



Government of People's Republic of Bangladesh
Finance Division, Ministry of Finance



Public Financial Management (PFM)

Action Plan Semi Annual Progress Report
January 2022 - June 2022



SPFMS
Strengthening Public Financial Management Program to Enable Service Delivery

Strengthening Public Financial Management Program
to Enable Service Delivery (SPFMS)

October, 2022

PUBLIC FINANCIAL MANAGEMENT (PFM)

**Action Plan Semi-Annual
Progress Report**
Jan 2022 - June 2022

**Strengthening Public Financial
Management Program
to Enable Service Delivery (SPFMS)**

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ABBREVIATIONS & ACRONYMS

AB	Autonomous Body	DSA	Debt Sustainability Analysis
ADP	Annual Development Plan	DRC	Disaster Recovery Center
AF	Additional Funding	EBF	Extra Budgetary Fund
AFS	Annual Financial Statements	e-CMS	e-Contract Management System
AMMS	Audit Monitoring and Management System	EFT	Electronic Funds Transfer
AMS	ADP/RADP Management System	e-GP	e-Government Procurement
APA	Annual Performance Agreement	EoI	Expression of Interest
APAMS	Annual Performance Agreement Management System	EPB	Export Promotion Bureau
ATM	Automated Teller Machine	ePPO	Electronic Pension Payment Order
AWP	Annual Work Plan	e-PROMIS	e-Procurement Management Information System
BACS	Budget and Accounting Classification System	ERD	Economic Relations Division
BASIS	Bangladesh Association of Software and Information Services	ERP	Enterprise Resource Planning
BB	Bangladesh Bank	EU	European Union
BBS	Bangladesh Bureau of Statistics	FAAT	Fiscal Accountability and Transparency
BCC	Bangladesh Computer Council	FAMS	Foreign Aid Management System
BCCP	Bangladesh Center for Communications Programs	FD	Finance Division
BCM	Business Continuity Management	FIMA	Financial Management Academy
BETF	Bank-Executed Trust Fund	FSA	Fiscal Sustainability Analysis
BIAM	Bangladesh Institute of Administrative Management	FYP	Five Year Plan
BIGD	Bangladesh Institute of Governance and Development	G2P	Government to Public
BIN	Business Identification Number	GCG	Governance Commission for Government-Owned or Controlled Corporations
BIP	Budget Implementation Plan	GDP	Gross Domestic Product
BMC	Budget Management Committees	GED	General Economic Division
BPS	Bangladesh Parliament Secretariat	GFMIS	Government Finance Management Information System
BPPA	Bangladesh Public Procurement Authority	GO	Government Order
BSW	Bangladesh Single Window	GOB	Government of Bangladesh
BWG	Budget Working Group	GPf	General Provident Fund
CAFO	Chief Accounts and Finance Officer	GPMS	Government Performance Management System
CCA	Controller of Certifying Authority	GTF	Government Tenderer's Forum
CFW	Competency Framework	HFM	Hon'ble Finance Minister
CGA	Controller General of Accounts	HPM	Hon'ble Prime Minister
CIA	Certified Internal Auditor	HRM	Human Resource Management
CIC	Central Intelligence Cell	iBAS++	Integrated Budget and Accounting System
CIPFA	Chartered Institute of Public Finance and Accountancy	IBA	Institute of Business Administration
CLPIAs	Certificate License Permit Issuing Agencies	ICMAB	Institute of Cost and Management Accountants of Bangladesh
CMM	Capability Maturity Model	IDI	INTOSAI Development Initiatives
CPC	Central Pay Commission	IIAB	Institute of Internal Auditors Bangladesh
CPTU	Central Procurement Technical Unit	IMED	Implementation Monitoring and Evaluation Division
CRU	Coordination and Reforms Unit	IPE	Independent Performance Evaluation
CSA	Control Self-Assessment	IPF	Institute of Public Finance
CY	Calendar Year	IPEG	Independent Performance Evaluation Guideline
DAFOs	District Accounts and Finance Officers	IPF	Institute of Public Finance
DCA	Divisional Controller of Accounts	IPSAS	International Public Sector Accounting Standards
DCL	Debt and Contingent Liabilities	ISACA	Information Systems Audit and Control Association
DDO	Drawing and Disbursing Officer	ISC	Implementation Support Consultant
DFID	Department for International Development	ISMS	Information Security Management Services
DG	Director General	ISO	International Organization of Standards
DIMAPP	Digitizing Implementation Monitoring and Public Procurement Project	IT	Information Technology
DLRs	Disbursement Linked Indicators	IVAS	Integrated VAT Administration System
DMF	Debt Management Facility	JICA	Japan International Cooperation Agency
DMFAS	Debt Management and Financial Analysis System	JTC	Joint Technical Committee
DO	Demi Official	JVI	Joint Vienna Institute
DPA	Direct Project Aid	KE	Knowledge Exchange
DPs	Development Partners	KIPF	Korea Institute of Public Finance
DPP	Development Project Proposal	KPIs	Key Performance Indicators
DPHE	Department of Public Health Engineering	LAN	Local area network

LGRD	Local Government, Rural Development and Co-operatives
LM	Line Ministry
LTU	Large Taxpayers' Unit
MAF	Ministry Assessment Format
MCF	Multi-Channel Foundation
MC	Monitoring Cell
MDA	Ministries, Divisions, Agencies
MEW	Macroeconomic Wing
MIP	Multi-Annual Indicative Programme
MoF	Ministry of Finance
MoPA	Ministry of Public Administration
MoW&CA	Ministry of Women and Child Affairs
MTBF	Medium Term Budgetary Framework
MTMF	Medium-Term Macroeconomic Framework
MTRS	Medium Term Revenue Strategy
MYPIP	Multi Year Public Investment Program
NBR	National Board of Revenue
NCGP	National Committee on Government Performance
NID	National Identification
NIPFP	National Institute of Public Finance and Policy
NIST	National Institute of Standards and Technology
NoA	Notification of Award
NPD	National Program Director
NSD	National Saving Department
NSPSOs	Newly Selected Public Sector Organizations
NTR	Non-Tax Revenue
OCAG	Office of the Comptroller and Auditor General
OJT	On the Job Training
OKS	Organizational Knowledge Sharing
PAC	Public Accounts Committee
PC	Planning Commission
PE	Procuring Entity
PEC	Program Executive Coordinator
PECT	Program Execution & Coordination Team
PEFA	Public Expenditure & Financial Accountability
PEMSP	Public Expenditure Management Strengthening Program
PFM	Public Financial Management
PIM	Public Investment Management
PITs	Program Implementation Teams
PMIS	Project Management Information System
PPS	Project Planning System
PWD	Public Works Department
P&FM	Pension and Fund Management
QA	Quality Assurance
RDPP	Revised Development Project Proposal
RHD	Roads and Highway Department
RPA	Reimbursable Project Assistance
RTI	Right to Information
SAE	Self-Accounting Entity
SAF	Sector Appraisal Format
SAP	Systems Applications and Products
SARTTAC	South Asia Regional Training and Technical Assistance Center
SC	Steering Committee
SDD	System Design Document
SOE	State Owned Enterprise
SOE MC	SOE Monitoring Cell
SPEMP	Strengthening Public Expenditure Management Program
SPFMS	Strengthening Public Financial Management Program to Enable Service Delivery
SPIMS	Strengthening Public Investment Management System Project



PFM ACTION PLAN 2018-2023

FOR BETTER PUBLIC FINANCIAL MANAGEMENT IN BANGLADESH

GOAL
GOAL

1

Macro-Economic Stability

2

Resource Allocation with Govt. Priorities

1. Revenue & Expenditure Forecasting
2. Domestic Resource Mobilization
3. Debt Management
4. Planning & Budget Preparation
5. Public Investment Management
6. Public Sector Performance Management



GOAL

3

Efficient Service Delivery

7. iBAS++/ BACS Implementation
8. Pension Management
9. SOEs' Governance



GOAL

4

Accountability & Transparency

10. Financial Reporting (Internal Audit and Audit Follow-up)
11. Strengthen External Scrutiny & Oversight
12. Strengthen Parliamentary Oversight & Scrutiny of Public Expenditure
13. Procurement



GOAL

5

Enabling Environment

14. PFM Reforms Leadership, Coordination & Monitoring



Participatory Process

- Cabinet Division; Ministry of Planning; Parliament Secretariat; OCAG; NBR; Finance Division & key line ministries



Two-Tier Government Structure

- Steering Committee (headed by Finance Secretary);
- Program Execution & Coordination Team (PECT) (leading the coordination of PFM reform);
- 13 Program Implementation Teams (PITs) (primary accountable for implementation).

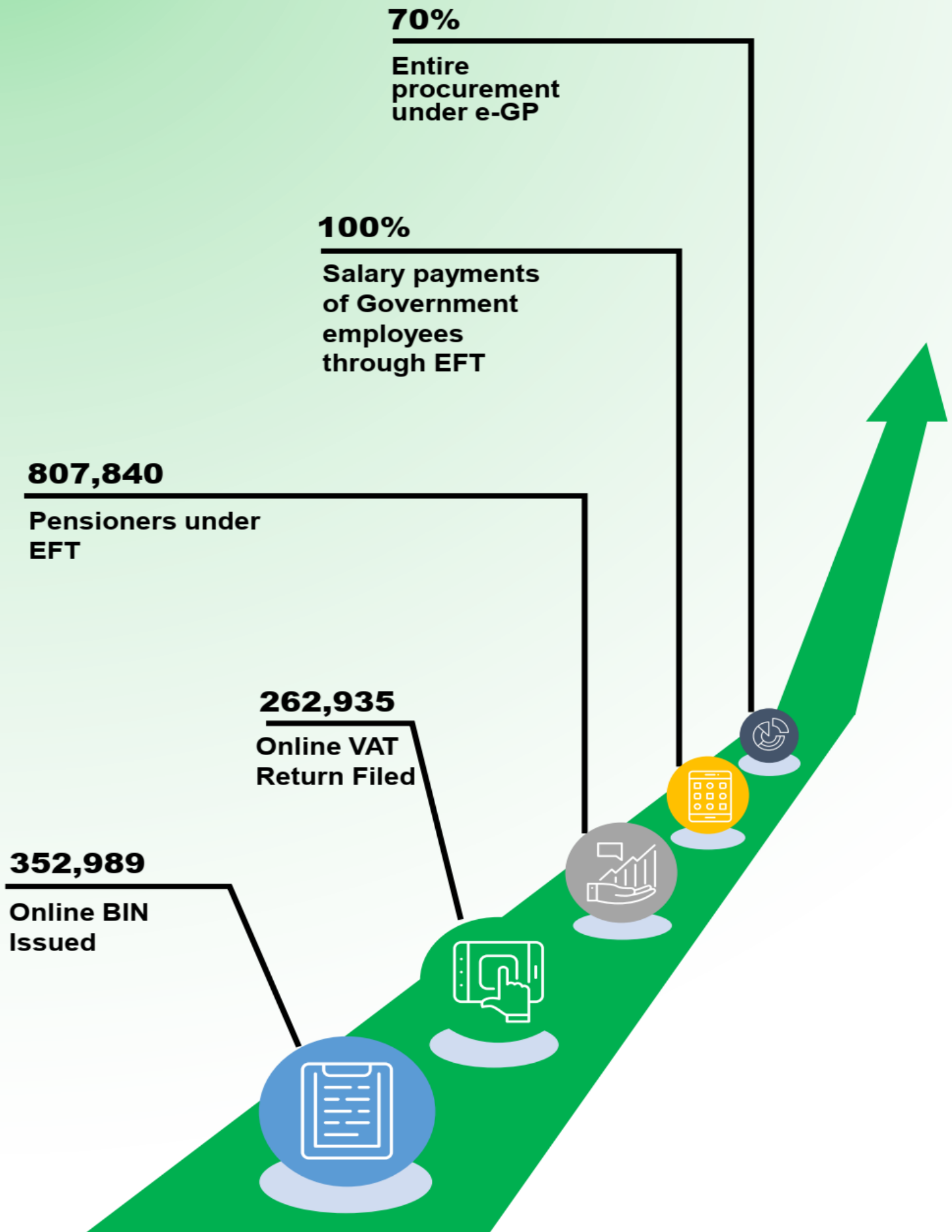


Change Management Approach

- PFM Learning Hub (IPF);
- Communication & Stakeholder alignment;
- Mutual learning while implementation of activities;

ACHIEVEMENTS

As of 30 June, 2022





01. EXECUTIVE SUMMARY

1. **The progress of implementation of the PFM Action Plan (2018-2023) illustrates the update through the Semi-Annual progress report for the period of 01 January 2022 to 30 June 2022.** The purpose is to portray the achievements, challenges, and way forward for each component as outlined in the PFM Action Plan and annual work plan activities. The PFM Action Plan, as an implementation roadmap of the PFM Reform Strategy (2016-2021) was developed under the leadership of the Finance Division through a participatory process. The Cabinet Division, Planning Commission, Parliament Secretariat, the Office of Comptroller and Auditor General (OCAG), National Board of Revenue (NBR), and key line ministries are closely engaged in the process of developing the PFM Action Plan. Development Partners (DPs) - the World Bank, International Monetary Fund (IMF), Canada, European Union, and Japan International Cooperation Agency (JICA) - also provided the necessary support. The implementation of the PFM Action Plan (2018-2023) commenced with the approval of the Minister of Finance in September 2018 and five (5) Semi-Annual progress reports have already been published circulated and uploaded on the website.
2. **The PFM Action Plan progress report is prepared on a semi-annual basis by the Program Execution and Coordination Team (PECT) based on the regular inputs received from the Program Implementation Teams (PITs) for their respective components of the PFM Action Plan.** In order to adjust to the new normal life, the PITs have made tremendous efforts to reconcile the PFM Reforms goals with the COVID-19 pandemic-related events. The PITs revised the Annual Work Plans (AWPs), which detailed the actions that would contribute to the fulfillment of the goals. The teams accepted the new realities of virtual modes of work, and numerous essential activities progressed as the PITs' capacities for the successful execution of the PFM Action Plan activities were built. These efforts were made possible by ensuring that the government's COVID-19 reaction mechanisms were implemented.
3. **Mid-term Review (MTR) Mission of SPFMS by the World Bank was held on January 24-27, 2022.** The MTR Mission by the World Bank used a mixed-methods approach to collect data and assess the Program's progress. An independent consultant collected input from all Program stakeholders through the virtual MTR mission (January 24 - 27, 2022), questionnaires, follow-up meetings, and email exchanges. The main objective of the MTR mission was to review Program progress, document lessons learned, assess the effect of the COVID-19 pandemic, and propose any structural changes to the design and results from the framework to enhance the outcome of the Program. Following are the major key areas of MTR findings with respect to the Program's relevance, effectiveness, efficiency, and sustainability: (a) Program's progress towards the PDO at mid-term, the relevance of the Program design, and overall implementation progress, (b) Status of the Program's risks as identified in the Project Appraisal Document, along with any new risks that have emerged, (c) Progress on each of the eight (8) components covering DLIs and DLRs achieved, prospects for achieving outstanding DLRs, and challenges, (d) Effectiveness of M&E arrangements with recommended modifications, (e) Adequacy of independent verification arrangements, (f) Effectiveness of the Program's governance arrangements, (g) Status of Items on the Program action plan, and (h) Client's view of World Bank implementation support. Moreover, a report of the MTR Mission was shared covering the findings and recommendations to the SPFMS in April 2022.
4. **Successfully conducted the 9th TAC Meeting on 25 April 2022.** The 9th TAC meeting was held virtually on April 25, 2022. The meeting was attended by the representatives from the World Bank, the Foreign, Commonwealth & Development Office (FCDO), European Union, High Commission of Canada, and members from the Cabinet Division, NBR, Planning Commission, OCAG, CPTU, Macro Economic Wing, Treasury and Debt Management wing, SOE Monitoring Cell, SOE Wing, Budget Wing of Finance Division, Program Execution and Coordination Team (PECT) and Implementation Support Consultants (ISCs) of SPFMS program. The meeting was convened to cover five agenda items as enumerated below: (1) SPEMP BETF Progress Report; (2) PEFA Update; (3) Follow up on functional assessment of iBAS++; (4) Support to Planning Commission; and (5) Miscellaneous. Moreover, accountability, government performance management, change management, list of SOEs/ABs were also

discussed during the meeting in detail to get the updated information from the relevant stakeholders. The overall presentation on SPEMP- BETF was delivered by Robert Yungu, Senior Public Sector Specialist, the World Bank.

5. Orientation training was conducted for ISCs by both PECT and the World Bank from April- June 2022.

Orientation training was conducted by the PECT for both the 1st and 2nd Cohort of ISCs from 12 April – 19 April 2022. The topics covered during the training were on: Overview of PFM Action Plan (2018-2023), Overview of 14 different schemes under Finance Division and other MDAs, fiduciary part of PFM Action Plan (2018-2023), and DLIs/DLRs achievement verification procedures of SPFMS Program. Moreover, the World Bank conducted 4 days of extensive on-board training for the 2nd cohort of ISC for a better understanding of the program and its activities.

6. The field inspection of PFM Practices on the ground in Panchagarh district and Tetulia was held on 24- 27 May 2022.

To achieve Disbursement Linked Results (DLR) 10.4 under DLI-10, field inspection was carried out in Panchagarh District and Tetulia Upazila of the district during 24-27 May 2022. During the visit, the National Program Director (NPD), PECs of the SPFMS Program, Consultants from the iBAS++ team, and Implementation Support Consultants (ISCs) were present virtually. Moreover, PEC, ISC, representatives from the Institute of Public Finance (IPF), representatives from World Bank, and FSSP- Global Affairs Canada (GAC) were physically present in Panchagarh district and Tetulia Upazila during the visit. Following are the objectives of the field inspection:



Figure 2: Discussion Meeting at UNO Office, Tetulia Upazila



Figure 2: Discussion Meeting at Office of the Deputy Commissioner (DC), Panchagarh

(a) To observe PFM practices on the ground and draw lessons for possible course correction; (b) Checking if PFM systems and rules are followed or not (including the existing and new systems); (c) Understanding the challenges faced at the local level (both technical and non-technical); (d) Identify emerging innovative practices that could be shared and scaled up; (e) Understanding how institutions on the ground collaborate and work together; and (f) Sensitizing both public officials, beneficiaries, and the general public and surrounding the public facilities about the ongoing PFM reform. Following are the list of institutions visited during the field inspection to observe the PFM practices on the ground: (i) Office of the Deputy Commissioner (DC), Panchagarh; (ii) Office of the District Accounts and Finance Officer, Panchagarh; (iii) Civil Surgeon Office & Adhunik Sadar Hospital, Panchagarh; (iv) District Social Services Office, Panchagarh; (v) Panchagarh Government Girls' High School; (vi) Panchagarh-2 Government Primary School; (vii) Office of Upazila Nirbahi Officer, Tetulia; (viii) Upazila Health Complex, Tetulia; (ix) Office of the Upazila Accounts Officer, Tetulia; (x) Office of Upazila Women Affairs Officer, Tetulia and (xi) Buri Mutki Government Primary School, Tetulia.

7. **Validation Workshop of PEFA+++ 2021:** The validation workshop of Bangladesh Public Expenditure and Financial Accountability (PEFA) Assessment-2021 and 3 (three) supplementary Assessments Climate Responsive Public Financial Management (PEFA Climate), Gender Responsive Public Financial Management (GRPFM), and PFM Readiness for Disaster Management (PFM-RDM) was held in the Inter-Continental Dhaka on 26 to 28 June 2022.



Figure 3: Picture from Validation Workshop of PEFA+++

The objective of the validation workshop was to discuss and evaluate the draft PEFA- 2021 report, validate the scores and corroborate evidence against each PEFA pillar, indicator, and dimension. Mr. Kabirul Ezdani Khan, Additional Secretary, Finance Division, Ministry of Finance was the chair for the three (3) day's workshops where Ms. Nazma Mobarek, National Program Director, SPFMS, and Additional Secretary, Finance Division, Ministry of Finance gave her keynote address. Mr. Jean-Marc Philip (Lead PEFA Expert), Paul Anthony Harnett (PEFA Consultant), Mr. Nihad Nakas (PEFA Consultant), Ms. Bushra Ferdous Khan (PEFA Consultant), and Mr. Ranjit Kumar Chakraborty (PEFA National Consultant) were present physically during the validation workshop. All the relevant PEFA Management & Oversight team, Technical Assessment Team, and Performance Indicator (PI) related personnel were present during the workshop. Moreover, representatives from the World Bank, Asian Development Bank (ADB), Global Affairs Canada, European Union, and FCDO were also extensively attending the validation workshop.

8. **Multiple ongoing projects/schemes are in place to implement the PFM Action Plan.** The Government of Bangladesh (GOB) has several PFM reform projects including Public Expenditure Management Strengthening Program (PEMSP) primarily developing and implementing iBAS++/BACS and other projects for IT systems in Planning Commission and Economic Relations Division (ERD). There are two ongoing World Bank co-financed projects (BDT 882 crore/US\$115 million) supporting Public Procurement components of the PFM Action Plan and Strengthening PFM to enable Service Delivery (SPFMS) was approved to support eight components implemented by the Finance Division. Under SPFMS, eight non-ADP schemes out of eight (BDT860 crore /US\$102.37 million) have been approved and implementations are ongoing. In addition, the European Union approved a grant of Euros 10 million (equivalent to BDT93 crore) to provide support to the NBR, Parliament Secretariat, and OCAG. JICA has approved the second phase of US\$5 million (BDT42 crore) to support Public Investment Management. IFC (International Finance Corporation) is supporting the customs national single window program and IMF through SARTTAC (South Asia Regional Training and Technical Assistance Center) is also providing capacity-building support in various PFM areas. Finally, the Strengthening Public Expenditure Management Program (SPEMP) World Bank-executed technical assistance (US\$17.3 million funded by the UK, Canada, & EU) supports various components of the PFM Action Plan
9. **Strengthening Public Expenditure Management Program (SPEMP).** The SPEMP BETF is providing \$US 11.5 million (2009 -2023) to deliver an effective public expenditure management system that facilitates the delivery of better public services. Earlier in 2017 World Bank-administered multi-donor trust fund (MDTF) supported by development partners, SPEMP aimed at reforming both supply-side elements (financial management within Executive) and demand-side elements (citizens, legislative, and Office of Comptroller and Auditor General) to

further strengthen PFM systems in Bangladesh. The third part of the bundled program, SPO Project C (SPEMP-C), aimed to strengthen legislative oversight of the budget as prepared and executed. The previous two projects were Deepening the Medium-Term Budget Framework and Strengthening Financial Accountability (SPEMP-A), implemented by the Finance Division of the Ministry of Finance; and Strengthening the Office of Comptroller and Auditor General (OCAG), SPEMP-B, implemented by OCAG.

10. **The PFM Reform process has an adequate governance structure and implementation arrangements.** While each of the above-mentioned projects/schemes has its own implementation modality, the overall PFM reform program has two-tier governance and coordination structure - comprising of a Steering Committee and a Program Execution and Coordination Team (PECT). This ensures alignment and synergies between the various projects. The Steering Committee headed by the Finance Secretary has representation from major spending ministries, Cabinet Division, OCAG, NBR, ERD, and Planning Commission. The Steering Committee oversees the implementation progress, provides policy guidance, and ensures an enabling environment for reforms to succeed and sustain. The PECT is leading the coordination of the PFM reforms. In close coordination with the PECT, 13 PITs have the primary accountability for the implementation of the respective PFM Action Plan components and achieving the performance targets. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments. This new governance and coordination structure of PFM reforms is providing a mutual learning and accountability platform among the relevant institutions for the sustained use of improved PFM procedures and systems.
11. **The total cost of the reforms is BDT 187.72 crore (US\$22.35 million) for this reporting period.** Of this amount, BDT 82.38 crore (US\$9.81 million) spent on the DP co-financed projects outside the government's single treasury account, while BDT 39.05 crore (US\$4.65 million) spent on DP co-financed on-treasury account. BDT 21.34 crore (US\$2.54 million) equivalent spent by different DPs to support PFM reforms in Bangladesh.

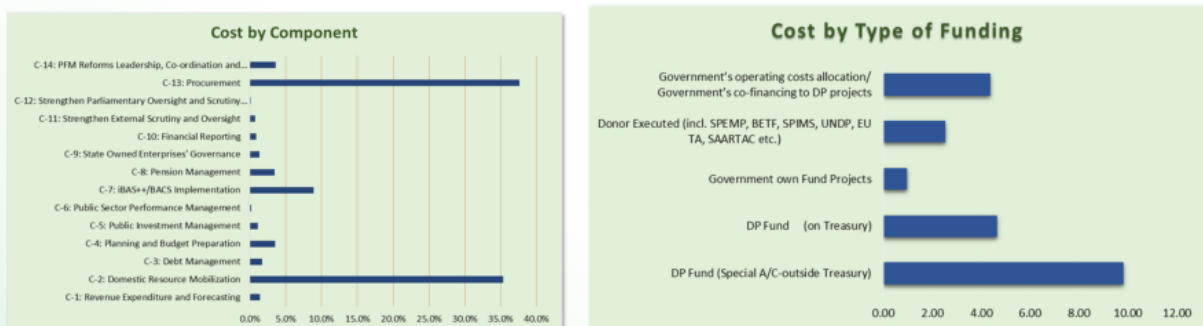


Figure 4: Cost by Component and Type of Funding

Finally, BDT 36.89 crore (US\$4.39 million) is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 966.83 crore and the cumulative cost is 1154.55 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from January 2022 to June 2022.

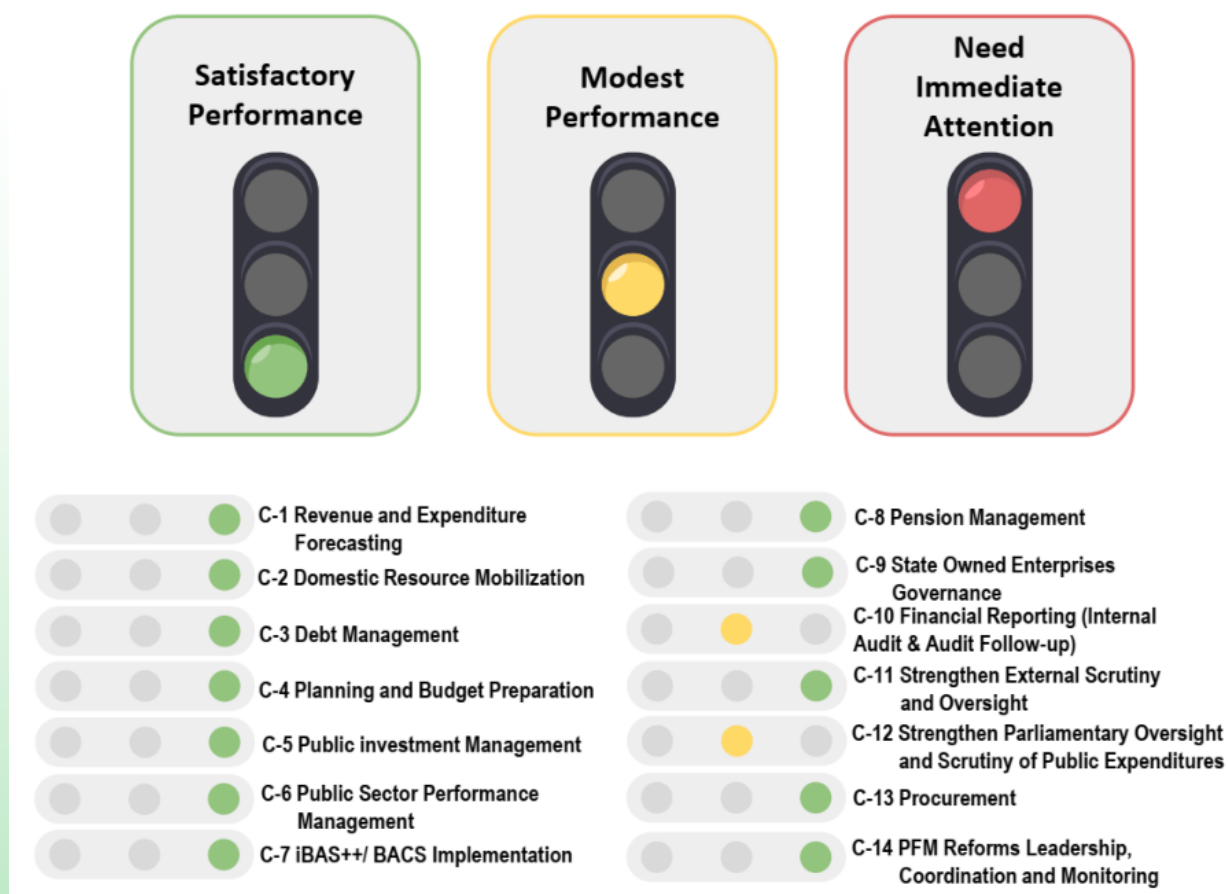
12. **The PFM Action Plan has some implementation challenges.** Since the global economy is facing a recession caused by the COVID-19 pandemic, the economy of Bangladesh has been hit hard since March 2020. Due to the outbreak of COVID-19 worldwide field inspections couldn't arrange regularly. PEC and representation from different MDAs have also been considered a bit difficult. Another challenge has been to establish a new coordination mechanism (PECT and PITs) to do away with the fragmented implementation of PFM reforms. This mechanism required devising necessary coordination instruments (protocols for the progress report, stakeholders retreat, and field inspections) and facilitation by implementation support consultants (ISCs), third-party validation, and technical assistance. The next challenge is the uneven skill of implementing PFM reform for some components, especially those institutions without an ongoing reform program. Ensuring continuity in the program

implementation team for each component with a well-planned succession is one of the challenges. All of the above-mentioned challenges have led to limitations in how effectively PITs operate. The PECT is working closely with the respective PITs to accelerate the progress, especially by finalizing their Annual Work Plans.

PECT is trying to coordinate and in consultation for finalizing the focus groups. In terms of performing analysis on monitoring data and compiling the draft report, there remain challenges with data collection and processing, making it difficult to easily draw out lessons learned from PITs. Discussions have started on how the reporting (and learning) process can be further improved and (most likely) automated. Finally, the PFM reforms experience in Bangladesh and around the world shows that strong demand for intended improvement in PFM procedures, systems, and behaviors is a key ingredient of successful reforms. Hence, the PECT has developed a comprehensive three-pillared communication and engagement approach to strengthening the demand side for PFM reforms that may implement in the months ahead. A summary of these plans is presented in section 7 of this report.

13. 3 Traffic lights that represent the progress of each of the PFM Action Plan Components.

The following table is a traffic light that represents the progress of each of the PFM Action Plan components:





02. ACHIEVEMENTS

The implementation of the PFM Action Plan started in 2019 and achieved good progress across that year, however, the COVID-19 pandemic slowed down the progress during 2020.

SPFMS is structured with 10(ten) Disbursement Linked Indicators (DLIs) and each DLI has disbursement-linked results (DLRs) that would need to be achieved for disbursement. Out of 10(ten), Four (4) DLIs (DLI 3, 4, 5, and 8), will be verified by the Supreme Audit Institution- Office of the Comptroller & Auditor General Bangladesh (OCAG). Further, PwC is appointed by the SPFMS program office as an independent verification agency and will verify 5 (five) DLIs i.e., DLIs 1, 6, 7, 9, and 10.

The remaining 1 DLI (DLI 2) on the “Improved budget quality through better-performing BMCs” will be verified by the Cabinet Division as part of their support to other Ministries on Annual Performance Agreements. Nine (9) of the targets are fully achieved, nine (9) DLRs are partially achieved and the remaining twenty-seven (27) are underway. The DLR verification team of OCAG and PwC submitted their DLR achievement verification reports and based on that report the World Bank made the disbursements to the SPFMS program.

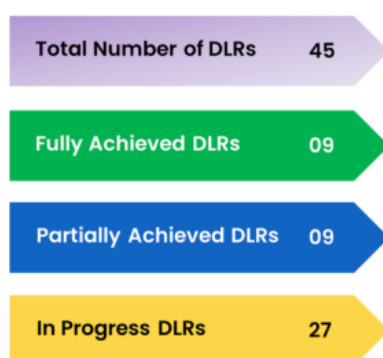


Figure 6: Summary of DLRs achievements

A detailed account of the overall objectives, outcomes, outputs, challenges with mitigations, related projects/schemes, and next steps of each component are described below.

C-1 Revenue and Expenditure Forecasting

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Macroeconomic Wing, FD	1, 2	1	●

14. **Objective:** Static revenue and expenditure estimates restrict effective policymaking. Moreover, if the model is not properly specified, it might render less reliable results i.e., deviation of expenditure and revenue figures with respect to budget figures. A sophisticated macro-econometric model is going to be developed by this component to estimate the government revenue and expenditure based on the most likely and high-and low-case scenarios for the country's economic growth and other contributing factors. This Macro-econometric forecasting model would help budget preparation and the medium-term Macroeconomic framework (MTMF).
15. **Outcomes:** The full dataset required for the Macroeconomic model is complete. Datasets for four key macro sectors (real, monetary, external, and fiscal) have been collected. It spans 38 years and contains one hundred variables of yearly frequency data on Gross Domestic Product (GDP) and its components from national accounts. This dataset is being used to produce a systematic and robust revenue and expenditure forecast. For example,

the dataset has been used by MEW to generate revenue and expenditure forecasts during April 2020, December 2020, April 2021, December 2021, and April 2022 updates of the MTMF through the Coordination Council meetings.

- 16. Outputs:** An important output under this component is to finalize the requirements of the macro-econometric model. The requirement of the macroeconomic model will finalize the type of model appropriate for Bangladesh. This will lay the foundation based on which the experts will prepare a macro-econometric model suitable for Bangladesh. The macro-econometric model requirement has been finalized, which has been approved by the Senior Secretary, Finance Division, Ministry of Finance. The approved version of the macro-econometric model requirement has been sent to the SPFMS office and the World Bank office respectively.

17. Functional/ Technical activities:

- Communicated with focal persons from relevant public agencies to obtain data for preparing annual report of Cabinet Division on macroeconomic situation; booklet titled "Socioeconomic Progress and Recent Macroeconomic Development in Bangladesh";
- The software required for the Macro econometric Model is approved and communicated.
- Updated the time series database for various macroeconomic variables under four sectors (Real Sector, Fiscal Sector, Monetary Sector, and External Sector), and the updated data is used to prepare a booklet titled "Socioeconomic Progress and Recent Macroeconomic Development in Bangladesh".
- Updated the time series database for various macroeconomic variables under four sectors (Real Sector, Fiscal Sector, Monetary Sector, and External Sector) to finalize the Medium-Term Macroeconomic Framework (MTMF).
- Used the updated data to prepare for the Coordination Council Meeting held on April 2022.
- Comments on Draft Data Sharing Agreement have been received from all relevant ministries/divisions/departments. A validation workshop will be held to finalize the Data Sharing Agreement.
- Continued work on constructing a web-based Macroeconomic database to be used for forecasting.
- Macroeconomic database developed by the Program Implementation Team was used to prepare forecast data for use in the Second Coordination Council Meeting for FY22 held on 17 April 2022.
- Macroeconomic database developed by the Program Implementation Team was used to prepare Medium Term Macro-econometric Policy Statement (MTMPS) and Fiscal year 2022-23 National Budget documents and submitted to the National Parliament during the budget session.

18. Project management activities:

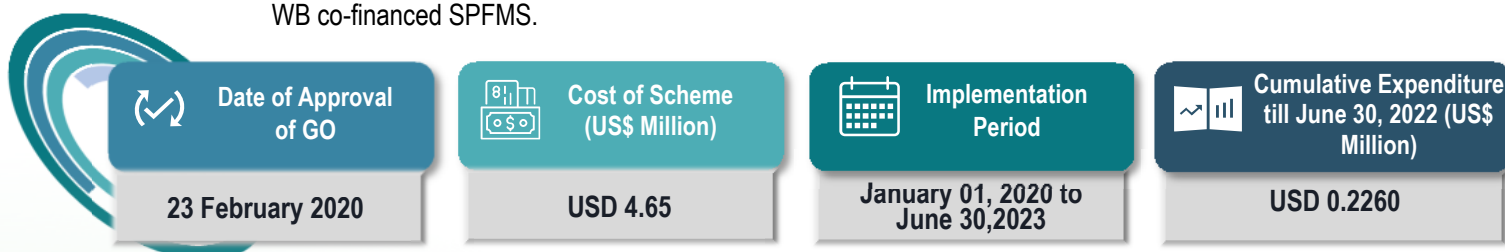
- Finalized the detailed budget for FY 2022-23 for the scheme and sent it to Finance Division;
- Draft Terms of Reference (TOR) have been prepared for consultancy firm/consultant (Econometrics);
- Attended the program evaluation meeting with Price water house Coopers (PwC);
- Finalized annual work plan.
- Arranged regular meetings with the consultants and the official of the Macroeconomic Wing to discuss the collected time series data for ensuring the quality and reliability of data.
- Three desktops and one laptop computer have been purchased and distributed to concerned officials of the Finance Division.
- Enterprise edition of EViews 12 software has been installed in newly purchased computers.
- The process of procurement of office furniture has been continued.
- Program Implementation Team has been reconstituted.
- Conducted consultant recruitment process for vacant posts for component 1: Revenue and Expenditure Forecasting of SPFMS.
- Communicated with various overseas government organizations regarding macro-econometric forecasting models for knowledge sharing was continued.

19. Challenges and mitigations: The continuation of the coronavirus pandemic has greatly affected the implementation of planned activities during the last two quarters. It is expected that the pandemic will continue to affect the implementation of activities in the current year. MEW has planned to utilize virtual means of holding workshops, meetings, and training activities to overcome this situation.

- Due to Government Circular on Austerities, all kinds of foreign training and knowledge sharing visits to foreign countries have been stopped for the time being.
- The normal course of work is hampered due to the unavailability of the full team of consultants for the scheme. Currently, Senior Consultant (Information Technology), Junior Consultant (Statistics), Consultant (Statistics), Consultant (Information Technology), and Junior Consultant (Economics) are working.

20. Projects/schemes contributing to this component:

a. Scheme on 'Improvement of Fiscal Forecasting through Development of Macroeconomic Model': GOB has approved the non-ADP scheme on 'Improvement of Fiscal Forecasting through Development of Macroeconomic Model' of BDT 3,906 lac (US\$ 4.65 million) in February 2020 and has a closing date of 30 June 2023. The scheme is being implemented by the Macroeconomic Wing of the Finance Division under the WB co-financed SPFMS.




b. SPEMP BETF: Sub-tasks- Macro-Fiscal Forecasting and Debt Management: The objective of the Macro-Fiscal Forecasting and Debt Management sub-task is to (i) create a comprehensive macroeconomic dataset, (ii) prepare a macroeconomic forecasting model suitable for Bangladesh (iii) update the debt sustainability analysis and publication of the debt bulletin (iv) building capacity of the government officials work in the MEW and the Treasury and Debt Management Wing (TDMW) of the Finance Division. The Macroeconomic Wing (MEW) has finalized the macroeconomic model requirements after consultation workshops with the relevant stakeholders. Subsequently, the draft macroeconomic model requirement was finalized by the Finance Division. With support from the World Bank, a new standalone model for Bangladesh called the Macro-Fiscal Model (MFMod) was prepared. This is a large-scale macro econometric model where the different sectors of the economy (i.e., real, fiscal and external) are interconnected in cohesive way. In contrast to the previous models, which were mostly static, the variables of the MFMod are interconnected through dynamic macro econometric equations. A second phase of the MFMod training is expected to take place in the coming months. This phase of the training will cover advanced topics on coding with the software EViews. A major advantage of MFMod is that it is an in-house product of the World Bank and the basic structure of the model already existed. Customizing an existing model for Bangladesh is much less costly and quicker than starting from scratch.

21. Next Steps:

- Overseas government organizations, universities, and training institutions have been communicated to arrange foreign training and knowledge-sharing visits.
- Planned to arrange training through virtual mode.
- Procurement of required consultants will be completed soon.
- Training on Introduction to STATA for Macroeconomic Forecasting will be held in FY 2023.

C-2 Domestic Resource Mobilization

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
NBR	3, 4	-	

22. Objective: Domestic revenue mobilization is the key to smooth operation of the government and steady financing for development. Though Bangladesh has been making continuous progress in reducing the tax gap and increasing tax-to-GDP ratio over the last few years, the ratio still falls behind in regional and sub-regional comparisons. A planned approach for domestic revenue mobilization is necessary for utilizing the full revenue potential of the country. Component 2 of the PFM reform program aims at increasing the tax-to-GDP ratio through an improved taxation strategy (Medium-Term Revenue Strategy) and building a modern tax administration through undertaking necessary policy reforms, improving business processes, adopting frontier technologies, and enabling digital transformation. The approach planned under Component 2 will enhance voluntary tax compliance, prevent tax base erosion, reduce compliance cost, and improve taxpayers' behavior in tax compliance, and thereby, enhancing total revenue.

23. Outcomes: The VAT and Supplementary Duty Act, 2012 was enforced in July 2019. VAT is the biggest source of revenue for the NBR followed by income tax and customs duty. The new VAT Act addresses the complexities and provides a modern streamlined VAT system. The most important change was the introduction of four VAT rates including the existing 15 percent. Apart from the standard VAT rate of 15 percent three different VAT rates of 10 percent, 7.5 percent, and 5 percent for specific goods and services have been introduced. Online registration for enlistment became mandatory and as of now the Integrated VAT Automation System (IVAS) system has issued a total of 3,52,989 Business Identification Numbers (BINs) to the VAT payers and 1,630 no of ToT enlistments have been completed. The Integrated VAT Administration System (IVAS) has also initiated the online returns submission process with the Large Taxpayers' Unit (LTU). 2,62,935 returns have been submitted online in June 2022.

24. Outputs:

- The DRM Mapping report has been completed.
- The draft MTRS Delivery Plan has been prepared by the World Bank, with an engagement proposal. The proposal has been forwarded to the concerned authority in NBR for decision.
- As for other MTRS areas, tax policy reform in FY 21-22 has been successfully completed after several rounds of stakeholder consultation, considering tax policy recommendations received from stakeholders in that consultation process, and taking policy guidance from HFM and HPM.
- Initiative has been taken to internally conduct a tax expenditure analysis.
- A 20-member TOT (Training of Trainers) team formed for the training of the new Customs Act, 2020 has completed its training to the Customs & VAT field officials.
- Legal provision has been incorporated in the VAT Act and necessary amendments have been made in the rule to bring the tech giants and the digital platform under the VAT net, i.e. Google, Facebook, and Amazon already registered.
- Drafting of the new income tax act has been completed.
- Printing and publication of different communication materials and broadcasting TVC and social media contents related to EFD, VAT & Income tax compliance for taxpayer awareness are continuing.
- Income Tax and VAT fairs for taxpayer service and outreach are being conducted yearly.
- EFDMS lottery has been introduced.
- Online return filing system has been successfully launched.

- A technology-based e-Tax service center has been established. The service center has been providing tax services to taxpayers all over the country through a telephony system.
- e-TDS system has been launched to manage source tax.

25. Challenges and Mitigations: Separate business automation and lack of system integration among the three wings (Income tax, VAT and Customs) continue to be a source of concern. This limits NBR's ability to best utilize the taxpayer's information in hand. The MTRS will stimulate discussion on how to achieve data integration so that all wings can access the information they need. Introducing a data-driven tax system is the key to combating tax evasion and ensuring better services to taxpayers. Tax administration needs to be digitized. The limited capacity of the NBR in terms of both resources and knowledge is a major challenge in managing digital transformation. IT personnel and coordination shortcomings continue to be a concern. There is a pressing need to consider the issue of sustainability of the IT system. Responding to NBR's demand for urgent technical assistance, two consultants have been engaged by the World Bank to support the VAT Improvement Program (VIP), namely an ICT Consultant and a DRM Adviser. Besides, a consulting firm is supporting NBR, particularly the VAT Improvement Program on automation and simplification agenda on the NBR. [No consultant is working with VIP now. The project is being implemented by NBR personnel with the help of vendor FPT. NBR has started transferring technology as the project will close by 30th June 2021.] However, sustaining the reforms has been a major challenge for NBR over the years, and sustaining the digitization reforms after the closure of the project and/or end of technical assistance will be a major challenge that NBR needs to prepare well for. Looking forward, the MTRS process is expected to help the NBR with a road map to tackle, this challenge, among others. While capacity building and technical assistance support are available from the DP-managed programs (SPEMP & EU TA), NBR does have other equipment and logistics needs. The taxation of digital and virtual economies has become a big challenge for tax administrations across the world. The Fourth Industrial Revolution is transforming the economy of Bangladesh as well, and NBR needs to build the capacity to tax in this digital and virtual environment. NBR has conducted an in-house study to identify policy and administrative challenges of the taxation of digital and virtual economies. A number of measures will be undertaken to ensure that the tax system of the country can keep pace with digital disruption and changing taxation ecology.

26. Projects/schemes contributing to this component:

- National Single Window (NSW):** GOB approved "The Bangladesh Regional Connectivity Project 1: Implement National Single Window and Customs Modernization Plan 2017-2020" costing BDT 58,539 lac (US\$74.1 million) in July 2017 which has a closing date of 31 December 2023. This project is implemented by the NBR. In line with international standards, including the WTO Trade Facilitation Agreement, the Government of Bangladesh has committed to the implementation of a Bangladesh Single Window (BSW) system and the associated reforms and modernization of Customs and other border management agency requirements. Once fully operational, the system will allow traders to submit all import, export and transit information required by Customs and other key regulatory agencies via a single electronic gateway instead of submitting essentially the same information numerous times to different government agencies, many of which still rely heavily on paper-based processing systems.

Progress:

- A shortlist of the bidders for "Initial Selection for Design, Supply, Development, Installation, Configuration, Testing of BSW Software Solution; Integrated Risk Management Solution; Valuation Database Solution and Allied Applications for Customs Department" is submitted to the Head of Procuring Entity (HOPE), for approval.
- Draft Functional and Technical Requirements Specifications have been submitted by the PMQA and are being assessed as well as reviewed by the PIU and World Bank.
- Draft As-Is report is submitted by the PMQA; review is going on.
- Work on the To-Be report is continuing.

- A draft of the Request for Proposal (RFP) is prepared by PMQA; to be reviewed by PIU, and WB.
- Draft of the Functional & Technical (F&T) document, submitted by PMQA, has been finalized after certain inputs/comments/feedback from WB, International Procurement Specialist (IPS), and International Technical Specialist (ITS).
- Finalization of Initial Selection for NBR-RFP-1A package is completed.
- Consultation with the stakeholders is in progress.
- Hiring of vehicles of the package, no NBR-NC6 is completed.
- An initial draft of technical and functional requirements of the NBR-RFP1A Software Package will be submitted in the second 3rd week of January 2022.
- Several training for the PIU, CLPIAs and other stakeholders will be conducted this year.
- RFP Vol- 1 & 2 was finalized and some feedback from World Bank has been incorporated.

b. Bond Management Automation project: GOB has approved “Bond Management automation project 2017-2023” of BDT 9,301.98 lac in July 2017 and has a closing date of 30 June 2023. The program is implemented by the NBR. The aim of this project is the automation of customs bond management to bring full transparency in the system and reduce time and cost of doing business. The automation also aims to protect local industries from the uneven competition of business by preventing illegal entry of goods under duty-free access. Besides, the number of cases pending in the courts, this automation is supporting to reduce along with handling and examining the cases with the automated system.

Progress:

- Notification of Award (NoA) for the package SD-5 i.e., software (Customs Bond Management IT system and integration with ASYCUDA, IBAS, Banks and other related stakeholders) has been issued and accordingly the contract signing has been done with the software consultant in May 2021;
- The software consulting firm has started its work in accordance with the ‘To-be business report’.
- Several important modules, i.e. Bond License Application Module, Bonder Profile and DB Management Module, General Bond Management Module, Lien Bank Portal and Profile Management Module etc, of the Customs Bond Management System have already been developed.
- A domain, cusbond.gov.bd, was purchased for the Customs Bond Automation System (CBMS) and the developed modules have been already deployed in the NBR server.
- Integration with iVAS, e-TIN, BGMEA/BKMEA UD management system, and electronic payment system of Sonali Bank has been completed.
- Several familiarization meetings were conducted at Customs Bond Commissionerate, Dhaka and Customs Bond Commissionerate, Chattogram along with the stakeholders. End user testing of Bond License Application Module was also completed.
- Notification of Award (NoA) for the package GD-6 i.e., the establishment of IT infrastructure along with LAN-WAN has also been issued in May 2021.
- Hardware (Computer, printer, scanner, etc.) for IT infrastructure and establishment of LAN/WAN under procurement package GD-06 has been completed.
- The agreement with the consultant firm, Synesis IT-TTEK JV, has been extended till March 2023 provided that successful completion of all deliverables.
- Procurement activities of Data Migration and Archive System have been initiated in accordance with Public Procurement Rules, 2008.

c. SPEMP BETF: Sub-task- Improve Domestic Revenue Mobilization: The objective of the Domestic Revenue Mobilization sub-tasks is to improve revenue collection in Bangladesh. The technical assistance aims to build capacity of the tax administration, modernize revenue administration into a function-based

organization, and consolidate all ongoing reforms and modernization activities while in parallel supporting the implementation of the new VAT legislation. This work stream includes the following activities:

- The MTRS preparation manifests variable progress, across the three MTRS Pillars. These include: (a) the Bangladesh DRM Reforms Mapping (2010-2020) report that is completed; (b) the technical analyses that is progressing (see tax expenditure); and (c) the key stakeholder consultations has been constrained by COVID -19, to hold the consultations.
- An important pillar for the MTRS is the tax expenditure analysis and revenue forecasting exercise for which the NBR has formed three different committees from the VAT, Income Tax and Customs wings respectively. The Bank conducted two technical workshops on tax expenditures, enabled by the NBR senior management decision to constitute dedicated Committees as a follow-up on the last October 2020 Mission's technical advice.
- The VAT audit functional assessment, for which the Audit Assessment Report, has been delivered. The VAT risk management review, for which risk management guidelines, has also been delivered.
- The VAT Tax Audit and Income Tax Audit training have been completed. In doing so, a tax audit handbook, one each for VAT, and Income-Tax are developed. Subsequently, following comments on the handbook by the VAT officials, the handbook has been updated and translated into Bengali.
- VAT Tax Audit Manual is drafted and reviewed by the National Board of Revenue (NBR), including a translated draft in Bengali.
- The VAT IT Systems Core Function Process Mapping Analysis, is at advanced stages of completion.
- The Interoperability and Usability of IVAS System Evaluation, are at advanced stages of completion.
- The review of the VAT Quality Control of Taxpayer Registry is at the advanced stages of completion.
- The SAP Quality Assurance (QA) training needs assessment has been completed; the training plan is at the advanced stages of completion.
- The Medium-Term Revenue Strategy (MTRS) is expected to also bring together and provide synergy between all the reform initiatives as undertaken by NBR.
- Support NBR to concentrate on developing and implementing a robust control apparatus that would hinge on risk-based audit with a focus on refunds. Support NBR to gradually move to a function-based organization while strengthening coordination and exchange of information with Customs. Strong emphasis is placed on rolling out registration and tax returns modules, e-payment, risk-based audit, taxpayer and business community outreach, and organizational restructuring.

- d. **EU-funded Technical Assistance “Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh” (EUR 10m, 36 months):** The Financing Agreement was signed in June 2019 and the implementation of the programme has started in September 2020. The detailed work plan of EU PFM TA support program has been approved by NBR in May 2021, and the implementation of program has started. The main activities of the program will focus on (i) integrity (internal control), (ii) revenue risk management, (iii) organization and planning; with regards to the components.

Under the EU-funded program, the following progress has been made in the NBR component of the EU PFM TA program:

Progress:

- Online return filing has been introduced.
- A modern e-Tax service center has been established to provide taxpayer services.
- Tax outreach program has been launched.
- A digital transformation workshop has been organized for mapping progress in digital transformation areas and formulating an MIS strategy for income tax.

27. **Next steps:** The Annual Work Plan for FY 23 has outlined activities and steps to move forward with PFM reform. Under the AWP, the following major actions will be initiated:

- Drafting of the Medium-Term Revenue Strategy, conducting tax expenditure analysis and developing revenue forecasting model;

- Capacity development through training;
- Digital transformation of income tax;
- Formulation of new income tax act for collecting tax in the era of the digital and virtual economy;
- Increased taxpayer outreach for better tax compliance.

C-3 Debt Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Debt Management Wing of Finance Division	5, 6, 7	1	●

28. Objective: Treasury and debt management are intrinsically important for Public Financial Management. The efficient use of public resources has become even more necessary in the current context of increasing pressure on the global economy. The efficient management of a country's debt portfolio is critical not only for maintaining macroeconomic stability but also for keeping sharp track of the country's Debt to GDP ratio. In this respect, this component involves the preparation of an MTDS, Debt Sustainability Analysis (DSA), and publication of Debt Bulletin which eventually exhibits the government's commitment to long-term financial planning that will ensure overall macroeconomic stability.

29. Outputs:

- The 2nd Medium-Term Debt Management Strategy (MTDS) of Bangladesh 202 for FY 2021-22 to FY 2023-24 has smoothly been completed with substantial assistance from the World Bank-International Monetary Fund Joint TA mission along with the SPFMS.
- The 1st, 2nd and 3rd issue of "Debt Bulletin" have smoothly been published within the stipulated time frame and available in the website of FD,
- The Database of the national savings scheme has been already completed.
- The NTR data of different ministries/divisions have already been updated in the database.
- A series of workshop programs held from 16-21 May, 25-26 May, and 15-16 June on NTR have been completed as well.

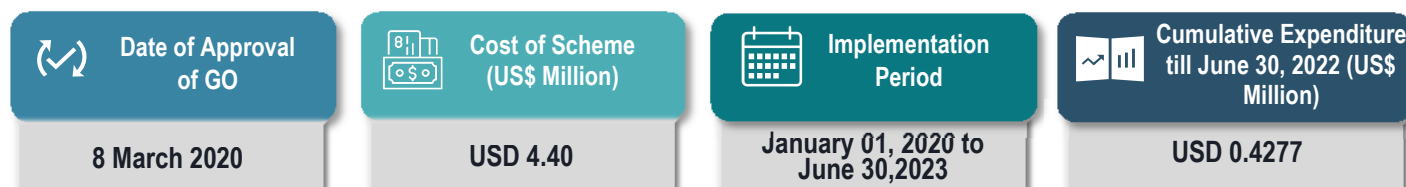
30. Challenges and mitigations: It remain always challenging for all developing nations to meet the government's financial needs in a timely and cost-effective manner, minimizing borrowing costs subject to keeping risks at an acceptable level and supporting the development and functioning of the domestic financial markets. In addition, scheduled exposure visits/ Debt Summit are deferred due to travel restrictions worldwide for the outbreak of a pandemic. With those inevitable grounds, capacity building of the technical personnel within the TDM Wing of FD to finalize the MTDS, DSA, and publication of the Debt Bulletin is very important. More coordination is required to have comprehensive coverage of debt data with an integrated Debt Management and Financial Analysis System (DMFAS) among ERD, FD, and BB.

TDM Wing of FD has been continuing regular meetings with ERD, BB, and other stakeholders to prepare an integrated DMFAS system. The continual effect of the pandemic and the Russia-Ukraine war has become a threat to affect the planned activities in the coming fiscal year as well since the nature of the activities is highly technical and involves hands-on support from international experts. To combat the situation, TDMW introduced and utilized virtual platforms for holding workshops, meetings, and training activities, and the process is expected to continue further.

31. Projects/Schemes contributing to this component:

- Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division":** GOB has approved the non-ADP Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division" of BDT 3,696 lac (US\$ 4.4 million) in March 2020 and has a closing date of 30 June


2023. The program is implemented by the Treasury and Debt Management Wing of the Finance Division under the WB co-financed SPFMS.



- b. **IMF:** IMF has been supporting the capacity-building training sessions on Public Sector Debt Statistics (PSDS), MTDS, DSA, etc.

32. **Next steps:** The MTDS has been approved and circulated on the website. A committee has been formed for arranging a Debt conference. The preparation of the primary debt database is under process and will be finalized after consultation with the stakeholder. The integration of the database with iBAS++ will be developed soon. The training program on DSA will be held in the 2nd quarter of FY 2022-2023. Moreover, workshops on NTR will be scheduled with relevant stakeholders in this financial year.

C-4 Planning and Budget Preparation

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Budget Wing, FD	8, 9, 10	2, 3	

33. **Objective:** Financial planning ensures that public expenditures are planned within the expected availability of resources in the medium term. The Budget Management Committees (BMCs), and Budget Working Groups (BWGs) are set up in Ministries/Divisions/Other Institutions with a view to improving the overall budget preparation and implementation process. BMCs and BWGs play important role in ensuring that the the budget is prepared in line with the mission statement and strategic objectives of the Ministry/Division/Other Institution. The BMC is also assigned with the job of implementation and result monitoring so as to measure performance against the output targets of the Department/Agencies and Key Performance Indicators (KPIs) of the Ministry/Division/Other Institutions set out in the Ministry Budget Framework (MBF). In sum, the BMC and BWG have vital role to ensure maximum value for public money. However, the BMCs and BWGs lack capacity and are not well-resourced to carry out such responsibilities under their wider terms of reference. The BMCs at the ministry level routinely meet to endorse submission of MBF to Finance Division leaving its wider terms of reference largely unfulfilled. Under this scheme, the capacity of the BMCs and BWGs is being strengthened to ensure better coordination of the operating and development budgets, improved budget alignment with development strategy and gender, social and climate considerations, alignment between financial and non-financial (performance) data, efficient fund release procedure, as well as establishing proper linkages between policy priorities with resources.
34. **Outcomes:** To ensure the timely distribution of budget to DDOs from the budget holders a monitoring mechanism has been established via iBAS++. Under this system, the budget release status report can be generated from IBAS++. The report shows the budget amount released to DDOs at a point in time. The budget release status report will contribute to the achievement of SPFMS DLR 3.2. A sample of the report is shown in the table-1. The report allows the budget wing to identify the DDOs who have not received budget and to take corrective measures to enable improved budget utilization.

Table 1: Budget Release Status (Fiscal Year: 2022-23)

Type	Activity	Total Active DDO	Approved Budget (2022-23)	Distribution (Authorization) DDO	Budget Released	% DDO Distribution (Cumulative)	% Budget Released (Cumulative)
11	General activity	29,479	132,69,31,583	21,030	105,57,55,362	71.34	79.56
12	Special Activity*	0	272,83,16,292	(1,898) **	247,11,92,148	0.00	90.58
13	Support Activity	365	12,13,70,544	51	1,66,13,534	13.97	13.69
14	Local Government	856	78,53,970	2	16,72,500	0.23	21.29
21	Non-ADP	73	13,55,08,481	63	1,69,18,244	86.30	12.49
22	ADP	1,477 (3,435) **	246,06,60,902	720	24,33,97,005	48.75	9.89
Total		32,250	678,06,41,772	21,866	380,55,48,793	67.80	56.12

*DDO of Special Activity and General Activity is the same.

**DDO number in the parenthesis is already included in the DDO number of General Activities

35. Outputs:

- Peer Review Guideline 2022 to assess the performance of the BMCs has been finalized after review meetings with line ministries and Divisions. It has been approved by the Senior Secretary, Finance Division.
- Performance scorecard for BMCs of 15% (10 selected Ministries/Divisions) of Ministries/Divisions has been approved and a Government Order (GO) has been issued to conduct peer reviewing of these selected ministries/divisions.
- A meeting on social sector expenditure coverage and calculation methodology was held on 31 May 2022 with PIT members and WB representatives to reconfigure the calculation of social sector spending. Accordingly, data are being collected and assessed.
- A review of the existing fund release procedure has been conducted. Draft recommendations to further improve the fund release procedure have been submitted to the members of the Project Implementation Team (PIT) for their comments.
- Training Strategy and Annual Training Plan 2020-2023 has been approved by Senior Secretary, Finance Division, and is now operational. It reflects the core PFM problem areas and links necessary training and capacity development intervention for the enhancement of efficiencies of BMCs and BWGs.
- Two local training (Training on BC-1 and Introduction to Macro Econometrics: Methods and applications) have been conducted for all/selective ministries to improve the budgeting process and FM leadership.
- One Foreign training on Leadership and Change Management in public sector Organizations: Special Focus on PFM have been conducted in Civil Service College, UK to selected representatives of FD and MDAs.
- Allocation for social sectors (e.g., health sector, education, social protection) has increased (to gradually contribute to increased spending in social sectors as part of DLR 2.3) in the Budget of FY 2022-23. The total allocation and expenditure in the social sector will be calculated following the redefinition of social sector spending. It is pertinent to mention that DLR 2.3 and 2.5 will be reset as per the directions of the Scheme leadership.
- For reference here, a redefined calculation of social sector spending shows that the actual spending in 2018-19 and 2019-20 were 32.42% and 34.15% respectively. This spending stands at approximately 34% in FY 2020-21. Expenditure for FY2021-22 is not yet finalized on IBAS++.

36. Challenges and mitigations: As budget distribution to budget holders has been expedited via iBAS++, the DDOs now receiving the budget online (through iBAS++) immediately after the budget is approved. However, reportedly, there are still some delays in the case of a few directorates in the distribution of budget to the field level. Due to the lack of awareness, DDOs continue to await the Government Order, which details the amount allocated for their office. Most DDOs/project directors are unaware of the new fund release procedures. Moreover, the predictability of funds is one of the main challenges faced at the local level when it comes to budget execution. Training on Strategic Budgeting: Policies, priorities, Resources, and Results was finalized with CSC, UK. The recent restriction on foreign visits of government officials was imposed by the GoB.

Mitigation measures:

- Inclusion of more cost centers in the budget preparation module especially at divisional and district levels.
- Issuance of directives by FD to selected MDAs to ensure the release of budget/fund by 31 July to field offices (whose budgets are under group office code).
- Conduct Awareness workshops for selected MDAs to expedite the timely release of funds (i.e., by 31st July).
- Foreign training will resume upon withdrawal of restrictions on foreign visits.

37. Projects/schemes contributing to this component of the PFM Action Plan:

- a. **Scheme on “Improving the Budget Process through Capacity Development of BMCs and BWGs”:** GOB has approved the non-ADP Scheme on “Improving the Budget Process through Capacity Development of BMCs and BWGs” of BDT 15,414 lac (US\$ 18.3 million) in March 2020 and has a closing date of 30 June 2023. The program is being implemented by the Budget Wing 1 of the Finance Division under the WB co-financed SPFMS.




Date of Approval of GO	Cost of Scheme (US\$ Million)	Implementation Period	Cumulative Expenditure till June 30, 2022 (US\$ Million)
03 August 2020	USD 18.35	January 01, 2020 to June 30, 2023	USD 1.0302

- b. **SPEMP BETF: Subtasks- Budgeting and IFMIS (including PFM Action Plan & Change Management):** The objective of the budgeting tasks work stream is to support the Government efforts in improving the budgeting processes especially by linking better policies, planning, and budgeting. This includes strengthening BMCs that would improve the budget credibility and the linkage between the national strategies and annual budget. Strengthening BMCs will also improve the linkage between the annual budget allocations and the respective annual performance agreements of the selected ministries. Nevertheless, strengthening BMCs will be one contribution to improve the budget credibility, but would also need improved fiscal forecasts through a strengthened dynamic model. For FY18/19 onwards, the new BACS has simplified the planning and budget preparation process. Support provided for the DLI 2 & 3 technical notes that set a foundation of reforms under component 4 of the PFM Action Plan ToRs have been drafted for the recruitment of consultant (s) to develop a scorecard-based peer-review methodology for BMC and prepare a capacity development approach. Policy brief has been drafted on fund release and shared with partners and counterparts.

38. Next steps: A workshop will be conducted for the DDOs of 10 selected (high spending) Ministries/Divisions to discuss the challenges of timely budget distribution and to finalize the policy brief with a time-bound strategy to achieve the target of FY 2022-23. Further improvements in iBAS++ budget execution modules will be made to enable monitoring of the timeliness of fund releases to DDOs/project directors and establish a monitoring mechanism. Peer review of BMCs of selected 10 Ministries/Divisions will be conducted during the FY 2022-23. Training on allocative efficiency for officials of selected Ministries/Divisions will be organized. Moreover, two more foreign training on a) Macro Fiscal Policy: Management, Modelling, Risks, and Budgeting Training program, b) Resources allocation and performance budgeting are primarily selected for foreign training with Civil Service

College, the UK will be organized in due course. In this regard an agreement with CSC, UK will be signed after the withdrawal of government restrictions on foreign visits.

C-5 Public Investment Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Planning Ministry	11, 12 & 13	-	

39. Objective: The Ministry of Planning (MoP) coordinates the approval of development project proposals through various tools of public investment management, such as the National Perspective Plan, Five-Year Plan (FYP), sector strategies, and appraisal of individual project proposals. Given competing pressures by interested stakeholders for each project proposal, it is not easy to prioritize and fully fund a few critical proposals in the Annual Development Program (ADP). Hence, Component 5 comes into play to improve the efficiency of development budget management and the quality of portfolio performance.

40. Outputs:

- Establishment of Public Investment Management Reform (PIM Reform) Wing in the Programming Division of Bangladesh Planning Commission.
- Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) have been developed and validated for two pilot sectors (Power and Energy; & Local Government and Rural Development). The government has issued a circular to use MAF, SAF, SSP, and MYPIP in the project formulation, assessment, appraisal, and approval process of all investment projects for the above-mentioned two pilot sectors.
- Demonstration of using Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) for project assessment and appraisal of new DPPs.
- Started developing a digitized (online) MAF/SAF system to support the use of MAF and SAF by Ministries/Divisions and Sector Divisions of the Bangladesh Planning Commission.
- Programming Division has developed a new database “ADP/RADP Management System (AMS)” under the “Strengthening of Development Budget Management Capability of Programming Division through Establishing a New Digital Database System Project.” Signing an MoU with the Finance Division the AMS has formally established an interface/linkage with the databases of the Finance Division (iBAS++). The AMS will also establish an interface/linkage with other existing databases -such as the IMED (PMIS-Project Management Information System) and ERD (FAMS- Foreign Aid Management System).
- Programming Division has developed the Multi-Year Public Investment Program (MYPIP) module in the AMS. Over the course of preparing RADP 2021-22 and ADP 2022-23, all MDAs under the Local Government and Rural Development (LGRD); & Power and Energy (PE) sectors used the MYPIP module in AMS to provide information on resource requirements for individual projects in the budgeting year and two outer years.
- Based on the 7th Five Year Plan Sector Strategy Paper (SSP) for two pilot sectors was first prepared, approved, and published in 2018. Sector Strategy Paper (SSP) for the Local Government and Rural Development (LGRD) sector updated based on the 8th Five Year Plan has been approved and published. The SSP for the Power and Energy (PE) sector has been updated in line with the 8th Five Year Plan and now it is in the approval process.
- 17 sectors of the ADP have been re-classified to 15 sectors to align ADP with the Five-Year Plan and budget framework. A gazette has been published regarding the sector re-classification of ADP. Annual Development Program (ADP) for the fiscal year 2021-22 and 2022-23 have been prepared on the basis of newly reclassified 15 sectors. The Programming Division has taken initiative in further delineating sector boundaries of ADP.
- PIM Reform Wing of Programming Division prepared draft Public Investment Management (PIM) Reform Program 2022-25. The draft will be consulted with concerned MDAs for improvement and sought approval by competent authorities.

- Programming Division discussed the Concept Note on PIM Guidelines and started preparing draft PIM Guidelines. The draft will be consulted with concerned MDAs for improvement and sought approval by competent authorities.
- Conducted training programs on MAF, SAF, SSP, and MYPIP for concerned officers of the LGRD and PE Sectors.

41. Challenges and mitigations: There is an urgent need to upgrade and continue data management of ADP to improve the efficiency of development budget management systems. To this end, the interface/linkages of the ADP/RADP Management System (AMS) with the databases of the Finance Division (iBAS++) have been formally established in FY2021-22. The next critical steps will be to extend the interface/linkages with databases of IMED (PMIS-Project Management Information System) and ERD (FAMS-Foreign Aid Management System). To ensure the sustainability of the interfacing, training and capacity building for the officials of the Programming Division have been conducted and will be incorporated into the activities in FY2022-23. Also, it is essential to arrange training for concerned officials of all MDAs on AMS.

The new 15-sector classification of ADP is very important to align ADP with the Five-Year Plan, budget framework, and monitoring reports. To consolidate the new sector classification of ADP, the Programming Division will take steps to define the sector boundaries and disseminate the new classification among concerned officers of the Planning Commission and Ministries/Divisions.

42. Projects/schemes contributing to this component:

a. JICA-supported Strengthening Public Investment Management System Project (SPIMS): Programming Division of Bangladesh Planning Commission has been implementing the "Strengthening Public Investment Management System Project (SPIMS)" for BDT 7146.93 Lac (\$ 8.5 million) since 2014 with a closing date of 30 June 2023. During the first four years, JICA provided technical cooperation to the PIM Reform Wing formed in the Programming Division. The SPIMS developed and validated a set of new PIM tools: (1) Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to assess and appraise Development Project Proposal (DPP); and (2) Sector Strategy Paper (SSP) and Multi-Year Public Investment Program (MYPIP) to strengthen linkages between Five Year Plan, ADP, and MTBF. In June 2018, the Government approved the PIM tools, and approved the establishment of the PIM Reform Wing at the Programming Division, showing its high commitment to moving the PIM reform agenda forward. In addition, the use of the PIM tools is officially incorporated in the recently revised "Guidelines for Formulation, Processing, Approval and Revision of Development Projects in the Public Sector, 2022". Moreover, to continue and sustain improvement in the PIM system, PIM Reform Wing will prepare "PIM Guidelines" and "PIM Reform Program 2022-25" with the support of SPIMS, and transfer PIM training programs developed by SPIMS to national training institutions for public officials.

43. Next steps: Activities 11 and 12 under Component 5(PIM) will aim to achieve the following key outcomes in improving PIM: (1) enhancing the interface/linkages of AMS with other databases; (2) consolidating the use of the PIM tools (MAF/SAF/SSP/MYPIP) in two pilot sectors; and (3) strengthening PIM Reform Wing to ensure continuation and sustainability of PIM reform.

(1) Enhancing interface/linkages of AMS with other databases: To further increase efficiency in managing the ADP/RADP in the annual budget cycle, the Programming Division will:

- Establish interface/linkages of the AMS system with the other databases of IMED (PMIS-Project Management Information System) and ERD (FAMS-Foreign Aid Management System).
- Introduce unique project code in the ADP process.
- Continue training activities for officials in all sectors to manage the AMS system, including its MYPIP module and its interface/linkages with the other databases.

(2) Consolidating the use of the PIM tools in two pilot sectors: The Programming Division will undertake the following activities to consolidate the use of the PIM tools in two pilot sectors:

- Support pilot sectors to use MAF and SAF through (a) demonstrating how to use MAF/SAF in the

actual assessment and appraisal process of new DPPs, (b) developing a digitized (online) MAF/SAF system, (c) developing samples and models of Logical Framework Analysis (LFA) and Cost Benefit Analysis (CBA), (d) developing web-based tutorial videos to support the training program, and (e) providing training for officials on MAF/SAF.

- (ii) Support pilot sectors to use SSP and MYPIP in the budget process through (a) providing technical support for MDAs to use SSP/MYPIP in the actual annual budget cycle, (b) preparing Strategic ADP Guidelines to explain how to use SSP/MYPIP, (c) providing training for officials on SSP/MYPIP including the MYPIP module of AMS, and (d) delineating sector boundaries of ADP.
- (iii) Organize a dissemination seminar to raise awareness of the PIM tools among high-level officials of the Government.


(3) Strengthening PIM Reform Wing to ensure continuation and sustainability of PIM reform: To achieve this outcome, the following activities will be undertaken:

- (i) Formulate PIM Guidelines and PIM Reform Program 2022-2025 to guide and manage PIM reform over the medium term. The PIM Guidelines provide an overview of the legal and regulatory framework for PIM, key PIM functions, and the roles and responsibilities of PIM stakeholders, while PIM Reform Program will lay out a roadmap to achieve future PIM system, including a set of key performance indicators to monitor the outcomes and progress of PIM reform.
- (ii) Transfer PIM training programs developed by SPIMS to training institutions of the Government to embed PIM training in the national training programs. To facilitate this process, Training of Trainers (ToT) will be conducted to enhance the pool of human resources for PIM.
- (iii) Prepare a rollout strategy of the PIM tools to the other sectors (other than the pilot sectors).

(4) Using PIM Tools in other sectors: For using PIM tools in other sectors the following activities will be done.

- (i) Extension of Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to other sectors/ministries.
- (ii) Revision of DPP manual and training to ensure full compliance.
- (iii) Cost-Benefit Analysis modeling in project appraisal and selection.

C-6 Public Sector Performance Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Cabinet Division	14 - 17	-	

44. Objective: Annual Performance Agreement (APA), developed by the Government of Bangladesh, is a written commitment of works by a ministry/division, directorate, or field-level office for a specific financial year (FY). The purposes of introducing APA were to ensure transparency and accountability in government offices, to enhance organizational efficiency, and to focus more on achieving results rather than processes. APA was first introduced in 2014-15 FY in 48 ministries/divisions. Now, all Ministries/ Divisions, Directorates/Agencies, and most of the field level offices (MDA) have come under the APA system. At the Ministry/Division level, APA is signed between the Cabinet Secretary and the Senior Secretary/Secretary of the respective Ministry/Division. In other offices, APA is signed between the head of the subordinate office and higher offices. From 2021-22 FY, work plans of five good governance tools of the government (NIS, GRS, Citizen's Charter, RTI, and E-governance & Innovation) have been integrated into the APA. Therefore, APA has become a complete tool to evaluate every type of performance activity of a government office. The Coordination and Reforms Unit (CRU) of the Cabinet Division oversees the implementation of APA.

The Cabinet Division is implementing Component 6 of the PFM Action Plan. The objective of component 6 of the PFM Action Plan is to improve the APAs of MDAs so that performance can be measured and evaluated properly.

45. Outcomes: The expected outcome of Component 6 is to improve the government performance management system by enhancing the capacity of the MDAs as well as the CRU of the Cabinet Division.

46. Outputs:

- Training/workshops (Total: 26) arranged for government officials on APA preparation, monitoring, and evaluation.
- Prepared APA evaluation guidelines for field administration offices on 02 March 2022.
- Arranged a workshop on APA in Sylhet division with divisional level offices on 13 April 2022.
- Arranged 2 (two) meetings of the Technical Committee on Government Performance (TCGP) on 23 February and 12 June 2022. And 2 (two) meetings of the National Committee on Government Performance (NCGP) on 20 March and 21 June 2022.
- Published and distributed APA Guideline 2022-23 among different ministries/divisions and their field level offices on 29 March 2022.
- Consultant prepared draft model APAs for selected ministries/divisions.
- Draft ToR is prepared on 17 February 2022 for the appointment of the researcher.
- Feedback provided on Half-Yearly progress of APAs from 23-27 January 2022.
- Selection of a vendor to prepare APAMS software (3rd version) is completed. Notification of Award (NoA) will be issued soon.
- Location selection and arrangements of study tours/ exchange programs are under process.
- Arranged APA signing ceremony of ministries/divisions with the virtual presence of HPM on 03 July 2022.
- Awarded top 10 best performing ministries/divisions as per APA implementation performance for the FY 2020-21 on 03 July 2022.
- Participated in the '2nd Biennial Pan-Commonwealth Heads of Public Service Meeting on Frontiers of Performance Management' on 07 June 2022.
- Arranged a workshop on APA with all senior secretaries/secretaries on 18 June 2022.
- Prepared APA evaluation guideline on 02 March 2022.
- Ensured publication of APA evaluation reports 2020-21 on respective websites of the government offices
- Consultant appointed for situational analysis of the APA process to ensure greater openness and transparency of the APA process on 27 February 2022.
- Finalized APAs of 52 ministries/divisions through a consultancy process from 22-31 May 2022.
- Published and distributed flyers/ trifold about the success and achievements of APA in March 2022.
- Published a book on an overview of the performances of 52 Ministries/Divisions in June 2022.

47. Challenges and mitigations: The capacity of the MDAs need to be enhanced for producing better APA and accelerating implementation. Maintaining records and providing appropriate proof for evaluating ministries'/divisions' overall performance is still a challenge. To overcome this challenge, one needs to follow the evaluation guideline and proper training is a must. Communication and understanding gaps among APA signing higher and subordinate offices also need to be reduced. For this, regular training of officials and consultation among stakeholders is essential. Awareness building programs at field level offices will contribute to improving APAs of field level offices. Intra/inter-ministerial coordination issues also require special attention. Close inter-relation between the Cabinet Division and the Finance Division on enhancing government performance will also contribute to enhancing the connection between performance and public financial management.


48. Projects/schemes contributing to this component:

- a. **Strengthening Government Performance Management:** A Performance Rewards and Sanctions Study and a stakeholder analysis was completed. The objective of the study is to recommend improvements in the design of the Government's Performance Management System (GPMS) to boost performance and, ultimately, the productivity of public service. The concept note for this subtask has been updated. The total cost of the proposed activities presented in the table below is estimated at \$1 million. The following activities are ongoing:

- Activity 1- Situational analysis of the APAs of selected ministry/division/ department/field level offices to understand gaps and way forwards.
- Activity 2 - Based on the findings of the above-mentioned analysis, develop 'APA Lab Guidelines' and 'Guideline for Capacity Building Training'
- Activity 3 - Arrange APA Labs for selected ministry/division/department/field level offices.
- Activity 4 – Capacity building training on preparation, monitoring, and evaluation of APA
- Activity 5– Exchange programs abroad, international workshop, and capacity building of the Reform Wing of the CD.
- Activity 6 – Research/study/survey on the impacts of APA to identify strengths, gaps, and way forwards.

49. Next steps: Design a project for supporting the APA process. Initiatives will also be taken to address the above-mentioned challenges.

C-7 iBAS++/BACS Implementation

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
iBAS++ Project Unit, FD	18 - 25	4, 8	

50. Objective: For effective budget preparation, budget execution and accounting, a centralized and internet-based GFMS (locally called iBAS++) has been developed. The new 56-digit Budget & Accounting Classification System (BACS), conforming to international standards, was developed. Despite the rollout of iBAS++, several manual processes still exist in the accounts offices and there are manual registers and records. In this respect, Component 7 addresses the extension of iBAS++ development and the implementation team develop new features of the system and rollouts to the DDOs, and organizations outside the central government. This will contribute to improving the timeliness of the compilation of government-wide consolidated financial reports.

51. Outcomes: Around 1.3 million employees (185 thousand civil officers, 822 thousand civil staff, 265 thousand defense officers and staff) and 807 thousand pensioners and some suppliers along with 270.26 million beneficiaries of social safety net programs are being paid through EFT. In addition, around 400 thousand government primary school teachers are getting salaries through the EFT system. This ensures the timeliness of payments and reduces the risk of fund diversions.

Introduction and rollout of the Automated Challan System (ACS) allow citizens to deposit income tax, VAT, passport fee, land development tax, and other revenues through OTC (over the counter), debit/credit card, online banking, and mobile banking. In 2022 (January-June), around Tk.38,843 billion has been deposited through A-Challan System. Implementation of this system ensures cash deposit in BB on the same day when any receipt is collected. This improves the cash management and reconciliation process between BB, CGA, and relevant institutions.

52. Outputs:

- IT Security gap assessment has been completed and a road map to strengthen the IT security system has also been finalized. 14 security guidelines and 13 Procedures for implementing the Information Security Management System of iBAS++ have been approved and the requirements and controls as depicted in those guidelines are being implemented.
- A functional gap analysis report on the iBAS++ and stock take of payroll, pension, and GPF, and implementation roadmap for full-fledged IFMIS has been submitted by PwC. Several workshops have been accomplished and an Implementation Roadmap has been prepared.
- To strengthen the security of iBAS++ and avoid fiduciary risk, an access provisioning process in iBAS++ with distinct workflows has been developed and will be implemented soon. Workflows of Access revocation and

access rights changes have been submitted to CGA and got its approval with some suggestions to be incorporated, which is in the process of implementation.

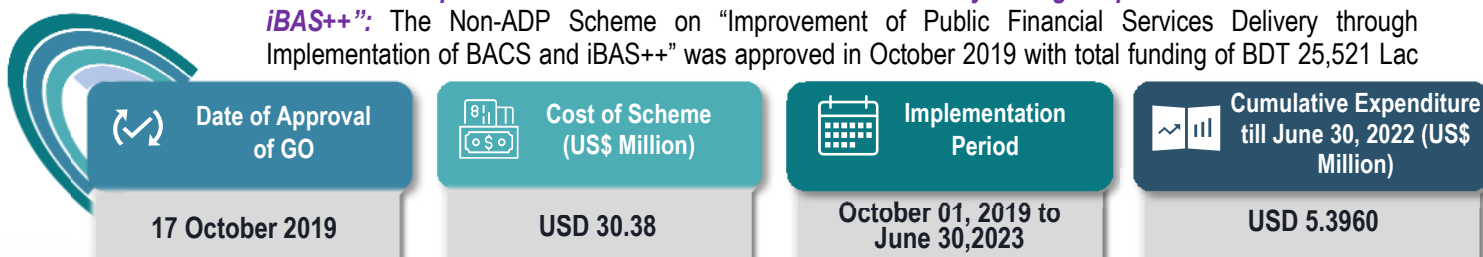
- ISO 27001:2013 Certification: ISMS (Information Security Management System) is a holistic approach to managing information security – confidentiality, integrity, and availability of information assets. ISMS, in line with the ISO 27001:2013 requirements, has been progressively established across the iBAS++ operations. Mandatory documents such as ISMS Scope, ISMS Manual, Guideline (Policy), and Procedure have been finalized and approved by Finance Division. 60% control requirements have already been established. Required software and security equipment have been procured. Implementation of other control objectives is in progress.
- Full-fledged Expenditure and payment modules have been developed and piloted in SPFMS Program.
- Interfaces between iBAS++ and other GOB systems like AMS (ADP/RADP Management System) and e-GP development have been completed and e-GP technical testing is in progress.
- Technical specification has been prepared for establishing interfaces with Core Banking Systems of 10(Ten) nationalized commercial banks (NCBs) for house loan subsidy payment for public university teachers and employees. Auto calculation of loan repayment and subsidy of House loans through the Banking System has been incorporated in iBAS++ and implemented successfully.
- API with NBR systems such as e-return, e-TDS, and iVAS has been established. API between ASYCUDA and iBAS++ will be established soon.
- To collect comprehensive and detailed information on special bank accounts outside of TSA, a sub-module of iBAS++ has been developed. A time-bound work plan has been prepared for collecting Bank Account information and is being implemented hopefully, within June 2023 the stock take will be completed.
- New sub-module has been developed for budget estimation entry by the field offices under the Budget Preparation module. Almost 670 field offices including Hospitals and Primary Education offices up to the district level have submitted their own budget in iBAS++.
- Budget of Bangladesh Railway is being prepared by using new BACS. Among 155 DDO level offices, 117 had the administrative sanction and prepared a detailed budget by using the budget preparation module of iBAS++ from FY 2022-23. All employees of BR are now getting their salary by EFT.
- Personal Ledger (PL) Account sub-module was rolled out in 2020. In FY 2023 from January-June 5 organizations (ABs and SOEs) namely Gazipur Development Authority, Dhaka South City Corporation, Dhaka North City Corporation, Ashuganj Power Station Company Ltd. (APSCL), Bangladesh Investment Development Authority (BIDA) and two projects of them are using this sub-module. At present 32 ABs and 75 projects of those organizations are using this module, which strengthens TSA and enhance cash management, grants, and loan provided by GoB.
- Service stage functionalities (PRL, Attachment, Deputation, Leave, Service extension, Suspension) of employee management have been incorporated in iBAS++. All historical data entry has been accomplished and the service statement of an employee is being auto-generated in the iBAS++ system.
- All functionalities related to pay and allowances of defense officers and staff have been incorporated in iBAS++. All defense officials are now getting their pay and allowances by EFT.
- iBAS++ module for SAEs has been successfully piloted at the Post office. At GPO and Sadarghat Head post offices, terms of salary payment, online pay bill submission, and payment by EFT have been piloted successfully.
- Annual Budget execution report is published on the FD official website from FY 2018-19.
- Automated Challan system for the collection of revenues has been rolled out in 50 scheduled banks. The system has included 115 types of fees and all kinds of taxes.
- Almost 5,782 government officials have been trained from January-June 2022.
- Training of Trainers (ToT) has been provided in Accounting Module, Payment Expenditure Module, Postal Module, and Budget Preparation Module to 250 participants.
- 16 workshops have been conducted on various topics among 745 participants.
- The beneficiary allowances under various social safety net programs (old age allowance, widow allowance, honorarium of valiant freedom fighters, maternity allowance, all education stipend; allowances to the backward

classes such as Dalits, Harijans, Vedas, etc.) are being delivered directly to their bank or mobile account through G2P. During January-June 2022, more than Tk-12,603.44 crore has been distributed through more than 5.64 crore EFT in this way. Implementation of the Single Registry System (SRS) is underway to modernize the selection of beneficiaries under social safety net programs and to improve transparency and management in the selection system.

53. Challenges and mitigations: The overall security environment of the iBAS++ application has been assessed against international standards and good practices and several improvements have been agreed upon. The work is underway to make those improvements. The rollout of the Payment and Expenditure Module for submitting all kinds of bills including vendor bills is also a challenge in terms of providing training and technical support to more than 30,000 officers (implying more than a hundred thousand users). A detailed stock takes of special Bank Accounts outside the TSA is a challenging task considering the spread of institutions in different sectors and differences in their governance. Online training, video tutorial, and automated support system utilizing artificial intelligence are in active consideration. To secure the transaction process, bill submission by DDOs to Accounts Office and sending electronic advice and EFT order to BB- the application of digital signature is sought from CGA. Implementing Digital Signatures by all DDOs and Account Offices is a challenge.

54. Projects/schemes contributing to this component:

- a. Scheme on “Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++”:** The Non-ADP Scheme on “Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++” was approved in October 2019 with total funding of BDT 25,521 Lac



(US\$ 30.38 million) and has a closing date of 30 June 2023. The program is being implemented by the Finance Division under the WB co-financed SPFMS.

- b. SPEMP BETF: Subtasks- Budgeting and IFMIS (including PFM Action Plan & Change Management):** The objective of the budgeting tasks workstream is to support the Government efforts in improving the budgeting processes especially by linking better policies, planning, and budgeting. This includes strengthening BMCs that would improve the budget credibility and the linkage between the national strategies and the annual budget. Strengthening BMCs will also improve the linkage between the annual budget allocations and the respective annual performance agreements of the selected ministries. Nevertheless, strengthening BMCs will be one contribution to improving the budget credibility, but would also need improved fiscal forecasts through a strengthened dynamic model. For FY18/19 onwards, the new BACS has simplified the planning and budget preparation process. Support provided for the DLI 2 & 3 technical notes that set a foundation of reforms under component 4 of the PFM Action Plan ToRs has been drafted for the recruitment of consultant (s) to develop a scorecard-based peer-review methodology for BMC and prepare a capacity development approach. A policy brief has been drafted on fund release and shared with partners and counterparts.
- c. SPEMP BETF: Sub-tasks-Budget and Accounting Classification System (BACS) and Integrated Budget and Accounting System (iBAS++) including Change Management:** This sub-task will especially support the implementation of components related to budgeting, iBAS++, and change management.
- Activity-1: BACS training for effective use of iBAS ++:** 2,634 officers trained on BACS/iBAS++ to date. The FY18-19 and FY19-20 budget that was prepared based on the new BACS benefitted from the training supported by the BETF. Training of 100 master trainers for BACS training completed. A group of 50 master trainers from the pool of 100 was selected through a 4-day training course and assessment mechanism (6 officials were kept on a waiting list). In the first training phase, 1,000 focal point officers in 40 batches were trained to understand the principles and practices of the new BACS. A pedagogy training trainers' workshop was also organized. The next round of training will guide end-users particularly in processing transactions in

iBAS++ with the new BACS and generating user-defined budget execution reports for decision-making and publication to improve transparency in the use of public funds. In this regard, special attention will be paid to Officials from Chief Accounts Office (CAOs), District Accounts and Finance Office (DAFOs), and Upazilla Accounts Office (UAOs) who have responsibility for maintaining accounts and preparing financial reports (scale-up).


- **Activity 2: iBAS++ functionality assessments covering:** PwC provided technical assistance to FD for implementation of the three-track roadmap to secure iBAS++ in line with International Standards Organization (ISO) 27001:2013 Information Security Management Services (ISMS) Certification. With only 30 percent of the overall required processes and controls implemented, iBAS++ is not yet in a state of readiness to invite an accredited ISO 27001 Certifying Authority. iBAS++ functional gap assessment (including payroll, pension, and EFT) and implementation roadmap for a full-fledged IFMIS submitted in October 2021 after active involvement of the User Group.
- **Activity 3: PFM Reforms Action Plan and Change Management**
 - The BETF support was provided to prepare and achieve a consensus on a comprehensive PFM Action Plan with an adequately elaborated change management approach. The PFM Action Plan, approved by the Minister of Finance, was deeply informed by a political economy desk study undertaken
 - The government has agreed to a two-tier governance structure, responsible for the overall PFM Action Plan implementation, with strong attention to change management. PECT and 13 PITs have been established
 - The IPF has been seen as the learning hub for PFM reform. A self-assessment of IPF was conducted and a high-level roadmap was drawn up to become a knowledge hub for reform. A dedicated research coordinator has been recruited.
 - For Implementation Coaching, regular training and onboarding assistance has been provided. Recently the evaluation guideline and format to assess the performance of implementation support consultants were also completed
 - With support from the SPEMP BETF, a consortium of Chartered Institute of Public Finance and Accountancy (CIPFA) and AARC Ltd. has supported the IPF in achieving three fundamental objectives: (i) the development of a PFM Competency Framework; (ii) a training needs assessment (TNA) and; (iii) a Code of Conduct for PFM professionals.
 - A pocketbook entitled “How Bangladesh Manages its Public Money” has been drafted to facilitate wider communication of the PFM Action Plan. A more systematic Comms Strategy development process has started.
 - PFM Action Plan Implementation Guideline has been developed that contains a comprehensive framework for the program M&E among other important guidance.
 - Field Inspections protocol ‘How-to-Guide’ developed.

55. Next Steps:

- Functionality Gap Analysis reports on iBAS++ along with an improvement plan have been submitted by PwC. The enhancement plan with more functionalities and coverage of iBAS++ to make it a full-fledged IFMIS needs to be implemented in line with the PFM Action plans.
- The iBAS++ program team is mindful of the challenge of employee frequent transfer and recognizes that continuous training on BACS and iBAS++ should be pursued as a mitigation strategy.
- Development of the interface between iBAS++ and e-GP of CPTU by this year.
- Rollout of the Expenditure and Payment Module for submission of online supply, service, and procurement bills in all DDO offices for online bill submission.
- Implementation of Digital signature in priority and risky transactions.
- Implementation of EFT in all bills other than pay bills.
- Develop an agreed access provisioning, revoking, and alteration procedure for all users of iBAS++ i.e., Budget users, accounting users, backend and administrative users, and the users with privileged access rights, and implement the system across the government.

- To ensure information security of iBAS++, implementation of ISMS across iBAS++ operations need to be completed and monitored regularly. Achieving ISO 27001:2013 by this year.
- Enhancement of the data exchange facilities with Bangladesh Bank's core banking system to get real-time TSA data.
- Assess a sample group of users if they can generate budget execution reports and use them for management decisions and why the use is low.
- A detailed stock takes of all bank accounts held by all MDAs and SOEs outside TSA, including special accounts, EBFs, and donor funded projects (special accounts) will be completed.
- Completion of the stock-take of special accounts and Extra Budgetary Funds (EBFs) (including an assessment of the number and amounts held in these accounts and the rationale why these are needed to be kept outside the TSA).
- Completion of data entry of the information of human resources according to approved organograms of all the organizations under a budgetary central government.
- Rollout of SAE Railway module in Bangladesh Railway.
- Incorporate all services in ACS and full rollout of the same.
- Improvement of Help Desk system by acquiring an NLP-based IT system.
- Develop a module to inventory, value, and register fixed assets.
- Document operating procedures and improve/automate processes to support iBAS++ operations.
- Introduce commitment controls for cash management and strengthen Treasury Single Account (TSA).

C-8 Pension Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Controller General of Accounts, FD	26, 28	5	

56. Objective: Pension processing is cumbersome for both the Government of Bangladesh (GOB) and the pensioners. There is an urgent need to modernize the system through (i) the establishment of a dedicated pension office (ii) the use of electronic funds transfer (EFT) and (iii) strengthened accounting and monitoring systems by linking with (iBAS++). This component seeks to streamline pension processing and payment system by undertaking immediate priority and interdependent actions which are necessary for improved service delivery concerning civil servant pension. The civil servants will become the direct beneficiary of these reform initiatives. Based on Financial reporting, Accounting and Reporting allow the government to keep records of the funds being used by the different entities and to have financial information for supporting budget implementation decision-making. In the latest PEFA assessment, Bangladesh received a score of D+ (on a scale of A to D, where A is the highest) for PI-29, annual financial reports. The reasons behind such low scores are that reports do not allow for revenue comparisons with the budget, they are based on a combination of national and international standards, and they are submitted for external audit more than 2 years after fiscal year-end. Hence, Component 8 in the PFM action plan focuses on improving the quality and timeliness of Government-wide in-year and year-end reporting and instituting a modern internal audit function.

57. Outcomes:

- With the establishment of the dedicated pension management office, the Chief Accounts and Finance Officer, Pension and Fund Management (CAFO-P&FM) all pensioners have come under a uniform system. Pensioners' payment through EFT has reduced pensioners' time & cost to get a monthly pension. They can withdraw the pension from their own bank accounts/ATMs at their convenience.
- All the new pensioners categorized have been linked to the employee/payroll database and their monthly pension and allowances are paid through EFT from the first month of their retirement.
- All categories' Pensioners are now in EFT coverage under direct control and supervision of CAFO P&FM.
- Government-wide pension reports are now produced from the iBAS++ system.

- In order to set up a subsidiary ledger for GPF payments, linked to the budget execution modules, and enable centralized processing of GP Funds transactions and recording of balances, the iBAS++ system requirements are determined. Thus, the GPF functionalities of iBAS++ have been improved.
- Government accounting policies and standards are compliant with international best practices, IPSAS-Cash.
- Credible (quality and timely) and acceptable (IPSAS-Cash compliant) Annual Financial Statements (Finance Accounts and Appropriation Accounts) automatically generated from iBAS++.
- Government-wide in-year quality reports are generated in a timely manner from iBAS++.
- Create an automated accounting environment for better asset and liability management.
- Policy makers and executives can take informed decisions by using iBAS++ generated financial and other reports.
- Develop HR with knowledge and skills necessary for an automated accounting environment and IPSAS-compliant accounting system.

58. Outputs:

- A joint survey has been completed with CAFO-P&FM to establish a reliable baseline of pension backlog consisting of representative sampling. A report will be produced to disseminate the findings to the concerned stakeholders.
- As a part of the development of comprehensive communication and change management strategy in order to disseminate new development, a Flyer/Pamphlet has been produced
- Face detection App for Pensioner named Pensioner Verification is developed and operational (is available in Google Play Store).
- Develop an integrated mechanism between Payroll and Pension Module to deactivate an employee automatically after entering in Pension.
- Operational Manual (Draft) for Pay-Points has been submitted for finalization, and one workshop was held. The manual will be finalized after further workshop(s).
- A link for some required information such as Length of Service, Nominee Info, Bank Info, and Pay-fixation to calculate Gratuity, monthly pension, and allowances has been developed.
- After having a discussion with PIT, the draft Pension Manual is divided into two user-specific manuals named Operational Manual for Pay-Points and Pension Manual for Executive. And, necessary modifications have been incorporated in the Operation Manual as per the requirements.
- Online training on the newly developed Pension Module for all DCA, CAFO, DFAO, and UAO have been arranged.
- Awareness campaign/Workshops/Seminars/webinars for the pensioners.
- A report has been developed to identify the expected number of pensioners at a certain time in the future. This report shows the expected date of retirement, gratuity amount monthly pension, and allowances of a pensioner. These data are retrieved from the employee /payroll database.
- All BTCL pensioners are now under EFT coverage.
- Implementation of GPF Module in CGDF and ADG (Finance), Bangladesh Railway.
- GPF Operation Manual for Pay-point.
- BGB Personnel GPF Opening Balance Entry and Approval through iBAS++ System automatically.
- Mechanism for GPF Subsidiary Ledger Debit in case of a deceased employee

- Linking GPF Account Slip with CAFO/Pension and Fund Management website for displaying GPF information



Figure 7: Opening Ceremony of IPSAS Certification Course

- Comprehensive GPF Status Report has been developed.
- PL Account (Ration) Management has been developed with the necessary Ledger and Report
- Subsidiary ledger of Gazetted officer and staff is being created in iBAS++.
- Online Account Opening/Nominee Change option introduced
- Control Ledger at Central Level, Pay-point level (at CAFO-P&FM) are done.
- Reports for GPF monitoring have been developed.
- IPSAS-Cash compliant formats for Finance and Appropriation Accounts have been approved by the President and the CAG respectively. The new formats have already addressed the above-mentioned issues.
- Finance Accounts for FY 2018-19 generated from the iBAS++ system in the new format. The completeness and accuracy of data are being examined.
- Appropriation Accounts (Civil) are available in the iBAS++ system in the new format for FY2018-19, FY 2019-20, and FY 2020-21.
- Monitoring reports to examine the accuracy and completeness of Appropriation Accounts are available in iBAS++ Accounting Module.
- IPSAS compliant format for Appropriation Accounts (Defence) has been submitted to OCAG for approval.
- Trial balance at GOB level, Ministry level, and pay point level has been prepared to check the primary accuracy of accounts and available following BACS from FY 2018-19.
- Data completeness and accuracy were examined for FY 2015-16 to FY 2019-20 (five years) and the Green iBAS database, iBAS COA1 database, and iBAS++ database was updated.
- 10 reports have been developed for DDOs and are available in the Budget Execution Module of iBAS++.
- 2 reports have been developed for FD and are available on the Finance Division website.
- Clearance processes for advance/suspense accounts reviewed and bottlenecks identified.
- Month-end and year-end procedures reviewed and suggested updates shared with the BACS team.
- IPSAS Gap Analysis reports (Considering current context & National Standards) with necessary recommendations submitted to the CGA office.

- A COA Handbook providing explanations of economic codes incorporating definitions, examples, exceptions, and legal references has been prepared to facilitate the proper recording of transactions.
- GFS report backlog from FY 2016-17 to FY 2020-21 (5 years) has been submitted and accepted by IMF.
- GFS report for FY 2019-20 submitted to IMF.
- System Requirement Specifications (SRS) for automation of GFS reports (quarterly and annually) provided to BACS Scheme for deployment in iBAS++.
- CGA to submit GFS for FY 2019-20 & FY 2020-21 to IMF.
- Draft GFS Handbook prepared and discussed during IMF Mission in February 2022. Submitted to NPD for finalization.
- GFS Data Revision Policy developed and accepted during IMF mission. Submitted to NPD for finalization.
- Organize a training program on GFS with the help of IMF by September 2022.
- COA Manual developed and Discrepancies in BACS identified.
- IPSAS certification program ongoing.

59. Challenges and mitigations:




- The COVID-19 pandemic gave rise to significant delays and postponement of many of the planned activities in July–December 2020 and this situation continued up to March 2022. Due to the COVID-19 Pandemic situation, a physical workshop/seminar with pensioners could not be arranged.
- The physical presence of pensioners requires once a year for life verification. It is a bottleneck especially when the pensioner becomes not available to present at the account's offices due to illness, living far away/abroad, or other reasons. To mitigate the challenge of the physical presence of the pensioner, the implementation of face recognition through a mobile application is in process. The program is facing implementation challenges as an experienced vendor in such a field is very limited. As a result, the pensioner's NID is not automatically deactivated from the payroll database as there might be some pending claims of the pensioner as an employee such as GPF Final Payment. CGA will send a letter to Finance Division requesting to issue an order to settle GPF's Final payment prior to the Gratuity payment.
- For GPF balance update subscription entry is made for the months prior to DDO module enrolment in iBAS++. Correction for Erroneous entry of advance withdrawal for the months prior to DDO module enrolment in iBAS++ is time-consuming.
- Generation of Control ledger at Central (CAFO-P&FM) level takes too much time as closing balances of GPF are neither stored at an individual level or Pay-point level. Closing balances are generated by calculating each individual opening balances, subscription/refund, withdrawal, and interest. Redesigning of database storing modality is required.
- SAEs continue to play a significant role in Bangladesh's public sector but have substantial challenges in financial reporting. To improve the quality and timeliness of Government-wide in-year and year-end reporting, central consolidation with SAEs and extra-budgetary funds is a challenge. Other specific issues are:
 - During FY2015-16 to FY2018-19 three versions of iBAS++ were introduced, i.e., Green iBAS (COA1 and intranet-based), iBAS (COA1 and internet-based), and iBAS++ (BACS and internet-based). Data migration among these three versions and mapping of COA1 to BACS need improvement.
 - Transaction recording logic of iBAS++ Accounting Module needs to be revised to match BACS and IPSAS-Cash requirements.
 - Bangladesh Post Office, Defence Services, Bangladesh Railway, SAEs, and development projects need to be fully integrated within the iBAS++ system.
 - General Ledger Accounts, control ledgers, and personal ledgers need to be assessed and redesigned in iBAS++ for different segments of BACS.
 - Improve reconciliation process with Sonali Bank, executive offices, ERD, NSD, T&DMW, and Finance Division.
 - Present business Process of iBAS++ Accounting Module will need to be updated to address accounting principles and database architecture of the iBAS++ system.

- New functions and sub-systems are being introduced in the iBAS++ system regularly. Month and year-end procedures need to be redesigned with role assignments and updated in accordance with these changes.
- Absence of IPSAS-Cash-based accounting policy for BCG.
- Lack of adequate knowledge about IPSAS-Cash and other IPSASs requirements.

60. Projects/schemes contributing to this component:

- a. **Scheme on “Improving Pension Management System and Quality and Timeliness of Financial Reporting”:** The non-ADP scheme on “Improving Pension Management System and Quality and Timeliness of Financial Reporting” was approved in October 2019 with total funding of BDT10,164 lac (US\$12.1 million) and has a closing date of 30 June 2023. The program is implemented by the CGA of the Finance Division under the WB co-financed SPFMS.



 Date of Approval of GO	 Cost of Scheme (US\$ Million)	 Implementation Period	 Cumulative Expenditure till June 30, 2022 (US\$ Million)
03 August 2020	USD 12.10	January 01, 2020 to June 30, 2023	USD 1.6303


- b. **SPEMP BETF support on Pension Management:** SPEMP BETF has been supporting the implementation of activity 26 of the PFM Action Plan, “Create a well-functioning central pension Cell and resolve the backlog of pension cases”.

61. Next steps:

- Finalization of Draft Pension Manual (Operational Manual for Pay-Points).
- Finalization of Draft Pension Manual (Manual for Executive).
- Arrange workshops on the Operational Manual.
- Arrange workshops on Manual for Executive.
- Develop a data capturing mechanism using Biometric device(s) linked with NID Database for streamlining the pensioner database and generating e-PPO for pensioners.
- In order to ease the life verification process and update the pensioner database, develop an image capturing mechanism using the webcam.
- System-generated monitoring tool will be incorporated in Pension Module to identify the backlog cases
- A joint survey report will be produced to disseminate the findings regarding Pension Backlog to the concerned stakeholders.
- Suggestions for revising existing provisions of Rules and Regulations conforming with changing scenario
- A Communication Strategy Paper/Handbook.
- Training/awareness program for the Executive Departments
- Advertisement in newspaper / electronic media/ rally/flyer/pamphlet etc.
- Awareness campaign/workshops/seminars/webinars for the pensioners.
- GPF Module will be implemented fully for CGDF and ADG (Finance), Bangladesh Railway.
- Arranging further workshops to finalize GPF Operation Manual after incorporating recommendations and suggestions
- Linking iBAS++ generated Sub-ledger with CAFO, Pension and Fund Management Website.
- Online Final Payment Authority request and approval (from Executive end directly to accounts office) for GPF final payment will be done
- Suggestions for revising existing provisions of GPF Rules and Regulations (GPF Rules 1979) conforming with changing scenarios.
- Develop a business process for ensuring an audit trail of individual balances and balances included in the annual report.
- Develop a pay-pointwise yearly report for calculated profit amount.

- Develop a comprehensive GPF Advance Information Report which reflects the number of total and current installments.
- Develop a final payment eligibility report.
- Creation of Individual Ledger for Contractors' Deposit.
- Creation of Land Acquisition Register.
- Develop GPF Application Trackers on a weekly basis.
- Develop an employee query management mechanism for GPF.
- Develop a draft IPSAS Cash compliant accounting policy for BCG and organize a workshop on the draft accounting policy. Finalize the accounting policy by December 2022.
- Develop a draft IPSAS cash-compliant Accounts Code for BCG.
- Update of BACS CoA manual.
- Organize a workshop on drafting accounts code.
- Finalize and present the accounts code for BCG for approval by February 2023.
- Finalize handbook on GFS and Revision Policy.
- Submission of annual GFS data to IMF on a regular basis.
- Develop training manual and training materials and organize In-house ToT on IPSAS and government accounts.
- Organize Professional training for IPSAS Certification.
- Organize dissemination workshop on new formats of Finance and Appropriation Account.
- Examine and redesign general ledger accounts, control ledgers, and personal ledgers in iBAS++ for different segments of BACS.
- Examine completeness and accuracy of data migrated from iBAS COA1 to iBAS++ (Accounts closed to balances)
- Develop processes for recording assets and liabilities accurately
- Rationalization of Monitoring and Management reports of CGA
- Develop reporting requirements of DPA/RPA (Special A/c) expenditure in iBAS++ by individual Projects
- Develop procedures for streamlining advance/ suspense accounts.
- Develop time-bound action plan for CGA for timely finalization of Appropriation Accounts and Finance Accounts.
- Generate COFOG-based reports from the iBAS++ system by December 2022.

C-9 State-owned Enterprises' Governance

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
SOE Wing & SOE Monitoring Cell, FD	29 – 33	6 & 7	

62. Objective: State-Owned Enterprises (SOEs) play an important role in shaping the economic development of the country. The contribution of SOEs to GDP, value addition, employment generation, and revenue earning is very important. SOEs provide important contributions to the major sectors such as power, gas, water, industry, transport and communication, shipping, construction, real estate, etc. Currently, financial and governance-related data on SOE is fragmented and performance is not monitored from the perspective of state ownership effectively. As part of key reform initiatives on SOE transparency and accountability, the key objectives of this component include developing guidelines to report individual and aggregated financial and non-financial information for independent performance evaluation and reward systems in State-owned Enterprises and developing procedures and templates for reporting debt and contingent liabilities of SOEs to improve policymakers' understanding of SOEs debt and their contingent liabilities to ensure transparency, and strengthen the oversight and performance monitoring of SOEs. A turnaround strategy for non-performing SOEs will be developed and a Manual will also be developed for effective review of grants provided to SOEs and ABs.

63. Outcome:

- The Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs including the reporting templates has been approved by the Senior Secretary, Finance Division, and GO has been issued.
- Independent Performance Evaluation Guidelines (IPEG) of SOEs/ABs have been approved by Senior Secretary, Finance Division. And GO has been issued. The Independent Performance Evaluation Committee (IPEC) has been formed.

64. Outputs:

- Existing data collection methods and quality control measures have been studied and reviewed. Challenges and gaps in the current data collection and quality control method have been identified. A detailed report has been prepared on the existing SABRE system.
- Need assessment of the one-stop-shop portal has been conducted and software requirements have been identified. The required software includes Oracle Database 19c, Dot net 6, Angular 13, Fast Report, Visual Studio 2022, HTML, CSS, Angular Material, Bootstrap, Source Control Git, Repository GitHub, Web server IIS, Swagger API, Hang Fire, etc.
- The preparation of Hardware and Software specifications for the SOE database has been finalized. Functional Requirement Specification (FRS) has also been finalized for Debt and Contingent Liabilities (DCL) and Independent Performance Evaluation (IPE).
- Approved SOE financial and non-financial monitoring templates have been made compatible with MS Excel. Out of seven templates, six templates (financial) have been developed in the newly created database system. As per templates, financial and non-financial data of eight SOEs and one AB for FY 2020-21 have been collected.
- Ten awareness-building and in-depth meetings were held with the concerned officials of ten SOEs/ABs on IPEG and DCL. Two in-house training sessions were held on IPEG and DCL with the representatives of line Ministries/Divisions and focal points of ten SOEs/ABs.
- 166 SOEs and ABs are categorized as Company, Corporation, Authority, Centre, Board, Institution, Bureau, Commission, Council, Academy, and Foundation to review the existing laws, rules, and regulations of SOEs/ABs.
- A total of 93 SOEs/ABs have published their Audited Financial Statements for FY 2020-21 on their respective website and the website of the Finance Division.
- IPE launching workshop has been conducted on 23rd May 2022 at CIRDAP auditorium, Dhaka. A total of 68 participants from the Members of IPEC, Senior Officials of Finance Division, Line Ministries/Division, Monitoring Cell, SPFMS program officials, Focal Points of selected SOEs/ABs, and representatives from the World Bank attended the workshop.



Figure 8: Picture from Launching Workshop on Independent Performance Evaluation of SOEs and ABs

- The inception report of IPE of selected SOEs/ABs has been finalized and ten (10) SOEs / ABs have been requested to submit the required data and documents for conducting IPE.
- Draft Policy and Procedure Manual on Financial Support to SOEs and ABs has been drafted and discussed with FD officials.

65. Challenges and Mitigation:

Timely collection of financial and non-financial data from the SOEs/ABs in the newly developed reporting templates may be challenging. SOEs' officials need to be trained to provide data using the newly developed templates. Capacity building will be needed to implement the Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs. Training and sensitization programs can mitigate the challenge. Reconciliation of previous data on debt may be challenging. Coordination among the stakeholders will be helpful to overcome the challenge. Ensuring the Audited Financial Statements by six months of the next fiscal year is challenging. Some of the SOEs/ABs don't have the practice of preparing AFS. Sensitization and awareness build-up may mitigate the challenge. Capacity building of the SOE Monitoring Cell is the main challenge for executing SOE performance monitoring and management. Due to government restrictions, foreign training cannot be arranged. Local training will be arranged at IPF and other local training institutions.

66. Projects/schemes contributing to this component:



- Scheme on "Strengthening of State-owned Enterprises' Governance":** GOB has approved the non-ADP scheme on 'Strengthening of State-owned Enterprises' Governance' of BDT 13,356 Lac (US\$ 15.90 million) on 23rd December 2020 and has a deadline of 30 June 2023. The cumulative expenditure of this scheme is BDT 718.65 lac (US\$0.855 million) up to 30 June 2022. The scheme is being implemented by the SOE wing and Monitoring cell of the Finance Division under the WB co-financed program SPFMS. This scheme includes a total of 8 DLRs under DLI-6 and DLI-7. Among those DLR-7.1 and 6.1 is fully achieved. DLR 6.2 have been sent for verification to the third party (PWC) and the remaining DLRs are in progress.
- SPEMP BETF: Subtasks-SOE Governance:** The objective of this workstream is to support the government to strengthen the corporate governance of SOEs. There is a significant need for strengthening GOB oversight, performance management, and financial risk monitoring mechanisms for SOEs. This SOEs area of the work stream includes 3 themes:
 - **Ownership model and institutional framework.** A diagnostic study is analyzing the ownership, legal and regulatory framework, and corporate governance of the SOE sector through various dimensions. Strategic advice for designing of SOE institutional model including audit committee arrangement, legal and regulatory frameworks.
 - **Performance and financial management of SOE.** Technical assistance to improve financial and non-financial performance monitoring of SOEs. Develop a new harmonized financial reporting framework and formats for SOEs.
 - **Capacity building.** International peer-to-peer exchange of experience with institutions with similar mandates. Intensive training programs to increase the capacity of SOE oversight staff.


With BETF support the SOE Financial Monitoring Template has been finalized. The State-Owned Enterprises Monitoring Cell (SOE MC) has completed the State-Owned Enterprises (SOEs) Financial Monitoring Template aimed at strengthening the transparency and accountability of SOEs. Senior Secretary Finance has approved a list of 94 SOEs and 72 ABs (academies, training institutions, and Council and research institutes) to be included under the SOE MC mandate. The Independent Performance Evaluation Guideline (IPEG) was approved on March 11, 2021, followed by the issuance of

the Government Order on March 15, 2021. The IPEG strengthens the SOE MC's mandate to improve the monitoring and evaluation of SOEs and ABs through the completion of an independent performance evaluation. The Policy and Procedures to Regulate Debt and Contingent Liabilities are pending stakeholder consultations. The SOE MC continues to collaborate with the iBAS++ Development team to develop the web-enabled platform for the compilation of SOEs financial and non-financial data.

67. Next Steps:

The approved SOE financial and non-financial monitoring templates will be converted into an online reporting system. One-stop-shop portal for SOE information will be designed and developed. The portal will be linked to iBAS++. Letters will be issued to line ministries/ divisions and all SOEs to prepare the Audited Financial Statements and publish those in a timely manner. Awareness-building meetings will be organized for the senior management of SOEs and ABs. Timely collection of relevant data and documents from SOEs/ABs for conducting IPE and preparing statements on debt and fiscal risk is also targeted. Local training programs on Fiscal Risk management, Debt and Contingent Liabilities of SOEs, SOE performance Evaluation, Financial Statement Analysis, Public Financial Management, and Public Procurement Management for the officials of MC and SOEs will be conducted by IPF and other relevant local training institutions. The SOE/AB Acts will be studied to identify their limitations and shortcomings. A comparative study of the international best practices of SOE-related Acts, Rules, and Regulations of Bangladesh will be done to submit the recommendations. Policy and Procedure Manual on Financial Support to SOEs and ABs will be finalized. The Annual Audited Statements will be studied to identify the non-performing SOEs and turnaround strategies for non-performing SOEs will be prepared for non-performing SOEs.

C-10 Financial Reporting (Internal Audit and Audit Follow-up)

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Expenditure Management Wing, Finance Division, Ministry of Finance	36	9	

68. Objective: Internal Audit Scheme was initially planned to start in 2019 but due to some *differences of opinion* regarding implementation rotation either in the Ministries or in the Departments it was delayed also the Covid pandemic situation has affected the progress of this scheme. It's been a challenge in Bangladesh to introduce Internal Audits. If look back in 2009, there is Public Money and Budget Management Act; states that one of the duties and responsibilities of the Principal Accounting Officer (PAO) shall be "To ensure efficient and transparent financial management and internal control processes at the relevant Ministry or Division or Other Institution". Internal audit will assume responsibility for periodically evaluating internal control operations to identify weaknesses and recommend corrective measures. This general mandate for the establishment of the internal audit was communicated through more specific instructions from the Finance Division's memo No. MF/FD/B-1/budget (04) \2005\1803 dated 22\08\05. However, a formal internal audit function has not been established. Only a few Ministries have an IA function, and these are not adequately staffed with qualified auditors. The IA manual that was developed under the Strengthening Public Expenditure Management Program has not been effectively used. Even the 2015 PEFA Report identified weaknesses within the IA function. The weaknesses include the non-existence of systematic audit plans and audits are primarily ex-post reviews on a compliance basis and not on a risk basis. Efforts have been made to establish IA Units in the Ministries and departments. Finally, under the SPFMS program Finance Division has agreed to include IA functions in the public sector as part of the PFM reform because internal auditing primarily provides an independent objective opinion to the Head of the Government Department/ Office.

The overall objective of the scheme is as follows: To establish a modern internal audit function in selected large spending and high-risk departments as part of internal controls using risk-based audit methods concentrating on systemic issues and providing independent and objective advice to management, and to establish a system for carrying out annual procurement post reviews and follow up of actions recommended for improving procurement and contract management.

69. Outputs:

The following is the list of activities performed during the period January 2022 to June 2022:

- a) **5 View exchange Meetings with 5 Departments (January-February 2022):** Five view exchange meetings were conducted in the individual department with the officials of the selected high spending Ministries i.e., PWD, RHD, LGED, DGHS, and DPE. The topics of the meetings covered the existing system of internal audit, the present status of internal audit in the departments, future action plans for the internal audit system, etc. Sr. Consultants had submitted five separate study reports to the PIT.
- b) **3 Short Training Courses (Fundamental of Internal Audit “As Is & To Be”) (February 2022):** A two-day-long fundamental of Internal Audit training (three batches) was conducted under the scheme of Internal Audit and Audit Follow-up dated 9 February to 16 February 2022. This training was designed especially for the selected 05(five) high-spending MDAs (Ministries/ Departments/ Agencies) and Finance Division under this scheme. MDAs are LGED, PWD, RHD, DGHS, DPE, and FD. Each batch of the training was comprised of 20 participants in Budget, Accounts, Audit, and Administration of their respective MDAs. During the training, various fundamental aspects of internal audit such as Internal Audit objectives & importance in the public sector; IA charter and risk-based IA manual; Baseline assessment of IA functions of 5 MDAs; PPA & PPR: Approval procedure & compliance; Risk assessment in IA planning process, etc. were covered. These training modules were designed and developed by the Head of Program Implementation Team (PIT) and Additional Secretary, Budget and Expenditure Management, Finance Division Mr. Kabirul Ezdani Khan. PIT members gave suggestions for the successful completion of the courses. He and respected PIT members guided and suggested earlier and during the Training courses. The presentation sessions were conducted by the Senior Consultants of the IA scheme respectively by Mr. Rafiqul Islam, Mr. Md. Abdus Samad, Mr. Md. Emadul Hannan & Mr. Mohammad Nasir Uddin.

The above short training course was arranged in the office of the SPFMS program training room at Ramna, Dhaka with all digital and physical facilities. The Program Executive and Coordination (PEC) Mr. Md. Rafiqul Islam facilitated and coordinated all the events and activities successfully along with his supporting team. Each training course was inaugurated by the individual Chief Guests respectively by Mrs. Nazma Mobarek, National Program Director (NPD) and Additional Secretary, Finance Division, Ministry of Finance; Mr. Md. Nurul Islam, Controller General of Accounts, Office of the Controller General of Accounts; and Mr. Md. Azizul Hoque, Additional Controller General of Accounts, Office of the Controller General of Accounts. All the training courses were succeeded by the valuable advice and approval of the National Program Director (NPD) and Additional Secretary, Budget Wing-1, Finance Division, Ministry of Finance, Mrs. Nazma Mobarek.



Figure 9: Picture from Short Training Course ‘Fundamental of Internal Audit: As Is & To Be’

- c) **Long Training Course (Risk-based Internal Audit for Government officials) from IIAB (March 2022):** From March 9, 2022, to March 29, 2022, training on Risk-based Internal Audit for Government officials was conducted. This training was jointly organized by the scheme on Internal Audit and Audit Follow-up and the Institute of Internal Auditors Bangladesh (IIAB). This training was designed especially for the selected 05(five) high-spending MDAs (Ministries/ Departments/ Agencies) and Finance Division. MDAs are LGED, PWD, RHD, DGHS, DPE, and FD.

Each batch of the training was comprised of 15 participants in Budget, Accounts, Audit, and Administration of their respective MDAs. During the training, various aspects of Risk-based Internal Audit such as Overview of Internal Audit; Risk and Control; Engagement Planning; Engagement work; Engagement communication; Audit Follow-up, Audit Quality, etc. were covered. Certification was provided to the participants upon successful completion of the training program.



Figure 10: Picture from Long Training Course

- d) **5 Workshops on 'Process of Internal Audit and Financial Reporting' (March-April 2022):** Five workshops on "Process of Internal Audit and Financial Reporting" have been conducted under the scheme on Internal Audit and Audit Follow-up on March 23, 2022, March 29, 2022, March 31, 2022, April 11, 2022, and April 13, 2022 respectively in the offices of selected 05(five) high spending Departments: LGED, PWD, RHD, DGHS, and DPE. A total of 75 (seventy-five) officers who are working in the Budget, Accounts, Audit, and Administration section of the respective departments and their controlling ministries took part in those workshops. In the workshops, keynotes were presented on the topics like "Process of Internal Audit, System Audit, and Financial Reporting", "Procurement: Pre and Post Review and Risk Management and Expenditure Report from iBAS++, etc. The module for the workshops was developed by the Head of the Program Implementation Team (PIT) of the IA Scheme. PIT members supervised the workshops and the PEC of the IA Scheme closely coordinated all the workshops.
- e) **Foreign Exposure Training (From MoFinance, MoEdu, MoHealth of Indonesia) (May 2022)**

Indonesia has a vast experience in the arena of Internal Audit. Its IA system is recognized by the World Bank. So, the Program Implementation Team (PIT) of the IA scheme decided to visit Indonesia for taking the firsthand experience the implementation process of the IA system in Indonesia. As part of the correspondence, a letter was sent to the IG of MoF on March 14, 2022, to implement the Foreign Exposure Visit to Indonesia entitled, Internal Audit Reforms and current practices in the Public Sector of Indonesia. Then on 29th March, 31st March, and 6th April 2022, in the context of e-mail communication, a draft training proposal was received from the IG of MoF, Indonesia. On the occasion of training/visit to IG of MoF, Indonesia they formed a team in their office and a zoom meeting was organized on April 11, 2022, in this regard. It was attended by PIT Head, PIT members, PEC (Program Executive and Coordinator), and World Bank representatives. The five-day training schedule for May 09-13, 2022 was then finalized in the context of fruitful discussions on various issues.

In addition to the IG of MoF, both sides agreed to take a hands-on view of the Internal Audit practices in the Ministry of Health and the Ministry of Education of Indonesia. For this, a follow-up letter was issued to IG of MoF on 12 April 2022 from PEC, SPFMS office as per the instructions of the respected PIT Head. As a result, the schedule was sent by the IG of MoF, Indonesia mentioning the topic and resource person and on 14th April 2022, he sent a Letter of Acceptance (LOA) /Response Letter. Later PIT sought nominations for a total of 05 (five) officers from each of the five high-spending departments. Those who are involved with the audit/budget/accounting services in the concerned department, who have participated in the workshops, and seminars, and who took part in the short- and long-term training programs organized so far under the Internal Audit Scheme were requested to be considered for the nomination.



Figure 11: Foreign Exposure Training-Indonesia

The objective of that training was to understand the functionalities of Internal Audit in Indonesia. On the occasion of training IG of the Ministry of Finance, Indonesia formed a team in their office and the five-day training was held on May 09-13, 2022. The trainees have obtained a hands-on view of the Internal Audit practices in the Ministry of Finance, Ministry of Health, and the Ministry of Education of Indonesia. The members of PIT, officers from five large spending departments, and the Programme Executive and Coordinator (PEC) attended the training. The head of PIT led the training delegation from Bangladesh.

- f) **Feedback Seminar (On the Foreign Exposure training in Indonesia) (June 2022):** A feedback seminar chaired by Ms. Sulekha Rani Basu, Additional Secretary and PIT Member of the Internal Audit Scheme was held during the recent Foreign Exposure Visit on Internal Audit Reform and Current Practices in the Public Sector of Indonesia. Ms. Nazma Mobarek, Additional Secretary & National Program Director (NPD), SPFMS was the Chief Guest and Mr. Kabirul Ezdani Khan, Additional Secretary and Head of PIT, Internal Audit Scheme delivered the Keynote Presentation. Program Executives &



Figure 12: Feedback Seminar on the Foreign Exposure training in Indonesia

Coordinators (PECs) of different components of the SPFMS program including representatives from the selected MDAs (Directorate General of Health Services, Public Works Department, Directorate of Primary Education, Local Government Engineering Department, Roads and Highways Department) and Sr. Consultants from IA scheme were present during this feedback seminar.

Respected officials from the World Bank; Ms. Suraiya Zannath, Lead Financial Management Specialist; Mr. Winston Percy Onipede Cole, Lead Governance Specialist; Mr. Hasib Ehsan Chowdhury, Financial Management Specialist; and Ms. Rizwana Tabassum, Research Analyst were also present in the feedback session.

- g) **Internal Audit Charter & Risk-Based IA manual:** The draft versions of the Internal Audit Charter and Risk-based Internal Audit Manual have been submitted by the Senior Consultants to PIT. The PEC and PIT members have given some observations on the drafts and the draft has been corrected accordingly.
- h) **2 Validation workshops on Draft Internal Audit Charter and RBA Manual (May-June 2022):** Two validation workshops on the drafts of the Internal Audit Charter and Risk-based Internal Audit Manual were conducted with the relevant stakeholders within this period. These workshops were held on 12 June, and 20 June 2022 respectively, with the officials of five high spending departments and their controlling ministries, officials of the Controller General of Accounts. Another workshop with the representatives of the Institute of Internal Auditors Bangladesh, the Institute of Cost and Management Accountants of Bangladesh (ICMAB), the Institute of Chartered Accounts of Bangladesh (ICAB), and the Financial Reporting Council, Bangladesh (FRCBD) is scheduled for July 6, 2022. Feedback received during the validation workshops was addressed by the Sr. Consultants of IA scheme and later on incorporated into the Draft Internal Audit Charter and RBA Manual.



Figure 13: Snapshot from the Validation Workshop

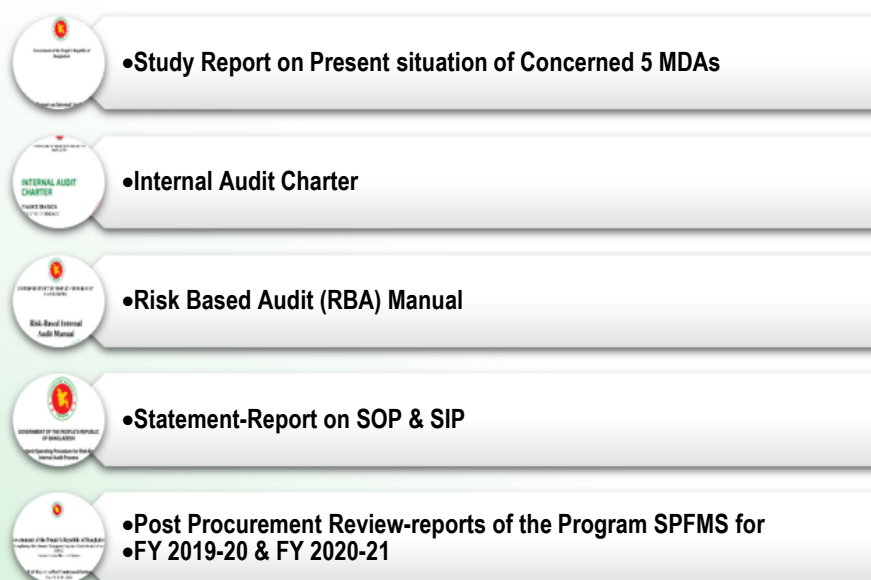
- i) **Procurement Post Review:** Senior Consultant (Procurement) has conducted the procurement post review of 07 schemes under the SPFMS program for the FY2019-20 and 2020-21 from March 2022 under the supervision of the PIT Head and PEC of IA scheme. The PPR report has already been prepared and shared with the respective schemes. The procurement consultants reviewed the procurement contracts awarded in the FY 2020-2021 & FY 2021-2022 of SPFMS and the findings of procurement post review will be submitted to the Procuring Entity.
- j) **4 Workshops on Post Procurement Review of 7 Schemes of SPFMS for FY 2019-20 & 2020-21 (May-June 2022):** Workshops on Post Procurement Review is an important task for Scheme on Internal Audit and Audit Follow up which is part of Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) program. In this workshop, the Senior Consultant (Procurement) of IA Scheme Mr. Md. Nasir Uddin presented and discussed post procurement review for the above-mentioned components of the SPFMS program. Mr. Md. Rafiqul Islam, Deputy Secretary & Program Executive & Coordinator (PEC) presented and discussed procurement compliance with Rules and Act. Along with the presentation of all these issues, the participants participated in the open discussion.

Through this day-long workshop, participants learned about various issues related to procurement. The deviation of procurement processes and various findings from the Procurement Post Review has been shared with respective schemes. Among deviations, some issues have been solved with related documents and/or re-arranging the files as per procurement steps. For some unsolved findings, the procurement specialist (Reviewer) has provided some recommendations and proposed action to correct/comply with PPR-2008 & PPA-2006.



Figure 14: Workshops on Post Procurement Review

- k) **Submission of Draft Documents:** During the period from January 2022 to June 2022 the following reports/ documents have been prepared:



70. Projects/schemes contributing to this component:




a. Scheme on Internal Audit and Audit Follow-up:

The incremental cost for this Scheme on Internal Audit and Audit follow-up is estimated at US\$ 5.5 million/Taka 4,620 Lakh. The expenditure is adequately planned to achieve the scheme's objective. Professional services and training together represent 74% of the scheme cost estimate which reflects the substance of the reform activities especially establishing a modern internal audit function in the government towards establishing a well-functioning Internal Audit arrangement in Ministries/ divisions/ Agencies.

71. Next steps:

Conduct Risk Assessment of concerned 5 Departments to Execute IA Charter & Manual; Finalizing of ToR, Charter of duties, EOI for hiring consulting firm; Meeting/Training/Workshop/Seminar/Exposure Visit for concerned officials/ Stakeholders, especially on IA Charter & RBA Manual; Conduct Post Procurement Review and Training/ Workshops, especially for other concerned Programs/ Projects of FD; Arrange Seminar for respected PAOs & DGs/ Chief Engineers; Draft Reports/ Documents Approval by the Hon'ble Sr. Sec, Finance Division; Provide Logistic and Technical Support to Internal Audit Unit (IAU) of 5 Departments; Arrange Comprehensive program for Capacity Building on Manual at 5 Departments; Identify risk-management options aligning with existing rules and regulations; Select 2 (two) Departments for Internal Audit and Reports.

C-11 Strengthen External Scrutiny and Oversight

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
OCAG	37 - 40	-	

72. Objective: The Comptroller and Auditor General (CAG) of Bangladesh enjoy a unique status in the Constitutional framework and are mandated with the onerous responsibility of ensuring through an audit, a sound public financial management system in our country. As an important aspect of the PFM cycle to make the budget-holders accountable for the use of public funds and strengthen citizen engagement the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and public spending and ascertaining whether expenditures have yielded value for money in government offices, public bodies and statutory organizations. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) is the head of the Supreme Audit Institution. CAG has the mandate to determine the scope and extent of the audit of all government accounts, public enterprises, statutory public authorities, and local bodies as well as financial statements. The institution of CAG and its officers have been proven to be useful partners in the financial management of the country. They lend credibility to the public sector's financial operations by remaining a watchdog. They fuse together the global practices and the local realities. In an aspirational country like ours, audit plays a very important role in ensuring that the government expenditure achieves value for money and the receipts are assessed, collected, and accounted for correctly. For smooth operation of statutory auditing, and to improve the timeliness of the audit report component 11 focuses on strengthening the audit capacity of the office of the CAG to carry out risk-based audits by adopting international standards and best practices align with the county perspective by using the benefit of information technology.

73. Outcomes:

- CAG Approved and issued the Strategic plan 2021-25 for OCAG under the consultation of IDI (INTOSAI Development Initiatives) and the Operational plan for the year 2022-23 of OCAG is placed for approval.
- Under the leadership of CAG himself has been working to update the existing legal framework to align with the latest international standard, worldwide best practices, and country perspectives. With the help of an international consultant under the World Bank administer Technical Assistance OCAG already promulgated Bangladesh Government Auditing standards, Code of Ethics, Compliance and Financial Audit manuals and Audit guidelines, and Quality Control system of OCAG. The Performance Audit manual and Guidelines and Others special nature of Auditing manuals such as Revenue Audit, IT Audit, etc. Office procedural manuals

and Practice notes, etc. are under the process of updating. The process under the direct supervision of honorable CAG with a dedicated team is going on. Furthermore, the updating of Account Code Volume 1 to 4 in line with recent reform and status is under consideration of CAG as a constitution-provided sole mandate.

- To enhance the capability to audit in the IT environment and to cope with the modern digitalized financial management the full functioning AMMS software is inevitable. OCAG decided to develop AMMS 2.0 the updated version of previous AMMS and FRS, TDD and ToR prepared with the help of WB administer TAs appointed consultants. After finalizing all required bidding documents OCAG contacted a reputed Bangladeshi software firm to develop AMMS 2.0. A dedicated team of OCAG is working closely with the firm to develop fully functioning AMMS 2.0 for the smooth operation of auditing and proper monitoring. This system will be linkages with iBAS++, Archiving software, data analysis tools, CAATs, etc., and also create an interface to Parliament (PAC and all responsible parties (auditees organizations) so that all communication can be done through AMMS 2.0 to avoid the clumsy process of settling audit observation and sound PFM.

74. Outputs:

- As per the constitution CAG Bangladesh approved the new format of appropriation accounts for Civil for the republic of Bangladesh and appropriation accounts for Defense, Railways, and Postal are under review.
- OCAG from its own arrangement has already developed an Audit Observations archiving management software to archive all the audit observations and prepare management reports and follow-up actions from 1971-72 to date. Already 100% of previous audit observations (3 lacs approx.) and related documents (more than 16 lacs) are scanned and included in the Archiving system. The validation process by the audit directorate is completed.
- The professional certification of auditors has commenced. The CIPFA training continued with e-learning courses. One participant completed CIPFA courses fully and so far, 13 papers in various levels have been cleared in CIPFA. CIA parts 1, 2, and 3 training sessions are completed. 2 participants passed the CIA part 1 exam. OCAG decided not to continue the CIA and focus more on CISA. OCAG prepared a list of 42 interested auditors for CISA training and support for examination and sent the list to World Bank for further process.
- OCAG already promulgated HR Policy. For smooth operation human resources and staff planning OCAG already developed and implement HR software.
- Proposed WB PforR concept note is ready and OCAGs dedicated team and World Bank team are working together to prepare program documents.
- A workshop on a Risk analysis conducted by an EU-funded TA at Westin Hotel, Dhaka on 31 January 2022 and two weekly training on Financial Audit and Compliance Audit organized by an EU-funded TA at FIMA.

75. Challenges and mitigations: The main challenge faced during this period is the new normal situation after the outbreak of COVID-19. EU-funded TA work plan has been finalized and implementation already started but with the COVID-19 pandemic situation, the phase is slow and hiring sufficient consultants has also been delayed. Due to insufficient international consultants and frequent changes the implementation is hampered. The selected official for professional courses (i.e., CIPFA, CIA, and CISA) has to work full time in the office simultaneously with a study which is the main challenge for success in professional courses. To provide sufficient time and focus to study OCAG plans to offer work flexibility. To implement AMMS 2.0 and cope with a modern system of auditing in an automated environment OCAG approached to World Bank through ERD and FD approached a PforR. Besides, In the PFM action plan, there are many important activities and sub-activities have been identified which need to be implemented, but due to the absence of concrete assistance from any development partners, OCAG is facing challenges to proper implementation of the PFM action plan. So OCAG now is communicating World Bank for PforR projects through the Finance division and ERD. Now the program preparation stages are going on. OCAGs dedicated team and the World Bank team are working together to prepare program documents for approval.

76. Projects/schemes contributing to this component:

- SPEMP BETF- Sub-tasks- Fiscal Accountability & Transparency:** The objective of the Accountability & Transparency workstream is to promote fiscal accountability through strengthening external scrutiny, legislative oversight, and transparency of the budget. An IPSAS expert was engaged to review the Finance

and Appropriation account templates. Later the IPSAS compliant Finance and Appropriation Accounts for FY 18-19 was approved and incorporated in the iBAS++ system. The World Bank team and DPs strive in developing capacity of officials from OCAG and have been supporting to secure the professional qualification of CIA, CISA and CIPFA. All the training sessions have been done virtually but the candidates, for CIA, couldn't appear for the exam as the exam centers in Bangladesh are still closed due to COVID. In total CIPFA 55; CIA 25; CISA 10 OCAG officials have received professional courses.

The Bank hosted The South Asia Accountability Roundtable: Promoting Accountability and Integrity in Government Spending. Over 150 key stakeholders and participants attended the roundtable, held at the InterContinental Hotel Dhaka. The sub-tasks have the following major activities:

Activity 1: Strengthen networking relationships with watchdog agencies to improve SAI's ability to combat financial irregularities:

- Facilitate the formation of a Joint Task Force (JTF) consisting of officials from each of the financial accountability institutions.
- Support the JTF in developing a collaborative framework endorsed by each of the institutions.
- Support annual consultations (at least two) of JTF, assess the effectiveness of and support system for institutionalization;

Activity 2: Organize the Anti-Corruption Forum:

- Bring together different stakeholders - state and non-state actors
- Generate ideas as to how to handle multifaced patterns of misuse of fraud, corruption, malfeasance.
- Support the prevention and public education aspects of the anti-corruption agenda in IAs
- Support building Investigative capacity;

Activity 3: Support building a public outreach program

- Audit report disclosure
- PAC report on public domain (media, website)


b. EU-funded Technical Assistance “Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh” (EUR 10m, 36 months): The EU-funded TAs Financing Agreement was signed in June 2019 the firm and consultant appointed and the implementation of the program will start from September 2020 and have a closing date of June 2023. After the inception period, the assigned consultancy firm and Key Expert prepared and submitted a work plan for the OCAG. The OCAG reviewed and agreed with the work plan and the implementation has been started. The Key Expert and one consultant have been appointed. The overall objective of this program has one activity related to support the Office of the Comptroller and Auditor General (OCAG) to carry out its modernization program. With regards to components with OCAG, the main activities will focus on: (i) audit planning and methodology, and (ii) professional development and capacity building (particularly through FIMA). Following is the current status of the TA by the European Union up to June 2022-

- Revised OCAG Training Needs Analysis (TNA) approved in January 2022. The training syllabus was developed in January 2022.
- High-level workshop on Risk Analysis and Risk Mitigation in Audit Planning undertaken on the 31st January with the participation of approximately 100 officers from OCAG.
- International and National Compliance Audit (CA) Experts engaged. Subsequent delivery of CA training materials and classroom training for OCAG staff in April 2022.
- International and National Financial Audit (FA) Experts engaged. Subsequent delivery of training handbooks and materials (on-the-job and classroom training). Financial Audit classroom training delivered 27th March-3rd April 2022 to 55 OCAG staff. Financial Audit On-the-Job training delivered April 4-6, 2022.
- Development and delivery of draft Performance Audit (PA) Guidelines.
- Development of draft Account Code.

77. Next steps:

- Successful implementation of AMMS 2.0, HR software, and Audit Observation and archiving software.
- Develop and promulgate Performance Audit manuals and Audit guidelines, other special nature of Auditing manuals such as Revenue Audit, IT Audit, etc. Office procedural manuals and Practice notes, etc. of OCAG based on ISSAI and international best practices and inconsistent with national standards.
- Finalizing the Appropriation Account templates and implementing the usage of these templates.
- Organize training for newly selected CISA course candidates with the collaboration of WB TA.
- Proper implementation of the work plan of the EU-funded project to implantation of the PFM action plan.
- Finalize the arrangement of Pfor4 for OCAG with proper communication with the World Bank, Finance division, and ERD.

C-12 Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Public Accounts Committee	41, 42	-	

78. Objective: The PAC has improved recently but the sky is the limit, so still needs to improve the effectiveness of its responses and corrective actions along with efficiency and economy. The Financial Oversight Committees (FOCs) of the parliament conduct proceedings on the public finance management, CAG's reports, estimates, and accounts to issue directives to uphold accountability and ensure transparency, and support good governance in related fields. This component focuses on supporting FOCs for better scrutiny adopting parliamentary best practices around the world in line with the existing laws and strengthening the MIS to improve its use to support Parliamentary Committees.

79. Output:

- Annual Work Plan is prepared in due time. After taking approval, AWP was sent to the program coordinator. Subsequently, the AWP 2022-23 was revised as in recent progress and for the upcoming quarters by consulting with the EU consultant.
- PIT has already shared its training requirement with the EU TA & FD as on key-step (a) EU TA has already been discussed with the three Chairs and Members of PAC, PUC & EC in Q4 of FY22 as on key step (b) As on the discussion, Training Content & Module will be delivered in Q1 of FY23.
- Introductory seminar for FOCs, MPs, and Staff was covered up in a different way by three separate Introductory Seminar/Meetings for related MPs & Staff were held on 15 March 2022 with PAC, 21 March 2022 with EC & 23 March 2022 with PUC.
- PIT has already shared its workshop requirement with the EU TA. Seminar/Workshop/Training requirements have already been discussed among, BPS, FOCs, PIT, and EU TA on 14 March 2022 with PAC, 19 March 2022 with EC & 20 March 2022 with PUC. Workshop Content and Program will be developed by EU TA and shared with BPS in Q1 of FY23. EU TA will develop a plan for a Foreign Exposure visit.
- Enabled Budget Help Desk for the whole of June 2022. Budget Help Desk personnel have got a day-long training regarding their service delivery. 8-Debriefing Sessions were held in this regard. 9-Booklet on Budget Information was published and distributed among the members.
- Engaged CPD as a research organization under EU TA. Capacity-building support regarding budget discussion was rendered throughout the budget session. Capacity Building on Research is addressed in the EU TA work plan. BPS PIT already requested the EU TA along with brief requirements. EU TA developed a TOR and started the recruitment process for engaging MIS Consultants.
- BPS PIT already requested the EU TA along with brief requirements. EU TA developed a TOR and started the recruitment process for engaging MIS Consultants. BPS PIT already requested the EU TA along with brief requirements. EU TA developed a TOR and started the recruitment process for engaging MIS Consultants.


80. Challenges and mitigations: CAG audit reports submission timing is very much challenging. Coordination between Parliament secretariat and OCAG for receiving audit reports should be in a timely manner. PAC meetings should be done more frequently. EC needs estimates related to comparative data from line ministries, IMED, and Finance Division in a timely manner to examine the policy underlying the estimates in a better way. PUC needs both types of data as mentioned against PAC and EC regarding Public Undertakings. The current MIS system needs to be strengthened for the greater use of scrutiny of the ex-ante and ex-post mechanism of Public Financial Management (PFM). EU-supported program is contributing to the capacity building (Technical Assistance) activities. While capacity building and technical assistance support are available from the DP-managed programs (EU TA), FOCs do have other equipment and logistics that need financial support in this respect. A formal proposal for the financial support needs to be prepared and shared with the Finance Division in this regard to achieve a complete outcome.

81. Projects/schemes contributing to this component:

a) **EU-funded technical assistance “Supporting the implementation of the PFM Reform strategic Plan in Bangladesh” (EUR 10 m, 36 months):** The objective of this program includes supporting the three Parliamentary Financial Oversight Committees to fulfill their respective mandates. The Financial Agreement was signed in June 2019 and the implementation of the program started in September 2020 for 24 months according to the statement of the EU Delegation to Bangladesh (EUD). With regards to the component with the National Parliament, the agreed main activities will focus on (i) professional development and capacity building, and (ii) information technology. EU appointed a Firm named DT Global IDEV Europe to undertake the program. Senior Policy Advisor (KE1) Mr. Siddiqur Rahman Choudhury took over the charge on 1st July 2022 and Non-Key Expert Dr. Khondaker Golam Moazzem has been nominated as Public Financial Management Expert (KE4). Some of the major activities undertaken under this project from January to June 2022 are as follows: (i) Senior and Junior Budget Oversight and Training Experts engaged; (ii) Meeting with Public Accounts Committee undertaken 15th March 2022; (iii) Meetings with Estimates Committee undertaken 21st March 2022; (iv) Meeting with Public Undertakings Committee undertaken 23rd March 2022 and (v) Budget Helpdesk planned and delivered during June 2022.

82. Next steps: Full functioning MIS system needs financial support. A proposal is to be submitted to the Finance Division. A Schedule of coordination meetings with related organizations needs to be prepared. The discussion will be needed for related and overlapping issues to be dissolved.

C-13 Procurement

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Central Procurement Technical Unit (CPTU)	43 – 46	-	

83. Objective: Public procurement is a major component comprising 45% of the national budget of Bangladesh. The country is rapidly transforming its public procurement environment by shifting gradually from traditional procurement practices to international standards through the digitization of systems. The Public Procurement Act 2006 and Public Procurement Rules 2008 have references for the introduction of e-GP over time in the country (Section 65 of PPA-2006 and Rule 128 of PPR-2008). Digitizing Implementation Monitoring and Public Procurement (DIMAPP) Project for Bangladesh is supporting a better Procurement management system in Bangladesh especially digitizing and strengthening the capacity of procurement professionals. This component of procurement aims for the expansion of the e-GP system that will improve procurement-related governance issues at the local level providing greater transparency with reduced discretionary authority for all sector operations in Bangladesh.

84. Outcomes:

The outcomes of this component include the followings:

- Single national electronic government procurement (e-GP) portal is in smooth operation to complete the procurement processing in a reasonable shortest possible time even in the COVID-19 pandemic situation.
- Updated disclosable procurement data is disclosed in the e-procurement, CPTU, and citizen portal.
- Online procurement system in saving significant time in procurement processing. It is reducing transportation significantly. This procurement system is contributing to reducing the carbon footprint.
- Professionalism is increasing among the officials of the procuring entities and agencies due to the capacity development program.
- Site-specific citizen monitoring of public works contracts is continuing in 48 sub-districts covering 8 divisions.
- Government Tenderer's Forum (GTF) is formed in all districts and is operational to resolve procurement-related issues at the local level.
- Citizen portal "Sarkari Kroy Batayan" (www.citizen.cptu.gov.bd) is well functioning to disseminate updated procurement and contract management data following the Open Contracting Data Standard (OCDS).

85. Output: The outcomes, mentioned above, have been associated with measurable outputs: the e-GP system is managed and maintained to keep the procurement activity normal during the COVID-19 situation. 62,042 tenders are invited in this reporting period from 01 January to 30 June 2022. 52 new branches of the registered banks are connected with e-GP and now 6,296 branches of the registered Banks are providing banking services to the e-GP users. Integration of A-challan with e-GP is completed and Fees of e-GP BDT 18.06 lac is transferred to treasury directly through A-challan. Development of APIs is completed for integration of e-GP with iBAS++ for bill payment and testing is ongoing. e-CMS module is made available for all the works contracts invited in e-GP. Tenderers' Database Module of the e-GP system is deployed. International e-STD for goods is developed and deployed in e-GP for use. 14 more DC offices are included in the e-GP system. Bangla PW1 document is published on the CPTU website for the use of Procuring Entities. The contract is signed with ITC-ILO for the expansion of the national procurement trainer pool and ITC-ILO shortlisted the candidate trainers for the exam. 3,696 users are trained on a different perspective of the national e-GP system. 435 government officials are trained in public procurement management. 16 different types of training are provided to 1,034 officials and tenderers. e-GP Data center is managed and maintained for the smooth operation of the national e-GP system. The contract is signed for Citizen portal maintenance. one Public Procurement Stakeholder Committee (PPSC) meeting is conducted despite the COVID situation. System design for the development of an enhanced Electronic Project Management Information System (e-PMIS) is completed and development is ongoing. Moreover, the Information Security Management System for e-GP (Electronic Government Procurement) IT operations and data center has been certified under ISO/IEC 27001: 2013 which fulfilled all requirements by CPTU on 17 January 2022.



Figure 15: ISO/IEC 27001: 2013 received by CPTU

86. Challenges and mitigations: Maintaining and enhancing the cybersecurity of the e-GP system with limited in-house technical specialists' skills is a challenge. CPTU is currently working to establish a dedicated security operation center to better manage the cybersecurity of the e-GP system.


87. Projects/schemes contributing to this component:

a) **Digitizing Implementation Monitoring and Public Procurement Project (DIMAPPP):** GOB has been implementing DIMAPPP at the cost of US\$105 million (GOB \$10 million and PA \$95 million) since 2017 and has an expected closing date on 31 December 2023. The aim of this project is to improve public procurement performance and enhance the capacity for implementation monitoring of development programs/projects. The DIMAPPP has the following four components that are contributing to this component:

- Component 1: Restructuring CPTU and Policy Reforms
- Component 2: Enhancing Digitization of Public Procurement
- Component 3: Professionalizing Procurement and Citizen Engagement
- Component 4: Digitizing Project Implementation Monitoring

88. Next steps: The enactment of the Bangladesh Public Procurement Authority (BPPA) Act is in process and will be finalized according to the deadline of June 2023. Standard Tender Documents (STDs) will be translated to Bangla. More focus will be given to bringing International Tendering and Service procurement under the purview of e-GP. As recommended in the Bangladesh Public Procurement Assessment (MAPS) Report, June 2020, the draft amendment will include new features to further enhance/modernize Bangladesh's public procurement system and address certain procedures that are not in line with good public procurement practices. An automated challan system is going to be integrated with the e-GP system to instantly submit the revenue generated in the e-GP system to the government treasury. An Enhanced e-PMIS system is going to be developed for better monitoring of government projects. Monitoring activities of the contract e-GP system Enhancement, Operations, and Maintenance (EOM) will be ongoing.

C-14 PFM Leadership, Coordination and Monitoring

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
PECT, IPF, FD	47 - 50	10	

89. Objective: PFM reform agenda is aimed at improving the functionality, efficiency, and effectiveness of the PFM systems, introducing changes in PFM systems, processes, and practices, and enabling better coordination among various stakeholders of the PFM systems. Thus, component 14 of the PFM Action Plan spells out all details and requirements to begin its implementation, including the establishment of the PFM governance structure to lead and support the reforms.

90. Outcomes: A two-tier governance structure comprising of Steering Committee (SC), and Program Execution and Coordination Team (PECT) established with a defined ToR. They are supported by 13 Program Implementation Teams (PITs) that are leading the various PFM reform components. Out of six (06) field inspections, five (05) field inspections have been completed in Kishorgonj, Natore, Khulna, Bagerhat, and Panchagarh District.

91. Outputs:

- The PECT has successfully published and circulated the 5th PFM Action Plan Progress Report. The report has also been uploaded to the website.
- The AWP for 14 (fourteen) components of the PFM Action Plan has been finalized for the 6th Semi-Annual PFM Action Plan progress report (January 2022- June 2022).
- All 3 (three) Independent Verification Agencies are on board. The three (3) agencies are PwC, OCAG, and CD. 1st DLI achievement status report on DLR-2.1 is under process and very soon will be sent to the Cabinet Division for verification.
- The 3rd verification report by PwC on DLR 6.1 has been submitted to Finance Division on 25th May 2022. Finance Division forwarded the report to the World Bank on 21 June 2022 to take necessary actions for the disbursement.

- A check-in-meeting was held virtually on 19 January 2022 with PIT members of 08 components implemented by the Finance Division. Following issues were discussed during the meeting: (1) discussion on the MTR Mission of the World Bank to be held on January 24-27 2022; (2) Status report of each DLR including the intermediate Results in the Technical notes, challenges, proposed solutions and possible areas for additional support and (3) other issues (if any).
- The World Bank has conducted a virtual Mid-Term Review Mission for SPFMS Program that took place from January 24-27, 2022. The World Bank has shared the Aide Memoire (Part-1 & Part-2) summarized the team's detailed findings and provides an overview of progress towards achieving program development objectives and the program implementation status as discussed with NPD, PECT, and PITs. A comprehensive Mid Term Review report has also been shared on April 18, 2022, which was conducted by an independent individual consultant under the supervision of the World bank Team. The consultant collected the data by using questionnaires, follow-up meetings, and email exchanges.
- The 9th TAC meeting held on April 25, 2022, in good order to discuss the progress of the SPEMP BETF. The meeting was attended by representatives from the development partners and other relevant stakeholders of the SPFMS program.

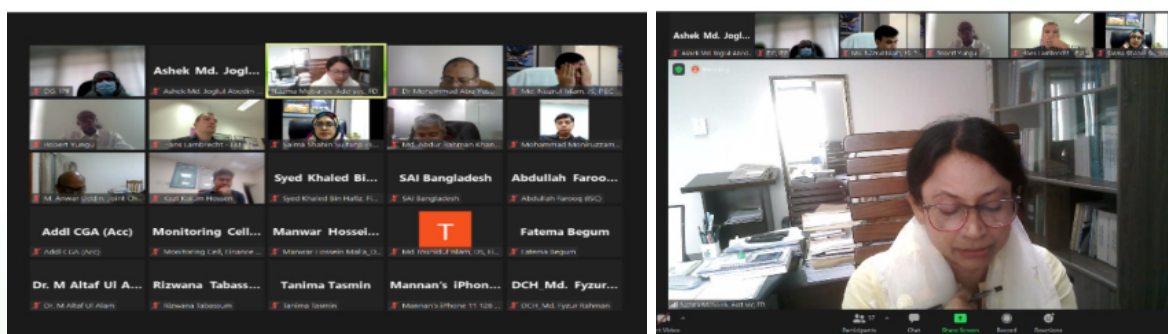


Figure 16: Screenshot from 9th TAC meeting

- Orientation and refresher training have been conducted by the PECT for both the 1st and 2nd Cohort of ISCs from 12 April – 19 April 2022. Moreover, the World Bank conducted 4 days of extensive on-board training for the 2nd cohort of ISC for a better understanding of the program and its activities. Moreover, the evaluation format of the performance of ISCs has been finalized.
- In a collaboration between IPF and PECT, the field visit in Panchagarh District & Tetulia Upazila has been done from May 24 to May 27, 2022. The field visit was done to observe PFM practices on the ground and draw lessons for possible course correction or for scaling up in other places. The inspection team went to places where public services are delivered, including district and upazila administrations, accounting offices, schools, hospitals, and health facilities. They also conducted interviews with members of civil society and the general public to observe PFM practices on the ground.



Figure 17: Field Visit at Panchagarh District

- The guidelines for conducting research by IPF have been completed. Three research topics have been selected and these 3 research topics are:
 - The impact of fiscal stimulus on the economy during COVID-19 Bangladesh Perspective;
 - MTBF process in Bangladesh: Assessing linkages of policies with resources performances: A comparative case study of MoHFW and MoEdu;
 - An investigation into the women's participation in labor in Bangladesh: Recent trends.
- After the selection of the research topics, REOs were published using OTM (Open Tending Method). Based on the OTM, IPF did not receive any responsive firm for conducting the above-mentioned research topics, for which the single source method has been considered for conducting research. The Single-Source method has been used for the research project titled "The Impact of Fiscal Stimulus on the Economy during COVID-19: Bangladesh Perspective," which will be completed by the Bangladesh Institute of Governance & Management (BIGM) and is in process.
- Ten (10) government officials (1 female) have already been selected and nominated by IPF to pursue a Master's degree in PFM-related subjects abroad after completing FEEM courses. Moreover, the nominated 10 officials have already been awarded the scholarships.
- Draft report on the Competency Framework has been submitted by the Chartered Institute of Public Finance and Accountancy (CIPFA). Finance Division sent this draft report to various relevant stakeholders for their opinions. The opinions from OCAG, IPF, FIMA, BCS Tax Academy, and BCS Customs and VAT Academy have already been received during these quarters.
- The specification to procure software for automation of Training Management, HR & Financial Management of IPF has been finalized.
- The validation workshop of Bangladesh Public Expenditure and Financial Accountability (PEFA) Assessment-2021 and 3 (three) supplementary Assessments Climate Responsive Public Financial Management (PEFA



Figure 18: Picture from PEFA Validation Workshop



Climate), Gender Responsive Public Financial Management (GRPFM), and PFM Readiness for Disaster Management (PFM-RDM) was held in the InterContinental Dhaka on 26 to 28 June 2022.

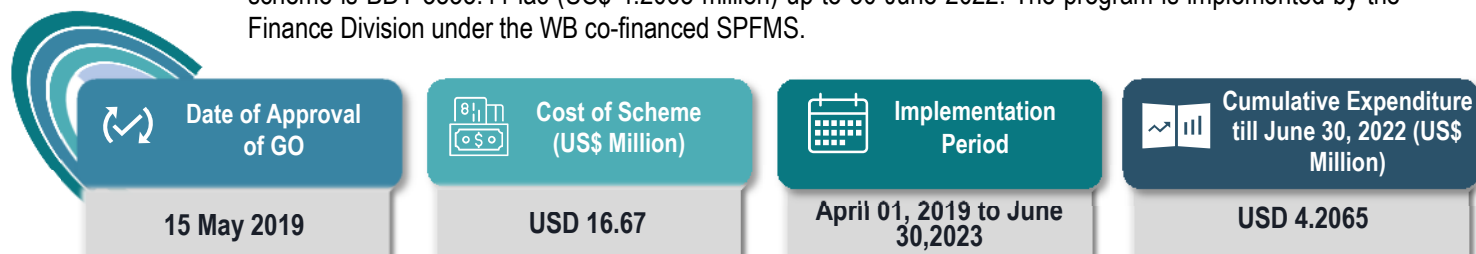
- 92. Challenges and mitigations:** Despite the global slowdown, inflation has been revised, in part due to rising food and energy prices. Due to the current world financial crisis, the government of Bangladesh has set restrictions on (i) local and foreign training, (ii) traveling, and (iii) other economic codes by several directives issued by the Finance Division, foreign training could not be arranged.

Due to COVID-19, the PFM-related Courses/certifications received by government officials abroad have been delayed. Based only on the performance of FEEM courses, it seems to be difficult for IPF to reach the target of 100 government officials to successfully accomplish specialized PFM-related courses or certifications within the allocated time frame of the program.

After the selection of the research topics by IPF, REOs were published using OTM (Open Tending Method). Based on the OTM, IPF did not receive any responsive firm for conducting the research topics, for which the single source method has been considered for conducting research. The Single-Source method has been used for the research project titled "The Impact of Fiscal Stimulus on the Economy during COVID-19: Bangladesh Perspective," which will be completed by the Bangladesh Institute of Governance & Management (BIGM) and is in process.

93. Projects/schemes contributing to this component:

- a. Scheme on "PFM Reforms Leadership, Coordination and Monitoring":** The non-ADP scheme on "PFM Reforms Leadership, Coordination and Monitoring" was approved in May 2019 with total funding of BDT14,000 lac (US\$16.6 million) and has a closing date of 30 June 2023. The cumulative expenditure of this scheme is BDT 3533.44 lac (US\$ 4.2065 million) up to 30 June 2022. The program is implemented by the Finance Division under the WB co-financed SPFMS.



- 94. Next steps:** A Letter of two years extension of the SPFMS program was sent to ERD from the Finance Division dated April 18, 2022. Furthermore, a letter from ERD forwarded the letter to the World Bank with a request to take necessary actions on April 28, 2022. In reply, based on the findings of the next implementation review, the World Bank will propose to consider an extension to the project closing date in conjunction with any project restructuring that may be required for the achievement of the program objectives. 2nd Steering Committee meeting and 2nd Retreat Program (tentatively by November 2022) will be held very soon in consultation with the Senior Secretary of the Finance Division. The remaining field inspections are expected to be completed within September 2022. The Competency Framework (CFW) and Training Need Assessment (TNA) will be reviewed and finalized after getting the opinions from the Finance Division and other relevant stakeholders. IPF will further finalize the roadmap and activity plan for SC/PECT guidance including the staffing/resourcing plan. Furthermore, IPF will procure software for automation of Training Management, HR & Financial Management which will support IPF in becoming a PFM reform Learning Hub. After the PEFA+++ assessment validation workshop, based on evidence submitted by Government Assessment Team (GAT) members, the PEFA+++ consultant team will scrutinize it and will make necessary changes in the narratives and scoring of each Pls. Moreover, the consultants will share the final draft to the GAT members for their opinion.



03. GOVERNANCE STRUCTURE

95. The PFM reform program has a two-tier governance and coordination structure - comprising a Steering Committee and a Program Execution and Coordination Team (PECT). Such governance and coordination structure of PFM reforms is providing a mutual learning and accountability platform among the relevant institutions for sustained use of improved PFM procedures and systems.

- **Steering Committee:** The Steering Committee headed by the Finance Secretary has representation from Cabinet Division, OCA, CGA, NBR, Economic Relations Division, and Planning Commission. It oversees the implementation progress, provides policy guidance and ensures an enabling environment for reforms to succeed and sustain, and decides on possible course-corrections based on implementation lessons and suggestions from the PECT.



Figure 19: SPFMS Governance Structure

- **PECT:** PECT is leading the coordination of the PFM reforms. The roles of PECT involves leading the coordination of the reforms with active support from the line ministries as well as the development partners, developing progress and performance indicators for each (activity) cluster, supporting the capacity development of each PIT to develop effective PFM-focused monitoring, preparing semi-annual Progress Reports, developing a detailed communication plan, and creating a PFM Reform Learning Hub in IPF.
- **PITs:** In close coordination of PECT, 13 PITs formed in different PFM institutions have the primary accountability of implementing the respective PFM Action Plan components, preparing implementation documentation such as work plans and budget allocation, providing financial oversight on program implementation, and achieving the performance targets.
- **ISCs:** The implementation support consultants have recently deployed to facilitate PITs active functioning. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments.

04. OVERVIEW OF PFM ACTION PLAN FINANCES

96. The total cost of the reforms is BDT 187.72 crore (US\$22.35 million) for this reporting period. Of this amount, BDT 82.38 crore (US\$9.81 million) spent on the DP co-financed projects outside the government's single treasury account, while BDT 39.05 crore (US\$4.65 million) spent on DP co-financed on-treasury account. BDT 21.34 crore (US\$2.54 million) equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 36.89 crore (US\$4.39 million) is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 966.83 crore and the cumulative cost is 1154.55 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from January 2022 to June 2022.

OVERVIEW OF PFM ACTION PLAN FINANCES									
amount in lac BDT									
Component Name	DP Fund (Special A/C- outside Treasury)	DP Fund (on Treasury)	Government own Fund Projects	Donor Executed (Incl. SPEMP, BETF, SPIMS, UNDP, EU TA, SAARTAC etc.)	Governments' operating costs allocation/ Governments' co-financing to DP projects	Total	Total cost from September 2018 to December 2021	Cumulative Costs as of June 2022	Percentage of each Component
1	2	3	4	5	6	7	8	9	10
C-1: Revenue Expenditure and Forecasting		71.1		139.65	259.22	469.97	1,173.96	1,643.93	1.42%
C-2: Domestic Resource Mobilization	135.25		804.81	648.86	114.21	1,703.13	39,114.87	40,818.00	35.35%
C-3: Debt Management		180.89			339.95	520.84	1,494.46	2,015.30	1.75%
C-4: Planning and Budget Preparation		466.67			662.50	1,129.17	2,950.40	4,079.57	3.53%
C-5: Public Investment Management	194.88				30.81	225.69	1,091.51	1,317.20	1.14%
C-6: Public Sector Performance Management				32.08		32.08	222.51	254.59	0.22%
C-7: iBAS+/BACS Implementation		1750.97		591.73	443.64	2,786.34	7,441.73	10,228.07	8.86%
C-8: Pension Management		361.53			447.62	809.15	3,166.14	3,975.29	3.44%
C-9: State Owned Enterprises' Governance		202.47		74.85	71.43	348.75	1,202.50	1,551.25	1.34%
C-10: Financial Reporting		177.06			172.93	349.99	655.70	1,005.69	0.87%
C-11: Strengthen External Scrutiny and Oversight				288.11		288.11	522.54	810.65	0.70%
C-12: Strengthen Parliamentary Oversight and Scrutiny Public Expenditure				105.78		105.78	68.67	174.45	0.15%
C-13: Procurement	7908.00				1146.89	9,054.89	34,340.45	43,395.34	37.59%
C-14: PFM Reforms Leadership, Co-ordination and Monitoring		694.54		253.60		948.14	3,237.88	4,186.02	3.63%
Total in lac BDT	8,238.13	3,905.23	804.81	2,134.66	3,689.20	18,772.03	96,683.32	115,455.35	100.0%
Total in mil USD	9.81	4.65	0.96	2.54	4.39	22.35			
Percentage for each source of Fund	44%	21%	4%	11%	20%	100%			

- "NA" denotes that there is no project under this item
 - "NE" denotes that the item has budget allocated, but the expenditure has't started yet
 - "NE" No expenditure for that year
 - Conversion rate has been considered as BDT 84 for USD 1.



05. CHALLENGES

97. **Maintaining effective coordination mechanisms (PECT and PIT) to eliminate the piecemeal implementation of PFM reforms has been a challenge for implementers.** Although necessary coordination instruments (semi-annual progress reports, stakeholders' retreats, and regular field inspections) and facilitation tools such as ISCs, IVA, and various technical assistances are already in place within the program, it requires continuous attention, coordination, and agility to make the reform successful. Moreover, the normal activities carried out by the PITs may be extended to carry out PFM Action Plan activities simultaneously.
98. **The existing implementation agencies whose capacities are known to be required further strengthening is another challenge.** Since some PIT members are unfamiliar with the reform agenda, they will need training and further assistance. The initiative makes significant investments in officials' technical capacity building to close this gap. Moreover, the inconsistency in the ability to implement organizations to carry out and coordinate the PFM Action Plan for various components, particularly those institutions without an ongoing reform program.
99. **Successful reforms in Bangladesh as well as in other nations across the world have been greatly influenced by a strong desire for planned improvement in PFM methods, systems, and behaviors.** However, according to the current Right to Information 2019 survey and other comparable diagnostics, this demand-side is insufficient. Through a) consultations and publications on crucial PFM diagnostics, strategies, and approaches as well as increased collaboration with think tanks and academia; b) continued activity on BACS Facebook and YouTube pages; c) building IPF capacity as an emerging center of excellence on PFM; and d) learning events and publications, an important beginning has been made to connect more with demand-side institutions. The PECT has furthermore assisted in the creation of a thorough, three-pronged communication and engagement strategy for the new Program office in order to boost the demand-side for PFM changes that will be put into place in the coming months.
100. **Data regarding Public Debt and management in Bangladesh is immensely fragmented among various Debt offices.** The Bangladesh Bank (BB) and National Savings Directorate (NSD) now keep records of wholesale and retail domestic public debt, while the Economic Relations Division (ERD) keeps records of public foreign debt statistics. As a result, there is currently no single database that contains information on all public debt. ERD typically utilizes DMFAS 6 to store data on public external debt, but BB employs its own system (MI Module). The NSD recently implemented an automated system that uses templates to manage its data. As a result, whenever necessary, a dataset of all direct borrowings by the central government is manually created using office software that is either unsustainable or potentially incompatible. Additionally, it is crucial to note that there is currently no mechanism in place for recording and updating a comprehensive database on contingent liabilities. The debt database's inclusion of contingent obligations is therefore rather challenging.



06. LESSONS LEARNED

- 101. Preventing the fragmentation of PFM changes, a complete governance system has been established for the coordination and execution of the PFM reform.** This enables the Finance Division is able to coordinate and provide overall leadership for PFM reforms that are being led by a number of organizations, including the OCAG, NBR, Planning Commission, Cabinet Division, Bangladesh Parliamentary Secretariat, CPTU, and various wings of the Finance Division.
- 102. Government commitment and ownership are high, but uneven at the technical level, in part because of the extensive program management processes.** Strong leadership commitment is required for the PFM Action Plan in order to provide technical departments with clear instructions and direction and address any operational bottlenecks. In other areas, such as internal audit and audit follow-up, public sector performance management, and parliamentary monitoring, the government may have a greater sense of ownership. Donors and the World Bank emphasized the value of conducting third-party verification.
- 103. Coordination between ministries and agencies is a significant hurdle to the PFM Action Plan's execution.** To achieve the output and outcome, all of the components need collaboration between the FD, NBR, Cabinet Division, and high-spending ministries. The World Bank team's role is to act as an honest advisor where necessary to remove silos within the Government. FD and Cabinet Division's recent work on the Public Sector Performance Management component has made some headway, producing positive outcomes for APA.
- 104. The strategy must be carried out exactly as intended, and attention must be given to tracking and acknowledging the results.** Some implementers may push back by wanting to resume planning or creating new reform initiatives outside the Plan rather than concentrating on its execution. To manage this risk, regular reminders from the leadership to focus on the Plan implementation will be important.
- 105. Investments in capacity-building should be guided by a thorough capacity requirements analysis.** GOB has spent huge resources over the years developing staff capacity in PFM, which has produced a significant talent pool. Moving forward, it will be important to pinpoint the technical and soft skills that still need to be developed and to focus investments in capacity-building in those areas.
- 106. Regarding improving the quality of the Medium-term Debt Strategy (MTDS).** The combined findings of the two MTDS evaluations will give our nation an invaluable tool for analyzing the many prior strategies. In this regard, all pertinent actions have been taken to advance the situation. Moreover, the annual update of the strategy needs to improve the expertise of FD debt management officials including MTDS WG.
- 107. Change Management and its outcomes towards the PFM process.** Change management support and an efficient governance framework supporting all 14 components are crucial to coordinating and learning across all stakeholders and development partners engaging in the overall PFM activity in the nation and avoiding parallel structures wherever possible. Using adaptive leadership (or change leadership) to address non-technical challenges by assessing and managing risks, (further) empowering a group of leaders in Bangladesh's government, and mobilizing a significant number of people with a shared vision to bring about long-term changes in social and organizational culture is more important. Change management can help you get better outcomes more quickly and sustainably.



07. ANNUAL WORK PLAN - FY 2022-2023

C-1: REVENUE AND EXPENDITURE FORECASTING (MACRO- ECONOMIC WING, FINANCE DIVISION)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)		Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT(i)	Results (j)
C1- Activity 1	Replace macroeconomic models with a dynamic macro- econometric model which enables more robust revenue and expenditure forecasting	• Identify model requirements (with specific purpose and outputs) in consultation with relevant wings	1. Analytical activities, studies, surveys;	a) Study different types of macroeconomic models for forecasting and identify what is suitable		Done				8.5	Model requirement specification approved by Finance Secretary.
				b) Design an outline of the specifications and get them elaborated in consultation with relevant stakeholders and experts.		Done					
				c) Finalizing the macroeconomic model requirement after discussing all relevant stakeholders.		Done					
		• Consult best practices from similar countries and decide on the specific nature and design of the proposed model	1. Analytical activities, studies, surveys;	a) Consult local experts and arrange workshops on macroeconomic models for forecasting		√	√	√	√	21.5	Different macroeconomic forecasting models studied.
				b) Participate in courses on macroeconomic modelling or conduct study tours.		√	√	√	√		
		• Identify software requirement for the selected model building and application	6. IT systems acquisition	a) Conduct internal research to further develop the software requirement for the selected model.		√	√	√	√	4.5	EOIs published as per PPR rules and RFAs received.
				b) Develop a TOR against the research conducted internally and prepare specifications for the use of a TOR.		√	√	√	√		
				c) Follow procurement process and Publish the EOI.		√	√	√	√		
				d) Evaluate EOI and select and make contract with vendor(s).		√	√	√	√		
		• Procure identified software ✓ Prepare specification ✓ Complete other mandatory requirements and	6. IT systems acquisition	a) Procurement of EViews software.		DONE					

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		application configuration									
		• Identify possible stakeholders and make data sharing arrangement ✓ Coordinate closely with the data sources agencies such as BBS, NBR, TDM wing of FD, CGA, Bangladesh Bank, ERD, EPB, NSD, IMED, PC and other agencies, if required	3. Communication and knowledge sharing	a) Create and approve the list of potential stakeholders		Done				10.5	Draft MoUs approved by Finance Secretary and Signed by respective stakeholders.
				b) Design the criteria and framework for data sharing arrangement and create a template MoU for stakeholders to sign		✓	✓	✓	✓		
				c) Sign MoU with stakeholders				✓			
				d) Arrange to have regular coordination meetings		✓	✓	✓	✓		
		• Make a Program Implementation Team and capacitate the team to produce fiscal risk matrix	8. Execution of reform process, PFM 2. Training	a) Program Implementation Team formulated.		Done					PIT team established
				b) Conduct capacity building training for PITs on fiscal risk		✓	✓	✓	✓		
		• Develop and implement capacity building/ change management plan for the MEW officials	2. Training	a) Develop TOR for need assessment of change management for MEW officials.		✓	✓	✓	✓	70	EOI published, TOR and training module developed
				b) Hire consultants for change management need assessment.		✓	✓	✓	✓		
				c) Core members of MEW receive overseas training on change management.		✓	✓	✓	✓		
C1- Activity 2	Develop scenarios for optimistic and risky fiscal outlooks to drive mid-term budgetary revisions	• Build capacity to carry out the quantification of risks to revenues and expenditures and other fiscal indicators	2. Training	a) Conduct internal research to develop a framework for quantification of fiscal risks and other fiscal indicators		✓	✓	✓	✓	120	Draft framework approved by Finance Secretary; Training module developed.
				b) Host internal capacity building workshops/seminars/conferences on the findings of the need assessment framework		✓	✓	✓	✓		
				c) Core members receive training on risks to revenues and expenditures and other fiscal indicators		✓	✓	✓	✓		
		• Ensure collaboration among ministries/ agencies (such as Bangladesh Bank, Bureau of Statistics, NBR,	3.Communication and knowledge sharing	a) Organize consultation meeting/ knowledge sharing workshop/ training.		✓	✓	✓	✓	50	Training/ workshop module developed.

		Export Promotion Bureau, Ministry of Agriculture, Ministry of Industries, Ministry of Environment, Forest and Climate Change etc.) to set clear roles and responsibilities for fiscal risk analysis									
		<ul style="list-style-type: none"> Coordinate with the SOE wing and incorporate the fiscal risks and contingent liabilities coming from the SOE sector (including extra-budgetary funds) in the fiscal forecasting model 	3.Communication and knowledge sharing	<u>Not included in CY22.</u>				√	√		
		<ul style="list-style-type: none"> Enhance communication with private sector or academic/ research institutions 	3.Communication and knowledge sharing	Organize consultation meeting/ knowledge sharing workshop/ training.		√	√	√	√	40	Training/ workshop module developed

C-2: DOMESTIC RESOURCE MOBILIZATION (NATIONAL BOARD OF REVENUE)

Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' 8. Execution of reformed PFM process

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT (i)	Results (j)
C2 – Activity 3	Develop and implement a Medium-Term Revenue Strategy	• Prepare and implement a Medium-Term Revenue Strategy (MTRS), building on the Tax Modernization Plan and TADAT diagnostics	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Mapping existing analytics and follow-up reform actions	• Dr. Abdul Mannan Shikder • Ms. Mahbuba Hossain					100	MTRS Documents
				b) Holding stakeholder consultation on problems, causes and solutions (Govt, private sector, civil society, and DPs)			√	√	√		
				c) Developing a framework of strategic priorities		√	√	√			
				d) Setting strategic objectives		√	√	√			
				e) Drafting and finalizing a modernization plan for NBR				√	√		
		• Publish the preliminary conclusions and recommendations and share with key stakeholders, and submit tax policy recommendations to the HPM, Cabinet and Parliament	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Inviting tax policy reform proposals from key stakeholders	• Dr. Abdul Mannan Shikder • Ms. Mahbuba Hossain			√	√	100	NBR Modernization Plan
				b) Arranging stakeholder consultation meetings on policy reforms				√	√		
				c) Finalizing tax policy reform recommendations with guidance from HFM and HPM				√	√		
				d) Submitting policy reform recommendations to Cabinet and the Parliament through proper office				√	√		
		• Strengthen NBR capacity to estimate tax expenditure and identify and calculate the current impact and trends of tax expenditures and conduct a tax base analysis and forecast various MTRS scenarios (macro-modeling)	1. Analytical activities, studies, surveys	a) Conducting tax gap analysis	• Dr. Abdul Mannan Shikder • Ms. Mahbuba Hossain	√	√			100	Tax policy reform
				b) Undertaking political economy analysis of the tax regime			√	√	√		
				c) Conducting tax expenditure analysis			√	√	√		
				d) Conducting revenue forecasting, taxpayer charter			√	√	√		
											Estimation of tax expenditure
											Revenue forecasting model development and exercise.

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT (i)	Results (j)
		<ul style="list-style-type: none"> Broaden tax base by introducing taxes for proxies for pollution by tax region; Remove barriers to green technology adoption by offering tax reductions or tax rebates, capital allowances/accelerated depreciation etc. by tax region 	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting economic cost benefit analysis, including policy impact assessment for intended changes/reforms.	<ul style="list-style-type: none"> Dr. Abdul Mannan Shikder Ms. Mahbuba Hossain 			√	√	100	Tax policy for green technology adoption
		<ul style="list-style-type: none"> Strengthen the capacity of intelligence, research, statistics and data gathering 	2.Training	a) Assessing capacity gap in intelligence, research, statistics and data gathering. b) Conducting a capacity development need assessment for NBR officials at all levels. c) Undertaking a dedicated project for capacity development. d) Developing capacity of Tax, Customs and VAT academies in providing both basic and specialized training. e) Preparing yearly training calendar. f) Arranging training at home and abroad on specialized functional and emerging issues of Income Tax, VAT and Customs.	<ul style="list-style-type: none"> Dr. Abdul Mannan Shikder Ms. Mahbuba Hossain 	√	√	√	√	1000	Tax gap analysis documents Capacity development need assessment documents Inception of training project All officers of income tax, customs and VAT who work in intelligence, research and data gathering are adequately trained Yearly training calendar All officers of income tax, customs and VAT received training on specialized functional and emerging issues of revenue

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT (i)	Results (j)
				g) Capacity development in the area of adopting frontier technologies in income tax, VAT and Customs administrations.			√	√	√		Frontier technology adopted in revenue administration
				h) Developing capacity for building an automated central revenue reporting and monitoring system.			√	√	√		Effective revenue reporting and monitoring in place
C2 – Activity 4	Increase tax collection through improved tax administration	• Ensure harmonization and taxpayer data sharing across various wings of the NBR	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting a study on the scope and areas of data sharing across various wings of the NBR	• Dr. Abdul Mannan Shikder • Ms. Mahbuba Hossain	√	√			100	Effective and continuous data sharing among tax, VAT and customs offices
				b) Establishing a system for sharing taxpayer data across various wings of the NBR.				√	√		
		• Develop and establish a system of modern infrastructure and create e-business environment using ICT as an enabler to facilitate the delivery of seamless and quality services to the stakeholders	6.IT systems acquisition	a) Conducting business process analysis and business process review of Income Tax, Customs and VAT procedure for adoption of global best practices of revenue management in Income Tax, VAT and Customs offices/units.	• Dr. Abdul Mannan Shikder • Ms. Mahbuba Hossain	√	√	√	√	5000	Global best practices of revenue management adopted in Income Tax, VAT and Customs offices/units.
				b) Assessing budgetary and resource requirement (including infrastructure, logistic and equipment) at all units/offices of NBR		√	√	√	√		Resource requirement documents
				c) Preparing infrastructure requirement plan for at all offices/units of NBR			√	√	√		Infrastructure requirement plan documents
				d) Establishing and facilitating cyber forensic facilities in different income tax and Customs & VAT offices/units.	• Dr. Abdul Mannan Shikder • Ms. Mahbuba Hossain			√	√		Cyber forensic facilities established in all major income tax offices/ units
				e) Establishing a regional Customs and VAT Training Center in Dhaka, Customs Dog Squad, Central and local Customs Chemical Lab with latest and modern testing equipment, Customs Security				√	√		Customs Dog Squad, Customs Chemical Lab, Customs Security

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT (i)	Results (j)
				Check Point, Non-Intrusive Inspection Unit, Electronic Cargo Tracking System, Advanced Passenger Information System							Check Point, Non-Intrusive Inspection, Scanners, Electronic Cargo Tracking System, Advanced passenger Information System in place
				f) Procuring high speed navigational and marine vessel like speed boat, surveillance vessel and helicopters for customs and tax emergency response team				√	√		Highly equipped Customs and tax emergency response team
				g) Establishing a separate Business Intelligence and Analysis unit for big data analytics for enhanced income tax, Customs duty and VAT collection				√	√		Business Intelligence and Analysis unit in place
				h) Establishing income tax audit management system including the audit of high-net-worth individuals, litigation management system, high value transaction capturing system, and internal audit system.			√	√	√		Income tax audit management system, audit of high-net-worth individuals, litigation management system, high value transaction capturing system
				i) Strengthening transfer pricing and other anti-avoidance capability of income tax			√	√	√		Fully functional transfer pricing and anti-avoidance mechanism in income tax

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT (i)	Results (j)
				j) Establishing appropriate system for strengthening the capacity of Transfer Pricing Cell of NBR to audit, detect and investigate and track transfer mispricing, VAT carousel fraud and other avoidance schemes of MNCs related to VAT and Customs			√	√	√		Fully functional mechanism for preventing Transfer mispricing, VAT carousel fraud and tax avoidance schemes in VAT and Customs
				k) Establishing appropriate system in income tax, VAT & Customs wing for the taxation of digital and virtual economy			√	√			Proper taxation of digital and virtual economy
				l) Establishing Trade Based Money Laundering unit for investigating money laundering cases related to international trade and helping the govt. to bringing back the siphoned money.			√	√	√		
				m) Strengthening the Risk Management Commissionerate by providing adequate resources (human and logistics).		√	√	√	√		
		<ul style="list-style-type: none"> Implement Bangladesh Single Window and introduce an electronic, online solution for international trade (import, export, transit and transshipment) 	8.Execution of reformed PFM process	a) Finalization of Initial Selection for NBR-RFP-1A package. b) Organizing consultation and meetings between law drafting committee and other relevant organizations to finalize the draft. c) Evaluation of first stage technical proposal of NBR-RFP-1A package. d) Hiring of vehicles of package, no NBR-NC6. e) Finalizing technical and functional requirements of NBR-RFP-1A package f) Finalization of To-Be report g) Undertaking capacity building training for PIU CLPIAs and other stakeholders. h) Finalization of NSW Operational and Governance Model report.	<ul style="list-style-type: none"> Ms. Zakia Sultana 	√	√			58700	
				a) Development of a customized		√	√	√	√	9300	

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		<ul style="list-style-type: none"> Introduce an automated Customs Bond Management System in Bangladesh 	6.IT system acquisition	Software (IT System) for Bond Management of Bangladesh Customs by a software firm.	<ul style="list-style-type: none"> Mr. Mohammad Fyzur Rahman 						Preventing misuse of bonded warehouse
				b) Completion of purchasing hardware (Computer, printer, scanner etc.) for IT infrastructure and establishment of LAN/WAN under procurement package GD-06.		√	√				
				c) Undertaking orientation and capacity building training for PIU and all related stakeholders.			√	√	√		
				d) Extension of the contract period of consultancy firm.			√	√			
				e) Arranging Change Management Training (non-consultant) and Stakeholders Awareness Program for the end users of the IT System.				√	√		
				f) Completion of the procurement activities of procurement package GD-03 (File Archiving and Document Management).				√	√		
		<ul style="list-style-type: none"> Implement Value Added Tax and Supplementary Duty, Act 2012 [Implementation of VAT Online Project] 	6. Execution of reformed PFM process	a) Printing and publication of awareness building campaign materials and Concierge Booth/ Help Desk in different places and spaces rent for Taxpayer campaign with all campaign activities	<ul style="list-style-type: none"> Dr. Abdul Mannan Shikder Mr. Mohammad Fyzur Rahman 		√			69000	Automation of VAT system
				b) Procuring IT Hardware for Development of customized software for VAT Agents and VAT Advisors for VAT Academy including integration with IVAS and Automation systems of NBR, electronic Payment system.			√				
				c) Refurbishing Customs, Excise and VAT Training Academy, Chittagong including its, lab, library, medical center etc and modernizing Academic Curriculum.			√				
				d) Organizing workshop, seminar on various issues of VAT to educate and create awareness among relevant stakeholders,							

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT (i)	Results (j)
				Government and Non-government organizations.							
				e) Training or professional course on audit and risk management/ equivalent course for VAT staff in local institutes [IBA, Dhaka University, ICMAB			√				
				f) Awarding the responsive tenderer for Distribution, Installation and Maintenance of Electronic Fiscal Device (EFD) and Sales Data Controller (SDC) machines and Monitoring the operation of the installed machines to ensure the collection of Value Added Tax (VAT) and Supplementary Duty (SD) from different type of business entities through Electronic Fiscal Device Management System (EFDMS).							
				g) Introducing innovative ideas including lottery for end consumers & retailers under taxpayer communication plan to inspire for using VAT challan.			√				
		• Design and upgrade e-Tax systems to the tune of digital transformation	6.IT system acquisition	a) Undertaking a thorough assessment of the existing Systems	<ul style="list-style-type: none"> Ms. Mahbuba Hossain Mr. Md Shabbir Ahmed 	√	√	√	√	5000	Documents on system assessment
				b) Assessing capacity gap of income tax department in adopting data driven tax administration and digital transformation		√	√	√	√		Documents on gap in digital transformation
				c) Designing and deploying e-Tax systems for digital transformation of tax administration		√	√	√	√		Digital transformation of tax management
				d) Redesigning existing systems to meet objectives and standards of digital transformation		√	√	√	√		E-payment system in place for all taxpayers
				e) Integrating e-payment system with online return filing system and other revenue management and information		√	√	√	√		Mandatory e-filing for all audit reports
				f) Making regulatory and technological arrangement for mandatory e-filing of audit report		√	√	√	√		Withholding tax
				g) Developing withholding tax management system		√	√	√	√		

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT (i)	Results (j)
				(eTDS&eTCS) and tax information management system							management system in place for all source taxes
				h) Digitizing tax compliance reporting system		√	√	√	√		Compliance reporting system made fully digitized
				i) Developing internal expertise in designing, developing, operating and maintaining e-Tax systems		√	√	√	√		internal expert team in designing, developing, operating and maintaining e-Tax systems
		• Enact and Implement Direct Tax Act	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Drafting new Income Tax Act	• Mr. Md Shabbir Ahmed	√	√	√	√	1000	Bangla and English draft prepared
				b) Undertaking stakeholders' consultation of the draft new Income Tax Act			√	√	√		
				c) Finalizing the draft and completing enactment related procedures.			√	√	√		Necessary rules and forms ready
				d) Formulating related rules and designing necessary forms for the implementation of the new Act				√	√		
				e) Providing necessary trainings, education and support to tax officials and staff (of all level of income tax), taxpayers, tax professionals and other stakeholders in relation to the implementation of the new Income Tax Act.			√	√	√		All stakeholders are properly informed and trained
		• Launching mass campaign for online return submission and taxnet expansion	7.Consultations, forums, citizens' participation	a) Launching taxpayers' awareness and motivation campaign for popularizing online return filing	• Dr. Abdul Mannan Shikder • Mr. Md Eidtazul Islam • Md. Shabbir Ahmed	√	√	√	√	2000	Taxpayers' awareness and motivation campaign held in adequate numbers
				b) Undertaking programs for ensuring voluntary tax compliance including tax registration, return filing and discharging tax withholding and reporting obligations		√	√	√	√		Increase in voluntary compliance
				c) Providing taxpayer support and education through broadcasting		√	√	√	√		TVCs and online

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				TVCs and streaming of online contents in social and virtual media							contents developed and broadcasted/ streamed

C-3: DEBT MANAGEMENT (DEBT MANAGEMENT WING, FINANCE DIVISION)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
C3-Activity 5	Improve the quality of Medium-term Debt Strategy (MTDS)	<ul style="list-style-type: none"> Develop an operational strategy to implement the MTDS and conduct training as needed and design a communication platform for multiple agencies involved (e.g., FD, BB, ERD, NSD, CGA). 	5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 4. Advocacy	d) Assess the current MTDS implementation mechanism and identify challenges	Mr. Biswajit Bhattacharya Khokon ndc					250	The operational strategy for MTDS implementation.
				e) Study the DSA template and develop a draft operational strategy addressing challenges and suggesting recommendations.			√				
				f) Collect feedback on the draft strategy and get approval from relevant authorities on the final strategy.				√			
				g) Design and conduct training for relevant stakeholders on the DSF.			√				
				h) Identify the objectives of the multi-agency communication platform, and evaluate current incompatibilities.				√			
				i) Recruit IT services and communication consultants to design and create the communication platform.							
				j) Update Public Debt Act 1944.							Public Debt Act, 2021.
				k) Update & consolidation of Bangladesh Government Treasury Bond (BGTB) Rules.							BGTB Rules, 2021.
		<ul style="list-style-type: none"> Hold a Debt Review Summit with all concerned parties to discuss MTDS. 	7. Consultations, forums, citizens' participation. 4. Advocacy	a) Identify objectives of the summit and design sessions accordingly;	Mr. Firoz Ahmed		√			100	Recommendations on Debt Management Strategy and debt Sustainability.
				b) Hire a think tank or agency to manage the event;			√				
				c) Invite all relevant stakeholders and confirm attendance;			√				

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
				d) Organize the Debt Review Summit and publish results in the multi-agency communication platform and other avenues				✓			
		• Using the 2017 MTDS as the base, develop a plan and procedure to update the strategy annually to reflect data collected from above agencies.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Study the current MTDS and identify areas of improvement; b) Conduct an exercise to further develop MTDS implementation operations strategy; c) Create a data collection and collation plan and integrate it into the communications platform; d) Analyze the data at regular intervals and update MTDS accordingly	Mr. Md. Ruhul Amin					100	Updated MTDS.
C3 – Activity 6	Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability	• Operationalize Debt Database (DMFAS)	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Assess the capacity of implementing unit; b) Hire consultants to provide training to FD employees as required; c) Customize DMFAS to include the on-lending database.	Mr. Firoz Ahmed				✓	1,200	Debt database established and integrated.
		• Assess the capacity and performance of the FD's Treasury and Debt Management Wing	1. Analytical activities, studies, surveys;	a) Conduct an internal evaluation of the FD's Treasury and Debt Management Wing to identify gaps in skills and resources; b) Hire external consultants to suggest recommendations based on gaps identified; c) Develop training modules and design training sessions for FD's relevant unit according to the needs identified; d) Conduct training sessions for the relevant FD employees	Mr. Hassan Khaled Faisal	✓			✓	100	
		• Conduct a comprehensive inventory of all outstanding debt, including contingent liabilities and assumed guarantees (for government banks, e.g.)	1. Analytical activities, studies, surveys;	a) Develop TOR for hiring expert consultants; (not required). b) Recruit consultants to catalog relevant information; (not required). c) Create a report on outstanding debt and contingent liability. d) Share with all stakeholders	Mr. Firoz Ahmed				✓	250	
		• Create a database for national savings		a) Regular management and maintenance of the NSC database.	Mr. Md. Ruhul Amin	✓	✓	✓	✓	100	
				a) Collect data for the debt bulletin;		✓	✓	✓	✓	400	

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		• Introduce publication of quarterly debt bulletin and annual debt portfolio report	3.Communication and knowledge sharing	b) Create drafts of the bulletin;	Mr. Md. Ruhul Amin	✓	✓	✓	✓		Two quarterly debt bulletins have already been published and they will continue in the future.
				c) Get approval of the debt bulletin from the Secretary;		✓	✓	✓	✓		
				d) Publish the bulletin		✓	✓	✓	✓		
				e) Collect data for the debt portfolio report and publish the report		✓	✓	✓	✓		
		• Put in place and expand TSA which includes Special Accounts and EBFs	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Identify the objectives for setting up TSA.	Mr. Firoz Ahmed					200	Data regarding Special Accounts and EBFs has been collected under the iBAS++ scheme.
				b) Create a TSA plan and establish TSA.							
				c) Collect data about special accounts and EBFs and include them in the TSA.							
				d) Regularly update the TSA.							
		• Annually publish updated national debt status through media and GoB website	3.Communication and knowledge sharing	a) Collect data about national debt status through an integrated IT platform	Mr. Hassan Khaled Foisal			✓		50	Final publication of the annual national debt status on different media and the GoB website
				b) Create draft reports on national debt status;				✓			
				c) Get approval from Finance Secretary on the final publication;				✓			
				d) Hold a press conference to publish the report to the media and upload the report on the GoB website				✓			
		• FD's Debt Management Wing to convene monthly meetings of heads of other Debt Management Units	1. Analytical activities, studies, surveys, etc	a) Conduct month meetings of FD and other Debt Mgt unit heads.	Mr. Md. Ruhul Amin	✓	✓	✓	✓	50	Higher quality and reliable data collection available for decision-making
				b) Set standards for data quality and reliability and strategies to measure those.							
				c) Collect and use a sample of the available data and review it for quality and reliability.							
				d) Identify gaps and suggest recommendations.							
		• Develop a web based NTR database	6. IT systems acquisition	a) Create a mechanism for database implementation and management.	Ms. Homayra Begum						
		• Policy dialogues, workshops and seminars for awareness building among NTR generating units	3.Communication and Knowledge sharing	a) Invite all relevant stakeholders in NTR generation.	Ms. Homayra Begum	✓					
				b) Recruit think tanks and event management through a procurement process to organize the program.							
			4. Advocacy								
C3 Activity 7	Enhance Non-Tax Revenue (NTR) performance	• Revenue innovation incentives	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Study examples of revenue innovation incentives in 3 comparable countries.	Ms. Homayra Begum				✓	200	New incentives are approved and put in place for innovation in
				b) Evaluate alternative methods of generating revenue and identify which are suitable.					✓		

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				c) Design revenue innovation schemes and collect feedback from relevant stakeholders.					√		revenue generation.
				d) All key stakeholders agree to implement the incentives and relevant Secretaries approve the schemes.					√		
		• Capacity building	2. Training;	a) Conduct a needs assessment of skills among relevant agencies and stakeholders.	Ms. Homayra Begum	√				250	Enhanced skills of relevant implementers of revenue innovation schemes and NTR units.
				b) Establish TOR for hiring consultants/firms to provide training based on the needs identified.							
				c) Publish EOI and hire consultants/firms through the recruitment process to training the relevant units.							
				d) Organize training and capacity-building sessions to meet the gaps.		√					

C-4: PLANNING AND BUDGET PREPARATION (BUDGET WING, FINANCE DIVISION)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
C4-Activity 8	Improve the effectiveness of BMC and BWG	• Assess how the BMC and BWG are functioning and develop a performance improvement program	1. Analytical activities, studies, surveys, etc	a) Formation of the peer review committee of the selected 10 (5+5) ministries/ divisions.	• Mr. Shirajun Noor Chowdhury	√				200	DLI 2.1 - Monitoring framework (including a performance scorecard) for the BMCs has been consulted, finalized and a concerning GO circulated.
				b) Conduct ToT for BDOs of FD of selected 10 ministries for peer review.	• Dr. Mohammad Abu Yusuf	√					
				c) Arrange an orientation workshop on peer review and performance scorecards for the selected 10 ministries/divisions.	• Mr. Mohammad Faruquzzaman	√	√				
				d) Pilot Performance Scorecard with at least 2 BMCs and recommend fine-tuning.	• Mr. Mohammad Anisuzzaman	√	√				
				e) Conduct peer review in selected 10 ministries/divisions using approved performance scorecard and peer review guidelines.			√	√	√		

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				f) Finalise calculation of redefined social sector spending for inclusion in the budget documents (from FY 2023-24)			√	√	√		
				g) Publish redefined social sector spending calculation and table on the FD website.			√				
		• Finance Division to deploy a resource pool to support BMCs in various line ministries in a demand-driven approach	2.Training	a) FD resource pool providing regular support to BMCs in selected LMs/ Divisions.	• Dr. Mohammad Abu Yusuf	√	√	√	√	900	Quality of BMC functions improved with the assistance of external resource (linked to DLR 2.1)
				b) Imparting need-based trainings to BMCs and the relevant stakeholders.	• Mr. Mohammad Faruquzzaman	√	√	√	√		
C4-Activity 9	Ensure that performance data is routinely included in the main budget documents.	• Align data structures for collecting performance management information (on Annual Performance Agreements) with those of the new Budget and Accounting Classification (in broad categories) to ensure comparability between the cost of the plans/programs and the outputs/outcomes broadly attributable to those.	1.Analytical activities, studies, surveys, etc.,	a) Seek Technical support from The World Bank to develop side tables in BACS similar to SDG and other thematic issues such as climate, and gender to capture KPIs for each project/scheme.	• Dr. Mohammad Abu Yusuf		√	√	√		
				b) Implement actions/steps to establish data source within IBAS++ system for collection of Performance Management Information on APAs	• Mr. Mohammad Anissuzaman			√	√		
		• Use performance targets/indicators in main budget documents to inform budget decisions (including comparisons between previous estimated targets and targets achieved).	1.Analytical activities, studies, surveys, etc.,	a) Prepare documents (in particular tripartite working papers) during the budget formulation stage incorporating and updating performance targets/KPI	• Mr. Shirajun Noor Chowdhury	√	√				
				b) Undertake a Comparative analysis of the previous FY with the targets in assessing the performance of MDA during budget allocation	• Dr. Mohammad Abu Yusuf			√	√		
					• Mr. Mohammad Anisuzzaman						

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		<ul style="list-style-type: none"> Train civil servants and parliamentarians on how to weight the expenditures by ministries, program, and by division/ districts where possible and the expected results against those expenditures, and use this information for their budget allocation and prioritization decisions. 	2.Training	a) Conduct training programmes for Civil servants on how to weigh the expenditures by ministries/divisions b) Knowledge sharing and Awareness building seminar for parliamentarians.	<ul style="list-style-type: none"> Mr. Shirajun Noor Chowdhury Dr. Mohammad Abu Yusuf Mr. Mohammad Faruquzzaman Mr. Mohammad Anisuzzaman 	√	√	√	√		
C4-Activity 10	Efficient budget release	<ul style="list-style-type: none"> Delink the budget releases and distribution to DDOs/project directors from the submission of the utilization reports for the first 2/3 quarters. 	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare ToR for an individual external consultant to review the Rules of Procedure for fund disbursement.	<ul style="list-style-type: none"> Mr. Shirajun Noor Chowdhury Dr. Mohammad Abu Yusuf Mr. Mohammad Faruquzzaman Mr. Mohammad Anisuzzaman 					100	Circular issued to relevant officials Revised Rules of Procedure received and understood by all relevant persons
				b) Procurement of external consultant.							
				c) Consultant to provide suggestions for changes in authority for fund release.							
				d) Circular on changes of procedure for fund release							
		<ul style="list-style-type: none"> Review the current fund release procedures and delegation of financial power in line with the development of Cash Management Policy and Procedure 	1.Analytical activities, studies, surveys, etc	a) Inclusion of more cost centers in the budget preparation module, especially at divisional and district levels.	<ul style="list-style-type: none"> Dr. Mohammad Abu Yusuf Mr. Mohammad Faruquzzaman Mr. Mohammad Anisuzzaman 			√	√	240	Updated Fund Release Policy and Procedures
				b) Issuance of directives by FD to selected MDAs to ensure the release of budget/fund by 31 July to field offices (whose budgets are under group office code).		√	√				
				c) Conduct Awareness workshops for selected MDAs to expedite the timely release of funds (i.e., by 31st July)		√	√	√	√		
		<ul style="list-style-type: none"> Perform necessary addition/development in iBAS++ budget execution modules to 	6.IT system acquisition	a) IT consultant to provide technical solutions to monitoring fund release flow.	<ul style="list-style-type: none"> Mr. Shirajun Noor Chowdhury 	√	√			1,200	iBAS ++ based IT system in place (Budget
				b) Meeting at FD to review proposed IT-based monitoring.			√				

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		enable monitoring of timeliness of releases to DDOs/project directors and establishing a monitoring mechanism		c) Set up an agreed monitoring system to generate a budget release status report. d) User Manual and training to use the new monitoring system.	• Dr. Mohammad Abu Yusuf		√				execution module i.e., this sub-activity is already achieved).
		• Effective monitoring of budget execution and timely review and management of outliers	1. Analytical activities, studies, surveys, etc.	a) Develop and finalize customized software embedded in the iBAS++ system to help strengthen BIP. b) Train Budget Desk Officers (BDOs) to monitor Budget Implementation Plan (BIP). c) Train the focal point officials of the LMs/Divisions on the BIP d) Formation of different groups comprising Reps from MDAs and conduct follow-up meetings with them to monitor the progress of BIP e) Amendment and fine-tuning of the monitoring tool (BIP). f) Introduction of Personal Ledger Account (PL Account) g) Periodic review of budget release status and take necessary steps to ensure DDOs have had their budget released by 31st July.	• Mr. Shirajun Noor Chowdhury • Mr. Mohammad Anisuzzaman			√	√	900	Effective monitoring in place (Related with DLR 3.2: 80% of DDOs have had their budget released and distributed by July 31 (of the relevant fiscal year in which the DLR is being assessed). We have already partially achieved DLR 3.2

C-5: PUBLIC INVESTMENT MANAGEMENT (PLANNING MINISTRY)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
C5-Activity 11	Improve public investment formulation, appraisal, and approval processes	• Develop plans and materials on MAF/SAF training.	2. Training	a) Support MDAs to develop sample MAFs for the two pilot sectors. b) Develop web-based tutorial video to support online training programs.	Mr. Mithun Paul Dip Mr. Mohammad Alamgir Hossain	√	√	√	√	105.00	MAF and SAF have already finalized. Web-based tutorial videos developed and used.

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		• Implement the MAF/SAF introduction in two pilot sectors.	2. Training	a) Conduct a dissemination seminar on PIM tools for senior officials such as Members and Secretaries.	Mr. Mohammad Alamgir Hossain	√				120.00	Debriefing implemented
			3. Communication and knowledge sharing	b) Conduct Training of Trainers (TOT) to develop trainers in two pilot sectors.					√		TOT implemented
				c) Conduct training on MAF, SAF, Logical Framework Analysis (LFA), and Cost Benefit Analysis (CBA) for officers in two pilot sectors.		√	√	√	√		Foundation courses implemented
			4. Advocacy	d) Conduct on-the-job training (OJT) for officers on MAF/SAF/LFA/CBA based on their demand in two pilot sectors.		√	√	√	√		OJT implemented
		• Review the status of usage levels of MAF/SAF and update MAF/SAF formats and manuals.	1. Analytical activities, studies, surveys; 2. Training	a) Update the MAF/SAF formats and manuals after completion of the revision of Green Book	Mr. Muhammad Anwar Uddin					25.00	MAF/SAF format and manuals revised.
							√	√	√		
C5-Activity 12	Strengthen strategic linkages between the ADP, FYP and MTBF	• Establish interface/linkage between Programming Div. and FD for the preparation of National budget	1. Analytical activities, studies, surveys;	a) Introduce a "Unique Project Code" in the ADP process.	Mr. Md. Sayduzzaman, Additional Secretary and SPIMS	√	√			550.00	Unique project code introduced in the ADP process.
				b) Establish digital interface between ADP/RADP Management System (AMS), iBAS++, PMIS (IMED), and FAMS (ERD).	Mr. Md. Sayduzzaman, Additional Secretary	√	√	√	√		Digital interface established in PD, FD, IMED and ERD.
		• Develop and agree among stakeholders on the procedure and schedule to introduce SSP/MYPIP	5. Drafting /revising laws, strategies, regulations, framework, procedures 7. Consultations, forums, citizens' participation	a) Integrate SSP and MYPIP in the ADP and MTBF processes by using SSP/MYPIP in the formal FD and PC documents such as budget circulars and guidelines	Mr. Muhammad Anwar Uddin		√	√	√	250.00	SSP/MYPIP for the two pilot sectors used in the ADP and MTBF processes.
		• Conduct dissemination workshops on SSP/MYPIP in two pilot sectors	2. Training 3. Communication & knowledge Sharing	a) Conduct dissemination workshops on SSP/MYPIP for the two pilot sectors.	Mr. Muhammad Anwar Uddin		√	√		130.00	Workshops held.
				b) Conduct a Dissemination Seminar on PIM tools for senior officials.				√			Events held.

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		<ul style="list-style-type: none"> Provide on-the-job training (OJT) with stakeholders in two pilot sectors to prepare ADP, RADP, and MTBF by utilizing SSP/MYPIP 	2. Training	a) Conduct OJT for key officials in PIM Reform Wing of Programming Division to produce MYPIP analysis reports	Mr. Muhammad Anwar Uddin		✓	✓		10.00	MYPIP analysis reports developed.
				b) Conduct OJT for key officials to use the MYPIP module in AMS for the two pilot sectors			✓	✓	✓		MYPIP module in AMS used.
				c) Conduct OJT for key officials in the Sector Divisions and Programming Division to draft sector write-up sections for ADP and RADP				✓	✓		Sector write-up sections in ADP and RADP drafted.
				d) Conduct TOT through the OJTs in a), b) and c) above to develop trainers.				✓	✓		TOT implemented.
		<ul style="list-style-type: none"> Review the status of the usage level SSP/MYPIP and identify points for improvement. 	1. Analytical activities, studies, surveys;	a) Evaluate the integration of all 7 linkages of SSP/MYPIP in two pilot sectors into the ADP/RADP and MTBF processes, and provide inputs to a rollout strategy of PIM tools to other sectors	Mr. Mohammad Alamgir Hossain		✓	✓		8.00	Evaluation report prepared.
		<ul style="list-style-type: none"> Conduct annual review to update Sector Results Monitoring Matrix of SSP, and Forward Baseline Estimates and Fiscal Space for MYPIP 	1. Analytical activities, studies, surveys;	a) Prepare bi-annual AMS-based updates of MYPIP for the two pilot sectors	Mr. Muhammad Anwar Uddin			✓	✓	15.00	MYPIP updated bi-annually with using AMS.
				b) Support Sector Divisions to prepare an annual update of Sector Results Matrix of SSPs for the two pilot sectors			✓		✓		
		<ul style="list-style-type: none"> Review and update SSP/MYPIP guidelines 	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Update Strategic ADP Guidelines (formally called "SSP/MYPIP guidelines")	Mr. Muhammad Anwar Uddin		✓	✓	✓	18.00	Strategic ADP Guidelines developed.
		<ul style="list-style-type: none"> Establish digital interface between Programming Division (PD) and FD for the preparation of National budget 	6. IT systems acquisition	a) Introduce a 'Unique Project Code' in the ADP process.	Mr. Md. Sayduzzaman, Additional Secretary and SPIMS		✓	✓	✓	10.00	Unique project code introduced in the ADP process.
				b) Establish digital interface between ADP/RADP Management Information System (AMS) and IMED (PIMS-Project Management Information System) and ERD (FAMS-Foreign Aid Management System)		✓	✓	✓	✓		

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		<ul style="list-style-type: none"> Strengthen GoB structures and coordination arrangements critical to SSP and MYPIP formulation 	7. Consultations, forums, citizens' participation	a) Arrange regular meetings with the pilot and other sectors MDAs and concerned divisions (GED, Sector Divisions, FD, others)	Mr. Muhammad Anwar Uddin	✓	✓	✓	✓	10.00	Coordination among parties strengthened.
		<ul style="list-style-type: none"> Strengthen PIM Reform Wing as the anchor organization for PIM reform 	4. Advocacy	a) Develop a national PIM guideline that articulates the functions and responsibilities of all stakeholders.	Mr. Muhammad Anwar Uddin	✓	✓	✓		60.00	National PIM guidelines developed.
			5. Drafting/revising laws, strategies, regulations, framework, procedures	b) Develop PIM Reform Program (PIMRP) for medium-term planning of PIM reform across GOB.	Mr. Mithun Paul Dip	✓	✓	✓			PIM Reform Program developed.
				c) Monitor and report the progress of PIMRP by using Annual Work Plan (AWP).	Mr. Muhammad Anwar Uddin	✓	✓	✓	✓		Progress reports prepared.
				d) Introduce and use communication tools such as flyers to raise awareness among PIM stakeholders.		✓	✓	✓	✓		Communication tools used by PIM Reform Wing.
				e) Develop a rollout strategy of PIM tools (MAF, SAF, SSP, MYPIP) for all sectors.			✓	✓	✓		A rollout strategy developed.

C-6: PUBLIC SECTOR PERFORMANCE MANAGEMENT (CABINET DIVISION)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/other officials responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
C6-Activity 14	Institutionalize high quality system for producing APAs with meaningful	<ul style="list-style-type: none"> Train government officials on APA preparation, monitoring and evaluation Prepare model APA 	2. Training	a) Arrange training programs and stakeholder discussions (meeting/workshop/seminar)	<ul style="list-style-type: none"> Md. Mamunur Rashid Bhuiyan 	✓	✓	✓	✓	40 (GOB)	1) Skill and knowledge of government officials will enhance;
			3. Communication and knowledge sharing	b) Prepare APA guideline		✓	✓				
				c) Prepare model APA through consultancy.		✓	✓				

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/other officials responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
	indicators and targets that are aligned to national priorities	<ul style="list-style-type: none"> Research/study/meeting on improving performance management in Bangladesh, current international practices on performance management, current gaps and way forward Prepare training guideline and finalize APA Lab 	4. Advocacy 7. Consultations, forums, citizens' participation	d) Complete the research on improving performance management in Bangladesh.	<ul style="list-style-type: none"> Dr. Mohammad Azizul Haque Md. Sawqat Ali Md. Fauzul Kabir 	√	√				2) Quality of APA will enhance (such as greater alignment with national policies, budget allocation, and good governance initiatives); 3) Knowledge on improving performance management will improve;
C6-Activity 15	Adopt a comprehensive monitoring system and evaluation framework	<ul style="list-style-type: none"> Monitoring progress of APA and provide feedback Improve the APAMS software for better monitoring and evaluation 	6. IT System acquisition	a) Provide feedback on Quarterly and Half-Yearly progress b) Appoint vendor for developing APAMS software c) New Version of APAMS Software developed.	<ul style="list-style-type: none"> Md. Mamunur Rashid Bhuiyan Dr. Mohammad Azizul Haque Md. Sawqat Ali Md. Fauzul Kabir 	√	√	√	√	150 (GOB)	New version of APAMS software will be developed
C6-Activity 16	Incentivize MDAs based on performance	<ul style="list-style-type: none"> Award best-performing ministries/divisions Exchange programs 	3. Communication and knowledge sharing	a) Arrange APA & NIS award-giving ceremony and provide APA and NIS awards by the HPM to the top performing ministries/divisions b) Arrange exchange programs /international workshops/training programs	<ul style="list-style-type: none"> Md. Mamunur Rashid Bhuiyan Dr. Mohammad Azizul Haque Md. Sawqat Ali Md. Fauzul Kabir 			√		12 (GOB/ External sources)	A fair competition among government offices to achieve performance targets will be visible.
C6-Activity 17	Ensure greater openness and transparency	<ul style="list-style-type: none"> Ensure APA preparation/evaluation 		a) Prepare APA monitoring and evaluation guidelines through a consultative process.	<ul style="list-style-type: none"> Md. Mamunur 	√				10 (GOB)	

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/other officials responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
	of the APA process	through a consultation process • Ensure APAs are evaluated in a transparent way	3.Communication and knowledge sharing 7. Consultations, forums, citizens' participation	b) Ensure publication of APAs and evaluation reports on respective websites of the government offices c) Prepare transparency and accountability guidelines d) Publish an overview report of all APAs (Ministries/Divisions) for FY 2023-24/ evaluation report FY 2021-22	Rashid Bhuiyan Dr. Mohammad Azizul Haque • Md. Sawqat Ali • Md. Fauzul Kabir			✓	✓		A transparent APA process will be visible

C-7: iBAS++/BACS IMPLEMENTATION (FINANCE DIVISION, iBAS++ PROJECT UNIT)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY 22	Q3 FY 23	Q4 FY23	Incremental cost lac BDT (i)	Results (j)
C7- Activity 18	Implement new BACS and enhance the use of iBAS++ information for decision-making	• Prepare iBAS++ improvement plans to improve system functionality and processes	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Identify iBAS++ improvement areas, at a macro level, in the following areas: i. Report generation ii. System robustness iii. System performance iv. User-friendliness b) Prepare a time-bound action plan for each of the improvement areas identified. c) Convene a workshop with stakeholders to discuss and finalize the work plan	Mr. Abdur Rahman Khan Mr. Mohammad Ali Prince					12	iBAS++ improvement areas identified.
		• Implementation of feedback received from the assessment of iBAS++ system security certification	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Design policies, procedures, and governance structure to mitigate the security risks identified in the assessment.	Mr. Abdur Rahman Khan					5	Draft iBAS++ improvement plan prepared.
										10	iBAS++ improvement plan finalized.
										500	IT Security policies, procedures and governance structure prepared.

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				b) Implement policies, procedures, and governance structure.						500	IT Security policies, procedures and governance structure implemented.
				c) Conduct a source code review and implement recommendations.						100	iBAS++ source code reviewed and recommendations implemented
				d) Conduct system performance review and implement recommendations.			√			100	
				e) Prepare for ISO certification				√		300	

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C7- Activity 19	Document operating procedures and improve/automate processes to support iBAS++ operations	<ul style="list-style-type: none"> Finalize an iBAS++ operating procedures manual consistent with BACS 	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Create first draft of the operating procedures (a comprehensive operating manual for iBAS++ users containing details business rules, procedures, accounting logic and iBAS++ menus, screens and steps) for functionalities including the following: i. Bill preparation and submission for Self- Drawing Officer ii. Bill preparation, submission and accounting DDOs iii. Bill and payment processing iv. Bank reconciliation v. Correction journals vi. Month closing and accounting vii. Budget preparation viii. Fund release ix. Re-appropriation x. Bill and payment processing and accounting for SAEs xi. Bill and payment processing and accounting for projects xii. Bill and payment processing and accounting for foreign missions xiii. Bill and payment processing and accounting for autonomous bodies	Mr. Saiful Islam					100	First draft of iBAS++ operating procedures prepared.
				b) Stakeholder consultations and identification of the areas of inconsistencies in the manual.				√		20	

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				c) Finalization of iBAS++ operating procedures.					√	100	
		• Map manual processes in accounts offices and manual records kept outside iBAS++	1.Analytical activities, studies, surveys	a) Prepare a draft report listing all processes and records in accounts offices along with automation status.	Mr. Abdur Rahman Khan	√				20	
				b) Arrange a workshop to finalize the report with a final mapping of areas and processes identified.			√			10	
		• Prepare process flow charts and develop a time-bound process improvement plan.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a report with process flow charts for the identified processes to automate, along with formats of electronic records	Mr. Md. Manzarul Mannan	√				10	
				b) Develop a time-bound improvement plan			√			10	
				c) Arrange a workshop for stakeholder consultation on the draft process flow charts and improvement plan				√		20	
				d) Finalization of process flow charts and improvement plan and submission for approval					√	10	
		• Automate funds release and re-appropriation procedures. Check consistency between government's rules/regulation/circulars and iBAS++ operating procedures.	8. Execution of reformed PFM process	a) Examine consistency between government's rules/regulation/circulars and iBAS++ operating procedures (including autonomous bodies) and prepare a report with the findings	Mr. Abdur Rahman Khan	√				10	
				b) Recommend changes in iBAS++ operating procedure and issue detailed change request			√			10	
				c) Complete iBAS++ development to implement the change requests				√		50	
				d) Roll out approved procedures and changed iBAS++ functionalities to autonomous organizations					√	20	
		• Prepare a Risk Management Guideline including all procedures	5.Drafting/revising laws, strategies, regulations,	a) Identify potential fiduciary risk areas of iBAS++ in terms of procedures, process flow, and system security	Mr. Mohammad Ali Prince	√				50	

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		and process flows to mitigate fiduciary risk of the system. Two separate User Authentication and Activity Monitoring Units to be set up, one in FSMU-FD and another one in CGA.	framework, procedures; 6. IT systems acquisition	b) Prepare a Risk Management Guideline including all procedures and process flows to mitigate the fiduciary risk of the system			√			50	
				c) Prepare ToR and procedure manual for setting up a unit in CGA for monitoring sensitive transactions.				√		50	
				d) Prepare ToR and procedure manual for setting up a unit in FSMU-FD for user authentication, access, and activity monitoring.					√	50	
		<ul style="list-style-type: none"> Establish secure data transfer with appropriate encryption protocol by obtaining SSL certificates from the Controller of Certifying Authority. 	6. IT systems acquisition	a) Prepare a status report on implementing digital signature from Controller of Certifying Authority (CCA) with special focus on the readiness of CCA, iBAS++ sub-modules where it will be used, the proposed mechanism of using it (dongle, OTP, etc.) and estimated timeline.	Mr. Abdur Rahman Khan	√				20	
				b) Prepare a time-bound work plan for implementing CSA digital signature			√			10	
				c) Implement CSA digital signature in all appropriate sub-modules of iBAS++				√		50	
		<ul style="list-style-type: none"> Update Business Continuity Management (BCM) plan annually and undertake periodic disaster recovery tests 	5. Drafting/ revising laws, strategies, regulations, framework, procedures;	a) Review the existing Business Continuity Management (BCM) and identify the areas requiring changes.	Mr. Saiful Islam					50	Existing Business Continuity Management (BCM) reviewed.
			8. Execution of reformed PFM process	b) Discuss with management and update Business Continuity Management (BCM) for 2021-22						50	Existing Business Continuity Management (BCM) updated.
				c) Perform periodic disaster recovery tests as outlined in the BCM plan and prepare a test report						50	Disaster recovery tests were performed.

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C7 - Activity 20	Develop and implement system interfaces with other PFM systems	Identify interfaces and prioritize development and hold consultations with key stakeholders	1. Analytical activities, studies, surveys, etc;	a) Prepare a list of GoB systems that can be interfaced with iBAS++, including the following: i. Social protection system, ii. Bangladesh Bank real-time gross settlement system/automated clearing house iii. E-government procurement (e-GP) iv. Personnel Management Information System (PMIS) of MoPA v. Payroll and pension database, vi. Debt Management and Financial Analysis System (DMFAS) vii. The National Board of Revenue (NBR)	Mr. Saiful Islam				√	20	A list of GoB systems that will be interfaced has already been identified.
			7. Consultations, forums, citizens' participation								
		Develop a time-bound interface implementation plan and submit quarterly progress reports	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a time-bound interface implementation plan.	Mr. Md. Manzarul Mannan					20	
			8. Execution of reformed PFM process.	b) Consult with stakeholders to finalize the action plan.						20	
		Interface iBAS++ with NBR to provide a comprehensive picture of revenue receipts of the government	6. IT systems acquisition	a) Develop an interface in iBAS++ that NBR can use to import data related to revenue receipts of the government.	Mr. Md. Manzarul Mannan					1000	Reporting format has been developed and incorporated in iBAS++.
				b) Implement the interface by providing access details and training to NBR.						20	
		Ensure live interfacing of iBAS++ with BB's system to capture TSA data.	6. IT systems acquisition	a) Prepare a technical paper on how to live interfacing of iBAS++ can be implemented with BB and SB systems to capture TSA data.	Mr. Saiful Islam					20	Technical paper on live interfacing with BB and SB prepared.
				b) Consult with Bangladesh Bank and agree upon a solution and timeline.						10	A solution and timeline were agreed with BB.

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				c) Develop the agreed interface in iBAS++ (implementation in FY 21-22)		√	√			100	Live interface with BB and SB developed.
		• Update and strengthen iBAS++ to have appropriate linkage and interoperability with e-GP system and develop comprehensive training and capacity building program for iBAS++ and e-GP interface.	6. IT systems acquisition	a) Prepare a technical report describing the list of possible information that can be exchanged between iBAS++ and e-GP, taking into consideration the introduction of a rate table	Mr. Saiful Islam					20	Technical report on data exchanged between iBAS++ and e-GP developed.
				b) Share the technical report with CPTU, and finalize it						10	Data exchanged list between iBAS++ and e-GP finalized.
				c) Prepare a time-bound action plan for developing the interface.						10	Interface development plan prepared.
				a) Develop and implement the interface		√				100	The interface between e-GP and iBAS++ developed and testing is going on.
		• iBAS++ project code allocated to approved projects by FD, is to be allocated to projects in the identification phase by PC for ADP, so ADP and MTBF reflect the same project codes	6. IT systems acquisition	a) Prepare a status report on the current status of development of the ADP system of the Planning Commission	Mr. Md. Manzarul Mannan					20	Status report on ADP system development prepared.
				b) Consult with Planning Commission and collect its requirement from iBAS++ API for introducing a unified project code						10	PC requirement for iBAS++ API collected.
				c) Develop API for Planning Commission						50	iBAS++API for PC developed.

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C7 - Activity 21	Introduce commitment controls for cash management and strengthen the Treasury Single Account	<ul style="list-style-type: none"> Hold consultations with all holders of special accounts, extra-budgetary funds and aided funds 	7. Consultations, forums, citizens' participation	a) Hold consultation with (i) ministries/divisions/ departments/ autonomous and semi-autonomous agencies; (ii) state-owned enterprises (SOEs); (iii) local government institutions (LGIs); (v) revenue authorities - tax collecting agency's deposit accounts; (vi) special accounts; (vii) EBF; and (viii) Imprest to Foreign Embassy and Military Attaché.	Mr. Md. Abdur Rahman Khan	√				60	Consultations held.
				b) Prepare a status report on special accounts, extra-budgetary funds, and aided funds			√			30	Status report special accounts, extra-budgetary funds, and aided funds prepared.
C7 - Activity 22	Extend and implement Electronic Funds Transfer	<ul style="list-style-type: none"> Conduct an assessment to identify all transactions (vendor payments, employee direct deposits, pensions, etc.) that could be done via EFT and prepare a sequenced strategy for each and conduct a force field analysis of the involved entities, as to know who will support FTE reform within the organization. 	1. Analytical activities, studies, surveys	a) Prepare a status report on all the payments made by the government and the instruments (EFT, cheque, pay order, etc) along with the types and recipients of transactions in order to help stipulate a practicable strategy for implementing EFT.	Mr. Md. Abdur Rahman Khan	√				20	
				b) Prescribe EFT implementation strategy including necessary safeguards against fraud and corruption through enhancements in iBAS++ and procedures.			√			30	
		<ul style="list-style-type: none"> Ensure all government payments (including social safety net transfer) to beneficiaries' designated bank account (G2P) 	8. Execution of reformed PFM process	a) Make necessary changes in iBAS++ prescribed in the EFT implementation strategy.	Mr. Md. Abdur Rahman Khan	√				30	
				b) Help make necessary amendments to financial rules and procedures prescribed in the EFT implementation strategy				√		30	
				c) Implement EFT in all types of transactions		√	√	√	√	20	

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C7 - Activity 23	Develop and implement a DDO module	Based on the experience of several other countries, develop a web-enabled DDO module for online bill submission.	3.Communication and knowledge sharing; 5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a detailed System Requirements Specification (SRS) document for the DDO module, including the provision of submitting all types of bills paperless, and the option for generating all kinds of budget execution and accounting reports from this module.	Mr. Md. Abdur Rahman Khan					100	System Requirements Specification (SRS) document for Full-fledged DDO module prepared
				b) Arrange knowledge-sharing programs to gather experience from several other countries.					√	100	
				c) Prepare a System Design Document based on the SRS prepared.						100	System Design Document for Full-fledged DDO module prepared
				d) Develop a full-fledged DDO module.						150	Full-fledged DDO module developed
		Prepare and implement a progressive roll-out plan for the DDO module.	8. Execution of reformed PFM process	a) Prepare a progressive roll-out plan for the DDO module	Mr. Saiful Islam					20	Progressive rollout plan prepared.
				b) Implement the DDO module through supporting user creation, master data entry, and performing other configurations.						200	System based user registration is in place.
		Develop an online orientation training for DDOs to use these DDO module applications.	8. Execution of reformed PFM process	a) Prepare video training materials for using the DDO module.	Mr. Saiful Islam	√				20	Video training materials prepared for partial DDO module.
				b) Prepare online interactive training materials with FAQs.			√			20	FAQ prepared for partial DDO module.
		Establish a helpline to remotely support the DDOs	8. Execution of reformed PFM process	a) Provide ToT to competent officials so that they can be the first line of support for DDOs.	Mr. Saiful Islam					50	ToT has provided to 500 officials.
				b) Create a dedicated Help Desk team for supporting DDOs.							DDO Help Desk was created within the iBAS++ support team.

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C7 - Activity 24	Develop and roll out new iBAS++ modules for specialized public entities (for SAEs and SOEs)	<ul style="list-style-type: none"> Develop a plan for developing, testing, and incorporating additional modules in iBAS++ with concerned units 	8. Execution of reformed PFM process	a) Assess the automation status and future requirements for SAEs and SOEs, taking into consideration the development already done in iBAS++ for SAEs and SOEs, and prepare a report.	Mr. Mohammad Ali Prince	√				20	
				b) Based on the assessment report, develop a plan for developing, testing, and incorporating additional modules in iBAS++			√			20	iBAS++ module for SAE and SoR development plan.
		<ul style="list-style-type: none"> To promote iBAS++ as a whole-of-government solution, conduct workshops at IPF on the new PFM enabling environment and the improved management options derived from iBAS++/BACS. 	3.Communication and knowledge sharing; 4.Advocacy	a) Knowledge sharing forum/ workshop to promote the iBAS++ and share the lessons learned.	Mr. Mohammad Ali Prince	√	√			100	
		<ul style="list-style-type: none"> Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures). 	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Develop a strategy and timeline for rollout (this may include training needs assessments and temporary parallel procedures)	Mr. Mohammad Ali Prince		√			20	
				b) Consult stakeholders on the rollout strategy and timeline and finalize			√			30	
C7 - Activity 25	Develop a module to inventory, value and register fixed assets	<ul style="list-style-type: none"> Develop a classification system to rate the condition and operational utility of all fixed assets 	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a classification system to rate the condition and operational utility of all fixed assets.	Mr. Abdur Rahman Khan		√			30	Asset rating classification system developed.
				b) Consult key stakeholder and receive their feedback on the proposed asset condition rating classification, and finalize it.			√			30	Stakeholder consulted on asset rating.
		<ul style="list-style-type: none"> Prepare the TOR for a private firm to review the records and selectively visit high-value sites. 	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare the TOR for a private firm to review the records and selectively visit high-value sites.	Mr. Abdur Rahman Khan		√			30	ToR prepared to hire a private firm.
				b) Complete the procurement process and award the contract to a suitable local firm.			√			30	Procurement process completed.

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C7 - Activity - 27	Configure a centralized pension roll at CGA with EFT/Mobile banking and ID authentication for all pensioners	<ul style="list-style-type: none"> Further review the payroll and pension system and recommend actions to improve the business processes to further enable the CPC. 	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Review the payroll and pension system to find out weaknesses of existing procedures and system further enable the CPC (Central Pay Commission), and expedite the settlement of pension cases.	Mr. Saiful Islam					30	Payroll and Pension Review Report.
				b) Recommend actions to improve the business process and system to further enable the CPC (Central Pay Commission), and expedite the settlement of pension cases.			√			20	Payroll and Pension Improvement Actions.
		<ul style="list-style-type: none"> Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension data base and develop training/support systems. Identify any additional interfaces required for linking payroll and pension systems. 	6. IT systems acquisition	a) Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension database	Mr. Saiful Islam					50	Pensioner database integrated with iBAS++.
				b) Prepare System Requirements Specification (SRS) for a sub-module to track and assist quick settlement of pension cases.						30	Various monitoring reports have been developed in the Pension sub-module of iBAS++ to expedite the quick disposal of pension payments.
				c) Prepare System Design Document (SDD) for a sub-module to track and assist quick settlement of pension cases.						30	
				d) iBAS++ development to incorporate the sub-module.						50	
		<ul style="list-style-type: none"> After testing, implement a central pension processing, accounting and payment system linked to iBAS ++. 	6. IT systems acquisition	a) Implement a central pension processing, accounting, and payment module linked to iBAS ++.	Mr. Saiful Islam					100	A central pension processing, accounting and payment module of iBAS ++ was implemented.
		<ul style="list-style-type: none"> Load all pension data and integrate with EFT by FY 2021-2022 	6. IT systems acquisition	a) Implement EFT payment for all pensioners by FY 2021-2022.	Mr. Saiful Islam					100	All pensioners received the payment through EFT.
		<ul style="list-style-type: none"> Develop online training modules. 	2. Training	a) Develop online training modules	Mr. Saiful Islam					50	Online training module on pension module developed.

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		<ul style="list-style-type: none"> Develop a comprehensive communication and change management strategy and implement required program to this effect. 	2. Training	a) Develop a comprehensive communication and change management strategy and implement required program to this effect.	Mr. Saiful Islam					50	Communication and change management strategy developed.

C-8: PENSION MANAGEMENT & FINANCIAL REPORTING (CONTROLLER GENERAL OF ACCOUNTS)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT(i)	Results (j)
C8-Activity 26	Create a well-functioning CPC and resolve backlog of pension cases	<ul style="list-style-type: none"> Establish procedures and guidelines, and apply the necessary resources to address the considerable backlog of pension payments. 	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Finalization of Draft Pension Manual (Operational Manual for Pay-Points).	CAFO (P&FM)	√	√			170	The number of cases of delayed pension payments is reduced by 50%.
				b) Finalization of Draft Pension Manual (Manual for Executive).		√	√				
				c) Arrange workshops for Operational Manual.		√	√				
				d) Arrange workshops for Manual for Executive.			√	√			
				e) Arrange Workshop for awareness building in line with Pension Simplification Order to address Pension Backlog Cases.				√	√		
		<ul style="list-style-type: none"> Develop a centralized, common shared web-based personnel and pension data base consisting of key dates that will trigger actions under iBAS++. 	6. IT systems acquisition	a) Develop a "Face detection App for pensioners' Life Verification".	Addl CGA (Accts)	√	√			150	A centralized, common shared web-based personnel and pension data base under iBAS++.
				b) Develop common shared Payroll and Pension Database to trigger some required information such as Length of Service, Nominee Info, Bank Info, Leave Automation, ELPC Issuance etc from Payroll to Pension Database.		√	√	√	√		
				c) Develop an integrated mechanism between Payroll and Pension Module to deactivate an employee automatically after entering in Pension.							The activity has already completed.

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				d) Develop a data capturing mechanism using Biometric device(s) linked with NID Database for streamlining pensioner database and to generate e-PPO for pensioner.		√	√	√	√		
				e) In order to ease life verification process and update pensioner database, develop an image capturing mechanism using webcam.		√	√	√	√		
		<ul style="list-style-type: none"> Review pending cases with the concerned line ministries through the divisional and district officials and prepare monthly progress reports (to be submitted to FD) to help ministries proactively clear their backlog of cases. 	4. Advocacy	a) Establish a baseline by comparing the employee and pensioners databases and looking for employees that despite reaching retirement age in last four years do not appear in the pensioners database. Thus, the number of delayed pension cases will be calculated. b) A joint survey has been completed with CAFO-P&FM to establish a reliable baseline of pension backlog consisting of representative sampling. Report will be produced to disseminate the findings to the concerned stakeholders. c) System generated monitoring tool will be incorporated in Pension Module to identify the backlog cases d) Finalize an inference about bottleneck of backlog pension from the survey and disseminate the knowledge to stakeholders	CAFO (P&FM)	√	√			200	List of pending pension cases prepared.
		<ul style="list-style-type: none"> Develop a comprehensive communication and change management strategy and implement required program to this effect. 	5. Drafting / revising laws, strategies, regulations, framework, procedure	a) Suggestions for revising existing provisions of Rules and Regulations conforming with changing scenario b) Training / awareness program for the Executive Departments c) Advertisement in newspaper / electronic media/ rally /flyer/pamphlet etc. d) A Communication Strategy Paper/Handbook will be prepared.	Addl CGA (Accts)		√	√		100	Change management strategy implemented for this Scheme.
		<ul style="list-style-type: none"> Conduct seminars and use all available communication means to raise pensioner awareness of their obligations and rights. 	4. Advocacy	a) Awareness campaign/ Workshops/ Seminars/ Webinar for the pensioners. b) Arrange a Pension week to deliver one stop service c) Conduct a Pensioner Satisfaction Survey.	Addl CGA (Accts)	√	√	√	√	180	Stakeholders are aware of pension system.
						√	√				
						√	√				

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C8- Activity 28	Maintain accurate records of GPF contributions, balances and outstanding loans and advances	<ul style="list-style-type: none">Determine the iBAS++ system requirements to set up a subsidiary ledger for GPF payments, linked to the Budget Execution modules, and enable a centralized processing of GP Funds transactions and recording of balances.	6. IT systems acquisition	a) GPF Module will be implemented for CGDF and ADG (Finance), Bangladesh Railway.	CAFO (P&FM)	√	√	√	√	200	A Government-wide annual GPF and pension service report has been produced.
				b) Draft GPF Operation Manual for Pay-point user is under process.		Done					
				c) Arranging workshop for finalization of GPF Operation Manual for Pay-point user.		√	√				
				d) BGB Personnel GPF Opening Balance Entry and Approval is under process.		√					
				e) Develop mechanism for GPF Subsidiary Ledger Debit in case of deceased employee.		Done					
				f) Linking iBAS++ generated GPF Accounts Slip and Sub-ledger with CAFO, Pension and Fund Management Website.		√					
				g) GPF final payment Online authority request and approval.		√	√				
				h) Update and finalize GPF Operation Manual after incorporating recommendations and suggestions from workshop		√	√				
				i) Suggestions for revising existing provisions of GPF Rules and Regulations (GPF Rules 1979) conforming with changing scenario			√	√	√		
		<ul style="list-style-type: none">Produce an annual report on the status of the GPF, indicating summaries of transactions (advances, loans, terminals payments, deposits).	6. IT systems acquisition	a) Develop business process for ensuring audit trail of individual balances and balances included in annual report.	CAFO (P&FM)	√	√			100	Annual report of GPF status provided in system.
				b) Develop a Comprehensive GPF Status Report		Done					
				c) Develop a pay-pointwise yearly report for calculated profit amount		√	√				
				d) Develop a comprehensive GPF Advance Information Report which reflects the number of total and current installments.		√	√				
				e) Develop a final payment eligibility report.		√	√				
				f) Creation of PL Account for Police in iBAS++ System		√	√			127	

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				g) Creation of Individual Ledger for Contractors' Deposit				√	√		
				h) Creation of Land Acquisition Register		√	√				
				i) Develop GPF Application Trackers on a weekly basis				√	√		
				j) Develop employee query management mechanism for GPF		√	√				
C-8-Activity 34	Improve the quality and timeliness of Government-wide in-year fiscal reporting	<ul style="list-style-type: none"> Assess the utility of monthly reporting, improve the templates and fiscal reporting processes and hold consultations with LMs and SAEs accordingly. 	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Examine completeness and accuracy of data migrated from iBAS CoA1 to iBAS++ (Accounts closes to balances)	Addl CGA (Accts)	√	√			50	Balances for assets and liabilities updated in iBAS++
				b) Rationalization of Monitoring and Management reports of CGA		√	√	√	√		Management and monitoring reports developed as per user requirements
				c) Consultations with LMs and SAEs regarding initial accounts				√	√		SAE and LMs requirements identified during the workshop.
				d) Auto generation of newly approved Appropriation Accounts and Finance Accounts from iBAS++	Addl CGA (Accts)	√	√	√			Appropriation and Finance Accounts will be generated from the system without manual interventions at end of each FY.

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				e) Update General Ledger based accounting processes of iBAS++	Addl CGA (Accts)			√	√		New GL accounts, Control Ledgers and Subsidiary Ledgers will be developed. Accounts and reports will be developed from ledgers, not the general journal tables of iBAS++.
				f) Accounting logic to be reviewed and recommendations provided as required.	Addl CGA (Accts)		√	√	√		Accounting logic at the backend of iBAS++ should be compliant with IPSAS-CASH requirements.
				g) Month and year end procedures of iBAS++ reviewed and redesigned.			√	√	√		Month and year-end procedures will ensure timely generation of accounts from iBAS++.
		• Develop procedures to collect data from the central bank and other entities including SAEs and EBFs.	6. IT systems acquisition	a) Implementation of iBAS++ in Postal Department.	DCGA (Acnts)	√	√	√	√	20	In progress Accounts (Post Office) will be fully automated.
				b) Accounts keeping process of Bangladesh Post office examined for gap analysis for preparing Proforma Accounts.		√	√			30	Identifying gaps in generation of proforma accounts from iBAS++

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				c) Develop Proforma Accounts for Bangladesh Post Office				√			Generation of Post Office Proforma Accounts from iBAS++
				d) Implementation of iBAS++ in Foreign Missions	Add CGA (Accounts)	√	√	√	√	50	In progress Accounts (Foreign Missions) will be fully automated and ministry accounts generated from the iBAS++ system.
				e) Develop Proforma Accounts for Bangladesh Railway.				√	√		Generation of Bangladesh Railway Proforma Accounts from iBAS++
				f) Examining old and new code mapping for Defence services (iBAS COA 1 and iBAS++)		√	√				Ensure correctness and completeness of Defence services accounts
				g) Examining old and new code mapping for Bangladesh Railway (iBAS COA 1 and iBAS++)				√			Ensure correctness and completeness of Bangladesh Railway accounts

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		<ul style="list-style-type: none"> Record Direct Project Aid (DPA) information based on specified format by CGA and produce required periodic reports directly from iBAS++. 	6. IT systems acquisition	a) Develop business process to record DPA/RPA (Special A/c) expenditure in iBAS++ by individual Projects	Add CGA (Accounts)			√	√		Timely capture of DPA/RPA (Special Accounts) will lead to timely preparation of monthly and fiscal accounts from iBAS++.
		<ul style="list-style-type: none"> Improve bank reconciliation. 	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Identify areas of improvement for reconciliation with Sonali Bank. b) Improve Accounts reconciliation with executive departments c) Improve reconciliation with ERD, NSD and T&DMW, FD d) Reconciliation of Treasury Bill and Bond data with data maintained in iBAS++ e) Reconciliation of information of equity, DSL and on-lending with FD	Addl CGA (Accts)			√	√	50	Improved reconciliation and reporting.
						√	√	√	√	30	
							√	√	√		
							√	√	√		
		<ul style="list-style-type: none"> Timely clearance of advance/ suspense accounts. 	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop procedures for streamlining advance/ suspense accounts	Add CGA (Accts)			√	√		
C-8 Activity 35	Improve the quality and timeliness of Government-wide year-end fiscal reporting	<ul style="list-style-type: none"> Adopt and implement Financial Reporting under the Cash Basis of Accounting (the Cash Basis IPSAS). 	5. Drafting / revising laws, strategies, regulations, framework for Annual Accounts, procedures	a) Discussion on draft report submitted b) Develop a draft accounting policy. c) Organize a workshop on accounting policy. d) Finalize the accounting policy.	Add CGA Accts	√				58	Financial reporting under IPSAS implemented.
		<ul style="list-style-type: none"> Update the Accounting Policy and Procedures Manual and Design and issue new reporting format. 	5. Drafting / revising laws, strategies, regulations, framework/format of annual accounts, procedures	a) Identify the gaps of present accounts code in compression with IPSAS cash. b) To develop a draft IPSAS cash compliant Accounts Code c) Organize a workshop on drafts accounts code. d) Finalize and present the accounts code for approval. e) Develop a details manual/appendix of Economic code(details) f) Develop a hand book on GFS g) Develop a Revision Policy of GFS	Add CGA (Accts)		√			200	Accounting Policy and procedures manual updated.
								√	√		
								√			
						√					
						√					

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				h) Submission of FY 19-20 GFS data to IMF		√					
				i) Submission of FY 20-21 GFS data to IMF			√				
				j) Automation of GFS reporting in iBAS++				√			
				k) Produce current year quarterly GFS				√			
				l) Organize a training program on GFS with the help of IMF.		√					
				m) Develop Accounting policy for BCG			√				
		• Train CGA and OCAG staff on IPSAS compliance.	2. Training	a) Develop training manual and Training Material.	Add CGA (Admin)	√				20	CGA and OCAG staff trained on IPSAS.
				b) To organize Pilot in-house ToT			√			80	
				c) Communicate with professional vendor in order to provide Professional training for IPSAS Certification		Done				50	
				d) Sit for professional IPSAS certification		√	√	√	√	50	
				e) Training in Government Accounting System					√		
				f) Workshop on newly approved Appropriation and Finance Accounts			√	√			

C-9: STRENGTHENING OF SOES' GOVERNANCE (SOE WING & MONITORING CELL)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
C9 - Activity 29	Strengthen accountability and transparency of SOEs through improved reporting and public disclosure	• Review and update the current financial statement/reporting template and develop a harmonized SOE reporting framework which specifies the key financial and non-financial information required, the formats, and ensure regular and timely submission	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Convert the approved SOE financial and non-financial monitoring templates into online reporting system.	Ms. Nasrin Sultana	√	√	√		350	Updated financial reporting template & SOE financial/ Non-financial reporting framework.
				b) Implement improvements of the reporting templates as an on-going measure.				√	√		

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		<ul style="list-style-type: none"> Ensure data collection and quality control of financial and non-financial information produced by SOEs 	1. Analytical activities, studies, surveys	a) Work with iBAS++ team of FD to develop the web-based tool to improve the data collection method and quality control measures	Ms. Nasrin Sultana	✓	✓	✓			
				b) Finalize the system of timely collection of financial and non-financial data and ensure quality control through innovative ways		✓	✓	✓			
		<ul style="list-style-type: none"> Ensure regular publication of audited financial statements of all SOEs 	4. Advocacy	a) Issuing letter to the LMs/Divisions and SOEs urging them to have their financial statements prepared according to accounting standard and publishing audited financial reports regularly	Mr. Syed Khaled Bin Hafiz	✓	✓			200	Report of Audited financial statements available to policy makers.
				b) Conduct meeting with LM and SOEs to find solution to non-publication and or delayed financial statements and audit reports for some SOEs.				✓	✓		
				c) Ensure preparation of Audited Financial Statements and publish in the website of SOEs and Finance Division.				✓	✓		
		<ul style="list-style-type: none"> Launch a one-stop shop portal for all SOE information where each SOE's financial and non-financial information are published, in addition to the aggregate picture 	6. IT systems acquisition	a) Prepare specifications/design for the one-stop shop portal of SOEs	Ms. Nasrin Sultana	✓	✓	✓			
				b) Develop a one-stop shop portal for all SOE information		✓	✓	✓			
C9- Activity 30	Inform Policy Makers on Fiscal Risk and Contingent Liabilities	<ul style="list-style-type: none"> Establish an incentive system that rewards SOEs for improving their transparency and quality of public disclosure 	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Check and finalize the incentive system for improving transparency and quality of public disclosure (AFS, Citizen Charter, Code of Conduct, compliance of Procurement Procedure and Rules, APA, Status of Law Suits, Board of Directors and Senior Managers Name and Biographies etc.) of SOEs/ABs.	Mr. Md. Amirul Islam	Done	Done			300	Established incentive system and rewards for SOEs to conduct better reporting and disclosure
				b) Arrange local training /dissemination workshops with SOEs and ABs on the Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs.		✓	✓	✓	✓		
		<ul style="list-style-type: none"> Review oversight arrangements of SOEs to manage fiscal risks. 	2. Training	a) Arrange awareness building meetings/workshops with SOEs senior	Mr. Amirul Islam		✓	✓	✓	400	Oversight arrangements on SOEs reviewed

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				management on oversight arrangements of SOEs.							
				c) Sensitize the overseeing fiscal risks the SOEs.				√	√		
		• Pilot the preparation of Fiscal Risk and Contingent Liabilities statement of 10 SOEs	8. Execution of reformed PFM process	a) Orientation of the SOE officials about the format of collecting data on debt and contingent liability	Mr. Amirul Islam	√	√	√			
				b) Collect data on debt and contingent liabilities in the designed format				√	√		
				c) Prepare pilot report on debt and contingent liabilities of the selected SOEs				√	√		
C9-Activity 31	31. Strengthening oversight and performance monitoring of SOEs	• Revamp the role of SOE Monitoring Cell to focus on SOE performance monitoring and management along with approval of SOE budgets	2. Training	a) Arrange local training on SOE performance monitoring and management for the officials of Monitoring Cell.	Mr. Md. Amirul Islam	√	√	√	√	400	Overhauled roles for SOE Monitoring Cell
				b) Arrange foreign training on SOE performance monitoring and management for the officials of Monitoring Cell.		√	√	√	√		
		• Develop a comprehensive database of SOEs and their Legal Framework, Rules and Regulations, Financial and Non-financial information and other key corporate governance information.	6. IT systems acquisition	a) Conduct internal need assessment to identify specifications for the database including their legal framework, rules, regulations, and other key corporate governance information.	Mr. M. Saifullah Panna	√	√				A comprehensive database of SOEs developed
				b) Prepare specifications of Hardware and Software for the database.		√	√	√			
				c) Develop a database of SOEs and link it to the One-stop Shop Portal and iBAS++.		√	√	√	√		
		• Review the existing Laws, Rules and Regulations of SOEs to submit recommendations	1. Analytical activities, studies, surveys	a) Review the existing SOEs laws, rules and regulations	• Mr. M. Saifullah Panna	√	√			150	SOEs' rules and regulations reviewed for improving SOE legal framework
				b) Identify the existing limitations & shortcomings of SOE/AB Acts.	• Mr. Syed Kh		√	√			
				c) Submit the summary report on the limitations & shortcomings of SOE/AB Acts				√	√		
				d) Comparative study of the international best practices of SOE-related Acts, Rules and Regulations of Bangladesh.				√	√		
				e) Submit recommendations on the findings of the study.				√	√		

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					aled Bin Hafiz						
		<ul style="list-style-type: none"> Develop SOE performance evaluation guideline/ manual consisting of procedures, financial and non-financial indicators, and targets. This would be updated annually 	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Update the IPEG annually through communicating with stakeholders.	Mr. Md. Amirul Islam			√	√	250	Performance Evaluation Guidelines approved
		<ul style="list-style-type: none"> Build capacity of SOE Monitoring Cell to oversee the performance of SOEs and using APRs as a specific reference for linking SOE performance and trends with financial results 	2. Training	a) Identify the training programs for the personnel of monitoring Cell b) Organize internal capacity-building workshops c) Arrange virtual/online local training for capacity building due to Covid-19. d) Arrange overseas training and knowledge-sharing program for capacity building.	Mr. Md. Amirul Islam	√				350	Improved capacity of SOE officials
		<ul style="list-style-type: none"> Commission independent SOE performance evaluations each year to validate performance information provided by SOEs 	8. Execution of reformed PFM process	a) Arrange IPE launch workshop on IPEG for an overview of selected SOEs/ABs b) Design parameters for SOEs/ABs by IPEC with clear scoring criterion c) Prepare inception report for the selected SOEs/ABs d) Collect data & documents to prepare draft IPE reports for the selected SOEs/ABs e) Discuss the IPE draft reports with the selected SOEs'/ABs' management f) Submit the final IPE reports of selected SOEs/ABs	Mr. Md. Amirul Islam			√	√	1800	SOE Performance Evaluation reports published.
		<ul style="list-style-type: none"> Develop and adopt a policy and procedures manual that enables an effective review of grants to SOEs 	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop a draft Policy and Procedure Manual on Financial Support to SOEs and ABs. b) Arrange stakeholders' consultation workshop on Policy and Procedure Manual on Financial Support to SOEs and ABs.	Ms Nasrin Sultana	√	√				

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				c) Finalize the Policy and Procedure Manual on Financial Support to SOEs and ABs.				✓	✓		
		<ul style="list-style-type: none"> Strengthen the analytical capacity of the SOE Monitoring Cell, FD to assess requests for grants to SOEs by each type of grants. 	2. Training	a) Train the personnel of SOE Monitoring Cell for capacity building to assess grants b) Develop analytical capacity of SOE Monitoring Cell personnel for appraising different types of grants.	Mr. Md. Amirul Islam	✓	✓	✓	✓	300	Capacity building for SOE grant review
C9-Activity 33	33. Assess non-performing SOEs and propose preferred options to the policymaker	<ul style="list-style-type: none"> Develop criteria to help classify risks. 	1. Analytical activities, studies, surveys	a) Conduct study to find out the causes of non-performing SOEs	Mr. Syed Khaled Bin Hafiz			✓	✓	200	Criteria to help classify risks developed
				b) Categorize the non-performing SOEs				✓	✓		
				c) Set criteria for classifying risks				✓	✓		
		<ul style="list-style-type: none"> Build capacity of Monitoring Cell, FD to monitor fiscal risks and develop scenarios to mitigate and resolve the causes of documented risk. 	2. Training	a) Train the personnel of the SOE Monitoring Cell for capacity building to monitor fiscal risks.	Mr. Md. Amirul Islam		✓	✓	✓	700	Capacity building to monitor fiscal risks
				b) Arrange seminar/conference to develop the analytical capacity of SOE Monitoring Cell personnel to monitor fiscal risks.			✓	✓	✓		
				c) Train the personnel to develop scenarios to mitigate and resolve the causes of documented risk.			✓	✓	✓		
		<ul style="list-style-type: none"> Turnaround strategy for at least ten non-performing SOEs every year 	1. Analytical activities, studies, surveys	a) Study the audited financial statements and other financial and non-financial information/documents of SOEs	Mr. Syed Khaled Bin Hafiz	✓	✓				
				b) Arrange meeting/workshop with the SOEs regarding the audited financial statements and other financial and non-financial information/documents			✓	✓			
				c) Identify the under-performing SOEs for a turnaround strategy			✓	✓			

C-10: FINANCIAL REPORTING (INTERNAL AUDIT AND AUDIT FOLLOW UP) (EXPENDITURE MANAGEMENT WING, FD)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizen participation; 8. Execution of reformed PFM process.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
C10: Activity 36	Institute a modern Internal Audit function in the government	• Conduct detailed study on Internal Audit options	1. Analytical activities, studies, surveys	a) Review and finalize TOR for hiring consulting firm: Internal Audit Charter and the Risk-based Internal Audit Manual.	• Mr. Mohammad Azad Sallal	✓	✓			140	Detailed Study report on Internal Audit functions prepared and Internal Audit Report of the 5 MDAs will be completed by the Consulting Firm
				b) Publish EOI to hire consulting firm	• Ms. Sulekha Rani Basu • Mr. Mohammad Azad Sallal		✓	✓			
				c) Conduct Internal Audit by the consulting firm to provide findings and recommendation.	• Ms. Sulekha Rani Basu • Mr. Mohammad Azad Sallal		✓	✓	✓		
				d) Arrange workshop to collect feedback from stakeholders.	• Mr. Kabirul Ezdani Khan	✓	✓	✓			
				e) Finalize the study report on Internal Audit options.	• Ms. Sulekha Rani Basu • Mr. Mohammad Azad Sallal	✓	✓				
				f) Trainings (local, foreign) /seminars/ workshops/KEVs for the officials of concerned MDAs.	• Ms. Sulekha Rani Basu • Mr. Mohammad Azad Sallal		✓	✓	✓		
		• Implement the already developed strategy for strengthening internal audit and issue an Internal Audit Charter	8 Drafting/ revising laws, strategies, regulations, framework, procedures	a) Finalize the Internal Audit Charter & Risk Based Audit Manual.	• Mr. Kabirul Ezdani Khan • Mr. Mohammad Azad Sallal	✓	✓			290	The Model Internal Audit Charter and the Risk-based Internal Audit Manual are in preparation stage & will be issued within stipulated time. Report on Post Procurement Review will be issued
				b) Finalize and approval of Post Procurement Review Report of the SPFMS program for FY 2019-20 and FY 2020-21.	• Mr. Kabirul Ezdani Khan • Mr. Syed Asrafujjaman	✓					
				c) Conduct Post Procurement Review of SPFMS for FY 2021-2022 and for other concerned programs/ projects of the Finance Division.	• Mr. Kabirul Ezdani Khan • Mr. Syed Asrafujjaman	✓	✓	✓			
				d) Arrange a workshop on Internal Audit Charter and Risk-based Audit Manual to collect feedback from stakeholders.	• Ms. Sulekha Rani Basu • Mr. Mohammad Azad Sallal	✓	✓				
				e) Arrange Seminar for PAOs on Internal Audit Charter and Risk-based Audit Manual.	• Mr. Kabirul Ezdani Khan	✓	✓				
				f) Internal Audit Charter and manual approved by the Senior Secretary of the Finance Division.	• Mr. Kabirul Ezdani Khan	✓	✓				
		• Develop comprehensive a	2.Training	a) Arrange meeting/ workshop/ seminar with relevant officials to share	• Ms. Sulekha Rani Basu • Mr. Chawdhury Asrafal	✓	✓			200	Comprehensive program on

		program for building capacity to use the Internal Audit Manuals already in place		comprehensive program of Internal Audit.	Karim						capacity building on internal audit manuals developed
				b) Get Feedback on Risks analysis from the stakeholders is incorporated	<ul style="list-style-type: none"> Mr. Mohammad Azad Sallal Mr. Syed Asrafujjaman 	✓	✓				
				c) Finalize the identified risks and mitigation for capacity building of Internal Audit Execution.	<ul style="list-style-type: none"> Mr. Mohammad Azad Sallal Mr. Syed Asrafujjaman 	✓	✓	✓			
		<ul style="list-style-type: none"> Prepare Risk-Based Audit (RBA) plans concentrating on systemic issues to meet the Committee on Sponsoring Organizations (COSO) Enterprise Risk Management objectives by ensuring: <ul style="list-style-type: none"> ✓ Conformity to the Government's strategy; ✓ Effectiveness and efficiency of operations; ✓ Reliability of financial reporting; and Compliance with applicable laws and regulations 	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Identify and categorize departments wise top risks associated with internal control process of each selected department	<ul style="list-style-type: none"> Mr. Mohammad Azad Sallal Mr. Syed Asrafujjaman 	✓	✓	✓		230	Risk-Based Audit (RBA) plans deployed
				b) Identify the Risk Management options aligning with the Government existing rules and regulations	<ul style="list-style-type: none"> Mr. Mohammad Azad Sallal Mr. Syed Asrafujjaman 	✓	✓	✓			
				c) Draft Risk Management Plan for individual department based on identified risks	<ul style="list-style-type: none"> Ms. Sulekha Rani Basu Mr. Chawdhury Asraful Karim 		✓	✓			
				d) Arrange stakeholders' consultation workshop	<ul style="list-style-type: none"> Mr. Kabirul Ezdani Khan Mr. Chawdhury Asraful Karim 	✓	✓	✓	✓		
				e) Finalize the Risk-based Audit Plan	<ul style="list-style-type: none"> Mr. Mohammad Azad Sallal Mr. Syed Asrafujjaman 	✓	✓	✓			
		<ul style="list-style-type: none"> Recruit/ Engage Internal Auditors 	8. Execution of reformed PFM process	a) Provide Logistic support to IAU of selected departments	<ul style="list-style-type: none"> Mr. Chawdhury Asraful Karim Mr. Syed Asrafujjaman 	✓	✓			250	Internal Auditors for selected departments are successfully engaged
				b) Provide technical support to Internal Audit Unit of selected Departments	<ul style="list-style-type: none"> Mr. Kabirul Ezdani Khan Mr. Chawdhury Asraful Karim 	✓	✓	✓	✓		
				c) Select 2 Departments for Internal Audit and Reports.	<ul style="list-style-type: none"> Ms. Sulekha Rani Basu Mr. Mohammad Azad Sallal 	✓	✓				
				d) Execute Internal Audit activities of selected two high spending departments	<ul style="list-style-type: none"> Mr. Mohammad Azad Sallal Syed Asrafujjaman 			✓	✓		
				e) Prepare Internal Audit reports in accordance with the Model Charter and RBA Manual	<ul style="list-style-type: none"> Ms. Sulekha Rani Basu Mr. Chawdhury Asraful Karim 			✓	✓		

C-11: STRENGTHEN EXTERNAL SCRUTINY AND OVERSIGHT (OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL)

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*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT(i)	Results (j)
C11-Activity 37	Rolling Out ISSAI Compliant entity wide audit	• Implement the ISSAI implementation strategies developed by OCAG.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Update Government Auditing Standards, Audit Code and ISSAI based FA/CA/PA manuals based on IFPP by OCAG own initiatives and EU Funded TA.	Mr. AKM Hasibur Rahman	√	√			50	Updated strategies and GASB, Audit Code and ISSAI based FA/CA/PA manuals.
		• Conduct SAI PMF self-assessment by OCAG staff and conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.	1.Analytical activities, studies, surveys	a) Conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.	Mr. Md. Khademul Karim Iqbal		√	√		100	SAI PMF assessment Peer Review Report
		• Prepare and implement quality control process/policy for ISSAI compliant entity wide audit.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare Quality assurance manual.	Mr. Md. Khademul Karim Iqbal		√	√		50	Quality assurance manual.
		• Prepare handbooks for conducting ISSAI compliant different types of audits (CA, PA, FA) in line with the ISSAI compliant manuals already developed by previous reform initiative.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare Guidelines for Performance audit, Revenue audit, IT Audit etc. in line with updated ISSAI (IFPP) with the consistent of Country practices.	Mr. Khan Md Ferdousur Rahman	√	√	√	√	100	
				b) Translate ISSAI based Government Auditing Standard into standard Bangla.	Mr. S. M. Rezvi	√	√			100	Bengali Government Auditing Standard
		• Conduct a good number of quality assurance reviews by experts (Both local and international).	1.Analytical activities, studies, surveys	a) Conduct a good number of quality assurance reviews under the direct supervision of both national and international consultant.	Mr. Md. Khademul Karim Iqbal	√	√	√	√	50	Audit QA Report
		• Create avenues for citizen participation to deepen OCAG's commitment	7.Consultations, forums, citizens' participation	a) Arrange workshops, seminar ensuring full participation of auditee institutions and civil society organizations.	Mr. AKM Hasibur Rahman		√	√		20	Awareness and Good relationship with Auditee.

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT(i)	Results (j)
		towards citizen engagement		b) Conduct special audit on IT Audit, Environment audit, Climate audit, social audit, SOE audit, SDGs Audit, and some issue-based audit.	Mr. Khan Md Ferdousur Rahman	√	√	√	√	100	Special Audit report.
				c) Updating Communication Strategy.	Mr. Md. Khademul Karim Iqbal		√	√		20	Communication Strategy.
				d) Developing Self-disclosure Policy.	Mr. S M Rezvi		√	√		30	Self-disclosure Policy.
C11- Activity 38	Improve timeliness and disclosure of audit reports and strengthen citizen engagement	• Make all recent audit reports public on website in a user friendly, standardized, and accessible format, and upload annually, and improve timeliness of audit reports and make them publicly available.	6.IT systems acquisition	a) Develop a robust website to publish audit reports in different form-for both print & web version after submitting to the Honb'le President.	Mr. Md. Khademul Karim Iqbal	√	√			20	Disclosure of audit reports.
		• Review and improve the strategy paper for improved timely responses to recommendations from the PAC.	4.Advocacy	a) Develop strategies for improving awareness and timely responsiveness of auditees to implement PAC recommendations.	Mr. S M Rezvi	√	√			20	Improve Timeliness.
			5.Drafting/revising laws, strategies, regulations, framework, procedures	b) Design follow-up report format to track the implementations progress of PAC recommendations.	Mr. Abul Kalam Azad	√	√			20	
		• Improve the methodology and capacity for the audit of Program Effectiveness (performance auditing) and strengthen citizen's participation in accountability through performance and environmental audits.	7. Consultations, forums, citizens' participation	a) Prepare follow up report on previous PAC recommendations to assess how well the executives comply with recommendations.	Mr. Abul Kalam Azad		√	√		20	Follow up report.
				b) Develop strategies to receive and monitor complaints for noncompliance and misuse of public money for improvement as well as promote citizen participation.	Mr. Md. Khademul Karim Iqbal		√	√		20	Strengthen citizen engagement.

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT(i)	Results (j)
C11-Activity 39	Improve timeliness and disclosure of audit reports and strengthen citizen engagement	• Develop and implement a justified OCAG organizational restructuring plan.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop and implement a justified OCAG organizational restructuring plan.	Mr. Abul Kalam Azad	√	√				New Re-structuring plan.
		• Review the needs assessment of the reorganization.	1.Analytical activities, studies, surveys	a) Coordinate with the comprehensive PFM capacity needs assessment carried out under component 14.	Mr. AKM Hasibur Rahman	√	√	√	√		New Re-structuring plan.
		• Prepare an action plan and budget for a performance improvement program.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare an action plan and budget for a performance improvement program for newly recruited Auditors and upcoming AAGs and Apprentice Super.	Md. Khademul Karim Iqbal	√	√			10	Action plan and budget.
		• Develop a staffing plan.	8.Execution of reformed PFM process	a) Implement the newly adopted Human Resource (HR) policy for OCAG staffs.	Mr. AKM Hasibur Rahman	√	√	√		20	Implement HR Policy.
				b) Develop and implement Human Resource software for OCAG.		√	√				
		• Establish capacity building program for OCAG staff.	2.Training	a) Undertake on-the-job, knowledge exchange with other SAs training for the staff in the fields of social, environment, IT and Financial audit.	Mr. S M Rezvi			√	√	50	Capacity Development.
				b) Training for all staffs under OCAG including accounting circles on Audit planning, Report writing, Procurement and other related areas of auditing.	Mr. Md. Khademul Karim Iqbal	√	√	√	√	100	
		• Conduct an institutional assessment and capacity building program, inclusive of rewards for completion of training programs.	2.Training	a) Develop a one-month overseas leadership training program for mid and senior level officials.	Mr. Abul Kalam Azad		√	√	√	100	Capacity Development.
		• Develop and implement a change management strategy to include coaching of OCAG senior officials.	2.Training	a) Develop and implement a change management strategy including overseas training of OCAG senior officials.	Mr. S M Rezvi		√	√	√	100	Capacity Development.

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT(i)	Results (j)
		• Support OCAG's ongoing professional accreditation program of CIPFA and other appropriate programs.	2.Training	a) Support OCAG's ongoing professional accreditation program of IPSAS Certification, CIPFA, ACCA, CISA, CFE, CGAP and other appropriate programs.	Mr. Md. Khademul Karim Iqbal	√	√	√	√	500	Professional Accreditation.
		• The FIMA, in conjunction with OCAG, will design and implement a training and accreditation program based on international standards.	2.Training	a) Strengthen the capacity of FIMA to implement audit training courses by establish e-Learning facilities.	Mr. S M Rezvi	√	√			100	E-learning facilities.
		• Strengthen FIMA to enable professionalization of the auditors	2.Training	a) Design and implement training program on audit AMMS, iBAS++, BACs and other CAATs software.	Mr. Khan Md Ferdousur Rahman	√	√	√	√	100	Capacity Development.
				b) Undertake national and international training program for the newly created audit core groups.	Mr. S.M. Rezvi			√	√	100	
C 11- Activity 40	Upgrade and sustain IT infrastructure of OCAG and AMMS Software	• Restore the functioning of the AMMS, communicate its purpose and benefits to audit directorates and ensure its sustainable application in the audit process.	6.IT systems acquisition	a) Develop full functioning AMMS 2.0 and includes more features in line with ISSAI, international best practices and OCAGs current practices;	Mr. Khan Md Ferdousur Rahman	√	√	√	√	200	Full functioning AMMS.
				b) Implement AMMS by piloting 3/4 audit directorates after developing AMMS 2.0	Mr. S.M. Rezvi			√	√	50	
				c) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS and Audit Observations Archive Software.	Mr. AKM Hasibur Rahman			√	√	200	Robust Archiving management software.
				d) Enhance professional competence to Audit in IT environment especially IT system based financial management such as Nationalized Commercial Bank, Bangladesh Biman, Railway Ticketing system, Power and energy sector, Revenue collection system etc.	Mr. Md. Khademul Karim Iqbal		√	√	√	100	

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY23	Q2 FY23	Q3 FY23	Q4 FY23	Incremental cost lac BDT(i)	Results (j)
				e) Implementing Audit Observations archiving management software to prepare management report and follow up actions from 1971-72 to till date by OCAG own GoB budget.	Mr. Abul Kalam Azad	✓	✓			100	
		• Assess and implement the potential linkages between iBAS++ and AMMS.	8.Execution of reformed PFM process	a) Assess and implement the potential linkage between iBAS++ and AMMS as well as other financial software like e-GP, DAMFAS, FABA, ASICUDA and Central Bank Software.	Mr. Khan Md Ferdousur Rahman	✓	✓			50	Potential linkages between iBAS++, AMMS and Archiving Software
				b) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS and Audit Observations Archive Software.	Mr. S.M. Rezvi			✓	✓	20	
		• Develop and implement options to facilitate computer-based audits.	6.IT systems acquisition	a) Installing DATA analysis tool (IDEA Software) and conducting training for the core group to prepare Audit Plan.	Mr. Md. Khademul Karim Iqbal	✓	✓			100	IDEA software
		• Upgrade and sustain IT infrastructure of OCAG and audit management and monitoring system	6.IT systems acquisition	a) Upgrade and sustain IT infrastructure (hardware & software) of OCAG;	Mr. Khan Md Ferdousur Rahman			✓	✓	50	Strengthen IT Environments of OCAG.
				b) Establish networking among all offices under OCAG.	Mr. AKM Hasibur Rahman			✓	✓	100	
				c) Update existing data centre of OCAG and establish a backup data centre or DRS at FIMA or National data centre.	Mr. S.M. Rezvi			✓	✓		

C-12: STRENGTHEN PARLIAMENTARY OVERSIGHT AND SCRUTINY OF PUBLIC EXPENDITURE (FINANCIAL OVERSIGHT COMMITTEES)

Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' 8. Execution of reformed PFM process

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
C12-Activity 41	Support Timely Legislative Scrutiny	• Strengthen FOC's research and secretarial support services. • Provide professional	2.. Training	a) PIT Parliament will prepare an annual work plan for the implementation of the identified activities under C-12 of the PFM Action Plan 2018-23. The AWP on PFM AP will be in line with the EU TA Work Plan against BPS	• Mr. Swapan Kumar Baral • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed						The approved Annual Work Plan is ready to implement.

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
		resources to enable the financial oversight committees (FOCs) to operate effectively.		requirements and other government reform initiatives which will send to EU & FD after taking approval for inclusion in their concept note.	<ul style="list-style-type: none"> Mr. Md. Mizanul Hoq Mr. Ashif Iqbal 						
				b) Approved work plan will send to the program coordinator for the next necessary actions.							
				c) Monitor progress.		√		√			
				d) Revise the work plan if necessary.			√		√		
		<ul style="list-style-type: none"> Provide content-based training to the relevant committee secretariat staff to work out the agenda for the committee meetings as they do not have sufficient exposure to deal with the issues. 	2.. Training	a) PIT will identify the relevant content for PAC, PUC & EC with the support of EU TA by consulting with the relevant MPs and staff to prepare a work plan for training, orientation, and workshop for enabling the MPs and staff.	<ul style="list-style-type: none"> Additional Secretary (CS) Mr. M A Kamal Billah Deputy Secretary (T & P) Mr. Md. Faisal Morshed Senior Committee Officer (PAC, EC & PUC) 						<ol style="list-style-type: none"> Identification of relevant content. Training plan prepared. Identification of trainees. Trainers and Resource persons are nominated. Stipulated training is held.
				b) EU consultant will be discussing with FOCs Members & Official to identify the relevant content for PAC, PUC & EC to include in their concept note.							
				c) EU TA will propose the content and BPS will examine and finalize the content for training, orientation & workshop, and other support of EU.		√					
				d) Content-based training for PAC, EC & PUC staff will be conducted. Resource Persons will be engaged.		√					
				e) EU TA will develop and submit the training Modules to BPS.		√					
				- Content-based training for PAC, EC & PUC staff will be organized.		√	√	√	√		
				- Content-based training for PAC, EC & PUC Committee Secretaries & Committee Officers will be organized.		√	√	√	√		
				- Content-based training for PAC, EC & PUC 2nd Class Committee Officials will be organized.		√	√	√	√		
		<ul style="list-style-type: none"> Seminar & Workshop for the relevant parliamentarians 	2. Training	a) Introductory Seminar for relevant MPs & staff will be organized.	<ul style="list-style-type: none"> Additional Secretary (CS) Mr. M A Kamal Billah Deputy Secretary (T & P) 						<ol style="list-style-type: none"> Identification of relevant content. Seminar and workshop plan prepared.
				- An introductory seminar will take place to inform about the EU TA, the objective of the program and to identify the relevant content for FOCs support, training, orientation, and							

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
				workshop for FOCs Members & FOCs officials.	<ul style="list-style-type: none"> Mr. Md. Faisal Morshed Senior Committee Officer (PAC, EC & PUC) 						3. Resource persons are nominated. 4. Stipulated Seminar, workshops, and orientations are held
				a) Planning for content-based workshop for PAC under EU TA.							
				b) Engagement of Resource Persons for the workshop for PAC.				√			
				c) Workshop Content & Program for PAC will be developed by EU TA and shared with BPS.				√			
				-Workshop 1 & 2				√			
				-Workshop 3 & 4					√		
				d) Planning for content-based workshop for PUC under EU TA.				√			
				e) Engagement of Resource Persons for the workshop for PUC.				√			
				f) Workshop Content & Program for PUC will be developed by EU TA and shared with BPS.				√			
				-Workshop 1 & 2				√			
				-Workshop 3 & 4					√		
				g) Planning for content-based workshop for EC under EU TA.							
				h) Engagement of Resource Persons for the workshop for EC.				√			
				i) Workshop Content & Program for PUC will be developed by EU TA and shared with BPS.				√			
				-Workshop 1 & 2				√			
				-Workshop 3 & 4					√		
		<ul style="list-style-type: none"> Foreign exposure visit. 	2. Training	a) Planning for foreign exposure visits for PIT, PAC, PUC, and EC officials.	<ul style="list-style-type: none"> Mr. Swapan Kumar Baral Mr. M A Kamal Billah Mr. Md. Faisal Morshed Mr. Md. Mizanul Hoq Mr. Ashif Iqbal 	√	√				Foreign visits were held.
				-1 st visit			√				
				-2 nd visit				√			
				-3 rd visit					√		
		<ul style="list-style-type: none"> Enabling Budget Help-Desk. 	2. Training	a) Enabling Budget Help-Desk. Capacity building on research. EU consultant will be discussing with PIT, PAC, PUC, and EC officials to include in their Concept Note.	<ul style="list-style-type: none"> Additional Secretary (F&PR) Mr. M A Kamal Billah Mr. Md. Faisal Morshed Director (L & R) 	√			√		Research Organizations are tagged.
				b) Tag financial research organizations with BPS to enable MPs in the budget discussion.					√		

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
		<ul style="list-style-type: none"> Capacity building on research. 	2. Training	a) Train 20 parliament secretariat own officers on Social, Economic, and Demographic Research and Statistical Analysis and IT skills (MS-Excel, Photoshop, Illustrator, MS-Publisher, Querol Draw, Quark Express, Stata, and related software) to help prepare committee reports, working paper analysis, briefing notes, research support to help FOCs with Budget Help Desk.	<ul style="list-style-type: none"> Additional Secretary (F&PR) Mr. M A Kamal Billah Mr. Md. Faisal Morshed Director (L & R) 	√	√	√	√		Research officials are trained.
C12 – Activity 42	Strengthen the MIS and improve its use for Parliamentary purpose. (Under SPEMP-C a limited capacity MIS was developed and pilot tested but its use was modified.)	<ul style="list-style-type: none"> Assess the previous MIS to determine how it should be modified or upgraded further or prepare a new CMIS to continue to support PFM reforms linked with an interactive website. Gap analysis of MIS upgraded by the project of ICT division. 	1. Analytical activities, Studies, Surveys	a) As on target of PFM AP 2018-23 (Strengthen existing MIS or prepare a scope for new MIS), PIT will request EU TA to support Strengthening the MIS system as on BPS requirements to include in their concept note.	<ul style="list-style-type: none"> Mr. Swapan Kumar Baral Additional Secretary (CS) Mr. M A Kamal Billah Mr. Md. Faisal Morshed Mr. Md. Mizanul Hoq Mr. Ashif Iqbal 						CMIS Development scope Identified & CMIS Development proposal finalized.
				b) EU TA will recruit an MIS Consultant to review the previous MIS & current CMIS, identify the GAPs, develop a plan or scope of work strengthening the MIS and improve the use of MIS for Parliamentary purposes.		√					
				c) MIS Consultant will review the previous MIS & current CMIS, Conduct GAP Analysis of MIS & CMIS and propose a plan or scope of work strengthening the MIS and improving the use of MIS for Parliamentary purposes.		√					
				d) Future activities will be decided based upon the discussion made on the report from the gap analysis by the consultant.		√					
				e) Monitor progress.		√		√			
				f) Revise the work plan if necessary.			√		√		

C-13: PROCUREMENT (CENTRAL PROCUREMENT TECHNICAL UNIT)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

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C13 - Activity 43	Institutionalize e-GP and strengthen CPTU	Update the existing procurement legislations/rules and procurement documents and guidelines <ul style="list-style-type: none"> Updating Public Procurement Act, 2006; Updating Public Procurement Rules, 2008; Updating e-GP guidelines 2011; Updating three (3) Standard Tender Documents 	5.Drafting/revising laws, strategies, regulations, framework, procedures;	d) Drafting of amendment of PPA-2006, PPR-2008, STDs.	CPTU Officials	√	√			Cost incurred for activity 43, BDT: 3927.18	Updated Legislation.
				e) Reviewing the drafts of the above;	Other Min/Div officials		√	√			
				f) Obtaining approval from the concerned authorities;	Approving Authority			√	√		
				g) Communicating with legislative division concerning the changes;	Mr. Mohammed Shoheler Rahman Chowdhury				√		
				h) Finalization of the changes and promulgation.	Mohammed Shoheler Rahman Chowdhury				√		
		Conversion of Standard Tender Documents (STDs) into Bangla.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Drafting of a Standard Tender Document in Bangla	<ul style="list-style-type: none"> Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Aziz Taher Khan Mr. Md. Mosharraf Hussain Mr. Md. Shamimul Haque 	√	√				
				b) Reviewing the Bangla STD	CPTU Officials			√			
				c) Sharing the STD with agencies	Agencies officials				√		
				d) Finalization of the Bangla STD	Mr. Mohammed Shoheler Rahman Chowdhury				√		
		Restructure CPTU into an Authority with more regulatory power including appropriate organogram with staffing <ul style="list-style-type: none"> Drafting the BPPA Act; Consequential Change of PPA-2006 and PPR 2008; Obtaining Approval from the Secretaries Committee and Legislative Division 	8.Execution of reformed PFM process	a) Drafting BPPA Act;	Mr. Md. Shamimul Haque					Part of activity 43	
				b) Reviewing draft BPPA Act;							
				c) Obtaining approval from the concerned authorities;							
				d) Communicating with legislative division concerning the changes;			√				
				e) Finalization of the changes and promulgation.				√	√		

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		Continue with enhanced capacity data Center Maintenance of Data Centre both main and mirror situated in BCC and CPTU respectively;	6. IT systems acquisition	a) Day to day operations and maintenance; b) Supervision of both data center;	Mr. Md. Mosharraf Hussain	✓	✓	✓	✓	Part of activity 43	Operation and Maintenance of Data Centre in each place continues.
C13 - Activity 44	Enhance Digitization of Public Procurement	Expand the e-GP system • Finalization of e-contract management System(e-CMS); • Implementation of e-CMS; • Piloting e-CMS; • Training on e-CMS for PE's and Tenderer's.	5. Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process	a) Meeting with Stakeholders	Mr. Md. Aziz Taher Khan	✓	✓	✓	✓	Cost incurred for activity 44, BDT: 23139.45	e-CMS use in contract implementation
				b) Select more organization for piloting		✓	✓	✓	✓		
				c) conduct training for PE's		✓	✓	✓	✓		
				d) Conduct training for Tenderer's		✓	✓	✓	✓		
		Expand the e-GP system • Develop an on-line Tenderers' Data Base (TDB); • Implementation of TDB; • Select organization for data entry; • Insert data in TDB's system; • Taken up awareness program on TDB's	5. Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process 4. Advocacy	a) Meeting with Stakeholders (PE's and Tenderer's)	Mr. Md. Aziz Taher Khan	✓	✓	✓	✓	Part of activity 44	TDB's use in tender evaluation process.
				b) Select organization for data entry;		✓	✓	✓	✓		
				c) Taken awareness program (meeting, Advertisement in newspaper, workshop etc. on TDB's)		✓	✓	✓	✓		
		Update e-STD's and others e-GP features • Updates major e-STD's based on changes of legislation; • Publish e-STD's in e-GP platform; • Follow up activities.	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Find out changes in legislation;	Mr. Md. Aziz Taher Khan	✓	✓			Part of activity 44	e-STD's use in tender process in e-GP system procurement.
				b) Insert changes in e-STD's				✓	✓		
				c) Meeting with stakeholders on updated e-STD's (basically targeted agencies);					✓		
		Integrate iBAS++ with e-CMS and verify inter-operability • Review iBAS++; • Review e-GP System; • Verify inter- operability possible or not; • if yes, develop integrated system.	5. Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Aziz Taher Khan • Mr. Md. Mosharraf Hussain					Part of activity 44	Integration completed between e-GP and iBAS++.
				b) Verify comparably between iBAS++ and e-GP system;							
				c) Developed integrated system;		✓	✓				
				d) Time to time review;		✓	✓	✓	✓		
				e) Taken feedback from stakeholders				✓	✓		

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		Integration of e-GP and iBAS++ for payment of fees through Automated Challan (A-Challan)	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8.Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm	<ul style="list-style-type: none"> Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Aziz Taher Khan Mr. Md. Mosharraf Hussain 					Part of activity 44	
				b) Study for integration options	Mr. Md. Mosharraf Hussain						
				c) Develop APIs for integration	Technical teams of iBAS++ and e-GP						
				d) Testing of APIs	Technical teams of iBAS++ and e-GP						
				e) Deployment in the live server	Technical teams of iBAS++ and e-GP						
				f) Monitoring Progress	Technical teams of iBAS++ and e-GP	√	√	√			
		Provide extensive training to PE's and tenderer's <ul style="list-style-type: none"> Review training plan with selected training provider firm; Send training calendar to PE's and tenderer's Select no. of trainees 	2. Training	a) Meeting with training provider firm;	Mr. Md. Aziz Taher Khan	√	√	√	√	Part of activity 44	Able to complete the whole procurement cycle in e-GP system from starting from APP to e-CMS;
				b) Collect Trainee list from PE's;		√	√	√	√		
				c) Collect trainee list from tenderers		√	√	√	√		
				d) Start training;		√	√	√	√		
				e) Feedback from trainees about training quality;		√	√	√	√		
		Expansion of e-GP system implementation in more PEs: (a) Bring 22 DC offices under e-GP	8. Execution of reformed PFM process	a) Send letter to DC offices	Md. Aziz Taher Khan			√		Part of activity 44	Implementation of e-GP in all PEs.
				b) Collect information from DC offices	Md. Mosharraf Hussain	√	√	√	√		
				c) Provide access in e-GP	Md. Mosharraf Hussain	√	√	√	√		
				d) Provide training to the users	Md. Aziz Taher Khan	√	√	√	√		

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Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
C13 - Activity 45	Professionalize procurement and citizen engagement	Assess the utility of monthly Improve procurement management of SPSOs, IMED and CPTU	4. Advocacy	a) Meeting regularly the officials;	Mr. Mohammed Shoheler Rahman Chowdhury	√	√	√	√	Cost incurred for activity 45, BDT: 9997.53	Smooth functions of the procurement management of SPSOs, IMED and CPTU
				b) Obtaining status report from them;		√	√	√	√		
				c) Taking necessary steps on correcting the deviations, if any.		√	√	√	√		
		Create a Procurement Unit/Cell in each of the SPSOs with about 5-10 procurement professionals as the Procurement Knowledge Bank of the SPSOs • Creating procurement cells in remaining organizations; • Reorganize the cells in the organizations where key procurement official changes; • Finalization of TOR for the cells.	3. Communication and knowledge sharing	a) Communicate with organizations where cells yet to be formed;	Mr. Mohammed Shoheler Rahman Chowdhury					Part of activity 45	TOR finalized and shared with the SPSOs for implementation.
				b) Revise the cells where necessary;		√	√	√	√		
				c) Obtain the final TOR from the consultant and share with all SPSOs and World Bank;							
		Build capacity of procurement officials Selected procurement officials working in the SPSOs • Provide 3-week training to 500 officials;	2. Training	a) Request the SPSOs to send the procurement officials in the 3-week training programme;	Mr. Md. Aziz Taher Khan	√	√	√	√	Part of activity 45	Procurement officials are trained
				b) Training them with highest effort in order to ensure their up-gradation;	National trainers	√	√	√	√		
		• Provide short training to 2500 officials;	2. Training	a) Collect nomination of the procurement officials for basic training.	Mr. Md. Aziz Taher Khan						Procurement officials will have basic procurement knowledge.
				b) Provide training to the procurement officials	National trainers						
		• Engage ITC-ILO for review and further expanding of the Pool of National Trainer	2. Training	a) Invite proposal to expand the pool of National Procurement trainers.	Mr. Md. Aziz Taher Khan						Pool of National Procurement Trainers expanded
				b) Evaluate Proposal							
				c) Negotiate Proposal							

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
				d) Take approval of the authority	<ul style="list-style-type: none"> Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Aziz Taher Khan Mr. Md. Mosharraf Hussain Mr. Md. Shamimul Haque 						
				e) Sign contract	Mr. Mohammed Shoheler Rahman Chowdhury						
		<ul style="list-style-type: none"> CIPS' procurement program for procurement officials. 	2. Training	a) Sign contract with CIPS	Mr. Mohammed Shoheler Rahman Chowdhury						Accredited Procurement professionals
				b) Select participant for CIPS program	Chowdhury						
				c) Provide training to the participants	CIPS, BIGD	√	√	√	√		
		Procurement management training, twinning arrangement, or exposure visits for officials <ul style="list-style-type: none"> Continue arranging three weeks training; Signing MOUs with other training academies for short term trainings; Arrange exposure visits elsewhere of the world for the SPSOs; Develop procurement manual or handbook 	3. Communication and knowledge sharing	a) The lead consultant ITCILO supported with nominated sub-consultant ESCB continues Part of taking three weeks training and five days training for the junior officials;	Mr. Mohammed Shoheler Rahman Chowdhury					Part of activity 45	SPSOs officials and other government officials trained in public procurement.
				b) MOU signed with FIMA and short-term training to start as early as possible;							Procurement Handbook Prepared.
				c) Communication with other academies to sign MOUs namely BCS Admin Academy, NILG, Tax Academy, JATI for other short term public procurement training;							
				d) Liaise with ITCILO to develop the procurement Handbook.		√					
		Strengthen citizen engagement through developing a communication strategy/program per region on the procurement practice of the country	3. Communication and knowledge sharing	a) Citizen's Group to be formed in all 48 Upazillas in liaison with BIGD and CEP BRAC;	Mr. Mohammed Shoheler Rahman Chowdhury					Part of activity 45	Citizen's Group formed in 48 upazillas;
			5. Advocacy	b) Arrange citizens engagement programme in the divisional levels;		√	√	√	√		BGTF formed.
				c) Revise the TOR of the citizen's group and arrange training for them;							
				d) GTF reconstitution to go on at the divisional and district level;		√	√	√	√		

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		<ul style="list-style-type: none"> Continue arranging citizen's engagement awareness programme; Arrange government tenderers' programme in district levels; Reconstitute the GTF at district level; Finalize the BGTF central committee. 		e) Finalize the BGTF central committee and defunct the convening committee.		√	√	√	√		
		Develop innovative ICT tools in the form of a citizen monitoring and feedback portal <ul style="list-style-type: none"> Finalize landscape analysis and software requirement specification for citizen portal; Operationalize citizen portal; Upgrade CPTU's mobile app; Develop content management framework (bilingual –Bangla and English) 	3. Communication and knowledge sharing	a) Landscape analysis and software requirement for the portal; b) Operationalize the recently launched citizen's portal; c) Steps to continue the upgrade the mobile app of the CPTU; d) Develop content management in two languages.	Mr. Mohammed Shoheler Rahman Chowdhury					Part of activity 45	Citizen's portal fully functional Mobile app upgraded Content Management framework developed
13 - Activity 46	Digitize project implementation monitoring of IMED	Enhancing Project Management Information System <ul style="list-style-type: none"> Develop and expand the current project management information system (PMIS) to collect and monitor real time physical implementation data and financial data. Integrate PMIS with the e-GP system including contract implementation 	6. IT systems acquisition	a) Invitation of REoI for selection of SI Firm b) Short listing of Firms c) Issuance of RFP to the short-listed firms d) Negotiation to be conducted; e) Contract signing. f) Finalization of SRS g) System Designing h) e-PMIS System Development i) e-PMIS Piloting	Mr. Mohammed Shoheler Rahman Chowdhury					Cost incurred for activity 46, BDT: 840.72	Enhanced and exhaustive PMIS with Required features Integrated system for Project Monitoring.

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				j) e-PMIS System Implementation					√		
				k) Integration of e-PMIS with e-GP System							
				l) Integrated system implementation							
		Reinforce monitoring skills and data analytics • Develop guidelines	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Invitation of REoI	• Mr. Mohammed Shoheler Rahman Chowdhury	√				Part of activity 46	New guidelines for monitoring different type projects.
				b) Evaluation of EoI			√				
				c) Signing Contract	• Mr. Md. Aziz Taher Khan		√				
				d) Preparation of draft guidelines	• Mr. Mosharraf Hussain			√	√		
				e) Finalization of guidelines	• Mr. Shamimul Haque.				√		

C-14: PFM REFORMS LEADERSHIP, COORDINATION AND MONITORING (BUDGET WING/PROGRAM EXECUTION AND COORDINATION TEAM)

*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 23	Q2 FY 23	Q3 FY 23	Q4 FY 23	Incremental cost lac BDT (i)	Results (j)
C14-Activity 47	Establish a clear governance/ leadership structure to lead and support PFM reforms	• Support PECT in setting up a PFM Reform Learning Hub in IPF, that brings together government experts and supports a series of semi-annual Learning Activities (LA) to identify and share (local) implementation lessons between ministries and agencies and prepare suggestions and reports for the SC to overcome (local) implementation challenges in areas that	8. Execution of reformed PFM process	a) Finalize a high-level Road Map for the reform learning hub.	• Dr. Fazle Rabbi • All PECs	√	√	√	√		High-level road map.
				b) Implement the high-level road map	• Dr. Fazle Rabbi • All PECs				√	20	Implementation of Road Map.
				c) Procure software for automation of Training Management, HR & Financial Management of IPF	• Dr. Fazle Rabbi • All PECs	√	√			10	Software procured.
				d) Provide support to IPF for becoming PFM reform learning hub.	• Dr. Fazle Rabbi • All PECs	√	√	√	√	20	IPF as a learning Hub.

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		are relevant across all Ministries										
C-14-Activity 48	Establish a comprehensive monitoring and evaluation framework for the PFM reforms	• PECT to assess the capacity and assist each PFM implementing agency to develop an effective PFM-focused monitoring system by building on existing systems where possible.	3.Communication and knowledge sharing;	a)	Review progress and performance for each component through monthly check-in- meetings.	All PECs	√	√	√	√		Monthly monitored.
				b)	Review progress and performance for each component on a quarterly basis.		√	√	√	√		Quarterly monitored.
				c)	Review progress and performance for each component through a Semi-Annual Progress Report.			√		√	20	Semi-annually monitored.
				d)	Regular consultation with PEC and PITs supported by the ISCs.		√	√	√	√		Effective communication.
		• PECT to prepare quality and timeliness standards for semi-annual Progress Reports and Annual Performance Reports based on inputs from implementing agencies.	3. Communication and knowledge sharing;	a)	Annual work plans are in place for each PIT.	All PECs	√	√	√	√		Semi-Annual Progress report prepared.
				b)	Review and analyze annual work plans of each component and compile the draft report.		√	√	√	√		
				c)	Finalize Semi-Annual Progress Report			√		√	20	
				d)	Prepare the annual performance reports for evaluating ISCs			√		√		Performance appraisal of ISCs.
		• Periodic monitoring of data quality, accuracy and reliability by PECT	1.Analytical activities, studies, surveys;	a)	Monitoring of data quality, accuracy and reliability by PECT while presenting data by PITs in the monthly check-in meetings.	All PECs	√	√	√	√	5	Monthly data monitored.
				b)	Before each check-in-meeting, review and finalize the previous month's check-in-meetings minutes.		√	√	√	√	5	Meeting minutes finalized.
				c)	Cross-checking data accuracy, quality, and reliability in the semi-annual progress report.			√		√	5	Semi-Annual Progress report prepared.
C14-Activity 49	Lead and implement a comprehensive change management program (with both the governance bodies as well as with implementation teams/multi-tasking agencies and or clusters)	<ul style="list-style-type: none"> Capacities will be strengthened in four main cross-cutting areas and supported by a tailored set of activities for each implementation team and guided by the governance structure and learning activities (SC, PECT, and LA): ✓ Systematic learning and sharing of good reform practices 	8. Execution of reformed PFM process	a)	Conduct field inspections	<ul style="list-style-type: none"> Dr. Fazle Rabbi Ms. Elish Sharmin All PECs 		√		√	10	Field inspections were conducted.
				b)	Arrange a knowledge-sharing workshop on lessons learned from field inspections.	<ul style="list-style-type: none"> Dr. Fazle Rabbi Ms. Elish Sharmin All PECs 			√	√	10	Lesson learned.
				c)	Support to finalize Competency Framework & Training Need Assessment (TNA).	<ul style="list-style-type: none"> Dr. Fazle Rabbi Ms. Elish Sharmin All PECs 			√		20	CFW & TNA finalized.

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		<ul style="list-style-type: none"> ✓ Carry out knowledge events and institutionalize mechanisms for knowledge sharing ✓ Capacity building and training for selected change agents (including carrying out a Training Needs Assessment (TNA) and a PFM staff capacity development approach (include coaching, peer learning, induction training, on-job training, among others) 		d) Conduct PFM-related Courses/certifications (Masters/long-term training) aboard.	<ul style="list-style-type: none"> • Dr. Fazle Rabbi • Ms. Elish Sharmin 			✓	✓	20	PFM-related courses completed.
C14-Activity 50	Commission Studies and Evaluations	<ul style="list-style-type: none"> • Based on the Government's previous action plans and from other sources (including research items nominated by partners) prepare an annual research agenda for distribution to GoB and partners 	1. Analytical activities, studies, surveys	a) Issue of RFP to select research firm	Ms. Elish Sharmin	✓				75	Research paper/article prepared.
				b) Agreement with the selected research firm			✓				
				c) Issue NOA (Notification of Award) to a selected research firm.					✓		
		<ul style="list-style-type: none"> • Supporting PEFA assessment. 	1. Analytical activities, studies, surveys;	a) Review of evidence and narratives on each Pls.	Ms. Fatema Begum	✓	✓				PEFA++ Assessment conducted.
				b) Sharing the final working draft		✓	✓				
				c) Scrutinizing the opinion and incorporating it into the final report.			✓	✓			
				d) Sent the final report to Peer Reviewer.				✓			
				e) Sent the final report to PEFA Secretariat					✓		

