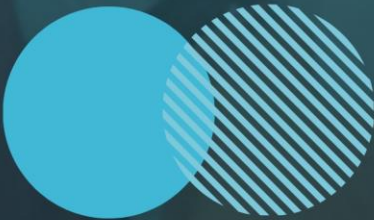




Government of the People's Republic of Bangladesh  
Finance Division, Ministry of Finance

# **PFM INSIGHTS: CONSOLIDATE FIELD INSPECTION REPORT**

Covering the inspection Period of 2021-2024



**S P F M S**

Strengthening Public Financial Management Program  
To Enable Service Delivery

# Acronyms

<b>ADC</b>	Additional Deputy Commissioner
<b>BACS</b>	Budget and Accounting Classification System
<b>BTCL</b>	Bangladesh Telecommunications Company Limited
<b>BER</b>	Budget Execution Reports
<b>CAFO</b>	Chief Accounts and Finance Officer
<b>CID</b>	Criminal Investigation Department
<b>CGA</b>	Controller General of Accounts
<b>OCAG</b>	Office of the Comptroller and Auditor General of Bangladesh
<b>DAFO</b>	District Account and Finance Offices
<b>DCA</b>	Divisional Controller of Accounts
<b>DC</b>	Deputy Commissioner
<b>DDOs</b>	Drawing and Disbursing Officers
<b>DGHS</b>	Directorate General of Health Services
<b>DLIs</b>	Disbursement Linked Indicators
<b>DLRs</b>	Disbursements Linked Results
<b>DP</b>	Development Partners
<b>EFT</b>	Electronic Funds Transfer
<b>GAC</b>	Global Affairs Canada
<b>GPF</b>	General Provident Fund
<b>iBAS++</b>	Integrated Budget and Accounting System
<b>ID</b>	Identity Document
<b>ISC</b>	Implementation Support Consultant
<b>IT</b>	Information Technology
<b>IPF</b>	Institute of Public Finance
<b>LPC</b>	Last Pay Certificate
<b>LGD</b>	Local Government Division
<b>LGED</b>	Local Government Engineering Department
<b>MoPME</b>	Ministry of Primary and Mass Education
<b>MFS</b>	Mobile Financial Services
<b>MDAs</b>	Ministries, Departments, and Agencies
<b>NID</b>	National Identity Card
<b>OCC</b>	One-Stop Crisis Cell
<b>OTP</b>	One-Time Password
<b>RPA</b>	Reimbursable project aid
<b>SIM</b>	Subscriber Identity Module
<b>SLIP</b>	The School Learning Improvement Plan
<b>SPFMS</b>	Strengthening Public Financial Management Program to Enable Service Delivery
<b>PFM</b>	Public Financial Management
<b>PECT</b>	Program Executive & Coordinator Team
<b>PRL</b>	Post-retirement Leave
<b>P&amp;FM</b>	Pension and Fund Management
<b>SOE</b>	State Owned Enterprises
<b>TA/ DA</b>	Travelling Allowance/ Dearness Allowance
<b>TTL</b>	Task Team Leader
<b>TDS</b>	Tax Deducted at Source
<b>TSA</b>	Treasury Single Account
<b>TSH</b>	Thyroid-stimulating hormone
<b>UAO</b>	Upazilla Accounts Officer
<b>UNO</b>	Upazila Nirbahi Officer
<b>VWB</b>	Vulnerable Women Benefit



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## 1.0 Acknowledgement

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Public Financial Management (PFM) Reform is a crucial aspect of governance that aims to ensure the efficient use of public resources, promote transparency and accountability in government finances, and foster long-term economic growth. Recognizing that strong PFM systems are essential to boost efficiency of public service delivery and reduce waste, the Government of Bangladesh, with support from the World Bank and other development partners, has been continuously undertaking and implementing PFM reform initiatives since the last three decades.

In the context of the PFM Action Plan the field inspections are being organized to observe how the PFM reforms are being implemented at grassroots levels. The key principle of the PFM Reform is that authorities on the ground are firmly in charge of the reform process with external advice playing a supporting role.

Field inspections are multi-institutional activities led by the Program Execution & Coordination Team (PECT), in coordination with participating PFM institutions. The purpose of the field inspections is to observe PFM practices on the ground and draw lessons for possible course correction or scaling up in other places.

I would like to extend my heartfelt appreciation to all those field inspection team members, whose expertise and meticulous attention to detail were crucial to prepare the field inspection reports. I am equally grateful to the various government offices and local authorities that facilitated our inspections. Their cooperation and transparency in providing access to necessary information and resources have significantly contributed to the quality of the field inspection reports.

Last but not the least, I would like to express my gratitude to those who have played a pivotal role in the preparation of this PFM Field Inspections Consolidation Report.

Mohammad Saiful Islam  
Additional Secretary (Budget-1)  
And  
National Program Director  
SPFMS, Finance Division



# Executive Summary

The Public Financial Management (PFM) reforms are crucial for strengthening the accountability and governance standards in Bangladesh. Through the rich experience of past PFM reforms, there is an evolving understanding on what works and what doesn't; how to keep the implementation teams motivated and manage resistance to change; and how to engage thousands of budget-holders across Bangladesh to adopt new and efficient PFM practices. A PFM Action Plan 2018-23 was developed under the leadership of the Finance Division, in close collaboration with Development Partners based on the key findings of the PFM Reform Strategy 2016–2021. The PFM Reform Strategy clearly outlines the key goals and objectives of the PFM reforms and identifies the priority reform actions.

## Box-1: Goals

- Goal-1: Maintain aggregate fiscal discipline compatible with macro-economic stability and pro-poor growth;
- Goal-2: Allocate resources consistent with Government priorities as reflected in National Plan;
- Goal-3: Promote the efficient use of public resources and delivery of services through better budget execution;
- Goal-4: Promote accountability through external scrutiny and transparency of the budget; and
- Goal-5: Enhance the enabling environment for improved PFM outcomes.

## Box-2: 14 components of the PFM Action Plan

- C-1: Revenue and Expenditure Forecasting (Macro-Economic Wing, Finance Division)
- C-2: Domestic Resource Mobilization (National Board of Revenue)
- C-3: Debt Management (Debt Management Wing, Finance Division)
- C-4: Planning and Budget Preparation (Budget Wing, Finance Division)
- C-5: Public Investment Management (Planning Ministry)
- C-6: Public Sector Performance Management (Cabinet Division)
- C-7: iBAS++/BACS Implementation (Finance Division, iBAS++ Project Unit)
- C-8: Pension Management and Financial Reporting (Controller General of Accounts)
- C-9: State Owned Enterprises' Governance (SOE Wing & Monitoring Cell)
- C-10: Internal Audit and Audit Follow-up (Expenditure Management Wing, Finance Division)
- C-11: Strengthen External Scrutiny and Oversight OCAG
- C-12: Strengthen Parliamentary Oversight and Scrutiny of Public Expenditures (Financial Oversight Committees)
- C-13: Procurement (Bangladesh Public Procurement Authority)
- C-14: PFM Reforms Leadership, Coordination, and Monitoring (Budget Wing, Program Execution and Coordination Team)

The **PFM Action Plan 2018-2023** was developed based on the earlier **PFM Reform Strategy 2016–2021**, and now a new strategy is in progress. The revised **PFM Action Plan 2024–2028** has been prepared using feedback from the Public Expenditure and Financial Accountability (PEFA) assessment, lessons learned from previous efforts, and corrective actions taken during implementation.



Under the five strategic goals, fifty (50) priority PFM reform activities were initially derived from the **PFM Reform Strategy 2016–2021**. The consultative process provided an opportunity to rephrase and reprioritize these activities among 14 reform components, each assigned to a relevant government authority for direct implementation. This updated PFM Action Plan serves as the implementation roadmap, outlining clear institutions.

l responsibilities, cost-benefit analyses for sub-activities, and results indicators to monitor successful implementation.

Following the conclusion of the **PFM Action Plan (2018–2023)** on June 30, 2023, each component was revised based on the findings of the **PEFA Report 2021**. The new **PFM Action Plan (2024–2028)**, approved in March 2023, incorporates fourteen (14) new activities, with a specific focus on gender, climate, and disaster-related initiatives. Other ongoing activities have also been adjusted in response to challenges identified by stakeholders throughout the previous implementation phase.

The **Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)** is designed to support the implementation of eight (8) components from the **PFM Action Plan (2018–2023)**, as well as the **PFM Action Plan (2024–2028)**. The program aims to ensure that improved PFM performance enables better resource availability for service delivery in selected Ministries, Departments, and Agencies (MDAs).

### Box-3: SPFMS

C-1: Revenue and Expenditure Forecasting (Macro-Economic Wing, Finance Division)  
 C-3: Debt Management (Debt Management Wing, Finance Division)  
 C-4: Planning and Budget Preparation (Budget Wing, Finance Division)  
 C-7: iBAS++/BACS Implementation (Finance Division, iBAS++ Project Unit)  
 C-8: Pension Management and Financial Reporting (Controller General of Accounts)  
 C-9: State Owned Enterprises' Governance (SOE Wing & Monitoring Cell)  
 C-10: Internal Audit and Audit Follow-up (Expenditure Management Wing, Finance Division)  
 C-14: PFM Reforms Leadership, Coordination, and Monitoring (Budget Wing, Program Execution and Coordination Team)

#### NATORE DISTRICT AND SINGRA UPAZILA

05 Jan 2021 – 06 Jan 2021

#### KISHOREGANJ DISTRICT AND MITHAMOIN UPAZILA

26 Jan 2021 - 28 Jan 2021

#### BAGERHAT DISTRICT & MONGLA UPAZILA

02 Mar 2021 & 04 Mar 2021

#### KHULNA DISTRICT

03 Mar 2021

#### PANCHAGARH DISTRICT & TETULIA UPAZILA

25 May 2022 – 26 May 2022

#### SYLHET DISTRICT & JAINTAPUR UPAZILA

21 Aug 2022 – 22 Aug 2022

#### PATUAKHALI DISTRICT & KALAPARA UPAZILA

19 Mar 2023 - 20 Mar 2023

#### CHAPAINAWABGANJ DISTRICT & SHIBGANJ UPAZILA

26 May 2024 - 27 May 2024

#### RANGAMATI DISTRICT AND KAPTAI UPAZILA

2 Jun 2024 - 3 Jun 2024

*Field Inspection Conducted from 2021 to 2024*



Component-14 of the **Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)** is tasked with monitoring and supervising PFM-related activities through field inspections at the District and Upazila levels. These inspections focus on enhancing service delivery by addressing change management through adaptive leadership. This approach aims to tackle non-technical challenges, evaluate risks, and mobilize leadership within the government for sustainable organizational and cultural changes.

#### Key Aspects:

- **Change Management:** Involves adaptive leadership to empower government leaders and promote sustainable reforms, beyond just basic tools or structures.
- **Ownership and Service Delivery:** The **PFM Action Matrix 2024-2028** prioritizes key activities, focusing on prompt salaries, pensions, contractor payments, fund allocation aligned with policy, and timely fund release. This contributes to improved public services.
- **Institutional Capacity:** Country-owned institutions like the **Institute of Public Finance (IPF)** has been developed to offer high-quality, contextually relevant training and will continue to be strengthened.

#### Field Inspections:

##### Objectives of PFM Field Inspections:

1. Gain a deeper understanding of public sector services at the grassroots level.
  2. Assess the effectiveness of PFM reforms across selected public service providers.
  3. Institutionalize PFM research, field inspections, and problem-solving facilitation/coaching.
  4. Identify challenges and devise exceptional procedures for specific circumstances.
  5. Foster better institutional collaboration and alignment.
  6. Sensitize public officials, beneficiaries, and the general public about ongoing PFM reforms.
  7. Surface both technical and non-technical implementation challenges.
  8. Support decision-making and learning from good practices.
  9. Support discrete studies to enhance understanding of key public resource management constraints at central and sectoral levels.
  10. Identify and report system loopholes or flaws.
- From 2021 to 2024, nine field visits have been conducted to observe PFM practices and gather lessons for course corrections and scalability.
  - Inspections are multi-institutional, with teams of at least five members from different institutions, organized in coordination with **IPF** and **PECT**. Initially, PECT will lead these activities, but IPF is expected to take over in the second year.
  - The team visits public service facilities (schools, hospitals, health centers, revenue offices), interviews civil society and the public, and documents findings in inspection notes for progress reports.

The ultimate goal is to improve service delivery by addressing challenges through a collaborative, field-based approach while enhancing institutional capacity for ongoing PFM reforms.



## 2.1 Summary of Key findings from the nine field inspection reports:

The nine field inspections conducted as part of the **SPFMS program** revealed several key insights regarding the implementation of Public Financial Management (PFM) reforms at the grassroots level:

1. **Progress and Inconsistencies:**
  - While there has been considerable progress in adopting modern financial management practices, inconsistencies in their application remain across different regions.
2. **Capacity Gaps:**
  - Lack of capacity and insufficient training among local staff continues to hinder the effective execution of PFM initiatives, highlighting the need for ongoing capacity building.
3. **Stakeholder Engagement:**
  - Involving community representatives and local government has proven effective in identifying local challenges and creating tailored solutions. This underscores the importance of continuous stakeholder engagement in ensuring the success of PFM reforms.
4. **Positive Developments:**
  - **Widespread Adoption of PFM Reforms:** The PFM reform agenda is spreading across the country, with noticeable improvements in service delivery.
  - **Timely Budget Releases:** Timely releases of budgets, particularly for the health and education sectors, have increased. Delays that previously disrupted critical activities and payments for goods and services have been significantly reduced.
  - **Automation and Efficiency:** Automated systems, such as the **iBAS++**, have been introduced to handle minor payments and allowances, reducing reliance on risky cash handling. These systems have facilitated direct bank transfers for payroll, pensions, and payments to vendors.
5. **Impact of Electronic Funds Transfer (EFT):**
  - The use of **EFT** for payroll and pension payments has improved the incentive structure, reduced the presence of ghost workers and pensioners, and encouraged public officials to work more effectively.
  - EFT systems have also led to more timely and reliable vendor payments, which could result in vendors offering lower bids for future government contracts.

In conclusion, while PFM reforms have brought significant improvements, ongoing efforts are needed to address capacity gaps, ensure consistency across regions, and strengthen stakeholder involvement to sustain progress.

The following is a summary of key findings from the field inspections:

### 2.1.1 Natore District and Singra Upazila (05 Jan 2021 – 06 Jan 2021)

- **Natore District and Singra Upazila (05 Jan 2021 – 06 Jan 2021):** During the field inspection, it was noted that there was a need for sufficient training to enhance the skills of DDOs at both the district and upazila levels. In some cases, DDOs were reluctant to engage with the **iBAS++** system, with some handing over their User ID and password to subordinate staff, which undermined the **Change Management Approach** intended to strengthen individual accountability and system ownership.





- **Progress and Updates:** Since 2021, concerted efforts have been made to address these challenges. Targeted training programs have been rolled out for DDOs, with a significant increase in iBAS++ system adoption. However, challenges remain, as some DDOs still hesitate to fully utilize the system independently. Continuous capacity-building initiatives and a renewed emphasis on **Change Management** are being recommended to ensure full compliance with the iBAS++ system and encourage all DDOs to use their own credentials.
- **Next Steps:** It is recommended that further training and awareness programs are conducted to instill the importance of system ownership among DDOs. Additionally, regular monitoring and compliance checks could help enforce the proper use of iBAS++ and ensure that reforms are sustained.

### 2.1.2 Kishoreganj District and Mithamoin Upazila (26 Jan 2021 - 28 Jan 2021)

- **Kishoreganj District and Mithamoin Upazila:** During the field inspection, several challenges were noted, including discrepancies between the accounting month and salary month in the iBAS++ system, which created difficulties in income tax deductions. Additionally, many beneficiaries, particularly in the case of old age allowances, did not have their own SIM cards, raising concerns about accurately identifying recipients. Furthermore, GPF reports frequently showed unapproved amounts, and there were difficulties with LPC issuance and receipt due to the lack of a search panel in the system for specific organizations.
- **Progress and Current Status:** Since 2021, efforts have been made to address these issues, with a particular focus on system upgrades and training for DDOs. However, challenges remain, particularly with beneficiary verification, and further enhancements to the iBAS++ system are required to ensure smooth operation. Continuous training programs are needed to address these persistent issues and ensure compliance with PFM reforms.

### 2.1.3 Bagerhat District and Mongla Upazila (02 Mar 2021 & 04 Mar 2021)

- At present many DDOs' ID are still active in a single office. It creates problem in the field offices for getting the budget. All extra DDO's ID should be identified and deleted from the system. Every office should have one DDO.
- At Upazila level offices steady supply of electricity & good speed internet service are needed.

### 2.1.4 Khulna District (03 Mar 2021)

- GPF's report often shows Un-Approved amount which creates challenges to maintain accuracy of iBAS++ system.
- The Deputy Director's office, Department of Agriculture Extension, Khulna and District Primary Education Office, Khulna said that they were not aware of the financial reports that can be taken by themselves from the iBAS++ system.
- RPA has not been included to the iBAS++ system yet. As a result, RPA cannot be included to Government Accounting System on time.



### 2.1.5 Panchagarh District and Tetulia Upazila (25 May 2022 – 26 May 2022)

- Social safety net payment was not done for a couple of beneficiaries. Some difficulties have been found during disbursement through MFS mainly Nagad (a Digital Financial Service of Bangladesh Post Office). The reconciliation was not done properly with Social Services office while the disbursement process shifted from bKash to Nagad.
- Pensioners and family pensioners are facing problems at the time of changing the mobile number and bank A/C.
- Regarding pension management, it was found that pensioners' basic and increments for 5 years were not entered in the system, and there was no option for editing as well. Moreover, there is no option to edit the mobile number and pensioners' detail in the system. For family pensioner-related issues; there is no option to make the edits for NID and PPO.
- The budget they received from the ministry is less than their requirement which sometimes faces difficulties to run the school. (School)
- Pay bills were issued but the contingency bills were kept pending which create problems for the DDOs.
- Complications for Tax Deducted at Source (TDS) is not systematic as the deducting authority is not aware of the total income of the vendors in the system for which TDS amount is mostly under deducted.
- Update of DDO Profile in the system: In the Ansar office, a DDO mobile number could not be updated. He was transferred from another station and was not a DDO in his previous station.
- Upazila Health and Family Planning Officer, Tetulia could not print out DDO-wise reports frequently due to a lack of knowledge.

### 2.1.6 Sylhet District and Jaintapur Upazila (21 Aug 2022 – 22 Aug 2022)

- At the end of financial year 2021-22 Finance Division allowed to submit bill until 28th June and last day of payment was the same. So, it was impossible for the office to check properly before payment.
- No account reconciliation was done in the hospitals which created problems.
- Some of the beneficiaries lost their money because of sharing their PIN of bKash to others. The Deputy Director suggested that canceling the 'send money option' can solve this problem.
- Budget should be received by 31st July but actually received in August in most of the department.
- Bank related complaints by beneficiaries were received regularly but the office had very limited capacity to solve them.
- To pay pension of BTCL pensioners DCA facing problem due to budget constraints.
- The food quality and the amount served by the hospital was found insufficient by the observation team. The team also received complaints from the patients that the suppliers were not properly distributing the food.
- The hospital could not carry out any surgery in the operation theater because of lack of specialists.



### **2.1.7 Patuakhali District and Kalapara Upazila (19 Mar 2023 - 20 Mar 2023)**


- Almost all DDOs send the bill on the last working day of the month and demand to disburse the bill on 1st working day of the respective month.
- Shortage of manpower in Social Welfare office.
- Insufficient logistics support for the field level social workers.
- Lack of knowledge in budget preparation through iBAS++ (Health Sector).
- School teachers are not aware of budget cycle, budget planning and execution.
- Insufficient campaigns to make the beneficiaries aware about MFS fraud.
- An emergency room is too small and also have Shortage of Aesthetician (Upazila Health Complex).
- Did not check the iBAS++ report regularly because of a lack of awareness.
- Need training on iBAS++ system including institutional budget preparation for medical officials and academicians immediately.

### **2.1.8 Chapainawabganj District and Shibganj Upazila (26 May 2024 - 27 May 2024)**

- In case of change of NID number it's not automatically updated in the system.
- Frequently faces problem in getting EFT from NAGOD for Elderly and disabled allowance (বয়স্ক ও প্রতিবন্ধী ভাতা).
- TA/ DA bill: Faces problem while receiving OTP when they go outside of duty station (local tour at thana/ upazila level).
- When granting PRL, the GPF needs to be canceled manually; otherwise, the amount will continue to be deducted for GPF for the next six months.
- Cannot do TA/DA bill for local travel.
- Hospitals are equipped with advanced and exclusive medical equipment. However, due to the lack of qualified doctors and healthcare professionals, these machines often sit idle, representing a significant waste of resources and potentials.
- There is a need for additional training on budget preparation, as staff often struggle to determine which codes are appropriate for their demands due to a lack of knowledge and training (Upazila Health Complex).
- Quality of textbooks: Many of the books were found to be of poor quality, with numerous reports of them becoming torn and damaged within just two to three months of use.
- The respective agent of Bank visits the Union Parishad once in a month which results in delaying disbursing the allowance to the beneficiaries.
- Shortage of Manpower (Need more Union Women Development Staff/Worker).

### **2.1.9 Rangamati District and Kaptai Upazila (1 Jun 2024 - 4 Jun 2024)**

- Less opportunity to work with iBAS++ system as most of the offices are handed over to Rangamati Hill District Council.
- Lack of manpower for smooth functioning of the regular activities i.e., shortage of 6 auditors in the office out of 12 sanctioned posts in the office.
- A good number of beneficiaries are illiterate to operate their own mobile phones.
- Insufficient logistics and traveling allowance considering the hilly areas.
- It was found throughout the field visit 48 locations without a mobile network, which makes it extremely difficult to guarantee prompt service delivery.

- 
- The school authority had no participation in the budget cycle and there were no gender groups in the school during the visit (Government Girls' High School, Rangamati).
  - After a long leave specially after the maternity leave, the female teacher needs to submit the pay bill manually. In their opinions, the pay bill submission should be incorporated in the iBAS++ system.
  - Lack of Radiologist in the hospital which hampers the service delivery to the patients (Rangamati General Hospital).
  - Acute shortage of manpower in social service office.

## 3.0 Introduction

In the context of the PFM Action Plan the field inspections are conducted to observe the implementation of PFM reforms at the grassroots level. Field inspections are multi-institutional activities led by the Program Execution & Coordination Team (PECT) in coordination with participating PFM institutions i.e. representatives from relevant Ministries, Departments and Agencies. The purpose of the field inspections is to observe PFM practices on the ground level and draw lessons for possible course correction or scaling up in other places.

Under the SPFMS program, nine field inspections have been conducted to date. The findings, observations, and recommendations, along with lessons learned from these inspections, are summarized in this report.

### 3.1 Objectives of the Field Inspection

The main objectives of the field inspection are to check PFM systems and rules, to observe PFM practices, to understand the challenges and collaborations amongst different offices, to sensitize and feedback of public officials and beneficiaries, to mitigate problems and complains etc. Details objectives are:

- To observe PFM practices on the ground and identify lessons for potential adjustments.
- Assessing adherence to established and newly introduced PFM procedures and guidelines.
- Identifying the difficulties faced at the grassroots level, including technical and non-technical issues.
- To identify innovative approaches that could be shared and implemented on a larger scale.
- Gaining insight into the ways institutions at the local level cooperate and coordinate
- Sensitizing both public officials, beneficiaries, and the general public and surrounding the public facilities about the ongoing PFM reform.

### 3.2 Field Inspection Team Formation

Each inspection team included 20-25 members (may vary considering the place visited) drawn from different MDAs and SPFMS program office. To facilitate a wider coverage during the inspection, the team was broken into smaller groups of 4 -5 members which can be deployed simultaneously to visit different public institutions. Representatives from Development Partners also took part in the Field Inspections. Details on team formations from the last nine field inspections are provided below:

#### 3.2.1 Natore District and Singra Upazila (05 Jan 2021 – 06 Jan 2021)

1. Mr. Md. Firoz Uddin, Joint Secretary, Ministry of Primary and Mass Education;
2. Begum Jahan Ara, Deputy Secretary, Finance Division;
3. Mr. Mohammad Azad Sallal, Deputy Secretary, Finance Division;
4. Mr. Golam Mohammad Farooq, Research Officer;
5. Mr. S. M. Moin Uddin Ahmed, PEC (Deputy Secretary), SPFMS;
6. Mr. Abul Bashir Md. Amir Uddin, Senior Functional Consultant (Deputy Secretary), SPFMS;



7. Md. Ashikur Rahman, Junior IT Consultant, SPFMS;
8. Md. Abdur Rahman, Junior Consultant, SPFMS.

### **3.2.2 Kishoreganj District and Mithamoin Upazila (26 Jan 2021 - 28 Jan 2021)**

1. Mr. Md. Feroz Uddin, Joint Secretary, Finance Division;
2. Dr. Md. Enamul Haque, Joint Secretary, Finance Division;
3. Mr. S. M. Moin Uddin Ahmed, PEC (Deputy Secretary), SPFMS;
4. Mr. Md. Shahiduzzaman, Deputy Secretary;
5. Mr. Md. Abdul Jalil Majumdar, Assistant Secretary;
6. Mr. Mo Rezaul Haque, Assistant Secretary;
7. Mr. S. M. Ghulam Kibria, Senior Assistant Secretary;
8. Mr. Md. Mosanna Hossain, Junior IT Consultant, SPFMS;
9. Mr. Md. Abdul Rahman, Junior Consultant, SPFMS.

### **3.2.3 Bagerhat District and Mongla Upazila (02 Mar 2021 & 04 Mar 2021)**

1. Mr. Md. Abdur Rakib, Joint Secretary, Finance Division;
2. Mr. S. M. Moin Uddin Ahmed, PEC (Deputy Secretary), SPFMS;
3. Mr. Md. Shahiduzzaman, Deputy Secretary;
4. Mr. Jagdish Chandra Debnath, Deputy Secretary;
5. Mr. Md. Jamal Hossain, Senior Assistant Secretary;
6. Mr. Md. Noor Alam, Senior Assistant Secretary (Disability Branch);
7. Mr. Mozammel Haque, Assistant Director (Audit and Finance);
8. Mr. Md. Ashikur Rahman, Junior Consultant, SPFMS;
9. Mr. Md. Abdul Rahman, Junior Consultant, SPFMS.

### **3.2.4 Khulna District (03 Mar 2021)**

1. Mr. Md. Abdur Rakib, Joint Secretary;
2. Mr. S. M. Moin Uddin Ahmed, PEC (Deputy Secretary), SPFMS;
3. Mr. Md. Shahiduzzaman, Deputy Secretary;
4. Mr. Jagdish Chandra Debnath, Deputy Secretary;
5. Mr. Md. Jamal Hossain, Senior Assistant Secretary;
6. Mr. Md. Noor Alam, Senior Assistant Secretary (Disability Branch);
7. Mr. Mozammel Haque, Assistant Director (Audit and Finance);
8. Mr. Md. Ashikur Rahman, Junior Consultant, SPFMS;
9. Mr. Md. Abdul Rahman, Junior Consultant, SPFMS.

### **3.2.5 Panchagarh District and Tetulia Upazila (25 May 2022 – 26 May 2022)**

1. Ms. Tahmina Begum, Director General, IPF;
2. Ms. Saima Shahin Sultana, PEC, SPFMS;
3. Mr. Md. Fazlur Rahman, Senior Assistant Secretary, MoPME;
4. Dr. Fazle Rabbi, Director, IPF;
5. Mr. Mohammad Moniruzzaman Bhuiyan, ISC, SPFMS;
6. Mr. Md. Abdur Rahman, Deputy Secretary, LGD;
7. Ms. Akther Unnisa Shiuly, Deputy Secretary, Secondary & Higher Education Division;
8. Mr. Khairul Bashar Muhammad Ashfaqur Rahman, CAFO-President's Office;
9. Mr. Sujit Debnath, Senior Assistant Secretary, Health Services Division;
10. Ms. Rizwana Tabassum, Research Analyst, World Bank

11. Dr. Feroz Faruque, PFM Technical Specialist, FSSP- Global Affairs Canada (GAC)
12. Mr. Ashek Md. Joglul Abedin, Implementation Support Consultant (ISC), SPFMS;
13. Mr. Md. Shahed Hasan, Consultant (FAM), PFMRLCM, SPFMS;
14. Mr. Mohammad Moshir Rahman, Consultant (OM), SPFMS;
15. Mr. Md. Mossanna Hossain, Jr. IT Consultant, SPFMS;
16. Mr. Md. Abdur Rahman, Jr. Consultant (Accounts), SPFMS;
17. Mr. Muhammad Sumsuddin, Jr. Consultant (Executive), SPFMS;
18. Mr. Md. Masud, Jr. Consultant (Executive), SPFMS.

### **3.2.6 Sylhet District and Jaintapur Upazila (21 Aug 2022 – 22 Aug 2022)**

1. Mr. Mohammad Saiful Islam, Additional Secretary, Budget-3, Finance Division, Ministry of Finance;
2. Dr. Khurshid Alam, Director (Joint Secretary), IPF;
3. Mr. Md. Nazrul Islam, Joint Secretary, PEC, SPFMS;
4. Mr. Mohammed Shakhir Ahmmed Chowdhury, Deputy Secretary (Social Security) and Additional Responsibilities Administration-2 Branch, Ministry of Social Welfare;
5. Mr. Sarkar Mohammad Khairul Alam, Chief Accounts and Finance Officer (CAFO), Ministry of Environment, Forest and Climate Change;
6. Mr. Md. Mustafizur Rahman, Deputy Secretary, LGED;
7. Ms. Most. Roksana Begum, Deputy Secretary, Secondary and Higher Education Division, Education Ministry;
8. Ms. Shamsun Nahar, Senior Assistant Secretary, Ministry of Primary and Mass Education;
9. Ms. Rizwana Tabassum, Research Analyst, World Bank
10. Mr. Toufique Shafiqul Islam, ISC, SPFMS;
11. Mr. Md. Shafiqul Islam, ISC, SPFMS;
12. Mohammad Rezwanul Islam, ISC, SPFMS;
13. Mr. Md. Ashiqur Rahman, Junior IT Consultant (Core iBAS++ Implementation and Support), SPFMS;
14. Mr. Mohammad Raufur Rahman, Junior Consultant, Assistant Office Manager, SPFMS;
15. Md. Salahuddin, Junior IT Consultant (Core iBAS++ Implementation and Support), SPFMS;
16. Mr. Md. Hafizul Islam, Junior Consultant, Executive, SPFMS.

### **3.2.7 Patuakhali District and Kalapara Upazila (19 Mar 2023 - 20 Mar 2023)**

1. Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), Finance Division;
2. Mr. Md. Rafiqul Islam, Program Executive & Coordinator (Joint Secretary), SPFMS Program, Finance Division;
3. Mr. Md. Abdus Salam, Joint Secretary (Budget-1), Health Services Division;
4. Ms. Ferdous Roushan Ara, Joint Secretary (Budget & Audit), Ministry of Primary and Mass Education;
5. Mr. Md. Noor-E-Alam, Deputy Secretary (Budget), Secondary and Higher Education Division;
6. Ms. Tasnim Zaben Bentea Sheikh, Deputy Secretary, Ministry of Women and Children Affairs;
7. Ms. Najneen Perveen, Deputy Secretary (Budget-1), Ministry of Environment, Forest and Climate Change;

8. Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant (iBAS++ & BACS rollout), SPFMS Program, Finance Division;
9. Mr. Mohammed Hossain, Assistant Secretary, Ministry of Social Welfare;
10. Mr. Sujit Kumar Baidya, Asst. Chief Accounts and Finance Officer, CAFO/ Ministry of Public Administration;
11. Dr. Feroz Faruque, PFM Technical Specialist, FSSP- Global Affairs Canada (GAC);
12. Mr. Faruk Hossain, Program Assistant, the World Bank;
13. Ms. Rizwana Tabassum, Research Analyst, the World Bank;
14. Mr. Md. Shahed Hasan, Consultant (Finance and Accounts Manager), SPFMS Program, Finance Division;
15. Mr. Mohammad Rezwanaul Islam, Implementation Support Consultant (ISC), SPFMS Program, Finance Division;
16. Mr. Iftekhhar Hassan, Implementation Support Consultant (ISC), SPFMS Program, Finance Division;
17. Mr. Monirul Alam, Consultant, SPFMS Program, Finance Division;
18. Mohammad Moshir Rahman, Consultant (Office Manager), SPFMS, Finance Division
19. Mr. Tapas Kumar Chowdhury, Junior IT Consultant, SPFMS Program, Finance Division;
20. Mr. Abdur Rahman, Junior Consultants, SPFMS Program, Finance Division;
21. Mr. Shafiul Alam Sharif, Junior IT Consultant, SPFMS Program, Finance Division;
22. Mr. Shabbir Ibn Daud, Jr. Consultant (Safety Net System Implementation and Support), SPFMS Program, Finance Division;
23. Mr. Akkas Alam, Junior Consultant (Procurement), SPFMS Program, Finance Division.

### **3.2.8 Chapainawabganj District and Shibganj Upazila (26 May 2024 - 27 May 2024)**

1. Ms. Dilruba Shaheena, Additional Secretary (Regulation) , Finance Division;
2. Ms. Sufia Nazim, Joint Secretary, Ministry of Women and Children Affairs;
3. Ms. Tanim Tasmin, Program Executive & Coordinator (Joint Secretary), SPFMS, Finance Division;
4. Mr. Muhammad Mijanur Rahman Mia, Senior Assistant Secretary (Social Security Branch), Ministry of Social Welfare;
5. Mr. A K M Rahmat Ali Howlader, Consultant (Communication Strategy), SPFMS;
6. Mr. Md. Habibur Rahman, Deputy Secretary, Local Government Division;
7. Mr. Saiful Islam, Deputy Director, Institute of Public Finance Bangladesh (IPF);
8. Mr. Md. Ebadat Hossain, Deputy Secretary, Budget & Audit Wing, Ministry of Primary and Mass Education;
9. Mr. Md. Khademul Karim Iqbal, CAFO, Office of the Chief Accounts and Finance Officer;
10. Ms. Leuja-Ul-Zannah, Deputy Secretary (Budget Section), Secondary and Higher Education Division;
11. Mr. Tushar Kumar Paul, Deputy Secretary (Budget 2), Ministry of Environment, Forest and Climate Change;
12. Mr. Sushil Kumar Paul, Senior Assistant Secretary (Budget-1), Health Services Division;

13. Dr. Feroz Faruque, PFM Technical Specialist, FSSP- Global Affairs Canada (GAC).
14. Ms. Rizwana Tabassum, Governance Specialist, the World Bank;
15. Mr. Samsuddin Munna, ISC, SPFMS;
16. Mr. Md. Rashedul Islam, Consultant, SPFMS;
17. Mr. Mohammad Rezwanul Islam, ISC, SPFMS.
18. Mr. Md. Ashiqur Rahman, Junior IT Consultant, SPFMS;
19. Mr. Md. Shahed Hasan, Consultant, SPFMS;
20. Mr. Rakib Hossain, Junior Consultants (Executive), SPFMS;
21. Mr. Nazmus Shahadat, Junior Consultant, SPFMS.

### **3.2.9 Rangamati District and Kaptai Upazila (1 Jun 2024 - 4 Jun 2024)**

1. Ms. Rahima Begum, Additional Secretary, Expenditure Management-2, Finance Division;
2. Ms. Saima Shahin Sultana, Program Executive & Coordinator (Deputy Secretary), SPFMS Program;
3. Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division;
4. Mr. Md. Noor-E-Alam, Joint Secretary, Secondary & Higher Education Division;
5. Mr. Md Abul Kalam Azad, Deputy Secretary, Local Government Division;
6. Mr. Md. Abdus Samad, Implementation Support Consultant (Deputy Secretary), SPFMS, Finance Division;
7. Mr. A.B.M. Sadiqur Rahman, Deputy Secretary, Administration-5 (Administration & Discipline), Ministry of Social Welfare;
8. Mr. Md. Nazrul Islam Majumdar, CAFO, Ministry of Social Welfare;
9. Ms. Tasnim Zeben Bentea Sheikh, Deputy Secretary, Ministry of Women and Children Affairs;
10. Mr. Tushar Kumar Paul, Deputy Secretary, Ministry of Environment, Forest and Climate Change;
11. Mr. Md. Akram Ali, Deputy Director (Deputy Secretary), IPF, Ministry of Finance;
12. Mr. Sattayajit Roy Das, Senior Assistant Secretary (School-1), Ministry of Primary and Mass Education;
13. Mr. M K Hasan Morshed, Senior Assistant Secretary, Health Services Division;
14. Mr. Nazmus Sadat Khan, Economist and Co-TTL, SPFMS, The World Bank, Dhaka Office;
15. Dr. Feroz Faruque, PFM Advisor, Global Affairs Canada;
16. Mr. Ashek Md. Joglul Abedin, ISC, SPFMS, Finance Division;
17. Mr. Nazrul Islam, Consultant, SPFMS, Finance Division;
18. Mr. A K M Rahmat Ali Howlader, Communication Consultant, SPFMS, Finance Division;
19. Mr. Md. Abdur Rahman, Junior Consultant, SPFMS, Finance Division;
20. Ms. Tanzia Rahman Chowdhury, Junior Consultant (Executive), SPFMS, Finance Division;
21. Mr. Sajon Das, Junior IT Consultant, SPFMS, Finance Division;
22. Mr. Md. Masud, Junior Consultant (Executive), SPFMS, Finance Division.

## 4.0 Detailed Findings/ Observations

The field inspection reports offer a detailed summary of observations made during the visits, highlighting both strengths and areas for improvement. During the inspections, team members were divided into groups, with each group visiting various government offices, educational institutions, and hospitals. Each team used an approved questionnaire to collect data, which was subsequently used to prepare the reports.

The key findings and observations from each field inspection report are detailed below:

### 4.1 Natore District and Singra Upazila (05 Jan – 06 Jan 2021)



#### 4.1.1 List of Institutions Visited

- District Administration, Natore;
- District Civil Surgeon's Office, Natore;
- District Education Office, Natore;
- Office of the District Accounts and Finance Officer, Natore;
- Upazila Engineering Department Office, Singra;
- Office of the Upazila Accounting Officer, Singra;
- Upazila Social Service Office, Singra;
- Upazila Health Complex, Singra.

#### 4.1.2 Good Practices Observed

A storage called “Bhat Bank” (rice bank) has been created in Upazila Health Complex, Singra. Actually most of the patients didn’t eat the food which was delivered from the hospitals, as a result huge amount of food was wasted every day. The management of Upazila Health Complex, Singra kept these foods in Bhat Bank. Poor relatives of patients or poor patient present in outdoor can eat from this Bhat Bank. This is a good practice observed in Singra Upazila. Moreover, the hospital was neat and clean. The rooms were airy and well ventilated. At the time of inspection, the 50-bed upazlia hospital was full with patients. Patients were getting their medicine from the hospital, most of the medical tests were done in the pathology, doctors and nurses were available round the clock, patients were treated with care and answered the questions while asked. It was found that there was enough medicine in the hospital pharmacy. However, there is no medical store in this



hospital. Medicine was kept where there was some vacant places in the different room of the hospital. At the Upazila hospital, Singra, there was no vacant post of doctors while inspected.

### 4.1.3 PFM Challenges Observed



Sufficient training needed to enhance the skills of DDOs at district and upazila level. In some cases, DDOs were not interested in working with iBAS ++ systems. Some of the DDOs handed over their User ID and password to their subordinate staff. It is still not possible to bring Change Management Approach among DDOs. Every DDOs should work in iBAS++ system using their own ID.

### 4.1.4 Service Delivery Challenges Observed

According to the District Civil Surgeon's Office, Natore, 18 staff were recruited through outsourcing to carry out the work of Sadar Hospital in response to the pandemic of Covid-19. However, due to lack of budget, the issue of their appointment has become uncertain. District level office didn't have access to budget entry in iBAS++, so they are unable to solve such problem quickly which results in disruption in providing proper service to the service seekers. People are not aware of Pensioner's Help Line and Pensioner's Website. Extensive publicity is needed in this regard.

### 4.1.5 Capacity Gaps Observed

Work is underway to install the API (Application Program Interface) of iBAS ++ system with e-Gp system. If an interface is established between iBAS ++ and e-Gp system, the estimated amount of a tender will be blocked until completion of that tender. The money cannot be spent on any other sector except the said tender.

### 4.1.6 Lesson Learned

- Appreciable performance in paying pension & primary school teacher's salary through EFT in Natore district & Singra upazila. It was very close to 100% while inspected.
- Every DDO should work in iBAS++ system by using their own ID & Should take some initiative in iBAS++ system so that no one could be able to use user ID of other person. The system may introduce finger scan or eye scan option for specific user ID.
- Technical & non-technical training are needed for all DDOs of district & upazila level. It will enhance technical knowledge as well as change their mentality & preparedness to accept the reforms in PFM.

## 4.2 Kishoreganj District and Mithamoin Upazila (26 Jan - 28 Jan 2021)



### 4.2.1 List of Institutions Visited

- Office of the Deputy Commissioner (DC), Kishoreganj;
- District Primary Education Office, Kishoreganj;
- Office of Deputy Director, Department of Agriculture Extension, Kishoreganj;
- Office of District Accounts and Finance Officer, Kishoreganj;
- Upazila Engineer's Office, LGED, Mithamoin;
- Upazila Social Service Officer's Office, Mithamoin;
- Upazila Accounting Officer's Office, Mithamoin;
- Upazila Health Complex, Mithamoin;
- Upazila Women's Affairs Officer's Office, Mithamoin.

### 4.2.2 Good Practices Observed

The office of Deputy Commissioner, Kishoreganj, informed that they received budget in the first week of July in this financial year. Such achievement was possible due to PFM reforms.

In Kishoreganj District, 80% of the total pensioners receive their payment through EFT and 100% pensioners will get their payment through EFT by next month.

The Upazila Women's Affairs Officer, Mithamoin said that maternity allowance was paid 100% through MIS. This allowance was availed to the beneficiaries through any online banking.

In January, 100% primary teachers in Ashtagram and Katiadi Upazilas would get their salary in EFT.

Upazila Social Service Officer said that in Mithamin Upazila, the allowance-consuming selection had been conducted in open and transparent manner. On a particular day in open and transparent manner, the beneficiaries were selected by forming a committee consisting of Upazila Chairman, UNO & Vice Chairman. There was a list of selected beneficiaries as well as waiting list. The selection of beneficiaries through the Coordination Committee of the people's representatives and administration made it possible to select the right beneficiaries.

### 4.2.3 PFM Challenges Observed

In some cases, DDOs are not interested in working with iBAS ++ system. Some of the DDOs has handed over their User ID and password to their subordinate staff. which is creating risks for the entire system. It was not still possible to bring Change Management Approach among DDOs. Every DDO should work in iBAS++ system by using their own ID.

Deputy Commissioner, Kishoreganj said there was a difference between accounting month and Salary month in iBAS++. As a result, government officials are facing problems in deducting income tax.



### 4.2.4 Service Delivery Challenges Observed

The Upazila Social Services Officer said that maximum beneficiaries didn't have their own SIM. So, it was not possible to ascertain whether he/she was the actual beneficiary or not, especially in the case of old age allowance it happens very frequently.

### 4.2.5 Capacity Gaps Observed

District Accounts and Finance Officer, Kishoreganj said he faced some problems while working at iBAS++ system Such as:

- GPF reports often show Un-Approved Amount which raises question about the accuracy of the system;
- In the case of LPC issue and receive, due to lack of search panel in the system, it is very difficult to find the names of specific organizations;
- Upazila Accounts Officer recommends to increase the number of IT support Engineer in iBAS++;
- Upazila Social Service Officer has recommended providing mobile SIM to the beneficiaries.

### 4.2.6 Lesson Learned

- Training is necessary for all DDOs of District & Upazila offices to enhance skill about iBAS++. Financial Reporting is still a big challenge for the field office. Most of offices are not aware about the auto generated reports of iBAS++. Even they don't know they can collect those reports by using their own user ID. Proper training can change the scenerio.
- Appreciable performance in paying pension & primary school teacher's salary through EFT in Kishoreganj district & Mithamoin upazila. It was very close to 100% while inspected.



- Every DDO should work in iBAS++ system by using their own ID & should take some initiative in iBAS++ system so that no one could be able to use user ID of other person. The system may introduce finger scan or eye scan option for specific user ID.

### 4.3 Bagerhat District and Mongla Upazila (02 Mar & 04 Mar 2021)



#### 4.3.1 List of Institutions visited

- Office of the Deputy Commissioner (DC), Bagerhat;
- Upazila Women Affairs Officer's Office, Mongla;
- Upazila Education Office, Mongla;
- Upazila Accounts Office, Mongla;
- Upazila Health Complex, Mongla.

#### 4.3.2 Good Practices Observed

Almost 90% of the officials in upazila Women affairs office, Mongla is drawing salary through online. The Upazila Accounts officers are providing cordial help to the offices in executing their budget. Moreover, PFM is a familiar tool to the public sector Service providers.

#### 4.3.3 PFM Challenges observed

At Upazila level offices steady supply of electricity & good speed internet service is needed. Till now all bills have to be submitted in iBAS++ system. In the end of the month when all offices are submitting their salary bills, upazila offices were not able to submit bills on time due to low-speed internet supply. Steady Electricity & good-speed internet are very important tools in the context of PFM reforms. Concern Administration should ensure all tools of PFM reforms.

#### 4.3.4 Service Delivery Challenges Observed

District Primary Education Office, Bagerhat cannot enroll all teachers in iBAS++ system because of the unavailability of some legal documents of the teachers. Even the system does not allow some entry. Teachers need to make entry against a school but some teachers are not attached to any school. In case of Upazila Women Affairs office, 02 (two) officials are facing this type of trouble. They cannot enroll in iBAS++ system because of pay fixation problem in 2015 pay scale.

### 4.3.5 Capacity Gaps Observed

Although there are some difficulties which are encountered in the district and Upazila level offices but still PFM reform is working in the field. iBAS++ is very well known to service provider & service receiver. The district & Upazila service providers are providing information on budget expenditure to the public and also about online payment system which is visible in the public offices. Both service providers & receivers are much more curious about the iBAS++ system. Within the short period, service providers of the public sector gained required IT knowledge on the system. However, they need IT support engineers to resolve the system trouble shooting quickly.



### 4.3.6 Lesson Learned

- The district & Upazila offices are well known about iBAS++ system. They were very much cooperative with the inspection team. They shared their problem which they were facing in the iBAS++ system. The Inspection team also tried to solve some technical problem on the spot as there was an IT consultant with the team.
- At present more than 01 (one) DDO ID are still active in a single office. It creates problem in the field offices for getting budget. All extra DDO's ID Should be identified & deleted from the system. Every office should have one DDO.
- The training module (on-line) in iBAS++ is not familiar in the field offices. Extensive publicity is needed to aware everybody regarding training module.



## 4.4 Khulna District (03 Mar 2021)



### 4.4.1 List of Institutions visited

- Office of the Deputy Commissioner (DC), Khulna;
- District Primary Education Office, Khulna;
- Office of Deputy Director, Department of Agriculture Extension, Khulna;
- Office of District Accounts and Finance Officer, Khulna.

### 4.4.2 Good Practices Observed

The Deputy Director, Department of Agriculture Extension, Khulna said that an employee's (Mr. Manjur) retirement paper for pension was received at the upazila level on 17/02/2021 and a day later on 18/02/2021, they forwarded it to District Accounts Office. The employee got pension within 7 days. This is a milestone in Service Delivery.

### 4.4.3 PFM Challenges Observed

- In some cases, DDOs are not using their user ID and Password by themselves which is creating risks for the entire system.
- According to District Accounts and Finance Officer, Khulna, some officers are not even submitting the salary bill by themselves.
- There is a problem in LPC of Government officials as there is no automatic linkage between the data of pay fixation with the data of iBAS++.

### 4.4.4 Service Delivery Challenges Observed

The Deputy Director's office, Department of Agriculture Extension, Khulna and District Primary Education Office, Khulna said that they were not aware of the financial reports that could be taken by themselves in the iBAS++ system. Even they were dependent on the District Accounts Office to see their budget. As a result, a large amount of the budget in these two offices was unutilized.

#### 4.4.5 Capacity Gaps Observed

- GPF's report often shows un-approved amount which creates challenges to maintain accuracy of iBAS++ system.
- When Border Guard Bangladesh (BGB) officials took any advance from the GPF Fund, the amount was approved & verified by the CAFO, Ministry of Home Affairs. The bill was paid by the concern DCA, although he/she did not have access in the system to see the balance of GPF of that officer. As a result, DCA cannot solve any problem which may be arisen on the time of the payment.
- RPA has not been included in the iBAS++ system yet. As a result, RPA cannot be not included to Government Accounting System on time.



#### 4.4.6 Lesson Learned

iBAS++ is very well known to the service providers and service receivers. All offices of the public sector are now using this PFM system. PFM implementation in the public sector brings blessings to both the public and officials. Service receivers are breathing in satisfaction. The District & Upazila service providers are providing information on budget expenditure to the public and also about online payment system which is visible in the public offices. Both service providers & receivers are much more curious about the iBAS++ system. Within the short period of time, service providers of the public sector gained required IT knowledge on the system. The DDOs & other finance officers have IT equipment & even every public office has working internet connection and steady supply of electricity. Even budget execution is getting more accuracy than ever before. Now almost 85% of the public officials are submitting their bills online. Almost 85% teachers are getting salary through online payment system in this District. Although there are some difficulties in the district office but still PFM is working in the field. They need proper training & IT specialist to resolve the system trouble shooting quickly.

## 4.5 Panchagarh District and Tetulia Upazila (25 May – 26 May 2022)



### 4.5.1 List of Institutions Visited

- Office of the Deputy Commissioner (DC), Panchagarh
- Office of the District Accounts and Finance Officer, Panchagarh
- Civil Surgeon Office & Adhunik Sadar Hospital, Panchagarh
- District Social Services Office, Panchagarh
- Panchagarh Government Girls' High School
- Panchagarh-2 Government Primary School
- Office of Upazila Nirbahi Officer, Tetulia
- Upazila Health Complex, Tetulia
- Office of the Upazila Accounts Officer, Tetulia
- Office of Upazila Women Affairs Officer, Tetulia
- Buri Mutki Government Primary School, Tetulia

### 4.5.2 Good Practices Observed

Almost 100% of the officials in district and Upazila offices received their salary through the EFT system. The District and Upazila Accounts officers are providing cordial help to the offices in executing their budget. Moreover, PFM is a familiar tool to the public sector service providers. Following are some good practices observed during the field inspection:

- A public hearing day was observed during the visit by the field observation team which was a regular phenomenon of the district administration every Wednesday. On that particular day, citizens can complain to the DC regarding any kind of cases with land, financial support, medical support, educational support, or any other issues.
- The district administration awarded 25 thousand taka to each 11 poor students who got chance to medical college admission that year.
- The stipend to the students was given on regular basis through EFT (100%) with proper monitoring from both the school and District Education Office.
- All the bills were submitted through the iBAS++ system during the date of 25 to 28 of the respective months to get the bill on time.



- The service recipients were very happy with the services provided by the Upazila health complex.
- UAO confirmed that the number of DDOs was reviewed and reconciled regularly.
- iBAS++ generated reports were duly reviewed by UAO.
- A woman beneficiary received national recognition for achievement in economic up-gradation and women empowerment.

#### 4.5.3 PFM Challenges observed

- Social safety net payment was not done for a couple of beneficiaries. Some difficulties have been found during disbursement through MFS mainly Nagad.
- iBAS++ generated reports are reviewed regularly but sometimes they face difficulties in generating reports due to the low internet speed.
- Pensioners and family pensioners are facing problems at the time of changing the mobile number and bank A/C.
- Regarding pension management, it was found that pensioners' basic and increments for 5 years were not incorporated in the system, and there was no option for editing as well. Moreover, there is no option to edit the mobile number and pensioners' detail in the system. For family pensioner-related issues; there is no option to make the edits for NID and PPO.
- No reconciliation was found available in the hospitals which creates problems.
- Budget released by the Education office by 1 July 2021 but the school authority received the fund on 12 October 2021.
- Out of 350 pensioners, 190 already transferred to CAO-P&FM but still they have 134 that need to be transferred soon. This issue will be reported to CAFO- Pension and Fund Management team.
- The Upazila Women Affairs Office is suffering from manpower shortage, as mentioned by the officer.
- The officer said that there had been no audit in their office for a long time mainly after 2010. The field inspection team observed that the office did not maintain any files for audit (Office of the Upazila Women Affairs Officer, Tetulia).
- The budget they received from the ministry is less than their requirement which sometimes causes difficulties running the school.

#### 4.5.4 Service Delivery Challenges Observed

- Complications for Tax Deducted at Source (TDS) is not systematic as the deducting authority is not aware of the total income of the vendors in the system for which TDS amount is mostly under deducted.
- Update of DDO Profile in the system: In the Ansar office, a DDO mobile number could not be updated. He was transferred from another station and was not a DDO in his previous station.
- The food quality served by the hospital was found insufficient by the observation team and there were also complaints from the recipients. Patients also complained that, suppliers were not properly distributing the food.
- The room for doctors is insufficient, the Radiologist do not have any room. (Adhunik Sadar Hospital, Panchagarh). Moreover, the posted doctors in the concerned District Sadar hospital are working on deputation in another place which creates a shortage of manpower.
- The school authority is not aware of monthly reconciliation; hence they do not do regularly.

- Some DDOs are facing problems getting a specific project code number from iBAS++ system which takes a long time to solve any problems.



#### 4.5.5 Capacity Gaps Observed

- As per requirement, DDOs under the Office of the Deputy Commissioner are not reviewing the report regularly. Only the Accounts office has done it properly.
- Upazila Health and Family Planning Officer, Tetulia could not print out DDO-wise reports frequently due to a lack of knowledge.
- Lack of training and shortage of personnel is creating problems for giving appropriate services to the patient stated by the Civil Surgeon, Panchagarh.
- Deputy Director, District Social Services Office, Panchagarh informed the team that the payroll of the beneficiaries is entered into the MS database. He mentioned that after submitting the entry, he could not track the status and was unable to inform the beneficiaries about the status of their allowance and could not confirm whether the money was already received by the beneficiaries.
- Fund release should be done by 31st July and received by 15th August, especially by the Department of Cooperative at the upazila level. Pay bills were issued but the contingency bills were kept pending.
- Upazila Accounts Office team is facing difficulties in correcting the account number due to a lack of training where one EFT was processed to a wrong account number.
- The list of beneficiaries for social safety net programs under the Upazila Women Affairs Office is determined with the help of local people's representatives, women's affairs office officials, and local people. During the selection process, it has been found that sometimes the selection of beneficiaries is not done objectively.

#### 4.5.6 Lesson Learned

- The district & upazila offices are familiar with the iBAS++ system. However, the training module (on-line) in iBAS++ is not familiar in the field offices, which is needed to develop skilled manpower.
- The DDOs should be encouraged to preserve the softcopy/ hardcopy of the iBAS++ reports regularly to find out the irregularities.



- The iBAS++ system should include beneficiaries management of social safety net programs for checks and balances in the system about which the respective DDOs should be informed and trained.
- The pension and fund management scheme should conduct in-person training at least twice in a year.
- Fund distribution should be based on actual need assessment in the field level.
- Budget preparation should be realistic.
- Extensive publicity is needed to create widespread awareness regarding the iBAS++ training module.

## 4.6 Sylhet District and Jaintapur Upazila (21 Aug – 22 Aug 2022)



### 4.6.1 List of Institutions Visited

#### District Level:

- Office of the Deputy Commissioner (DC), Sylhet
- Office of the Divisional Controller of Accounts, Sylhet
- Sylhet Shahid Shamsuddin Ahmed District Hospital
- District Social Welfare Office, Sylhet
- Sylhet Govt. Pilot High School
- Sylhet Government College

#### Upazila Level:

- Office of the Upazila Nirbahi Officer, Jaintapur, Sylhet
- Upazila Health Complex, Jaintapur, Sylhet
- Office of the Upazila Accounts Officer, Jaintapur, Sylhet
- Upazila Social Welfare Office, Jaintapur, Sylhet
- Imran Ahmad Govt. Women's College, Jaintapur, Sylhet
- Lamnigram Govt. Model Primary School, Jaintapur, Sylhet

### 4.6.2 Good Practices Observed

- Deputy Commissioner (DC) was very much aware about the iBAS++ ID, password and kept it confidential.
- A special hotline number (01979067454) was issued by the DC office, Sylhet district for emergency rescue and relief assistance to the people affected by the recent flood.

- No pension case was pending.
- Citizen Charter was available in most of the Govt. offices.
- Social safety net beneficiaries who were using relatives' mobile number for mobile financial services like bKash/Nagad sometimes had complaints that they didn't get the money from those particular relatives. Then office called beneficiaries and that relatives and solve the problem immediately by changing mobile number and changing the database as well.
- The stipend to the students were given on regular basis through EFT (100%) with proper monitoring by the school and District Education Office.
- The school authority received the SLIP fund on time.
- The service recipients were happy with the services provided by the Upazila health complex.
- Upazila Social Welfare Office communicates with the Bank Manager frequently to solve the allowances payment issues raised by beneficiaries.



#### 4.6.3 PFM Challenges observed

- Sometimes delay in receiving one time password OTP for salary payment.
- No account reconciliation was done in the hospitals which created problems.
- The budget they received from the ministry was less than their requirement which sometimes causes difficulties running the college (Sylhet Government College).
- Budget should be received by 31st July but actually received in August in most of the department.
- Pay bills were issued but the contingency bills were kept pending which created problem for the DDOs.
- Bank related complaints by beneficiaries were received regularly but the office had very limited capacity to solve them. As a result, it became necessary to consult with the Bank Manager frequently.
- Upazila Social Welfare Office, Jaintapur, Sylhet sends the demand for beneficiaries' allowances to the head office but the Upazila office doesn't have any information to confirm whether the funds reached to beneficiaries' bank accounts or not.

#### 4.6.4 Service Delivery Challenges Observed

- To pay pension of BTCL pensioners DCA facing problem due to budget constraints.
- The food quality and the amount served by the hospital was found unsatisfactory by the observation team. The team also received complaints from the patients that the suppliers were not properly distributing the food.
- The office rooms for doctors were insufficient.
- Some of the students complained that though they receive their stipend through bKash and the particular bKash number is registered to their parents' name, but sometimes due to inactivity for a certain period, their respective bKash account was blocked. In such cases the students faced problem to collect their stipend.
- The hospital could not carry out any surgery in the operation theater because of lack of specialists.
- No system for mobile financial services like Nagad/Bikash were existed in Jaitapur Upazila to distribute SSN allowances to beneficiaries.

#### 4.6.5 Capacity Gaps Observed

- Despite of being a requirement, DDOs under the Office of the Deputy Commissioner were not reviewing the report regularly. Only the Accounts office had done it properly.
- Lack of training and shortage of personnel were creating problem of giving appropriate services to the patients, as stated by the Civil Surgeon, Sylhet.
- Deputy Director, District Social Services Office, Sylhet informed the team that the payroll of the beneficiaries was entered into the MS database. The problem was after giving the entry, he could not track the status of the entry. As a result, DDO cannot inform the beneficiaries about the status of their allowance and cannot confirm whether the money is already received by the beneficiaries.
- It had been found in Upazila parishad meeting that DDOs were not reviewing the report regularly. Only the accounts office had done it properly.

#### 4.6.6 Lesson Learned

- The district and Upazila offices were familiar with the iBAS++ system. However, the training module (online) in iBAS++ is not accessible in the field offices.
- The DDOs should be encouraged to print the iBAS++ reports regularly to find out the irregularities.
- The iBAS++ system should include beneficiaries management of social safety net programs. The checks and balances of the system should be communicated to the respective DDOs at training programmes.
- The pension and fund management scheme should conduct training physically/ in-person at least twice in a year.
- For smooth service delivery an IT consultant can be assigned from Component-7 iBAS++/BACS in the Divisional Controller of Accounts (DCA) / District Account and Finance Offices (DAFO).
- Sometimes Departments do not release the budget on timely manner to field offices. As a result, field level activities are disrupted/ hindered. This problem needs to be solved.
- Extensive publicity can be done to create widespread awareness regarding various activities of the different components of SPFMS including iBAS++ modules.



## 4.7 Patuakhali District and Kalapara Upazila (19 Mar - 20 Mar 2023)



### 4.7.1 List of Institutions Visited

#### District Level:

- Deputy Commissioner's (DC) Office, Patuakhali
- District Accounts and Finance Office, Patuakhali
- District Social Welfare Office, Patuakhali
- District Women Affairs office, Patuakhali
- Patuakhali 250 bed Sadar Hospital
- 62 No Dibuapur Model Govt. Primary School, Patuakhali
- Patuakhali Government Jubilee High School

#### Upazila Level:

- Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali
- Upazila Accounts Office, Kalapara, Patuakhali
- Upazila Social Services Office, Kalapara, Patuakhali
- Office of the Women Affairs officer, Kalapara, Patuakhali
- Kalapara Upazila Health Complex
- Govt. Mozaharuddin Biswas Degree College, Kalapara, Patuakhali
- Khepupara Govt. Model Secondary School, Kalapara, Patuakhali

### 4.7.2 Good Practices Observed

- Relevant officers regularly generate the reports from iBAS++.
- No pension case is pending.
- Beneficiaries are selected properly and there was no complaint from beneficiaries.
- The cash book is maintained regularly, and expenditure reconciliation is done in collaboration with the district accounts and finance office.
- A super special care unit for physically challenged infants and babies has been established (Patuakhali 250 Bed Sadar Hospital).
- The stipend to the students was given on regular basis through EFT (100%).
- The school authority received the School Level Improvement Plan (SLIP) fund on time.

- GPF balances are reconciled by UAO and the team without facing any technical challenges.
- Hold tripartite meetings among the Social Services Office, Nagad and the beneficiaries to find problems and way-out solutions.

### **4.7.3 PFM Challenges Observed**

- Occasional delay in receiving one-time password (OTP) for salary payment.
- Staff GPF statement is not visible to DDO.
- The inspection team identified that in some institutions, no formal audit was done in the last few years.
- Faces problem at the time of changing the mobile number and bank A/C.
- Shortage of manpower in Social Welfare office, also insufficient logistics support for the field level social workers.
- School teachers are not aware of budget cycle, budget planning and execution.
- School infrastructure issues have been identified, with some infrastructures deemed hazardous (Khepupara Govt. Model Secondary School, Kalapara, Patuakhali).

### **4.7.4 Service Delivery Challenges Observed**

- Although DDOs are supposed to receive their budget online (through iBAS++) immediately after Parliament approves the budget, there are still some delay in releasing the budget on time. Due to lack of awareness, DDOs await the Government Order, which details the amount allocated for their office.
- Senior citizens and rural mothers- often with little or no knowledge and no access to smart devices- face difficulty collecting cash and reporting grievances in this system.
- Manipulation of beneficiary selection/political interference.
- The store room is small and needs to be adequately equipped to store the medicine. (Upazila Health Complex).
- Lack of Support staff (Patuakhali 250-bed Sadar Hospital).
- In Patuakhali 250-bed Sadar Hospital, before purchasing various goods, the hospital must obtain prior approval from the Directorate General of Health Services (DGHS), which often leads to delays in the approval process. Consequently, this hampers the timely acquisition of goods and ultimately affects the hospital's service delivery.

### **4.7.5 Capacity Gaps Observed:**

- Reconciliation should have been done more regularly.
- Lack of training and personnel shortage created the problem of giving appropriate services to the patients.
- Did not check the iBAS++ report regularly because of lack of awareness.
- Management Training (including procurement, office management, record keeping) should be arranged for relevant stakeholders and service providers.



- Need training on iBAS++ system including institutional budget preparation for medical officials and academicians immediately.



#### 4.7.6 Lessons Learned

- Upazila and District level offices have experienced a login queue on the central server and also experienced a slow connection to the Internet in a few cases;
- Many officials are still not maintaining confidentiality and sharing their passwords to their subordinates to access the iBAS++ system;
- Very few are aware of the Budget Execution Reports (BER) of the iBAS++ system and the process of generating the reports for monthly reconciliation;
- Some account codes are missing in the A-Challan system, especially for the vaccination and ambulance fees;
- The most critical challenge faced by the health sector of Bangladesh is in the arena of human resources for Health. Shortage of doctors and staffs is a prevalent problem in most of the hospitals in the District and Upazila level;
- Expensive medical equipment lying unused or dysfunctional in public hospitals, although those were purchased using public money to ensure better treatment of general patients. As a result, a large number of people are getting deprived of the benefit of that equipment in government hospitals;
- The District and Upazila offices were familiar with the iBAS++ system. However, the training module (online) of iBAS++ has limited access to the field offices;
- The beneficiary's management system for Social Safety Net Programs is not included in the iBAS++ system;
- More in-person/physical training required on pension and fund management;
- Lack of widespread awareness regarding various activities of the different components of SPFMS, including iBAS++ modules.

## 4.8 Chapainawabganj District and Shibganj Upazila (26 May - 27 May 2024)



### 4.8.1 List of Institutions Visited

#### District Level:

- Deputy Commissioner's (DC) Office, Chapainawabganj
- District Accounts and Finance Office, Chapainawabganj
- District Social Welfare Office, Chapainawabganj
- District Women Affairs office, Chapainawabganj
- 250 Bedded District Hospital, Chapainawabganj
- Horimohan Govt. High School, Chapainawabganj
- Nababganj Model Govt. Primary School, Chapainawabganj

#### Upazila Level:

- Office of the Upazila Nirbahi Officer, Shibganj, Chapainababganj
- Upazila Accounts Office, Shibganj, Chapainababganj
- Upazila Social Services Office, Shibganj, Chapainababganj
- Office of the Women Affairs officer, Shibganj, Chapainababganj
- Shibganj Upazila Health Complex, Shibganj, Chapainababganj
- Adina Fazlul Haque Govt. College, Shibganj, Chapainababganj
- Shibganj 1 No Govt. Primary School, Shibganj, Chapainababganj

### 4.8.2 Good Practices Observed

- Awareness and implementation of the iBAS++ system shows improvement in various Govt. offices.
- Encouraging citizen participation through public forums and feedback mechanisms.
- Relevant officers regularly generate the reports from iBAS++.
- DDOs submit their bills online and accounting records are available.
- Almost no challenges in the case of pensioners and GPF beneficiaries since these become a lot easier after the introduction of iBAS++.
- The management of beneficiary selection for the social safety net programs are coordinated accordingly. No complaint was found in this regard.
- The cash book is maintained regularly, and expenditure reconciliation is done in collaboration with the District Accounts and Finance Office.

- The women beneficiaries are encouraged to operate their own mobile phones.
- No complain of fraud transaction was reported from the beneficiary.
- Hospitals are equipped with advanced and exclusive medical equipment.
- The stipend to the students was given on a regular basis through EFT (100%).
- Through iBAS++ system, most of the users now can identify how much money is allocated for each code. This capability helps them to properly utilize and spend the budget.
- GPF balances are reconciled by UAO and the team without facing any technical challenges.
- Beneficiaries are satisfied with the service delivery.



### 4.8.3 PFM Challenges Observed:

- Local government entities are still not fully integrated into the iBAS++ system. This lack of integration is a critical issue that needs urgent attention to ensure a more unified and effective system.
- Shortage of manpower in Social Welfare office; also, insufficient logistics support for the field level social workers.
- Insufficient campaigns to make the beneficiaries aware of MFS fraud.
- As the field offices do not have their own buildings, they run their offices in rented houses, which sometimes hampered the official activities (District Women Affairs office).
- Lack of knowledge in budget preparation through iBAS++ and also have underutilization of Equipment (250 Bedded District Hospital).
- Despite the punctual distribution, there were considerable issues concerning the quality of the textbooks. Many of the books were found to be of poor quality, with numerous reports of them becoming torn and damaged within just two to three months of use (Horomohan Govt. High School, Chapainawabganj).
- At present only Sonali Bank is available for supplier bills.
- Less involved in planning and budgeting activities (Adina Fazlul Haque Govt. College, Shibganj).
- Shortage of manpower and professional staff (Shibganj Upazila Health Complex).

### 4.8.4 Service Delivery Challenges Observed

- A notable case is the Chapainababgonj hospital, which was upgraded from a 100-bed facility to a 250-bed hospital. This upgradation, approved by the Health Ministry in May 2023, should classify it as a general hospital under the economic code of the iBAS++ system. Unfortunately, this upgradation has not yet been reflected in the iBAS++ system, resulting in numerous pending benefits associated with the hospital's

new status. Staff salaries were delayed for three months due to this administrative bottleneck. The hospital superintendent had to make several trips to Dhaka to secure approval for staff salaries and benefits, yet many issues remain unresolved.

- TA/ DA bill: Faces problem while receiving OTP when they go outside of duty station (local tour at thana/ upazila level). The current requirement for an OTP (One-Time Password) for every local travel authorization is proving to be cumbersome and inconvenient for users.
- While users have a basic understanding of the iBAS++ system, they encounter significant challenges, particularly when it comes to recording staff leave and managing local travel. This suggests that more comprehensive training or system improvements may be needed to facilitate these specific tasks.
- In case of change in NID number it is not automatically updated in the system.
- Beneficiaries of the old age allowance frequently encounter problems during fingerprint verification at the time of withdrawing the allowance from the bank.
- When granting PRL entry, the GPF needs to be canceled manually; otherwise, the amount will continue to be deducted for GPF for the next six months.
- The district-level office plays a crucial role in coordinating social safety net management activities across Upazilas within its jurisdiction. Although a coordination mechanism exists, it is not widely followed. It is crucial to enforce the existing coordination mechanism more rigorously and ensure that all Upazila offices adhere to it.
- Due to the frequent change of One-Stop Crisis Cell (OCC) office rooms, the service to the victim is disrupted. Hence permanent office room is required for OCC. Also, the activities of OCC are not communicated with the local mass people. As a result, most of the people are not aware about their services.
- There is a need for additional training on budget preparation, as staff often struggle to determine which codes are appropriate for their demands due to a lack of knowledge.

#### **4.8.5 Capacity Gaps Observed**

- Lack of training and personnel shortage created the problem of giving appropriate services to the patients in the health sector.
- Management Training (including procurement, office management, record keeping) should be arranged for relevant stakeholders and service providers.
- Need training on iBAS++ system including institutional budget preparation for medical officials and academicians immediately.

#### **4.8.6 Lessons Learned**

- Although there has been progress in the awareness and implementation of the iBAS++ system, pressing concerns remain in the health sector, education quality, and social safety net payments, which require immediate attention. Moreover, there is a need for ongoing monitoring, institutional collaboration, and focused interventions to improve public financial management at the grassroots level.
- Expensive medical equipment lying unused or dysfunctional in public hospitals, although those were purchased using public money to ensure better treatment of general patients. As a result, a large number of people are getting deprived of the benefit of that equipment in government hospitals;
- The District and Upazila offices were familiar with the iBAS++ system. However, the training module (online) for iBAS++ has limited accessibility for field offices;
- More in-person/physical training required on pension and fund management.



## 4.9 Rangamati District and Kaptai Upazila (1 Jun - 4 Jun 2024)



### 4.9.1 List of Institutions Visited

#### District Level:

- Office of the Deputy Commissioner (DC), Rangamati
- Office of the District Accounts and Finance Officer, Rangamati
- Rangamati General Hospital
- District Social Welfare Office, Rangamati
- District Women Affairs Office, Rangamati
- Government Girls' High School, Rangamati
- Banarupa Model Govt. Primary School, Rangamati

#### Upazila Level:

- Office of the Upazila Nirbahi Officer, Kaptai, Rangamati
- Upazila Health Complex, Kaptai, Rangamati
- Office of the Upazila Accounts and Finance Officer, Kaptai, Rangamati
- Upazila Social Welfare Office, Kaptai, Rangamati
- Upazila Women Affairs Office, Kaptai, Rangamati
- Shilchori Govt. Primary School, Kaptai, Rangamati
- Boroichori Govt. Primary School, Kaptai, Rangamati

### 4.9.2 Good Practices Observed

- The budget execution and monitoring process has been supervised directly by ADC (General) and NDC.
- The district administration has a good liaison with Rangamati Hill District Council which helps them to ensure better service delivery to the inhabitants.
- The DAFO and the auditors checked iBAS++ generated reports as per requirements.
- The hospital authority arranged some pathological tests for patients such as: TSH, FT3, FT4 and troponin. The authority also used the new constructed Rangamati Medical College premises for test purposes.



- Citizen Charter is available and is accessible by the public through a display board; health center has working internet, and a steady supply of electricity; health professionals are available and an attendance register is maintained.
- Women beneficiaries are trained to operate their own or relatives' mobile phones.
- Beneficiaries are selected as per government rules and procedures. Moreover, the beneficiaries are very satisfied with the cooperation received from the District Social Welfare Office.
- Union Parishad Chairmen and members are helpful to the beneficiaries especially where there is no mobile network.
- The teachers and staff are getting salaries on time (100%).
- A half yearly parents' meeting organized in the school premise where the parents could give suggestions to the school authority for improvement (Government Girls' High School, Rangamati).
- The school authority helped the district/ upazila Education Office reconcile the accounts with Accounts office.
- UAO confirmed that the number of DDOs was reviewed and reconciled regularly.
- The service recipients were happy with the services provided by the Upazila Health Complex.
- There are also support by the Upazila Health Complex including a Tele-Medicine Services through app and Community Vision Center where both found operational.
- The school authority reconstructed a separate female washroom to address and minimize the gender related hassle.
- Payments to the beneficiaries are being audited by Head office, Department of Social Services.
- Beneficiaries are selected through selection committee following the relevant policies of mother and child support program, microcredit program, Vulnerable Women Benefit program (Upazila Women and Children Affairs Office, Kaptai, Rangamati).

#### 4.9.3 PFM Challenges observed

- Less opportunity to work with iBAS++ system as most of the offices are handed over to Rangamati Hill District Council.
- Lack of trainings in budget preparation and budget execution by the officials.
- Lack of manpower for smooth functioning of the regular activities i.e., shortage of 6 auditors in the office out of 12 sanctioned posts in the office (Office of the District Accounts and Finance Officer, Rangamati).
- As the hospital is directly under the supervision of Rangamati Hill District Council so iBAS++ related issues are absent in the financial process.
- Lack of trainings for the doctors and other officials who are working on financial related activities.
- Insufficient logistics and traveling allowance considering the hilly areas.
- Scarcity of electricity and mobile network in many areas.
- Difficult to track the inflow and outflow of money (District Women and Children Affairs Office, Rangamati)
- The team found that, the school authority received partial fund on July 2023 and rest of the fund in October 2023 (Government Girls' High School, Rangamati).
- Due to the poor road connectivity, it is difficult to provide services to the beneficiaries in shortage period of time.
- Budget has been distributed as per the number of beds of the health complex which seemed not adequate for them to manage (Upazila Health Complex, Kaptai, Rangamati).

- The fund received by the school authority is limited as per need. Sometimes, it has been found that, the extra curriculum activities by the students were done through contribution by the teachers (Shilchori Govt. Primary School, Kaptai, Rangamati).
- Lack of manpower to ensure service delivery (Upazila Social Welfare Office, Kaptai, Rangamati).
- Field office distributes allowances to beneficiaries through iBAS++ based on MIS data, but sometimes it takes 2 months to one year. Allowances are regularly not paid on time (Upazila Women and Children Affairs Office, Kaptai, Rangamati).



#### 4.9.4 Service Delivery Challenges Observed

- Despite the government's declaration of digital manifesto, government agencies have substantial challenges because there are insufficient inter-upazila road connections and a lack of mobile network in many areas of Rangamati.
- It was found throughout the field visit 48 locations without a mobile network, which makes it extremely difficult to guarantee prompt service delivery.
- According to the district administration 3 out of 10 upazilas have no road connection. Additionally, there are 20 areas where the sole means of communication are helicopters, necessitating significant cost outlays to maintain connectivity.
- TA/DA online and physical services sometimes create challenges for the officials to manage and disburse. Moreover, it has been found that lack of manpower is one of the key challenges faced on daily basis by the District Accounts and Finance Office (Office of the District Accounts and Finance Officer, Rangamati).
- No posting of Radiologist in the hospital hampers the service delivery to the patients. The recruitment process is maintained by the Rangamati Hill District Council itself (Rangamati General Hospital).
- The MFS customer care centers are not available in many hilly areas.
- Enough publicity has not been done to collect the beneficiaries.
- The local concern offices cannot know if the selected beneficiaries are getting their allocated money in time or not (District Women and Children Affairs Office, Rangamati).
- The Upazila Accounts and Finance Office faced some challenges regarding determining the opening and closing balance of accounts.

- There is a huge concern of security of the health complex by the officials and patients due to lack of sufficient night guards (Upazila Health Complex, Kaptai, Rangamati).

#### 4.9.5 Locational or geographical challenges observed

- Despite the government's declaration of digital manifesto, government agencies have substantial challenges because there are insufficient inter-upazila road connections and a lack of mobile network in many areas of Rangamati. It was found throughout the field visit those 48 locations without a mobile network, which makes it extremely difficult to ensure prompt service delivery. According to the district administration 3 out of 10 upazilas have no direct road connection. Additionally, there are 20 areas where the sole means of communication are helicopters, necessitating significant cost outlays to maintain connectivity. Due to mobile network concerns, the district administration and the Election Commission had trouble installing closed circuit cameras during local government elections. Furthermore, the SMS is not being on time to social safety net recipients when their monthly or quarterly payments are being disbursed. The beneficiaries are unable to get the payments on time due to the mobile network and road connection, which causes challenges for the relevant offices to handle. Due to problems with road connectivity, there are additional challenges with district and upazila administration to oversee the operations of the relevant offices under their jurisdiction.

#### 4.9.6 Capacity Gaps Observed

- Despite of being a requirement, DDOs under the district level offices were not reviewing the report regularly due to lack of awareness. Only the Accounts office had done it properly.
- As twenty (20) government offices have been handed over to the Rangamati Hill District Council, their financial management is not covered under the iBAS++ system yet.
- According to the District Women and Children Affair Officer it has been found that, technical knowledge of the beneficiaries to inform their objections to the authority is not sound enough. Most of them have not their own mobile phone. Many of them cannot save their receipt messages of money.
- The local concern offices are suffering from manpower shortage due to some technical issues by the Rangamati Hill District Council specially for 13-20 salary grade employees.
- Lack of enough knowledge and skills of the service provider officers of the local offices in health services.
- It had been found in Upazila Parishad meeting that DDOs were not reviewing the report regularly. Only the accounts office had done it properly.

#### 4.9.7 Lesson Learned

- Network and Connectivity are vital to ensure smooth service delivery in the hill districts and other remote areas.
- Shortage of manpower is another challenge of service delivery which may be addressed by the concerned authorities.
- The DDOs should be encouraged to print the iBAS++ reports regularly to find out the irregularities

## 5.0 Recommendations

Field inspections play a crucial role in monitoring the implementation of reforms. The recommendations offer a roadmap for necessary adjustments, helping to keep reform initiatives on track and aligned with strategic goals. This section highlights all the key recommendations gathered from previous field inspections.

### 5.1 Natore District and Singra Upazila (05 Jan – 06 Jan 2021)

#### 5.1.1 Recommendations

- Extensive publicity about Pensioner Help Line and Pensioner Website is required.
- Training needed to enhance the technical skills of DDOs at district and upazila level.
- Some new training modules should be designed to establish change management approach to all district and upazila level officers which will help to implementing on-going PFM reform initiatives.
- Required access to provide budget entry as per demand from the field level office.
- Required special training on iBAS ++ system for Natore Civil Surgeon's Office.

### 5.2 Kishoreganj District and Mithamoin Upazila (26 Jan - 28 Jan 2021)

#### 5.2.1 Recommendations

- Need to ensure proper use of SLIP Fund (School Level Improving Fund) provided by the World Bank;
- Need to create a Wash Corner to ensure cleanliness of the school;
- All offices should be more aware of budget formulation;
- DDOs are requested to use their user ID and Password by themselves;
- Primary Education Officer requested for providing pension of primary teachers through EFT;
- Deputy Commissioner, Kishoreganj suggested to resolve the difference between accounting month and Salary month at iBAS++;
- District Account and Finance Officer wants the jurisdiction to change employee type at iBAS++ & recommended to create online audit registers;
- Required training for all DDO at Upazila level;

### 5.3 Bagerhat District and Mongla Upazila (02 Mar & 04 Mar 2021)

#### 5.3.1 Recommendations

- Need to organize training for District & Upazila level DDOs on total operation of iBAS++, that means how to operate accounting module & budget execution module at District & Upazila level.
- All extra DDOs' ID should be deleted from the system. Every office should have one DDO.
- Need steady supply of electricity.
- Need high speed internet.
- Need quite good server system.
- Need IT Support Engineer from SPFMS Program, at least one, in a division.



## 5.4 Khulna District (03 Mar 2021)

### 5.4.1 Recommendations

- District Primary Education Officer, Khulna has requested to organize a training programme on how to generate various financial reports at the district level in the iBAS++ system within 1 month.
- The following recommendations are made from the Deputy Director's Office, Department of Agriculture Extension, Khulna:
  - Requested to organize a training programme on how to generate various financial reports at the district level in the iBAS++ system.
  - Need Access to see the budget of the office as Deputy Director, Department of Agriculture Extension, Khulna. He also said that he did not see the budget of the projects.
  - Requested to resolve the difference between accounting month and Salary month.
- The Department Accounts Controller, Khulna has made the following recommendations:
  - Requested to organize training in cluster-wise (1 cluster with 2 districts) at district and upazila level.
  - Requested for speedy solution of the complications arising out of the pay salary bill of upazila level CID and police officers.
  - Need IT Support Engineer from SPFMS Program, at least one, in a division.
  - DCA has to be empowered to verify an official's GPF balance in case of advanced payment.

## 5.5 Panchagarh District and Tetulia Upazila (25 May – 26 May 2022)

### 5.5.1 Recommendations

- There must be extensive training carried out for the lower strata of the employees particularly focusing on accounts staff. Moreover, semi-annual physical training can be conducted for the DDOs and other users.
- The edit options for pensioners need to be activated soon for smooth functioning of the field activities.
- Need to ensure a proper number of manpower available in the hospital and accommodation facilities for the doctors.
- Introducing fingerprint or face recognition of system for the beneficiaries can be a solution to reducing fraudulence in social safety net programs.
- Payment of allowance should be through the SIM registered with the NID of the beneficiaries under the social safety net programs.
- Introduce the options for social safety net programs on iBAS++ so that the district and upazila level officers can see the status of the payroll in every stage, from entry to disbursement of allowances.
- Explore the option of accessing the iBAS++ app using fingerprint including the unique NID number.
- The CAFO-P&FM can only address 10,000 pensioners cases in a month which causes delays in the field to get approval as the queue is too long. The number of pensioners cases handling should be increased by CAFO-P&FM.
- Refund of Public Money to TSA: If pensioners have died and there is no notification to the UAFO then challenges might arise. The refund process of public money to TSA needs to be discussed and later incorporated with Bangladesh Bank and CGA.

- The fund is not disbursed in the field offices by 31st July except for the pay bill. The DDOs are getting the budget in 3-4 installments in the field which creates problems in budget execution.
- There should be annual audit of accounts by the OCAG, which now remains unaudited for years in most cases.
- Teletalk will be requested through Finance Division to improve the SMS system of EFT.
- Universal pension scheme needs to be introduced as soon as possible.

## 5.6 Sylhet District and Jaintapur Upazila (21 Aug – 22 Aug 2022)

### 5.6.1 Recommendations

- Need to ensure availability of adequate number of manpower in the hospital. Moreover, proper accommodation facilities should be ensured for the doctors;
- Introducing fingerprint or face recognition of the beneficiaries to curb fraudulence in social safety net programs;
- Introducing the options for social safety net programs on iBAS++ so that the district and Upazila level officers can see the status of the payment of allowances from entry to disbursement stage;
- Explore the option of accessing the iBAS++ app using fingerprint including the unique NID number;
- Universal pension scheme needs to be introduced as soon as possible;
- Ensuring the facilities to view the report from the iBAS++ system for receiving money/funds/donations from different sources i.e., Different Ministries, Departments, etc;
- Ensuring timely annual audit of accounts by the OCAG at district and Upazila level, which now remains unaudited for years in most cases;
- As a government employee; have to submit Tax Return every year, creating facilities to view the total summary report for total annual income and deductions from iBAS++. So request was made to view the yearly total income and expenditure at a glance i.e., they wanted to get the total summary report for total annual income and deductions from iBAS++;
- More Agent Banking or Mobile Financial Services Provider (MFSP) should be involved in distributing SSN allowances to reduce the pressure of Sonali Bank;
- To minimize the delay in receiving OTP and EFT SMS and also to ensure a secure and efficient payment system; Teletalk Bangladesh Ltd. can be requested through Finance Division, MoF to improve the SMS delivery system of EFT.

## 5.7 Patuakhali District and Kalapara Upazila (19 Mar - 20 Mar 2023)

### 5.7.1 Recommendations

- Ensuring facilities to view the report from the iBAS++ system for receiving money/funds/donations from different sources, i.e., Different Ministries, Departments, etc;
- Introducing fingerprint or face recognition of the beneficiaries to curb fraudulence in Social Safety Net Programs;
- Explore accessing the iBAS++ app using a fingerprint, including the unique NID number;
- Ensures a timely annual audit of accounts by the OCAG at the District and Upazila levels, which has yet to be audited for years in many offices;

- As a government employee, everybody has to submit Tax Return every year by creating facilities to view the total summary report for total annual income and deductions from iBAS++. So, they requested to view the yearly total income and expenditure at a glance, i.e., they wanted to get the summary report for total annual revenue and deductions from iBAS++;
- Reviewing the questionnaires to make them short and comprehensive to cover an optimistic number of stakeholders' interviews is necessary;
- In the iBAS++ system, there is currently no option to deduct the salary of staff who takes unauthorized leave. It would be beneficial if such an option were available in the iBAS++ system;
- Cybersecurity should consider as priority concerns and mass training should provide to the relevant officials and stakeholders in this regard.

## 5.8 Chapainawabganj District and Shibganj Upazila (26 May - 27 May 2024)

### 5.8.1 Recommendations

- Streamline the iBAS++ system to simplify travel authorization and ensure local government inclusion;
- Taking steps for more frequent life verification checks for pensioners to prevent misuse of funds;
- Address manpower shortages in the health sector and ensure system upgradation;
- A highlighted TAB should be arranged in the iBAS++ website where all the updated changes/ modifications will be displayed;
- Expanding the coverage of VWB programme and Mother and Child Benefit programme;
- Before applying to the CGA office for gratuity payment and pension payment, all the clearance process from the controlling authority i.e, approval of pension and gratuity in the administrative level needs to be online in order to get the best service;
- Enhance the efficiency of social safety net payment disbursements to ensure timely and accurate delivery to beneficiaries;
- Cybersecurity should be considered as priority concerns and mass training should be provided to the relevant officials and stakeholders in this regard;
- Some training related with PFM/ A-Challan can be arranged for the Municipal offices. Specially the public representatives have lack of knowledge in this are;
- 'Rest & Recreation Allowance' should be automated and fully integrated into iBAS++.
- VAT is assigned on contingency bill entries, but it would be better if the percentage were automatically applied to all bills. It is suggested to develop an API of iBAS++ with eTDS system (e-tax deduction at source);
- Set up a database for One-Stop Crisis Center and One-Stop Crisis Cell;
- There should be an alternative verification method besides fingerprints, as issues frequently arise with the Old Age Allowance. For example, Record finger print from all the ten fingers.

## 5.9 Rangamati District and Kaptai Upazila (1 Jun - 4 Jun 2024)

### 5.9.1 Recommendations

- Rangamati Hill District Council should operate the financial management activities through iBAS++ system;
- The iBAS++ users in the field level suggested 24 hours' customer service by the iBAS++ support team;

- Need to introduce user friendly password changing system in iBAS++ system;
- Coordination should be carried on with all relevant stakeholders;
- Monitoring of the Finance Division on service delivery should be kept on with the concerns;
- Field inspection in every division should be continued to vibrant the service delivery to the beneficiaries;
- To set up digital complain box at all the service delivery points.



## 6.0 Implementation Status

SL #	Name of the District/ Upazila	Key Observation/ Recommendation	Status
1.	<b>Natore District and Singra Upazila</b>	a. Technical & non- technical trainings are needed for all DDOs of district & upazila level.	Trainings have been provided from iBAS++
		b. Some of the DDOs shared their USER ID and password to the staff subordinate to them.	Awareness creation activities has been conducted
		c. There is a difference between accounting month and Salary month in iBAS++. As a result, government officials are facing problems in deducting income tax.	Work in Progress
		d. Upazila Accounts Officer, Singra: 75% Pensioners get their pension through EFT. By March, 2021 it will be 100%, he asserted.	Issue is solved now
		e. Develop API (Application Program Interface) of iBAS ++ system with e-GP system.	Issue is solved now
		f. Extensive publicity about Pensioner Help Line and Pensioner Website is required.	Necessary action has been taken
		g. Required special training on iBAS ++ system for Natore Civil Surgeon's Office.	Training Provided
2.	<b>Kishoreganj District and Mithamoin Upazila</b>	a. Some of the DDOs shared their USER ID and password to the staff subordinate to them.	Awareness creation activities has been conducted
		b. According the Upazila Social Services Officer, maximum beneficiaries didn't have their own SIM/ mobile phone. So, it was not possible to ascertain whether he/she was the actual beneficiaries or not. Specially in the case of old age allowance it happened very frequently.	iBAS++ team is developing single registry system
		c. According to DAFO, in case of LPC issue and receive, due to lack of search panel in the system, it's very difficult to find the names of specific organizations.	Under Process
		d. Need to ensure proper use of SLIP Fund (School Level Improving Fund) provided by the World Bank	Need Follow-up
		e. Need to create a Wash Corner to ensure cleanliness of the school	Need Follow-up
		f. District Account and Finance Officer wants the jurisdiction to change employee type at iBAS++ & recommended to create online audit registers.	Issue is solved now
		g. Upazila Accounts Officer recommends to increase the number of IT support Engineer in iBAS++	Administrative decision
3.	<b>Bagerhat District &amp; Mongla Upazila</b>	a. District Accounts & Finance Officer, Bagerhat: Even if the budget is given from Dhaka, why sometimes the budget is not seen in iBAS++ System?	DDO cleaning program has been launched to solve this problem. There

SL #	Name of the District/ Upazila	Key Observation/ Recommendation	Status
			will be one DDO for one office.
		b. Upazila Women Affairs office facing trouble of 2 officials. Two officials cannot enroll in iBAS++ system because of pay fixation problem in 2015 pay scale	Issue is solved now
4.	<b>Khulna District</b>	a. DDOs are not using their user ID and Password by themselves.	Awareness creation activities has been conducted
		b. According to District Accounts and Finance Officer, Khulna, some offices are not even submitting the salary bill by themselves.	Awareness creation activities has been conducted
		c. There is a problem in LPC of Government officials as there is no automatic linkage between the data of pay fixation with the data of iBAS++.	Issue is solved now
		d. GPF's report often shows Un-Approved amount which creates challenges to maintain accuracy of iBAS++ system.	Issue is solved now
		e. RPA has not been included in the iBAS++ system yet.	Issue is solved now
		f. Requested to organizing a training program on how to generate various financial reports at the district level in the iBAS++ system.	Training have been provided from iBAS++
		g. Requested to resolve the difference between accounting month and Salary month	Under consideration
5.	<b>Panchagarh District &amp; Tetulia Upazila</b>	a. Pensioners are facing problems at the time of changing the mobile number and bank A/C.	Issue is solved now
		b. As per requirement, DDOs under the office of the Deputy Commissioner are not reviewing the report regularly. Only the Accounts office has done it properly.	Need to follow-up
		c. There were 2 (two) pending issues related to pensioners due to a restriction of edit option in name changes.	The issues have already been communicated to CAFO-P&FM.
		d. Delay the SMS services for EFT transfer	Necessary action has been taken
		e. Some beneficiaries do not have registered SIM of their own, sometimes it has been found that the registered users of the SIM received the money without informing the actual beneficiaries.	iBAS++ team is developing single registry system
		f. Budget released by the Education office by 1 July 2021 but the school authority received the fund on 12 October 2021.	Issue is solved now
		g. Fund release should be done by 31st July but is received on 15th August especially by Department of Cooperative.	Administrative Decision
		h. Pay bills were issued but the contingency bills were kept pending which create problems for the DDOs.	Issue is solved now
		i. Out of 350 pensioners, 190 already transferred to CAO-P&FM but still they have 134 that need to be transferred soon.	This issue was reported to CAFO-

SL #	Name of the District/ Upazila	Key Observation/ Recommendation	Status
			Pension and Fund Management team.
		j. The Upazila Women Affairs Office is suffering from manpower shortages, as mentioned by the officer.	Administrative Decision
		k. In the Ansar office, a DDO mobile number could not be updated.	Issue is solved now
		l. The food quality served by the hospital was found insufficient by the observation team and there were also complaints from the recipients. Patients also complained that, suppliers were not properly distributing the food (Adhunik Sadar Hospital, Panchagarh).	Administrative Decision
		m. The posted doctors in the concerned District Sadar hospital are working on deputation in another place which creates a shortage of manpower (Adhunik Sadar Hospital, Panchagarh).	Administrative Decision
		n. The room for doctors is insufficient, the Radiologist do not have any room (Adhunik Sadar Hospital, Panchagarh).	Administrative Decision
		o. EFT sent to a wrong account number and the team is facing difficulties in correcting the account number	UAO already spoke with CGA for the solution as earliest.
		p. Universal pension scheme needs to be introduced as soon as possible.	Solved
		q. Recruitment of efficient and adequate manpower is required in district and upazila level offices.	Need to forward to the respective Ministry
		r. The CAFO-P&FM can only address 10,000 pensioners cases in a month which causes delay in the field to get approval as the queue is too long. The number of pensioners cases handling should be increased by CAFO-P&FM.	Now CAFO-P&FM can address 500,000 cases in a month
		s. Explore the option of accessing the iBAS++ app using fingerprint including the unique NID number.	Under Process
6.	<b>Sylhet District &amp; Jaintapur Upazila, Sylhet</b>	a. Challenges of G2P payments via Agent-Banking & Mobile Financial Services in Bangladesh (In Jaintapur Upazila, there is no agent bank and beneficiaries are receiving allowances only from Sonali Bank)	Need Follow-up
		b. A 50 bed well equipped hospital with high quality operation theatre at Jaintapur has remained unutilized for last couple of years due to staff shortage and unavailability of doctors.	Administrative Decision
		c. The food quality and the amount served by the hospital was found insufficient by the observation team. The team also received complaints from the patients that the suppliers were not properly distributing the food (Sylhet Shahid Shamsuddin Ahmed District Hospital)	Administrative Decision
		d. As a Government Employee they have to submit Tax Return every year, so requested to view the yearly total Income & deduction at a Glance	Solved

SL #	Name of the District/ Upazila	Key Observation/ Recommendation	Status
		e. Alongside salary/ bill submitted though iBAS++, requested to incorporate other expenses in the iBAS++ system	Solved
		f. No account reconciliation was done in the hospital (Sylhet Shahid Shamsuddin Ahmed District Hospital)	Need Follow-up
		g. Budget should be received by 31st July but actually received in August in most of the departments (UNO office)	Issue is solved now
		h. There should be a system of recording Tax Deducted at Source (TDS) as a whole so that the next deduction was done by reviewing the previous records	Under Process
		i. The pension and fund management scheme should conduct training physically/ in-person at least twice in a year.	Under Process
		j. Awareness about the reports and the way to generate it from the iBAS++ system.	Training has been provided
7.	<b>Patuakhali District &amp; Kalapara Upazila, Patuakhali</b>	a. Faces problem at the time of changing the mobile number and bank A/C (District Accounts and Finance Office, Patuakhali)	Issue is solved now
		b. Shortage of manpower in Social Welfare office, Patuakhali	Administrative Decision
		c. Lack of Proper IT training specially of iBAS++ system for office staff (District Social Welfare Office, Patuakhali)	Trainings have been provided
		d. Upazila office has no information regarding the beneficiary's allowances whether the recipients receive the funds or not (Upazila Accounts Office, Kalapara, Patuakhali)	Need Follow-up
		e. The store room is small and needs to be adequately equipped to store the medicine. (Upazila Health Complex)	Administrative Decision
		f. Shortage of Aesthetician (Upazila Health Complex)	Administrative Decision
		g. In Kalapara Upazila Health Complex, the team has observed that the hospital possesses a sufficient medicine supply, but some patients still purchase their medications from external sources	Administrative Decision
		h. In Patuakhali 250-bed Sadar Hospital, before purchasing various goods, the hospital must obtain prior approval from the Directorate General of Health Services (DGHS), which often leads to delays in the approval process. Consequently, this hampers the timely acquisition of goods and ultimately affects the hospital's service delivery	Administrative Decision
		i. Senior citizens and rural mothers- often with little to no knowledge and no access to smart devices- face difficulty collecting cash (social safety net programmes)	Need Follow-up
		j. Ensure collection of non-tax revenue is appropriately recorded in the A-Challan system	Need Follow-up
		k. Arrange regular training on the collection of non-tax revenue and the A-Challan system	Training provided



SL #	Name of the District/ Upazila	Key Observation/ Recommendation	Status
		l. In some institutions, no formal audit was done in the last few years	Administrative Decision
		m. Some account codes are missing in the A-Challan system, especially for the vaccination and ambulance fees	Issue is solved now
		n. Expensive medical equipment lying unused or dysfunctional in public hospitals, although those were purchased using public money to ensure better treatment of general patients. As a result, a large number of people are getting deprived of the benefit of that equipment in government hospitals	Administrative Decision
		o. The training module (online) of iBAS++ has limited access to the field offices	Need follow-up
8.	<b>Chapainawabganj District &amp; Shibganj Upazila</b>	a. There is a severe shortage of healthcare professionals across the district and Upazilas, a problem common to many regions. This shortage affects the ability of hospitals to provide adequate care and utilize existing resources	Administrative Decision
		b. Is the Chapainawabganj hospital, which was upgraded from a 100-bed facility to a 250-bed hospital. This upgrade, approved by the Health Ministry in May 2023, should classify it as a general hospital under the economic code of the iBAS system. Unfortunately, this upgrade has not yet been reflected in the iBAS system, resulting in numerous pending benefits associated with the hospital's new status. Staff salaries were delayed for three months due to this administrative oversight	Administrative Decision
		c. Verification Frequency (life verification App): The current system mandates verification only once a year (after eleventh months). This infrequency creates a potential loophole. If a pensioner passes away and it goes unreported for the remaining part of the year, pension payments may continue to be disbursed, leading to misuse of public funds	Under Process
		d. Beneficiaries of the old age allowance frequently encounter problems during fingerprint verification at the time of withdrawing the allowance from the bank.	Under Process
		e. Local government entities are still not fully integrated into the iBAS++ system	iBAS++ team is working on it
		f. Shortage of manpower in Social Welfare office (District Social Welfare Office, Chapainawabganj)	Administrative Decision
		g. Despite the punctual distribution, there were considerable issues concerning the quality of the textbooks (Education Sector)	Administrative Decision
		h. Faces problem while receiving OTP when they go outside of duty station (local tour at thana/ upazila level). The current requirement for an OTP (One-Time Password) for every local travel authorization is proving to be cumbersome and inconvenient for users	iBAS++ team is working on it
		i. In case of change in NID number it's not automatically updated in the system	iBAS++ team is working on it

SL #	Name of the District/ Upazila	Key Observation/ Recommendation	Status
		j. Due to the frequent change of OCC office rooms, the service to the victim is disrupted. Hence permanent office room is required for One-Stop Crisis Cell (OCC)	Administrative Decision
9.	<b>Rangamati District and Kaptai Upazila</b>	a. Lack of manpower for smooth functioning of the regular activities i.e., shortage of 6 auditors in the office out of 12 sanctioned posts in the office.	Need to forward to the respective Ministry
		b. A good number of beneficiaries are illiterate to operate their own mobile phones	More awareness building activities needed to conduct
		c. Insufficient logistics and traveling allowance considering the hilly areas	iBAS++ team is working on it
		d. It was found throughout the field visit those 48 locations without a mobile network, which makes it extremely difficult to guarantee prompt service delivery	Need to forward to the respective Ministry
		e. After a long leave specially after the maternity leave, the female teacher needs to submit the pay bill manually. In their opinions, the pay bill submission should be incorporated in the iBAS++ system	iBAS++ team is working on it
		f. Lack of Radiologist in the hospital which hampers the service delivery to the patients (Rangamati General Hospital)	Need to forward to the respective Ministry
		g. Acute shortage of manpower in social service office	Need to forward to the respective Ministry



## 7.0 Conclusion

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The consolidation of findings from the Public Financial Management (PFM) field inspections underscores both significant advancement and persistent challenges within the public financial management framework. While notable progress has been achieved in adopting key reforms, such as enhanced budgeting processes and improved transparency measures, there remain critical gaps in areas like capacity building, internal controls, and adherence to standard procedures. These inspections reinforce the necessity for ongoing investment in training, technological upgrades, and interdepartmental collaboration to fortify PFM systems. Addressing these challenges through strategic, targeted interventions will be essential for ensuring that financial management practices not only address current needs but also remain resilient and adaptable to future demands. This report provides a strategic roadmap for driving continuous improvements in PFM practices, promoting accountability, and optimizing the utilization of public resources.

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