



Government of the People's Republic of Bangladesh

Annual Performance Agreement (APA)

Between

The Cabinet Secretary
and

The Secretary, Internal Resources Division

2014-2015

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Preamble

The Annual Performance Agreement is made and entered into on 09 March 2015

BETWEEN

The Secretary, Internal Resources Division, representing the Minister, Ministry of Finance, Government of the People's Republic of Bangladesh.

AND

The Cabinet Secretary, Cabinet Division, representing the Prime Minister, Government of the People's Republic of Bangladesh.

The parties hereto agree as follows:

Preamble

The Annual Performance Agreement is made and entered into on

BETWEEN

The Secretary, Internal Resources Division, representing the Minister, Ministry of Finance, Government of the People's Republic of Bangladesh.

AND

The Cabinet Secretary, Cabinet Division, representing the Prime Minister, Government of the People's Republic of Bangladesh.

The parties hereto agree as follows:

Section 1: Ministry's/Division's Vision, Mission, Strategic Objectives and Functions

1.1 Vision

Establish a sustainable and modern tax system to mobilize resources for development of the country.

1.2 Mission

Maximize Collection of domestic resources through effective and efficient tax administration for Promoting development and ensuring best quality service to the taxpayers.

1.3 Functions

- 1 Imposition and collection of direct and indirect taxes and formulating laws and rules in this regard.
- 2 Monitoring and controlling of the field offices engaged in the collection of value added tax, customs duty, supplementary duty and income tax
- 3 Identifying areas for tapping new taxpayers and collecting taxes through motivating people for voluntary compliance
- 4 Formulating tax policies and preparing revenue budget, and entering into agreements with international organizations and other countries on issues relating to taxation
- 5 Formulating and implementing policies for national savings schemes
- 6 Develop infrastructure

1.4 Strategic Objectives

- 1 To maximize revenue collection
- 2 To widen the tax base while ensuring social equity
- 3 To make tax administration client friendly through enhanced taxpayer's services
- 4 To modernize tax administration and management
- 5 To strengthen the enforcement
- 6 To enhance contribution from national savings to budget financing

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Section 2:
Strategic Objectives, Activities, Performance Indicators and

Strategic Objectives	Weight of Strategic	Activities	Performance Indicators	Units	Targets
Ministry/Division Strategic Objectives					
[1] To maximize revenue collection	35.00	[1.1] Ensure correct assessment of tax by applying the relevant laws, rules and orders properly, and thereby achieve the target.	[1.1.1] Amount of tax collected	Amount in crore TK	25.00
		[1.2] Expeditious disposal of court cases (15 large cases minmum 5 large cases from each wing)	[1.2.1] Number of large court cases disposed of	Number	2.00
		[1.3] Encourage the taxpayers to use ADR mechanism to resolve tax dispute	[1.3.1] Number of dispute resolved	Number	1.00
		[1.4] Realization of arrears	[1.4.1] Amount of arrear realised	Amount in crore TK	1.00
		[1.5] Increase monitoring activities	[1.5.1] Increased number of income tax cases monitored	%	2.00
			[1.5.2] Increased number of VAT cases monitored	%	2.00
		[1.6] Scrutiny of VAT returns	[1.6.1] % of VAT returns scrutinized	%	2.00
[2] To widen the tax base while ensuring social equity	10.00	[2.1] Conduct survey and increase the number of registered taxpayers.	[2.1.1] New taxpayers brought under tax net (income tax)	Number in Thousand	5.00
			[2.1.2] New taxpayers brought under tax	Number in	5.00

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**Section 2:
Strategic Objectives, Activities, Performance Indicators and**

Strategic Objectives	Weight of Strategic	Activities	Performance Indicators	Units	Target	Actual
			net (VAT)	Thousand		
[3] To make tax administration client friendly through enhanced taxpayer's services	28.00	[3.1] Regular interaction with business associations and professional bodies in order to make them aware of their rights and obligation under tax law.	[3.1.1] Number of interacting secession held	Number	10.00	
		[3.2] Publish booklets and advertisement including partnerships with radio and TV channels	[3.2.1] Booklets and advertisement published	Number in Thousand	7.00	
			[3.2.2] Partnership built with radio and TV channels	Number	2.00	
		[3.3] Increase taxpayer's service through service centres.	[3.3.1] Taxpayers served	Number in Thousand	2.00	
		[3.4] Arranging tax fair	[3.4.1] Tax fairs held	Number	7.00	
[4] To modernize tax administration and management	2.00	[4.1] Automated tax system- VAT automation installed	[4.1.1] Notification of Award issued	Date	0.50	30
		[4.2] Introduction of automated tax system- e-Tin registration.	[4.2.1] e-TIN issued	Number in Thousand	0.50	
		[4.3] Introduction of automated tax system- e-Payment.	[4.3.1] Amount of Tax paid through e-Payment system	Amount in crore	0.50	

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**Section 2:
Strategic Objectives, Activities, Performance Indicators and**

Strategic Objectives	Weight of Strategic	Activities	Performance Indicators	Units	Weight
		[4.4] Introduction of automated tax system- Migration to ASYCUDA world.	[4.4.1] Number of land customs stations brought under ASYCUDA world.	Number	0.50
[5] To strengthen the enforcement	9.00	[5.1] Regular Inspection of field offices.	[5.1.1] Field offices inspected and inspection report completed	Number	7.00
		[5.2] To investigate into the tax affairs of the taxpayer on the basis of complaint and intelligence	[5.2.1] Number of Case detected	Number	2.00
[6] To enhance contribution from national savings to budget financing	1.00	[6.1] Raising fund under different Savings schemes to finance budget deficit	[6.1.1] Amount of money raised	Crore Tk.	1.00

Mandatory Strategic Objectives

* Improve Service delivery to the Public	6.00	Implementation of Citizens' Charter (CC)	Preparation and approval of CC by the Ministry/Division	Date	1.0	31
			Publication of CC in website or others means	Date	1.0	31
		Implementation of Grievance Redress System (GRS) system	Publishing names and contact details of GRS focal point in the website	Date	1.0	31
			Sending GRS report(s) to the Cabinet Division from January 2015	Number of report(s)	1.0	

* Mandatory Objective(s)

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**Section 2:
Strategic Objectives, Activities, Performance Indicators and**

Strategic Objectives	Weight of Strategic	Activities	Performance Indicators	Target	Actual
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Mandatory Strategic Objectives

		Implementing Innovations	Implemented decisions of the innovation team	%	1.0	
			Unicode used in all official activities	Date	1.0	31
* Improve governance	4.00	Compliance with RTI Act and proactive disclosure	Percentage of information, mentioned in the RTI Act and related regulations, disclosed in the website	%	2.0	
		Preparation and Implementation of the National Integrity Strategy Work Plan	Preparation of NIS Work Plan for 2015 and get approved by the Ethics Committee	Date	2.0	28
* Improve Financial Management	3.00	Improve compliance with the Terms of Reference of the Budget Management Committee (BMC)	Budget Implementation Plan (BIP) prepared and Quarterly Budget Implementation Report (QIMR) submitted to Finance Division (FD) meeting FD requirements	Number of report	1.0	
			Actual achievements against performance targets are monitored by the BMC on a quarterly basis	Number of BMC meetings	1.0	
		Improve audit performance	Percentage of outstanding audit objections disposed off during the year	%	1.0	

* Mandatory Objective(s)

Annual Performance Agreement (APA) for Internal Resources Division -(2014-2015)

Section 2:
Strategic Objectives, Activities, Performance Indicators and

Strategic Objectives	Weight of Strategic	Activities				
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Mandatory Strategic Objectives

* Efficient Functioning of the Annual Performance Agreement (APA) System	2.00	Timely submission of Draft APA for 2014-2015	On-time submission	Date	2.0	01
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* Mandatory Objective(s)

Annual Performance Agreement for Internal Resources Division -(2014-2015)

**Section 3:
Trend Values of the Performance Indicators**

Strategic Objectives	Activities	Performance Indicators	Unit	2014-15	2015-16
Ministry/Division Strategic Objectives					
[1] To maximize revenue collection	[1.1] Ensure correct assessment of tax by applying the relevant laws, rules and orders properly, and thereby achieve the target.	[1.1.1] Amount of tax collected	Amount in crore TK	109152	1208
	[1.2] Expeditious disposal of court cases (15 large cases minimum 5 large cases from each wing)	[1.2.1] Number of large court cases disposed of	Number	--	
	[1.3] Encourage the taxpayers to use ADR mechanism to resolve tax dispute	[1.3.1] Number of dispute resolved	Number	97	1
	[1.4] Realization of arrears	[1.4.1] Amount of arrear realised	Amount in crore TK	--	
	[1.5] Increase monitoring activities	[1.5.1] Increased number of income tax cases monitored	%	2.5	2
		[1.5.2] Increased number of VAT cases monitored	%	12.5	12
	[1.6] Scrutiny of VAT returns	[1.6.1] % of VAT returns scrutinized	%	25	27
[2] To widen the tax base while ensuring social equity	[2.1] Conduct survey and increase the number of registered taxpayers.	[2.1.1] New taxpayers brought under tax net (income tax)	Number in Thousand	22000	250
		[2.1.2] New taxpayers brought under tax net (VAT)	Number in Thousand	600	80

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**Section 3:
Trend Values of the Performance Indicators**

Strategic Objectives	Activities	Performance Indicators	Unit	2014-15	2015-16
[3] To make tax administration client friendly through enhanced taxpayer's services	[3.1] Regular interaction with business associations and professional bodies in order to make them aware of their rights and obligation under tax law.	[3.1.1] Number of interacting secession held	Number	140	140
	[3.2] Publish booklets and advertisement including partnerships with radio and TV channels	[3.2.1] Booklets and advertisement published	Number in Thousand	--	--
		[3.2.2] Partnership built with radio and TV channels	Number	--	--
	[3.3] Increase taxpayer's service through service centres.	[3.3.1] Taxpayers served	Number in Thousand	4.0	4.0
	[3.4] Arranging tax fair	[3.4.1] Tax fairs held	Number	7	7
[4] To modernize tax administration and management	[4.1] Automated tax system- VAT automation installed	[4.1.1] Notification of Award issued	Date	--	--
	[4.2] Introduction of automated tax system- e-Tin registration.	[4.2.1] e-TIN issued	Number in Thousand	--	--
	[4.3] Introduction of automated tax system- e-Payment.	[4.3.1] Amount of Tax paid through e-Payment system	Amount in crore	--	--
	[4.4] Introduction of automated tax system- Migration to ASYCUDA world.	[4.4.1] Number of land customs stations brought under ASYCUDA world.	Number	--	--

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**Section 3:
Trend Values of the Performance Indicators**

Strategic Objectives	Activities	Performance Indicators	Unit	Actual	Target
[5] To strengthen the enforcement	[5.1] Regular Inspection of field offices.	[5.1.1] Field offices inspected and inspection report completed	Number	150	150
	[5.2] To investigate into the tax affairs of the taxpayer on the basis of complaint and intelligence	[5.2.1] Number of Case detected	Number	110	110
[6] To enhance contribution from national savings to budget financing	[6.1] Raising fund under different Savings schemes to finance budget deficit	[6.1.1] Amount of money raised	Core Tk.	23327	24300

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Section 4:
Description of Performance Indicators, Implementing Department/Agencies and M

Sl.No	Performance Indicators			
1	[1.1.1] Amount of tax collected	Total amount of tax collected by three wings of NBR (Customs, VAT and Income Tax)	National Board of Revenue And IRD	Amo Ann
2	[1.2.1] Number of large court cases disposed of	Number of large court cases disposed of through legal persuasion	NBR	Numbe
3	[1.3.1] Number of dispute resolved	Number of dispute resolved through ADR mechanism	NBR	Numbe
4	[1.4.1] Amount of arrear realised	Amount of arrear tax realized from tax defaulters	NBR	Amo A pu
5	[1.5.1] Increased number of income tax cases monitored	Number of income tax cases monitored	NBR	Numbe

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Section 4:
Description of Performance Indicators, Implementing Department/Agencies and M

Sl.No	Performance Indicators			
6	[1.5.2] Increased number of VAT cases monitored	Number of VAT cases monitored	NBR	Number
7	[1.6.1] % of VAT returns scrutinized	Scrutinized VAT returns	NBR	% of T Ann
8	[2.1.1] New taxpayers brought under tax net (income tax)	New taxpayers brought under Income taxnet by motivation and enhanced enforcement activities.	National Board of Revenue	Num Taxpay
9	[2.1.2] New taxpayers brought under tax net (VAT)	New VAT payers bought under Tax net	NBR VAT Wing	Num Ann
10	[3.1.1] Number of interacting secession held	Regular interactions with Business Association and professional bodies in order to make them aware of their rights and obligations under tax law.	NBR and IRD	Num Ann

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Section 4:
Description of Performance Indicators, Implementing Department/Agencies and M

SI.No	Performance Indicators			
11	[3.2.1] Booklets and advertisement published	Publish booklets and leaflets to make mass people aware of their rights and obligations under tax law.	NBR and IRD	Number
12	[3.2.2] Partnership built with radio and TV channels	Partnership build with mass media for building awareness among the mass people	NBR and IRD	Number
13	[3.3.1] Taxpayers served	Best quality taxpayer's service provided through advisory visits, service desk and holding of tax fairs and uploading all information on website.	National Board of Revenue And IRD	Taxpayer c
14	[3.4.1] Tax fairs held	Arranging tax fair to serve the tax payers in preparation and submission of Tax Returns.	NBR	Number
15	[4.1.1] Notification of Award issued	In order to procure COTS software for VAT Automation NOA should be issued.	NBR and IRD.	Date a

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Section 4:
Description of Performance Indicators, Implementing Department/Agencies and M

SI.No	Performance Indicators			
16	[4.2.1] e-TIN issued	Introduction of automated tax system	NBR and IRD.	Num Repo
17	[4.3.1] Amount of Tax paid through e-Payment system	Amount of tax paid through automated system.	NBR	Amoun
18	[4.4.1] Number of land customs stations brought under ASYCUDA world.	Introduction of automated tax system in land ports to facilitate trade	NBR	Numbe
19	[5.1.1] Field offices inspected and inspection report completed	Field offices inspected inspected report completed to strengthen the enforcement of tax laws	NBR	Numbe
20	[5.2.1] Number of Case detected	Investigate in to the tax affairs of the tax payer on the basis complain and intelligence.	CIU and NBR	Numbe

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Section 4:
Description of Performance Indicators, Implementing Department/Agencies and M

SI.No	Performance Indicators			
21	[6.1.1] Amount of money raised	Amount of money raised under different savings schemes to finance budget deficit	NSD	Taka

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Section 5 :
Specific Performance Requirements from other Min

Organisation Type	Organisation Name	Department	Reporting Officer
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**Section 6:
Outcome of Ministry/Division**

Outcome/Impact	Jointly responsible for influencing this outcome / impact with the following organisation (s) / division (s) / ministry/division	Performance Indicator	Unit	Target	Actual
1 1 Enhanced buoyancy in tax revenue.	Ministry of ; a) Law, b) Public Administration, c) Finance, Finance Division d) Shipping and Attorney General Office	Increase in Tax to GDP ratio	%	9.01	9.10

Whereas,

I, the Secretary, Internal Resources Division representing the Minister, Ministry of Finance , Government of the People's Republic of Bangladesh commit to the Cabinet Secretary, Cabinet Division, representing the Prime Minister, Government of the People's Republic of Bangladesh to deliver the results described in this agreement.

I, the Cabinet Secretary, Cabinet Division, on behalf of the Prime Minister, Government of the People's Republic of Bangladesh, commit to the Secretary, Internal Resources Division to provide necessary support for delivery of the results described in this agreement.

Signed,

Secretary
Internal Resources Division

_____ **Date** _____

Cabinet Secretary
Cabinet Division

_____ **Date** _____

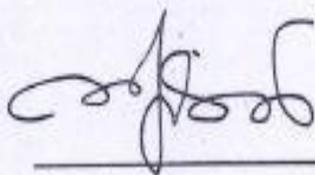
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Whereas,

I, the Secretary, Internal Resources Division representing the Minister, Ministry of Finance , Government of the People's Republic of Bangladesh commit to the Cabinet Secretary, Cabinet Division, representing the Prime Minister, Government of the People's Republic of Bangladesh to deliver the results described in this agreement.

I, the Cabinet Secretary, Cabinet Division, on behalf of the Prime Minister, Government of the People's Republic of Bangladesh, commit to the Secretary, Internal Resources Division to provide necessary support for delivery of the results described in this agreement.

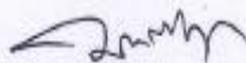
Signed,



Secretary
Internal Resources Division

09/3/2015

Date



Cabinet Secretary
Cabinet Division

09/3/2013

Date

Annex-1

Acronyms

Sl.	Acronym	Description
1	ADR	Alternative Dispute Resolution
2	ASYCUDA World	Automated Systems for Customs Data (latest version)
3	CIU	Central Intelligence Unit
4	CoTS	Commercial off The Shelf
5	e-Payment	Electronic Payment
6	e-Tin	Electronic Taxpayers Identification Number
7	IRD	Internal Resources Division
8	NBR	National Board of Revenue
9	NOA	Notification Of Award

10	NSD	National Savings Department
Annual Performance Agreement (APA) for Internal Resources Division -(2014-2015)		
11	VAT	Value Added Tax

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়
অভ্যন্তরীণ সম্পদ বিভাগ
শাখা-প্রশাসন
www.ird.portal.gov.bd

নথি নং-০৮.০০.০০০০.০০৬.১৮.০০৮.১৫. ৬৪০

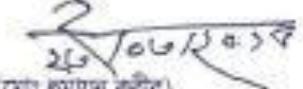
তারিখ : ০৯ মার্চ, ১৪১১ বঙ্গাব্দ
২০ মার্চ, ২০১৫ খ্রিষ্টাব্দ

পরিপত্র

বিষয়ঃ বার্ষিক কর্মসম্পাদন চুক্তি (APA) অনুযায়ী প্রয়োজনীয় কার্যক্রম গ্রহণ প্রসঙ্গে।

অর্থ মন্ত্রণালয়ের মাননীয় মন্ত্রীর পক্ষে অভ্যন্তরীণ সম্পদ বিভাগের সন্দ্বিনিত সচিব ও জাতীয় রাজস্ব বোর্ডের চেয়ারম্যান এর সাথে মাননীয় প্রধানমন্ত্রীর পক্ষে সন্দ্বিনিত মহাপরিচয়ন সচিবের মধ্যে বার্ষিক কর্মসম্পাদন চুক্তি (APA) বিধিত ০৯-০৩-২০১৫ তারিখ সম্পাদিত হয়। উক্ত চুক্তির অনুলিপি অভ্যন্তরীণ সম্পদ বিভাগের Web Side-WWW.IRD.Portal.gov.bd তে আপলোড করা হয়েছে।

- ২। অভ্যন্তরীণ সম্পদ বিভাগ, জাতীয় রাজস্ব বোর্ড, জাতীয় সফর অফিসের ও এর অধিনস্থ সফর সন্থের সকল স্তরের কর্মকর্তা/কর্মচারীদের বার্ষিক কর্মসম্পাদন চুক্তিতে বর্ণিত বিষয়বসী বাস্তবায়নের বাধ্যবাধকতা রয়েছে। তাই এ বিষয়ে সংশ্লিষ্ট সফরের নিজ নিজ পত্রিক ও কর্তব্য নির্ধারণ করত সে অনুযায়ী কর্মসম্পাদন নিশ্চিত করা প্রয়োজন।
- ৩। এছাড়া অভ্যন্তরীণ সম্পদ বিভাগ/জাতীয় রাজস্ব বোর্ড/জাতীয় সফর অফিসের এর কর্মকর্তা/কর্মচারী মাঠ পর্যায়ের দায়িত্ব কার্যক্রম পরিদর্শনকালে বার্ষিক কর্মসম্পাদন চুক্তি (APA) সম্পর্কিত বাধ্যবাধকতার বিষয়ে মাঠ পর্যায়ের কর্মকর্তা/কর্মচারীদের অবহিতকরণ এবং তা বাস্তবায়নের বিষয়ে নির্দেশনা প্রদান করার জন্য আনিষ্ট হয়ে নির্দেশক্রমে অনুরোধ করা হলো।


(মোঃ হুমায়ুন কবীর)
উপ-সচিব
ফোন : ৯৫৪০২৬৪
ফ্যাক্স : ৯৫৭৬৫০১
ই-মেইল : humayun.kabir@ird.gov.bd

- ১। সদস্য (সকল) জাতীয় রাজস্ব বোর্ড।
- ২। প্রেসিডেন্ট, কাউন্সিল এন্ড ইজ ও ডায়াল আপীলাত ট্রাইব্যুনাল/ ট্রায়াল আপীলাত ট্রাইব্যুনাল
- ৩। মহাপরিচালক, জাতীয় সফর অফিসের।
- ৪। কমিশনার (ডায়নিস, এন্ড ইজ ও ডায়াল)/কর (সকল)/মহাপরিচালক (সকল)।

অনুলিপি অবগতির জন্য

- ১। অতিরিক্ত সচিব প্রশাসন/কর, অভ্যন্তরীণ সম্পদ বিভাগ।
- ২। যুগ্ম-সচিব (সকল), অভ্যন্তরীণ সম্পদ বিভাগ।
- ৩। উপ-সচিব (সকল), অভ্যন্তরীণ সম্পদ বিভাগ।
- ৪। সচিব মহোদয়ের একান্ত সচিব, অভ্যন্তরীণ সম্পদ বিভাগ।
- ৫। অফিস কপি।