DDO Other Bills

The BACS and iBAS^{++} Scheme seeks to lay the foundation and provide long-term impetus for the growth of e-Governance and Public Financial Management (PFM) reforms in Bangladesh. Following the successful automation of the Pay Bill process, the electronic billing process for Bills other than Pay Bills, known as "DDO Other Bills," has been introduced under the Budget Execution Module of iBAS^{++}.

The implementation of DDO Other Bills is an important milestone in the digital transformation of government financial management. The functionality enables the electronic preparation, submission, verification, pre-audit and payment of bills, thereby reducing dependence on manual processes. It is expected to generate several desirable outcomes, including time and cost savings, faster payment cycles, improved accuracy, enhanced transparency, better record-keeping, improved communication, efficient reconciliation, integration with accounting processes, and environmental sustainability.

A key feature of DDO Other Bills is the introduction of Electronic Funds Transfer (EFT) for payment to recipients. Under the system, the bank account information entered for a recipient is verified through Bangladesh Bank before payment. This enhances the reliability and security of government payments and helps ensure that funds are transferred to the appropriate recipient. The gradual introduction of EFT is also replacing the issuance of MICR cheques for government payments across the country.

Under the DDO Other Bills functionality, the Drawing and Disbursing Officer (DDO) submits bills electronically to the respective Accounts Office. One or more designated Entry Users may assist the DDO in preparing and processing the bill. After submission, the concerned Accounts Office receives the bill electronically, performs the necessary verification and pre-audit in accordance with applicable rules and procedures, and, upon approval, processes payment through EFT to the concerned recipient.

The functionality also provides DDO and Accounts Office-level reports required for monitoring, accounting and reconciliation. These reports facilitate tracking of bills, verification of transactions, identification of deductions and payment information, and reconciliation between the DDO and Accounts Office.

The DDO Other Bills functionality is being rolled out progressively across the country. It has already been implemented in 50 Chief Accounts and Finance Offices (CAFOs), 8 Divisional Controller of Accounts (DCA) Offices, and 56 District Accounts and Finance Offices (DAFOs). During FY 2026–2027, the implementation is expected to be extended to Upazila Accounts Offices (UAOs) across the country.

Overall, DDO Other Bills represents a significant step towards establishing a fully digital, transparent, efficient and accountable government payment ecosystem. By integrating electronic billing, bank account verification, pre-audit, EFT payment and reconciliation within iBAS^{++}, the functionality strengthens the PFM framework and contributes to the Government's broader vision of modernization of public financial management in Bangladesh.