

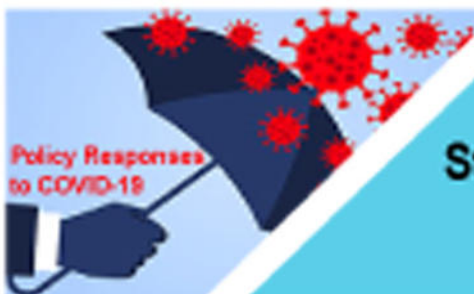


Government of People's Republic of Bangladesh
Finance Division, Ministry of Finance



Public Financial Management (PFM)

Action Plan Semi Annual Progress Report
January 2020 - June 2020



Scheme on PFM Reforms Leadership, Coordination and Monitoring
**Strengthening Public Financial Management Program
to Enable Service Delivery (SPFMS)**

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**Action Plan Semi Annual
Progress Report
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December 2020

**Scheme on PFM Reforms Leadership, Coordination and Monitoring
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ABBREVIATIONS & ACRONYMS

APA	Annual Performance Agreement	IPF	Institute of Public Finance
APAMS	Annual Performance Agreement Management System	iBAS++	Integrated Budget and Accounting System
BACS	Budget and Accounting Classification System	ISO	International Organization of Standards
BCC	Bangladesh Computer Council	iVAS	Integrated VAT Administrative System
BETF	Bank-Executed Trust Fund	JVI	Joint Vienna Institute
BIAM	Bangladesh Institute of Administrative Management	KIPF	Korea Institute of Public Finance
BIGD	Bangladesh Institute of Governance and Development	KE	Knowledge Exchange
BIN	Business Identification Number	LM	Line Ministry
BMC	Budget Management Committees	MEW	Macroeconomic Wing
BPS	Bangladesh Parliament Secretariat	MoF	Ministry of Finance
BWG	Budget Working Group	MTBF	Medium Term Budgetary Framework
CFW	Competency Framework	MTRS	Medium Term Revenue Strategy
CGA	Controller General of Accounts	MYPIP	Multi Year Public Investment Program
CIA	Certified Internal Auditor	NBR	National Board of Revenue
CIC	Central Intelligence Cell	NPD	National Program Director
CIPFA	Chartered Institute of Public Finance and Accountancy	NIST	National Institute of Standards and Technology
CISA	Certified Information Systems Auditor	OCAG	Office of the Comptroller and Auditor General
CMM	Capability Maturity Model	OKS	Organizational Knowledge Sharing
CRU	Coordination and Reforms Unit	PEC	Program Executive Coordinator
CSA	Control Self-Assessment	PEFA	Public Expenditure & Financial Accountability
CY	Calendar Year	PFM	Public Financial Management
DDO	Drawing and Disbursing Officer	PIM	Public Investment Management
DMF	Debt Management Facility	PMIS	Project Management Information System
DPHE	Department of Public Health Engineering	PPS	Project Planning System
DRC	Disaster Recovery Center	RPA	Reimbursable Project Assistance
EBF	Extra Budgetary Fund	SAE	Self-Accounting Entity
EFT	Electronic Funds Transfer	SC	Steering Committee
ERD	Economic Relations Division	SOE	State Owned Enterprise
FIMA	Financial Management Academy	SOE MC	SOE Monitoring Cell
FAAT	Fiscal Accountability and Transparency	SPEMP	Strengthening Public Expenditure Management Program
FAMS	Foreign Aid Management System	SPFMS	Strengthening Public Financial Management Program to Enable Service Delivery
FD	Finance Division	SSP	Sector Strategy Papers
FSA	Fiscal Sustainability Analysis	TA	Technical Assistance
FYP	Five Year Plan	TAC	Technical Advisory Committee
GOB	Government of Bangladesh	TDM	Treasury and Debt Management
GCG	Governance Commission for Government-Owned or Controlled Corporations	ToR	Terms of Reference
GPMS	Government Performance Management System	UNCTAD	United Nations Conference on Trade and Development
ISACA	Information Systems Audit and Control Association	VAPT	Vulnerability Assessment and Penetrating Testing
ISMS	Information Security Management Services	VIP	VAT Improvement Program
IMED	Implementation Monitoring and Evaluation Division	VOP	VAT Online Project
ISC	Implementation Support Consultant	WB	World Bank
IIAB	Institute of Internal Auditors Bangladesh		

PFM ACTION PLAN 2018-2023

FOR BETTER PUBLIC FINANCIAL MANAGEMENT IN BANGLADESH

Goal 1: Macro- Economic Stability
Goal 2: Resource Allocation with Govt. Priorities

01 Revenue & Expenditure Forecasting

02 Domestic Resource Mobilization

03 Debt Management

04 Planning & Budget Preparation

05 Public Investment Management

06 Public Sector Performance Management

Goal 3: Efficient Service Delivery

07 iBAS++/BACS Implementation

Pension Management



SOEs' Governance



Goal 4: Accountability & Transparency

Financial Reporting



Strengthen External Scrutiny & Oversight



Strengthen Parliamentary Oversight & Scrutiny of Public Expenditure



Procurement



Goal 5: Enabling Environment

PFM Reforms Leadership, Coordination & Monitoring



ACHIEVEMENTS

1,93,442

Online BIN issued

42,000

Online VAT returns filed

2,69,000

Pensioners under EFT

70%

of entire procurement under e-GP

47%

of government payments through EFT

Participatory Process

Cabinet Division
Ministry of Planning
Parliament Secretariat
OCAG
NBR
Finance Division
& Key line ministries

Two-tier Governance Structure

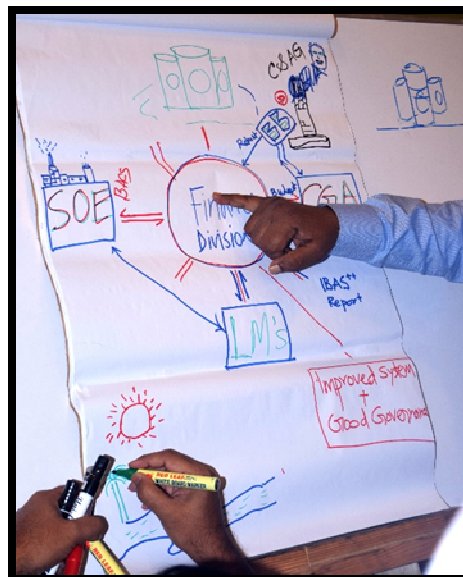
Steering Committee
(Headed by Finance Secretary)
Program Execution & Coordination Team
(PECT)
(leading the coordination of PFM Reform)
13 Program Implementation Teams (PITs)
(primary accountability for implementation)

Change Management Approach

- PFM Learning Hub (IPF)
- Communication & Stakeholder alignment
 - Mutual learning while implementation 8 thpes of cross-cutting activities
- Rewarding performance

01. EXECUTIVE SUMMARY

1. **This Semi-Annual progress report is a cumulative update of the progress of implementation of the PFM Action Plan (2018-2023) for the period of 01 January 2020 to 30 June 2020.** The focus of the report is to cover progress per each component as outlined in the PFM Action Plan and annual work plan activities. The PFM Action Plan, as an implementation roadmap of the PFM Reform Strategy (2016) was developed under the leadership of the Finance Division through a participatory process and was based on sound PFM systems diagnostics. The implementation of PFM Action Plan (2018-2023) commenced with the approval by the Finance Minister in September 2018 and the Progress report for the period of September 2018 to December 2019 has already published and circulated.



[PFM Reforms journey: Retreat, 2019, on the capacity building of IPF]

2. **The Finance Division (FD) enabled coordination and stakeholder alignment for the PFM Action Plan 2018-2023 across government.** The FD, in executing its mandate to coordinate the PFM Reform Action Plan 2018-2023 across PFM institutions, virtually convened the 6th Technical Advisory Committee meeting on July 20, 2020. The officials from the National Board of Revenue (NBR), Cabinet Division (CD), Planning Commission, Office of the Comptroller and Auditor General (OCAG), FD and DPS attended the meeting. The TAC meeting provides a forum for open

communications and stakeholder alignment for the activities of the SPEMP BETF. Due to the COVID-19 restrictions, the second PFM Action Plan 2018-2023 stakeholder retreat did not schedule; the PECT is exploring virtual alternatives. The PFM Action Plan progress report is prepared on a semi-annual basis by the Program Execution and Coordination Team (PECT) based on the regular inputs received from the Program Implementation Teams (PITs).

3. **The Government of Bangladesh (GOB) is making efforts to maintain the prioritization of the PFM Action Plan 2018-2023 implementation amid the continued impact of the COVID-19 pandemic.** The PITs have made significant efforts to balance the PFM Reforms priorities with the emergencies stemming from the COVID-19 pandemic. The PITs updated their Annual Work Plans (AWP) specifying activities that would lead to the achievement of results. The teams embraced the new realities of virtual modalities for work; virtually working alongside the technical experts, several key activities advance while building the PITs' technical capacities. These efforts were made while the teams ensured that the Government's COVID-19 response measures were followed.
4. **Building on the foundations laid in the previous reporting periods, PFM institutions' leadership maintained an enabling environment for the PFM reforms.** With strategic direction from the senior leadership across PFM institutions, the PECT and PITs advanced several activities despite the delays and challenges imposed by the COVID-19 pandemic. The budget release status report completed and generates from iBAS++. The implementation of the roadmap to secure iBAS++ is underway with some deliverables complete and awaiting approvals. The Electronic Funds Transfer (EFT) coverage for pensioners increased by 98 per cent compared to the previous reporting period. **Some significant progress has achieved despite the COVID-19 outbreak throughout the country.** As per GOB's COVID-19 priority response actions, iBAS++ was used to upload and validate beneficiaries' personal data, preparation, submission and approval of the bill by DDO and issuance of the EFT of taka 2,500 in cash assistance to 3.5 million people affected by lockdown imposed by the government to control the community transmission of COVID-19. Interfaces have been enhanced between iBAS++ and other GoB systems including MoPA HRM system, NBR TIN database and e-passport system. Besides, iBAS++ budget execution module has functionalities for automatic fund release, budget distribution and re-appropriation and these functionalities have been implemented in all ministries/divisions/departments. Automation of fund release and re-appropriation is now being rolled out to autonomous bodies. Draft guidelines for independent performance evaluation of State-Owned Enterprises (SOEs), a new database for ADP/RADP Management System (AMS) developed by the Programming Division, draft reporting template for financial/non-financial information of SOEs suggested International Public Sector Accounting Standards (IPSAS) compliant financial reporting template, IT security assessment of iBAS++ with ongoing implementation of recommendations, draft tax audit handbooks for income tax and VAT, completion of local government PFM assessment and Audit Management and Monitoring System (AMMS) assessment are the outputs among others. The Institute of Public Finance (IPF) has strengthened by the appointment of full-time staffs and initiating the PFM research agenda.
5. **Besides the above-mentioned outputs, several outcomes have been completed or are in progress.** These include the implementation of the new Budget and Accounting Classification System (BACS) through improved Integrated Budget and Accounting System (iBAS++) functionalities, enhanced use of Electronic Funds Transfer (EFT) to make government payments including social safety nets (1.6 million/month, 47 per cent) through an interface, establishment of a new pension office and transfer of 269,000 pension cases to this office for payment to the pensioners through EFT. Implementation of Value Added Tax (VAT) and Supplementary Duty Act 2012, completion of the online VAT registration and return-filing modules under the VAT Online Project and registration of 193,442 online Business Identification Numbers (BINs) issued and 42,000 online VAT returns filed, and an increase in the number of active VAT payers by more than 10 per cent are a few outcomes. A draft assessment of the interoperability and usability of IVAS (Integrated Vat Administrative System) system was prepared, the handbook on tax audit techniques for VAT was translated in Bangla and the Domestic Resource Mobilization Reforms Mapping was shared with the NBR for review. Moreover, preparatory work on the tax expenditure analysis commenced and a report on the taxpayer registry quality control is underway. Extending coverage of iBAS++ to almost all self-accounting entities and pilot implementation in four autonomous bodies, timely budget release to project directors, tracking buyer-identification for National Saving Certificates, a compilation of a comprehensive database of macro-economic variables to be used for macroeconomic forecasting, the introduction of online pay bill submission, evaluation of annual performance agreements (high-

performers recognized and some institutions received financial incentives), 70 per cent of the entire procurement under e-Government Procurement (e-GP) system are other outcomes.

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

PFM Action Plan Components- Progress Dashboard			
			
Need Immediate Attention		Modest Performance	
			
		Satisfactory Performance	
	C-1 Revenue and Expenditure Forecasting	C-8 Pension Management	
	C-2 Domestic Resource Mobilization	C-9 State Owned Enterprises' Governance	
	C-3 Debt Management	C-10 Financial Reporting	
	C-4 Planning and Budget Preparation	C-11 Strengthen External Scrutiny and Oversight	
	C-5 Public Investment Management	C-12 Strengthen Parliamentary Oversight and Scrutiny of Public Expenditures	
	C-6 Public Sector Performance Management	C-13 Procurement	
	C-7 iBAS++/BACS Implementation	C-14 PFM Reforms Leadership, Coordination and Monitoring	

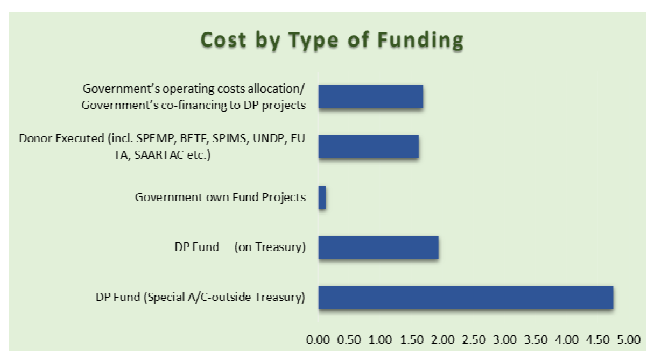
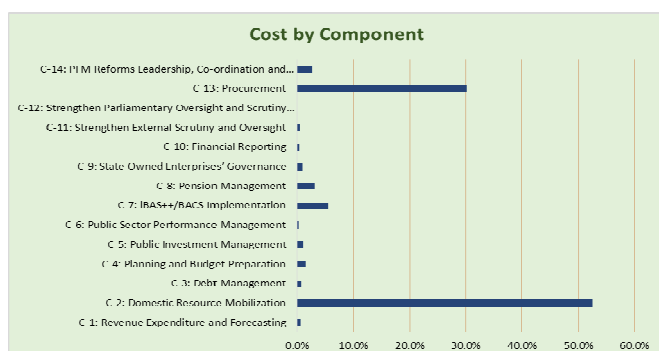
6. **Multiple ongoing and new projects/schemes are in place to implement the PFM Action Plan.** The Government of Bangladesh (GOB) has several PFM reform projects including Public Expenditure Management Strengthening Program (PEMSP) primarily developing and implementing iBAS++/BACS and other projects for IT systems in Planning Commission and Economic Relations Division (ERD). There are two ongoing World Bank co-financed projects (BDT882 crore/US\$115 million) supporting the implementation of Domestic Resource Mobilization/VAT and Public Procurement components of the PFM Action Plan and a new project (Strengthening PFM to enable Service Delivery - SPFMS) has been approved to support eight components implemented by the Finance Division. Under SPFMS, the GOB has already approved seven non-ADP schemes out of eight (BDT860 crore /US\$102.37 million). In addition, the European Union has approved a grant of Euros 10 million (equivalent to BDT93 crore) to provide support to the NBR, Parliament Secretariat, and OCAG. JICA has approved the second phase of US\$5 million (BDT42 crore) to support Public Investment Management. IFC (International Finance Corporation) is supporting the customs national single window program and IMF through SARTTAC (South Asia Regional Training and Technical Assistance Center) is also providing capacity building support on various PFM areas. Finally, Strengthening Public Expenditure Management Program (SPEMP) World Bank-executed technical assistance (US\$17.3 million funded by UK, Canada, & EU) supports various components of the PFM Action Plan.
7. **While each of the above-mentioned project/scheme has its own implementation modality, the overall PFM reform program has two-tier governance and coordination structure** - comprising of a Steering Committee and a Program Execution and Coordination Team (PECT). This ensures alignment and synergies between the various projects. The Steering Committee headed by the Finance Secretary has representation from major spending ministries, Cabinet Division, OCAG, NBR, ERD, and Planning Commission. The Steering Committee oversees the implementation progress, provides policy guidance and ensures an enabling environment for reforms to succeed and sustain. The PECT is leading the coordination of the PFM reforms. In close coordination with the PECT, 13 PITs have the primary accountability for implementation of the respective PFM Action Plan components and achieve the performance targets. The implementation support consultants (ISCs) will shortly deploy to facilitate PITs active functioning and third-party verification agent is going to engage. Preparation of the semi-annual progress reports along with the semi-annual

retreats and regular PFM field inspections are important coordination instruments. This new governance and coordination structure of PFM reforms is providing a mutual learning and accountability platform among the relevant institutions for a sustained use of improved PFM procedures and systems.



[PFM Reforms journey: Public Financial Management Reform-Action Learning Workshop]

8. **The total cost of the reforms is BDT 85 crore for this reporting period.** Of this amount, BDT40 crore has spent in the DP co-financed projects outside the government's single treasury account, while BDT 16 crore has spent in DP co-financed on-treasury account. BDT 10 crore has spent in government-owned projects and BDT 14 crore equivalent has spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 14 crore was the allocation of the Government-owned operating costs of staffing and other recurrent expenditures directly attributed to the PFM reforms. In previous reporting time, the total cost of the reforms was BDT 447 crore and the cumulative cost is BDT 532 crore up to this reporting period. The bar charts below represent the allocation of funding by each component and by type of funding.



9. **As with any new reform program, the PFM Action plan has its implementation challenges.** Since the global economy is facing the “great lockdown” recession caused by the Covid-19 pandemic, the economy of Bangladesh too, has been hit hard. More investments in building digital capacity and bandwidth for expanding the availability of digital platforms for services may be a measure to tackle this challenge. Another challenge has been to establish the new coordination mechanism (PECT and PITs) to do away with the fragmented implementation of PFM reforms. This mechanism required devising necessary coordination instruments (protocols for the progress report, stakeholders retreat, and field inspections) and facilitation by implementation support consultants (ISCs), third-party validation, and technical assistance. Most but not all of these requisite arrangements are now in place. The third challenge is the uneven skill of implementing PFM reform for some components, especially those institutions without an ongoing reform program. The drafted Implementation Guidelines for the PFM Action Plan and cross-learning among PITs are aiming at building this specific skill set (beyond the core technical know-how of each component). Ensuring continuity in the program implementation team for each component with a well-planned succession is one of the challenges. All of the above-mentioned challenges have led to limitations in how effectively PITs operate. The PECT is working closely with the respective PITs to accelerate the progress, especially by finalizing their Annual Work Plans. Finally, the PFM reforms experience in Bangladesh and around the world shows that strong demand for intended improvement in PFM procedures, systems, and behaviours is a key ingredient of successful reforms. Hence, the PECT has developed a comprehensive three-pillared communication and engagement approach to strengthening the demand-side for PFM reforms that may implement in the months ahead.
10. **With the completion of the start-up activities, the PFM Action Plan implementation is now going to accelerate significantly.** The first stakeholder retreat held on 23-25th January 2020 at Habiganj, but the second stakeholder retreat could not organize due to the Covid-19 pandemic. Some virtual meetings held during this period to support the implementation of the PFM Action Plan. The Annual Work Plans approved by 13 PITs and PECT for component 14, with clear individual responsibility at the sub-activity level, promise an acceleration of the PFM Action Plan implementation. A summary of these plans presented in section 7 of this report.

02. ACHIEVEMENTS

11. The implementation of PFM Action Plan started in 2019 and achieved good progress across that year, however, the Covid-19 pandemic has slowed down the progress during 2020. One of the targets has fully achieved (DLR 8.1: The FY2018/2019 budget released on the Recipient's new BACS), and a few have partially achieved and the implementation of several others are underway. DLR verification team of OCAG is working to validate some of the progress. A detailed account of the overall objectives, outcomes, outputs, challenges with mitigations, related projects/schemes and next steps of each component described below.

C-1 Revenue and Expenditure Forecasting

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

12. **Objective:** Static revenue and expenditure estimates restrict effective policymaking. Moreover, inadequate data renders macro modelling less reliable which leads to shortfalls in expenditure and revenue compared to budget. A sophisticated macro-econometric model is going to develop by this component to estimate the government revenue and expenditure based on the most-likely and high-and low-case scenarios for the country's economic growth and other contributing factors. This Macro-econometric forecasting model will inform budget preparation and the medium-term Macroeconomic framework (MTMF).



[PFM Reforms journey: Training on GFS conducted by IMF-SARTTAC]

13. Outcomes: The full dataset required for the Macroeconomic model is complete. Datasets for four key macro sectors (real, monetary, external and fiscal) have been collected. It spans 38 years and contains one hundred variables of yearly frequency data on Gross Domestic Product (GDP) and its components from national accounts. This dataset is being used to get more systematic and robust revenue and expenditure forecasting.

14. Outputs: An important output under this component is to finalize the requirements of the macro-econometric model. The requirement of the macroeconomic model will finalize the type of model appropriate for Bangladesh. This will lay the foundation based on which the experts will prepare a macroeconomic model suitable for Bangladesh. After drafting the requirements of the macro-econometric model, the MEW had a plan to organize a consultation workshop on March 22, 2020. However, the workshop postponed due to the outbreak of COVID-19.

To ensure collaboration among ministries/agencies, nominations of focal points from relevant government agencies, including the Bangladesh Bank, Bangladesh Bureau of Statistics, National Board of Revenue, Economic Relations Division, Export Promotion Bureau, etc. were received and finalized.

Preparation for recruitment of consultants for the scheme has made, for example, the Terms of References for recruitment of senior consultants, consultants and junior consultants in statistics, economics, econometrics and IT has finalized and EOI published in national dailies.

Capacity building training plan for MEW officials were finalized, but no training activity could organize due to the corona virus outbreak.

15. Challenges and mitigations: The outbreak of corona virus has greatly affected the implementation of planned activities during March-June, 2020. The continuation of the pandemic is going to affect the implementation in the coming fiscal year too. MEW plans to utilize virtual means of holding workshops, meetings and training activities to overcome this situation, in the coming fiscal year.

16. Projects/schemes contributing to this component:

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

b. IMF SARTTAC: The IMF's South Asia Regional Training and Technical Assistance Center (IMF SARTTAC) has established itself as a key partner for South Asian economies in their Macroeconomic capacity development efforts. Courses offered in Partnership with IMF-SARTTAC and organized by IPF include (a) Public Sector Debt Statistics (PSDS) and (b) Government Finance Statistics (GFS) for more than 52 GOB officials.

c. SPEMP BETF: Sub-tasks- Macro-Fiscal Forecasting and Debt Management: The SPEMP is providing 106.9 million (2009 -2021) to deliver an effective public expenditure management system that facilitates the delivery of better public services. The program has supported the development of a PFM Reform Strategy (2016 -2021), and the design of the PFM Action Plan (2018-2023) and its ongoing implementation. The SPEMP supplements and leverages this wider funding available for PFM reforms to implement the PFM Action Plan through high-quality advice, technical assistance, and knowledge exchanges. SPEMP is funding by the Department for International Development (DfID) the UK, Canada, and the European Union and administering and executing by the WB.

The objective of Macro-Fiscal Forecasting and Debt Management sub-task (US\$ 500 thousand, 2018-21) is to (i) create a comprehensive macroeconomic dataset, (ii) prepare a macroeconomic forecasting model suitable for Bangladesh (iii) updating the debt sustainability analysis and publication of the debt bulletin (iv) building capacity of the government officials work in the MEW and the Treasury and Debt Management Wing (TDMW) of the Finance Division.

- 17. Next steps:** A virtual consultation workshop is going to hold on July 19, 2020 with various stakeholders including think-tanks, local experts and relevant government agencies to finalize the draft macroeconomic model requirements.

Recruitment of consultants is at the final stage and will complete very soon. Training of officers for capacity building will commence as early as possible.

C-2 Domestic Resource Mobilization

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

- 18. Objective:** Domestic revenue mobilization is the key to smooth operation of the government and steady financing for development. Though Bangladesh has been making continuous progress in reducing the tax gap and an increasing tax-to-GDP ratio over the last few years, the ratio still falls behind in regional and sub-regional comparisons. A planned approach for domestic revenue mobilization is necessary for utilizing the full revenue the potential of the country. Component 2 of the PFM reform program aims at increasing tax-to-GDP ratio through an improved taxation strategy (Medium-Term Revenue Strategy) and building a modern tax administration through undertaking necessary policy reforms, improving business processes, adopting frontier technologies and enabling digital transformation. The approach planned under Component 2 will enhance voluntary tax compliance, prevent tax base erosion, reduce compliance cost, and improve taxpayers' behaviour in tax compliance, and thereby, enhance total revenue.
- 19. Outcomes:** The VAT and Supplementary Duty Act, 2012 enforced in July 2019. VAT is the biggest source of revenue for the NBR followed by income tax and customs duty. The new VAT Act addresses the complexities and provides a modern streamlined VAT system. The most important change was the introduction of four VAT rates including the existing 15 per cent. Apart from the standard VAT rate of 15 per cent three different VAT rates like 10 per cent, 7.5 per cent and 5 per cent for specific goods and services have introduced. Online registration for enlistment became mandatory and as of now the Integrated VAT Automation System (IVAS) system has issued a total of 193,442 Business Identification Numbers (BINs) to the VAT payers and 1,477 no of ToT enlistments have completed. The Integrated VAT Administration System (IVAS) has also initiated the online returns submission process with the Large Taxpayers' Unit (LTU).



[Senior Secretary, Finance Division & Secretary of MoWCA in a Workshop on Gender Budget Reporting, January, 2020]

20. Outputs:

- NBR has established MTRS Steering Committee chaired by the Chairman NBR.
- The Research and Statistics Wing of NBR assigned to be the Secretariat for MTRS process;
- The MTRS delivery plan prepared, and approved by the MTRS Steering Committee chaired by the Chairman NBR in January 2020;
- The MTRS concept note endorsed by the Technical Advisory Committee (TAC) in January 2020;
- The Bangladesh domestic revenue mobilization reforms mapping that is one of the three MTRS pillars has drafted and shared with the MTRS Steering Secretariat;
- NBR has formed a Program Implementation Team (PIT) headed by Member, Income Tax Policy and represented by officials from different wings of NBR to take the MTRS process forward.
- The draft VAT Audit Manual has translated into Bengali. The NBR has formed a Committee to review the draft; under the VAT and Supplementary Duty Act 2012;
- The first draft of the new Income Tax Act has been completed, awaiting review of the NBR review committee. The review committee formed and is in operation.

21. Challenges and Mitigations: Separate business automation and lack of system integration among the three wings (Income tax, VAT and Customs) continue to be a source of concern. This limits NBR's ability to best utilize the taxpayer's information in hand. The MTRS will stimulate discussion on how to achieve data integration so that all wings can access the information they need.

Introducing a data-driven tax system is the key to combat tax evasion and ensure better services to taxpayers. Tax administration needs to be digitized. The limited capacity of the NBR in terms of both resources and knowledge is a major challenge in managing digital transformation. IT personnel and coordination shortcomings continue to be a concern. There is a pressing need to consider the issue of sustainability of the IT system. Responding to NBR's demand for urgent technical assistance, two consultants have engaged by the World Bank to support the VAT Improvement Program (VIP), namely an ICT Consultant and a DRM Adviser. Besides, a consulting firm is supporting NBR, particularly the VAT Improvement Program on automation and simplification agenda on the NBR. However, sustaining the reforms has been a major challenge for NBR over the years and sustaining the digitization reforms after the closure of the project and/or end of technical assistance will be a major challenge that NBR needs to prepare well for. Looking forward, the MTRS process is expected to help the NBR with a road-map to tackle, this challenge, among others. While capacity building and technical assistance support is available from the DP managed programs (SPEMP & EU TA), NBR does have other equipment and logistics needs. NBR has sent a separate request to the Finance Division for additional funds for equipment, logistics, and secretarial costs. Once the fund is available, NBR will proceed for the implementation.

The taxation of digital and virtual economy has become a big challenge for tax administrations across the world. The Fourth Industrial Revolution is transforming the economy of Bangladesh as well, and NBR needs to build capacity to tax in this digital and virtual environment. NBR has conducted an in-house study to identify policy and administrative challenges of the taxation of digital and virtual economy. A number of measures will be undertaking to ensure that the tax system of country can keep pace with digital disruption and changing taxation ecology.

22. Projects/schemes contributing to this component:

- VAT Improvement Program (VIP):** GOB has approved "The VAT Improvement Program (VIP)" 2014-2020 of BDT690.13 lac (US\$73 million) in April 2014 which has a closing date of 31 December 2020. The program is implementing by the NBR. The VAT Improvement Program (VIP) 2014-2020 supports automation of the VAT administration. The new law provides the VAT Wing with an opportunity to modernize the administration to bring the administrative and policy improvements together in support of greater revenue mobilization. In addition to enhancing revenue mobilization, the VIP promotes greater transparency of the VAT administration. This operation will support the VAT Wing to be fully compliant with the Right to Information (RTI) Act, 2009.

Progress:

- Automatic Bin lock and unlock system of the registration module in the Integrated VAT Administration System (IVAS) has implemented;
- E-filing and E-payment module launched;
- Five business processes (non-filing, documentation, taxpayer certificate, litigation management, tax installment completed and submitted to the vendor for software implementation;
- User Acceptance Test (UAT) of Taxpayer account Module has done;
- All commissioners pertained training for seven days regarding the IVAS system;
- Two Hundred and Fifty (250) clearing and forwarding agents (C&F) from Chattogram pertained training about return submission and IVAS features;
- Two employees from each of the units registered under the Large Taxpayer Unit (LTU) pertained training on the IVAS system and particularly online return submission;
- The first version draft of a VAT audit manual has prepared and a committee formed to finalize the draft. The committee is working on it.

- b. National Single Window (NSW):** GOB approved “The Bangladesh Regional Connectivity Project 1: Implement National Single Window and Customs Modernization Plan 2017-2020” costing BDT 58,539 lac (US\$74.1 million) in July 2017 which has a closing date of 30 June 2020. This project is implemented by the NBR. In line with international standards, including the WTO Trade Facilitation Agreement, the Government of Bangladesh has committed to the implementation of a Bangladesh Single Window (BSW) system and the associated reforms and modernization of Customs and other border management agency requirements. Once fully operational, the system will allow traders to submit all import, export and transit information required by Customs and other key regulatory agencies via a single electronic gateway instead of submitting essentially the same information numerous times to different government agencies, many of which still rely heavily on paper-based processing systems.

Progress:

- A law drafting committee has formed and they have finalized the draft after consultations and meetings with several stakeholders;
- The drafted law has placed in the Finance Bill, 2020 to be adopted by the Parliament;
- An initial draft of technical and functional requirements of Certificate License and Permit Issuing Agencies’ (CLPIAs) to procure BD- NSW Solution, Valuation Database, Cyber Security and Risk Management software has prepared;
- PIU Members, CLPIA officials and NBR officials pertained training on procurement, e-GP. Several workshops and Training related NSW project organized for NSW working group.

- c. Bond Management Automation project:** GOB has approved “Bond Management automation project 2017-2021” of BDT8,115 lac (US\$96.6 million) in July 2017 and has a closing date of 30 June 2021. The program is implemented by the NBR. Aim of this project is the automation of customs bond management to bring full transparency in the system and reduce time and cost of doing business. The automation also aims to protect local industries from the uneven competition of business by preventing illegal entry of goods under duty-free access. Besides, the number of cases pending in the courts, this automation is supporting to reduce along with handling and examining the cases with the automated system.

Progress:

- Technical specification and tender documents have prepared for purchasing software and hardware and the Chairman, NBR has approved it;
- Authority has appointed a consultant (Procurement Expert) to perform the procurement related activities in accordance with the Public Procurement Rules 2008;

- A revised development project proposal (RDPP) prepared and sent to the planning commission and the RDPP approved on 19 August 2020
- Business process finalized through comprehensive stakeholder consultation and the consultancy firm of the project has submitted software specifications of 19 modules
- Tender documents submitted by the consultancy firm
- Consultation with BUET and Bangladesh Computer Council regarding the tender document has completed



[PFM Reforms journey: Training on PSDS conducted by IMF-SARTTAC]

d. SPEMP BETF: Sub-task- Improve Domestic Revenue Mobilization: The objective of Domestic Revenue Mobilization sub-tasks (US\$1.71 million, 2018-2021) is to improve revenue collection in Bangladesh. There are two different types of technical assistance within this sub-task 1) to support the audit and the automation functions of the VAT administration 2) to support NBR develop a medium-term revenue strategy (MTRS). The technical assistance aims to build capacity of the tax administration, modernize revenue administration into a function-based organization, and consolidate all ongoing reforms and modernization activities while in parallel supporting the implementation of the new VAT legislation. This work stream includes the following activities:

- The VAT audit functional assessment, for which the Audit Assessment Report, has delivered.
- The VAT risk management review, for which risk management guidelines, has delivered.
- The VAT Tax Audit, and Income Tax Audit trainings have been completed. In doing so, tax audit handbook, one each for VAT, and Income-Tax are developed. Subsequently, following comments on the handbook by the VAT officials, the handbook has been updated, and translated into Bengali.
- Draft VAT Tax Audit Manual is drafted and being reviewed by the National Board of Revenue (NBR), including a translated draft in Bengali.
- The VAT IT Systems Core Function Process Mapping Analysis, is at advanced stages of completion.

- The Interoperability and Usability of IVAS System Evaluation, is at advanced stages of completion.
- The SAP Competency Center to develop NBR wide (VAT / Customs and Income Tax) Reform Action Plan, is at advanced stages of completion.
- The review of the VAT Quality Control of Taxpayer Registry is at advanced stages of completion.
- The SAP Quality Assurance (QA) training needs assessment has been completed, training plan is at advanced stages of completion.
- MTRS Delivery Plan is approved by the MTRS Steering Committee chaired by the Chairman NBR (January 2020).
- The Domestic Revenue Mobilization (DRM) reforms mapping (2010-2020) has been drafted and submitted to the MTRS Secretariat for review.
- The MTRS key stakeholders consultations and the technical analysis have been adversely impacted by COVID – 19, and the MTRS Delivery Plan is being revisited by NBR.
- The Medium Term Revenue Strategy (MTRS) is expected to also bring together and provide synergy between all the reform initiatives being undertaken by NBR.
- Support NBR to concentrate on developing and implementing a robust control apparatus that would hinge on risk-based audit with a focus on refunds.
- Support NBR to gradually move to a function-based organization while strengthening coordination and exchange of information with Customs. Strong emphasis is placed on rolling out registration and tax returns modules, e-payment, risk-based audit, taxpayer and business community outreach, and organizational restructure.

e. EU-funded Technical Assistance “Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh” (EUR 10m, 36 months): The Financing Agreement signed in June 2019 and the implementation of the programme has started in September 2020. The overall objective of this programme is to strengthen domestic revenue mobilization and domestic accountability. Specific objectives include supporting the National Board of Revenue (NBR) to increase tax collection. With regards to the component with NBR, main activities will focus on (i) integrity (internal control), (ii) revenue risk management, (iii) organisation and planning; with regards to component. Under the Multi-Annual Indicative Programme (MIP) 2014-2020, the EU intends to contribute to the implementation of the GoB's PFMRS 2016-2021 and in particular in the areas related to domestic revenue mobilisation and domestic accountability, through targeted Technical Assistance, thus complementing the support given via the MDTF. The EU has recently finalised the international restricted tender procedure for the TA service contract, and the team of experts is expected to be on board from September 2020 and to work with three partners: Office of the Comptroller and Auditor General (OCAG), National Board of Revenue (NBR) and National Parliament. During the identification and formulation missions, which were conducted in 2017 and early 2018, and later during the finalisation of the programme documents in 2019, the main activities and expected results were identified in consultation with NBR and in line with the relevant national strategic documents.

23. Next steps: The Annual Work Plan for FY 21 has outlined activities and steps to move forward with PFM reform. Under the AWP, the following major actions will be initiated:

- Nomination of NBR officials for capacity development initiatives in different areas;
- Conducting tax expenditure analysis and developing revenue forecasting model;
- NBR and the World Bank will conduct wide-ranging consultations for moving forward in different activity areas as outlined AWP;
- Drafting of the Medium Term Revenue Strategy.

C-3 Debt Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Economic Relations Division & Debt Management Wing, FD	5, 6, 7	1	

- 24. Objective:** Debt Management may have significant repercussions for future tax and spending level of the Government. The government borrows to complement tax revenues, but it is important to keep an eye on how much the country is borrowing and the related cost of those loans. The objective of debt management is to minimize the borrowing costs subject to keeping risks at an acceptable level and supporting the development and functioning of the domestic debt markets. A Medium Term Debt Strategy (MTDS) can be very useful in achieving these objectives. Currently MTDS has lost its validity resulting deficiencies in the capacity to regularly update the country's debt sustainability assessment. In this respect, this component involves preparation of a MTDS, Debt Sustainability Analysis (DSA) and a Debt Bulletin. Debt analysis and publication of Debt Bulletin will enhance debt management capacity of the government, which in turn will strengthen the overall fiscal situation and free up public funds that can be used efficiently in across sectors.
- 25. Outputs:** The implementation of this component has been severely affected by the COVID-19. Before COVID-19, two officials from the ERD participated in two courses organized by the 'World Bank Treasury.' These courses are: 'Designing Government Debt Management Strategy' (June 3- June 7, 2019) and 'Implementing Government Debt Management Strategy' (June 10- June 14, 2019). The training took place at the 'Joint Vienna Institute (JVI)' in Vienna. Two officials from the Treasury and Debt Management Wing (TDMW) participated in the course on Fiscal Sustainability Analysis (FSA) tool.
- 26. Challenges and mitigations:** It is worth mentioning that, ensuring the government's financing need in a timely and cost-effective manner, minimizing borrowing costs subject to keeping risks at an acceptable level and supporting the development and functioning of the domestic financial markets are very challenging due to significant changes in a country's situation. With those inevitable grounds, capacity building of the technical personnel within the TDM Wing of FD to finalize the MTDS, DSA and Debt Bulletin is pivotal. More coordination is required having the comprehensive coverage of debt data with an integrated Debt Management and Financial Analysis System (DMFAS) among ERD, FD and BB. TDM Wing of FD is proceeding to be discharged with planning to have regular meetings with ERD, BB and other stakeholders to have an integrated DMFAS system. Advance training for officials of the TDMW, to ensure that they will be equipped with the necessary proficiencies required to manage and update the Debt Management, are integrated into the program. The outbreak of corona virus has greatly affected the conduct of Scheme activities. The continuation of the pandemic threatens to affect the conduct of activities in the coming fiscal year too as the nature of the activities are highly technical and requires hands-on support from international experts. To mitigate the situation, TDMW plans to utilize virtual means for holding workshops, meetings and training activities.
- 27. Projects/schemes contributing to this component:**
- a. Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division":** GOB has approved the non-ADP Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division" of BDT 3,721 lac (US\$ 4.43 million) in March 2020 and has a closing date of 30 June 2023. The program is implemented by the Treasury and Debt Management Wing of Finance Division under the WB co-financed SPFMS.
 - b. IMF SARTTAC:** IMF SARTTAC has been supporting for the capacity building training sessions on Public Sector Debt Statistics (PSDS).
- 28. Next steps:** For the implementation of DMFAS in the TDM Wing, the PIT will perform an analysis of existing DMFAS occurrences in ERD and Bangladesh Bank and work on their requirements for the SOE Wing and SOE monitoring cell and provide UNCTAD with the detailed requirements (including interfaces with iBAS++ and NSD) to assess the hardware, software and application support needs. A mission by UNCTAD team will be facilitated as soon as travel restrictions are lifted.

C-4 Planning and Budget Preparation

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

- 29. Objective:** Financial planning ensures that public expenditures are planned within the expected availability of resources in the medium-term. The budget management committees (BMCs), and budget working groups (BWGs) are set up in ministries/divisions with a view to improving the overall budget preparation and implementation process. BMCs and BWGs play important role in ensuring that budget is prepared in line with the mission and strategic objectives of the ministry/division. The BMC is also assigned with the job of monitoring and management of performance against the key targets with appropriate KPIs. In sum, the BMC and BWG have vital role to ensure maximum value for public money. However, the BMCs and BWGs lack capacity and are not well-resourced to carry out such responsibilities under their wider terms of reference. The BMCs at the ministry level routinely meet to endorse submission of MBF to Finance Division leaving its wider terms of reference largely unfulfilled. Under this scheme, the capacity of the BMCs and BWGs is being strengthened to ensure better coordination of the development and operating budgets, better linkages to policy priorities, better alignment between performance and financial data, and efficient budget release.
- 30. Outcomes:** To ensure the timely distribution of budget to DDOs from the budget holders a monitoring mechanism has established via iBAS++. Under this system, the budget release status report generated from IBAS++. The report shows the budget released to DDOs at a point in time. The budget release status report will contribute to the achievement of SPFMS DLR 3.2. Figure 3 shows the sample report. The report allows the budget wing to identify the DDOs who do not receive a budget and take corrective measures to enable improved budget utilization.

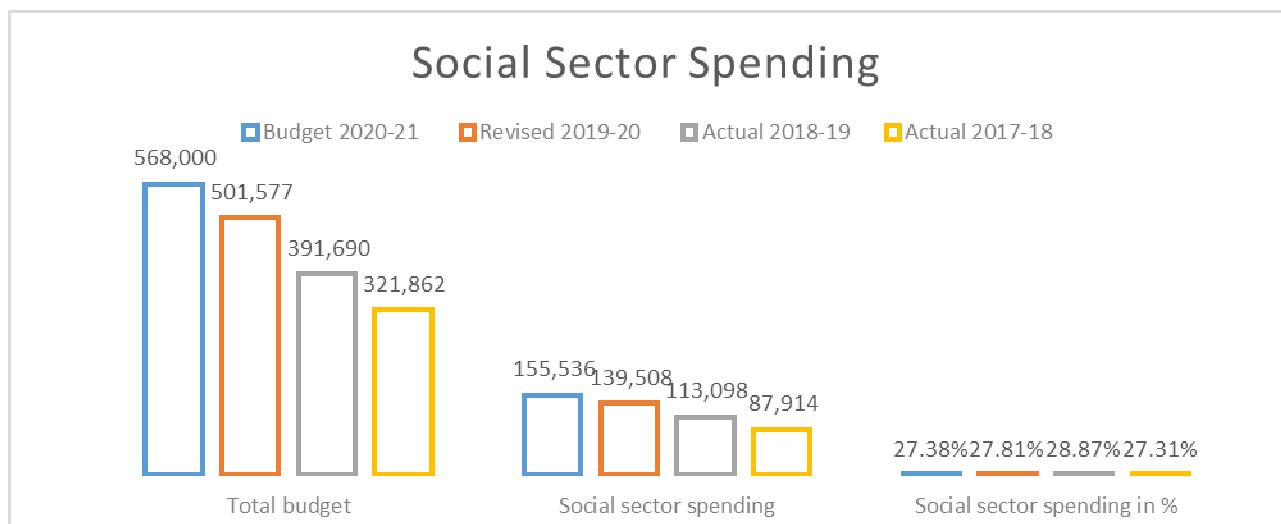
Activity	Total Active DDO	Approved Budget (2019-20) Amount in Thousand	Distribution DDO	Budget Released Amount in Thousand	% DDO Distribution	% Budget Released
General Activity	25,676	1,060,554,552	14,292	1,060,554,552	56%	100%
Special Act.	7,675	3,089,748,449	1,125	3,089,748,449	15%	100%
Support	652	151,542,847	34	63,244,745	5%	42%
Loc Govt	926	6,110,865	0	1,557,877	0%	25%
Non-ADP	1,118	78,116,007	37	10,419,019	3%	13%
ADP	27,408	2,038,710,004	2,968	322,499,510	11%	16%
	63,455	6,424,782,724	18,456	4,548,024,152	29%	71%

31. Outputs:

- ToRs have been drafted for the engagement of a consultant to prepare a scorecard approach to measure the performance of the BMC and BWG;
- A circular has been published in the newspaper to recruit consultants in different positions for the Scheme on "Improving the Budget Process through Capacity Development of BMCs and BWGs".
- A circular has been issued (on 12 April, 2020) to ease the fund release process for 4th tranche of the 'grant in aid' given to autonomous bodies and private institutions under Operating Budget.

- The process to procure necessary logistics (e.g. computers, printers, UPS, shredders, furniture etc) has been started and it is progressing.
- Allocation for social sectors (e.g. health sector, education, physical infrastructure/transport) increases (to gradually contribute to increase spending in social sectors as part of DLR 2.3¹) in Budget 2020-21. Allocation for the social infrastructure sector in the FY 2020-21 budget is Tk. 1,55,536 crore, which is 27.38 percent of total allocation. It will gradually rise to the level targeted in DLR 2.3

	Total budget	Social sector spending	Social sector spending in %
Budget 2020-21	568,000	155,536	27.38%
Revised 2019-20	501,577	139,508	27.81%
Actual 2018-19	391,690	113,098	28.87%
Actual 2017-18	321,862	87,914	27.31%



32. Challenges and mitigations: As budget distribution to budget holders has expedited via iBAS++, the DDOs are now receiving the budget online (through iBAS++) immediately after the budget approves. However, it reports that there are still some delays in the case of few directorates in the distribution of budget to the field level. Due to the lack of awareness, DDOs continue to await the Government Order, which details the amount allocated for their office. Most DDOs/project directors are unaware of the new fund release procedures. Moreover, the predictability of funds is one of the main challenges faced at the local level when it comes to budget execution.

Mitigation measures to be taken:

- A workshop will be conducted with the high-spending budget DDOs to discuss the challenges being experienced with the budget distribution and the GOB's recent initiatives to expedite the budget distribution procedure
- Steps will be taken to expedite budget release/distribution through effective monitoring of execution of Budget Implementation Plan (BIP).

¹The Recipient's expenditure on Social Sectors has increased to 29% of total actual public expenditure (in the relevant fiscal year in which the DLR is being assessed) 29%.

- Awareness/motivation and hands on training meeting will be held with the particular Ministry/Division/DG office on budget distribution and simplification of fund release procedure.

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

- Scheme on “Improving the Budget Process through Capacity Development of BMCs and BWGs”:** GOB has approved the non-ADP Scheme on “Improving the Budget Process through Capacity Development of BMCs and BWGs” of BDT 15,414 lac (US\$ 18.3 million) in March 2020 and has a closing date of 30 June 2023. The program is implemented by the Budget Wing 1 of Finance Division under the WB co-financed SPFMS.
- SPEMP BETF: Subtasks- Budgeting and IFMIS (including PFM Action Plan & Change Management):** The objective of the budgeting tasks (US\$420 thousand, 2017-2020) work stream is to support the Government efforts in improving the budgeting processes especially by linking better policies, planning, and budgeting. This includes 2 themes:
 - **Standardize budget business process.**
 - **Enhance linkage between budget and government priorities and improve budget performance.**

34. Next steps:

- A workshop will be conducted for the DDOs of high spending Ministries/Divisions to discuss challenges of timely budget distribution and to finalize the policy brief with a time bound strategy to achieve the target for FY2021.
- BMC and BWG ToRs will be reviewed and necessary ToRs will be included and finalized soon.
- Further improvements in iBAS++ budget execution modules will be made to enable monitoring of timeliness of fund releases to DDOs/project directors and establish a monitoring mechanism.
- Procurement of goods and recruitment of consultants will be done to commence activities as per AWP under this scheme.

C-5 Public Investment Management

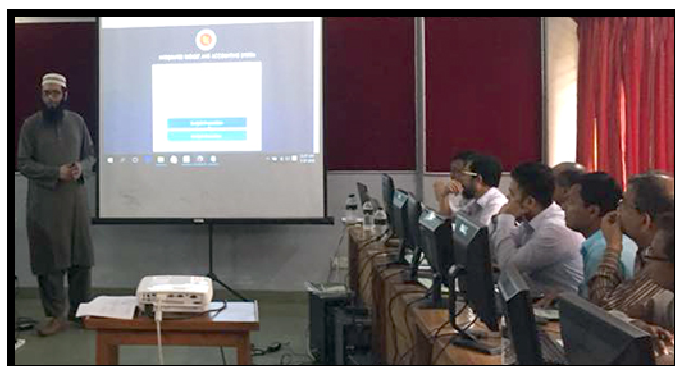
Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Planning Ministry	11, 12, 13	-	

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

36. Outputs:

- Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) are developed for two pilot sectors (Power and Energy & Local Government and Rural Development) and government has issued circular to use it for project assessment and appraisal;
- Under “Strengthening of Development Budget Management Capability of Programming Division through Establishing a New Digital Database System” project, Planning Division developed a new database “ADP/RADP Management System (AMS)” having Interface/linkage among the existing data base of Finance Division (iBAS++), IMED (PMIS), ERD (FAMS);
- Sector Strategy Paper (SSP) and Multi Year Public Investment Program (MYPIP) have been developed for two pilot sectors and government has issued circular to use these two PIM tools.
- Updating the DPP manual.

37. Challenges and mitigations: There is an urgent need to upgrade the data management systems of ADP to improve the efficiency of budget management systems. Interface/linkage with the existing database of the Finance Division (iBAS++), IMED (PMIS-Personal Management Information System), ERD (FAMS-Foreign Aid Management System) is a critical issue to address. The new database “ADP/RADP Management System (AMS)” developed under the project “Strengthening of Development Budget Management Capability of Programming Division through Establishing a New Digital Database System” will focus more on interfacing/linkage.



[PFM Reforms journey: Training on Trainers and Focal Point Officials on BACS]

38. Projects/schemes contributing to this component:

- a. **JICA supported Strengthening Public Investment Management System Project (SPIMS): Programming Division** of Planning Commission is implementing "Strengthening Public Investment Management System Project (SPIMS)" for BDT 7146.93 Lac (\$ 85 million) since 2014 with a closing date of 30 June 2023. During the first four years, JICA provided technical cooperation to the PIM Unit formed at the Programming Division as well as concerned Ministries, Divisions and Agencies in two pilot sectors (power and energy, local government and rural development); developing a set of the PIM Reform Tools to mainstream the process of Development Project Proposal (DPP) /Technical Project Proposal (TPP) planning, assessment and approval, and strengthen the linkage between multi-year public investment program and MTBF. In June 2018, the PIM Reform Tools were approved by PC and GOB endorsed to upgrade the PIM Unit to PIM Reform Wing, showing its high commitments to move PIM reform agenda forward. PIM Reform Wing has been working to bring a change in the existing public investment management system.

39. Next steps:

- Establishing a Planning Commission-Finance Division Joint Technical Committee (PC-FD JTC) as a permanent structure for sustaining coordination of PIM reform (medium-term).
- Developing a "National PIM Guidelines", accommodating all necessary directives and processes in relation to project planning, preparing, processing and approval including development budgeting in an efficient way to ensure optimum use of the country's scarce resources, within a single framework to cater the growing needs for strengthening PIM under the overall objectives of PFM.
- SSP and MYPIP will be integrated/embedded in the DB process (from budget year 2021-22 for 2 pilot sectors) along with existing ADP/RADP process to make the later 'strategic' (in line with sectoral strategies through SSP) and 'aligned' with MTBF having a multi-year perspective.
- SPIMS project to finalize the concept note on PIM Reform Program and Action Plan (PIMRP&AP). The PIMRP&AP will aim to support the PIM Reform Wing to monitor the progress of overall PIM reforms of the Planning Commission. This will be designed to be fully consistent with the PFM Action Plan, and complement the monitoring of the PIM component of the PFM Action Plan.
- The alignment of current 'ADP sectors' (17 in no.) with that of FYP sectors' (14 in no.) in order to have necessary coherence between FYP-SSP-MYPIP linkage.
- Inclusion of New sectors for the piloting of MAF and SAF.
- Raise awareness about development planning and PIM reform among policy makers.

C-6 Public Sector Performance Management

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

40. **Objective:** Annual Performance Agreement (APA) is a written commitment of works by a Ministry/Division, Directorate or field-level office for a specific financial year. Main objectives of APA are to ensure transparency and accountability in government offices, to enhance the organizational efficiency and to instill the aspect of result orientation rather than process orientation in government activities. To achieve these objectives the government initiated APA in 2014-15 Financial Year in 48 Ministries and later the system has been extended in all Ministries/ Divisions, Directorates/Agencies and field level offices (MDA). At the Ministry/Division level, APA is signed between Cabinet Secretary and the Senior Secretary/Secretary of the respective Ministry/Division. For the other offices, APA is signed between the head of the subordinate office and higher offices. The objective of component 6 of the PFM Action Plan is to improve the APAs of MDAs so that performance can be measured and evaluated properly.

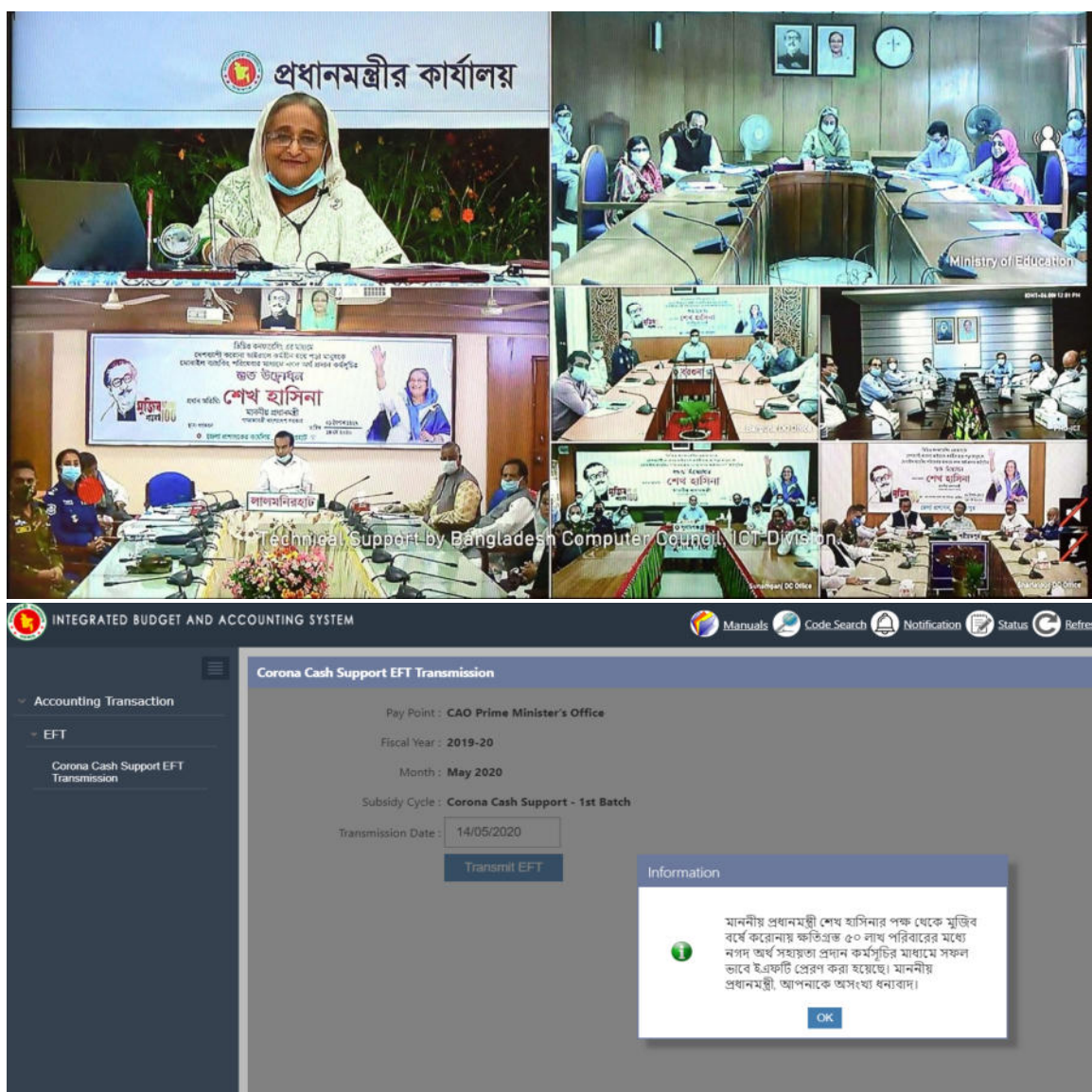
- 41. Outcomes:** The major outcome of Component 6 would be to improve performance management system through enhancing the capacity of the MDAs as well as the CRU of the Cabinet Division.
- 42. Outputs:** There are four outputs of the component 6; these are
- Institutionalized high quality system for producing APAs with meaningful indicators and targets that are aligned to national priorities
 - A comprehensive monitoring system and evaluation framework have been developed
 - MDAs are incentivized according to respective performance
 - APA process offers greater openness and transparency of government performance management
- 43. Challenges and mitigations:** One of the major challenges of component 6 is sourcing appropriate fund for implementing the mentioned activities. The capacity of the CRU of the Cabinet division also needs to be enhanced. One of the major way forward would be to address CRU capacity issues at the earliest.
- 44. Projects/schemes contributing to this component:** At present, there is no specific project on APA at the Cabinet Division. However, a project titled '*Platforms for Dialogue (P4D)*' under the CRU of the Cabinet Division covers some areas. As the project is at its final stage, there is limited scope for this project to contribute achieving component 6 in future.
- 45. Next steps:**
- Communicate with Finance Division on appropriate funding for the implementation of component 6; and
 - Prepare a plan for improving the capacity of the CRU of the Cabinet Division.

C-7 iBAS++/BACS Implementation

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

- 46. Objective:** For effective budget preparation, budget execution and accounting, a centralized and internet-based GFMIS (locally called iBAS++) has developed. The new 56-digit Budget & Accounting Classification System (BACS), conforming to international standard, was developed. Despite the rollout of iBAS++, several manual processes still exist in the accounts offices and there are manual registers and records. In this respect, Component 7 addresses the extension of iBAS++ development and implementation team develops new features of the system and rollout to the DDOs, and organizations outside the central government. This will contribute to improving the timeliness of compilation of government-wide consolidated financial reports.
- 47. Outcomes:** Out of 20 lac transactions per month of iBAS++ (excluding pension payments by authorized banks), 6.5 lac transactions are managed through EFT (mainly staff salaries and pension). Also, 16 lac transactions of the social safety net are being processed through EFT and thereby, ensuring the timeliness of payments and reducing the risk of funds diversions in otherwise long funds flow processes.
- 48. Outputs:**
- The new 56-digit Budget & Accounting Classification System (BACS), conforming to international standard, was developed and used to prepare the budget for FY 2018-19 and FY 2019-2020;

- IT Security gap assessment has been completed and the road map to strengthen the IT security system has also been finalized. 80 per cent of policies and procedures have been prepared and iBAS++ software improvement related to security enhancements are being made (70% completed).
- iBAS++ has been implemented in all line ministries and directorates for budget preparation and management, all of 541 accounts offices (CAOs, DCAs, DAOs, UAOs) throughout the country under the Controller General of Accounts, all five offices of Senior Finance Controller;
- iBAS++ Budget Execution module has functionalities for automating fund release, budget distribution and re-appropriation and these functionalities have been implemented in all ministries/divisions/departments/directorates. Fund release and re-appropriation automation is now being rolled out to autonomous bodies. National Housing Authority, Bangladesh Employees Welfare Board, Rural Electrification Board, Bangladesh Public Administration Training Center, Rural Development Academy, Bangladesh Economic Zone Authority and Power Development Board are now using iBAS++ for fund release, re-appropriation and payment processing through EFT and expenditure recording.
- More than 580 thousand employees and pensioners and 1.6 million beneficiaries of social safety net programs are being paid through Electronic Fund Transfer (EFT). Moreover, 3.5 million corona affected people received cash incentive from iBAS++ through G2P to their mobile bank accounts. Currently only employees, pensioners and social safety-net beneficiaries are receiving EFT, vendors are yet to be covered.
- Improvement areas in payroll automation have been identified and are being implemented.
- Special modules of iBAS++ developed and implemented in all offices of four self-accounting entities (SAEs) namely Roads and Highway Department (RHD), Public Works Department (PWD), Public Health Engineering Department (PHED) and Forest Department;
- iBAS++ roll out in four Bangladesh Missions located in UAE (Abu Dhabi and Dubai), India (New Delhi), and Singapore have been completed;
- iBAS++ module has been developed for autonomous bodies and rolled out to National Housing Authority (NHA) and Rural Electrification Board (REB);
- Funds release and re-appropriation procedures for the autonomous body have been automated;
- A partial DDO module covering staff bill submission has been developed and is being rolled out. The module has been implemented in 250 DDOs. As a preparatory step for DDO module roll-out, iBAS++ user login IDs were created for more than 10,000 DDOs.
- Interfaces between iBAS++ and other GOB systems including Social Protection Budget Management Unit System, Bangladesh Bank, and Sonali Bank, MoPA HRM System, NBR TIN database and e-Passport system have been developed;



[Honorable Prime Minister inaugurated the distribution of cash transfer to 5.0 million Covid-19 affected families through EFT, May, 2020]

- Server hosting and connectivity issues have been resolved for iBAS++ operations through hosting of the servers at National Data Center;
- Automated Challan for the collection of GOB fees piloted in Sonali Bank, Kakrail, Dhaka branch;
- 32 best performers (selected from the 250 trained master trainers) have trained 2,534 focal point officers in two phases;
- Additionally, training sessions on BACS & iBAS++ preparation module has been completed for 77 missions under the Ministry of Foreign Affairs.

49. Challenges and mitigations: The overall security environment of the iBAS++ application was assessed against international standards and good practices and several improvements have agreed. The work is underway to make those improvements. The rollout of the DDO module is also a challenge in terms of providing training and technical support to more than 30,000 officers (implying more than a hundred thousand users). Online training, video tutorial, automated support system utilizing artificial intelligence are in active consideration.

50. Projects/schemes contributing to this component:

a. Scheme on “Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++”: The Non-ADP Scheme on “Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++” was approved in October 2019 with total funding of BDT 25,521 Lac (US\$ 30.5 million) and has a closing date of 30 June 2023. The program is implementing by the Finance Division under the WB co-financed SPFMS.

b. SPEMP BETF: Sub-tasks-Budget and Accounting Classification System (BACS) and Integrated Budget and Accounting System (iBAS++) including Change Management: The objective of the IFMIS (US\$840 thousand, 2018-2020)work stream is to support the Government promote efficient use of public resources for service delivery through enhanced information system, standardized budget business process and improved fiscal rules. The program will provide technical support to implement and roll out the ongoing iBAS++ and the BACS. The financial reporting theme is given below:

- Update and finalize Accounting Policy and Procedures Manual by engaging an international expert;
- Review, design, and develop existing and new budget and accounting reports presentation format and contents. Development of user-friendly budget execution reports that can also be generated at DDO-level. Templates for publication of key Public Finance Datasets will be agreed and developed for periodic upload in government websites;
- Build capacity through South-South knowledge exchange – capacity building through study tours;
- Support the mid-term review and completion review of the iBAS++ project implementation;
- Review, strengthen and consolidate Treasury Single Account by engaging an international treasury expert.



[Honorable Minister of Finance & Minister of Post and Telecommunication & Senior Secretary, Finance Division in the inaugural ceremony of automation of postal-saving bank, March, 2020]

- c. Public Expenditure Management Strengthening Program (PEMSP):** A GOB financed PEMSP has been contributing to the development and implementation of iBAS++. PEMSP started in 2014 with a budget of BDT 6,983 Lac to complete the unfinished tasks of the World Bank-financed DMTBF project and will continue until June 2020. Through PEMSP, iBAS++ core modules were developed and rolled out, BACS implemented, SAE module developed and implemented in eight SAEs and a partial DDO module developed. This program has also contributed to the development of comprehensive employee and pensioner databases. iBAS++ core modules (Budget Preparation, Budget Execution, Accounting and General Ledger) were developed and rolled out to 541 accounts offices throughout the country. It also developed specialized modules for SAE and implemented in approximately one thousand offices. Special facilities were added to submit bills online for gazetted officers, and 3rd and 4th class employees through DDOs.

51. Next Steps:

- A Functionality Gap Analysis will be conducted and iBAS++ improvement plan will be prepared to improve system functionality and processes.
- The iBAS++ program team is mindful of the challenge of employee frequent transfer and recognizes that continuous BACS training should be pursued as a mitigation strategy.
- Completion of the stock-take of special accounts and Extra Budgetary Funds (EBFs) (including an assessment of the number and amounts held in these accounts and the rationale why these are needed to be kept outside the TSA).
- Development of the interface between iBAS++ and NBR for Automated Challan Management.
- Prepare requirement specification for the module for submission of online supply, service and procurement bills and budget requests by DDO and develop a web enabled DDO module for online bill submission.
- Assess a sample group of users if they can generate budget execution reports and use it for management decision and why the use is low.

C-8 Pension Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Controller General of Accounts, FD	26, 27, 28	5	

- 52. Objective:** Pension processing is cumbersome for both the Government of Bangladesh (GOB) and the pensioners. There is urgent need to modernize the system through (i) establishment of a dedicated pension office (ii) the use of electronic funds transfer (EFT) and (iii) strengthened accounting and monitoring systems by linking with (iBAS++). This component seeks to streamline pension processing and payment system by undertaking immediate priority and interdependent actions which are necessary for improved service delivery concerning civil servant pension. The civil servants will become the direct beneficiary of these reform initiatives.

53. Outcomes:

- With the establishment of the dedicated pension management office, the Chief Accounts and Finance Officer, Pension and Fund Management (CAFO-P&FM) is working on pension fixation for 758,363 pensioners and 269,000 pensioners have brought under EFT coverage. This way these pensioners need not be present physically at the accounts offices or the designated Sonali Bank branches regularly to request their pension. Instead, they could withdraw the pension from their own bank-accounts/ATMs at their convenience;
- Since September 1, 2019, all the new pensioners categorized have been linked to the employee/payroll database and their monthly pension and allowances are paid through EFT from the first month

- All categories Pensioners' are channeling to EFT coverage under direct control and supervision of CAFO P&FM
- A web-based grievance and redressed system and a help desk in CAO-Pension and Fund Management (CAO-P&FM) are in place as a part of streamlining pension processing.
- To identify the "Pension Backlog" system based reports have been generated from iBAS++. And its verification is under process.

54. Outputs:

- A centrally unique electronic pension payment order (ePPO) has been established and pensioners have access to ePPO using their national identification (NID) and ePPO number;
- The CAO-P&FM has started processing pension through iBAS++, categorizing pensioners into three groups (i) new pensioners, (ii) existing pensioners (Family & Self) and (iii) reinstated pensioners (With Reinstated Family); For all categories pensioners, work is ongoing to transfer pension data to the CAO-P&FM from all CAOs, DCAs, DAOs and UAOs to ensure cross verification with new pay fixation and payment through EFT. From March 2020 all DCAOs (7) DAFOs (57) and all UAOs brought under EFT coverage for the payment of pensioner's monthly pension and other allowances.
- To expedite the EFT coverage, CGA (Controller General of Accounts) has issued an instruction with directives fixing the time frame to the pension payee banks like Sonali Bank and other Nationalized Banks not to make any "Pension Payment" (in Dhaka city will not pay after September 2020 and outside Dhaka, will not pay after December 2020).
- Finance Division issued a circular for the simplification of pension service. The circular intended to guide the Ministries Departments and Agencies of the implementation of various pension-related activities and encourage compliance with the simplification process. It notifies for the placement of a designated official in every MDA with primary responsibility for handling pension cases and the development of a mechanism to enter pensioners service data in iBAS++. The circular with sufficient details is a useful guideline for pensioners on various pension aspects such as pension payments via EFT, service credentials, leave encashment, audit observation, family pension, and other pre-conditions for pension payment.
- A fully fledged office with necessary -equipped has been inaugurated in March 2020
- Recruitment of 23 consultants has been completed. With the joining of all the consultants since February, the office is functioning with full sewing.



[Inauguration of Pension Management Scheme Office, CGA Building, March, 2020]

55. Challenges and mitigations: The COVID-19 pandemic gave rise to significant delays and postponement of many of the planned activities for the March-June quarter. There had a frequent turnover of CAO who leads the Pension and Fund Management office and processes getting delayed. Given the high turnover in the position of CAO-P&FM since the establishment of the office and the leadership role required for such multi-faceted function, there should be continuity of the key position and the person should stay for at least two years. The CAO-P&FM is a grade 4 position and that enables frequent transfer. During a discussion with CGA, it suggests that the position should upgrade to ensure extended continuity. The physical presence of pensioner requires once a year for live verification. It is a bottleneck especially when the pensioner becomes not available to present at the accounts offices due to illness, living far away/abroad or other reasons. To mitigate the challenge of the physical presence of the pensioner, live verification needs to use thumb impression devices. The electronic device will ensure less transport and a paperless job which eventually reduces carbon footprint and energy consumption.

56. Projects/schemes contributing to this component:

- a. *Scheme on “Improving Pension Management System and Quality and Timeliness of Financial Reporting”:* The non-ADP scheme on “Improving Pension Management System and Quality and Timeliness of Financial Reporting” was approved in October 2019 with total funding of BDT10,164 lac (US\$12.1 million) and has a closing date of 30 June 2023. The program is implemented by the CGA of Finance Division under the WB co-financed SPFMS.
- b. *SPEMP BETF support on Pension Management:* SPEMP BETF has been supporting for the implementation of activity 26 of PFM Action Plan, “Create a well-functioning central pension Cell and resolve the backlog of pension cases”.

57. Next steps:

- Determining the iBAS++ system requirements to set up a subsidiary ledger for GPF payments, linked to the budget execution modules, and enable a centralized processing of GP Funds transactions and recording of balances.
- Establishing the number of delayed pension cases by the agency and get it verified by the verification agency. The initial discussion suggests that it is easy to establish a baseline by comparing the employee and pensioners databases and looking for employees that despite reaching retirement age in last four years do not appear in the pensioners’ database.
- Expediting the EFT roll-out and cover all pensioners.
- Consultation workshop will be organized to disseminate Pension simplification procedure among GOB officials

C-9 State-owned Enterprises’ Governance

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

58. Objective: The SOEs in Bangladesh spread across vital sectors of the economy often termed “commanding heights” like power, gas, water, industry, transport and communication, shipping, construction and real estate etc. hold a very crucial and dynamic position in the economy of Bangladesh. Currently, financial and governance-related data on SOE is fragmented and performance is not monitored from the perspective of state ownership effectively. Fiscal risks originated from SOE, aggregated data on SOE debt and contingent liabilities do not officially consolidate and publish. As a part of key reform initiatives on SOE transparency and accountability, SOE monitoring cell of FD is undertaking change in procedure to report individual and aggregated financial and corporate governance information for independent performance evaluation, reporting debt, fiscal transfer and subsidies, debt and contingent liabilities of SOEs. A paradigm-shift in SOEs’ governance is expected to take place with the successful implementation of the on-going reform program.

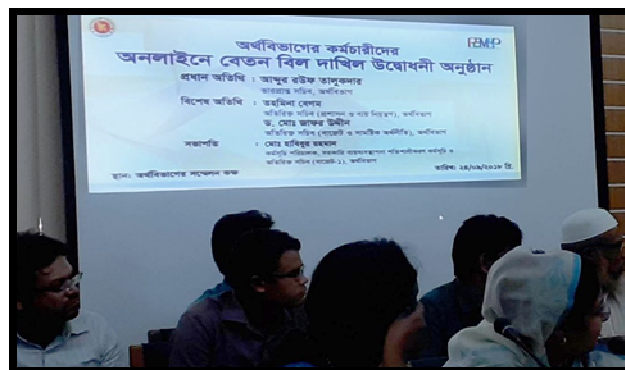
59. Outputs:

- The indicators and sub indicators for evaluating existing performance for the SOEs have been identified and the existing performance system (Annual Performance Agreement and SOEs Incentive system) has been reviewed;
- TOR of SOEs' Independent Performance Evaluation Committee has been finalized;
- Draft SOEs' Independent Performance Evaluation Guidelines has been modified in the areas of definition, classification, selection parameter, methodology, indicators, sub-indicators and formation of IPEC, incentives coverage etc.;
- SOEs' Independent Performance Evaluation Guidelines consist of a composition of Independent Performance Evaluation Committee, the roles, responsibilities, methodology and procedures, indicators, scoring criteria, targets, incentive coverage, the composition of the performance evaluation team and the generic structure of performance criteria etc.
- A delegation from the SOE MC participated in the 12th Meeting of the OECD Asia Network on Corporate Governance of SOEs in the Philippines in September 2019. Bangladesh delegate participated in a peer-to-peer knowledge exchange meeting to gain insights into the performance evaluation process of Government-Owned or Controlled Corporations in the Philippines.
- P2P knowledge exchange program between KIPF and Monitoring cell on performance evaluation process of SOEs was held in October, 2018.
- A background study on the potential fiscal risk and contingent liabilities has been conducted. The draft Procedure to Regulate Debts and Contingent Liabilities of SOEs and ABs has been reviewed and updated;
- The draft of the template designed to collect data on debts and contingent liabilities of SOEs and ABs has been reviewed and updated. The debt and contingent liability statements will be generated based on the data collected through the template;
- Draft list of SOEs/ABs has been reviewed and updated;
- Timely publication of Audit reports by SOEs is being linked to proposed incentive structure under Independent Performance Evaluation Guidelines;
- As a part of the process to update the existing SOE Reporting Template a workshop was held in July, 2019 to improve the understanding of the officials of the SOE MC about the Indicators and targets included in the SOE reporting template;
- The incentive system that rewards SOEs for improving their transparency and quality of public disclosure has been included in the draft IPEG.

60. Challenges and mitigations: Due to the diversity of SOE activities and nature of operation, many SOEs may not have the capacity to provide the information on the reporting template, which might be a challenge. So the capacity building of SOEs' officials would be undertaken to get the relevant information just-in-time. The officials of the SOE MC require capacity building particularly in the areas of Financial Accounting and Financial Management. The World Bank team will also continue to provide technical support to identify appropriate capacity building opportunities for the SOE MC Officials. Due to Covid-19 situation, online/virtual capacity building programs might be arranged. As there is no web-based system, collecting financial and non-financial data of SOEs and reporting thereon is a challenge. Work with iBAS++ team to develop the web-based tool would be able to mitigate this challenge. Establishing the new Performance Evaluation System in the SOEs requires strong support from the stakeholders and strengthening the technical expertise of the officials of the SOE MC. Due to Covid-19 situation, SOE MC will organize virtual workshop for consultations with the stakeholders to finalize the Performance Evaluation Guideline and the Procedure to Regulate Debt and Contingent Liabilities of SOEs.

61. Projects/schemes contributing to this component:

- a. **Scheme on “Strengthening of State-owned Enterprises’ Governance”:** The non-ADP scheme on “Strengthening of State-owned Enterprises’ Governance” has approved for an amount of BDT 13,356 Lac (US\$ 15.9 million) in December 2019 and has a closing date of 30 June 2023. The scheme is implementing by the SOE MC of Finance Division under the WB co-financed SPFMS. Currently, 13 consultants (six senior consultants, two consultants and five junior consultants) are working under the scheme. An amount of BDT 64.3Lac was spent in FY2019-20 under the scheme.
- b. **SPEMP BETF: Subtasks-SOE Governance:** The objective of this work stream USD 700 thousand (2018-2020) is to support the government to strengthen corporate governance of SOEs. There is a significant need for strengthening GOB oversight, performance management and financial risk monitoring mechanisms for SOEs. This SOEs area of the work stream includes 3 themes:
- **Ownership model and institutional framework.** A diagnostic study is analyzing the ownership, legal and regulatory framework and corporate governance of the SOE sector through various dimensions. Strategic advice for designing of SOE institutional model including audit committee arrangement, legal and regulatory frameworks.
 - **Performance and financial management of SOE.** Technical assistance to improve financial and non-financial performance monitoring of SOEs. Develop a new harmonized financial reporting framework and formats for SOEs.
 - **Capacity building.** International peer-to-peer exchange of experience with institutions with similar mandates. Intensive training programs to increase capacity of SOE oversight staff.



[PFM Reforms journey: Senior Secretary, Finance Division in the inaugural session of online pay bill submission of employees]

62. Next steps: SOE MC will finalize SOEs' Independent Performance Evaluation Guidelines and Procedures to Regulate Debt and Contingent Liabilities (including the SOE reporting template on debt and contingent liabilities). Reviewing the existing templates for SOEs' financial and corporate governance information/reporting framework, a harmonized SOE reporting framework will be developing, which contains the key financial and non-financial information. SOE MC will work with IBAS++ team to develop the web-based tool for data collection and need-based report generation from the system. Virtual workshops/seminars will be arranged with relevant stakeholders for finalization of SOEs' Independent Performance Evaluation Guidelines and Procedures to Regulate Debt and Contingent liabilities. SOE MC will issue D.O letter and conduct virtual meetings with LMs and SOEs for timely completion of financial statements according to Accounting Standard and publication of audited financial statements in the website of Finance Division. Advocacy is needed to those SOEs which are publishing their audited financial statements regularly. The existing SOE laws, rules and regulations will be reviewed to identify how to improve the current SOE legal Framework. The existing functions and activities of the SOE Monitoring Cell will be reviewed to focus on SOE performance monitoring and management along with approval of SOE budgets. Capacity building training programs/workshop will be arranged for the SOE MC Officials.

C-10 Financial Reporting

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
CGA & Expenditure Management Wing, FD	34, 35, 36	8, 9	

63. Objective: Accounting and Reporting allow the government to keep records of the funds being used by the different entities and to have financial information for supporting budget implementation decision making. In the latest PEFA assessment, Bangladesh received a score of D+ (on a scale of A to D, where A is highest) for PI-29, annual financial reports. The reasons behind such low scores are that reports do not allow for revenue comparisons with the budget, they are based on a combination of national and international standards, and they are submitted for external audit more than 2 years after fiscal year-end. Hence, Component 10 in the PFM action plan focuses on improving the quality and timeliness of Government-wide in-year and year-end reporting and instituting a modern internal audit function.

64. Outputs: New templates for the Finance and Appropriation accounts in compliance with IPSAS has been drafted and submitted for the approval of Comptroller and Auditor General. Initiatives are being taken to generate accounts in using the new formats. To develop Appropriation Accounts in the new format, ministry level general/control ledgers are being designed and prepared. For this exercise Ministry of Women and Children Affairs (MoW&CA) has been chosen as the case study. After the ministry-level ledgers are prepared, a ministry-level trial balance will be prepared and then the Appropriation Account of MoW&CA will be generated. Also, as part of the Finance Accounts preparation process, the GoB Trial Balance is being prepared. The last audited Finance Accounts is for FY 2014-15; therefore, recalculating balances from FY 2015-16 to FY 2019-2018 has been done. Once the Trial Balance becomes complete, the Finance Accounts will be prepared.

65. Challenges and mitigations: SAEs continue to play a significant role of Bangladesh's public sector but have substantial challenges in financial reporting. To improve the quality and timeliness of Government-wide in-year and year-end reporting, central consolidation with SAEs and extra-budgetary funds is a challenge. Developing specialized modules and interfacing such entities' systems with iBAS++ requires time, careful planning, and regular engagement. Continuous progress in iBAS++ and rigorous capacity building activities will provide the foundation for better reporting under this component. Scheme on Internal audit and audit follow up has been prepared, however the approval is still in process. Sensitization of the selected MDAs about the formation of the respective internal audit units still remains as a challenge. Coordination and consultation have been carried on fast-tracking the approval of the scheme on Internal Audit and Audit

follow up. Inter-ministerial meeting would be helpful to sensitize the MDAs' for introducing an Internal Audit Unit at their respective MDAs'.

The CGA is facing challenges and support is being provided to produce a balanced Trial Balance for FY2017/18 as opening figures for preparation of the financial statements for FY2018/19. The pronouncement is reliant on proper testing of the new format for FY2018/19 using the new Budget and Accounts Classification System (BACS)

The CGA has organized a team to investigate the differences arising from specific Pay Point.

66. Projects/schemes contributing to this component:

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

67. Next steps: CGA to coordinate with the OCAG and their taskforce established last year for expediting the timeliness of the audited financial statements of the government. Expenditure Management Wing to finalize and get the necessary approval of the Scheme on Internal Audit and Audit Follow up. Finalization and approval of Model Internal Audit Charter and Risk-Based Internal Audit Manual will also be initiated by the PIT. Meeting with all the selected MDAs sensitizing them on the formation of Internal Audit Units will be arranged shortly.

C-11 Strengthen External Scrutiny and Oversight

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

68. Objective: As an important aspect of PFM cycle to make the budget-holders accountable in the use of public funds and strengthen citizen engagement the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and public spending and to ascertain whether expenditures have yielded value for money in government offices, public bodies and statutory organizations. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) is the head the Supreme Audit Institution. CAG has the mandate to determine the scope and extent of the audit of all government accounts, public enterprises, statutory public authorities and local bodies as well as financial statements. For smooth operation of statutory auditing, and to improve the timeliness of the audit report component 11 focuses on strengthening the audit capacity of the office of the CAG to carryout risk-based audits by adopting international standards and best practices align with county perspective by using the benefit of information technology.

69. Outcomes:

- SAI PMF self-assessment team of OCAG submitted final draft SAI PMF self-assessment Report to IDI (INTOSAI Development Initiatives) for Independent review and finalization.
- A consultant has engaged to update existing legal framework such as Government Auditing Standards, Audit Code, Code of Ethics, Audit Manuals, Audit guidelines and practice notes. Consultant already submitted drafts on Government Auditing Standards, Audit Code, Code of Ethics for the comments and feedback of OCAG to finalize and working on to prepare Audit manuals based on ISSAI and best practices. A core team of 20 mid-level officials are working closely with the consultant to provide opinion on the submitted drafts as a capacity development initiative of OCAG.

- OCAG is planning to use Interactive Data Extraction and Analytics (iDEA) software for data analysis for risk assessment in the upcoming audit plan. To do so a ToR has been finalized to IDEA. A firm has been hired to train selected OCAG officials on the use of iDEA software. This core team will disseminate the training to other auditors to use iDEA software for data analysis. An audit will be conducted on the health sector payroll database and procurement of machinery and equipment of the Ministry of Health and Family Welfare by the IDEA trained auditors. The OCAG has, meanwhile, bought a license of 10 unit of the software from its own budget.

70. Outputs:

- Considering the limited functionalities and usage of existing Audit Monitoring Management System (AMMS), a gap analysis was done by Ernest & Young and the report has been finalized with the recommendations of OCAG. The OCAG has opted for the development of a new AMMS as AMMS 2.0 to leverage new technology and modern auditing practices. Based on this decision a TOR has been prepared to hire a consultant for the preparation of functional and technical requirements of AMMS 2.0;
- Professional certification courses for auditors, in the areas of CIA, CIPFA and CISA, are ongoing, So far six candidates has passed nine subjects across various levels. Two candidates have passed Part 1 of the CIA another 18 participants already registered for part 1 exam and will sit for the exam soon. 10 candidates for CISA are planning to sit for the exam in Nov and December 2020.
- OCAG from its own arrangement has already developed an Audit Observations Archiving Management software to archive all the audit observation and prepare management report and follow up actions from 1971-72 to till date;



[PFM Reforms journey: Cover page of PFM PFM Action Plan & 1st PFM Action Plan Progress Report]

71. Challenges and mitigations: The main challenge faced during this period is the recent outbreak of COVID-19. This pandemic created an obstacle to the normal phase of reform activities. The consultant had to work from home due to international travel restrictions. But OCAG and all other offices are using Microsoft Team's virtual platform to conduct the meeting and online training in this COVID pandemic situation. The selected official for professional courses (i.e. CIPFA, CIA, and CISA) has to work full time in the office simultaneously which is the main challenge for the success in professional courses. To provide sufficient time and focus to study OCAG has been requested to offer flexibility in work. OCAG will prepare a plan, following completion of the accreditation of the auditors to introduce the CIA, CIPFA, CISA training courses at FIMA. Another challenge is the delay in setting up the computer systems in Financial Management Academy (FIMA) that would fulfill the goal of the institutional capacity building. For the successful implementation of the activities under this component, OCAG is currently looking for additional funding which will be utilized for the procurement of IT systems/equipment, workshop/training and regular operational matters. While capacity building and technical assistance supports are available from the DP managed programs (SPEMP & EU TA), OCAG does have other equipment and logistics needs.

72. Projects/schemes contributing to this component:

a. SPEMP BEFT- Sub-tasks- Fiscal Accountability & Transparency: The objective of the Accountability & Transparency work stream USD 600 thousand (2018-2020) is to promote fiscal accountability through strengthening external scrutiny, legislative oversight and transparency of the budget. The sub-tasks have the following major activities:

- Provide support for the higher level qualification of the auditors who have previously completed different levels of CIPFA courses under SPEMP-B and other professional courses of auditors such as Certified Internal Auditor (CIA), CFE, CGAP, IPSAS and CISA
- Roll out and mainstreaming of ISSAI compliant audit into regular audit activities and implement to all the audit directorates enhance fiscal transparency.
- Assess and identify the causes for delay in the preparation and approval of financial statements and analyze and support for preparation of a strategy paper to improve the timeliness of audited annual financial statement
- Bring all the institutions of accountability (PAC, CAG, Anticorruption Bodies, Media) in one platform by organizing an international conference to raise awareness as to different tools and approaches for achieving financial accountability and generate ideas for how accountability stakeholders can collaborate and collectively promote and ensure financial accountability and transparency of government;

b. EU-funded Technical Assistance “Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh” (EUR 10m, 36 months): After Financing Agreement was signed in June 2019 the firm and consultant appointed and the implementation of the program will start from September 2020, the period of implementation is 24 months (first phase). The overall objective of this program has one activity related to support the Office of the Comptroller and Auditor General (OCAG) to carry out its modernization program. With regards to component with OCAG, main activities will focus on (i) audit planning and methodology, (ii) professional development and capacity building (particularly through FIMA). A Team of four long-term embedded Key Experts (KEs) – Program Coordinator/Team Leader and one KE assigned to each institution – will work together with the involved government agencies on the implementation of activities. The KE3: Professional Auditor (Auditing and Planning) is assigned to the TA component with OCAG. Now, KE-3 consultants are working with PITs to prepare an Inception Report to redesign the above-mentioned activities in line with PFM Action Plan 2018-2023.

- 73. Next steps:** Prepare the functional and technical requirements of AMMS 2.0 and manage to fund for system development of AMMS 2.0; Finalizing the new Finance Accounts and Appropriation Account templates and implementing the usage of these templates; Strong monitoring via periodic meetings with the OCAG is required whereby a dedicated team will co-ordinate with the program facilitators for the success of the training programs (CIPFA, CISA, CIA); Focus on setting up of the computer system to conduct CIPFA, CIA and CISA for faster institutional capacity development of FIMA; Proper implementation of upcoming EU funded project; Formal proposal to be submitted to the Finance Division for additional funding for infrastructural development of OCAG.

C-12 Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure

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

- 74. Objective:** The Public Accounts Committee of the Parliament conducts proceedings on the audit reports and issues directives to uphold accountability in cases of misuse of public funds/authority and to recover such losses. The PAC has improved lately but still needs to improve the timeliness and effectiveness of its responses and corrective actions. This component focuses on supporting PAC for timely scrutiny and strengthening the MIS to improve its use to support Parliamentary Committees.



[PFM Reforms journey: 1st Tryout to Gazipur district and Kapasia Upazilla]

75. Outcomes: The PAC has improved the timeliness (at least twice in every month) of the review of Audit reports and scheduling meeting to discuss the findings. Currently, the process of hearing on audit observations happen twice a month and recommendations or minutes are shared just after the confirmation at the next meeting which seems relaxed, however, this process needs to be faster.

76. Challenges and mitigations: Receiving audit reports from CAG regularly and in on time is a big challenge. Parliament Secretariat needs to coordinate with OCAG and keep an active liaison for receiving audit reports regularly and in a timely manner so that PAC meetings are done more frequently. Current MIS system needs to be strengthened for the greater use of scrutiny of the reports. While capacity building and technical assistance support are available from the DP managed programs (EU TA), PAC does have other equipment and logistics needs and PAC needs financial support in this respect. A formal proposal for the financial support needs to be prepared and shared with the Finance Division. EU supported program will contribute to the capacity building activities. Increased number of officials with the expected skill set and enhancing the capacity of the exiting officials of PAC are also needed.

77. Projects/schemes contributing to this component:

EU-funded Technical Assistance “Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh” (EUR 10m, 36 months): The Financing Agreement was signed in June 2019 and the implementation of the program will start from September 2020 for 24 months according to the statement of EU Delegation to Bangladesh (EUD). The objective of this program includes supporting the three Parliamentary Financial Oversight Committees to fulfill their respective mandates. EU informed the Bangladesh Parliament Secretariat (BPS) that the EU Delegation launched an international restricted tender procedure that has reached its final stage. In response to the proposal of EUD, a virtual meeting was held on 14 July 2020 between the relevant officials of BPS and members of EUD on the said program. After a threadbare discussion, some decisions have been taken. One of them is that a meeting with the team of experts will be organized immediately after the start of implementation of the contract with the Firm named DT Global IDEV Europe. With regards to the component with the National Parliament, main activities will focus on (i) legislative framework, (ii) professional development and capacity building, (iii) information technology, (iv) Public Interest Related Information Disclosure Act 2010 and other relevant Legislation.

78. Next steps: A proposal for financial support for full functioning MIS system is to be prepared and submitted to the Finance Division. Coordination meeting with related organizations needs to be scheduled to discuss the related and overlapping issues to be dissolved and progress forward.

C-13 Procurement

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

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

80. Outcomes:

The outcomes of this component includes of the followings:

- Single e-GP portal: e-GP system consists of a comprehensive set of interlinked modules, such as Centralized Registration, Workflow Management System, e-Tendering, e-Contract Management System (e-CMS), e-Payments, Procurement Management Information System (PROMIS).
- Successes of the e-GP system: In Bangladesh, over 70 percent of the entire public procurement is undertaken in e-GP system. Average procurement time (invitation to contract to sign) decreased to 58 days against the target of 70 days (FY19/20) days in case of Open Tendering Method (OTM). Inviting bids through e-GP, in the newly selected 28 selected public sector organizations (SPSOs) rose to 62% against the 2020 target of 30%. This improved procurement system has saved about US\$1.3 billion of GOB expenditure since 2011. Moreover, this system has been contributing by reducing procurement expenditure of US\$150 million each year;
- Professionalizing Procurement and Citizen Engagement: The CPTU has progressed significantly in the component of professionalizing procurement and citizen's engagement. Good progress has been observed during the pandemic in the development and finalization of the training materials by the ITC-ILO. The activities for development of the 4-tier based the procurement competency framework and disposal policy have also progressed. The procurement cells/units with 3010 officials' operationalized in all 32 SPSOs aiming to improve procurement management capacity of the 32 SPSOs and capacity of the bidding community. BRAC Institute of Governance and Development (BIGD) has been doing site-specific citizen monitoring in 48 sub-districts covering 8 divisions under the Citizen's Engagement contract. As part of the behavioral change communication, BCCP is supporting functionalizing of the Government Tenderer's Forum (BGTF) with a sustainability model to keep it operational even after the project completion. Government Tenderer's Forum (GTF) has been formed in all districts. With the support of Dnet, CPTU has recently launched a citizen portal (<https://citizen.cptu.gov.bd/>) to disseminate procurement and contract management data following the Open Contracting Data Standard (OCDS). This portal is connected with the e-GP system.

81. Output: The outcomes, mentioned above, have been associated with the measurable outputs.

The progress is behind schedule in the restructuring CPTU and enactment of BPPA. After the Government's concurrence in principle about the formation of the Authority, followed by subsequent several rounds of consultations including the inter-ministerial meeting, the draft new law for the proposed Authority is being finalized for submission to the Cabinet. As part of the process, the draft Act was discussed at the Secretaries' Committee during February 2020.

This component aims to enhance the scope of e-GP for all public-sector organizations across the country, with specific focus on the 28 newly selected public-sector organizations (NSPSOs), covering about 3,000 procuring entities, followed by 4 previously selected PSOs (PSPSOs). Other key activities include overall enhancement of the e-GP system with more advanced features, like, robust contract management process including payments, geo-tagging, international bidding, and business modeling and national tenderers' database.

The number of training, three weeks, short-term and e-GP training has severely obstructed by the COVID-19 corona virus. Even though the first half of the year was significantly good with several residential and non-residential training, all physical training was suspended since March 2020. ITC-ILO prepared a revised plan to continue the capacity development program during the pandemic and post- pandemic period. The activities for the development of the 4-tier based procurement competency framework and disposal policy have also progressed.

For citizen's engagement program, work at the filed level has slowed down due to the pandemic. Site-specific citizen monitoring is taking place for 97 contracts against the target of 240 contracts. As agreed that BIGD started consultation

with LGED and other organizations to collect the remaining list of contracts within the deadline of September 30, 2020. The BIGD has started providing a monthly status report on the citizen monitoring activities to CPTU.

Considering the pandemic, the behavioral change communication contract of BCCP, all face-to-face communications activities have been converted to virtual modality. An on-line contractors' database with certified qualifications and experience of the firms, especially for the civil construction works has been developed.

The financial management performance of the parent CPTU's DIMAPP project was satisfactory. Interim Unaudited Financial Reports (IUFR) were submitted on time and found to be satisfactory by the World Bank. The finance department is now looking adequately staffed with two Financial Management Consultants, one of whom is a professional accountant (FCMA). There was no pending audit or financial reports under the project.

82. Challenges and mitigations: Limited in-house technical specialist skills to analyze deal and provide with complex and sensitive procurement issues which are now mostly dependent on consultant's support. Inadequate staffing with skilled IT professionals is required to follow technology architecture & processes for ensuring smooth operations and cyber security of the e-GP system. Long term hierarchic structure for decision making negatively impacting upon resolving issues related to the technology investment, resource allocations, hiring people, developing standard technical procedures and guidelines for managing the e-GP platform efficiently & effectively. CPTU is currently working to restructure, by extending its best efforts, the existing system to ensure greater transparency and efficiency. It was delayed further for the COVID-19 pandemic but efforts are underway to expedite the transformation the CPTU into an Authority. So it can be said that the delay in making a decision is one of the key challenges and transforming the current state of the organization (unit of a division) into Bangladesh Public Procurement Authority (BPPA) would make the process faster.

83. Projects/schemes contributing to this component:

Digitizing Implementation Monitoring and Public Procurement Project: GOB has been implementing Digitizing Implementation Monitoring and Public Procurement Project of US\$60 million (GOB \$5 million and PA \$55 million) since 2017 and has an expected closing date of 30 June 2022. Aim of this project is to improve public procurement performance and enhance capacity for implementation monitoring of development programs/projects. The project has four components that support:

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

84. Next steps: The enactment of Bangladesh Public Procurement Authority (BPPA) Act is in process and will be finalized soon. Some major contracts for e-GP enhancement, Operation and Management (O&M) will be concluded with the successful applicants and contract will be signed. Standard Tender Documents (STDs) will be translated to Bangla. More focus will be given bringing International Tendering and Service procurement under the purview of e-GP. As recommended in the Bangladesh Public Procurement Assessment (MAPS) Report, June 2020, the draft amendment will include new features to further enhance/modernize Bangladesh public procurement system and address certain procedures that are not in line with good public procurement practices. In response to the request of Government of Bangladesh (channeled through CPTU/IMED and ERD), the World Bank has already committed to increase the credit by \$40 million as additional funding (AF) to accommodate the additional activities of the project. Moreover, considering the Force Majeure the Bank also aligned to the decision of the Government of Bangladesh to extend the project period by one more year i.e. up to 30 June 2023.

C-14 PFM Leadership, Coordination and Monitoring

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

- 85. Objective:** PFM reform agenda is aimed at improving the functionality, efficiency, and effectiveness of the PFM systems, introducing changes in PFM systems, processes, and practices, and enabling better coordination among various stakeholders of the PFM systems. Thus, component 14 of the PFM Action Plan spells out all details and requirements to begin its implementation, including the establishment of the PFM governance structure to lead and support the reforms.
- 86. Outcomes:** A two-tier governance structure comprising of Steering Committee (SC), and Program Execution and Coordination Team (PECT) established with a defined ToR. They are supported by 13 Program Implementation Teams (PITs) that are leading the various PFM reform components. IPF has through additional recruitments now become able to coordinate more cross-cutting activities, such for example coming to an agreement on research topics and preparing a call for proposals as well as providing guidance on the terms of reference for the development of a PFM competency framework, Code of Conduct and Training Needs Assessment for Bangladesh. IPF has firmed up its partnership with NIPFP, India for conducting research. Framework for the Communication strategy drafted.



[1st PFM Action Plan Stakeholder Retreat, January 2020 at Hobiganj]

89. Outputs:

- The first stakeholder retreat held on 23-25th January at Habiganj, where all PFM Action Plan 2018-2023 institutions actively participated to share their progress according to the activities mentioned in the PFM Action Plan 2018-2023. This retreat inaugurated by the Finance Secretary, Mr. Abdur Rouf Talukdar;
- The first Semi-annual Progress Report of PFM Action Plan (2018-2023) published and well circulated among members of SC and different stakeholders in March 2020.
- A high-level workshop held at IPF for selection of research topics and 5 research areas identified to initiate the formal process of conducting research and study.
- One floor has annexed to the IPF's existing establishment and a new IT lab has built.
- DLR achievement status report prepared and submitted to OCAG for verification.
- Four coordination meetings of PECT held, three of which held virtually and the 5thTAC meeting held on January 29, 2020 in good order to discuss the progress of the SPEMP BETF.

- ToR (Term of Reference) of Competency Frame Work finalized incorporating feedback from concerned stakeholders and EoI published in newspapers for selecting consultant.
- Framework for the communication strategy drafted.
- ToR for the website of SPFMS drafted accommodating the comments from World Bank.
- A discussion note prepared to promote innovation in PFM through Innovation grants to recognize good performance regarding PFM Action Plan implementation.
- During the pandemic PECT has become able to maintain effective working relations with all concerned at least around key issues, evidence through arranging of several virtual coordination meetings/workshop successfully.



[Participants of the 5th TAC meeting of BETF, January 2020]

90. Challenges and mitigations: Due to the outbreak of COVID-19 worldwide the first meeting of SC did not hold. The 2nd PFM Action Plan stakeholder retreat and field inspection could not arrange owing to the pandemic of COVID-19. Though EoI published in the newspapers and 35 applicants submitted their proposal, however, the process of selecting the ISC delayed. A meeting of proposal evaluation committee held virtually for short listing. However, the committee decided to scrutinize more carefully so that the suitable candidates recruited. It was foreseen that the skill set required to meet the criteria of ISC would be challenging and may require broader vacancy announcements.

Webinar for meeting SC can arrange. Stakeholder retreat can arrange in Dhaka with a limited scale. Field inspection can arrange when the infestation of COVID come to a below danger level. Use of virtual modalities, specifically related to hands-on support in times of COVID-19, the Bank's team and the GOB will continue to explore and test which virtual modality is most effective.

As the PFM Action Plan is still at the early phase of implementation, it is very crucial to keep the PECT and PITs active and motivated throughout. Implementation of the PFM Action Plan significantly relies on the existing implementation agencies whose capacities are known to be required further strengthening. Some of the PIT members are new to the reform agenda and will require training and additional support. Implementation Support Consultants (ISCs) expected to provide technical support and enhance coordination are not yet on board, which is creating an impact on the pace of implementation. The formal process of screening the applications ISC recruitment will resume shortly.

91. Projects/schemes contributing to this component:

- a. **Scheme on “PFM Reforms Leadership, Coordination and Monitoring”:** The non-ADP scheme on “PFM Reforms Leadership, Coordination and Monitoring” was approved in May 2019 with total funding of BDT14, 000 lac (US\$16.6 million) and has a closing date of 30 June 2023. The program is implemented by the Finance Division under the WB co-financed SPFMS.
- b. **SPEMP BETF sub-task on Change Management:** The objective of PFM reforms leadership, coordination and monitoring/Change Management sub-tasks US\$840 thousand (2018-2020) is to play a pivotal role in the success of the implementation of the PFM Action Plan 2018-2023 and managing the change process. Effective Change Management is crucial to the success of the public financial management reform agenda in Bangladesh. This objective of these sub-tasks is to anchor the governance structure, ensure adequate monitoring and creating the space for the effective and systematic learning and course-correction during implementation.

92. Next steps: An Independent verification Agency (IVA) appointed recently for verification of the achievement of DLIs. Recruitment of ISCs and ISCs training will also be arranged by December 2020. First Steering Committee meeting will be held shortly. First formal PFM field inspection will be organized and a team with representations from GOB, World Bank and DPs will visit a District and other significant GOB offices. Focal points to the counterpart PFM institutions will be selected shortly. A Competency Framework (CFW) and Training Needs Assessment (TNA) will be prepared focusing on roles and responsibilities needed to be played by PFM reform institutions and specific skill sets and knowledge required of each role.

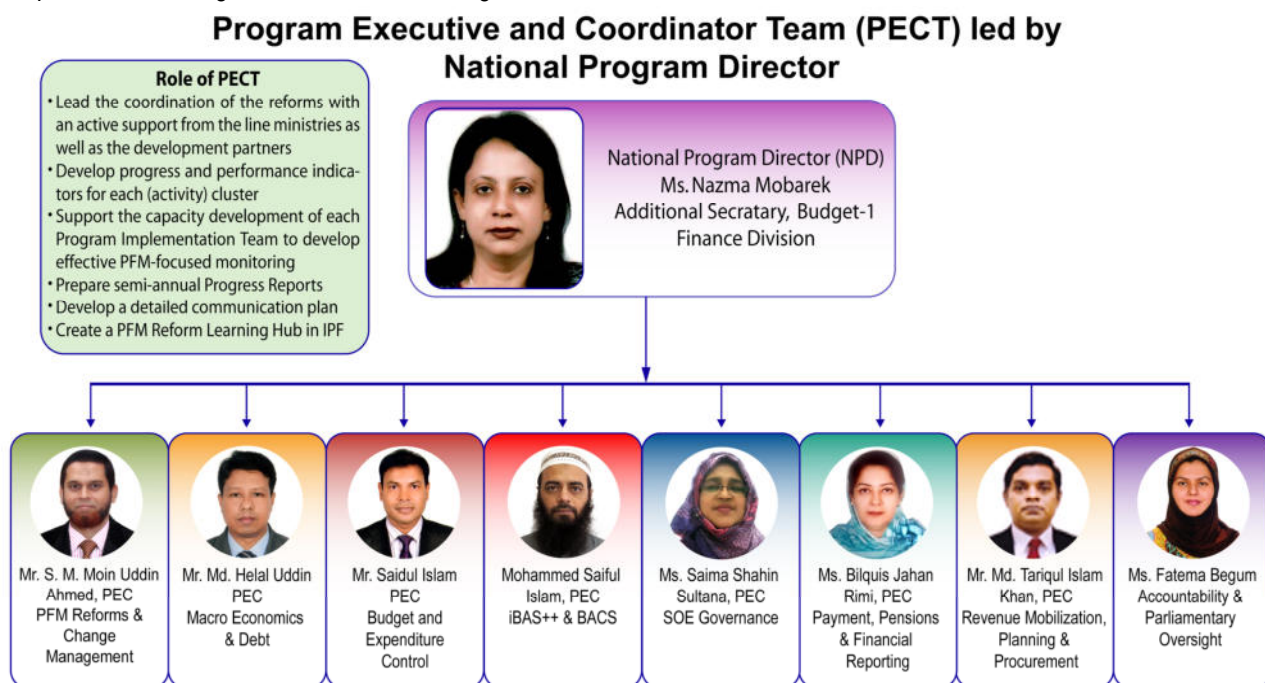


[Representatives of Development Partners attending PFM Stakeholders Retreat, January, 2020]

02. GOVERNANCE STRUCTURE

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

- **Steering Committee:** The Steering Committee headed by the Finance Secretary has representation from Cabinet Division, OCAG, CGA, NBR, Economic Relations Division, and Planning Commission. It oversees the implementation progress, provides policy guidance and ensures an enabling environment for reforms to succeed and sustain, and decides on possible course-corrections based on implementation lessons and suggestions from the PECT.
- **PECT:** PECT is leading the coordination of the PFM reforms. The roles of PECT involves leading the coordination of the reforms with active support from the line ministries as well as the development partners, developing progress and performance indicators for each (activity) cluster, supporting the capacity development of each PIT to develop effective PFM-focused monitoring, preparing semi-annual Progress Reports, developing a detailed communication plan, and creating a PFM Reform Learning Hub in IPF.



- **PITs:** In close coordination of PECT, 13 PITs formed in different PFM institutions have the primary accountability of implementing the respective PFM Action Plan components, preparing implementation documentation such as work plans and budget.
- Allocation, providing financial oversight on program implementation, and achieving the performance targets.
- **ISCs:** The implementation support consultants will be shortly deployed to facilitate PITs active functioning and third-party verification agent will start their business soon. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments.

03. OVERVIEW OF PFM ACTION PLAN FINANCES

94. The total cost of the reforms is BDT 85 crore for this reporting period (US\$10 million). Of this amount, BDT 40 crore spent on the DP co-financed projects outside the government's single treasury account, while BDT16 crore spent on DP co-financed on-treasury account. BDT10 crore spent on government-owned projects and BDT14 crore equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 14 crore is the allocation of the Government-owned operating costs of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 447 crore and the cumulative cost is 532 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from January 2020 to June 2020.

OVERVIEW OF PFM ACTION PLAN FINANCES

amount in lac BDT

Component Name	DP Fund (Special A/C- outside Treasury)	DP Fund (on Treasury)	Government own Fund Projects	Donor Executed (incl. SEMP, BETF, SPIMS, UNDP, EU TA, SAARTAC etc.)	Government's operating costs allocation/ Government's co-financing to DP projects	Total	Total cost from September 2018 to December 2019	Cumulative Costs as of June 2020	Percentage of each Component
C-1: Revenue Expenditure and Forecasting	NA	NE	NA	28.66	93.42	122.08	205.79	327.87	0.6%
C-2: Domestic Resource Mobilization	65.55	505.18	104.92	146.05	36.80	858.50	27,102.69	27,961.19	52.5%
C-3: Debt Management	NA	NE	NA	19.10	122.46	141.56	248.22	389.78	0.7%
C-4: Planning and Budget Preparation	NA	NE	NA		238.65	238.65	576.51	815.16	1.5%
C-5: Public Investment Management	NA	NE	NA	240.92	35.28	276.20	301.42	577.62	1.1%
C-6: Public Sector Performance Management	NA	NE	NA	89.76	NA	89.76	47.85	137.61	0.3%
C-7: IBAS++/BACS Implementation	NA	232.30	NA	701.82	159.8	1,093.92	1,876.56	2,970.48	5.6%
C-8: Pension Management	NA	248.63	NA	NA	500.91	749.54	907.29	1,656.83	3.1%
C-9: State Owned Enterprises' Governance		94.29		137.30	68.59	300.18	223.37	523.55	1.0%
C-10: Financial Reporting	NA	NE	NA	NA	62.26	62.26	108.88	171.14	0.3%
C-11: Strengthen External Scrutiny and Oversight				2.88	NA	2.88	233.99	236.87	0.4%
C-12: Strengthen Parliamentary Oversight and Scrutiny Public Expenditure	NA	NA	NA	NA	NA	0.00	-	-	-
C-13: Procurement	3927.07	NA	NA	NA	104.10	4,031.17	12,035.99	16,067.16	30.2%
C-14: PFM Reforms Leadership, Co-ordination and Monitoring	NA	548.64	NA	NA	NA	548.64	864.73	1,413.37	2.7%
Total in lac BDT	3,992.62	1,629.04	104.92	1,366.49	1,422.27	8,515.34	44,733.30	53,248.64	100.0%
Total in mil USD	4.75	1.94	0.12	1.63	1.69	10.14			
Percentage for each source of Fund	47%	19%	1%	16%	17%	100%			

Note:

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

04. CHALLENGES

- 95. The unprecedented Covid-19 pandemic has put a challenge on the reform process.** The Covid-19 pandemic has far spread to 213 countries and regions of the world, significantly affecting the global economy. Bangladesh is equally affected by this contagion. The economic consequences of the Covid-19 outbreak are hard to handle as the entire of the global supply chain has been interrupted due to worldwide transportation cessation. Bangladesh has endured lockdowns to tackle this pandemic. These lockdowns are having a crippling effect on workers and business across the country as well as the process of implementation of the PFM Action Plan.
- 96. Continuing effective coordination mechanism (PECT and PITs) to do away fragmented implementation of PFM reforms has been a challenge for implementers.** Although necessary coordination instruments (semi-annual progress reports, stakeholders' retreats, and regular field inspections) and facilitation tools such as ISCs, IVA, and various technical assistances are already in place within the program, it requires continuous attention, coordination and agility to make the reform successful.
- 97. The existing implementation agencies whose capacities are known to be required further strengthening is another challenge.** Some of the PIT members are new to the reform agenda and will require training and additional support. To address this gap, the program invests heavily in the technical capacity building of relevant officials. The uneven skill of implementing agencies to implement and coordinate the PFM Action Plan for some components, especially those institutions without an ongoing reform program.
- 98. For effective implementation of PFM reforms, ensuring continuity of implementation teams is required.** Frequent rotation (usually almost every two years or less an officer joins a new workplace) of key officials and the forgone lessons learned from the previous attempts are major obstacles to implement the PFM reform program. Therefore, ensuring continuity of implementation teams and required skill sets for each component with a well-planned succession are needed.
- 99. A vigorous demand for intended improvement in PFM procedures, systems, and behaviors has been a significant element of successful reforms in Bangladesh as well as other countries of the world.** However, this demand-side is not sufficiently strong as it comes from the recent Right to Information 2019 survey and other similar diagnostics. The important start has been made to connect more with demand-side institutions' through a) consultations and publications on key PFM diagnostics, strategies and approaches and increased collaboration with think tanks and academia; b) continued activity on BACS Face book and YouTube pages; c) building IPF capacity as an emerging center of excellence on PFM; d) learning events and publications. The PECT has also supported the development of comprehensive three-pronged communication and engagement strategy for new Program office to strengthen the demand-side for PFM reforms that will be implemented in the months ahead.

05. LESSONS LEARNED

- 100. As the global economy is facing the 'Great lockdown' recession caused by the COVID-19 pandemic, the economy of Bangladesh has been hit hard too.** More investments in building digital capacity and bandwidth for expanding the availability of digital platforms for education and financial services may be a measure to tackle this challenge. Already a good number of virtual meetings and workshops have been arranged to communicate with various stakeholders. During the Covid-19 pandemic, virtual/online meeting becomes necessity ways of communication and collaboration.
- 101. Although the implementation of the PFM Action Plan had a good start, the unprecedented Covid-19 pandemic has slow down the reform process.** As a result, some components have only begun to be implemented while progress of other components has been slow down.
- 102. A comprehensive governance arrangement for the entire PFM reform coordination and implementation has been set up to avoid fragmentation of PFM reforms.** This enables the Finance Division to provide overall leadership and coordination of PFM reforms steered by several institutions including OCAG, NBR, Planning Commission, Cabinet Division, Bangladesh Parliamentary Secretariat, CPTU and various wings of the Finance Division.
- 103. Government ownership and commitment are strong but uneven at the technical level, including due to the heavy program management procedures.** The PFM Action Plan needs strong leadership commitment to give clear instruction and guidance to technical departments and resolve any operational bottlenecks. The Government might have more ownership in certain components such as the internal audit and audit follow-up, Public sector performance management and Parliamentary oversight. The World Bank and donors reiterated the importance of undertaking Third-party verification.
- 104. Inter-ministry/agency coordination is a key challenge for the implementation of PFM Action Plan.** All of the components require coordination of the FD, NBR, Cabinet Division and high spending ministries to deliver the output and outcome. The World Bank team's role is to act as an honest broker where necessary to remove silos within the Government. Even though there is some progress on the collaboration between the FD and Cabinet Division recently on the component of Public Sector Performance Management, leading to good results on APA.
- 105. Finance Division needs to continue to provide hands-on leadership for effective coordination.** The new Program Execution & Coordination Team has just been established and set to coordinate activities under all components and encourage cross-pollination and learning among reform agencies. The semi-annual PFM Action Plan progress reports and retreats are essential tools of this coordination.
- 106. There is a need to stick to the plan implementation and focus on monitoring and celebrating the outcomes.** There can be pushback by some implementers who may want to restart planning or designing new reform activities outside the Plan, instead of focusing on the Plan implementation. To manage this risk, regular reminders from the leadership to focus on the Plan implementation will be important.
- 107. Capacity building investments should be informed by a comprehensive capacity needs assessment.** GOB over the years has invested huge resources on building staff capacity in PFM that has led to a significant pool of competent personnel. Going forward, there is a need to identify technical/soft skills that are still lacking and direct the capacity-building investments to build those skills.
- 108. The MEW involved the NBR, BB, Export Promotion Bureau, Planning Commission, Monitoring Cell, ERD, National Savings Department, SANEM, TDM, BBS, GED and DPs and other stakeholders in finalizing the macroeconomic model requirements; this helped to strengthen the output.**
- 109. Implementing the PFM reforms is new for many of the implementing teams and it is challenging for some to balance the implementation role with their normal government duties.** The teams require additional technical support through hands-on-implementation experience.

C-1: REVENUE AND EXPENDITURE FORECASTING

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C1 – Activity 1	Replace macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting	1.1 Identify model requirements (with specific purpose and outputs) in consultation with relevant wings	Analytical activities, studies, surveys;	a. Study different types of macroeconomic models for forecasting and identify what is suitable.	Anarul Kabir, Deputy Secretary	✓	✓			39.0	Model requirement specification approved by Finance Secretary
				b. Design an outline of the specifications.	Dr. Md. Khairuzzaman Mozumder, Joint Secretary	✓	✓				
				c. Organize consultation workshops to get the specifications elaborated and validate the outline in consultation with relevant stakeholders and experts.	Dr. Md. Khairuzzaman Mozumder, Joint Secretary	✓	✓				
				d. Finalize the macroeconomic model requirement.	Dr. Md. Khairuzzaman Mozumder, Joint Secretary	✓	✓				
	1.2 Consult best practices from similar countries and decide on the specific nature and design of the proposed model		Analytical activities, studies, surveys;	a. Consult local experts and arrange workshops on macroeconomic models for forecasting.	Abu Daiyan Mohammad Ahsanullah, Deputy Secretary			✓	✓	220.0	No. of workshops/ training courses/study tours organized
				b. Participate in courses on macroeconomic modeling or conduct study tours.	Anarul Kabir, Deputy Secretary	✓	✓	✓	✓		
	1.3 Identify software requirement for the selected model building and application		IT systems acquisition/ improvement	a. Conduct an internal research to further develop the software requirement for the selected model.	Mohammad Mahabub Alam, Senior Assistant Secretary			✓	✓	300.0	EOIs published as per PPR rules and RFAs received
				b. Develop a TOR against the research conducted internally and prepare specifications for the use of a TOR.	Mohammad Mahabub Alam, Senior Assistant Secretary			✓	✓		
	1.6 Identify possible stakeholders and make data sharing arrangement ✓ coordinate closely with the data sources agencies such as BBS, NBR, TDM wing of FD, CGA, Bangladesh Bank, ERD, EPB, NSD, IMED, PC and other agencies, if required		Communication and knowledge sharing	c. Follow procurement process and Publish the EOI.	Anarul Kabir, Deputy Secretary			✓	✓	150.0	Format for data sharing arrangement approved by Finance Secretary
				d. Evaluate EOI and select and make contract with vendor.	Anarul Kabir, Deputy Secretary				✓		
				a. Create and approve the list of potential stakeholders.	Anarul Kabir, Deputy Secretary						
				b. Design the criteria and framework for data sharing arrangement with stakeholders.	Abu Diyan Mohammad Ahsanullah, Deputy Secretary		✓	✓			
				c. Agree with stakeholders on data sharing format and periodicity.	Mohammad Mahabub Alam, Senior Assistant Secretary				✓		
				d. Arrange regular coordination meetings.	Mohammad Mahabub Alam, Senior Assistant Secretary	✓	✓	✓	✓		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
		1.7 Make a Program Implementation Team and capacitate the team to produce fiscal risk matrix	Execution of reform PFM process, training	a. Program Implementation Team formulated	Anarul Kabir, Deputy Secretary					-	PIT team established
		1.8 Develop and implement capacity building/ change management plan for the MEW officials	Training	a. Conduct need assessment of change management for MEW officials and identify training needs. b. Core members of MEW receive overseas training on change management.	Anarul Kabir, Deputy Secretary Anarul Kabir, Deputy Secretary		✓	✓		300.0	Report submitted to Finance Secretary; No. of overseas training received
C1 – Activity 2	Develop scenarios for optimistic and risky fiscal outlooks to drive mid-term budgetary revisions	2.1 Build capacity to carry out the quantification of risks to revenues and other expenditures and other fiscal indicators	Analytical activity, survey, studies	a. Develop a framework for quantification of fiscal risks and other fiscal indicators b. Host internal capacity building workshops/seminars/conferences on the framework c. Core members receive training on risks to revenues and expenditures and other fiscal indicators	Mohammad Mahabub Alam, Senior Assistant Secretary Mohammad Mahabub Alam, Senior Assistant Secretary Mohammad Mahabub Alam, Senior Assistant Secretary		✓	✓	✓	300.0	Framework approved by Finance Secretary; No. of trainings received
		2.3 Ensure collaboration among ministries/agencies (such as Bangladesh Bank, Bureau of Statistics, NBR, Export Promotion Bureau, Ministry of Agriculture, Ministry of Industries, Ministry of Environment, Forest and Climate Change etc.) to set clear roles and responsibilities for fiscal risk analysis	Communication and knowledge sharing	a. Develop framework/ SOP for quantifying fiscal risks through collaboration among public sector agencies. b. Organize consultation meeting/ knowledge sharing workshop/ training.	Abu Daiyan Mohammad Ahsanullah, Deputy Secretary Abu Daiyan Mohammad Ahsanullah, Deputy Secretary		✓	✓	✓	150.0	Framework/ SOP approved by Finance Secretary; Period of consultation meeting/ knowledge sharing held
		2.5 Enhance communication with private sector or academic/ research institutions	Communication and knowledge sharing	a. Develop framework/ SOP for quantifying fiscal risks through collaboration with private sector or academic/research institutions.	Abu Daiyan Mohammad Ahsanullah, Deputy Secretary		✓	✓		120.0	Framework/ SOP approved by Finance Secretary; Period of consultation meeting/ knowledge sharing held
				b. Organize consultation meeting/ knowledge sharing workshop/ training.	Abu Daiyan Mohammad Ahsanullah, Deputy Secretary		✓	✓	✓		

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C2 – Activity 3	Develop and implement a Medium-Term Revenue Strategy (MTRS), building on the Tax Modernization Plan and TADAT diagnostics	1.1 Prepare and implement a Medium-Term Revenue Strategy (MTRS), building on the Tax Modernization Plan and TADAT diagnostics	Drafting/revising laws, strategies, regulations, framework, procedures	a. Mapping existing analytics and follow up reform actions	Md. AlamgirHossain Dr. Abdul MannanShikder		✓	✓		100	MTRS Documents
				b. Holding stakeholder consultation on problems, causes and solutions (Govt, private sector, civil society and DPs)	Md. AlamgirHossain Dr. Abdul MannanShikder			✓	✓		
				c. Developing a framework of strategic priorities	Md. AlamgirHossain Dr. Abdul MannanShikder				✓		
				d. Setting strategic objectives	Md. AlamgirHossain Dr. Abdul MannanShikder				✓		
				e. Drafting and finalizing a modernization plan for NBR	Md. AlamgirHossain Dr. Abdul MannanShikder				✓		
		1.2 Publish the preliminary conclusions and recommendations and share with key stakeholders, and submit tax policy recommendations to the HPM, Cabinet and Parliament	Drafting/revising laws, strategies, regulations, framework, procedures	a. Inviting tax policy reform proposals from key stakeholders	Md. Alamgir Hossain Dr. Abdul MannanShikder		✓	✓		100	Tax policy reform
				b. Arranging stakeholder consultation meetings on policy reforms	Md. Alamgir Hossain Dr. Abdul MannanShikder			✓	✓		
				c. Finalizing tax policy reform recommendations with guidance from HFM and HPM	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		
				d. Submitting policy reform recommendations to Cabinet and the Parliament through proper office	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		
		1.3 Strengthen NBR capacity to estimate tax expenditure and identify and calculate the current impact and trends of tax expenditures and conduct a tax base analysis and forecast various MTRS scenarios (macro-modeling)	Analytical activities, studies, surveys	a. Conducting tax gap analysis	Md. Alamgir Hossain Dr. Abdul MannanShikder			✓	✓	100	Estimation of tax expenditure
				b. Undertaking political economy analysis of the tax regime	Md. Alamgir Hossain Dr. Abdul MannanShikder			✓	✓		
				c. Conducting tax expenditure analysis	Md. Alamgir Hossain Dr. Abdul MannanShikder			✓	✓		
				d. Conducting revenue forecasting, taxpayer charter	Md. Alamgir Hossain Dr. Abdul MannanShikder			✓	✓		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
		1.4 Broaden tax base by introducing taxes for proxies for pollution by tax region; Remove barriers to green technology adoption by offering tax reductions or tax rebates, capital allowances/accelerated depreciation etc. by tax region	Drafting/revising laws, strategies, regulations, framework, procedures	Conducting economic cost benefit analysis, including policy impact assessment for intended changes/reforms.	Md. Alamgir Hossain Dr. Abdul Mannan Shikder			✓		100	Tax policy for green technology adoption
						Md. Alamgir Hossain Dr. Abdul Mannan Shikder Md Anwar Hossain		✓	✓	1000	Tax gap analysis documents
								✓	✓		Capacity development need assessment documents
								✓	✓		Inception of training project
						Md. Alamgir Hossain Dr. Abdul Mannan Shikder Md Anwar Hossain	✓	✓	✓		All officers of income tax, customs and VAT who work in intelligence, research and data gathering are adequately trained
											Yearly training calendar
								✓	✓		All officers of income tax, customs and VAT received training on specialized functional and emerging issues of revenue
								✓	✓		Frontier technology adopted in revenue administration
						Md. Alamgir Hossain Dr. Abdul Mannan Shikder Md Anwar Hossain			✓		Effective revenue reporting and monitoring in place
								✓		100	Effective and continuous data sharing among tax, VAT and customs offices
								✓	✓		
								✓	✓		
C2 –Activity 4	Increase tax collection through improved tax administration	1.6 Ensure harmonization and taxpayer data sharing across various wings of the NBR	Drafting/revising laws, strategies, regulations, framework,	a. Conducting study on the scope and areas of data sharing across various wings of the NBR	Md. Alamgir Hossain Dr. Abdul Mannan Shikder			✓	✓		
				b. Establishing a system for sharing taxpayer data across various wings of the NBR	Md. Alamgir Hossain Dr. Abdul Mannan Shikder			✓	✓		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PI/T member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
			procedures								
		1.7 Develop and establish a system of modern infrastructure and create e-business environment using ICT as an enabler to facilitate the delivery of seamless and quality services to the stakeholders	IT systems acquisition	a. Conducting business process analysis and business process review of Income Tax, Customs and VAT procedure for adoption of global best practices of revenue management in Income Tax, VAT and Customs offices/units.	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓	5000	Global best practices of revenue management adopted in Income Tax, VAT and Customs offices/units.
				b. Assessing budgetary and resource requirement (including infrastructure, logistic and equipment) at all units/offices of NBR	Md. Alamgir Hossain Dr. Abdul MannanShikder			✓	✓		Resource requirement documents
				c. Preparing infrastructure requirement plan for at all offices/units of NBR	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		Infrastructure requirement plan documents
				d. Establishing and facilitating cyber forensic facilities in different income tax offices/units.	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		Cyber forensic facilities established in all major income tax offices/ units
				e. Establishing Customs Dog Squad, Customs Chemical Lab, Customs Security Check Point, Non-Intrusive Inspection, Scanners, Electronic Cargo Tracking System, Advanced passenger Information System	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		Customs Dog Squad, Customs Chemical Lab, Customs Security Check Point, Non-Intrusive Inspection, Scanners, Electronic Cargo Tracking System, Advanced passenger Information System in place
				f. Procuring hi speed navigational and marine vessel like speed boat, surveillance vessel and helicopters for customs and tax emergency response team	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		Highly equipped Customs and tax emergency response team
				g. Establishing a separate Business Intelligence and Analysis unit for big data analytics for enhanced income tax and VAT collection	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		Business Intelligence and Analysis unit in place
				h. Establishing income tax audit management system including the audit of high net worth individuals, litigation management system, high value transaction capturing system, and internal audit system.	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		Income tax audit management system including the audit of high net worth individuals, litigation management system, high value transaction capturing system, and internal audit system in place.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PI/T member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
				i. Strengthening transfer pricing and other anti-avoidance capability of income tax	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		Fully functional transfer pricing unit and anti-avoidance mechanism in income tax
				j. Establishing appropriate system for preventing and tracking transfer mispricing, VAT carousel fraud and other avoidance schemes related to VAT and Customs	Md. Alamgir Hossain Dr. Abdul MannanShikder				✓		Fully functional mechanism for preventing Transfer mispricing, VAT carousel fraud and tax avoidance schemes in VAT and Customs
				k. Establishing appropriate system in income tax , VAT & Customs wing for the taxation of digital and virtual economy	Md. AlamgirHossain Dr. Abdul MannanShikder		✓	✓			Digital and virtual economy sufficiently taxed
				a. Forming Law Drafting Committee	Jewel Ahmed, DPD, NSW	✓				58700	
		1.8Implement Bangladesh Single Window and introduce an electronic, online solution for international trade (import, export, transit and transshipment)	Execution of reformed PFM process	b. Organizing consultation and meetings between law drafting committee and other relevant organizations to finalize the draft.	Jewel Ahmed, DPD, NSW	✓					
				c. Recruiting consulting firm	Jewel Ahmed, DPD, NSW		✓				
				d. Preparinginitial selection documents for software procurement	Jewel Ahmed, DPD, NSW			✓			
				e. Finalizing technical and functional requirements of Certificate License and Permit issuing Agencies’(CLPIAs) to procure BD- NSW Solution, Valuation Database, Cyber Security and Risk Management software	Jewel Ahmed, DPD, NSW			✓			
				f. Visiting CLPIAs to understand their business	Jewel Ahmed, DPD, NSW				✓		
				g. Undertaking capacity building training for NBR (all three wings) and other CLPIAs	Jewel Ahmed, DPD, NSW				✓		
		1.9 Introducean automated Customs Bond Management System in Bangladesh	IT system acquisition	a. Purchasing Software for Customs Bond Management System in Bangladesh	Mohammad FyzurRahman, PD, BMAP				✓	9100	Preventing misuse of bonded warehouse
				b. Purchasing Hardware for Customs Bond Management System in Bangladesh	Mohammad FyzurRahman, PD, BMAP				✓		
				c. Undertaking orientation and capacity building training for all related stakeholders	Mohammad FyzurRahman, PD, BMAP			✓			

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PI/T member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
				d. Handing over the project to National Board of Revenue (NBR)	Mohammad FyzurRahman, PD, BMAP				✓		
		1.10 Implement Value Added Tax and Supplementary Duty, Act 2012 [Implementation of VAT Online Project]	Execution of reformed PFM process	a. Printing and publication of awareness building campaign materials and Concierge Booth/ Help Desk in different places and spaces rent for Taxpayer campaign with all campaign activities	Dr. Abdul Mannan Shikder		✓			69000	Automation of VAT system
				b. Procuring IT Hardware for Development of customized software for VAT Agents and VAT Advisors for VAT Academy including integration with IVAS and NBR Website, Payment system of Bangladesh Bank	Dr. Abdul MannanShikder		✓				
				(c) Refurbishing Customs, Excise and VAT Training Academy, Chittagong including its lab, library, medical center etc.	Dr. Abdul MannanShikder		✓				
				(d) Training or professional course on audit and risk management/ equivalent course for VAT staff in local institutes [IBA, Dhaka University, ICMAB	Dr. Abdul Mannan Shikder		✓				
				(e) Introducing lottery for end consumers & retailers under taxpayer communication plan	Dr. Abdul MannanShikder		✓				
		1.11 Design and upgrade e- Tax systems to the tune of digital transformation	IT system acquisition	a. Undertaking a thorough assessment of the existing Systems	MdAlamgirHossain MdShabbir Ahmed		✓	✓		5000	Documents on system assessment
				b. Assessing capacity gap of income tax department in adopting data driven tax administration and digital transformation	Md Alamgir Hossain Md Shabbir Ahmed			✓	✓		Documents on gap in digital transformation
				c. Designing and deploying e- Tax systems for digital transformation of tax administration	Md Alamgir Hossain Md Shabbir Ahmed			✓	✓		Digital transformation of tax management
				d. Redesigning existing systems to meet objectives and standards of digital transformation	Md Alamgir Hossain Md Shabbir Ahmed			✓	✓		E-payment system in place for all taxpayers
				e. Integrating e-payment system with online return filing system and other revenue management and information	Md Alamgir Hossain Md Shabbir Ahmed	✓	✓				
				f. Making regulatory and technological arrangement for mandatory e-filing of audit report	Md Alamgir Hossain Md Shabbir Ahmed				✓		Mandatory e-filing for all audit reports
				g. Developing withholding tax management system (eTDS&eTCS) and tax information management system	Md Alamgir Hossain Md Shabbir Ahmed			✓	✓		Withholding tax management system in place for all source taxes

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
				h. Digitizing tax compliance reporting system	Md Alamgir Hossain Md Shabbir Ahmed				✓		Compliance reporting system made fully digitized
				i. Developing internal expertise in designing, developing, operating and maintaining e-Tax systems	Md Alamgir Hossain Md Shabbir Ahmed				✓		Internal expert team in designing, developing, operating and maintaining e-Tax systems
		1.12 Enact and Implement Direct Tax Act	Drafting/revising laws, strategies, regulations, framework, procedures	a. Drafting new Income Tax Act	Md Alamgir Hossain Md Shabbir Ahmed		✓			1000	Bangla and English draft prepared
				b. Undertaking stakeholders consultation of the draft new Income Tax Act	Md Alamgir Hossain Md Shabbir Ahmed		✓	✓			
				c. Finalizing the draft and completing enactment related procedures	MdAlamgirHossain Md Shabbir Ahmed			✓			
				d. Formulating related rules and designing necessary forms for the implementation of the new Act	Md Alamgir Hossain Md Shabbir Ahmed		✓	✓			
				e. Providing necessary trainings, education and support to tax officials and staff (of all level of income tax), taxpayers, tax professionals and other stakeholders in relation to the implementation of the new Income Tax Act	Md Alamgir Hossain Md Shabbir Ahmed		✓	✓	✓		
											Necessary rules and forms ready
		1.13 Launching mass campaign for online return submission and taxnet expansion	Consultations, forums, citizens' participation	a. LUNCHING taxpayers awareness and motivation campaign for popularizing online return filing	Md Alamgir Hossain Md Eidtazul Islam				✓	2000	Taxpayers awareness and motivation campaign held in adequate numbers
				b. Undertaking programs for ensuring voluntary tax compliance including tax registration, return filing and discharging tax withholding and reporting obligations	Md Alamgir Hossain Md Eidtazul Islam				✓		Increase in voluntary compliance
				c. Providing taxpayer support and education through broadcasting TVCs and streaming of online contents in social and virtual media	Md Alamgir Hossain Md Eidtazul Islam			✓	✓		TVCs and online contents developed and broadcasted/ streamed

C-3: DEBT MANAGEMENT

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY21	Q2 FY21	Incremental cost lac BDT (i)	Results (j)
C3 – Activity 5	Improve the quality of Medium-term Debt Strategy (MTDS)	1.1 Develop an operational strategy to implement the MTDS and conduct training as needed and design a communication platform for multiple agencies involved (e.g., FD, BB, ERD, NSD, CGA).	Drafting / revising laws, strategies, regulations, framework, procedures; IT systems acquisition; Advocacy	a. Assess the current MTDS implementation mechanism and identify challenges b. Study the DSA template and develop a draft operational strategy addressing challenges and suggesting recommendations; c. Collect feedback on the draft strategy and get approval from relevant authorities on final strategy; c. Design and conduct training for relevant stakeholders on the DSF, d. Identify the objectives of the multi-agency communication platform, and evaluate current incompatibilities, e. Recruit IT services and communication consultant to design and create the communication platform	Md. Ekhlaur Rahman,	✓	✓ ✓	✓ ✓		250	Operational strategy for MTDS implementation Communication Platform
		1.2 Hold a Debt Review Summit with all concerned parties to discuss MTDS	Consultations, forums, citizens’ participation Or Advocacy	a) Identify objectives of the summit and design sessions accordingly; b) Hire a think tank or agency to manage the event; c) Invite all relevant stakeholders and confirm attendance; d) Organize the Debt Review Summit and publish results in the multi-agency communication platform and other avenues	Mohammad Monjurul Haque	✓	✓	✓		100	Recommendations on DSA implementation, MTDS improvement, and Debt Bulletin
		1.3 Using the 2017 MTDS as the base, develop a plan and procedure to update the strategy annually to reflect data collected from above agencies.	Drafting / revising laws, strategies, regulations, framework, procedures	a) Study the current MTDS and identify areas of improvement; b) Conduct an internal research to further develop MTDS implementation operations strategy; c) Create a data collection and collation plan and integrate into the communications platform; d) Analyze the data at regular intervals and update MTDS accordingly	Md. Ruhul Amin	✓	✓	✓		100	Updated MTDS
		2.1 Operationalize Debt Database (DMFAS)	Drafting/revising laws, strategies, regulations, framework, procedures	a) Assess capacity of implementing unit; b) Hire consultants to provide training to FD employees as required; c) Customize DMFAS to include on-lending database	Muhammad Monjurul Haque	✓	✓	✓		1,200	Debt database established and updated
C3 – Activity 6	Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability	2.2 Assess the capacity and performance of the FD's Treasury and Debt Management Wing	Analytical activities, studies, surveys;	a) Conduct internal evaluation of the FD's Treasury and Debt Management Wing to identify gaps in skills and resources; b) Hire external consultants to suggest recommendations based on gaps identified; c) Develop training modules and design training sessions for FD's	Md. Ekhlaur Rahman	✓	✓	✓		100	

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY21	Q2 FY21	Incremental cost lac BDT (i)	Results (j)
				relevant unit according to the needs identified; d) Conduct training sessions for the relevant FD employees							
		2.3 Conduct a comprehensive inventory of all outstanding debt, including contingent liabilities and assumed guarantees (for government banks, e.g.)	Analytical activities, studies, surveys	a) Develop TOR for hiring expert consultants; b) Recruit consultants to catalog relevant information; c) Create a report based on the findings; d) Share with all stakeholders	Md. Ruhul Amin	✓	✓	✓	✓	250	
		2.4 Create a database for national savings	IT systems acquisition	a) Determine the purpose and data requirements of the database; b) Develop RFP/TOR for hiring IT consultants ; c) Follow procurement process and Publish the EOI; d) Evaluate EOI and select and draw contract with the vendor; e) Create a mechanism for database implementation and management	Md. Ekhlashur Rahman	✓	✓	✓		100	
		2.5 Introduce publication of quarterly debt bulletin and annual debt portfolio report	Communication and knowledge sharing	a) Collect data for the debt bulletin and debt portfolio report; b) Create drafts of the bulletin and report; c) Get approval of the reports from Secretary; d) Publish the bulletin and report on the shared communication platform	Muhammad Monjurul Haque	✓	✓	✓	✓	400	Published Debt Bulletin and Debt Portfolio Report
		2.6 Put in place and expand TSA which includes Special Accounts and EBFs	Drafting/ revising laws, strategies, regulations, framework, procedures	a) Identify the objectives for setting up TSA; b) Create TSA plan and establish TSA; c) Collect data about special accounts and EBFs and include in the TSA; d) Regularly update the TSA	Firoz Ahmed	✓	✓	✓	✓	200	Treasury Single Account including all Special Accounts and EBFs
		2.7 Annually publish updated national debt status through media and GoB website	Communication and knowledge sharing	a) Collect data about national debt status through the DMFAS; b) Create draft reports on national debt status; c) Get approval from Finance Secretary on the final publication; d) Hold press conference to publish the report to the media and upload report on GoB website	Begum Habibun Nahar	✓	✓	✓	✓	50	Final publication of the annual national debt status on different media and the GoB website
		2.8 FD's Debt Management Wing to convene monthly meetings of heads of	Analytical activities, studies, surveys, etc	a) Conduct month meetings of FD and other Debt Mgt unit heads; b) Set standards for data quality and reliability and strategies to measure those;	Md. Ruhul Amin	✓				50	Higher quality and reliable data collection available for decision-making

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY21	Q2 FY21	Incremental cost lac BDT (i)	Results (j)
		other Debt Management Units		c) Collect and use a sample of the available data and review it for quality and reliability; d) Identify gaps and suggest recommendations			✓	✓	✓		
C3 Activity 7	Enhance Non-Tax Revenue (NTR) performance	3.1 Develop a web based NTR database	IT systems acquisition	a) Determine the purpose and data requirements of the database; b) Develop RFP/TOR for hiring IT consultants ; c) Follow procurement process and publish EOI; d) Evaluate EOI and select and draw contract with the vendor; e) Create a mechanism for database implementation and management	Md. Ekhlaur Rahman	✓	✓	✓	✓	100	NTR Database
		3.2 Policy dialogues, workshops and seminars for awareness building among NTR generating units	Communication and Knowledge sharing Advocacy	a) Create annual operations plans for the duration of the reform and identify the aims and objectives; b) Design activities according the goals and objectives (dialogue, workshop, seminar etc.); c) Invite all relevant public and private stakeholders in NTR generation; d) Recruit think tank and event management through procurement process to organize the program	Mohammad Mojurul Haque	✓	✓	✓	✓	50	Workshops, Seminars, Policy dialogues on NTR
		3.3 Revenue Innovation incentives	Drafting/ revising laws, strategies, regulations, framework, procedures	a) Study examples of revenue innovation incentives in 3 comparable countries; b) Evaluate alternative methods of generating revenue and identify which are suitable; c) Design revenue innovation schemes and collect feedback from relevant stakeholders; d) All key stakeholders agree to implement the incentives and relevant Secretaries approve the schemes	Firoz Ahmed,					200	New incentives are approved and put in place for innovation in revenue generation
		3.4 Capacity building	Training;	a) Conduct needs assessment of skills among relevant agencies and stakeholders; b) Establish TOR for hiring consultants to provide training based on the needs identified; c) Publish EOI and hire consultants through the recruitment process to train the relevant units; d) Organize training and capacity building sessions to meet the gaps	Begum Habibun Nahar	✓	✓	✓	✓	250	Enhanced skills of relevant implementers of revenue innovation schemes and NTR units

C-4: PLANNING AND BUDGET PREPARATION

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C4 Activity 8	Improve the effectiveness of BMC and BWG	1.1 Assess how the BMC and BWG are functioning and develop a performance improvement program	Analytical activities, studies, surveys, etc	a. Current ToRs of BMC and BWG will be expanded in order to include new activities. b. Prepare and review Performance Scorecard with the representatives of the BMCs of the LM through 2 half day workshops. c. Discuss and agree on an overall performance framework with the BWG. d. Pilot Performance Scorecard with at least 3 BMCs and recommend fine tuning. e. Build capacity of the BMCs and BWGs using the monitoring framework. f. Finalize Scorecard and performance framework. g. Approved framework and scorecard issued through a GO.	Dr. Mohammad Abu Yusuf			✓	✓ ✓ ✓	200	DJI 2.1 - Monitoring framework (including a performance scorecard) for the BMCs has been drafted, consulted and finalized
		1.2 Based on the initial assessment, revise the ToR for the Budget Management Committee	Drafting/revising laws, strategies, regulations, framework, procedures	a. Review and propose amendments to the BMC and BWG ToRs suitable for the committee to review MYP/MTBF and FBEs at the workshop. b. Review and approval of the BMC ToRs by the Finance Division.	Mr. Muhammad Faruq-uz-zaman			✓	✓	700	Revised ToR of BMC (linked to DLR 2.1)
		1.3 To make the BMCs and BWGs work more efficiently, rationalize the number of budget planning tools	Analytical activities, studies, surveys, etc	a. Prepare ToRs for the study. b. Prepare selection panel for the study. c. Selection and commencement of the study. d. Finalize and share the recommendations of the study to the BMCs and BWG of FD. e. Final clearance of the new set of tools for multiple planning and budgeting systems.	Begum Liza Khawaja			✓ ✓ ✓	✓ ✓	1,900	Revised set of tools for multiple planning and budgeting systems (linked to DLR 2.1 & 2.2)
C4 Activity 10	Efficient budget release	1.5 Finance Division to deploy a resource pool to support BMCs in various line ministries in a demand-driven approach	Training	a. Prepare ToRs for external resource person(s) to be deployed in the line ministries. b. Procurement of external resources and deployment. c. External resource person providing regular support to BMC.	Begum Liza Khawaja & Mr. Anissuzaman Khan			✓	✓	900	Quality of BMC functions improved with the assistance of external resource (linked to DLR 2.1)
		1.1 Delink the budget releases and distribution to DDOs/project directors from the submission of the utilization reports for first 2/3 quarters	Drafting/revising laws, strategies, regulations, framework, procedures	a. Prepare ToR for individual external consultant to review the Rules of Procedure for fund disbursement. b. Procurement of external consultant. c. Consultant to provide suggestions for changes in authority for fund release;	Mr. Anissuzaman Khan			✓ ✓ ✓	✓ ✓	100	Circular issued to relevant officials Revised Rules of Procedure received and understood by all relevant persons

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
				d. Circular on changes of procedure for fund release		✓		✓	✓		
		1.2 Review the current fund release procedures and delegation of financial power in line with the development of Cash Management Policy and Procedure	Analytical activities, studies, surveys, etc	a. Prepare ToR for external consultant to review the existing fund release procedure; b. Procurement of external consultant; c. Consultant to provide recommendations for more effective and timely fund release procedures	Dr. Mohammad Abu Yusuf	✓	✓	✓		240	Updated Fund Release Policy and Procedures (Linked to DLR 3.1)
		1.3 Perform necessary addition/development in IBAS++ budget execution modules to enable monitoring of timeliness of releases to DDOs/project directors and establishing a monitoring mechanism	IT system acquisition	a. Prepare ToR for external IT consultant. b. IT consultant to provide technical solutions to monitoring fund release flow. c. Meeting at FD to review proposed IT based monitoring. d. Consultant help set up agreed monitoring system. e. User Manual and training to use the new monitoring system.	Dr. Mohammad Abu Yusuf			✓ ✓	✓ ✓ ✓ ✓	1,200	iBAS ++ based IT system in place
		1.4 Effective monitoring of budget execution and timely review and management of outliers	Analytical activities, studies, surveys, etc	a. Trained Budget Desk Officers (BDOs) to monitor Budget Implementation Plan (BIP). b. Feedback on the BIP to help FD prepare effective borrowing plan. c. Amendment and fine tuning of the monitoring tool.	Mr. Anisuzzaman & Liza Khawaja			✓	✓	900	Effective monitoring in place Fund release is timely with feedback based on monitoring

C-5: PUBLIC INVESTMENT MANAGEMENT (PLANNING MINISTRY)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C5-Activity 11	Improve public investment formulation, and approval process	1) Develop a procedure and schedule to fully introduce MAF/SAF in two pilot sectors--Power and Energy (PE) , and Local Government and Rural Development (LGRD)	Analytical activities	a) Arrange online meetings on MAF/SAF with the participation of two pilot sectors to discuss procedure and schedule to introduce MAF/SAF	Eng Md. Nazib, PD, SPIMS	✓		✓		175	Kick-off meetings held.
				b) Develop a concept note on PIM training program	Eng Md. Nazib, PD, SPIMS	✓					Concept note developed
				c) Develop the initial draft of PIM training program based on the concept note	Eng Md. Nazib, PD, SPIMS	✓	✓				Initial draft of training programme developed
		2) Develop plans and materials on MAF/SAF training	Training	a) Translate MAF/SAF formats and manuals, and DPP preparation handbook into Bangla	Md.Ataur Rahman Khan, DC	✓				175	MAF manual, SAF manual, DPP Preparation handbook translated
				b) Develop, validate and improve online training materials of prioritized training courses	Dr. Amzad Hossain, JC	✓	✓				
				c) Repeat b) above to develop, validate and improve all courses under the training program	Dr. Amzad Hossain, JC		✓	✓			
		3) Implement the MAF/SAF introduction in two pilot sectors	Training	a) Organize dissemination workshops on MAF/SAF for stakeholders in two pilot sectors.	Eng Md. Nazib, PD, SPIMS	✓		✓		175	workshops on MAF/SAF for stakeholders in two pilot sectors held
				b) Conduct training on MAF/SAF and other PIM-related issues for stakeholders in two pilot sectors	Md. Ataur Rahman Khan, DC		✓	✓	✓		Basic courses organized (approx.. no. of trained officers: 15 for MAF and 15 for SAF
				c) Provide on-the-job training (OJT) for stakeholders in two pilot sectors	Eng Md. Nazib, PD, SPIMS		✓	✓	✓		Advance courses organized (approx.. no. of trained officers: 15 for MAF and 15 for SAF).
				d) Conduct Training of Trainers (TOT) to develop master trainers on MAF/SAF	Eng Md. Nazib, PD, SPIMS				✓		TOT implemented

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
		4) Review the status of usage levels of MAF/SAF and update MAF/SAF formats and manuals	Analytical activities	a) Develop an analytical framework to measure the usage level of MAF/SAF	Eng Md. Nazib, PD, SPIMS			✓		175	Report developed
				b) Conduct a study and prepare a report on the usage level of MAF/SAF	Eng Md. Nazib, PD, SPIMS				✓		MAF/SAF format and manuals revised
				c) Update the MAF/SAF formats and manuals if required.	Eng Md. Nazib, PD, SPIMS				✓		MAF/SAF format and manuals revised
		5) Review the performance of usage of MAF/SAF	Analytical activities	a) Develop an analytical framework to measure the performance of usage of MAF/SAF	Eng Md. Nazib, PD, SPIMS	✓					Framework developed.
				b) Conduct the survey to collect the base line data	Eng Md. Nazib, PD, SPIMS		✓				Baseline data collected
		6) Introduce MAF/SAF in other sectors	Analytical activities	a) Develop a data collection plan for examining the sectoral performance of project implementation with a view to selecting new sectors	Eng Md. Nazib, PD, SPIMS	✓					Data collection plan developed
				b) Coordinate with IMED regarding data collection for the assessment.	Md. Ataur Rahman Khan, DC	✓					Support from IMED ensured
				c) Collect and analyze data on projects	Eng Md. Nazib, PD, SPIMS		✓	✓			Data Collected
				d) Share outcomes of the assessment with the stakeholders.	Eng Md. Nazib, PD, SPIMS			✓			Validity process confirmed
				e) Submit draft report of the assessment.	Eng Md. Nazib, PD, SPIMS				✓		Draft report developed

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				f) Submit final report, and secure approval to formally incorporate the new sectors to introduce MAF/SAF.	Eng Md. Nazib, PD, SPIMS				✓		New sectors selected
		7) Raise awareness about development planning and PIM reform among parliamentarians	Communication and knowledge sharing & Advocacy	a) Introduce a 'Public Investment Management Reform handbook' in order to raise awareness among parliamentarians on development process and other PIM issues	Eng Md. Nazib, PD, SPIMS				0.50 lac ✓	0.50	Public Investment Management Reform handbook introduced
				b) Organize training on project feasibility study, project management, and project appraisal for PIM stakeholders	Md. Ataur Rahman Khan, DC & Md. Shahadat Hossain Masud, SAC	2.5lac	5 lac	15 lac ✓	15 lac ✓	37.50	Training held
C5- Activity 12	Strengthen Strategic linkage between the ADP, FYP and MTBF	1) Develop and agree among stakeholders in two pilot sectors on the procedure and schedule to introduce SSP/MYPIP	Drafting/revising laws, strategies, regulations, framework, procedures & Consultations, forums, citizens' participation	a) Discuss concept paper on introducing SSP/MYPIP within Programming Division	Eng Md. Nazib, PD, SPIMS	✓	✓				Parties involved agreed to integrate SSP/MYPIP in the process.
				b) Discuss the concept paper with FD and two pilot ministries	Eng Md. Nazib, PD, SPIMS			✓			Other stakeholders comment will be incorporated
				c) Initiate a joint technical coordination committee meeting between PD and FD to discuss potential adjustment of the circulars for the budget 2021-2022	Eng Md. Nazib, PD, SPIMS			✓			A JTC formed and functional
				d) Adjust the circulars on two pilot sectors by the joint technical committee and finalize the draft circulars	Eng Md. Nazib, PD, SPIMS				✓		Budget & ADP/RADP circulars adjusted
		2) Conduct dissemination workshops on SSP/MYPIP in two pilot sectors	Communication & knowledge Sharing	a) Develop awareness and training materials on the use of SSP/MYPIP	Eng Md. Nazib, PD, SPIMS			✓	✓		Training held on SSP/MYPIP
				b) Organize workshops to raise awareness and understanding of adjusted process for the LGRD sector	Eng Md. Nazib, PD, SPIMS	✓		✓	✓		Workshops held for the LGRD sector

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				c) Organize workshops to raise awareness and understanding of adjusted process for the PE sector	Eng Md. Nazib, PD, SPIMS			✓	✓		Workshops held for the PE sector
				d) Organize workshops to raise awareness and understanding of adjusted process for Desk Officers for two pilot sectors at FD	Eng Md. Nazib, PD, SPIMS			✓	✓		Desk officers of the pilot sectors aware and trained
				e) Organize workshops to raise awareness and understanding of adjusted process for Programming Division (PD)	Eng Md. Nazib, PD, SPIMS			✓	✓		PD officials understood the changed process
		3) Provide on-the-job training (OJT) with stakeholders in two pilot sectors to prepare ADP, RADP, and MTBF by utilizing SSP/MYPIP	Training	a) Develop OJT approach and materials for SSP/MYPIP for PD	Eng Md. Nazib, PD, SPIMS		✓			175	OJT approach and materials for SSP/MYPIP developed
				b) Implement OJT on SSP for PD, Sector Divisions, and pilot sector Ministries and Divisions	Eng Md. Nazib, PD, SPIMS			✓			OJT on SSP implemented for PD, SD, pilot MDAs
				c) Implement OJT MYPIP at Sector Divisions and pilot sector Ministries and Divisions	Eng Md. Nazib, PD, SPIMS			✓	✓		OJT on MYPIP implemented for PD, SD, pilot MDAs
	4) Review the status of the usage level SSP/MYPIP and identify points for improvement		Analytical activities	a) Review the use of SSP/MYPIP in the last budget process	Eng Md. Nazib, PD, SPIMS			✓	✓		Use of SSP/MYPIP reviewed
				b) Identify the need for adjustments for the process	Eng Md. Nazib, PD, SPIMS	✓					Points for adjustments identified
				c) Discuss findings with key stakeholders (PD, FD, pilot sector MDAs)	Eng Md. Nazib, PD, SPIMS	✓					Validation of the outcome Discussion held for required changes
				d) Implement required changes	Eng Md. Nazib, PD, SPIMS		✓				Changes implemented
				e) Support Sector Divisions to update SSPs for two pilot sectors based on 8 th FYP	Eng Md. Nazib, PD, SPIMS		✓				Support provided to update SSPs

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		6) Conduct annual review to update Sector Results Monitoring Matrix of SSP, and Forward Baseline Estimates and Fiscal Space to MYPIP	Analytical activities	a) Annual review to update Sector Results Monitoring Matrix of SSP, and Forward Baseline Estimates and Fiscal Space to MYPIP	Eng Md. Nazib, PD, SPIMS	✓					SRMM and FBE/FS updated
		7) Review and update SSP/MYPIP guidelines	Drafting/revising laws, strategies, regulations, framework, procedures & Consultations, forums, citizens' participation	a) Review and update SSP/MYPIP guidelines	Eng Md. Nazib, PD, SPIMS				✓		SSP/MYPIP guidelines updated
		8) Establish digital interface between Programming Division (PD) and FD for the preparation of National budget	IT systems acquisition	a) Introduce a 'Unique Project Code' in the ADP process.	Md.Sayduzzaman, JC		✓				Unique project code introduced in the ADP process
				b) Coordinate and facilitate implementation of re-classification of the current ADP sector to align with the sector classification of FYP and MTBF	Md.Sayduzzaman, JC		✓				ADP sectors re-classified
				c) Establish digital interface between newly developed ADP/RADP Management Information System and IBAS++ for data sharing, preparation and management of ADP/RADP	Md.Sayduzzaman, JC				✓	465	Digital interface established between PD and FD

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		9) Strengthen GoB structures and coordination arrangements critical to SSP and MYPIP formulation	Consultations, forums, citizens' participation;	Arrange regular meetings with the pilot and other sector MDAs and concerned divisions (GED, Sector Divisions, FD, others)	Eng Md. Nazib, PD, SPIMS		✓	✓	✓		Coordination among parties strengthened
		10) Strengthen PIM Reform Wing as the anchor organization for PIM reform	Communication and knowledge sharing;Advocacy; Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop a comprehensive National PIM Guidelines that articulates the functions and responsibilities of all stakeholders in the process of PIM	Eng Md. Nazib, PD, SPIMS& Dr. Amzad Hossain		✓	✓			National PIM guideline developed
				b) Develop PIM Reform Program and Annual Work Plan (PIMRP/AWP) to plan, implement, monitor and evaluate PIM reform across GOB by PIM Reform Wing	Md.Shahadat Hossain Masud, SAC	✓	✓				PIMRP/AWP developed
				c) Monitor and report the progress of planned activities in PIMRP/AWP	Eng Md. Nazib, PD,SPIMS				✓		Monitoring report on PIMRP/AWP prepared
				d) Introduce communication tools such as flyers, handbooks, desk calendar etc. in order to build awareness on PIM among stakeholders	Md. Shahadat Hossain Masud, SAC			✓	✓	1	Communication tools developed

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C6- Activity 14	Institutionalize high quality system for producing APAs with meaningful indicators and targets that are aligned to national priorities	1) Train CRU staff as well as APA team members of MDAs to enable them in setting meaningful indicators and targets	Training	1) Discussion in progress with international organizations to develop training module/visit/training session on Government Performance Management System	Joint Secretary (Performance Management Policy and Evaluation) and Deputy Secretary (Performance Management Implementation and Monitoring)			✓	✓	1000	Skill and knowledge of CRU Staffs on GPMS enhanced
		2) Enhance ICT facilities of the CRU to enhance research and training capacity as well as office environment	IT System acquisition and acquisition of office equipment	2) Procurement/acquisition of ICT and office equipment	-do-			✓	✓	1000	CRU capacity to enhance research and training enhanced
C6- Activity 15	Adopt a comprehensive monitoring system and evaluation framework	Improve/upgrade the APAMS software	IT System acquisition	1) Identify areas of improvement in the APAMS software according to future need 2) Develop new APAMS software capable of addressing future needs.	Joint Secretary (Performance Management Policy and Evaluation) and Deputy Secretary (Performance Management Implementation and Monitoring)			✓	✓	150	A better version of APAMS software is builtwhich is user friendly and enables easy and effective monitoring and evaluation of APAs.
C6- Activity 16	Incentivize MDAs based on performance	Develop incentive guideline	Drafting procedures	Develop a guideline to provide incentive to good performing government offices	Joint Secretary (Performance Management Policy and Evaluation) and Deputy Secretary (Performance Management Implementation and Monitoring)				✓	5	Incentives are provided according to the performance of Government offices.

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C6- Activity 17	Ensure greater openness and transparency of the APA process	Publish a report on APA (its achievements, challenges and status of MDAs)	Advocacy	1) Information from MDAs collected 2) Vendor selection complete	Joint Secretary (Performance Management Policy and Evaluation) and Deputy Secretary (Performance Management Implementation and Monitoring)		✓			5	A publication on APA demonstrating the success, challenges and future plan is published.

Component 7: iBAS++/BACS IMPLEMENTATION

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C7- Activity 18	Implement new BACS and enhance the use of iBAS++ information for decision-making	18.2 Prepare iBAS++ improvement plans to improve system functionality and processes	5. Drafting/revising laws, strategies, regulations, framework, procedures	a. Identify iBAS++ improvement areas, at a macro level, in the following areas: i. Report generation ii. System robustness iii. System performance iv. User-friendliness	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division	✓	✓	✓		12	iBAS++ improvement areas identified.
				b. Prepare a time-bound action plan for each of the improvement areas identified.	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division				✓	5	Draft iBAS++ improvement plan prepared.
				c. Convene a workshop with stakeholders to discuss and finalize the workplan	Mr. Mohammad Ali Prince, Deputy Secretary, Finance Division				✓	10	iBAS++ improvement plan finalized.
		18.3 Implementation of feedback received from the assessment of iBAS++ system security certification	5. Drafting/revising laws, strategies, regulations, framework, procedures	a. Design policies, procedures and governance structure to mitigate the security risks identified in the assessment	Mr. Abdur Rahman Khan, Joint Secretary, Finance Division	✓				500	IT Security policies, procedures and governance structure prepared.
				b. Implement policies, procedures and governance structure	Mr. Abdur Rahman Khan, Joint Secretary, Finance Division	✓	✓	✓		500	IT Security policies, procedures and governance structure implemented.
				c. Conduct a source code review and implement recommendations	Mr. Abdur Rahman Khan, Joint Secretary, Finance Division	✓				100	iBAS++ source code reviewed and recommendations implemented
				d. Conduct system performance review and implement recommendations	Mr. Abdur Rahman Khan, Joint Secretary, Finance Division	✓	✓			100	iBAS++ system performance reviewed and recommendations implemented
				e. Prepare for ISO certification	Mr. Abdur Rahman Khan, Joint Secretary, Finance Division				✓	300	Application process for ISO certification completed

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C7- Activity 19	Document operating procedures and improve/automate processes to support iBAS++ operations	19.1 Finalize an iBAS++ operating procedures manual consistent with BACS	5. Drafting/revising laws, strategies, regulations, framework, procedures	a. Create first draft of the operating procedures (a comprehensive operating manual for iBAS++ users containing details business rules, procedures, accounting logic and iBAS++ menus, screens and steps) for functionalities including the following: i. Bill preparation and submission for Self Drawing Officer ii. Bill preparation, submission and accounting DDOs iii. Bill and payment processing iv. Bank reconciliation v. Correction journals vi. Month closing and accounting vii. Budget preparation viii. Fund release ix. Re-appropriation xi. Bill and payment processing and accounting for SAEs xii. Bill and payment processing and accounting for projects xiii. Bill and payment processing and accounting for foreign missions xiv. Bill and payment processing and accounting for autonomous bodies b. Stakeholder consultations and identification of the areas of inconsistencies in the manual	Ms. Nazma Mobarek, Joint Secretary, Finance Division	✓	✓	✓	✓	100	First draft of iBAS++ operating procedures prepared.
					Ms. Nazma Mobarek, Joint Secretary, Finance Division			✓	✓	20	Stakeholder consultation meetings arranged.

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				c. Finalization of IBAS++ operating procedures	Ms. Nazma Mobarek, Joint Secretary, Finance Division			✓	✓	10	IBAS++ operating procedures finalized and published.
		19.2 Map manual processes in accounts offices and manual records kept outside IBAS++	Analytical activities, studies, surveys, etc	a. Prepare a draft report listing all processes and records in accounts offices along with automation status.	✓	✓				20	A draft report listing all processes and records in accounts offices along with automation status prepared.
				b. Arrange a workshop to finalize the report with final mapping of areas and processes identified.				✓		10	Mapping of processes and records are finalized.
		19.3 Prepare process flow charts and develop a time-bound process improvement plan	Drafting/ revising laws, strategies, regulations, framework, procedures	a. Prepare a report with process flow charts for the identified processes to automate, along with formats of electronic records				✓		10	A report prepared with process flow charts for the identified processes to automate, along with formats of electronic records
				b. Develop a time-bound improvement plan				✓		10	Process improvement plan prepared
				c. Arrange a workshop for stakeholder consultation on the draft process flow charts and improvement plan					✓	20	Workshop on process flow charts and improvement plan arranged
				d. Finalization of process flow charts and improvement plan and submission for approval					✓	10	Finalized process flow charts and improvement plan
		19.4 Automate funds release and re-appropriation procedures. Check consistency between government's rules/regulation/circulars and IBAS++ operating procedures	Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)	a. Examine consistency between government's rules/regulation/circulars and IBAS++ operating procedures (including autonomous bodies) and prepare a report with the findings	✓					10	Report with findings on consistency between government rules and IBAS++ procedures
				b. Recommend changes in IBAS++ operating procedure and issue detailed change request			✓			10	IBAS++ change requests
				c. Complete IBAS++ development to implement the change requests				✓		50	Requested ichanges in IBAS++ completed
				d. Roll out approved procedures and changed IBAS++ functionalities to autonomous organizations					✓	20	Requested changes in IBAS++ rolled out
		19.5 Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system. Two	Drafting/ revising laws, strategies,	a. Identify potential fiduciary risk areas of IBAS++ in terms of procedures, process flow and system security	✓					50	Potential fiduciary risk areas of IBAS++ identified

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		separate User Authentication and Activity Monitoring Units to be set up, one in FSMU-FD and another one in CGA.	regulations, framework, procedures, IT systems acquisition	b. Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system			✓	✓		50	Risk Management Guideline prepared
				c. Prepare ToR and procedure manual for setting-up a unit in CGA for monitoring sensitive transactions.					✓	50	ToR and procedure manual prepared for setting-up a unit in CGA for monitoring sensitive transactions
				d. Prepare ToR and procedure manual for setting-up a unit in FSMU-FD for user authentication, access and activity monitoring.					✓	50	ToR and procedure manual prepared for setting-up a unit in FSMU-FD for user authentication, access and activity monitoring
				a. Prepare a status report on implementing digital signature from Controller of Certifying Authority (CCA) with special focus on the readiness of CCA, IBAS++ sub-modules where it will be used, proposed mechanism of using it (dongle, OTP etc) and estimated timeline.				✓		20	Status Report on implementing digital signature from Controller of Certifying Authority (CCA)
		19.7 Establish secure data transfer with appropriate encryption protocol by obtaining SSL certificates from the Controller of Certifying Authority	IT systems acquisition	b. Prepare a time-bound work plan for implementing CSA digital signature				✓		10	Digital signature implementation plan.
				c. Implement CSA digital signature in all appropriate sub-modules of IBAS++					✓	50	CSA digital signature implemented in all appropriate sub-modules of IBAS++
				a. Review the existing Business Continuity Management (BCM) and identify the areas requiring changes.		✓				50	Existing Business Continuity Management (BCM) reviewed
		19.8 Update Business Continuity Management (BCM) plan annually and undertake periodic disaster recovery tests	Drafting/revising laws, strategies, regulations, framework, procedures; Execution of reformed PFM process	b. Discuss with management and update Business Continuity Management (BCM) for 2020-21			✓			50	Existing Business Continuity Management (BCM) updated
				c. Perform periodic disaster recovery tests as outlined in BCM plan and prepare test report				✓		50	Disaster recovery tests performed.

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C7 - Activity 20	Develop and implement system interfaces with other PFM systems	20.1 Identify interfaces and prioritize development and hold consultations with key stakeholders	Analytical activities, studies, surveys, etc; Consultations, forums, citizens' participation	a. Prepare a list of GoB systems which can be interfaced with iBAS++, including the following: (i) Social protection system, (ii) Bangladesh Bank real-time gross settlement system/automated clearing house (iii) E-government procurement (e-GP) (iv) Personnel Management Information System (PMIS) of MoPA (v) Payroll and pension database, (vi) Debt Management and Financial Analysis System (DMFAS) (vii) The National Board of Revenue (NBR)	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division	✓				20	List of GoB systems which will be interfaced will be identified.
		20.2 Develop a time-bound interface implementation plan and submit quarterly progress reports	Drafting/revising laws, strategies, regulations, framework, procedures; Execution of reformed PFM process	a. Prepare a time-bound interface implementation plan b. Consult with stakeholder to finalize the action plan	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division	✓				20	Interface implementation plan prepared
		20.3 Interface iBAS++ with NBR to provide a comprehensive picture of revenue receipts of the government	6. IT systems acquisition	a. Develop an interface in iBAS++ which NBR can use to import data related to revenue receipts of the government. b. Implement the interface through providing access details and training to NBR.	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division			✓		100	Interface with NBR for receiving electronic receipt data from iBAS++ developed
		20.4 Ensure live interfacing of iBAS++ with BB's system to capture TSA data.	IT system acquisition	a. Prepare a technical paper on how a live interfacing of iBAS++ can be implemented with BB and SB systems to capture TSA data. b. Consult with Bangladesh Bank and agree upon a solution and timeline.	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division	✓			✓	20	Interface with NBR for receiving electronic receipt data from iBAS++ implemented
					Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division					20	Technical paper on live interfacing with BB and SB prepared.
					Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division		✓			10	A solution and timeline agreed with BB

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				c. Develop the agreed interface in IBAS++ (implementation in FY 21-22)	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division			✓	✓	100	Live interface with BB and SB developed
		20.7 Update and strengthen IBAS++ to have appropriate linkage and interoperability with e-GP system and develop comprehensive training and capacity building program for IBAS++ and e-GP interface	IT system acquisition	a. Prepare a technical report describing the list of possible information that can be exchanged between IBAS++ and eGP, taking into consideration the introduction of a rate table	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division	✓	✓			20	Technical report on data exchanged between IBAS++ and eGP developed.
				b. Share the technical report with CPTU, RHD, PWD and DPHE and finalize it	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division			✓		10	Data exchanged list between IBAS++ and eGP finalized.
				c. Prepare a time-bound action plan developing the interface.	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division				✓	10	Interface development plan prepared.
				d. Develop and implement the interface	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division				✓	100	Interface between eGP and IBAS++ developed and implemented.
		20.8 IBAS++ project code allocated to approved projects by FD, is to be allocated to projects in the identification phase by PC for ADP, so ADP and MTBF reflect the same project codes	IT system acquisition	a. Prepare a status report on the current status of development of the ADP system of Planning Commission	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division		✓			20	Status report on ADP system development prepared.
				b. Consult with Planning Commission and collect its requirement from IBAS++ API for introducing unified project code	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division			✓		10	PC requirement for IBAS++ API collected.
				c. Develop API for Planning Commission	Mr. Md. Manzarul Mannan, Joint Secretary, Finance Division				✓	50	IBAS++API for PC developed.
C7 - Activity 21	Introduce commitment controls for cash management and strengthen the Treasure Single Account	21.1 Hold consultations with all holders of special accounts, extra budgetary funds and aided funds	7. Consultations, forums, citizens' participation	a. Hold consultation with (i) ministries/divisions/ departments/ autonomous and semi-autonomous agencies; (ii) state-owned enterprises (SOEs); (iii) local government institutions (LGIs); (v) revenue authorities - tax collecting agency's deposit accounts; (vi) special accounts; (vii) EBF; and (viii) Imprest to Foreign Embassy and Military Attaché.	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division	✓	✓	✓		60	Consultations held

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				b. Prepare a status report on special accounts, extra budgetary funds and aided funds	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division				✓	30	Status report special accounts, extra budgetary funds and aided funds prepared
C7 - Activity 22	Extend and implement Electronic Funds Transfer	22.1 Conduct an assessment to identify all transactions (vendor payments, employee direct deposits, pensions, etc.) that could be done via EFT and prepare a sequenced strategy for each and conduct a force field analysis of the involved entities, as to know who will support FTE reform within the organization	Analytical activities, studies, surveys, etc	a. Prepare a status report on all the payments made by government and the instruments (EFT, cheque, pay order etc) along with the types and recipients of transactions in order to help stipulate a practicable strategy for implementing EFT.	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division	✓				20	EFT payment status report prepared
				b. Prescribe EFT implementation strategy including necessary safeguards against fraud and corruptions through enhancements in IBAS++ and procedures.	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division		✓			30	EFT implementation strategy prepared
				a. Make necessary changes in IBAS++ prescribed in EFT implementation strategy.	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division			✓		30	
				b. Help make necessary amendments in financial rules and procedures prescribed in EFT implementation strategy	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division			✓		30	
		22.2 Ensure all government payments (including social safety net transfer) to beneficiaries designated bank account (G2P)	Execution of reformed PFM process	c. Implement EFT in all types of transactions	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division				✓	20	
C7 - Activity 23	Develop and implement a DDO module	23.1 Based on the experience of several other countries, develop a web- enabled DDO module for online bill submission	Communication and knowledge sharing; Drafting/revising laws, strategies, regulations, framework, procedures	a. Prepare a detailed System Requirements Specification (SRS) document for DDO module, including provision of submitting all types of bills paperless, and option for generating all kinds of budget execution and accounting reports from this module.	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division	✓	✓	✓	✓	100	System Requirements Specification (SRS) document for Full-fledged DDO module prepared
				b. Arrange knowledge sharing programs to gather experience of several other countries	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division			✓	✓	100	Knowledge sharing programs arranged
				c. Prepare a System Design Document based on the SRS prepared	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division	✓	✓	✓	✓	100	System Design Document for Full-fledged DDO module prepared

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C7 - Activity 24				d. Develop full-fledged DDO module	Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division	✓	✓	✓	✓	150	75% of Full-fledged DDO module developed
		23.3 Prepare and implement a progressive roll-out plan for the DDO module	8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)	a. Prepare a progressive roll-out plan for the DDO module	Ms. Nazma Mobarek, Joint Secretary, Finance Division		✓	✓		20	Progressive rollout plan prepared
				b. Implement DDO module through supporting user creation, master data entry and performing other configuration.	Ms. Nazma Mobarek, Joint Secretary, Finance Division				✓	200	Partial DDO module implemented in 5,000 (20%) DDOs
		23.4 Develop an online orientation training for DDOs to use these DDO module application	8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)	a. Prepare video training materials for using DDO module	Ms. Nazma Mobarek, Joint Secretary, Finance Division			✓		20	Video training materials prepared for partial DDO module.
				b. Prepare online interactive training materials with FAQs	Ms. Nazma Mobarek, Joint Secretary, Finance Division				✓	20	FAQ prepared for partial DDO module
		23.5 Establish a helpline to remotely support the DDOs	8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)	a. Provide ToT to competent officials so that they can be the first line of support for DDOs	Ms. Nazma Mobarek, Joint Secretary, Finance Division			✓		50	ToT provided to 500 officials
				b. Create a dedicated Help Desk team for supporting DDOs	Ms. Nazma Mobarek, Joint Secretary, Finance Division				✓	-	DDO Help Desk created within IBAS++ support team
		24.1 Develop a plan for developing, testing, and incorporating additional modules in IBAS++ with concerned units	8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)	a. Assess the automation status and future requirements for SAEs and SOEs, taking into consideration of the development already done in IBAS++ for SAEs and SOEs, and prepare a report.	Mr. Mohammad Ali Prince, Deputy Secretary, FD		✓			20	SAE and SoE automation status report
				b. Based on the assessment report, develop a plan for developing, testing, and incorporating additional modules in IBAS++	Mr. Mohammad Ali Prince, Deputy Secretary, FD			✓		20	IBAS++ module for SAE and SoR development plan
		24.2 To promote IBAS++ as a whole-of-government solution, conduct workshops at IPF on the new PFM enabling environment and the improved management options derived from IBAS++/BACS	Communication and knowledge sharing; Advocacy	a. Knowledge sharing forum/ workshop to promote the IBAS++ and share the lessons learned	Mr. Mohammad Ali Prince, Deputy Secretary, FD				✓	100	Workshop on SAE/SoE arranged

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
		24.3 Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures)	Drafting/revising laws, strategies, regulations, framework, procedures	a. Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures) b. Consult stakeholders on the rollout strategy and timeline and finalize	Mr. Mohammad Ali Prince, Deputy Secretary, FD Mr. Mohammad Ali Prince, Deputy Secretary, FD				✓ ✓	20 30	SAE/SoE automation strategy and timeline developed SAE/SoE automation strategy and timeline finalized
C7 -Activity 25	Develop a module to inventory, value and register fixed assets	25.1 Develop a classification system to rate the condition and operational utility of all fixed assets	Drafting/revising laws, strategies, regulations, framework, procedures	a. Prepare a classification system to rate the condition and operational utility of all fixed assets b. Consult key stakeholder and receive their feedback on the proposed asset condition rating classification, and finalize it	Mr. Abdur Rahman Khan, Joint Secretary, Finance Division Mr. Abdur Rahman Khan, Joint Secretary, Finance Division			✓		30 30	Asset rating classification system developed Stakeholder consulted on asset rating
		25.3 Prepare the TOR for a private firm to review the records and selectively visit high value sites	Drafting/revising laws, strategies, regulations, framework, procedures	a. Prepare the TOR for a private firm to review the records and selectively visit high value sites b. Complete the procurement process and award contract to a suitable local firm	Mr. Abdur Rahman Khan, Joint Secretary, Finance Division Mr. Abdur Rahman Khan, Joint Secretary, Finance Division		✓			20 50	ToR prepared to hire a private firm Procurement process completed
C7 - Activity - 27	Configure a centralized pension roll at CGA with EFT/Mobile banking and ID authentication for all pensioners	Further review the payroll and pension system and recommend actions to improve the business processes to further enable the CPC	Drafting/revising laws, strategies, regulations, framework, procedures	Review the payroll and pension system to find out weaknesses of existing procedures and system further enable the CPC (Central Pay Commission), and expedite settlement of pension cases. Recommend actions to improve business process and system to further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division	✓				30 20	Payroll and Pension Review Report Payroll and Pension Improvement Actions
		Integrate the pensioner database (created in 2015) with IBAS++, ensure the validity of employees transitioning from the payroll to the pension data base and develop training/support systems. Identify any additional interfaces required for linking payroll and pension systems	IT System Acquisition	Integrate the pensioner database (created in 2015) with IBAS++, ensure the validity of employees transitioning from the payroll to the pension database Prepare System Requirements Specification (SRS) for a sub-module to track and assist quick settlement of pension cases.	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division	✓	✓			50 30	Pensioner database integrated with IBAS++ System Requirements Specification (SRS) for Pension Case Settlement Sub-module

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
				Prepare System Design Document (SDD) for a sub-module to track and assist quick settlement of pension cases.	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division			✓		30	System Design Document (SDD) for Pension Case Settlement Sub-module
				iBAS++ development to incorporate the sub-module.	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division				✓	50	Pension Case Settlement Sub-module developed
				Implement a central pension processing, accounting and payment module linked to iBAS ++	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division	✓				100	A central pension processing, accounting and payment module of iBAS ++ implemented
			IT System Acquisition	Implement EFT payment for all pensioners by FY 2021-2022	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division	✓	✓	✓	✓	100	All pensioners received payment through EFT
				Develop online training modules	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division			✓	✓	50	Online training module on pension module developed
				Develop a comprehensive communication and change management strategy and implement required program to this effect	Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division				✓	50	Communication and change management strategy developed

C-8 & 10: PENSION MANAGEMENT & FINANCIAL REPORTING

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C8-Activity 26	Create a Well-functioning CPC and resolve backlog of pension cases	1.2Establish procedures and guidelines, and apply the necessary resources to address the considerable backlog of pension payments	Drafting / revising laws, strategies, regulations, framework, procedures	Currently “Pension Simplification order for Government employees” has been issued from Finance Division on 6 February, 2020 for processing pension cases. By following this guideline procedures can be determined to accelerate pension cases.	CAFO (P&FM)		✓			170	The number of cases of delayed pension payments is reduced by 50%
		1.3Develop a centralized, common shared web-based personnel and pension data base consisting of key dates that will trigger actions under IBAS++	IT systems acquisition	Review the business process to identify gaps between Employee database and Pensioner database and develop necessary software to address the gaps/ issues	Addl CGA (Accts)	✓	✓	✓		150	a centralized, common shared web-based personnel and pension data base under IBAS++
		1.4Review pending cases with the concerned line ministries through the divisional and district officials and prepare monthly progress reports (to be submitted to FD) to help ministries proactively clear their backlog of cases	Advocacy	Establish a baseline by comparing the employee and pensioners databases and looking for employees that despite reaching retirement age in last four years do not appear in the pensioners database. Thus, the number of delayed pension cases will be calculated	CAFO (P&FM)	✓	✓			200	List of pending pension cases prepared
		1.5Develop a comprehensive communication and change management strategy and implement required program to this effect	Drafting / revising laws, strategies, regulations, framework, procedure	a. Training /A awareness program for the Executive Departments b. Advertisement in newspaper / electronic media/ rally	DCGA (Accts) Addl CGA (Accts)		✓	✓		100 50	Change management strategy implemented for this Scheme
C8-Activity 28	Maintain accurate records of GPF contributions, balances and outstanding loans	1.6Conduct seminars and use all available communication means to raise pensioner awareness of their obligations and rights	Advocacy	Awareness campaign/Workshops/Seminars for the pensioners	Addl CGA (Accts)				✓	180	Stakeholders are aware of pension system
		1.1Determine the iBAS++ system requirements to set up a subsidiary ledger for GPF payments, linked to the Budget Execution modules, and enable a centralized processing of GP Funds transactions and recording of balances	IT systems acquisition	Subsidiary ledger of gazetted officer is in iBAS++. Balance (of July 01, 2018) confirmation in iBAS++ of Gazetted Officers are under process	CAFO (P&FM)	✓	✓			200	A Government-wide annualGPF and pension service report has been produced

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C-8 Activity 34	and advances	1.2Produce an annual report on the status of the GPF, indicating summaries of transactions (advances, loans, terminals payments, deposits).	IT systems acquisition	a. Design Annual Report format	CAFO (P&FM)		✓			100	Annual report of GPF status provided in system
				b. Develop business process for ensuring audit trail of individual balances and balances included in annual report	CAO (P&FM)			✓		127	
		1.1Assess the utility of monthly reporting, improve the templates and fiscal reporting processes and hold consultations with LMIs and SAEs accordingly	Drafting / revising laws, strategies, regulations, framework, procedures	a. Examine the process of existing monthly account (consolidated at CGA level) and identify gaps	Addl CGA (Accts)	✓	✓			50	Gap analysis done.
				b. Verify data population in monthly accounts	Addl CGA (Accts)			✓			Data population in process.
	Improve the quality and timeliness of Government-wide in-year fiscal reporting	1.2Develop procedures to collect data from the central bank and other entities including SAEs and EBFs	IT systems acquisition/improvement	c. Assess the utility of and improve the templates for fiscal reporting	Addl CGA (Accts)	✓	✓	✓			Ministry fiscal reporting template prepared. Data population in progress. GoB level fiscal reporting template in progress
				d. Consultations with LMIs and SAEs regarding initial accounts	Addl CGA (Accts)				✓		
				a. Automation of Debit & credit Scroll import process from Bangladesh Bank/Sonali Bank	DCGA (Accts)	✓	✓			20	Procedures for data collection are formulated
				b. Automation of Debit & credit Memo import process from Bangladesh Bank/Sonali Bank	DCGA (Accts)	✓	✓			30	
		1.3Record Direct Project Aid (DPA) information based on specified format by CGA and produce required periodic reports directly from iBAS++	IT systems acquisition	c. Implementation of iBAS++ in Foreign Missions	Addl CGA (Accts)				✓	50	
				d. Implementation of iBAS++ in Postal Department,	Addl CGA (Accts)				✓		
					Addl CGA (Accts)						
				Develop business process to record DPA/RPA (Special A/c) expenditure in iBAS++ by individual Projects	Addl CGA (Accts)				✓	200	DPA information are recorded in iBAS++

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C-8 Activity 35		1.4 Improve bank reconciliation	Drafting / revising laws, strategies, regulations, framework, procedures	a. Identify Reconciliation gaps	Addl CGA (Accts)			✓		50	Bank reconciliation improved
				b. Develop Reconciliation mechanism	Addl CGA (Accts)		✓	✓		100	Bank reconciliation improved
				c. Improve Accounts reconciliation with executive departments	Addl CGA (Accts)			✓	✓		
		1.5 Timely clearance of advance/ suspense accounts	Drafting / revising laws, strategies, regulations, framework, procedures	a. Identify different types of advance/ suspense accounts	Addl CGA (Accts)			✓		10	Advance/suspense accounts cleared
				b. Gap analysis	Addl CGA (Accts)			✓		20	
				c. Develop Procedures for streamlining advance/ suspense	Addl CGA (Accts)			✓		28	
	Improve the quality and timeliness of Government-wide year-end fiscal reporting	1.1 Adopt and implement Financial Reporting under the Cash Basis of Accounting (the Cash Basis IPSAS)	Drafting / revising laws, strategies, regulations, framework for Annual Accounts, procedures	Prepare policy paper for adoption and implementation of IPSAS (Cash)	Addl CGA (Accts)			✓		58	Financial reporting under IPSAS implemented
		1.2 Update the Accounting Policy and Procedures Manual and Design and issue new reporting format	Drafting / revising laws, strategies, regulations, framework/format of annual accounts, procedures	a. Update Accounts Code aligned with IPSAS (Cash). b. Design IPSAS-Cash compliant new template for Appropriation accounts c. Design IPSAS-Cash compliant new template for Finance accounts	Addl CGA (Accts)			✓		200	Accounting Policy and procedures manual updated
		1.3 Train CGA and OCAG staff on IPSAS compliance	Training	d. Assess training needs	Addl CGA (Admin)		✓			20	CGA and OCAG staff trained on IPSAS
				e. Prepare Training Module on IPSAS-Cash	Addl CGA (Admin)						
				f. Conduct in-house training on IPSAS-Cash	Addl CGA (Admin)			✓	✓	80	

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
		1.4 Establish clear responsibilities within the CGA office to produce timely annual financial statements (AFS)	Drafting / revising laws, strategies, regulations, framework, procedures	g. Provide Professional training for IPSAS Certification	Addl CGA (Admin)			✓	✓	100	
				Develop time bound action plan related to Appropriation account for CGA	Addl CGA (Accts)			✓		100	Responsibilities within CGA office to produce financial
				Develop time bound action plan related to Finance Accounts for CGA	Addl CGA (Accts)				✓		reports established

C-9: STATE OWNED ENTERPRISES' GOVERNANCE (SOE WING & MONITORING CELL)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY20	Q2 FY20	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C9 - Activity 29	Strengthen accountability and transparency of SOEs through improved reporting and public disclosure	1.2 Review and update the current financial statement/reporting template and develop a harmonized SOE reporting framework which specifies the key financial and non-financial information required, the formats, and ensure regular and timely submission	Drafting/revising laws, strategies, regulations, framework, procedures	a) Study the limitations of the existing reporting system and the best international practices.	Md. Jamal Uddin Khan		✓			350	Updated financial reporting template & SOE reporting framework
				b) Review existing templates to update financial reporting template and build SOE reporting framework	Md. Jamal Uddin Khan						
				c) Arrange workshop to review the updated financial statement/reporting template	Md. Jamal Uddin Khan			✓			
				d) Develop a harmonized SOE reporting framework which contains the key financial and non-financial information.	Md. Jamal Uddin Khan				✓		
				e) Collect feedback from stakeholders on the framework and template. Implement improvements as an on-going measure.	Md. Jamal Uddin Khan				✓		
		1.3 Ensure data collection and quality control of financial and non-financial information produced by SOEs	Analytical activities, studies, surveys	a. Study and review the existing data collection method and quality control measures	Md. Jamal Uddin Khan			✓	✓	500	Improved data collection methods Quality control mechanisms put in place
				b. Identify challenges and gaps of thecurrent data collection and quality control method	Md. Jamal Uddin Khan			✓	✓		
				c. Improve the data collection method and quality control measures	Md. Jamal Uddin Khan						
				d. Finalize the system of timely collection of financial and non-financial data and ensure quality control through innovative ways	Md. Jamal Uddin Khan						
		1.4 Ensure regular publication of audited financial statements of all SOEs	Advocacy	a. Prepare an updated and a comprehensive list of SOEs/ABs based on the definition of SOEs/ABs	M. Saifullah Panna Md.Jamal Uddin Khan	✓				200	Report of Audited financial statements
				b. Issuing letter to the LM/SOEs urging them to have their financial statements prepared according to accounting standard publishing audited financial reports regularly	M. Saifullah Panna Md.Jamal Uddin Khan	✓	✓				
				c. Conduct meeting (virtual) with LM and SOEs to find solution to non-publication and or delayed financial statements and audit reports.	M. Saifullah Panna Md.Jamal Uddin Khan			✓	✓		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY20	Q2 FY20	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
				d. Ensure preparation of audited financial statements and publishing these in the website of SOEs and Finance Division (MC)	M. Saifullah Panna Md.Jamal Uddin Khan						
		1.5 Launch a one-stop shop portal for all SOE information where each SOE's financial and non-financial information are published, in addition to the aggregate picture	IT systems acquisition	a. Conduct need assessment to identify the software requirement for the inter-operative webportal	Md.Jamal Uddin Khan			✓		400	One stop shop portal for SOEs developed
				b. Prepare specifications/design for the one-stop shop portal of SOEs	Md.Jamal Uddin Khan				✓		
				c.Develop a one-stop shop portal for all SOE information	Md.Jamal Uddin Khan						
		1.6 Establish an incentive system that rewards SOEs for improving their transparency and quality of public disclosure	Drafting/revising laws, strategies, regulations, framework, procedures	a. Study limitations of the current system to identify challenges of reporting, transparency, and quality of public disclosure	Md. Jamal Uddin Khan				✓	300	Established incentive system and rewards for SOEs to conduct better reporting and disclosure
				b. Arrange workshop to share and collect feedback from stakeholders for improving transparency, and quality of public disclosure	Md. Jamal Uddin Khan						
				c. Examine the effectiveness of proposed IPEG in bringing about better reporting.	Md. Jamal Uddin Khan						
				d. Check and finalize on the incentive system for improving their transparency and quality of public disclosure.	Md. Jamal Uddin Khan						
		1.1 Adopt policies and procedures to identify and assess the potential fiscal risk and contingent liabilities arising primarily from guarantees issued to various public sector entities, their debts/liabilities, and other assumed obligations especially if these SOEs are identified as non-performing and high fiscal risk	Drafting/revising laws, strategies, regulations, framework, procedures	a. Identify the potential fiscal risk and contingent liabilities arising from SOEs	Md. Hakim Uddin	✓	✓			500	Debt and Contingent Liabilities Procedure finalized
				b. Develop procedure to regulate debt and contingent liabilities	Md. Hakim Uddin	✓	✓				
				c. Arrange virtual workshop to share and collect feedback from stakeholders	Md. Hakim Uddin		✓	✓			
				d. Get final approval of Debt and Contingent Liabilities Procedure	Md. Hakim Uddin			✓	✓		
		1.2 Review oversight arrangements on SOEs for ensuring appropriate incentives and empowering stakeholders (e.g., SOE Boards) to manage fiscal risks	Analytical activities, studies, surveys	a. Design reporting template for collecting data on debt and contingent liability from SOEs		✓	✓			400	Reporting template on fiscal risk and contingent liability for SOEs finalized
				b. Arrange virtual workshop to share and collect feedback from stakeholders			✓	✓			
				c. Finalize the reporting template for collecting data on debt and contingent liability from SOEs				✓	✓		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY20	Q2 FY20	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C9- Activity 31	Strengthening oversight and performance monitoring of SOEs	1.1 Revamp the role of the SOE Monitoring Cell to focus on SOE performance monitoring and management along with approval of SOE budgets	Drafting/revising laws, strategies, regulations, framework, procedures	a. Review the existing functions and activities of the SOE Monitoring Cell	Md.Hakim Uddin M. Saifullah Panna	✓	✓			400	Overhauled roles for SOE Monitoring Cell
				b. Identify new goals, objectives, and activities for the SOE Monitoring Cell	Hakim Uddin M. Saifullah Panna		✓				
				c. Revamp the Monitoring Cell with consultation from stakeholders	Md.Hakim Uddin M. Saifullah Panna			✓	✓		
		31.2 Develop a comprehensive database on all SOEs including their legal framework, rules and regulations, financial and non-financial information and other key corporate governance information	IT systems acquisition	a) Conduct internal need assessment to identify specifications for the database	Md.Hakim Uddin M. Saifullah Panna			✓	✓		Comprehensive database of SOEs
				b) Prepare specification of hardware/software for the database	Md.Hakim Uddin M. Saifullah Panna			✓	✓		
				c) Develop database on all SOEs and link it to the one-stop shop portal and IBAS++	Md.Hakim Uddin M. Saifullah Panna						
		1.3 Conduct an assessment of existing SOE laws, rules and regulations to identify how to improve the current SOE legal Framework	Analytical activities, studies, surveys	a. Review of the laws and regulations for SOE corporate governance.	Md.Hakim Uddin M. Saifullah Panna		✓	✓	✓	150	SOEs' rules and regulations reviewed
				b. Identify the shortcomings in the existing legislation and regulations.	Md.Hakim Uddin M. Saifullah Panna				✓		
				c. Submit recommendations to the policymakers	Hakim Uddin M. Saifullah Panna						
		1.4 Develop a SOE performance evaluation guideline/ manual consisting of procedures, financial and non-financial indicators, and targets. This would be updated annually	Drafting/revising laws, strategies, regulations, framework, procedures	a) Identify existing performance and determine indicators of performance for the SOEs	Md. Hakim Uddin	✓				250	Performance Evaluation Guidelines approved
				b) Review the existing performance system (Annual Performance Agreement)	Md. Hakim Uddin	✓					
				c) Prepare draft guideline consisting of procedures, indicators, scoring criteria, targets, incentive coverage, composition of performance evaluation team and the generic structure of performance criteria etc.	Md. Hakim Uddin	✓					
				d) Arrange virtual workshop to share and collect feedback from stakeholders	Md. Hakim Uddin		✓				
				e) Get final approval of the authority	Md. Hakim Uddin			✓			

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY20	Q2 FY20	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
				f) Keep continue communication to the SOEs for the manual to be updated annually	Md. Hakim Uddin			✓	✓		
		1.5 Build capacity in the SOE Monitoring Cell to oversee the performance of SOEs and using APRs as a specific reference for linking SOE performance and trends with financial results	Training	a) Identify the training programs for the personnel of monitoring Cell b) Organize internal capacity building virtual workshops	Md. Hakim Uddin	✓	✓			350	Improved capacity of SOE officials
				c) Arrange virtual/online local trainings for capacity building	Md. Hakim Uddin			✓	✓		
				d) Arrange overseas training and knowledge sharing program for capacity building	Md. Hakim Uddin			✓	✓		
		1.6 Commission independent SOE performance evaluations each year to validate performance information provided by SOEs	Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs	a. Assign independent committee (IPEC) for scoring and evaluation of SOE performance b. Design parameters for SOEs by IPEC with clear scoring criterion	Md. Hakim Uddin			✓	✓	1800	SOE Performance Evaluation reports
				a. Determine types and objectives for the grants provided to SOEs by FD	Md. Hakim Uddin			✓	✓		Policy Frame-work for grants to SOEs
				b. Review current procedures for grants to identify gaps and needs	Md. Hakim Uddin			✓	✓		
				c. Develop a draft policy and procedures manual to mitigate the gaps and needs identified in study	Md. Hakim Uddin						
				d).Share with stakeholders and SOEs for comprehensive execution	Md. Hakim Uddin						
		1.2 Strengthen the analytical capacity of the SOE Monitoring Cell, FD to assess requests for grants to SOEs by each type of grant	Training	a. Train the staff of SOE Monitoring Cell for capacity building b. Develop analytical capacity of SOE Monitoring Cell staff for appraising different types of grants	Md. Hakim Uddin			✓	✓	300	Capacity building for SOE grant review
C9- Activity 32	Develop and implement a policy framework that enables an effective review of grants to SOEs by FD										

Component: 11: Strengthen External Scrutiny and Oversight OCAG

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PI/T member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT	Results (j)
C11 - Activity 37	Roll out ISSAI Compliant entity wide audit	1.1 Implement the ISSAI implementation strategies developed by OCAG.	Execution of reformed PFM process	Update the ISSAI (IFPP) implementation strategies developed by OCAG by international consultant.	Mr. Abul Kalam Azad		✓	✓		20	updated strategies and GAS, Audit Code and ISSAI based manuals
			Drafting/revising laws, strategies, regulations, framework, procedures	Update Government Auditing Standards, Audit Code and ISSAI based FA/CA/PA manuals by ongoing WB administer TA.	Mr. Toufique Shafiqul Islam	✓	✓	✓		50	
		1.2 Conduct SAI PMF self-assessment by OCAG staff and conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.	Analytical activities, studies, surveys	Finalize SAI PMF self-assessment by IDI consultation. Conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.	Mr. Toufique Shafiqul Islam	✓	✓			--	SAI PMF assessment Report.
					Mst. Maksuda Begum				✓	100	Peer Review Report
		1.3 Prepare and implement quality control process/ policy for ISSAI compliant entity wide audit.	Drafting/revising laws, strategies, regulations, framework, procedures	Update the quality control policies for ISSAI (IFPP) compliant entity wide audit. Prepare Quality assurance manual.	Mr. Md. Rafiqul Islam		✓			20	quality control policies Quality assurance manual
		1.4 Prepare handbooks for conducting ISSAI compliant different types of audit (CA, PA, FA) in line with the ISSAI compliant manuals already developed by previous reform initiative.	Drafting/revising laws, strategies, regulations, framework, procedures	Prepare detailed audit instruction and checklist for compliance audit, financial audit, Performance audit, other issue based audit and SDGs Audit. Translate ISSAI based Government Auditing Standard into standard Bangla.	Mr. Md. Zakir Hussain	✓				100	Detailed Audit instruction.
					Mst. Maksuda Begum		✓	✓		100	Bengali Government Auditing Standard
		1.5 Conduct a good number of quality assurance reviews by experts (Both local and international.	Execution of reformed PFM process	Conduct a good number of quality assurance reviews under the direct supervision of both national and international consultant.	Mr. Toufique Shafiqul Islam				✓	50	Audit QA Report

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT	Results (j)
		1.6 Create avenues for citizen participation to deepen OCAG's commitment towards citizen engagement	Consultations, forums, citizens' participation	Arrange workshops, seminar ensuring full participation of auditee institutions and civil society organizations. Conduct special audit on IT Audit, Environment audit, Climate audit, Social audit, SOE audit, SDGs Audit, and some issue based audit.	Mr. Md. Zakir Hussain Mst. Maksuda Begum			✓	✓	20 100	Awareness and Good relationship with Auditee Special Audit report
C11 - Activity 38	Improve timeliness and disclosure of audit reports and strengthen citizen engagement	1.1 Make all recent audit reports public on website in a user friendly, standardized, and accessible format, and upload annually, and improve timeliness of audit reports and make them publicly available.	Drafting/revising laws, strategies, regulations, framework, procedures IT systems acquisition	Reset/redesign audit cycle to conduct CA/FA/PA audit to prepare and submit the audit reports in time. Design and update audit report format to make the reports more interesting, appealing, easily understandable and user-friendly. Develop a robust website to publish audit reports in different form-for both print & web version after submitting to the hon'ble president.	Mr. Abul Kalam Azad Mr. Toufique Shafiqul Islam Mr. Md. Rafiqul islam	✓	✓	✓		-- 20 10	Audit Cycle Audit Report Format Disclosure of audit reports
		1.2 Review and improve the strategy paper for improved timely responses to recommendations from the PAC.	Advocacy Drafting/revising laws, strategies, regulations, framework, procedures	Develop strategies for improving awareness and timely responsiveness of auditees to implement PAC recommendations. Design follow-up report format to track the implementations progress of PAC recommendations. The WB administer TA support for IPSAS cash basis adoption, manuals, preparation of IPSAS compliant financial statements, etc.	Mr. Md. Zakir Hussain Mr. Toufique Shafiqul Islam Mr. Toufique Shafiqul Islam	✓	✓	✓		20 20 50	Improve timeliness IPSAS cash basis adoption
						✓	✓	✓			
							✓				

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT	Results (i)
		1.3 Improve the methodology and capacity for the audit of Program Effectiveness (performance auditing) and strengthen citizens participation in accountability through performance and environmental audits	Consultations, forums, citizens' participation	Prepare follow up report on previous PAC recommendations to assess how well the executives comply with recommendations. Develop strategies to receive and monitor complaints for noncompliance and misuse of public money for improvement as well as promote citizen participation.	Mr. Abul Kalam Azad Mr. Toufique Shafiqul Islam		✓	✓	✓	20 20	Follow up report Strengthen citizen engagement.
C11 - Activity 39	Strengthen organizational and professional capacity of OCAG	1.1 Develop, consult and implement an OCAG organizational restructuring plan.	Drafting/revising laws, strategies, regulations, framework, procedures	Develop a justified OCAG organizational restructuring plan.	Mr. Abul Kalam Azad		✓			--	New Re-structuring plan
		1.2 Review the needs assessment of the reorganization.	Analytical activities, studies, surveys	Coordinate with the comprehensive PFM capacity needs assessment carried out under component 14.	Mst. Maksuda Begum				✓	--	Need Assessment report
		1.3 Prepare an action plan and budget for a performance improvement program.	Drafting/revising laws, strategies, regulations, framework, procedures	Prepare an action plan and budget for a performance improvement program for newly recruited Auditors and upcoming AAGs and Apprentice Super.	Mr. Toufique Shafiqul Islam		✓	✓		10	action plan and budget
		1.4 Develop a staffing plan.	Execution of reformed PFM process	Implement the newly adopted Human Resource (HR) for OCAG staffs.	Mst. Maksuda Begum			✓		20	Implement HR Policy
		1.5 Establish capacity building program for OCAG staff.	Training	Undertake on-the-job, knowledge exchange with other SAls training for the staff in the fields of social, environment, IT and Financial audit.	Mr. Md. Zakir Hussain			✓	✓	50	Capacity Development
				Training for all staffs under OCAG including accounting circles on Audit planning, Report writing, Procurement and other related areas of auditing.	Mst. Maksuda Begum	✓	✓	✓	✓	100	
		1.6 Conduct an institutional assessment and capacity building program, inclusive of rewards for completion of training programs.	Training	Develop a one month overseas leadership training program for mid and senior level officials.	Mr. Md. Rafiqul Islam			✓	✓	100	Capacity Development

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		1.7 Develop and implement a change management strategy to include coaching of OCAG senior officials.	Training	Develop and implement a change management strategies including overseas training of OCAG senior officials.	Mr. Abul Kalam Azad			✓	✓	100	Capacity Development
		1.8 Support OCAG's ongoing professional accreditation program of CIPFA and other appropriate programs.	Training	Support OCAG's ongoing professional accreditation program of IPSAS Certification, CIPFA, ACCA, CISA, CFE, CGAP and other appropriate programs.	Mr. Toufique Shafiqul Islam	✓	✓	✓	✓	500	Professional Accreditation
		1.9 The FIMA, in conjunction with OCAG, will design and implement a training and accreditation program based on international standards.	Training	Strengthen the capacity of FIMA to implement audit training courses by establish e-Learning facilities.	Mr. Md. Zakir Hussain		✓	✓	✓	100	E-learning facilities.
		1.10 Strengthen FIMA to enable professionalization of the auditors	Training	Design and implement training program on audit AMMS, IBAS++, BACs and other CAATs software. Undertake national and international training program for the newly created audit core groups.	Mst. Maksuda Begum Mr. Toufique Shafiqul Islam		✓	✓	✓	100	Capacity Development
C11 - Activity 40	Upgrade and sustain IT infrastructure of OCAG and AMMS Software	1.1 Restore the functioning of the AMMS, communicate its purpose and benefits to audit directorates and ensure its sustainable application in the audit process.	IT systems acquisition	Finalize ToR to recruiting Consultant for prepare Functional Requirements and Technical Requirements of AMMS by WB Administer GAC support TA. Develop full functioning AMMS and includes more features in line with ISSAI, international best practices and OCAGs current practices; Implementing Audit Observations archiving management software to prepare management report and follow up actions from 1971-72 to till date by OCAG own GoB budget.	Mr. Toufique Shafiqul Islam Mr. Md. Rafiqul islam Mr. Abul Kalam Azad	✓	✓	✓	✓	50 500 50	Full functioning AMMS Robust Archiving management software

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		1.2 Assess and implement the potential linkages between iBAS++ and AMMS.	Execution of reformed PFM process	Assess and implement the potential linkage between iBAS++ and AMMS as well as other financial software like e-GP, DAMFAS, FABAs, ASICUDA and Central Bank Software; Create linkage between AMMS and Archiving Management software.	Mr. Md. Rafiqul Islam Mr. Abul Kalam Azad			✓	✓	50 10	potential linkages between iBAS++ ,AMMS and Archiving Software
		1.3 Develop and implement options to facilitate computer-based audits.	IT systems acquisition	Installing DATA analysis tool (IDEA Software) and conducting training for the core group to prepare Audit Plan; World Bank Administer TA on Interactive Data Extraction and Analytics (IDEA) - Due diligence on the health sector payroll database and procurement of machine and equipment of the MoHEW;	Mr. Toufique Shafiqul Islam Mr. Toufique Shafiqul Islam	✓	✓			100 50	IDEA software Pilot uses of IDEA
		1.4 Upgrade and sustain IT infrastructure of OCAG and audit management and monitoring system	IT systems acquisition	Upgrade and sustain IT infrastructure (hardware & software) of OCAG; Establish networking among all offices under OCAG; Evaluate the report on assessment of the AMMS by Earnest and Young to determine the functional requirements of OCAG regarding the AMMS;	Mr. Md. Rafiqul Islam Mst. Maksuda Begum Mr. Md. Rafiqul Islam			✓	✓	50 100	Strengthen IT Environments of OCAG Requirements for AMMS

Component: 12: STRENGTHEN PARLIAMENTARY OVERSIGHT AND SCRUTINY OF PUBLIC EXPENDITURE (PUBLIC ACCOUNTS COMMITTEE)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C12 - Activity 41	Support Timely Legislative Scrutiny	1. Strengthen PAC's research and secretariat support services: 1.1 Provide professional resources to enable the financial oversight committees(FOCs) to operate effectively: 1.1.1 Provide professional resources for the three financial oversight committees for entire project period to enable the relevant committee secretariat staff.	Training	PIT will prepare work plan for the entire Project period with the assistance of EU consultants.	Mrs. Roxana Malek ndc, Additional Secretary (IPA)	√	√			15	1. Professional resources are in place. 2. On-the-job trainings are in progress. 3. Internship supports are in place. 4. Organogram revised. 5. Necessary staff appointed.
					Mr. Md. Faisal Morshed, Deputy Secretary, (p&D)						
				On-the-job professional resource persons for PAC, PUC & EC for the entire Project period with the support of EU to build FOCs capacity to enable secretarial service skill.	Mr. Md. Faisal Morshed, Deputy Secretary, (p&D)		√	√	√	500	
				Provide internship support to PAC, PUC & EC for smooth delivery of committee works during Project period and if possible let continue the support at least one year after also.	Mr. Md. Faisal Morshed, Deputy Secretary, (p&D)		√	√	√	1000	
				Revise the organogram of the committee secretariat if necessary and suggest the BPS to appoint personnel within internship period.	Mrs. Roxana Malek ndc, Additional Secretary (IPA)			√	√	1	
		1.2 Provide content-based training to the relevant parliamentarians and committee secretariat staff to work out the agenda for the committee meetings as they do not have sufficient exposure to deal with the issues: 1.2.1 Workshop for the relevant parliamentarians. 1.2.2 Content-based training for the	Training	PIT will identify the relevant content for PAC, PUC & EC with the support of EU consultants by consulting with the relevant MPs and staff.	Mr. Md. Faisal Morshed, Deputy Secretary, (p&D)		√			6	1. Identification of relevant content. 2. Training plan prepared. 3. Identification of trainees. 4. Trainers and Resource persons are nominated. 5. Stipulated training, workshops and
				Prepare work plan for training, orientation and workshop for enabling the MPs and staff with the assistance of EU consultants.	Mrs. Roxana Malek ndc, Additional Secretary (IPA)			√		6	
					Mr. Md. Faisal Morshed, Deputy Secretary,						

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
		committee secretariat staff.			Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)						orientations are held.
				Orientation for relevant MPs.	Mrs. Roxana Malek ndc, Additional Secretary (IPA)				√	100	
					Mr. Md. Faisal Morshed, Deputy Secretary,						
					Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)						
				Content-based workshop for PAC.	Mr. Md. Faisal Morshed, Deputy Secretary,				√	100	
					Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)						
				Content-based workshop for PUC.	Mr. Md. Faisal Morshed, Deputy Secretary,				√	100	
					Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)						
				Content-based workshop for EC.	Mr. Md. Faisal Morshed, Deputy Secretary,				√	100	
					Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)						
				Content-based training for PAC staff.	Mr. Md. Faisal Morshed, Deputy Secretary,				√	100	
					Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)						
				Content-based training for PUC staff.	Mr. Md. Faisal Morshed, Deputy Secretary,				√	100	
					Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)						

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
				Content-based training for EC staff.	Mr. Md. Faisal Morshed, Deputy Secretary, Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)	√			√	100	
C12 - Activity 42	Strengthen the MIS and improve its use for Parliamentary purpose.	1. Assess the current uses of the MIS and determine how it should be modified or upgraded or prepare new MIS to continue to support PFM reforms. Update the Website to make it interactive and increase the capacity of Data Center to maintain MIS : 1.1 Gap analysis of existing MIS. 1.2 Appoint farm to strengthen the existing MIS or prepare scope for new MIS to determine how it should be modified or upgraded to continue to support PFM reforms. 1.3 MIS software development. 1.4 Develop the committee rooms with necessary hardware and equipment for the smooth operation of the MIS during the conduction of the committee meeting. 1.5 Link MIS with e-filing to use related and available data. 1.6 Link MIS of OCAG and PAC to track the resolution of audit observations and implementation of the PAC directives.	1. Analytical activities, Studies, Surveys, Training, Communication and knowledge sharing, 4. Advocacy, IT systems acquisition.	Prepare work plan for the entire Project period with the assistance of EU consultants.	Mrs. Roxana Malek ndc, Additional Secretary (IPA)	√	√			6	1. Work plan prepared. 2. Gap analysis completed. 3. Farm appointed for MIS development. 4. Full functioning MIS software is in place. 5. Full furnished committee rooms with necessary hardware and equipment are ready. 6. Dynamic websites are linked with MIS. 7. Necessary hardware and data center are in place. 8. Both the users and maintenance staff are trained to use and maintain the MIS smoothly and skillfully.
				Gap analysis of existing MIS.	Mr. Md. Faisal Morshed, Deputy Secretary, Md. Ashif Iqbal, Maintenance Engineer.	√	√		10		
				Appoint farm to strengthen the existing MIS or prepare scope for new MIS to determine how it should be modified or upgraded to continue to support PFM reforms.	Mrs. Roxana Malek ndc, Additional Secretary (IPA)		√	√	1		
				MIS software development.	Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D) Md. Ashif Iqbal, Maintenance Engineer.		√	√	600		
				Develop the committee rooms with necessary hardware and equipment for the smooth operation of the MIS during the conduction of the committee meeting.	Mr. Md. Faisal Morshed, Deputy Secretary, Md. Ashif Iqbal, Maintenance Engineer.			√	1000		
				Link MIS with e-filing to use related and available data.	Mr. Md. Faisal Morshed, Deputy Secretary, Md. Ashif Iqbal, Maintenance Engineer.			√	10		

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		1.7 Update the Websites to make them interactive and link them to the MIS. 1.8 Extend the MIS to the Public Undertakings Committee and Committee on Estimates as well as other committees. 1.9 Provide necessary hardware for the smooth operation of the MIS. 1.10 Develop the capacity of Data Center to maintain MIS properly. 1.11 Train the relevant staff to operate the MIS skillfully.		Link MIS of OCAG and PAC to track the resolution of audit observations and implementation of the PAC directives.	Mr. Md. Faisal Morshed, Deputy Secretary, Md. Ashif Iqbal, Maintenance Engineer.				√	10	
				Update the Websites to make them interactive and link them to the MIS.	Mr. Md. Faisal Morshed, Deputy Secretary, Md. Ashif Iqbal, Maintenance Engineer.				√	50	
				Extend the MIS to the Public Undertakings Committee and Committee on Estimates as well as other committees.	Mr. Md. Faisal Morshed, Deputy Secretary, Md. Ashif Iqbal, Maintenance Engineer.				√	10	
				Provide necessary hardware for the smooth operation of the MIS.	Mr. Md. Faisal Morshed, Deputy Secretary, Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)				√	100	
				Develop the capacity of Data Center to maintain MIS properly.	Md. Ashif Iqbal, Maintenance Engineer.				√	1500	
				Train the relevant staff to operate the MIS skillfully.	Mr. Md. Faisal Morshed, Deputy Secretary, Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)				√		
					Md. Ashif Iqbal, Maintenance Engineer.				√		
					Mr. Md. Faisal Morshed, Deputy Secretary, Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)				√		
					Md. Ashif Iqbal, Maintenance Engineer.				√		
					Mr. Md. Faisal Morshed, Deputy Secretary, Mr. Md. Mizanul Haq, Senior Assistant Chief (P&D)				√		

C-13: PROCUREMENT

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY20	Q2 FY20	Q3 FY21	Q4 FY21	Incremental cost lac BDT	Results (j)
C13- Activity 43	Institutionalize e-GP and strengthen CPTU	43.1 Update the existing procurement legislations/rules and procurement documents and guidelines - Updating Public Procurement Act 2006; - Updating Public Procurement Act 2008; - Updating e-GP guidelines 2011; - Updating three (3) Standard Tender Documents	Revising Law (5)	a. Drafting of amendment of PPA-2006, PPR-2008 and e-GP guidelines; b. Reviewing the drafts of the above; c. Obtaining approval from the concerned authorities; d. Communicating with legislative division concerning the changes; e. Finalization of the changes and promulgation.	Md. Shamimul Haque	✓	✓	✓	✓	Under the DIMAPP Project Budget	Updated Legislation
		43.2 Restructure CPTU into an Authority with more regulatory power including appropriate organogram with staffing - Drafting the BPPA Act; - Consequential Change of PPA-2006 and PPR 2008; - Obtaining Approval from the Secretaries Committee and Legislative Division;	Execution of PFM reform process i.e. making the BPPA functional (8)	a. Drafting BPPA Act; b. Reviewing draft BPPA Act; c. Obtaining approval from the concerned authorities; d. Communicating with legislative division concerning the changes; e. Finalization of the changes and promulgation.	Md. Shamimul Haque	✓	✓	✓	✓	Under the DIMAPP Project Budget	Core tasks to make BPPA in place completed
		43.3 Continue with enhanced capacity data Center Maintenance of Data Centre both main and mirror situated in BCC and CPTU respectively;	Acquired IT System maintenance (6)	a. Day to day operations and maintenance; b. Supervision of both data centre;	Md. Mosharraf Hossain	✓ ✓	✓ ✓	✓ ✓	✓ ✓	Under the DIMAPP Project Budget	Operation and Maintenance of Data Centre in both place continues.

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C13 - Activity 44	Enhance Digitization of Public Procurement	44.1 Expand the e-GP system - Finalization of e-contract management System(e-CMS); - Implementation of e-CMS; - Piloting e-CMS; - Training on e-CMS for PE's and Tenderer's.	Revising e-CMS procedure (5) Execution of e-CMS (8)	- Meeting with Stakeholders - Select organization for piloting - conduct training for PE's - Conduct training for Tenderer's	Md. Aziz Taher Khan	✓ ✓	✓ ✓	✓ ✓	✓ ✓	Under the DIMAPP Project Budget	e-CMS use in contract implementation
		44.2 Expand the e-GP system - Develop an on-line Tenderers' Data Base (TDB); - Implementation of TDB; - Select organization for data entry; - Insert data in TDB's system ; - Taken up awareness program on TDB's	Drafting and Reviewing TDB System (5) Execution of TDB (8) Advocacy (4)	- Meeting with Stakeholders (PE's and Tenderer's) - Select organization for data entry; - Taken awareness program (meeting, Advertisement in newspaper, workshop etc. on TDB's)	Md. Aziz Taher Khan	✓ ✓	✓ ✓	✓ ✓	✓ ✓	Under the DIMAPP Project Budget	TDB use in tender evaluation process
		44.3 Update e-STD's and others e-GP features - updates major e-STD's based on changes of legislation; - Publish e-STD's in e-GP platform; - Follow up activities.	Revising e-STD's (5)	- Find out changes in legislation; - insert changes in e-STD's - Meeting with stakeholders on updated e-STD's (basically targeted agencies) ; - Create feedback option in the system;	Md. Aziz Taher Khan	✓ ✓	✓ ✓	✓ ✓	✓ ✓	Under the DIMAPP Project Budget	e-STD's use in tender process in e-GP system procurement.

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		44.4 Integrate iBAS++ with e-CMS and verify inter-operability - Review iBAS++; - review e-GP System; - Verify inter-operability possible or not; - if yes, develop integrated system.	Drafting integration system between iBAS++ and e-GP System (5) Execution of Drafting integration system between iBAS++ and e-GP System (8)	a. Meeting with Finance Division and PFM project including developer firm b. Verify comparably between iBAS++ and e-GP system ; c. Developed integrated system; d. time to time review; e. Taken feedback from stakeholders	Md. Aziz Taher Khan	✓	✓	✓	✓	Under the DIMAPP Project Budget	Integration completed between e-GP and iBAS++.

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		44.5 Provide extensive training to PE's and tenderer's - Review training plan with selected training provider firm; - Send training calendar to PE's and tenderer's - Select no. of trainees	Training (2)	a. Meeting with training provider firm; b. Collect Trainee list from PE's; c. Collect trainee list from tenderers d. Start training; e. Feedback from trainees about training quality;	Md. Aziz Taher Khan		✓ ✓	✓ ✓	✓ ✓	Under the DIMAPP Project Budget	Able to complete the whole procurement cycle in e-GP system from starting from APP to e-CMS;
C13 - Activity 45	Professionalize procurement and citizen engagement	45.1 Assess the utility of monthly Improve procurement management of SPSOs, IMED and CPTU - Reviewing the functions of procurement management of these entities; - Obtaining regular report about them from the M&E consulting firm;	Advocacy (5)	a. Meeting regularly the officials; b. Obtaining status report from them; c. Taking necessary steps on correcting the deviations, if any.	Shish Haider Chowdhury	✓ ✓ ✓	✓ ✓ ✓	✓ ✓ ✓	✓ ✓ ✓	Under the DIMAPP Project Budget	Smooth functions of the procurement management of SPSOs, IMED and CPTU

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY20	Q2 FY20	Q3 FY21	Q4 FY21	Incremental cost lac BDT	Results (i)
		45.2 Create a Procurement Unit/Cell in each of the SPSOs with about 5-10 procurement professionals as the Procurement Knowledge Bank of the SPSOs - Creating procurement cells in remaining organizations; - Reorganize the cells in the organizations where key procurement official changes; - Finalization of TOR for the cells.	Communications and knowledge sharing (3)	a. Communicate with organizations where cells yet to be formed; b. Revise the cells where necessary; c. Obtain the final TOR from the consultant and share with all SPSOs and World Bank;	Md. Shamimul Haque	✓ ✓	✓	✓	✓	Under the DIMAPP Project Budget	TOR finalized and shred with the SPSOs for implementation
		45.3 Build capacity of procurement officials Selected procurement officials working in the SPSOs to undergo international blue color procurement accreditation program of MCIPS/UK - Continue selecting SPSO officials for T1 training; - Upgrade them to upper tier trainings; - Take part the successful official in the MCIPS programme; - Engage ITC-ILO for review and further expanding of the Pool of National Trainer	Training (2) Communications and knowledge sharing (3)	a. Request the SPSOs to send the procurement officials in the T1 training; b. Training them with highest effort in order to ensure their up-gradation; c. Finalization of contract with CIPS, UK on MCIPS course in coordination with their local partners; d. Proceed to engage ITCILO to expand the pool of National Procurement trainers	Shish Haider Chowdhury	✓ ✓	✓ ✓ ✓	✓ ✓ ✓	✓ ✓	Under the DIMAPP Project Budget	SPSOs officials trained in T1 and upgraded trainings; Successful trainees take part in MCIPS course. Pool of National Procurement Trainers expanded

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY20	Q2 FY20	Q3 FY21	Q4 FY21	Incremental cost lac BDT	Results (i)
		45.4 Procurement management training, twinning arrangement, or exposure visits for officials - Continue arranging three weeks training; - Signing MOUs with other training academies for short term trainings; - Arrange exposure visits elsewhere of the world for the SPSOs; - Develop procurement manual or handbook.	Communications and knowledge sharing (3)	a. The lead consultant ITCILO supported with nominated sub-consultant ESCB continues undertaking three weeks training and five days training for the junior officials; b. MOU signed with FIMA and short term training to start as early as possible; c. Communication with other academies to sign MOUs namely BCS Admin Academy, NILG, Tax Academy, JATI for other short term public procurement training; d. Liaise with ITCILO to develop the procurement Handbook	Shish Haider Chowdhury	✓ ✓	✓ ✓ ✓	✓ ✓ ✓ ✓	✓		SPSOs officials and other government officials trained in public procurement. Procurement Handbook Prepared
		45.5 Strengthen citizen engagement through developing a communication strategy/program per region on the procurement practice of the country - Continue arranging citizen’s engagement awareness programme; - Arrange government tenderers’ programme in district levels; - Reconstitute the GTF at district level; - Finalize the BGTF central committee.	Communications and knowledge sharing (3) Advocacy (5)	a. Citizen’s Group to be formed in all 48 Upozillas in liaison with BIGD and CEP BRAC; b. Arrange citizens engagement programme in the divisional levels c. Revise the TOR of the citizen’s group and arrange training for them; d. GTF reconstitution to go on in the divisional and district level; e. Finalize the BGTF central committee and defunct the convening committee.	Shish Haider Chowdhury		✓ ✓ ✓ ✓	✓ ✓ ✓ ✓	✓ ✓ ✓ ✓	Under the DIMAPP Project Budget	Citizen’s Group formed in 48 upozillas; BGTF formed.
		45.6 Develop innovative ICT tools in the form of a citizen monitoring and feedback portal - Finalize landscape analysis and software requirement specification for citizen portal; - Operationalize citizen portal; - Upgrade CPTU’s mobile app; - Develop content management framework (bilingual –Bangla and English)	Communications and knowledge sharing (3)	a. Landscape analysis and software requirement for the portal; b. Operationalize the recently launched citizen’s portal; c. Steps to continue the upgrade the mobile app of the CPTU; d. Develop content management in two languages.	Shish Haider Chowdhury		✓ ✓ ✓	✓ ✓ ✓	✓	Under the DIMAPP Project Budget	Citizen’s portal fully functional Mobile app upgraded Content Management framework developed

Component14: PFM REFORMS LEADERSHIP, COORDINATION, AND MONITORING

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C14- Activity 47	Establish a clear governance/ leadership structure to lead and support PFM reforms	1. 1 Arrange meeting of SC and PECT in a regular interval	5. Drafting/revising laws, strategies, regulations, framework, procedures	a. Prepare the working paper of the first meeting of SC and held the meeting of SC	Mr. SM Moin Uddin Ahmed		✓		✓	100	SC meeting held
				b. Agree on meeting frequency and structure	Mr. SM Moin Uddin Ahmed	✓	✓	✓	✓	50	PECT coordination meeting held , critical issues are discussed and resolved
C14- Activity 48	Establish a comprehensive monitoring and evaluation framework for the PFM reforms	1.1 Establish and Oversee M&E support Group	5. Drafting/revising laws, strategies, regulations, framework, procedures	a. Develop progress and performance indicators in consulting with Third Party for each component	Mr. SM Moin Uddin Ahmed & Ms. Fatema Begum		✓			25	M&E support group fully functioning for monitoring and learning/course adjustment purposes
				b. Develop Monitoring and Timeliness standards and formats	SM Moin Uddin Ahmed&Mr. Mohammad Saidul Islam		✓			25	
				c. Develop annual work plans for M&E (with quarterly reporting)	Mr. SM Moin Uddin Ahmed& Mr. Mohammad Saidul Islam		✓		✓	25	
				d. Organize training sessions for PEC and PITs	Mr. SM Moin Uddin Ahmed& Mr. Mohammad Saidul Islam		✓		✓	25	High quality semiannual reports produced for monitoring and learning
				a. Communicate procedures/requirements to PITs	PECT	✓	✓			90	
				b. Provide tailored support to PITs on challenges and upgrade ICT where needed	Mr. SM Moin Uddin Ahmed, Mr. Mohammad Saiful Islam &Ms. Fatema Begum		✓			90	
C14- Activity 49	Lead and implement a comprehensive change management program	1.2 Half yearly Reports	3. Communication and knowledge sharing	c. Perform analysis on monitoring data and compile draft report	Ms. Bilquis Jahan Rimi &Ms. Fatema Begum			✓	✓	90	
				d. Organize Stakeholder Dialogue to review draft progress and share lessons	Ms. Bilquis Jahan Rimi &Ms. Fatema Begum			✓	✓	90	
				e. Finalize Report	Ms. Bilquis Jahan Rimi &Ms. Fatema Begum	✓	✓	✓	✓	90	
				f. Periodic monitoring of data quality and systems and support	Ms. Bilquis Jahan Rimi &Ms. Fatema Begum			✓	✓	100	
				a. Design an outline for the frequency, format and audience of the PFM field inspections (drawing on How to Note) for PECT approval Arrange 1 st Field inspection	Mr. Tarikul Islam Khan & Mr. Mohammad Saidul Islam	✓				20	2 field inspections performed with clear lessons
				3. Communication and knowledge sharing							

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
		events)		b. Plan and Organize first series of 2 fields inspections at a place nearby Dhaka in November, 2020 c. Arrange 2 nd Field inspection in late December, 2020 d. Arrange another 4 Field inspections in other places of the country by June, 2021 (6 by 2021) e. Plan half yearly learning session between PITs and equivalents and other PFM institutions	Mr. Tarikul Islam Khan & Mr. Mohammad Saidul Islam		✓	✓	✓	20	drawn for follow up (DLI is 6 in FY21)
					Ms. Saima Shahin Sultana, Ms. Bilquis Jaham Rimi & Ms. Fatema Begum		✓		✓	20	PIT quarterly lessons on reform captured by ISC And discussed between PITs
					Khurshid, IPF						Roadmap towards PFM Learning Hub
					Ms. Shahana, IPF	✓	✓	✓	✓		
					Ms. Shahana, IPF	✓	✓	✓	✓		CFW& TNA
					Ms. Shahana, IPF	✓	✓	✓	✓		CDP
					Mr. SM Moin Uddin Ahmed&Mr. Tarikul Islam Khan	✓				90	Communication Strategy prepared
					Mr. SM Moin Uddin Ahmed&Mr. Tarikul Islam Khan		✓				A dynamic website for the program
					Mr. SM Moin Uddin Ahmed&Mr. Tarikul Islam Khan		✓	✓	✓		Communication Strategy approved
					Ms. Saima Shahin Sultana, Ms. Bilquis Jaham Rimi & Mr. Mohammad Saidul Islam	✓					PFM Pocket Book, Inspection How to Note & Implementation Guideline
					Mr. SM Moin Uddin Ahmed&Mr. Tarikul Islam Khan		✓				Framework of Innovation grants
					Mr. SM Moin Uddin Ahmed&Mr. Tarikul Islam Khan			✓	✓		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	Incremental cost lac BDT (i)	Results (j)
C14- Activity 50				f. Launch Innovation Grants	Mr. SM Moin Uddin Ahmed&Mr. Tarikul Islam Khan				✓		
		1.6 Leadership skills and Implementation Coaching	2. Training	a. ISCs are recruited and deployed to PITs and receive initial training from WB	Mr. SM Moin Uddin Ahmed		✓	✓		1000	ISC recruited & trained
				b. Annual work plans are in place for each PIT	Mr. SM Moin Uddin Ahmed, Ms. Bilquis Jahan Rimi &Ms. Fatema Begum	✓		✓			AWP
				c. Progress sessions are facilitated and monitored – proven by monthly reports	Mr. SM Moin Uddin Ahmed, Ms. Bilquis Jahan Rimi &Ms. Fatema Begum		✓	✓	✓		
				d. Learning is organized between all ISCs in separate sessions	Mr. Tarikul Islam Khan& Mr. Md. Helal Uddin			✓	✓		
				e. Yearly evaluation process for ISCs in place	Mr. Tarikul Islam Khan& Mr. Md. Helal Uddin			✓	✓		Evaluation report for ISC
		1.1 Annual Research Agenda	5. Drafting/revising laws, strategies, regulations, framework, procedures	d. Ensure IPF ownership and leadership of medium-term research agenda with partners	Ms. Elish Sharmin, IPF	✓					
				e. Publish Research Agenda and Note publicly and start call for proposals	Ms. Elish Sharmin, IPF	✓	✓				Research Agenda Published
				f. Develop Research Note for Consultation with different stakeholders including agenda for first 2 years (operational research)	Ms. Elish Sharmin, IPF			✓	✓		
				g. Organize stakeholder event on research agenda and synergies	Ms. Elish Sharmin, IPF			✓	✓		