	
1991-92	7900	350	1301	1382	4775	250	634	473	810	
1992-93	8510	319	1494	1674	5459	405	550	475	956	
1993-94	9300	449	1789	1756	5991	470	518	549	2015	
1994-95	12173	490	2096	2008	6736	560	606	600	2140	
1995-96 1996-97	11814 12103	495	2175	2148	7130	618	638	650	1741	

Source: Ministry of Finance: Budget Summaries. Substantial funds are paid through supplementary budgets. These funds are authorised by the President in exercise of his powers given in Article 81 of the Constitution and cause to be laid before Parliament. The amount of supplementary budgets for the years 1993-94 was Tk. 4566.18 crore, including

Increase of government expenditure has been caused by various reasons. One reason is abolition of the Military Finance Department which was created in 1906 in India under a Joint Secretary of the Finance Ministry who was later designated as Financial Adviser, Military Finance. The Financial Adviser was the repre-

graded, promotions to higher posts were made liberally during the last few years. As a result, some civil service subcadre has grown large, and it seems necessary to reform the civil service by shaving the

dent in 1975 under Article 55 (6) of the Constitution, allocated to the Ministry of Fi nance the task of expenditure control. Unfortunately, the Rules of Business were not suitably amended after the 12th amendment of the Constitution (Act XXVIII /k of 1991 with effect from 18.9.9). The omission, however, did not absolve the Ministry of Finance of the responsibility of expenditure control.

It was due to inability of the Finance Ministry in discharging business of expenditure control that the increase in public expenditure largely took

In Parliamentary system there are generally four agencies for the control of public finance, namely (1) The Legislature (2) The Executive Government (3) The Finance Department and (4) The Audit Department. For budgeting and expenditure control, the Executive Government and the Finance Department are mainly responsible. The Audit Department conclucts audit for detection of fraud technical errors and errors of principle. Audit is conducted with reference to Acts, Rules and Regulations and sarictions of competent authorities. The Parliamentary control over the budget and expenditure is the highest control of public finance and this control consists of the voting of grants and

passing of the budget and Appropriation Act. For consideration of the Auditor General's reports by the Public Accounts Committee, the PAC is assisted and guided by the Auditor

The members of the Public Accounts Committee of the UK are elected by the members of the House of Commons. But in Bangladesh, it was constituted in the Fifth Parliament by announcing names of its members by the Deputy Leader of the Parliament. In constituting parliamentary committees in Bangladesh the right man is not always placed in the right

The Estimate Committee of the Fifth Parliament did not make any substantial contribution in examining the budget estimates. In the UK the Estimate Committee would function more or less as a continuous economy committee and would subject the estimates of all the departments of government to examination in rotation, and thus complete the cycle in a period of years. In India, the Estimate Committee is of recent origin. The idea of the committee was first mooted in 1938, when a member of the opposition tabled a resolution recommending the Constitution of Refreshment Committee to secure a reduction in government expenditure by 10 per cent. After the new constitu-

tion had been inaugurated. Dr. John Mathai, the then Finance Minister defined the functions of the Estimate Committee and stated that the committee would work as a continuous Economy Committee. It would not be concerned with the policy of government, but its business would be to ensure that within the framework of the policy laid down by the government and the House. only the minimum expenditure needed for the purpose of fulfilling the objectives of the government would be incurred. It would suggest how the policy and objectives could be carried out with the least expenditure of public resources. The membership of the committee was fixed at twenty five, but later increased to thirty, to facilitate the constitution of sub-committee to undertake an intensive examination of the estimates over a wider field.

In Bangladesh, the growth rate of expenditure is higher than the growth rate of GDP. which was 4.2 per cent in 1991-92, 4.5 per cent 1992-93. 5 per cent in 1993-94, 4 per cent in 1994-95, and estimated to be 4 per cent in 1995-96 also. A higher growth rate of expenditure than the growth rate of GDP is dangerous. In a poor country like Bangladesh in which per capita GNP is only US \$ 220 and the saving rate is around 7 per cent, the importance of expenditure control is great, in-

The author is a former Defence Secretary, Finance Secretary and Auditor General of Bangladesh.

Corruption and safe waterways

Sir, Front pages of the all newspapers few days ago in their great delight displayed Prime Minister's warning under caption "Ministers will lose their jobs if they commit corruption." She did not, however, say what would exactly happen to the corrupt officials for whose activities.

Let the job start with a very important sector of the establishment to spare our newlyappointed Minister of Shipping from any such embarrassment in the future. The Department of Shipping, a department under his ministry is one such organisation which needs his immediate attention. This department is a den of most corrupt activities allegedly centred round two officers who don't seem to care for the safety of the inland and coastal vessels, which are their primary responsibility. Mercantile Marine Department and Inland Registrar of Shipping under the Department of Shipping are two examples where apparent robbery is being

committed in broad daylight. The poor and unsafe condition of the ships in the inland and coastal waterways with colossal of loss of lives and property every year are no concern to these officials. Sinking of a cement-loaded inland cargo vessel in the river Karnafully at Chittagong and sinking of passenger launch ML Mubaroqui at Aricha are two of the very recent examples of disaster that afflict our waterways that can be attributed to the gross negligence of duty by the officials concerned.

. It is a disgrace that all the past governments since liberation have failed to address themselves to the needs of safe waterways for the country which is so vital for the movement of passengers and cargo. It is a question of life and death to the people of the southern part of the country. 60 per cent of which is delta and to them safe waterway is absolute necessity.

An immediate shake up is necessary in this department. We hope the Prime Minister will advise her newly-appointed freedom fighter Minister for Shipping to institute enquiry and to put a stop to the

netarious activities of the officials concerned.

Present state of affairs is not the result of few days, rather it is the result of years of neglect. If the negligence goes on, the government, may not find any excuse to hide its follies. A stitch in time saves nine — so the saying goes. Can we expect the 'stitches' to save lives of people and to save the government from unwanted embarrassment?

Kalimuzzaman Khan 799, Satmasjid Road Dhanmondi R/A Dhaka-1209

Minorities in Pakistan

on 4 July '96 in The Daily Star

Sir, A letter was published

written by Mr Najam Zulfigar of the High Commission of Pakistan, Dhaka, in reference to my article "Communalism in Sub-Continental Politics" (issue of 16 June, '96 in The Daily Star). Mr Najam Zulfiqar claimed that my observation that minorities was treated as second-class citizens in Pakistan was far removed from the bare realities. In this connection, I am bound to say where the minorities are, by the law of the country, are not entitled to be the President or Prime Minister of the state is an indication — that is enough to substantiate my observation that they do not enjoy equal rights with the Muslims of that country. The Qadianis of Pakistan claimed themselves as Muslims. But they were declared non-Muslims by the government of Pakistan. Curtailing religious beliefs of a section of citizens by the state is tantamount to denial of freedom of religion and conscience of a religious section or group.

According to Mr Zulfigar, my criticism of two-nation theory was also misplaced because that theory was the moving spirit behind the creation of Pakistan, for which Muhammad Ali Jinnah had worked relentlessly. I didnot differ on this historical event. In the article I placed my observation that the division of India on the basis of religion

made such an intolerable situation that the people from both of Pakistan and India had to leave their birth places. This partition is also responsible for the conflict between Sinds and Mohagan in Karachi.

My question is, why are the Biharis living in Bangladesh homeless? They claim themselves to be the citizens of Pakistan. But they are not taken by the government of Pakistan. I want to say that this division was a tremendous violation of human rights because millions of people had been uprooted from their birth places following this division. Lastly I thank to Mr Najam Zulfigar for giving some information regarding the initia-

of Pakistan for the minorities. Abu Sayeed Khan 35-36. Bangabandhu Avenue,

Dhaka-1000

tives taken by the government

Voters' identity cards

Sir. On the one hand our Election Commission was successful in holding a free, fair and peaceful election and on the other hand it failed to issue identity cards to all the voters before June 12, 1996. Except a few minor cases of irregularities and vote-rigging in the general elections, the overall performance of the Election Commission has been excellent. The Election Commission must make an assessment of its own success and failure, efficiency and inef-

By-elections to 16 vacant JS seats would be held within a month or so. The updated a list of a few lakh voters of the 16 constituencies is readily available with the Election Commission. We would appreciate if the Commission issues identity cards to all the voters before the forthcoming byelections.

We would further appreciate if the Election Commission starts issuing identity cards to all concerned from now on to meet our future requirements.

O H Kabir 6. Hare Street, Wari, Dhaka-1203

epidemic form.

total central and provincial expenditure of India was Rs. 125 crore. In 1936-37 the year prior to inauguration of the Government of India Act 1935, the total central and provincial expenditure was Rs. 211 crore, showing an increase of expenditure by 69 per cent in 23 years. The budget of the Central Government of India for 1939-40 was Rs. 72.09 crore. The main heads of expenditure (net) in that year were Defence, Rs. 45.18 crore, Debt Service, Rs. 12.02 crore, Civil Administration Rs. 10 crore. The budget for Bangla-

desh for 1986-87 has grown to

Tk 12,103 crore from Tk

470 crore was raised.

created, some posts were upof Finance).

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charged expenditure of Tk.

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