



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



# Public Financial Management (PFM)

Action Plan Semi Annual Progress Report  
July 2021 - December 2021



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



May, 2022

# Public Financial Management (PFM)

## Action Plan Semi-Annual Progress Report

July 2021 - December 2021

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

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## ABBREVIATIONS & ACRONYMS

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

LGRD	Local Government, Rural Development and Co-operatives	SRS	System Requirements Specification
LM	Line Ministry	SSP	Sector Strategy Papers
LTU	Large Taxpayers' Unit	STDs	Standard Tender Documents
MAF	Ministry Assessment Format	TA	Technical Assistance
MCF	Multi-Channel Foundation	TAC	Technical Advisory Committee
MC	Monitoring Cell	TADAT	Tax Administration Diagnostic Assessment Tool
MDA	Ministries, Divisions, Agencies	TCGP	Technical Committee on Government Performance
MEW	Macroeconomic Wing	TDD	Technical Design Documents
MIP	Multi-Annual Indicative Programme	TDM	Treasury and Debt Management
MoF	Ministry of Finance	TDMW	Treasury and Debt Management Wing
MoPA	Ministry of Public Administration	ToR	Terms of Reference
MoW&CA	Ministry of Women and Child Affairs	ToT	Training of Trainers
MTBF	Medium Term Budgetary Framework	TNA	Training Needs Assessment
MTMF	Medium-Term Macroeconomic Framework	TRM	Treasury and Risk Management
MTRS	Medium Term Revenue Strategy	TSA	Treasury Single Account
MYPIP	Multi Year Public Investment Program	UAFO	Upazila Accounts and Finance Officer
NBR	National Board of Revenue	UK	United Kingdom
NCGP	National Committee on Government Performance	UNCTAD	United Nations Conference on Trade and Development
NID	National Identification	UPS	Uninterruptible Power Supply
NIPFP	National Institute of Public Finance and Policy	VAT	Value Added Tax
NIST	National Institute of Standards and Technology	VAPT	Vulnerability Assessment and Penetrating Testing
NoA	Notification of Award	VIP	VAT Improvement Program
NPD	National Program Director	VOP	VAT Online Project
NSD	National Saving Department	WAN	Wide Area Network
NSPSOs	Newly Selected Public Sector Organizations	WB	The World Bank
NTR	Non-Tax Revenue	WTO	World Trade Organization
OCAG	Office of the Comptroller and Auditor General		
OJT	On the Job Training		
OKS	Organizational Knowledge Sharing		
PAC	Public Accounts Committee		
PC	Planning Commission		
PE	Procuring Entity		
PEC	Program Executive Coordinator		
PECT	Program Execution & Coordination Team		
PEFA	Public Expenditure & Financial Accountability		
PEMSP	Public Expenditure Management Strengthening Program		
PFM	Public Financial Management		
PIM	Public Investment Management		
PITs	Program Implementation Teams		
PMIS	Project Management Information System		
PPS	Project Planning System		
PWD	Public Works Department		
P&FM	Pension and Fund Management		
QA	Quality Assurance		
RDPP	Revised Development Project Proposal		
RHD	Roads and Highway Department		
RPA	Reimbursable Project Assistance		
RTI	Right to Information		
SAE	Self-Accounting Entity		
SAF	Sector Appraisal Format		
SAP	Systems Applications and Products		
SARTTAC	South Asia Regional Training and Technical Assistance Center		
SC	Steering Committee		
SDD	System Design Document		
SOE	State Owned Enterprise		
SOE MC	SOE Monitoring Cell		
SPEMP	Strengthening Public Expenditure Management Program		
SPFMS	Strengthening Public Financial Management Program to Enable Service Delivery		
SPIMS	Strengthening Public Investment Management System Project		

# PFM ACTION PLAN 2018-2023

## FOR BETTER PUBLIC FINANCIAL MANAGEMENT IN BANGLADESH

### GOAL GOAL

1

#### Macro-Economic Stability

2

#### Resource Allocation with Govt. Priorities

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



### GOAL

3

#### Efficient Service Delivery

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



### GOAL

4

#### Accountability & Transparency

10. Financial Reporting & Internal Audit
11. Strengthen External Scrutiny & Oversight
12. Strengthen Parliamentary Oversight & Scrutiny of Public Expenditure
13. Procurement



### GOAL

5

#### Enabling Environment

14. PFM Reforms Leadership, Coordination & Monitoring



#### Participatory Process

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

#### Two-Tier Government Structure



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

#### Change Management Approach



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

# ACHIEVEMENTS

**70%**

Entire procurement  
under e-GP

**100%**

Salary payments  
of Government  
employees  
through EFT

**771,911**

Pensioners under  
EFT

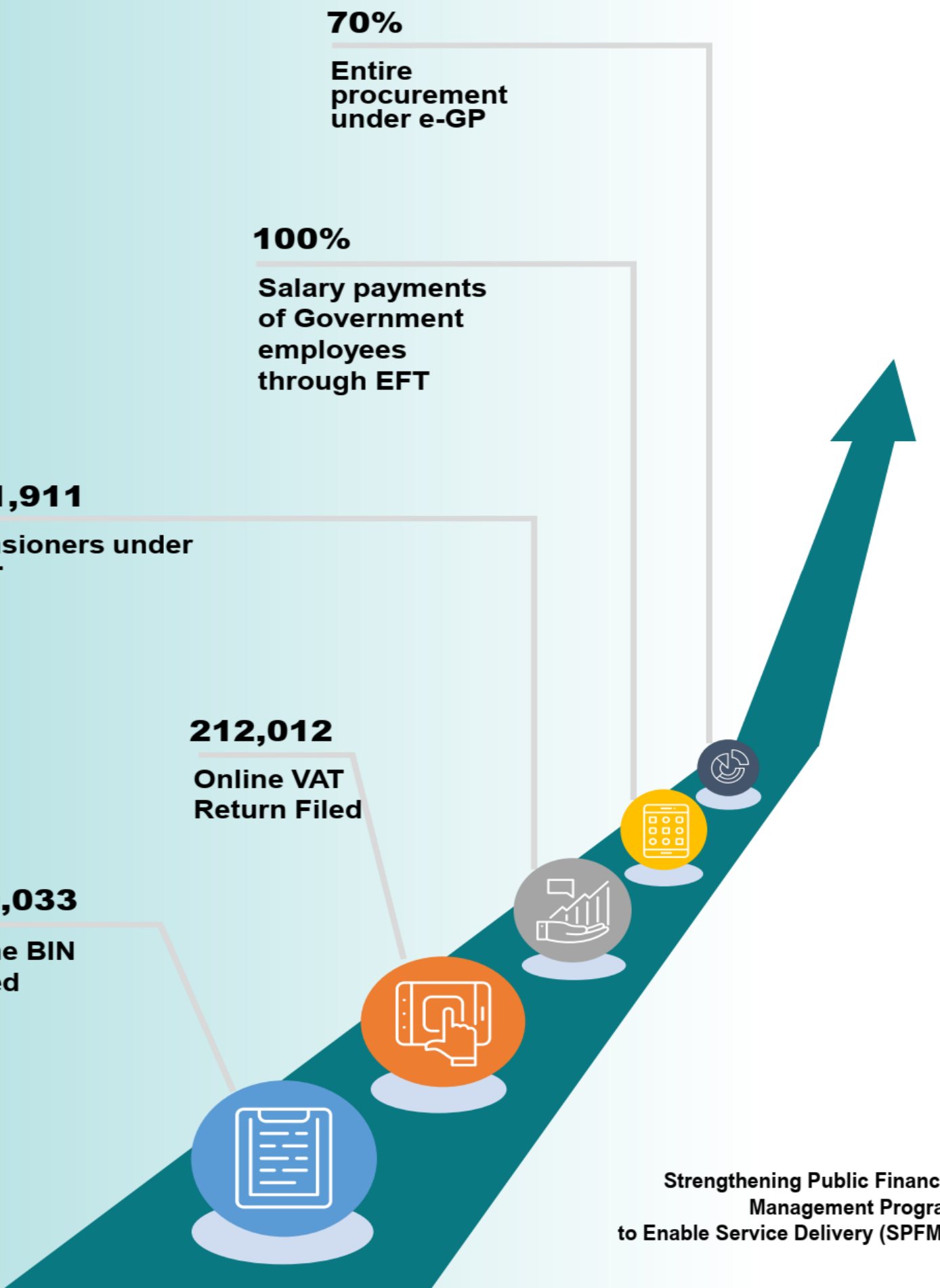
**212,012**

Online VAT  
Return Filed

**319,033**

Online BIN  
Issued

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





# 01. EXECUTIVE SUMMARY

- The progress of implementation of the PFM Action Plan (2018-2023) illustrates the update through Semi-Annual progress report for the period of 01 July 2021 to 31 December 2021.** The purpose is to portray the achievements, challenges and way forward for each component as outlined in the PFM Action Plan and annual work plan activities. The PFM Action Plan, as an implementation roadmap of the PFM Reform Strategy (2016-2021) was developed under the leadership of the Finance Division through a participatory process. The Cabinet Division, Planning Commission, Parliament Secretariat, the Office of Comptroller and Auditor General (OCAG), National Board of Revenue (NBR) and key line ministries closely engaged in the process of developing the PFM Action Plan. Development Partners (DPs) - the World Bank, International Monetary Fund (IMF), Canada, European Union, and Japan International Cooperation Agency (JICA) - also provided the necessary support. The implementation of PFM Action Plan (2018-2023) commenced with the approval of the Minister, Finance in September 2018 and four (4) Semi-Annual progress reports have already been published circulated and uploaded in the website.
- The PFM Action Plan progress report is prepared on a semi-annual basis by the Program Execution and Coordination Team (PECT) based on the regular inputs received from the Program Implementation Teams (PITs) for their respective components of the PFM Action Plan.** In order to adjust with new normal life, the PITs have made tremendous efforts to reconcile the PFM Reforms goals with the COVID-19 pandemic-related events. The PITs revised the Annual Work Plans (AWPs), which detailed the actions that would contribute to the fulfillment of the goals. The teams accepted the new realities of virtual modes of work, and numerous essential activities progressed as the PITs' capacities for successful execution of the PFM Action Plan activities were built. These efforts were made possible by ensuring that the government's COVID-19 reaction mechanisms were implemented.
- Public Administration Award 2021 received by Finance Division, Ministry of Finance.** On 27 July 2021, the government has awarded the Public Administration Award of 2021 and 2020 to 32 government officials and 3(three) organizations to encourage creative work. Among the categorizations, Finance Division has received medal in the organisation category (Technical) under the financial year of 2021. On behalf of respected Senior Secretary, Finance Division, Additional Secretary Mr. Ekhlashur Rahman received the Public Administration Award (PAA) for preparing pension database and improving service delivery to the pensioners. The award appropriately reflects the endless hours the pension team has spent for ensuring smooth and quick services for the pensioners living across the country.
- Successfully launching of PEFA+++ 2021:** An official launching ceremony of Public Expenditure and Financial Accountability Assessment (PEFA+++ ) was conducted virtually on 27 October 2021 at 2:30 PM through the Zoom platform organized jointly by the World Bank, ADB and SPFMS program. Ms. Nazma Mobarek National Program Director, SPFMS, and Additional Secretary, Finance Division, Ministry of Finance gave her keynote address and launch of PEFA Assessment. Various aspects of PEFA assessment including an overview, scope, and objectives, PEFA framework and methodology, etc. was discussed by the distinguished senior representatives from the World Bank, Asian Development Bank (ADB), European Union (EU), and PEFA Secretariat. Also, the Honorable Comptroller and Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury give his kind consent to deliver his valuable closing remarks at this ceremony. The overall objective of the proposed PEFA is to provide the GoB with a comprehensive up-to-date diagnostic of the performance of the PFM institutions, systems, and processes. The country's Eighth Five Year Plan (8th FYP) for 2021-2025 identifies that improving PFM is critical for Bangladesh to attain its national goal of upper middle-income status by 2031. An updated PEFA would provide the assessment necessary to identify the key areas of PFM that need to be strengthened.
- Introducing new Scheme on Internal Audit and Audit Follow-up.** Scheme on Internal Audit and Audit Follow-up got approved by the authority on 20th September 2021. The objectives of the scheme are: (1) To establish a modern internal audit function in selected large spending and high-risk departments as part of internal controls using risk-based audit



*Figure 1: Public Administration Award Receiving Ceremony, 2020 & 2021*

methods concentrating on systemic issues and providing independent and objective advice to management and (2) To establish a system for carrying out annual procurement post reviews and follow up of actions recommended for improving procurement and contract management. As per the Action Plan (2018-2023) the main activity under the scheme is to institute a modern internal audit function in the government.

6. **Disbursement upon 2<sup>nd</sup> DLR Report by OCAG and 1<sup>st</sup> DLR Report by PwC.** Referred to DLR achievement verification report of submitted by OCAG, the Finance Division, Ministry of Finance issued a letter dated 02 November 2021 where provided evidence of results achieved under the program mainly DLR: 4.2, DLR-5.1, DLR-5.2, DLR-5.4, DLR-5.5 and DLR-8.5. Further verified by the World Bank based on the 2nd DLR achievement report by OCAG, DLR-5.2, DLR-5.4 and DLR-5.5 were fully achieved and DLR-4.2, DLR-5.1, DLR-8.5 were partially achieved and accordingly disbursement has been made. Moreover, as on the Credit Agreement between the World Bank and Government of Bangladesh, the disbursement was also made based on the 1st DLR achievement report by PwC. As per the DLR report by PwC, the World Bank agreed and disbursed fully for DLR-1.1 and DLR-7.1 achievement. Partial disbursement has been made based on achievement of DLR- 1.3, DLR-10.1, DLR-10.2 and DLR-10.4 by the World Bank which was confirmed by a letter issued on September 26, 2021.
7. **Conducted regular monthly check in Meeting with PITs.** As enumerated in the Aide Memoire of the 3rd Implementation Support Mission of the World Bank held in June 2021, 4 monthly check-in-meetings with PITs were held during the reporting time. The agenda of the monthly Check-in Meetings were to discuss the progress, next steps and agreed action plan to be achieved in next 6 months. Virtually organized, the meetings were chaired by Ms. Nazma Mobarek, NPD, SPFMS and Additional Secretary, Budget Wing, Finance Division, Ministry of Finance. The PITs were requested to share new initiatives and challenges in implementing the PFM Action Plan 2018-2023 activities. Head/ representatives of PIT of all 14 components, PECs and the World Bank officials attended the meetings.
8. **Successfully conducted 8<sup>th</sup> TAC Meeting on 22 September 2021.** The 8th TAC meeting was held virtually on September 22, 2021. The meeting was attended by the representatives from the World bank, the Foreign, Commonwealth & Development Office (FCDO), European Union, High Commission of Canada and members from Cabinet Division, NBR, Planning Commission, OCAG, CPTU, Macro Economic Wing, Treasury and Debt Management wing, SOE Monitoring Cell, SOE Wing, Budget Wing of Finance Division and Program Execution and Coordination Team (PECT) of SPFMS program. The meeting was convened to cover four agenda items as enumerated below: (1) Approval of the new concept note on performance management, (2) Approval of the extension revised work plan and (3) Discussion on PEFA 2021 assessment.

9. **Meeting with Mr. Hoon Sahib Soh, Practice Manager, SAR Governance Global Practice, The World Bank on December 06,2021 regarding overall progress of SPFMS in Finance Division.** On December 06, 2021 a meeting with Mr. Hoon Sahib Soh, Practice Manager, SAR Governance Global Practice, The World Bank held at Finance Division Conference Room, Ministry of Finance in Bangladesh Secretariat. The meeting was to share the progress of the SPFMS program components with the officials from the World Bank. All the PIT heads/ members and PECs from the SPFMS program participated in the meeting. The meeting was chaired by Ms. Nazma Mobarek, NPD, SPFMS and Additional Secretary, Budget Wing, Finance Division, Ministry of Finance and co-chaired by Mr. Hoon Sahib Soh, Practice Manager, SAR Governance Global Practice, The World Bank. During the meeting, the



*Figure 2: Meeting with Mr. Hoon Sahib Soh, Practice Manager, SAR Governance Global Practice, The World Bank on December 06,2021 at Finance Division Conference Room*

special focus was paid on: (1) State-owned enterprises' independent performance evaluation for turnaround strategies; (2) Scorecard for budget management committees, (3) Initiation of internal audit reforms, (4) Debt Management, (5) Clearance of backlog for annual financial statements, (6) Macroeconomic Model and (7) iBAS++ security and IFMIS roadmap.

- 10. 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.** Apart from government employees and pensioners, 3.5 million corona affected people received cash assistance from iBAS++ through G2P to their mobile bank accounts in 2020. In FY 2021 this number is around 3 million already. Around 1.3 million employees (185 thousand civil officers, 822 thousand civil staff, 265 thousand defense officers and staff) and 763 thousand pensioners and some suppliers along with 26.3 million beneficiaries of social safety net programs are being paid through EFT. In addition, around 400 thousand government primary school teachers are getting salary through EFT system. Budget of Bangladesh Railway (BR) is being prepared by using new BACS. In FY 2022-23 all 155 DDO level offices of BR will be prepared detail budget by using the budget preparation module of iBAS++. All employees of BR are now getting their salary by EFT. From 02 May, 2021 all transactions in Bangladesh Railway have been made through iBAS ++ system.

Interfaces between iBAS++ and other GOB systems including Social Protection Budget Management Unit System (SPBMU), Bangladesh Bank, and Sonali Bank, MoPA welfare grant allocation System, NBR TIN database and e-Passport system have been developed. New sub-module has been developed for budget estimation entry by the field offices under the Budget Preparation module. This sub-module is being piloted in 97 hospitals and 100 primary education offices for preparing budget of 2021-22. In FY 2022-23 10 divisional level offices and 03 district level offices will be covered. In 2021, around Tk.100 billion has been collected through A-Challan System. Automated Challan for the collection of GOB receipts has been rolled out to 49 scheduled banks. The system has been implemented for 46 types of fees and all kinds of taxes.

Implementation of Value Added Tax (VAT) and Supplementary Duty Act 2012, roll-out of the online VAT registration and return-filing and collection modules under the VAT Online Project have contributed in issuance of 3,19,033 Business Identification Numbers (BINs). 60 percent of large taxpayer units have started filing annual Income Tax returns and paying taxes online. As of December 2021, in total 2,12,012 online VAT returns have been filed, as reported by NBR.

Government Tenderer's Forum (GTF) is formed in all districts and is operational to resolve the procurement related issues at the local level. Several meetings were conducted for tenderers' payment through iBAS and collection of fees through automated challan. APIs were developed for automated challan integration. 70% of the entire procurement under e-Government Procurement (e-GP) system are other outcomes. Depending on the decision of the procuring entity on using e-GP system/ manual system this percentage may increase/decrease.

Having discussion with PIT, draft Pension Manual is divided into two user specific manual named Operational Manual for Pay-Points and Pension Manual for Executive. And, necessary modifications have been incorporated in the Operation Manual as per the requirements. Advertisement published to inform pensioners closing of manual pension payment and EFT initiation, improvement of service delivery through online GRS system, Pensioner payment information etc. All Bangladesh Telecommunications Company Limited (BTCL) pensioners are now under EFT coverage.

Programming Division has developed a new data base "ADP/RADP Management System (AMS)" under the "Strengthening of Development Budget Management Capability of Programming Division through Establishing a New Digital Database System Project." The AMS will establish interface/linkage among the existing data bases of Finance Division (iBAS++), IMED (PMIS-Project Management Information System), and ERD (FAMS- Foreign Aid Management System). Sector Strategy Paper (SSP) and Multi Year Public Investment Program (MYPIP) have been developed for two pilot sectors. The government has issued a circular to use SSP and MYPIP in two pilot sectors. 17 sectors of the ADP have been re-classified to 15 sectors to align ADP with Five Year Plan and budget framework. A gazette has been published regarding the sector re-classification of ADP. Moreover, Annual Development Program (ADP) for the fiscal year 2021-22 has been prepared on the basis of newly reclassified 15 sectors.

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



*Figure 3: Traffic-light that represents the progress of each of the PFM Action Plan components*

- 11. Multiple ongoing projects/schemes are in place to implement the PFM Action Plan.** The Government of Bangladesh (GOB) has several PFM reform projects including Public Expenditure Management Strengthening Program (PEMSP) primarily developing and implementing iBAS++/BACS and other projects for IT systems in Planning Commission and Economic Relations Division (ERD). There are two ongoing World Bank co-financed projects (BDT 882 crore/US\$115 million) supporting the implementation of Domestic Resource Mobilization/VAT and Public Procurement components of the PFM Action Plan and Strengthening PFM to enable Service Delivery (SPFMS) was approved to support eight components implemented by the Finance Division. Under SPFMS, eight non-ADP schemes out of eight (BDT860 crore /US\$102.37 million) have been approved and implementations are ongoing. In addition, the European Union approved a grant of Euros 10 million (equivalent to BDT93 crore) to provide support to the NBR, Parliament Secretariat, and OCAG. JICA has approved the second phase of US\$5 million (BDT42 crore) to support Public Investment Management. IFC (International Finance Corporation) is supporting the customs national single window program and IMF through SARTTAC (South Asia Regional Training and Technical Assistance Center) is also providing capacity building support 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.
- 12. The PFM Reform process has an adequate governance structure and implementation arrangements.** 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.

- 13. The total cost of the reforms is BDT 129.65 crore for this reporting period (US\$15.44 million).** Of this amount, BDT 65.77crore spent on the DP co-financed projects outside the government's single treasury account, while BDT 17.01crore spent on DP co-financed on-treasury account. BDT 21.69 Lac spent on government-own projects and BDT 4.76 crore equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 41.89 crore is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 624.90 crore and the cumulative cost is 966.83 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from July 2021 to December 2021.

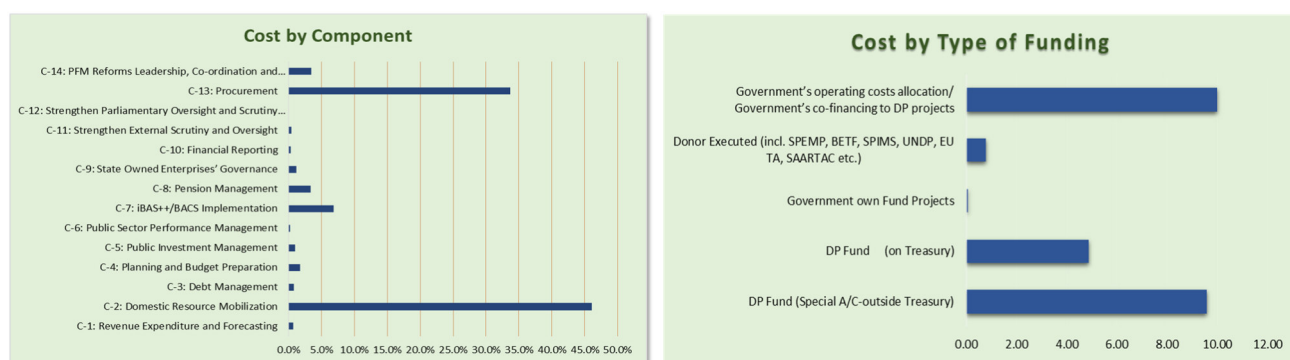


Figure 4: Cost by component and type of funding

- 14. The PFM Action plan has some implementation challenge.** Since the global economy is facing recession caused by the COVID-19 pandemic, the economy of Bangladesh too, has been hit hard since March 2020. Due to outbreak of COVID-19 worldwide the field inspections couldn't arrange regularly. PEC and representation from different MDAs have also been considered bit difficult. 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 next challenge is the uneven skill of implementing PFM reform for some components, especially those institutions without an ongoing reform program. Ensuring continuity in the program implementation team for each component with a well-planned succession is one of the challenges. All of the above-mentioned challenges have led to limitations in how effectively PITs operate. The PECT is working closely with the respective PITs to accelerate the progress, especially by finalizing their Annual Work Plans. Identifying the member and arranging focus group discussion on Competency Framework during this crisis moment has been considered a great challenge.

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



## 02. ACHIEVEMENTS

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

SPFMS is structured with 10(ten) Disbursement Linked Indicators (DLIs) and each DLI has disbursement linked results (DLRs) which would need to be achieved for disbursement. Out of 10(ten), Four (4) DLIs (DLI 3, 4, 5 and 8), will be verified by the Supreme Audit Institution— Office of the Comptroller & Auditor General Bangladesh (OCAG). Further, PwC is appointed by the SPFMS program office as an independent verification agency and will verify 5 (five) DLIs i.e., DLI 1, 6, 7, 9, and 10. Remaining 1 DLI (DLI 2) on the “Improved budget quality through better performing BMCs” will be verified by the Cabinet

Division as part of their support to other Ministries on Annual Performance

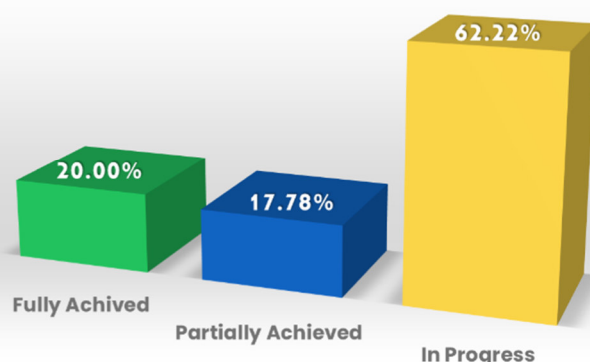
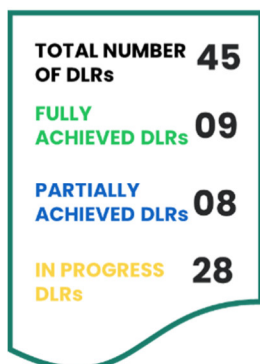
Agreements. Nine (9) of the targets are fully achieved, 8 (eight) DLRs are partially achieved and remaining 28 (twenty-eight) are underway.

The DLR verification team

of OCAG and PwC submitted their DLR

achievement verification reports and based on that report the World Bank made the disbursements to the SPFMS program.

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



**Figure 5: Summary of DLRs achievements**

### C-1 Revenue and Expenditure Forecasting

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

- 16. Objective:** Static revenue and expenditure estimates restrict effective policymaking. Moreover, if the model is not properly specified, it might render less reliable results i.e., deviation of expenditure and revenue figures with respect to budget figures. A sophisticated macro-econometric model is going to be developed by this component to estimate the government revenue and expenditure based on the most-likely and high-and low-case scenarios for the country's economic growth and other contributing factors. This Macro-econometric forecasting model would help budget preparation and the medium-term Macroeconomic framework (MTMF).

- 17. Outcomes:** The full dataset required for the Macroeconomic model is complete. Datasets for four key macro sectors (real, monetary, external, and fiscal) have been collected. It spans 38 years and contains one hundred variables of yearly frequency data on Gross Domestic Product (GDP) and its components from national accounts. This dataset is being used to produce a systematic and robust revenue and expenditure forecast. For example, the dataset has been used by MEW to generate revenue and expenditure forecasts during the April 2020, December 2020, April 2021, and December 2021 updates of the MTMF through the Coordination Council meetings.

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

**(i) Functional/ Technical activities:**

- Communicated with focal persons from relevant public agencies to obtain data for preparing annual report of Cabinet Division on macroeconomic situation; booklet titled "Socioeconomic Progress and Recent Macroeconomic Development in Bangladesh";
- The software requirement for the Macro econometric Model is approved and communicated.
- Updated the time series database for various macroeconomic variables under four sectors (Real Sector, Fiscal Sector, Monetary Sector and External Sector) and the updated data is used to prepare a booklet titled "Socioeconomic Progress and Recent Macroeconomic Development in Bangladesh".
- Updated the time series database for various macroeconomic variables under four sectors (Real Sector, Fiscal Sector, Monetary Sector and External Sector) to finalize the Medium-Term Macroeconomic Framework (MTMF).
- Used the updated data to prepare the Coordination Council Meeting held on 22 December 2021.
- Prepared the draft data sharing agreement with relevant government agencies.
- Construction of a web-based Macroeconomic database to be used for forecasting is initiated.

**(ii) Project management activities:**

- Finalized the detailed revised budget for FY 2021-22 for the scheme and sent to the Program Director's office;
- Draft Terms of Reference (TOR) has been prepared for consultancy firm/consultant (Econometrics);
- Attended the program evaluation meeting with PricewaterhouseCoopers (PwC);
- Finalized annual work plan.
- Arranged regular meeting with the consultants and the official of Macroeconomic Wing to discuss the collected time series data for ensuring the quality and reliability of data.
- Three desktops and one laptop computer has been purchased and distributed to concerned officials of Finance Division.
- Enterprise edition of EViews 12 software has been installed in newly purchased computers.
- The process of procurement of office furniture has been continued.
- Program Implementation Team has been reconstituted.





**19. Challenges and mitigations:** The continuation of the coronavirus pandemic has greatly affected the implementation of planned activities during the last two quarters of the calendar year (July-December 2021). It is expected that the pandemic will continue to affect implementation of activities in the last two quarters (January- June 2021) of the current year. MEW has planned to utilize virtual means of holding workshops, meetings, and training activities to overcome this situation.

Due to the continuation of the COVID- 19 pandemic, local and foreign trainings are interrupted due to local and international restrictions of movement and health and safety protocols as well as international air travel restrictions. The normal course of work is hampered due to the unavailability of the full team of consultants for the scheme. Currently Senior Consultant (Information Technology), Consultant (Statistics), Junior Consultant (Statistics) and Junior Consultant (Information Technology) is working. The Consultant (Economics) has left his position recently.

**20. Projects/schemes contributing to this component:**

- a. Scheme on 'Improvement of Fiscal Forecasting through Development of Macroeconomic Model':** GOB has approved the non-ADP scheme on 'Improvement of Fiscal Forecasting through Development of Macroeconomic Model' of BDT 3,906 lac (US\$ 4.65 million) in 23rd February 2020 and has a closing date of 30 June 2023. The cumulative expenditure of this scheme is BDT 118.73 lac (US\$ 0.1413 million) up to 31 December 2021. The scheme is being implemented by the Macroeconomic Wing of the Finance Division under the WB co-financed program SPFMS. This scheme includes a total of 4 DLRs under DLI-1. DLR-1.1 has been fully achieved and the remaining 3 DLRs are in progress.




 Date of Approval of GO	 Cost of Scheme (US\$ Million)	 Implementation Period	 Cumulative Expenditure till December 31, 2021 (US\$ Million)
23 February 2020	USD 4.65	January 01, 2020 to June 30, 2023	USD 0.1413

**b. 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 funded by the Foreign, Commonwealth & Development Office (FCDO), Canada, and the European Union, administered and executed 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.

**21. Next Steps:** Overseas government organization, universities, and training institutions have been communicated to arrange foreign training and knowledge sharing visit. It is planned to arrange trainings through virtual mode. Moreover, advertisements have been given to newspapers to hire required consultants. Training on Introduction to STATA for Macroeconomic Forecasting will be held in January 2022.

## C-2 Domestic Resource Mobilization

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

**22. Objective:** Domestic revenue mobilization is the key to smooth operation of the government and steady financing for development. Though Bangladesh has been making continuous progress in reducing the tax gap and 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' behavior in tax compliance, and thereby, enhance total revenue.

**23. 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 percent. Apart from the standard VAT rate of 15 percent three different VAT rates like 10 percent, 7.5 percent and 5 percent 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 319,033 Business Identification Numbers (BINs) to the VAT payers and 1,630 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). As of December 2021, in total 2,12,012 online VAT returns have been filed.

### 24. Outputs:

- The DRM Mapping report has been completed.
- The draft MTRS Delivery Plan has been prepared by the World Bank, with an engagement proposal. The proposal has been forwarded to the concerned authority in NBR for decision.
- As for other MTRS areas, tax policy reform in FY 21-22 has been successfully completed after several rounds of stakeholder consultation, considering tax policy recommendations received from stakeholders in that consultation process, and taking policy guidance from HFM and HPM.
- Initiative has been taken to internally conduct a tax expenditure analysis.
- A 20-member TOT (Training of Trainers) team formed for the training of the new Customs Act, 2020 has completed its training to the Customs & VAT field officials.

- Legal provision has been incorporated in the VAT Act and necessary amendments has been made in the rule to bring the tech giants and the digital platform under VAT net, i.e., Google, Facebook, Amazon already registered.
- Drafting of new income tax act has been completed.
- Printing and publication of different communication materials and broadcasting TVC and social media contents related to EFD, VAT & Income tax compliance for taxpayer awareness are continuing.
- Income Tax and VAT fairs for taxpayer service and outreach are being conducted yearly.
- EFDMS lottery has been introduced.

**25. Challenges and Mitigations:** Separate business automation and lack of system integration among the three wings (Income tax, VAT and Customs) continue to be a source of concern. This limits NBR's ability to best utilize the taxpayer's information in hand. The MTRS will stimulate discussion on how to achieve data integration so that all wings can access the information they need. Introducing a data-driven tax system is the key to 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, 2(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. [No consultant is working with VIP now. The project is being implemented by NBR personnel with the help of vendor FPT. NBR has started transferring technology as the project will close by 30<sup>th</sup> June 2021]. However, sustaining the reforms has been a major challenge for NBR over the years and sustaining the digitization reforms after the closure of the project and/or end of technical assistance will be a major challenge that NBR needs to prepare well for. Looking forward, the MTRS process is expected to help the NBR with a road-map to tackle, this challenge, among others. While capacity building and technical assistance support is available from the DP managed programs (SPEMP & EU TA), NBR does have other equipment and logistics needs. 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.

**26. 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 was closed on 30 June 2021. The program was implemented by the NBR. The VAT Improvement Program (VIP) 2014-2020 supports automation of the VAT administration. The new law provided 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.
- 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 2023. This project is implemented by the NBR. In line with international standards, including the WTO Trade Facilitation Agreement, the Government of Bangladesh has committed to the implementation of a Bangladesh Single Window (BSW) system and the associated reforms and modernization of Customs and other border management agency requirements. Once fully operational, the system will allow traders to submit all import, export and transit information required by Customs and other key regulatory agencies via a single electronic gateway instead of submitting essentially the same information numerous times to different government agencies, many of which still rely heavily on paper-based processing systems.

**Progress:**

- A shortlist of the bidders for "Initial Selection for Design, Supply, Development, Installation, Configuration, Testing of BSW Software Solution; Integrated Risk Management Solution; Valuation Database Solution and Allied Applications for Customs Department" is submitted to the Head of Procuring Entity (HOPE), for approval.


- Draft Functional and Technical Requirements Specifications has been submitted by the PMQA and is being assessed as well as reviewed by the PIU and World Bank.
  - Draft As-Is report is submitted by the PMQA; review is going on.
  - Work on To-Be report is continuing.
  - A draft of Request for Proposal (RFP) is prepared by PMQA; to be reviewed by PIU, and WB.
- c. *Bond Management Automation project:*** GOB has approved “Bond Management automation project 2017-2021” of BDT 8,115 lac (US\$96.6 million) in July 2017 and closed 30 June 2021. The program was implemented by the NBR. Aim of this project was 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 was supporting to reduce along with handling and examining the cases with the automated system.
- 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 National Board of Revenue (NBR) has decided to invest its own capacity and resources to design the MTRS. They have formally informed the SPEMP BETF TAC on October 6, 2021 that they would not need the SPEMP TA to develop the MTRS. The SPEMP BETF has shared the draft audit manual with the NBR through its VAT Wing. The draft had also incorporated the initial feedback of the VAT Wing. It is expected that the NBR would finalize the manual and arrange to issue a Statutory Regulatory Order (SRO) to put that to the implementation. The BETF would be able to assist the NBR further in finalizing the manual as and when needed.
- 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 detailed work plan of EU PFM TA support program has been approved by NBR in May 2021, and the implementation of program has started. The main activities of the program will focus on (i) integrity (internal control), (ii) revenue risk management, (iii) 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 TA service contract has been appointed along with the team of experts to work with three partners: Office of the Comptroller and Auditor General (OCAG), National Board of Revenue (NBR) and National Parliament. The detailed work plan for the program has been prepared in extensive consultation with partners, and approved by NBR in May 2021. The implementation the program has already started.

Moreover, progress was made in supporting the income tax e-Filing system development and deployment through (a) the mobilisation of a Procurement Support Expert, (b) ad-hoc assistance to deliver and roll-out the e-Filing solution, (c) the implementation of a taxpayer service centre to support taxpayers in the use of the new online filing system, (c) the development and dissemination of video, advertising, social media and print-media type materials to encourage the migration of taxpayers from paper-based return filing methods to electronic filing via the e-Filing application. Preparations are underway to mobilise additional expertise in the area of digital transformation and revenue risk management.

- 27. *Next steps:*** The Annual Work Plan for FY 22 has outlined activities and steps to move forward with PFM reform. Under the AWP, the following major actions will be initiated: (a) Drafting of the Medium-Term Revenue Strategy, conducting tax expenditure analysis and developing revenue forecasting model; (b) Capacity development through training; (c) Digital transformation of income tax through the introduction of online return filing system; (d) Formulation of new income tax act for collecting tax in the era of digital and virtual economy and (e) Increased taxpayer outreach for better tax compliance.

### C-3 Debt Management

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

**28. Objective:** Debt Management is inseparably an important component of Public Financial Management which proves to be a building block for maintaining macroeconomic stability of a country in the long run. Hence, the government borrows money to meet fiscal deficit, it is also a prerequisite to keep a sharp eye on the national debt as well. The main objective of debt management is to ensure government's financial needs and its payments liabilities are met at lowest possible cost over medium to long term. A Medium-Term Debt Strategy (MTDS) can be very useful in achieving these objectives. In this respect, this component involves the preparation of an MTDS, Debt Sustainability Analysis (DSA), and a Debt Bulletin. Debt analysis and publication of Debt Bulletin reflects the debt management capacity of the government, which eventually exhibits the government's commitment to long term financial planning that will ensure fiscal prudence and overall financial stability.

**29. Outputs:** The pervasive impact of Covid 19 has been severely affected the planned activities of this scheme, however, some achievements are still worth mentioning. After a challenging debut issuance, the 2nd issue of 'Debt Bulletin' has smoothly been published in the 1st quarter of Fiscal year (FY 2021-22) and these efforts will be continued regularly for all forthcoming outputs. Regarding creating database for national savings schemes nine schemes have already been started functioning through online system with appropriate database.

Training Program on data preparation and formulation of MTDS by using Analytical Tools (AT), which was designed earlier held from 1 July to 8 July 2021 by the joint WB-IMF virtual TA Mission. The mission provided hands-on virtual training to concern officials working in the area of debt management of different debt entities. Mission also held consultation meetings with high officials of FD, BB, ERD, and other concerns. The officials of debt management of FD collected debt data from different debt management entities and prepared the debt data according to the guidance note of MTDS developed by Bank-Fund.


**30. Challenges and mitigations:** Despite having full swing enthusiasm, obtaining satisfactory output was prolonged due to some factual realities that could haven't been brush aside. It remains always challenging for all developing nations to ensure the government's financial 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. In addition, exposure visits are deferred due to travel restrictions worldwide for the outbreak of pandemic. 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 has been continuing regular meetings with ERD, BB, and other stakeholders to have an integrated DMFAS system. The outbreak of the corona virus has greatly affected the scheme activities. The continual effect of the pandemic threatens to affect the planned activities in the coming fiscal year as well since the nature of the activities are highly technical and involves hands-on support from international experts. To keep pace with the situation, TDMW introduced to utilize virtual platforms for holding workshops, meetings, and training activities.

#### 31. 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 3,696 lac (US\$ 4.40 million) in 8<sup>th</sup> March 2020 and has a closing date of 30 June 2023. The cumulative expenditure of this scheme is BDT 178.38 lac (US\$ 0.2124 million) up to 31 December 2021. The scheme is being implemented by the Treasury and Debt Management Wing of the Finance Division under the WB co-financed program SPFMS. This scheme includes 1 DLR (DLR-1.3) under DLI-1 and this DLR is partially achieved (25% achievement).



 <b>Date of Approval of GO</b>	 <b>Cost of Scheme (US\$ Million)</b>	 <b>Implementation Period</b>	 <b>Cumulative Expenditure till December 31, 2021 (US\$ Million)</b>
<b>23 February 2020</b>	<b>USD 4.40</b>	<b>January 01, 2020 to June 30, 2023</b>	<b>USD 0.2124</b>

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

**32. Next steps:** The draft report of MTDS has already been prepared and it will be published after consultation workshop with the concerned stakeholders. The advanced training program on MTDS has also been finalized which will disseminate to different Debt Management entities. To develop a web based NTR database, a web-based IT platform has been created and input of data of three Ministries/Divisions has been initiated on trial basis. Other triggered ministries/divisions will be in put in place within shortest possible time. Regarding the MTDS, a multi-agency communication platform has been formed by creating a working group (WG) of officials from different Debt Management entities. The mission provided hands-on training on MTDS and held several consultation meetings with high officials of FD, BB, ERD and other concerns, which was held on 19 July 2021. A day-long workshop will be conducted on draft MTDS with relevant stakeholders including national, international experts shortly.

#### C-4 Planning and Budget Preparation

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

**33. Objective:** Financial planning ensures that public expenditures are planned within the expected availability of resources in the medium-term. The Budget Management Committees (BMCs), and Budget Working Groups (BWGs) are set up in Ministries/Divisions/Other Institutions with a view to improving the overall budget preparation and implementation process. BMCs and BWGs play important role in ensuring that budget is prepared in line with the mission statement and strategic objectives of the Ministry/Division/Other Institution. The BMC is also assigned with the job of implementation and result monitoring so as to measure performance against the output targets of the Department/Agencies and Key Performance Indicators (KPIs) of the Ministry/Division/Other Institutions set out in the Ministry Budget Framework (MBF). In sum, the BMC and BWG have vital role to ensure maximum value for public money. However, the BMCs and BWGs lack capacity and are not well-resourced to carry out such responsibilities under their wider terms of reference. The BMCs at the ministry level routinely meet to endorse submission of MBF to Finance Division leaving its wider terms of reference largely unfulfilled. Under this scheme, the capacity of the BMCs and BWGs is being strengthened to ensure better coordination of the operating and development budgets, improved budget alignment with development strategy and gender, social and climate considerations, alignment between financial and non-financial (performance) data, efficient fund release procedure, as well as establishing proper linkages between policy priorities with resources.

**34. Outcomes:** To ensure the timely distribution of budget to DDOs from the budget holders a monitoring mechanism has been established via iBAS++. Under this system, the budget release status report can be generated from IBAS++. The report shows the budget amount released to DDOs at a point in time. The budget release status report will contribute to the achievement of SPFMS DLR 3.2. A sample of the report is shown in the table-1. The report allows the budget wing to identify the DDOs who have not received budget and to take corrective measures to enable improved budget utilization.

**Table 1: Budget release status (Fiscal Year: 2021-22)**

Type	Activity	Total Active DDO	Approved Budget (2021-22)	Distribution (Authorization) DDO	Budget Released	% DDO Distribution (Cumulative)	% Budget Released (Cumulative)
11	General activity	29,706	124,70,27,013	21,985	104,57,00,532	74.01	83.86

Type	Activity	Total Active DDO	Approved Budget (2021-22)	Distribution (Authorization) DDO	Budget Released	% DDO Distribution (Cumulative)	% Budget Released (Cumulative)
12	Special Activity*	0	229,99,77,742	(1,543) **	214,05,28,173	0.00	93.07
13	Support Activity	353	11,18,64,224	53	206,75,997	15.01	18.48
14	Local Government	852	71,58,865	3	15,99,482	0.35	22.34
21	Non-ADP	144	11,75,34,311	68	120,91,238	47.22	10.29
22	ADP	1,815 (3,226) **	225,32,41,401	830	21,87,11,527	45.73	9.71
<b>Total</b>		<b>32,870</b>	<b>603,68,03,556</b>	<b>22,939</b>	<b>343,93,06,949</b>	<b>69.79</b>	<b>56.97</b>

\*DDO of Special Activity and General Activity are the same.

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

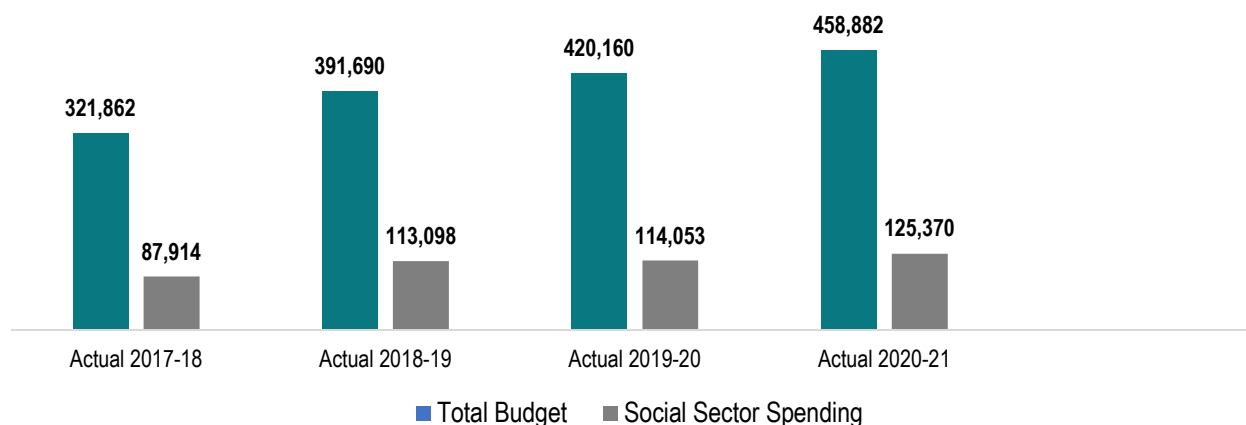
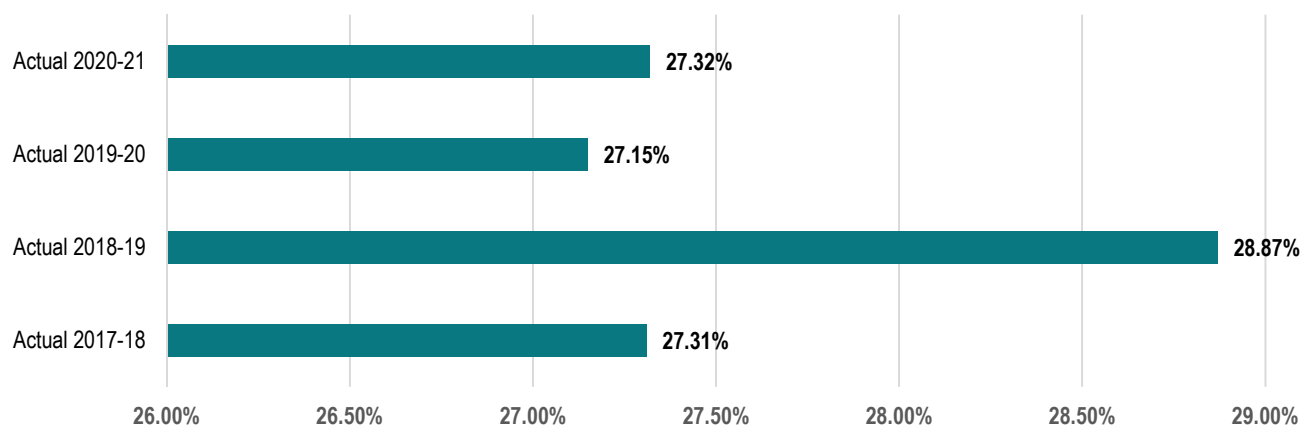
### 35. Outputs:

- A Day-long workshop on “Peer Review Guideline 2021 & “Performance Scorecard” was held on 02 December 2021. Opinions/feedback were obtained in this workshop to finalise the Peer Review Guideline and Performance Scorecard.
- Peer Review Guideline 2021 (including ToR of Peer Review Team) has been prepared and shared with line ministries in the workshop held on 02 December 2021 for their feedback. The guideline is under consideration of the authority for final approval.
- The Performance Scorecard **to assess the performance of the BMCs** has been finalized after review meetings with line ministries and Divisions. It awaits approval of the authority.
- A meeting on policy analysis of social sector spending was conducted on 02 January 2022 to discuss the reconfigured calculation of social sector spending.
- A review of the existing fund release procedure has been conducted. Draft recommendations to further improve the fund release procedure have been submitted to the members of the Project Implementation Team (PIT) for their comments.
- Training Strategy and Annual Training Plan 2020-2023 has been prepared for capacity development of the Finance Division and Line Ministry officials.
- A validation workshop to finalize the Training Strategy was organized on 24 August 2021 and 03 November 2021 with representative of 16 MDAs and WBG respectively. The draft strategy has been finalized incorporating the feedbacks of the meeting. It awaits consideration and approval by Senior Secretary, Finance
- Performance scorecard for BMCs of 15% of Ministries/Divisions has been finalized and soon a GO will be circulated in this concern.
- Allocation for social sectors (e.g., health sector, education, social infrastructure) has been increased (to gradually contribute to increase spending in social sectors as part of DLR 2.31) in the Budget of FY 2021-22. Allocation for the social infrastructure sector in the FY 2021-22 budget amounts Tk. 1,70,510 crore, which is 28.25% percent of total budget allocation. This allocation for social sector spending is 0.87% higher than that of the previous FY (2020-21). It will gradually rise to the level targeted in DLR 2.3. Table 2 shows the social sector spending as a percentage of national budget.

<sup>1</sup>The 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%.

**Table 2: National Budget and Social Sector Spending (Tk. In crore)**

Timeline	Total budget/Actual Exp	Social sector spending	Social sector spending in %
Budget 2021-22	6,03,681	1,70,510	28.25%
Actual 2020-21	4,58,882	1,25,370	27.32%
Actual 2019-20	4,20,160	1,14,053	27.15%
Actual 2018-19	3,91,690	1,13,098	28.87%
Actual 2017-18	3,21,862	87,914	27.31%

**National Budget and Social Sector Spending****Social Sector Spending in Percentage**

However, a redefined calculation of social sector spending shows that the actual spending in 2018-19 and 2019-20 were 32.42% and 34.15% respectively. This spending hovers around 35% in FY 2020-21. The redefined calculation has been communicated to the World Bank Local Office. A meeting is planned to be held with the WB to discuss the scope of social sector spending in Bangladesh.

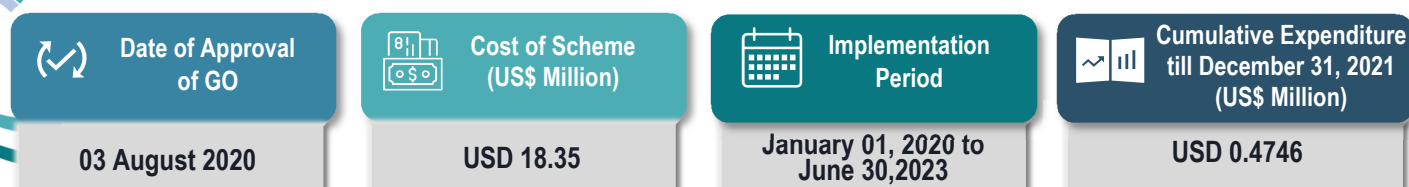
- 36. Challenges and mitigations:** As budget distribution to budget holders has been expedited via iBAS++, the DDOs now receiving the budget online (through iBAS++) immediately after the budget is approved. However, reportedly, there are still some delays in the case of few directorates in distribution of budget to 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.

The mitigation measures are: (a) Inclusion of more cost centres in budget preparation module especially in divisional and district levels; (b) Issuance of directives by FD to selected MDAs to ensure release of budget/fund by 31 July to field offices

(whose budget are under group office code) and (c) Conduct Awareness workshops for selected MDAs to expedite timely release of fund (i.e., by 31st July).

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

- a. **Scheme on “Improving the Budget Process through Capacity Development of BMCs and BWGs”:** GOB has approved the non-ADP scheme on ‘Improving the Budget Process through Capacity Development of BMCs and BWGs’ of BDT 15,414 lac (US\$ 18.35 million) in 8<sup>th</sup> March 2020 and has a closing date of 30 June 2023. The cumulative expenditure of this scheme is BDT 398.68 lac (US\$ 0.4746 million) up to 31 December 2021. The scheme is being implemented by the Budget Wing of the Finance Division under the WB co-financed program SPFMS. This scheme includes a total of 7 DLRs under DLI-2 and DLI-3. All DLRs under DLI-2 are in progress. Meanwhile, DLI-3 has made significant progress, with DLR-3.1 being fully achieved and DLR-3.2 is partially achieved (67.4%).



- b. **SPEMP BETF: Subtasks- Budgeting and IFMIS (including PFM Action Plan & Change Management):** The objective of the budgeting tasks (US\$420 thousand, 2017-2021) 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.** Provide recommendations to improve and standardize budget preparation and execution processes as well as institutional framework. Technical assistance to horizontally decentralize budget preparation with clearly defined responsibilities of MOF and line ministries. Work out a plan for institutional strengthening of line ministries to take over full financial management functions.
- **Enhance linkage between budget and government priorities and improve budget performance.** Technical assistance to priority sectors for aligning the budgets with the national development plan and sector strategies with a particular focus on Value for Money. This will be followed by support to roll out Medium Term Sector Budget Planning to the relevant selected line ministries. Advisory services to help the government strengthen its capacity to allocate resources consistent with government policies and priorities. Review of the government performance management framework and support the move to results-based budgeting.

38. **Next steps:** A workshop will be conducted for the DDOs of 10 selected (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 of FY 2022. 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. Peer review of BMCs of 4-5 Ministries/Divisions will be conducted during the FY 2022-23. The results of the first peer review will be used as the BMCs performance score baseline. Training on allocative efficiency for officials of selected Ministries/Divisions will be organized. Moreover, overseas training scope on evidence-based policy making concerning public financial management will be explored.

## C-5 Public Investment Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Planning Ministry	11, 12 & 13	-	<span style="color: green;">●</span>

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

#### 40. Outputs:

- Demonstration of MAF and SAF for the project assessment and appraisal.
- Programming Division has developed a new data base "ADP/RADP Management System (AMS)" under the "Strengthening of Development Budget Management Capability of Programming Division through Establishing a New Digital Database System Project." The AMS will establish interface/linkage among the existing data bases of Finance Division (iBAS++), IMED (PMIS-Project Management Information System), and ERD (FAMS- Foreign Aid Management System).
- 17 sectors of the ADP have been re-classified to 15 sectors to align ADP with Five Year Plan and budget framework. A gazette has been published regarding the sector re-classification of ADP.
- Annual Development Program (ADP) for the fiscal year 2021-22 has been prepared on the basis of newly reclassified 15 sectors.
- The Sector working Group (SWG) consultation meeting on LGED sector was held on 05 September 2021 with relevant stakeholders of LGRD sector to validate the updated Sector Strategy Paper (SSP). Based on the meeting SSP for the pilot sectors in accordance with 8th Five-year plan. SSP for LGRD is placed to higher authority for approval.
- The Sector working Group (SWG) consultation meeting on Power and Energy Sector was held on 02 September 2021 with relevant stakeholders of LGRD sector to validate the updated Sector Strategy Paper (SSP). Based on the meeting, proof reading and editing on SSP for Power and Energy Sector is ongoing.
- Concept note on Public Investment Management (PIM) Reform guidelines has been prepared during October-December 2021.
- Conducted training on SSP, MYPIP for Power & Energy and LGRD sector during October- December 2021. Moreover, conducted training on MAF for Power and Energy Sector.
- 3 (three) sample log frame in Power and Energy Sector based on distribution, generation and transmission has been prepared.

**41. Challenges and mitigations:** There are an urgent need to upgrade and continue data management of ADP to improve the efficiency of development budget management systems. Establishing interface/linkage among the existing data bases of Finance Division (iBAS++), IMED (PMIS-Project Management Information System), and ERD (FAMS-Foreign Aid Management System) is a critical issue to address, and the ADP/RADP Management System (AMS) will enable the interfacing/linkage among them. To ensure sustainability of the interfacing, continuous training and capacity building initiatives for the officials of Programming Division have been incorporated in the activities under Component 5. Also, it is essential to arrange training for the officials of ministries and agencies on AMS.

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

#### 42. Projects/schemes contributing to this component:


**a. JICA-supported Strengthening Public Investment Management System Project (SPIMS):** Programming Division of Planning Commission has been implementing "Strengthening Public Investment Management System Project (SPIMS)" for BDT 7146.93 Lac (\$ 8.5 million) since 2014 with a closing date of 30 June 2023. During the first four years, JICA provided technical cooperation to the PIM reform Wing formed at the Programming Division. The SPIMS developed and validated a set of new PIM tools: (1) Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to assess and appraise Development Project Proposal (DPP); and (2) Sector Strategy Paper (SSP) and Multi-Year Public Investment Program (MYPIP) to strengthen linkages between Five Year Plan, ADP and MTBF. In June 2018, the Government approved the PIM tools, and approved to establish the PIM Reform Wing at Programming Division, 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.

**43. Next steps:** The web-based tutorial video has already developed to support online training program which are now available on <https://www.youtube.com/playlist?list=PLJvkVso7Nn9MqmeuXK9BoQnSxQmXd2bic>. Moreover, the regular upgradation of the video tutorial is ongoing for the participants. The training of Trainers (TOT) will be ongoing to develop trainers for implementing the MAF/SAF introduction in two pilot sectors. For capacity building and training on-the-job

training (OJT) will be conducted for officers on MAF/SAF/LFA/CBA based on their demand in two pilot sectors.

To review the status of usage levels of MAF/SAF and update MAF/SAF formats and manuals, data will be collected and analyzed based on baseline data. Moreover, a study will be conducted and prepare a report on the level of usage of MAF/SAF. After updating the MAF/SAF formats and manuals after completion of the revision of Green Book as well. Moreover, a rollout strategy of MAF and SAF will be developed to other sectors as part of an overall rollout strategy of PIM tools. Planning Division will introduce a 'Public Investment Management Reform handbook' and also will organize dissemination workshops or experience-sharing events for law makers for better understanding. Introduce a "Unique Project Code" in the ADP process is a major achievement of the component where new sector classification of ADP should be coordinated and facilitated. Major progress has been done to establish digital interface between newly developed ADP Management System (AMS), iBAS++, PMIS (IMED), and FAMS (ERD) and needs further monitoring and upgradation. Moreover, GoB-wide awareness raising events in preparation of full rollout of SSP/MYPIP will be conducted soon.

## C-6 Public Sector Performance Management

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

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

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

### 45. Outcomes:

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

### 46. Outputs:

- Arranged APA signing ceremony of ministries/divisions with the virtual presence of HPM on 18 July 2021.
- Awarded top 10 best performing ministries/divisions as per APA implementation performance for the FY 2019-20.
- Completed APA evaluation of 51 ministries/divisions for the FY 2020-21 and ensured publication of the evaluation reports in respective websites of the government offices
- Updated APA evaluation guideline for ministries/divisions for the FY 2021-22.
- Arranged refreshers' training on APAMS Software for ICT related Officers of Ministries / Divisions and Field Administration Offices
- Arranged a stakeholder workshop on identifying the current problems in implementing, monitoring and evaluation process of APA and the ways out.
- Arranged a workshop on Annual Performance Agreement in the Divisional Commissioner Office, Rajshahi.
- Arranged two meetings on formulating model APAs for Divisional Commissioner, DC and UNO offices.
- Settled all the correction proposals of APA 2021-22 from different ministries/divisions.
- Arranged a consultation workshop with NIS, e-Governance, GRS, Citizen Charter and RTI officials of the Cabinet Division for the better coordination among the concerned branches
- Included new features in the existing APAMS software for better user experience.

- Finalized the Terms of Reference (ToR) for new APAMS software.
- Included more than 400 government offices in the APAMS software for the preparation, monitoring and evaluation of their APAs.

**47. Challenges and mitigations:** The capacity of the MDAs needs to be enhanced for producing better APA and accelerate implementation. Communication and understanding gaps among APA signing higher and subordinate offices also need to be reduced. For this, regular training of officials and consultation among stakeholders are essential. Awareness building programs at field level offices will contribute to improve APAs of field level offices. Intra/inter-ministerial coordination issues also require special attention. Close inter-relation between the Cabinet Division and the Finance Division on enhancing government performance will also contribute to enhance connection between performance and public financial management.

**48. Projects/schemes contributing to this component:** At present, there is no specific project on APA at the Cabinet Division.

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

### C-7 iBAS++/BACS Implementation

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
iBAS++ Project Unit, FD	18 - 25	4, 5 & 8	

**50. Objective:** For effective budget preparation, budget execution and accounting, a centralized and internet-based GFMS (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 develop 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.

**51. Outcomes:** Around 1.3 million employees (185 thousand civil officers, 822 thousand civil staff, 265 thousand defense officers and staff) and 763 thousand pensioners and some suppliers along with 26.3 million beneficiaries of social safety net programs are being paid through EFT. In addition, around 400 thousand government primary school teachers are getting salary through EFT system. This ensures the timeliness of payments and reduces the risk of funds diversions in otherwise long funds flow processes.

Introduction and roll out of Automated Challan System (ACS) allows citizens to deposit income tax, VAT, passport fee, land development tax and other revenues through OTC (over the counter), debit/credit card, online banking and mobile banking through website and mobile app. In 2021, around Tk.100 billion has been collected through A-Challan System. Implementation of this system ensures cash deposit in BB on the same day when any receipt is collected. This improves cash management and strengthens reconciliation between BB, CGA and relevant institutions.

### 52. Outputs:

- IT Security gap assessment has been completed and the road map to strengthen the IT security system has also been finalized. 14 security guidelines and 13 Procedures for implementing Information Security Management System of iBAS++ have been approved and the requirements and controls as depicted in those guidelines are being implemented. Work is going on for preparedness of ISO certification of iBAS++ system.
- A functional gap analysis report on iBAS++ and stake take of payroll, pension and GPF, and implementation roadmap for full-fledged IFMS have been submitted by PwC. Stakeholders' consultations and awareness programs have been initiated.
- To strengthen the security of iBAS and avoid fiduciary risk, access provisioning process in iBAS++ with distinct work flows has been developed and will be implemented soon. Workflows of Access revocation and access right changes has been submitted to CGA for its approval.

- Full-fledged Expenditure and payment module has been developed and will be piloted in January 2022. Piloting of online bill submission using digital signature will be inaugurated in January, 2022.
- Interfaces between iBAS++ and other GOB systems including Social Protection Budget Management Unit System (SPBMU), Bangladesh Bank, and Sonali Bank, MoPA welfare grant allocation System, NBR TIN database and e-Passport system have been developed.
- Technical specification has been prepared for interfaces Core Banking Systems of 4(four) nationalized commercial banks (NCBs) for house loan subsidy payment for public university teachers and employees.
- API with NBR systems e-return, e-TDS and iVAS has been established. API between ASYCUDA and iBAS++ will be set up soon.
- A technical report on e-GP interface has been prepared and an API document for data exchanges iBAS++ and eGP has been prepared and tested. The proposed data exchange mechanism will be in place after completion of the contract management module of eGP system.
- An API document for data exchanges between iBAS++ and AMS has been prepared and tested. The MoU between Planning Commission and FD will be very soon. Hopefully, the budget preparation of FY 2022-23 will be done by using the integration facility of iBAS++ and AMS.
- A stock-take of special accounts held with all CBs has been collected from BB. The report is sector wise consolidated one missing EBFs and Special accounts of donor funded projects. The consolidated reports were also collected from all 49 CBs and found some mismatch with the previous one. To collect comprehensive and detail information of special bank accounts outside of TSA, a sub-module of iBAS++ has been developed. A time bound work plan has been for collecting Bank Account information has been prepared being implemented and hopefully, within June, 2022 the stake take will be completed.
- Apart from government employees and pensioners, 3.5 million corona affected people received cash assistance from iBAS++ through G2P to their mobile bank accounts in 2020. In FY 2021 this number is around 3.0 million. New screen was developed in iBAS++ system for data entry of beneficiaries and 1,800 User IDs were created for data entry and approval. Beneficiaries' information is also validated through iBAS++ by different government databases, such as, Pensioner and Employee database, NSD system, NID authority, Social Safety Net etc.
- New sub-module has been developed for budget estimation entry by the field offices under the Budget Preparation module. This sub-module is being piloted in 97 hospitals and 100 primary education offices for preparing budget of 2021-22. In FY 2022-23 10 divisional level offices and 03 district level offices will be covered.
- Budget of Bangladesh Railway is being prepared by using new BACS. In FY 2022-23 all 155 DDO level offices of BR will be prepared detail budget by using the budget preparation module of iBAS++. All employees of BR are now getting their salary by EFT. From 02 May, 2021 all transactions in Bangladesh Railway have been made through iBAS++ system.
- To strengthen TSA and better cash management the grants and loan provided by GoB is being kept in Personal Ledger (PL) Accounts of ABs and projects under SoEs and ABs. ABs and Projects are allowed to utilize the fund by EFT at their own discretion. The module is now being rolled out to different autonomous bodies and projects. National Housing Authority, Human Resource Development Fund, Bangladesh Employees Welfare Board, Rural Electrification Board, Bangladesh Public Administration Training Center, Rural Development Academy, Bangladesh Economic Zone Authority and Power Development Board, Bangladesh Agriculture Development Corporation, International Mother Language Institute are now using iBAS++ for automatic fund release, re-appropriation and payment processing through EFT and expenditure recording.
- Service stage functionalities of employee management have been incorporated in iBAS++. Service statement of an employee will be generated by the iBAS++ after completing all historical data entry in the system.
- All functionalities related to pay and allowances of defense officers and staffs have been incorporated in iBAS++. Except JCOs and ORSs of Bangladesh Air Force, all defense officials are now getting their pay and allowances by EFT.
- Auto calculation of loan repayment and subsidy of House loan through Banking System has been incorporated in iBAS++ and implemented successfully
- iBAS++ module for regular SAEs namely Roads and Highway Department (RHD), Public Works Department (PWD), Public Health Engineering Department (PHED) and Forest Department. was developed and implemented.
- iBAS++ module for irregular SAE- Bangladesh Railways has developed and is being implemented in phases.

- iBAS++ module for another irregular SAE- Bangladesh Post office is being developed and will be implemented in phases. Moreover, the online pay bill submission and payment by EFT has been piloted successfully in two Head Post Offices.
- 10(Ten) budget execution reports are made available for Drawing and Disbursement Officers who are using iBAS++.
- These reports will enable DDOs to make right decisions for expenditure.
- A detailed budget execution report is published in FD official website for each quarter.
- Automated Challan for the collection of GOB receipts has been rolled out to 49 scheduled banks. The system has been implemented for 46 types of fees and all kinds of taxes.
- Almost 20,000 government officials have been trained so far by using virtual training platform and physical facilities.
- Training of Trainers (ToT) was provided for Budget Execution Module, Railway module, BACS, ACS CGDF
- More than 25 workshops were conducted on various topics with total 100 participants.

**53. 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 Payment and Expenditure Module for submitting all kinds of bill including vendor bills is also a challenge in terms of providing training and technical support to more than 30,000 officers (implying more than a hundred thousand users). A detail stake takes of special Bank Accounts outside of the TSA is a challenging task considering the spread of institutions in different sectors and differences in their governance. Online training, video tutorial, automated support system utilizing artificial intelligence are in active consideration.

**54. Projects/schemes contributing to this component:**

- a. Scheme on “Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++”:** GOB has approved the non-ADP scheme on ‘Improving Public Financial Services Delivery through Implementation of BACS and iBAS++’ of BDT 255,21 lac (US\$ 30.38 million) in 17<sup>th</sup> October 2020 and has a closing date of 30 June 2023. The cumulative expenditure of this scheme is BDT 2781.67 lac (US\$ 3.3115 million) up to 31 December 2021. The scheme is being implemented by the Finance Division and iBAS++ project unit under the WB co-financed program SPFMS. This scheme includes a total of 10 DLRs under DLI-4, DLI-8, and DLI-5. Among those DLRs, DLR-5.1, DLR-8.1, and DLR-8.4 are fully achieved and DLR-4.2 (70.31%), DLR-8.2 (68%), and DLR-8.5 (75%) are partially achieved. The remaining DLRs are in progress.



 Date of Approval of GO	 Cost of Scheme (US\$ Million)	 Implementation Period	 Cumulative Expenditure till December 31, 2021 (US\$ Million)
17 October 2019	USD 30.38	October 01, 2019 to June 30, 2023	USD 3.3115

- b. SPEMP BETF: Sub-tasks-Budget and Accounting Classification System (BACS) and Integrated Budget and Accounting System (iBAS++) including Change Management:** This sub-task will especially support the implementation of components related to budgeting, iBAS++, and change management.

**BACS/iBAS++:** It is envisaged that the BACS training will continue and will focus on workplace training. The next round of training will guide end-users particularly in processing transactions in iBAS++ with the new BACS and generating user-defined budget execution reports for decision-making and publication to improve transparency in the use of public funds.

**ISO 27001 Certification:** Strong PFM systems are critical to derive maximum benefit from a steady increase in government expenditures over the years. The initial assessment of the overall security environment of the iBAS++ application vis-à-vis international standards and good practices such as ISO/IEC 27001:2013, NIST Cyber Security Framework, Capability Maturity Model (CMM) for development revealed the gaps in the system. Based on understanding of the current operating environment, interviews conducted with the stakeholders and control assessment performed, it is recommended that significant improvement in key process/areas is urgently required to prevent the security weaknesses from exploiting the vulnerabilities of iBAS++ application that could cause harm to the public financial management systems.

**Office of Comptroller and Auditor General (OC&AG) IT audit capacity building:** With the increased reliance on information systems across government institutions, the Office of Comptroller and Auditor General (OC&AG) intends to

strengthen the technical and professional competence of the OC&AG personnel and improve its operational capacity for IT audits. Therefore, as a natural progression to the initial training, OC&AG has requested for immediate Technical Assistance to the Task Force to apply Control Self-Assessment (CSA) in relation to the INTOSAI Guidance<sup>2</sup> on Audit of Information Systems for iBAS++ / eGP (any 1).

**Conduct of the two functionality assessments of the iBAS++ and support preparation of a comprehensive iBAS++ improvement plan with endorsement of a users' group:** The functionality assessment reports on the budgeting, accounting, and cash management aspects, and on employee-related expenses including payroll, pension, provident fund has been submitted by PwC. These assessments have come up with cogent recommendations to improve iBAS++ functionality to better serve the PFM objectives. These recommendations have portrayed the comprehensive iBAS++ improvement plan. Workshops and knowledge dissemination programs has been arranged for an agreed and phasing improvement plan.

**Support to strengthen budgeting:** The sub-task will continue to strengthen the framework to make BMCs a more effective forum through development of a scorecard framework, peer reviews, and tailor-made BMC trainings, orientation, and monitoring exercises.

**Change Management (Short and Medium-term support to Action Plan implementation):** The PFM reforms leadership, coordination and monitoring 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 reform agenda in Bangladesh. Change management is a process of helping people to understand the need for change and to motivate them to take actions which result in sustained changes in behavior. Change management is anchored in the governance structure, ensuring adequate monitoring and creating the space for learning and course-correction during implementation. Important progress has been made especially on the design, while several aspects require continued attention and support, especially in the coming 12 months moving into implementation of the Action Plan with a well-functioning governance structure.

55. **Next Steps:** Functionality Gap Analysis reports on iBAS++ along with an improvement plan have been submitted by PwC. The enhancement plan with more functionalities and coverage of iBAS++ to make it a full-fledged IFMIS need to be implemented in line with the PFM Action plans. The iBAS++ program team is mindful of the challenge of employee frequent transfer and recognizes that continuous training on BACS and iBAS++ should be pursued as a mitigation strategy. Development of the interface between iBAS++ and eGP of CPTU and iBAS++ and AMS by this year. Rollout of the Expenditure and Payment Module for submission of online supply, service and procurement bills in all DDO offices for online bill submission. Implementation of Digital signature in priority and risky transactions and implementation of EFT in all bills other than pay bill. Develop an agreed access provisioning, revoking and alteration procedure for all users of iBAS++ i.e., Budget user, accounting user, backend and administrative users and the users with privilege access right, and implement the system across the government. To ensure information security of iBAS++, implementation ISMS across iBAS++ operations need be completed and monitored regularly. Achieving ISO 27001:2013 by this year. Rollout of Budget preparation module to all DDOs. Enhancement the data exchange facilities with Bangladesh Bank's core banking system to get the real time TSA data. 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. A detailed stock takes of all bank accounts held by all MDAs and SOEs outside TSA, including special accounts, EBFs and donor funded projects (special accounts) will be completed. Completion of the stock-take of special accounts and Extra Budgetary Funds (EBFs) (including an assessment of the number and amounts held in these accounts and the rationale why these are needed to be kept outside the TSA). Completion of data entry of the information of human resources according to approved organograms of all the organizations under budgetary central government. Rollout of SAE Railway module in Bangladesh Railway. Incorporate all services in ACS and full rollout of the same. Improvement of Help Desk system by acquiring NLP based IT system. Develop a module to inventory, value and register fixed assets. Document operating procedures and improve/automate processes to support iBAS++ operations. Introduce commitment controls for cash management and strengthen Treasury Single Account (TSA).

<sup>2</sup> GUID INTOSAI 5100 issued by the International Organization of Supreme Audit Institutions (INTOSAI), as part of the INTOSAI Framework of Professional Pronouncements - <https://www.issai.org/pronouncements/guidance-on-audit-of-information-systems/>

## C-8 Pension Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Controller General of Accounts, FD	26 & 28	5 & 8	

**56. 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.

**57. Outcomes:**

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

**58. Outputs:**

- After having discussion with PIT, draft Pension Manual is divided into two user specific manual named Operational Manual for Pay-Points and Pension Manual for Executive. And, necessary modifications have been incorporated in the Operation Manual as per the requirements.
- To integrate Payroll and Pension Database, area of activities has been defined.
- Advertisement published to inform pensioners closing of manual pension payment and EFT initiation, improvement of service delivery through online GRS system, Pensioner payment information etc,
- Online training on newly developed Pension Module for all DCA, CAFO, DFAO and UAO have been arranged.
- Awareness campaign/Workshops/Seminars/Webinar for the pensioners.
- A report has been developed to identify expected number of pensioners in a certain time of future. This report shows the expected date of retirement, gratuity amount monthly pension and allowances of a pensioner. These data are retrieved from employee /payroll database.
- All BTCL pensioners are now under EFT coverage
- Subsidiary ledger of Gazetted officer and staff is being created in iBAS++.
- System generated 10-digit New GPF Account number for Civil has been introduced
- Online Account Opening/Nominee Change option introduced
- System generated GPF final Payment authority issuance
- Control Ledger at Central Level, pay point level (at CAFO-P&FM) are done.
- Creation of GPF Index Register is done.
- Profit calculation based on latest order of Finance Division has been introduced in iBAS++ (Slab based profit calculation)
- Introduced Sub-Ledger debit mechanism (revised GPF Token Entry) for deceased employee
- GPF Operation Manual for Pay-point user is in progress
- Under Civil Accounting, GPF Opening Balance Approval Status: Officer- 91.691% and Staff 88.24%.
- Meetings with CGDF And Railway pay-point officials have been arranged for the preparation of introducing GPF module
- Several reports for GPF monitoring have been inserted.

**59. Challenges and mitigations:** Life Verification App dissemination- (Orientation/Training/Workshop is on-going). Conversion of Manual PPO to Digital PPO. Issuing e-PPO card to the pensioners. EFT Coverage for Postal pensioner. Workshop for finalizing draft Operational Manual for Pension Management will be arranged. Physical presence in offices was difficult during COVID pandemic situation. In case of Opening Balance Approval, subscription entry for the months prior to DDO module enrolment in iBAS++ is time consuming. Correction for Erroneous entry of advance/withdrawal for the months prior to DDO module enrolment in iBAS++ is time consuming. Payment modality for Bangladesh Railway is different from civil resulted in delay of GPF Module implementation. GPF final payment Online authority request and approval will be implemented through iBAS++. A comprehensive GPF Status Report will be developed. Link between iBAS++ and CAFO, Pension Office for displaying some iBAS++ generated report in the website will be established. After analyzing data, a Comprehensive report will be produced to understand the Cause and Stages of backlog cases for the management to revise (formulate) pension related Order/guidelines. Reasons and Way forward to address pension backlog will be incorporated in Pension Manual. A benchmark based on backlog survey study to address backlog pension will be developed. Communication strategy will be developed. Pensioner's briefing meeting and Pensioner's Day/Week can be arranged. Management Report will be incorporated in Pension Module to identify backlog pensioner on a real time basis.

**60. Projects/schemes contributing to this component:**

**a. Scheme on "Improving Pension Management System and Quality and Timeliness of Financial Reporting":**

GOB has approved the non-ADP scheme on 'Improving Pension Management System and Quality and Timeliness of Financial Reporting' of BDT10,164 lac (US\$12.10 million) in 17<sup>th</sup> October 2020 and has a closing date of 30 June 2023. The cumulative expenditure of this scheme is BDT 1007.96 lac (US\$1.2000 million) up to 31 December 2021. The scheme is being implemented by the Controller General of Accounts (CGA) of the Finance Division under the WB co-financed program SPFMS. This scheme includes a total of 5 DLRs under DLI-5 and DLI-8. Among those DLR-5.2, 5.4 and 5.5 have been fully achieved and DLR-5.3 and 8.3 is in progress.



**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".

**61. Next steps:** Finalization of Draft Pension Manual (Operational Manual for Pay-Points) and Draft Pension Manual (Manual for Executive) will be developed; Arrange workshops for Operational Manual for Pay-Points and manual for executive will be an important step under this component; Revising existing provisions of Rules and Regulations conforming with changing scenario; Make Live the "Face detection App for pensioners' Life Verification" will be prepared; Develop of common shared Payroll and Pension Database to trigger some required information such as Length of Service, Nominee Info, Bank Info, Leave Automation, ELPC Issuance etc. from Payroll to Pension Database; Develop an integrated mechanism between Payroll and Pension Module to deactivate an employee automatically after entering in Pension; 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; A joint survey will be done with CAFO-P&FM to establish a reliable baseline of pension backlog consisting of representative sampling; System generated monitoring tool will be incorporated in Pension Module to identify the backlog cases; Training / awareness program for the Executive Departments will be conducted; Advertisement in newspaper / electronic media/ rally/flyer/pamphlet etc for disseminate the latest developments; A Communication Strategy Paper/Handbook will be developed under this component; Awareness campaign/Workshops/Seminars/Webinar for the pensioners and for awareness building in line with Pension Simplification Order to address Pension Backlog Cases; GPF Module will be implemented for CGDF and ADG (Finance), Bangladesh Railway. Draft GPF Operation Manual for Pay-point user is under process and will be finalized soon; Workshop for finalization of GPF Operation Manual for Pay-point user will be organized; BGB Personnel GPF Opening Balance Entry and Approval is under process; Develop mechanism

for GPF Subsidiary Ledger Debit in case of deceased employee; The linking between iBAS++ generated GPF Accounts Slip and Sub-ledger with CAFO, Pension and Fund Management website is under process; GPF final payment Online authority request and approval; Business process for ensuring audit trail of individual balances and balances included in annual report is developed; A Comprehensive GPF Status Report will be developed; Also, a pay-pointwise yearly report for calculated profit amount and a comprehensive GPF Advance Information Report which reflects the number of total and current installments will be developed; Moreover, a final payment eligibility report will be prepared shortly; Creation of PL Account for Police in iBAS++ System and creation of Individual Ledger for Contractors' Deposit is under process.

### C-9 State-owned Enterprises' Governance

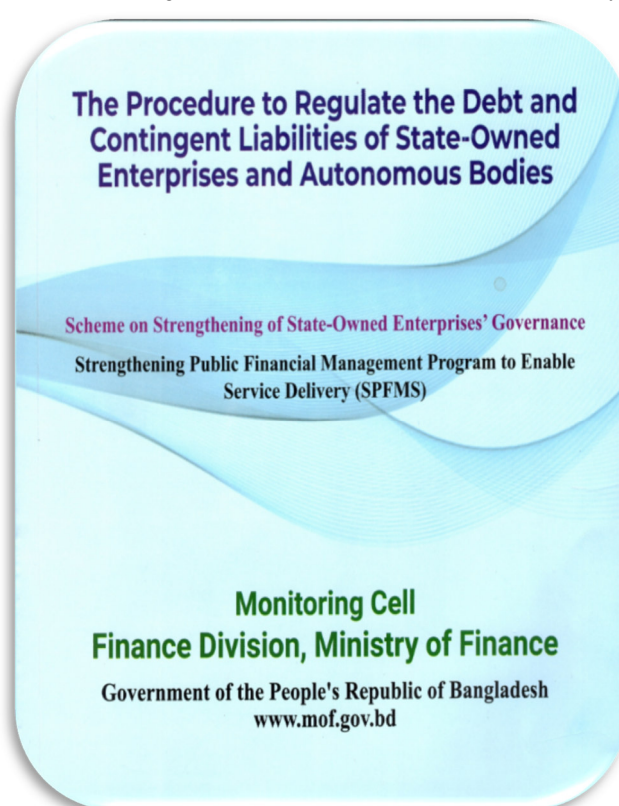
Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
SOE Wing & SOE Monitoring Cell, FD	29 – 33	6 & 7	<span style="color: green;">●</span>

**62. Objective:** State-Owned Enterprises (SOEs') play an important role in shaping the economic development of the country.

The contribution of SOEs' to GDP, value addition, employment generation and revenue earning are very important. SOEs' provide important contributions to the major sectors such as power, gas, water, industry, transport and communication, shipping, construction and real estate etc. Currently, financial and governance-related data on SOE is fragmented and performance is not monitored from the perspective of state ownership effectively. As a part of key reform initiatives on SOE transparency and accountability, Monitoring cell of FD has developed guideline to report individual and aggregated financial and non-financial information for independent performance evaluation and reward system in the State-owned Enterprises. Turnaround strategy for non-performing SOEs' will be developed. Monitoring Cell has also developed procedure and templates for reporting debt and contingent liabilities of SOEs' to improve policymakers' understanding about SOEs' debt and their contingent liabilities to ensure transparency, and strengthen the oversight and performance monitoring of SOEs'.

**63. Outputs:**

- The Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs Procedure has been approved by the Senior Secretary, Finance Division on 28 December 2021 and GO has been issued on 30 December 2021.
- A new set of reporting templates has been approved to collect data on debt and contingent liabilities including other financial and non-financial information of SOEs and ABs.
- Independent Performance Evaluation Guidelines (IPEG) of SOEs/ABs has been approved on 11 March, 2021 by Senior Secretary, Finance Division. GO has been issued on 15 March, 2021. Independent Performance Evaluation Committee (IPEC) has been formed.
- The Senior Secretary, Finance Division has approved the IPEC and GO has been issued on 14 November 2021 by Monitoring Cell, Finance Division. Based on IPEG parameters, 9(nine) SOEs and 1 (one) AB have been selected for IPE. Selected 10 (ten) SOEs/AB have been notified through their line ministries. Draft Inception Report for SOEs/ABs has been prepared.
- Hardware Requirement has been finalized for developing a One-Stop Shop Portal and SOE Database. iBAS++ server space will be used to develop and production server will be deployed at BCC data center.



**Figure 6: Cover page of Procedure to Regulate the Debt and Contingent Liabilities of State-Owned Enterprises and Autonomous Bodies**

- List of 166 SOEs/ABs has been finalized and approved. Letters have been issued to 166 SOEs/ABs to publish and upload their Audited Financial Statements of FY 2020-21 by December, 2021 in their respective website. The website of Finance Division has been updated with the inclusion of a new Service Box on Monitoring Cell and Audited Financial Statements of 92 SOEs and ABs of FY 2019-20 have been uploaded in this Service Box.
- Draft Grant and Subsidy Management Manual has been prepared. Different types of grants and subsidies provided to SOEs and ABs by FD have been categorized in the draft manual.
- The officials of Monitoring cell participated virtually in the 14th Meeting of the Asia Network on Corporate Governance of State-owned enterprises held on September 8, October 6 and November 3, 2021. DG monitoring Cell shared the presentation on current SOE reforms initiatives in Bangladesh on September 8, 2021.



Figure 7: Snapshot of meeting on Debt and Contingent Liabilities of State-Owned Enterprises and Autonomous Bodies

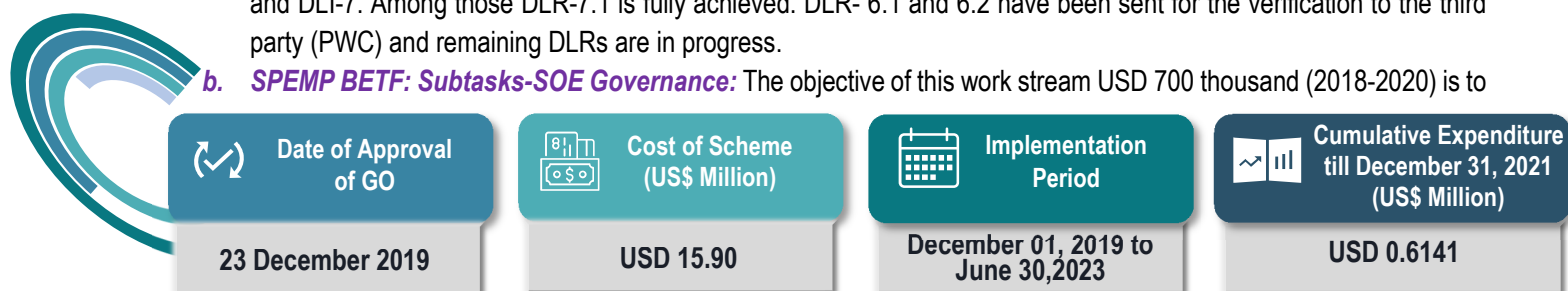
#### 64. Challenges and mitigations:

Collecting financial and non-financial data from SOEs is a challenge. Sensitization and awareness build up may mitigate the challenge. Due to pandemic situation, ensuring the Audited Financial Statements of SOEs by six months of next fiscal year is a challenge. Due to COVID-19 situation, arranging physical workshops was a challenge. The workshops were arranged virtually. Virtual training and sensitization programs may be arranged. Reconciliation of previous data on debt may be challenging. Coordination among the stakeholders will be helpful to overcome the challenge. Training program of both local and foreign for the officials of SOE Monitoring Cell is being delayed due to covid pandemic situation. Availability and study of a number of SOE acts, rules and regulations is challenging. Due to covid situation, conducting IPE is challenging. Collecting relevant data and documents from SOEs/ABs is also challenging.

#### 65. Projects/schemes contributing to this component:

**a. Scheme on "Strengthening of State-owned Enterprises' Governance":** GOB has approved the non-ADP scheme on 'Strengthening of State-owned Enterprises' Governance' of BDT 13,356 Lac (US\$ 15.90 million) 23<sup>rd</sup> December 2020 and has a deadline of 30 June 2023. The cumulative expenditure of this scheme is BDT 515.88 lac (US\$0.6141 million) up to 31 December 2021. The scheme is being implemented by the SOE wing and Monitoring cell of the Finance Division under the WB co-financed program SPFMS. This scheme includes a total of 8 DLRs under DLI-6 and DLI-7. Among those DLR-7.1 is fully achieved. DLR- 6.1 and 6.2 have been sent for the verification to the third party (PWC) and remaining DLRs are in progress.

**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.

#### 66. Next steps:

The draft Grants and Subsidy Management Manual of SOEs and ABs will be shared with the stakeholders for consultation and will be finalized; Capacity building training program/workshop will be arranged for the SOE MC Officials; Independent Performance Evaluation launch workshop will be arranged and Inception Report will be finalized; Independent Performance Evaluation of selected SOEs will be conducted by IPEC and Research Team; Dissemination workshop of Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs will be arranged; Financial and non-financial data from the SOEs/ABs collected from SOEs in the newly developed reporting templates; Monitoring Cell will work with IBAS++ team to develop SOE database; Functional Requirement Specification of SOE database will be finalized and one-stop shop portal for SOEs will be developed.

### C-10 Financial Reporting

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

**67. 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 8 in the PFM action plan focuses on improving the quality and timeliness of Government-wide in-year and year-end reporting and instituting a modern internal audit function.

#### 68. Outcomes:

- Credible (quality and timely) and acceptable (IPSAS-Cash compliant) Annual Financial Statements (Finance Accounts and Appropriation Accounts) automatically generated from iBAS++.
- Government wide in-year quality reports are generated in a timely manner from iBAS++.
- Create automated accounting environment for better asset and liability management.
- Policy makers and executives can take informed decisions by using iBAS++ generated financial and other reports.
- Develop HR with knowledge and skills necessary for automated accounting environment and IPSAS compliant accounting system.

#### 69. Outputs:

- IPSAS compliant Finance Accounts and Appropriation Account Formats have been prepared and submitted to OCAG for approval. Gaps identified in the IPSAS Gap Analysis reports have already been approved in the proposed formats.
- IPSAS compliant formats for Finance and Appropriation Accounts have been approved by the President and the CAG respectively. The new formats have already addressed above mentioned issues.
- Finance and Appropriation Accounts are available in iBAS++ system in the new format for FY2018-19, FY 2019-20 and FY 2020-21.

- CGA level central monthly accounts and reports are generated from iBAS++ system.
- Ministry Fiscal Reports for all of the ministry/divisions/other institutions are available in iBAS++ Accounting Module and Budget Execution (DDO) Module.
- Trial balance at GOB level, Ministry level and pay point level has been prepared to check the primary accuracy of accounts and available following BACS from FY 2018-19.
- Data completeness and accuracy examined for FY 2015-16 to FY 2019-20 (five years) and Green iBAS database, iBAS COA1 database and iBAS++ database was updated.
- Automatic import of debit and credit scroll from Bangladesh Bank/Sonali Bank started from October 2020.
- An alternate system of posting transactions in Bangladesh Bank end has been prepared and training for BB officials completed and posting of monthly transactions memo in iBAS++ system has also started from October 2020.
- 10 reports have been developed for DDOs and are available in Budget Execution Module of iBAS++.
- 2 reports have been developed for FD and are available in Finance Division website.
- Clearance processes for advance/suspense accounts reviewed and bottlenecks identified.
- IPSAS Gap Analysis reports (Considering current context & National Standards) with necessary recommendations submitted to CGA office.
- An Economic Code Explanation Handbook incorporating definition, examples, exceptions and legal references has been prepared to facilitate proper recording of transactions.
- GFS report backlog from FY 2016-17 to FY 2018-19 (3 years) have been submitted and accepted by IMF.
- GFS report for FY 2019-20 submitted to IMF.
- System Requirement Specifications (SRS) for automation of GFS reports (quarterly and annually) provided to BACS Scheme for deployment in iBAS++.
- Draft GFS Handbook has been prepared and will be discussed during IMF Mission in February 2022.
- Draft BACS - COA Manual has been prepared.
- Month end and year end procedures reviewed and suggested updates shared with BACS team.

**70. Challenges and Mitigations:** Success of producing IPSAS Cash compliant and quality financial reports depends on full implementation of iBAS++ in Foreign Mission, Customs Treasury, Postal Department, Bangladesh Railway and development project. Close integration is needed in between BACS and SPFMS and in-time deployment of Project Accounting Module.

Development of Interface between DMFAS, ERD and iBAS++ need to be established as soon as possible. Lack of adequate knowledge on IPSAS is another challenge. It needs to be organized workshops and training programs frequently. Dynamic nature of iBAS++ is another challenge. Close co-ordination is needed for developing business proposal.

**71. 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\$12.10 million) and has a closing date of 30 June 2023. The program is implementing by the Controller General of Accounts (CGA) of Finance Division under the WB co-financed program SPFMS.


**72. Next steps:** Develop a draft IPSAS Cash compliant accounting policy for BCG and to organize a workshop on draft accounting policy. It has been mentioned that, finalize the accounting policy by June, 2022 will be ensured. A draft IPSAS cash compliant Accounts Code for BCG will be developed. Moreover, a workshop on drafts accounts code will be organized to finalize and present the accounts code for approval by June, 2022.

The handbook on GFS and Revision Policy will be finalized by February 2022. The team will submit the annual FY 2020-21 GFS data to IMF. Moreover, a training program on GFS will be organized with the help of IMF by September 2022. Training manual and training materials and organize In-house ToT will be developed. Professional training for IPSAS Certification through professional vendor will be organized. To disseminate the formats of Finance and Appropriation Account, a dissemination workshop will be organized. The BACS CoA manual, Accounts Code in light of BACS and IPSAS will be updated. Under this component, iBAS++ implementation in Foreign Mission, Customs Treasury, Postal Department

and train HR will be completed. Interface between iBAS++ and BB, NSD, DMFAS will be develop. Examine and redesign general ledger accounts, control ledgers and personal ledgers in iBAS++ for different segments of BACS will be a part of next steps. The component will examine completeness and accuracy of data migrated from iBAS COA1 to iBAS++ (Accounts closed to balances). Rationalization of Monitoring and Management reports of CGA will be ensured. The business process to record DPA/RPA (Special A/c) expenditure in iBAS++ by individual Projects. Improve Accounts reconciliation with executive departments and development projects will be developed.

Procedures for streamlining advance/ suspense accounts, Proforma Accounts for Bangladesh Post Office and Bangladesh Railway and time bound action plan for CGA for finalization timely finalization of Appropriation Accounts and Finance Accounts will be developed. Gaps in Bangladesh Post Office accounts and check mapping of old accounting codes and new codes will be identified. Examining old and new code mapping for Defense services (iBAS COA 1 and iBAS++) will be ensured.

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

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

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

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

### 74. Outputs:

- Consultants have been recruited and on Board: Senior Consultant-4 (3 for IA & 1 for Procurement); Junior Consultant-4 (1-Admin, 2-IA, 1-Procurement) have been recruited.
- Training Plan (January-June 2022) has been finalized.
- Budget of 2021-22 has been revised.
- Primary approval has been received to establish a separate Internal Audit Wing in Finance Division.

- Sensitized workshop on Arrangement and Implementation of Internal Audit with the selected 5 high spending departments was conducted on dated October 11, 2021 (Virtual). The session was chaired by Mr. Kabirul Ezdani Khan, Additional Secretary, Finance Division & PIT Head and Chief guest was Ms. Nazma Mobarek, Additional Secretary, Finance Division, Ministry of Finance, National Program Director (NPD), SPFMS.

Internal Audit Consultants have been recruited and on-boarded

Training Plan (January-June 2022) has been finalized

Budget of 2021-22 has been revised

Primary approval has been received to establish a separate Internal Audit Wing in Finance Division

Various Sensitized workshops, Seminars is ongoing

Knowledge Sharing Session/ Peer Learning Session with Indonesian Internal Audit General is conducted

*Figure 8: Progress at a Glance (Up to 31 December, 2021)*

Representatives from the high spending departments (DGHS, DPE, RHD, PWD, LGED) has presented and discussed current Internal Audit practices in their respective departments. Officials from the World Bank: Mr. Hoon Sahib Soh, Practice Manager Governance Global Practice, and Mr. Winston Percy Onipede Cole, Lead Governance Specialist – Financial Management also delivered their valuable speech during the session. The session was concluded by closing remarks from Ms. Sulekha Rani Basu, Additional Secretary, Finance Division.

- Meeting with Mr. Hoon Soh, Practice Manager, the World Bank:** A meeting on the overall progress of the SPFMS program was conducted in the Finance Division, Ministry of Finance on 06 December 2021.



*Figure 9: Meeting with Mr. Hoon Soh, Practice Manager, the World Bank*

- Knowledge Sharing Session/ Peer Learning Session with Indonesian Internal Audit General facilitated by the World Bank:** A workshop (both virtual and physical) on Internal Audit in the Public Sector (Current Practice & Way Forward) was conducted on dated December 14, 2021 in the conference room of Finance Division, Ministry of Finance. The meeting was chaired by Mr. Kabirul Ezdani Khan, Additional Secretary, Budget & Expenditure Management, FD & PIT Head. During the knowledge sharing session Mr. Md. Rafiqul Islam, Former Deputy Comptroller and Auditor General, OCAG had presented on current practices of Internal Audit in the Public Sector and also discussed its way forward. During the session Mr. Dr. Alexander Zulkarnain, Inspector at General Inspectorate, Ministry of Finance, Government of Indonesia was also connected virtually and delivered his valuable presentation

on the current Internal Audit practices in Indonesia. He also discussed various road blocks and ways to minimize implementation challenges while prompting IA functions in Indonesia.



Figure 10: Knowledge Sharing Session on 06.12.2021 in Finance Division, Ministry of Finance


**75. Challenges and Mitigations:** Current practice of Internal audit (IA) in Bangladesh is ad hoc and unstructured with isolated single audits and the applied standards are not based on International Standards for the Professional Practice in Internal Audit issued by The Institute of Internal Auditors (IIA); A main source of procurement risk is the lack of procurement oversight in MDAs including FD because no MDA complies with the provision of the procurement law to engage independent consultants to conduct annual procurement post reviews; Shortage of manpower. So far, no permanent staff there and existing staffs are all provisional and lack of training and capacity building opportunities.; Lack of interest in implementing Internal Audit system in Government sector as most of them are not aware of the importance of Internal Audit.

**76. Projects/schemes contributing to this component:**

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

GOB has approved the non-ADP scheme on 'Internal Audit and Audit follows up' of BDT 4620 lac (US\$5.50 million) in 20<sup>th</sup> September 2021 and has a closing date of 30 June 2023. The expenditure of this scheme has not started yet. The scheme is being implemented the Expenditure Management wing of the Finance Division under the WB co-financed program SPFMS. This scheme includes a total of 4 DLRs under DLI-9 and all DLRs are currently in progress.



 Date of Approval of GO	 Cost of Scheme (US\$ Million)	 Implementation Period	 Cumulative Expenditure till December 31, 2021 (US\$ Million)
20 September 2021	USD 5.50	August 31, 2019 to June 30, 2023	-

**77. Next steps:** Way forward (Immediate):

Awareness will be created among the five high spending departments by reaching out to the PAOS and highlighting that internal audit is not only to ensure adequate internal control but also to create financial discipline in the departments; Proper distinctions between pre-audit, post-audit and internal audit needs to be clarified to the PAOs as well as to the staff of the five departments for understanding on the IA function; Sufficient numbers of qualified and experienced staffing need to be placed in the IA units; Adequate budget allocation for personnel and operations needs to be consistently provided; Required training on Internal Audit will be arranged for the officials of the five departments; Through Enterprise Risk Management approach, PAOS can be supported to meet APA.

Way Forward (In the medium term): Guidelines/ national policy on Internal Audit need to be issued from Ministry of Finance for public sector; Team needs to look for scope to incorporate PAC resolution in the TOR and in the scheme for compliance; Actual spending operations happen at the line directorate level and internal audit functions needs to be ensured at the service delivery level; Report can be issued to PAO, Internal audit committee with a copy to external auditors; Necessary and available software can be used to monitor internal audit issue; Third-party (from other Ministries, Departments, Private Sector) representation in the audit committee is imperative to ensure independent views on audit matters.

SL	Activities	Remarks
1.	Dedicated session with five PAOS will be organized to create consensus and common understanding at the top	Will be scheduled
2.	Orientation meeting with five high spending departments	Will be held within February 05, 2022
3.	Training on Internal Audit for 05(five) high spending departments	A 2 days long training on "Fundamental of Internal Audit" is scheduled, following are the details: <ul style="list-style-type: none"> <li>1<sup>st</sup> Batch: 9-10 February, 2022</li> <li>2<sup>nd</sup> Batch: 13-14 February, 2022</li> <li>3<sup>rd</sup> Batch: 15-16 February, 2022</li> </ul>
4.	Meeting regarding progress & last workshop follow-up will be conducted with the World Bank team.	Scheduled to be conducted on January 05, 2022
5.	Annual Procurement plan has been approved at the beginning of the FY	Scheduled to be completed by January, 2022
6.	Sr. Consultants (IA) are initiating/ preparing the draft IA Charter as well as Risk-based IA Manual	By March 2022 the draft Internal Audit Charter and Risk-based Internal Audit manual will be drafted and hopefully, by June, 2022 those will be approved.
7.	Sr. Consultant (Procurement) is going to conduct Procurement post-review in Q4 of FY2021-22	Is in Initial stage
8.	Exclusive Seminar with respected PAOs & 1 general seminar with mid-level officers.	Will be scheduled
9.	A foreign exposure visits for acquiring knowledge of model IA charter & risk-based manual will be arranged.	Will be scheduled
10.	2 Foreign short-course Training on Centralised IA and Decentralised/ Hybrid IA will be chalked-out.	Will be scheduled
11.	2 month-long Training for potential auditors in IIA will be arranged.	Will be scheduled
12.	In-house short-course training/refreshers training will be arranged.	Will be scheduled

*Table 3: Next Steps***C-11 Strengthen External Scrutiny and Oversight**

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

**78. Objective:** The Comptroller and Auditor General (CAG) of Bangladesh enjoy unique status in the Constitutional framework and are mandated with onerous responsibility of ensuring through audit, a sound public financial management system in our country. 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. The institution of CAG and his office have been proved to be useful partners in the financial management of the country. They lend credibility to the public sector financial operations by remaining a watchdog. They fuse together the global practices and the local realities. In an aspirational country like ours, audit plays a very important role in ensuring that the government expenditure achieves value for money and the receipts are assessed, collected and accounted for correctly. For smooth operation of statutory auditing, and to improve the timeliness of the audit report component 11 focuses on

strengthening the audit capacity of the office of the CAG to carryout risk-based audits by adopting international standards and best practices align with county perspective by using the benefit of information technology.

#### 79. Outcomes:

- CAG Approved and issued the Strategic plan 2021-25 for OCAG under consultation of IDI (INTOSAI Development Initiatives) and final draft of Operational plan for the year 2021-22 of OCAG placed before the top management for final review and approval.
- Under leadership of CAG himself has been working to update existing legal framework to align with latest international standard, worldwide best practices and country perspective. With the help of international consultant under World Bank administer Technical Assistance OCAG already promulgated Bangladesh Government Auditing standards, Code of ethics, Compliance and Financial Audit manuals and Audit guidelines, Quality Control system of OCAG. The Performance Audit manual and Guidelines and Others special nature of Auditing manuals such as Revenue Audit, IT Audit etc. Office procedural manuals and Practice notes etc. are under process of updating. The process under direct supervision of honorable CAG with a dedicated team is going on. Furthermore, the updating of Account Code Volume 1 to 4 in line with recent reform and status is under consideration of CAG as constitution provided sole mandate.
- To enhance the capability to audit in IT environment and to cope up with the modern digitalized financial management the full functioning AMMS software is inevitable. OCAG decided to develop AMMS 2.0 the updated version of previous AMMS and FRS, TDD and ToR prepared with the help of WB administer TAs appointed consultants. After finalizing all required bidding documents OCAG contacted a reputed Bangladeshi software firm to develop AMMS 2.0. A dedicated team of OCAG is working closely with firm to develop full functioning AMMS 2.0 for smooth operation of auditing and proper monitoring. This system will be linkages with iBAS++, Archiving software, data analysis tools, CAATs etc. and also create interface to Parliament (PAC and all responsible parties (auditees organizations) so that all communication can be done through AMMS 2.0 to avoid clumsy process of settling audit observation and sound PFM.

#### 80. Outputs:

- As per constitution CAG Bangladesh approved the new format of Finance accounts for the republic of Bangladesh and consequently honorable president also gave approval of Finance accounts.
- 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. Already 100% of previous audit observations (3 lacs approx.) and related documents (more than 16 lacs) are scanned and include in the Archiving system. The validation process by audit directorate is going on and almost completed. The piloting of software in three audit directorate is also going on
- The process to using data analysis tools, iDEA software for data analysis for risk assessment in next year audit plan is going on under OCAG own initiative. Under World Bank TA support a pilot basis audit of Due diligence on the health sector payroll database and procurement of machinery and equipment of the Ministry of Health and Family Welfare using iDEA software was conducted with the help of an external firm named Howlader and Yunus Co. Ltd. And payroll integrity test audit report submitted and issue to the ministry.
- The professional certification of auditors has commenced. The CIPFA training continued with e-learning courses. One participant completed CIPFA courses fully and so far, 13 papers are in various level have been cleared in CIPFA. CIA part 1, 2 and 3 training session are completed. 2 participants passed the CIA part 1 exam and another 18 participants already registered for part 1 exam and will sit for the exam soon. As SPEMP BETF extended OCAG is planning to organize refreshers training program and giving more support to selected candidate of CIA and CISA to complete their courses.
- OCAG already promulgated HR Policy. For smooth operation human resources and staff planning OCAG took initiative to develop and implement HR software. Already FRS and TDD finalize and one firm hired to design HR software and software developing is completed and data entry is going on.

**81. Challenges and mitigations:** The main challenge faced during this period is the new normal situation after outbreak of COVID 19. EU funded TA work plan has been finalized and implementation already started but COVID-19 pandemic situation the phase is slow and hiring sufficient consultant also delayed. The consultant under World Bank TA had to work from home due to international travel restrictions by World Bank. But OCAG and all other offices are using Microsoft team's virtual platform to conduct meeting and online training in this COVID-19 pandemic situation. The selected official for

professional courses (i.e., CIPFA, CIA, and CISA) has to work full time in office simultaneously with study which is the main challenge for the success in professional courses. To provide sufficient time and focus to study OCAG planning to offer work flexibility. Besides all the registered candidate for CIA and CISA courses did not able to sit for the exam due to exam centre closed up to October 2020. But the training completed in December 2019. So, these long gaps losing the momentum of candidate for the preparation of the exam. To develop AMMS 2.0 the funding was arranged by Finance Division and allocates budget in the financial year 2021-22 OCAG budget and developing is going on by hired software firm. In the PFM action plan, there are many important activities and sub-activities has been identified which need to be implement, but due to absence of concrete assistance from any development partners OCAG are facing challenges to proper implementation of PFM action plan. So OCAG now is communicating World Bank for PforR projects through Finance division and ERD.

## 82. Projects/schemes contributing to this component:


**a. SPEMP BETF- Sub-tasks- Fiscal Accountability & Transparency:** The objective of the Accountability & Transparency work stream USD 600 thousand (2018-2020) was 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):** The EU funded TAs financing Agreement was signed in June 2019 the firm and consultant appointed and the implementation of the program will start from September 2020 and have a closing date of June 2023. After inception period the assigned consultancy firm and Key Expert prepared and submitted work plan for the OCAG. The OCAG reviewed and agreed with work plan and the implementation has been started. The Key Expert and one consultant have been appointed. The overall objective of this program has one activity related to support the Office of the Comptroller and Auditor General (OCAG) to carry out its modernization program. With regards to component with OCAG, main activities will focus on: (i) audit planning and methodology, (ii) professional development and capacity building (particularly through FIMA). Moreover, progress was made in supporting the OCAG Strategic Plan (2021-25) through the mobilisation of a Training and Coordination Expert, (b) the development of Training Needs Assessment (TNA) to enable the effective planning of OCAG staff training, (c) the organisation of the OCAG Strategic Plan (2021-25) Dissemination Workshop. Compliance Audit Expert has been mobilized and preparations are underway to mobilize additional expertise in the areas of financial audit and performance audit. Workshop on risk analysis for audit planning is going to be held in January 2022.

**83. Next steps:** Successful development and implementation of AMMS 2.0, HR software and Audit Observation and archiving software. Develop and promulgate Performance Audit manuals and Audit guidelines, others special nature of Auditing manuals such as Revenue Audit, IT Audit etc. Office procedural manuals and Practice notes etc of OCAG based in ISSAI and international best practices and in consistent with national standards. Finalizing the Appropriation Account templates and implementing the usage of these templates. Organize refreshers training program 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). Proper implementation of work plan of EU funded project to implantation of PFM action plan. Finalize the arrangement of Pfor4 for OCAG with proper communication with World Bank, Finance division and ERD.

## C-12 Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure

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

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

**85. Output:** Meeting of FOCs will be scheduling at least twice in every month to conduct proceedings on the public finance management and the stipulated issues to come up with the findings and share recommendations or minutes using an updated MIS faster than before.

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

### 87. Projects/schemes contributing to this component:

**a. EU-funded technical assistances "Supporting the implementation of the PFM Reform strategic Plan in Bangladesh" (EUR 10 m, 36 months):** The objective of this program will start from includes supporting the three Parliamentary Financial Oversight Committees to fulfill their respective mandates. The Financial Agreement was signed in June 2019 and the implementation of the program will start from September 2020 for 24 months according to the statement of EU Delegation to Bangladesh (EUD). With regards to the component with the National Parliament, agreed main activities will focus on (i) professional development and capacity building, (ii) information technology. EU appointed a Firm named DT Global IDEV Europe to undertake the program. Mr. Sanin Dzananovic, Team Leader of the program informed that National Consultant aside with KE4 starting January 2022. Moreover, progress was made in preparing orientation and seminar materials on lessons and relevant best practice experience of Financial Oversight Committees and Draft Budget Handbook for Parliamentarians, with the various roles and responsibilities, steps and time-bound milestones required for the budget process in Financial Oversight Committees, according to internationally recognized best practice. Upon mobilization of experts, the reports will be delivered and finalized.

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

## C-13 Procurement

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

**89. 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.

**90. Outcomes:** The outcomes of this component include of the followings:

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

**91. Output:** The outcomes, mentioned above, have been associated with the measurable outputs: e-GP system is managed and maintained to keep the procurement activity normal at the COVID-19 situation. 42,000 tenders are invited from 01 July to 31 December 2021. MoU is signed with Bangladesh Election Commission and connectivity is established with NID server to integrate NID system with e-GP. MoU with Bengal Commercial Bank and Shimanto Bank are signed for their banking service for the e-GP users. 6,244 branches of the registered Banks are providing banking services to the e-GP users. Integration of A-Challan with e-GP is completed and is operational. Requirement analysis for integration of iBAS++ with e-GP for online of payment is completed. 9 APIs are identified out of which 2 APIs are developed. Negotiation with ITC-ILO is completed for signing contract for the expansion of national procurement trainer pool. 3,556 users are trained on different perspective of national e-GP system. 510 government officials are trained on public procurement management. e-GP Data center is managed and maintained for the smooth operation of the national e-GP system. 05 Workshops are conducted on public procurement for the Procurement Cell Officials of NSPSO's. one Public Procurement Stakeholder Committee (PPSC) meeting is conducted despite of the COVID situation. 03 Government Tenderers Forum (GTF) workshop is conducted. 03 workshops on e-GP are conducted. Inception report and System Requirement Specification (SRS) are accepted for the development of enhanced Electronic Project Management Information System (e-PMIS).

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

**93. Projects/schemes contributing to this component:**

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


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

The overall objective of the project is to improve public procurement performance and enhance capacity for implementation monitoring of development projects/programs through digitization. A total of 32 Selected Public Sector Organizations (SPSOs) including previous four target agencies (BREB, BWDB, LGED, RHD) that constitute the bulk of total public procurement will be the part of procurement management, monitoring and e-GP implementation. It is

expected that all procuring Public Sector Organizations (SPOs) will be registered with the e-GP system and conduct e-procurement as part of government's plan to fully digitize public procurement in the country.

- 94. Next steps:** The enactment of Bangladesh Public Procurement Authority (BPPA) Act is in process and will be finalized according to dateline June 2023. 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. Automated challan system is going to be integrated with the e-GP system to instantly submit the revenue generated in e-GP system to the government treasury. Enhanced e-PMIS system is going to be developed for better monitoring to the government projects.

#### 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	

- 95. 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.

- 96. Outcomes:** A two-tier governance structure comprising of Steering Committee (SC), and Program Execution and Coordination Team (PECT) established with a defined ToR. They will be supported by 13 Program Implementation Teams (PITs) that are leading the various PFM reform components. Out of six (06) field inspections four (04) field inspection has been completed in Kishorgonj, Natore, Khulna and Bagerhat District.

**97. Outputs:**

- The PECT has successfully prepared and published the 4<sup>th</sup> PFM Action Plan Progress Report (January 2021- June 2021). 04(four) PFM Action plan (2018-2023) progress reports (prepared on Semi Annual Basis) have been prepared, distributed and well circulated in the website.
- The AWP for 14 (fourteen) components of the PFM Action Plan has been finalized for 5<sup>th</sup> Semi Annual PFM Action Plan progress report (July 2021- December 2021).
- All 3 (three) Independent Verification Agencies are on board. The three (3) agencies are PwC, OCAG and CD. PwC submitted the 1<sup>st</sup> verification report to FD on 10 September 2021 and OCAG has submitted their 2nd verification report to FD on 27 September 2021.
- Based on the verification report by PwC, WB has disbursed on 26 September 2021. Moreover, again based on the verification report by OCAG, disbursement was made by the World Bank on 05 November 2021.
- A total of 3 monthly check-in meetings, 1 TAC meeting (8th TAC meeting) and 1 overall progress meeting was held during this quarter. The overall progress meeting was in the presence of Mr. Hoon Sahib Soh, Practice Manager, SAR Governance Global Practice, the World Bank on 6th December 2021.
- Three (03) new Program Executive Coordinators (PEC) have been recruited and the PECT remarkably continued their coordination role during the COVID-19 pandemic, evidenced by several successful workshops and meetings most of which took place virtually, including with development partners.
- Five (05) new Implementation Support Consultants (ISCs) have been recruited on September 2021. 04 (Four) of them have joined and one is yet to be joined. Now total eight (08) ISCs are giving support to PITs and PECs for implementing the AWP and achieving desire progress. Moreover, the evaluation format of the performance of ISCs has been finalized.
- The PFM pocket book have been translating in Bangla. The PECT have started to review the document for finalization in line with English. The PFM Pocket book in Bangla will be helpful for mass people to understand the PFM process.
- IPF has recruited an academic and policy adviser and it is expected to add to the IPF in terms of learning, policy and participants' satisfaction. It will revisiting the existing courses and updating the curriculum and training modalities, provide general guidance and support to the evaluation of the training etc.

- IPF has selected three (03) research topics related to PFM reforms e.g.,
  - 1st research topic: The impact of fiscal stimulus on the economy during COVID-19 Bangladesh perspective,
  - 2nd research topic: MTBF process in Bangladesh: Assessing linkages of policies with resources performances: A comparative case study of MoHFW and MoEdu and
  - 3rd research topic: An investigation into the women participation in labour in Bangladesh: Recent trends.
- The evaluation process of research topics is now in progress. In addition to evaluation committee, IPF has formed a technical subcommittee comprising of experts in research.
- IPF has prepared PFM training modules for Union Parishad. Publication and dissemination of two PFM books by IPF are:
  - Public Financial Management Handbook (for Union Parishad);
  - Union Parishad Financial Management Manual.
- Draft report on Competency Framework has been submitted by Chartered Institute of Public Finance and Accountancy (CIPFA).
- Launching ceremony of PEFA+++ Assessment 2021 was held virtually on 27 October 2021. Moreover, technical session was held virtually with the PI nominees on 28 October and 31 October 2021. Meeting was held in person at Finance Division to discuss the procedure how to fill up and submission of the questionnaire on 15 November and 17 November 2021. The last date of submission of the questionnaire by the nominees for each pillar was 2 December 2021. Currently, questionnaire is now under scrutiny and all the PI related evidences are now uploading in Google drive accordingly.


**98. Challenges and mitigations:** The 2nd PFM Action Plan Stakeholder Retreat was planned to be held on 3 February – 5 February, 2022. However, due to surge of COVID-19, 2nd PFM Action Plan Stakeholder retreat could not take place. It was decided that the retreat can be arranged whenever the pandemic of COVID-19 situation comes under control. Moreover, if COVID situation continues, retreat may be arranged virtually.

The remaining 2 Field inspections will be arranged when the COVID-19 infection come to a tolerable range. 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. Moreover, the monthly check-in-meetings are now conducting virtually because of COVID-19.

31 officers of FY 2019-2020 and 2020-2021 are waiting to go to abroad for completing a course of specialized PFM-related courses/ certifications. Due to COVID-19 situation it was stopped. If the pandemic is contained, hopefully they should be able to begin their courses by August 2022.

#### 99. Projects/schemes contributing to this component:

- a. Scheme on “PFM Reforms Leadership, Coordination and Monitoring”:** GOB has approved the non-ADP scheme on ‘PFM Reforms Leadership, Coordination, and Monitoring’ of BDT14,000 lac (US\$16.67 million) in 15<sup>th</sup> May 2019 and has a deadline of 30 June 2023million. The cumulative expenditure of this scheme is BDT 2838.90 lac (US\$ 3.3796) up to 31 December 2021. The scheme is being implemented by the Budget wing of the Finance Division and Program Execution and Coordination Team of the WB co-financed program SPFMS. This scheme includes a total of 6 DLRs under DLI-10. Among those DLR-10.1 (50%), DLR-10.2 (50%) and DLR-10.4 (66.67%) have partially



Date of Approval of GO	Cost of Scheme (US\$ Million)	Implementation Period	Cumulative Expenditure till December 31, 2021 (US\$ Million)
15 May 2019	USD 16.67	April 01, 2019 to June 30, 2023	USD 3.3796

achieved and remaining 3 DLRs are in progress.

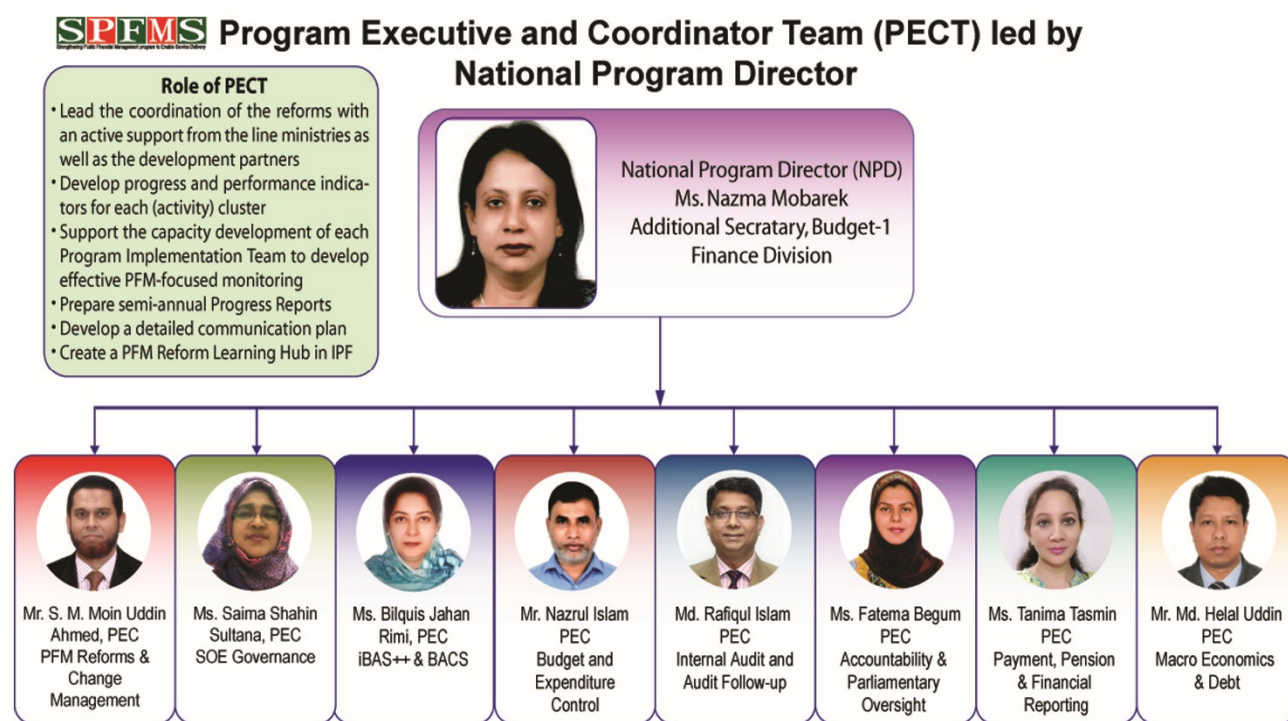
**100. Next steps:** 2nd Steering Committee meeting will be held very soon; The second cohort of ISCs' training will be arranged shortly after joining of newly recruited ISCs. Moreover, remaining field inspections are expected to be completed by December 2022; The Competency Framework (CFW) and Training Needs Assessment (TNA) will be reviewed and

finalized; IPF will further finalize the roadmap and activity plan for SC/PECT guidance including staffing/resourcing plan; Technical sub-committee from IPF will scrutinize the research proposals and the evaluation of EOIs will be completed and a firm will be selected ; Regarding PEFA+++, the assessment is ongoing and all the collected data are uploaded to google drive (shared folder) on regular basis. Based on PEFA+++ assessment findings dialogue regarding PFM reform will be conducted and if required necessary update of PFM Reform Action Plan (PFM-RAP) will be steered; The PECT will prepare a report evaluating the performance of implementation support consultants (ISCs); As per the PFM Action Plan a high-level Road Map will be finalized by IPF. Furthermore, IPF will procure software for automation on Training Management, HR & Financial Management which will support to IPF for becoming PFM reform Learning Hub.

### 03. GOVERNANCE STRUCTURE

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

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



**Figure 11: Governance Structure**

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

## 04. OVERVIEW OF PFM ACTION PLAN FINANCES

**102. The total cost of the reforms is BDT 129.65 crore for this reporting period (US\$15.44 million).** Of this amount, BDT 65.77 crore spent on the DP co-financed projects outside the government's single treasury account, while BDT 17.01 crore spent on DP co-financed on-treasury account. BDT 21.69 Lac spent on government-own projects and BDT 4.76 crore equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 41.89 crore is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 624.90 crore and the cumulative cost is 966.83 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from July 2021 to December 2021.

OVERVIEW OF PFM ACTION PLAN FINANCES									
amount in lac BDT									
Component Name	DP Fund (Special A/C- outside Treasury)	DP Fund (on Treasury)	Government own Fund Projects	Donor Executed (incl. SPEMP, BETF, SPIMS, UNDP, EU TA, SAARTAC etc.)	Governments' operating costs allocation/ Governments' co-financing to DP projects	Total	Total cost from September 2018 to June 2021	Cumulative Costs as of December 2021	Percentage of each Component
1	2	3	4	5	6	7	8	9	10
C-1: Revenue Expenditure and Forecasting		56.85		5.09	518.27	580.21	593.75	1,173.96	1.2%
C-2: Domestic Resource Mobilization	227.56		21.69	212.16	87.27	548.68	38,566.19	39,114.87	40.5%
C-3: Debt Management		100.40		3.39	679.66	783.45	711.01	1,494.46	1.5%
C-4: Planning and Budget Preparation		157.99			1324.55	1,482.54	1,467.86	2,950.40	3.1%
C-5: Public Investment Management	258.12				17.43	275.55	815.96	1,091.51	1.1%
C-6: Public Sector Performance Management						0.00	222.51	222.51	0.2%
C-7: iBAS++/BACS Implementation		765.37		62.46	886.97	1,714.80	5,726.93	7,441.73	7.7%
C-8: Pension Management		190.54			156.49	347.03	2,819.11	3,166.14	3.3%
C-9: State Owned Enterprises' Governance		118.89			92.96	211.85	990.65	1,202.50	1.2%
C-10: Financial Reporting					345.74	345.74	309.96	655.70	0.7%
C-11: Strengthen External Scrutiny and Oversight				166.33		166.33	356.21	522.54	0.5%
C-12: Strengthen Parliamentary Oversight and Scrutiny Public Expenditure						0.00	68.67	68.67	0.1%
C-13: Procurement	6092.00				79.72	6,171.72	28,168.73	34,340.45	35.5%
C-14: PFM Reforms Leadership, Co-ordination and Monitoring		311.03		26.76		337.79	2,900.09	3,237.88	3.3%
Total in lac BDT	6,577.68	1,701.07	21.69	476.19	4,189.06	12,965.69	62,490.88	96,683.32	100.0%
Total in mil USD	7.83	2.03	0.03	0.57	4.99	15.44			
Percentage for each source of Fund	51%	13%	0%	4%	32%	100%			

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



## 05. CHALLENGES

- 103. The Post COVID-19 new normal situations have put hindrance on the reform process.** The COVID-19 pandemic has 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. Though the lockdown has ended, the post COVID-19 affects is still not fully favorable for regular reform activities. Consultant from abroad has to work from their home, physical contacts are restricted, physical and mental health is deteriorated and so on. This Post COVID-19 is having a crippling effect on workers and business across the country as well as the process of implementation of the PFM Action Plan.
- 104. 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.
- 105. 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.
- 106. 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 Facebook 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.
- 107. Data regarding Public Debt and management in Bangladesh is immensely fragmented among various Debt offices.** Currently, the Economic Relations Division (ERD) maintain records of public external debt data while Bangladesh Bank (BB) and National Savings Directorate (NSD) maintain records of wholesale and retail domestic Public Debt data. As a result, there is no single database is available now in which all public debt data is incorporated. ERD tend to utilize DMFAS 6 for maintaining of public external debt data and BB uses its own system (MI Module). NSD recently introduced an automated system and maintains its records in templates. Consequently, when needed a dataset comprising all direct borrowings by the central government is constructed manually using unsustainable or may be incompatible office Software. Moreover, it is important to add that at present there is no system in which comprehensive database on contingent liabilities are recorded and updated. Therefore, inclusion of contingent liabilities into the debt database is rather difficult.
- 108. 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.



## 06. LESSONS LEARNED

- 109. As the global economy has faced the ‘Great lockdown’ and Post COVID recession caused by the COVID-19 pandemic, the economy of Bangladesh has been hit hard too.** We all have to cope up with new normal situations. 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.
- 110. 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.
- 111. 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.
- 112. 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 advisor 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.
- 113. Finance Division needs to continue to provide hands-on leadership for effective coordination.** The new Program Execution & Coordination Team has been established and 2<sup>nd</sup> cohort of ISCs has been recruited. They are ready to coordinate activities under all components and encourage cross-pollination and learning among reform agencies. The stakeholders retreat on semi-annual PFM Action Plan progress reports are essential tools of this coordination.
- 114. 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.
- 115. 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.
- 116. Regarding improving the quality of Medium-term Debt Strategy (MTDS).** The results of the previous and new MTDS reviews will be combined, providing a valuable tool for our country in understanding the different approaches taken earlier. With this regard all related activities have been initiated for further development. Moreover, annual update of the strategy needs to improve the expertise of FD debt management officials including MTDS WG.

**117. Change Management and its outcomes towards PFM process.** To coordinate and learn across all stakeholders and development partners participating in the overall PFM activity in the country, and to prevent parallel structures wherever feasible, change management assistance and an effective governance framework supporting all 14 components is critical. More importantly, it's about using adaptive leadership (or change leadership) to address non-technical challenges by assessing and managing risks, (further) empowering a group of leaders in Bangladesh's government, and mobilizing a large number of people with a shared vision to bring about long-term changes in social and organizational culture. Better results will be achieved faster and more sustainably when change management is implemented.

**118. PFM Reforms and its implementation teams.** 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.



## 07. ANNUAL WORKPLAN CY 2022 (FY 2022-2023)

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps // (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT (i)	Results (j)
C1- Activity 1	Replace macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting	Identify model requirements (with specific purpose and outputs) in consultation with relevant wings	1.Analytical activities, studies, surveys;	a) Study different types of macroeconomic models for forecasting and identify what is suitable	Mr. Manwar Hossein Malla	Done				8.5	Model requirement specification approved by Finance Secretary.
				b) Design an outline of the specifications and get them elaborated in consultation with relevant stakeholders and experts.	Dr. Md. Khairuzzaman Mozumder	Done					
				c) Finalizing the macroeconomic model requirement after discussing all relevant stakeholders.		Done					
		Consult best practices from similar countries and decide on the specific nature and design of the proposed model	1.Analytical activities, studies, surveys;	a) Consult local experts and arrange workshops on macroeconomic models for forecasting	Dr. Mohammad Altaf Ul Alam	✓	✓	✓	✓	21.5	Different macroeconomic forecasting models studied.
				b) Participate in courses on macroeconomic modelling or conduct study tours.	Dr. Md Matiur Rahman	✓	✓	✓	✓		
		Identify software requirement for the selected model building and application	6. IT systems acquisition	a) Conduct internal research to further develop the software requirement for the selected model.	Mr. Abu Daiyan Mohammad Ahsanullah	✓	✓	✓	✓	4.5	EOIs published as per PPR rules and RFAs received.
				b) Develop a TOR against the research conducted internally and prepare specifications for the use of a TOR.		✓	✓	✓	✓		
				c) Follow procurement process and Publish the EOI.		✓	✓	✓			
				d) Evaluate EOI and select and make contract with vendor(s).		✓	✓	✓			
		Procure identified software ✓ Prepare specification ✓ Complete other mandatory requirements and application configuration	6. IT systems acquisition	a) Procurement of EViews software.	Mr. Abu Daiyan Mohammad Ahsanullah	DONE					
Transfer data from the existing model set-up	6. IT systems acquisition	Not included in CY22									

		<ul style="list-style-type: none"> <li>Identify possible stakeholders and make data sharing arrangement</li> </ul>	3. Communication and knowledge sharing	a) Create and approve the list of potential stakeholders b) Design the criteria and framework for data sharing arrangement and create a template MoU for stakeholders to sign c) Sign MoU with stakeholders d) Arrange to have regular coordination meetings	Mr. Anarul Kabir Dr. Mohammad Altaf UI Alam Mr. Manwar Hossein Malla	Done ✓ ✓ ✓ ✓	10.5	Draft MoUs approved by Finance Secretary and Signed by respective stakeholders.
		<ul style="list-style-type: none"> <li>Make a Program Implementation Team and capacitate the team to produce fiscal risk matrix</li> </ul>	8. Execution of reform PFM process, 2. Training	a) Program Implementation Team formulated. b) Conduct capacity building training for PITs on fiscal risk	Mr. Manwar Hossein Malla Dr. Md Matur Rahman	Done ✓ ✓ ✓ ✓		PIT team established
		<ul style="list-style-type: none"> <li>Develop and implement capacity building/change management plan for the MEW officials</li> </ul>	2. Training	a) Develop TOR for need assessment of change management for MEW officials. b) Hire consultants for change management need assessment. c) Core members of MEW receive overseas training on change management.	Mr. Manwar Hossein Malla	✓ ✓ ✓ ✓	70	EOI published, TOR and training module developed
	C1- Activity 2	<ul style="list-style-type: none"> <li>Build capacity to carry out the quantification of risks to revenues and expenditures and other fiscal indicators</li> </ul>	2. Training	a) Conduct internal research to develop a framework for quantification of fiscal risks and other fiscal indicators b) Host internal capacity building workshops/seminars/conferences on the findings of the need assessment framework c) Core members receive training on risks to revenues and expenditures and other fiscal indicators	Dr. Md Khairuzzaman Mozumder	✓ ✓ ✓ ✓	120	Draft framework approved by Finance Secretary; Training module developed.
		<ul style="list-style-type: none"> <li>Ensure collaboration among ministries/agencies (such as Bangladesh Bank, Bureau of Statistics, NBR, Export Promotion Bureau, Ministry of Agriculture,</li> </ul>	3. Communication and knowledge sharing	a) Organise consultation meeting/ knowledge sharing workshop/ training.	Dr. Mohammad Altaf UI Alam	✓ ✓ ✓ ✓	50	Training/ workshop module developed.

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

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

\*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' 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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT (i)	Results (j)
C2 – Activity 3	Develop and implement a Medium-Term Revenue Strategy	<ul style="list-style-type: none"> <li>Prepare and implement a Medium-Term Revenue Strategy (MTRS), building on the Tax Modernization Plan and TADAT diagnostics</li> </ul>	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Mapping existing analytics and follow up reform actions	<ul style="list-style-type: none"> <li>Dr. Abdul Mannan Shikder</li> <li>Mr. Mohammad Fyzur Rahman</li> <li>Mr. Md Shabbir Ahmed</li> </ul>	√	√			100	MTRS Documents
				b) Holding stakeholder consultation on problems, causes and solutions (Govt, private sector, civil society and DPs)		√	√	√	√		
				c) Developing a framework of strategic priorities		√	√	√	√		
				d) Setting strategic objectives		√	√		√		
				e) Drafting and finalizing a modernization plan for NBR		√	√	√	√		
				a) Inviting tax policy reform		√	√	√	√	100	NBR Modernization Plan

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT (i)	Results (j)
		<ul style="list-style-type: none"> <li>Publish the preliminary conclusions and recommendations and share with key stakeholders, and submit tax policy recommendations to the HPM, Cabinet and Parliament</li> </ul>	5.Drafting/revising laws, strategies, regulations, framework, procedures	proposals from key stakeholders	<ul style="list-style-type: none"> <li>Dr. Abdul Mannan Shikder</li> <li>Mr. Mohammad Fyzur Rahman</li> <li>Mr. Md Shabbir Ahmed</li> </ul>						Tax policy reform
				b) Arranging stakeholder consultation meetings on policy reforms		✓	✓	✓	✓		
				c) Finalizing tax policy reform recommendations with guidance from HFM and HPM		✓	✓	✓	✓		
				d) Submitting policy reform recommendations to Cabinet and the Parliament through proper office		✓	✓	✓	✓		
		<ul style="list-style-type: none"> <li>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)</li> </ul>	1.Analytical activities, studies, surveys	a) Conducting tax gap analysis	<ul style="list-style-type: none"> <li>Dr. Abdul Mannan Shikder</li> <li>Mr. Mohammad Fyzur Rahman</li> <li>Mr. Md Shabbir Ahmed</li> </ul>					100	Estimation of tax expenditure
				b) Undertaking political economy analysis of the tax regime		✓	✓	✓	✓		
				c) Conducting tax expenditure analysis		✓	✓	✓	✓		Revenue forecasting model development and exercise.
				d) Conducting revenue forecasting, taxpayer charter		✓	✓	✓	✓		
		<ul style="list-style-type: none"> <li>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</li> </ul>	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting economic cost benefit analysis, including policy impact assessment for intended changes/reforms.	<ul style="list-style-type: none"> <li>Dr. Abdul Mannan Shikder</li> <li>Mr. Mohammad Fyzur Rahman</li> <li>Mr. Md Shabbir Ahmed</li> </ul>					100	Tax policy for green technology adoption
						✓	✓	✓	✓		
		<ul style="list-style-type: none"> <li>Strengthen the capacity of intelligence, research, statistics and data gathering</li> </ul>	2.Training	a) Assessing capacity gap in intelligence, research, statistics and data gathering.	<ul style="list-style-type: none"> <li>Dr. Abdul Mannan Shikder</li> <li>Mr. Mohammad Fyzur Rahman</li> <li>Mr. Md Shabbir Ahmed</li> </ul>	✓				1000	Tax gap analysis documents
				b) Conducting a capacity development need assessment for NBR officials at all levels.		✓					Capacity development need assessment documents
				c) Undertaking a dedicated project for capacity development.		✓	✓	✓	✓		Inception of training project
				d) Developing capacity of Tax, Customs and VAT academies in		✓	✓	✓	✓		All officers of income tax,

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT (i)	Results (j)
				providing both basic and specialized training.							customs and VAT who work in intelligence, research and data gathering are adequately trained
				e) Preparing yearly training calendar.		√					Yearly training calendar
				f) Arranging training in home and abroad on specialized functional and emerging issues of Income Tax, VAT and Customs.		√	√	√	√		All officers of income tax, customs and VAT received training on specialized functional and emerging issues of revenue
				g) Capacity development in the area of adopting frontier technologies in income tax, VAT and Customs administrations.		√	√	√	√		Frontier technology adopted in revenue administration
				h) Developing capacity for building an automated central revenue reporting and monitoring system.		√	√	√	√		Effective revenue reporting and monitoring in place
C2 – Activity 4	Increase tax collection through improved tax administration	• Ensure harmonization and taxpayer data sharing across various wings of the NBR	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting study on the scope and areas of data sharing across various wings of the NBR	• Dr. Abdul Mannan Shikder • Mr. Mohammad Fyzur Rahman • Mr. Md Shabbir Ahmed	√	√			100	Effective and continuous data sharing among tax, VAT and customs offices
				b) Establishing a system for sharing taxpayer data across various wings of the NBR.		√	√	√	√		
		• Develop and establish a system of modern infrastructure and create e-business environment using ICT as an enabler to facilitate the delivery of seamless and quality	6.IT systems acquisition	a) Conducting business process analysis and business process review of Income Tax, Customs and VAT procedure for adoption of global best practices of revenue management in Income Tax, VAT and Customs offices/units.	• Dr. Abdul Mannan Shikder • Mr. Mohammad Fyzur Rahman	√				5000	Global best practices of revenue management adopted in Income Tax, VAT and

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT (i)	Results (j)
		services to the stakeholders			<ul style="list-style-type: none"> <li>Mr. Md Shabbir Ahmed</li> </ul>						Customs offices/units.
				b) Assessing budgetary and resource requirement (including infrastructure, logistic and equipment) at all units/offices of NBR		√					Resource requirement documents
				c) Preparing infrastructure requirement plan for at all offices/units of NBR		√					Infrastructure requirement plan documents
				d) Establishing and facilitating cyber forensic facilities in different income tax offices/units.	<ul style="list-style-type: none"> <li>Dr. Abdul Mannan Shikder</li> <li>Mr. Mohammad Fyzur Rahman</li> </ul>	√	√	√	√		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	<ul style="list-style-type: none"> <li>Mr. Md Shabbir Ahmed</li> </ul>	√	√	√	√		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 high speed navigational and marine vessel like speed boat, surveillance vessel and helicopters for customs and tax emergency response team		√	√	√	√		Highly equipped Customs and tax emergency response team
				g) Establishing a separate Business Intelligence and Analysis unit for big data analytics for enhanced income tax and VAT collection		√	√	√	√		Business Intelligence and Analysis unit in place

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT (i)	Results (j)
				h) Establishing income tax audit management system including the audit of high-net-worth individuals, litigation management system, high value transaction capturing system, and internal audit system.		√	√	√	√		Income tax audit management system, audit of high-net-worth individuals, litigation management system, high value transaction capturing system
				i) Strengthening transfer pricing and other anti-avoidance capability of income tax		√	√	√	√		Fully functional transfer pricing and anti-avoidance mechanism in income tax
				j) Establishing appropriate system for preventing and tracking transfer mispricing, VAT carousel fraud and other avoidance schemes related to VAT and Customs	<ul style="list-style-type: none"> <li>Dr. Abdul Mannan Shikder</li> <li>Mr. Mohammad Fyzur Rahman</li> <li>Mr. Md Shabbir Ahmed</li> </ul>	√	√	√	√		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	<ul style="list-style-type: none"> <li>Dr. Abdul Mannan Shikder</li> <li>Mr. Mohammad Fyzur Rahman</li> <li>Mr. Md Shabbir Ahmed.</li> </ul>	√					Proper taxation of digital and virtual economy
		<ul style="list-style-type: none"> <li>Implement Bangladesh Single Window and introduce an electronic, online solution for international trade</li> </ul>	8.Execution of reformed PFM process	a) Finalization of Initial Selection for NBR-RFP-1A package.	Ms. Zakia Sultana	√	√			58700	
				b) Organizing consultation and meetings between law drafting committee and other relevant organizations to finalize the draft.		√	√	√	√		

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT (i)	Results (j)
		(import, export, transit and transshipment)		c) Evaluation of first stage technical proposal of NBR-RFP-1A package.			√		√		
				d) Hiring of vehicles of package, no NBR-NC6.		√					
				e) Finalizing technical and functional requirements of NBR-RFP-1A package		√		√			
				f) Finalization of To-Be report		√	√	√	√		
				g) Undertaking capacity building training for PIU CLPIAs and other stakeholders.		√	√	√	√		
				h) Finalization of NSW Operational and Governance Model report.		√	√	√	√		
		• Introduce an automated Customs Bond Management System in Bangladesh	6.IT system acquisition	a) Development of a customized Software (IT System) for Bond Management of Bangladesh Customs by a software firm.	Mr. Mohammad Fyzur Rahman	√	√	√	√	9300	Preventing misuse of bonded warehouse
				b) Completion of purchasing hardware (Computer, printer, scanner etc.) for IT infrastructure and establishment of LAN/WAN under procurement package GD-06.							
				c) Undertaking orientation and capacity building training for PIU and all related stakeholders.		√	√	√	√		
				d) Extension of the contract period of consultancy firm.		√	√	√			
				e) Arranging Change Management Training (non-consultant) and Stakeholders Awareness Program for the end users of the IT System.		√	√	√	√		
				f) Completion of the procurement activities of procurement package GD-03 (File Archiving and Document Management).		√	√	√	√		
		• Implement Value Added Tax and Supplementary Duty, Act 2012 [Implementation of VAT Online Project]	6. Execution of reformed PFM process	a) Printing and publication of awareness building campaign materials and Concierge Booth/ Help Desk in different places and spaces rent for Taxpayer campaign with all campaign activities	<ul style="list-style-type: none"> <li>Dr. Abdul Mannan Shikder</li> <li>Mr. Mohammad Fyzur Rahman</li> </ul>		√			69000	Automation of VAT system

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT (i)	Results (j)
				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 c) Refurbishing Customs, Excise and VAT Training Academy, Chittagong including its lab, library, medical center etc. d) Training or professional course on audit and risk management/ equivalent course for VAT staff in local institutes [IBA, Dhaka University, ICMAB e) Introducing lottery for end consumers & retailers under taxpayer communication plan	• Mr. Md Shabbir Ahmed		√				
		• Design and upgrade e-Tax systems to the tune of digital transformation	6.IT system acquisition	a) Undertaking a thorough assessment of the existing Systems b) Assessing capacity gap of income tax department in adopting data driven tax administration and digital transformation c) Designing and deploying e-Tax systems for digital transformation of tax administration d) Redesigning existing systems to meet objectives and standards of digital transformation e) Integrating e-payment system with online return filing system and other revenue management and information f) Making regulatory and technological arrangement for mandatory e-filing of audit report g) Developing withholding tax management system (e-TDS & e-TCS) and tax information management system h) Digitizing tax compliance reporting system	Mr. Md Shabbir Ahmed	√	√			5000	Documents on system assessment Documents on gap in digital transformation Digital transformation of tax management E-payment system in place for all taxpayers Mandatory e-filing for all audit reports Withholding tax management system in place for all source taxes Compliance reporting

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT (i)	Results (j)
											system made fully digitized
				i) Developing internal expertise in designing, developing, operating and maintaining e-Tax systems		✓	✓	✓	✓		internal expert team in designing, developing, operating and maintaining e-Tax systems
		• Enact and Implement Direct Tax Act	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Drafting new Income Tax Act	Mr. Md Shabbir Ahmed	✓	✓			1000	Bangla and English draft prepared
				b) Undertaking stakeholders' consultation of the draft new Income Tax Act		✓	✓	✓			
				c) Finalizing the draft and completing enactment related procedures.		✓	✓	✓	✓		Necessary rules and forms ready
				d) Formulating related rules and designing necessary forms for the implementation of the new Act		✓	✓	✓	✓		
				e) Providing necessary trainings, education and support to tax officials and staff (of all level of income tax), taxpayers, tax professionals and other stakeholders in relation to the implementation of the new Income Tax Act			✓	✓	✓		All stakeholders are properly informed and trained
		• Launching mass campaign for online return submission and taxnet expansion	7.Consultations, forums, citizens' participation	a) Lunching taxpayers' awareness and motivation campaign for popularizing online return filing	• Dr. Abdul Mannan Shikder • Mr. Md Eidtazul Islam • Md Shabbir Ahmed	✓	✓	✓	✓	2000	Taxpayers' awareness and motivation campaign held in adequate numbers
				b) Undertaking programs for ensuring voluntary tax compliance including tax registration, return filing and discharging tax withholding and reporting obligations		✓	✓	✓	✓		Increase in voluntary compliance
				c) Providing taxpayer support and education through broadcasting TVCs and streaming of online contents in social and virtual media		✓	✓	✓	✓		TVCs and online contents developed and broadcasted/ streamed

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
<b>C3-Activity 5</b>	<b>Improve the quality of Medium-term Debt Strategy (MTDS)</b>	<ul style="list-style-type: none"> <li>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).</li> </ul>	5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 4. Advocacy	a) Assess the current MTDS implementation mechanism and identify challenges	Mr. Biswajit Bhattacharya Khokon ndc					250	Operational strategy for MTDS implementation.
				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.		√					
				d) Design and conduct training for relevant stakeholders on the DSF.			√				Communication platform.
				e) Identify the objectives of the multi-agency communication platform, and evaluate current incompatibilities.							
				f) Recruit IT services and communication consultant to design and create the communication platform.							
				g) Update Public Debt Act 1944.			√				Public Debt Act, 2021.
				h) Update & consolidation of Bangladesh Government Treasury Bond (BGTB) Rules.					√		BGTB Rules, 2021.
		<ul style="list-style-type: none"> <li>Hold a Debt Review Summit with all concerned parties to discuss MTDS.</li> </ul>	7. Consultations, forums, citizens' participation. 4. Advocacy	a) Identify objectives of the summit and design sessions accordingly;	Mr. Firoz Ahmed				√	100	Recommendations on Debt Management Strategy and debt Sustainability.
				b) Hire a think tank or agency to manage the event;					√		
				c) Invite all relevant stakeholders and confirm attendance;					√		
				d) Organize the Debt Review Summit and publish results in the multi-agency communication platform and other avenues					√		
		<ul style="list-style-type: none"> <li>Using the 2017 MTDS as the base, develop a plan and procedure to update the strategy annually to reflect data collected from above agencies.</li> </ul>	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Study the current MTDS and identify areas of improvement;	Mr. Md. Ruhul Amin	√				100	Updated MTDS.
				b) Conduct an exercise to further develop MTDS implementation operations strategy;		√					
				c) Create a data collection and collation plan and integrate into the communications platform;		√					

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
				d) Analyze the data at regular intervals and update MTDS accordingly		√					
C3 – Activity 6	Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability	• Operationalize Debt Database (DMFAS)	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Assess capacity of implementing unit;	Mr. Firoz Ahmed				√	1,200	Debt database established and integrated.
				b) Hire consultants to provide training to FD employees as required;					√		
				c) Customize DMFAS to include on-lending database.					√		
		• Assess the capacity and performance of the FD's Treasury and Debt Management Wing	1. Analytical activities, studies, surveys;	a) Conduct internal evaluation of the FD's Treasury and Debt Management Wing to identify gaps in skills and resources;	Mr. Hassan Khaled Foisal		√			100	
				b) Hire external consultants to suggest recommendations based on gaps identified;			√				
				c) Develop training modules and design training sessions for FD's relevant unit according to the needs identified;			√				
				d) Conduct training sessions for the relevant FD employees			√				
		• Conduct a comprehensive inventory of all outstanding debt, including contingent liabilities and assumed guarantees (for government banks, e.g.)	1. Analytical activities, studies, surveys;	a) Develop TOR for hiring expert consultants; (not required).	Mr. Firoz Ahmed					250	
				b) Recruit consultants to catalog relevant information; (not required).			√				
				c) Create a report on outstanding debt and contingent liability.			√				
				d) Share with all stakeholders			√				
		• Create a database for national savings	6. IT systems acquisition	a) Regular management and maintenance of NSC database.	Mr. Md. Ruhul Amin	√	√	√	√	100	
		• Introduce publication of quarterly debt bulletin and annual debt portfolio report	3. Communication and knowledge sharing	a) Collect data for the debt bulletin;	Mr. Md. Ruhul Amin	√	√	√	√	400	Two quarterly debt bulletins have already published and it will continue in future.
				b) Create drafts of the bulletin;		√	√	√	√		
				c) Get approval of the debt bulletin from Secretary;		√	√	√	√		
				d) Publish the bulletin		√	√	√	√		
				e) Collect data for the debt portfolio report and publish the report		√	√	√	√		
C3 –				a) Identify the objectives for setting up TSA.	Mr. Firoz Ahmed					200	

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

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		• Capacity building	2. Training;	a) Conduct needs assessment of skills among relevant agencies and stakeholders. b) Establish TOR for hiring consultants/firm to provide training based on the needs identified. c) Publish EOI and hire consultants/firm through the recruitment process to train the relevant units. d) Organize training and capacity building sessions to meet the gaps.	Ms. Hodayra Begum		√			250	Enhanced skills of relevant implementers of revenue innovation schemes and NTR units.

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
C4-Activity 8	Improve the effectiveness of BMC and BWG	Assess how the BMC and BWG are functioning and develop a performance improvement program	1. Analytical activities, studies, surveys, etc	a) Prepare and review performance scorecard (for peer review) with the representatives of the BMCs of the LM through 2 half-day workshops.	<ul style="list-style-type: none"> <li>Dr. Mohammad Abu Yusuf</li> <li>Mr. Mohammad Anisuzzaman</li> <li>Mr. Iftekhar Uddin Shamim</li> </ul>	✓				200	Done (Jan-June 2021)  DLI 2.1 - Monitoring framework (including a performance scorecard) for the BMCs has been consulted, finalized and a concerning GO will be circulated soon.
				b) Approved framework and scorecard issued through a GO.		✓					
				c) Formation of peer review committee of the selected 10 (5+5) ministries/divisions.		✓	✓				
				d) Arranging orientation workshop on peer review and performance scorecard for the selected 10 ministries/divisions.			✓	✓			
				e) Pilot Performance Scorecard with at least 3 BMCs and recommend fine tuning.				✓	✓		
				f) Redefine social sector spending calculation and organize consultation meetings with the stakeholders.		✓	✓				
		Finance Division to deploy a resource pool to support BMCs in various line ministries in a demand-driven approach	2. Training	a) FD resource pool providing regular support to BMCs in selected LMs/ Divisions.	<ul style="list-style-type: none"> <li>Ms. Begum Liza Khawaja</li> <li>Mr. Mohammad Anissuzaman</li> <li>Mr. Mohammad Jashim Uddin</li> <li>Mr. Md Samiul Masud</li> </ul>		✓	✓		900	Quality of BMC functions improved with the assistance of external resource (linked to DLR 2.1)
				b) Imparting need-based trainings to BMCs and the relevant stakeholders.				✓	✓		
C4-Activity 9	Ensure that performance data is routinely included in the main	Align data structures for performance management information (on Annual Performance Agreements) with those of the new	1. Analytical activities, studies, surveys, etc.,	a) Develop side tables in BACS similar to SDG and other thematic issues such as climate, gender to capture KPIs for each projects/scheme.	<ul style="list-style-type: none"> <li>Ms. Begum Liza Khawaja</li> <li>Mr. Md Samiul Masud</li> <li>Mr. Md. Aminul Islam</li> <li>Mr. Mahbubur Rahman</li> </ul>		✓	✓	✓		

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
	budget documents.	Budget and Accounting Classification (in broad categories) to ensure comparability between the cost of the plans/programs and the outputs/outcomes broadly attributable to those.		b) Implement actions/steps to establish data source within IBAS++ system for collection of Performance Management Information on APAs	<ul style="list-style-type: none"> <li>Mr. Mohammad Faruquzzaman</li> <li>Ms. Begum Liza Khawaja</li> <li>Mr. Mahbubur Rahman</li> </ul>			✓	✓		
		<ul style="list-style-type: none"> <li>Use performance targets/indicators in main budget documents to inform budget decisions (including comparisons between previous estimated targets and targets achieved).</li> </ul>	1. Analytical activities, studies, surveys, etc.,	a) Prepare documents (in particular tripartite working papers) during budget formulation stage incorporating and updating performance targets/KPI	<ul style="list-style-type: none"> <li>Dr. Mohammad Abu Yusuf</li> <li>Mr. Mohammad Anisuzzaman</li> <li>Mr. Iftekhar Uddin Shamim</li> <li>Mr. Md. Aminul Islam</li> </ul>	✓	✓				
				b) Undertake Comparative analysis of the previous FY with the targets in assessing performance of MDA during budget allocation				✓	✓		
		<ul style="list-style-type: none"> <li>Train civil servants and parliamentarians on how to weight the expenditures by ministries, program, and by division/districts where possible and the expected results against those expenditures, and use this information for their budget allocation and prioritization decisions.</li> </ul>	2. Training	a) Conduct training programmes for Civil servants on how to weigh the expenditures by ministries/divisions	<ul style="list-style-type: none"> <li>Mr. Shirajun Noor Chowdhury</li> <li>Dr. Mohammad Abu Yusuf</li> <li>Mr. Mohammad Anisuzzaman</li> <li>Mr. Mohammad Faruquzzaman</li> </ul>		✓	✓			
				b) Knowledge sharing with parliamentarian/ Awareness seminar for parliamentarians					✓		
		<ul style="list-style-type: none"> <li>Delink the budget releases and</li> </ul>	5. Drafting/revising laws, strategies, regulations,	a) Prepare ToR for individual external consultant to review the Rules of Procedure for fund disbursement.	Done					100	Circular issued to

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C4-Activity 10	Efficient budget release	distribution to DDOs/project directors from the submission of the utilization reports for first 2/3 quarters	framework, procedures	b) Procurement of external consultant.	Done						relevant officials Revised Rules of Procedure received and understood by all relevant persons
				c) Consultant to provide suggestions for changes in authority for fund release.	Done						
				d) Circular on changes of procedure for fund release	Done						
		<ul style="list-style-type: none"> <li>Review the current fund release procedures and delegation of financial power in line with the development of Cash Management Policy and Procedure</li> </ul>	1.Analytical activities, studies, surveys, etc	a) Inclusion of more cost centres in budget preparation module especially in divisional and district levels.	<ul style="list-style-type: none"> <li>Dr. Mohammad Abu Yusuf</li> <li>Mr. Iftekhar Uddin Shamim</li> <li>Mr. Md. Aminul Islam</li> </ul>			✓	✓	240	Updated Fund Release Policy and Procedures
				b) Issuance of directives by FD to selected MDAs to ensure release of budget/fund by 31 July to field offices (whose budget are under group office code).		✓	✓				
				c) Conduct Awareness workshops for selected MDAs to expedite timely release of fund (i.e., by 31st July)		✓	✓	✓	✓		
		<ul style="list-style-type: none"> <li>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</li> </ul>	6.IT system acquisition	a) IT consultant to provide technical solutions to monitoring fund release flow.	<ul style="list-style-type: none"> <li>Dr. Mohammad Abu Yusuf</li> <li>Mr. Iftekhar Uddin Shamim</li> <li>Mr. Mohammad Jashim Uddin</li> <li>Mr. Md Samiul Masud</li> <li>Mr. Md. Aminul Islam</li> </ul>	✓	✓			1,200	iBAS ++ based IT system in place (Budget execution module i.e., this sub-activity is already achieved).
				b) Meeting at FD to review proposed IT based monitoring.			✓				
				c) Consultant help set up agreed monitoring system.			✓				
				d) User Manual and training to use the new monitoring system.					✓		
		<ul style="list-style-type: none"> <li>Effective monitoring of budget execution and timely review and management of outliers</li> </ul>	1.Analytical activities, studies, surveys, etc.	a) Develop and finalise customized software embedded in the iBAS++ system to help strengthen BIP.	<ul style="list-style-type: none"> <li>Mr. Mohammad Anisuzzaman</li> <li>Ms. Begum Liza Khawaja</li> <li>Mr. Mohammad Jashim Uddin</li> </ul>			✓	✓	900	Effective monitoring in place (Related with DLR 3.2: 80% of DDOs have had their
				b) Train Budget Desk Officers (BDOs) to monitor Budget Implementation Plan (BIP).			✓	✓	✓		
				c) Train the focal point officials of the LMs/Divisions on the BIP			✓	✓	✓		

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				d) Formation of different groups comprising Reps from MDAs and conduct follow up meetings with them to monitor the progress of BIP	<ul style="list-style-type: none"> <li>Mr. Md Samiul Masud</li> <li>Mr. Md. Aminul Islam</li> </ul>			√	√		budget released and distributed by July 31 (of the relevant fiscal year in which the DLR is being assessed). We have already partially achieved DLR 3.2
				e) Amendment and fine tuning of the monitoring tool (BIP).							
				f) Introduction of Personal Ledger Account (PL Account)				√			
				g) Periodic review of budget release status and take necessary steps to ensure DDOs have had their budget released by 31st July.				√	√		

**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)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
<b>C5-Activity 11</b>	<b>Improve public investment formulation, appraisal, and approval processes</b>	<ul style="list-style-type: none"> <li>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).</li> </ul>	1. Analytical activities, studies, surveys;	a) Implement the procedure and schedule to introduce MAF/SAF in two pilot sectors.	Mr. Muhammad Anwar Uddin	√	√	√	√	816.00	MAF/SAF introduced in two pilot sectors according to the procedure and schedule
			2. Training	b) Conduct training on CBA and LFA.	Mr. Muhammad Anwar Uddin		√	√			Training conducted
		<ul style="list-style-type: none"> <li>Develop plans and materials on MAF/SAF training.</li> </ul>	2. Training	a) Support MDAs to develop sample MAFs for the two pilot sectors	Mr. Mithun Paul Dip	√	√			195.00	MAF and SAF has already finalized.
				b) Develop web-based tutorial video to support online training programs.	Mr. Mohammad Alamgir Hossain	√	√	√	√		Web based tutorial videos developed and used. <a href="https://www.youtube.com/playlist?list=">https://www.youtube.com/playlist?list=</a>

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											<a href="https://classroom.google.com/c/MjQ4ODIzODM4NDIx?cjc=mgtaka">PLJvkVso7Nn9MgmeuXK9BoQnSxQmXd2bic</a> <a href="https://classroom.google.com/c/MjQ4ODIzODM4NDIx?cjc=mgtaka">https://classroom.google.com/c/MjQ4ODIzODM4NDIx?cjc=mgtaka</a>
		• Implement the MAF/SAF introduction in two pilot sectors.	2. Training 3. Communication and knowledge sharing 4. Advocacy	a) Update Members and Secretaries to use MAF/SAF in two pilot sectors. b) Conduct Training of Trainers (TOT) to develop trainers in two pilot sectors. c) Conduct foundation training courses on MAF, SAF, Logical Framework Analysis (LFA), and Cost Benefit Analysis (CBA) for officers in two pilot sectors in collaboration with training institutions such as NAPD and NADA. d) Conduct on-the-job training (OJT) for officers on MAF/SAF/LFA/CBA based on their demand in two pilot sectors.	Mr. Mohammad Alamgir Hossain	√				185.00	Debriefing implemented
						√			√		TOT implemented
							√	√			Foundation courses implemented
								√	√		OJT implemented
		• Review the status of usage levels of MAF/SAF and update MAF/SAF formats and manuals.	1. Analytical activities, studies, surveys; 2. Training	a) Collect and analyze baseline data b) Conduct a study and prepare a report on the level of usage of MAF/SAF. c) Update the MAF/SAF formats and manuals after completion of the revision of Green Book	Mr. Mithun Paul Dip	√	√	√	√		Baseline data analyzed.
					Mr. Muhammad Anwar Uddin				√		Report prepared.
									√		MAF/SAF format and manuals revised.
		• Review the performance of usage of MAF/SAF.	1. Analytical activities, studies, surveys;	a) Develop an analytical framework to measure the performance of usage of MAF/SAF. b) Conduct the survey to collect the baseline data.	Mr. Muhammad Anwar Uddin		√	√			Framework developed.
					Mr. Mithun Paul Dip						Baseline data collected

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		• Introduce MAF/SAF in other sectors.	1.Analytical activities, studies, surveys;	a) Develop a rollout strategy of MAF and SAF to other sectors as part of an overall rollout strategy of PIM tools.	Mr. Muhammad Anwar Uddin				√		Concept note on rollout strategy developed.
		• Digitize MAF and SAF	1.Analytical activities, studies, surveys  6.IT systems acquisition	a) Develop the ICT system and applications for MAF and SAF.	Mr. Muhammad Anwar Uddin and JET	√	√	√	√		Digitized MAF/SAF developed.
		• Raise awareness about development planning and PIM reform among parliamentarians.	3.Communication and knowledge sharing 4. Advocacy	a) Introduce a 'Public Investment Management Reform handbook' to raise awareness among parliamentarians on development process and other PIM issues.	Mr. Muhammad Anwar Uddin			√		48.50	Coordination with parliamentarians strengthened.
				b) Organize dissemination workshops or experience-sharing events for law makers	Mr. Muhammad Anwar Uddin				√		Workshops held.
				c) Organize training on project feasibility study, project management, and project appraisal for PIM stakeholders	Mr. Muhammad Anwar Uddin			√			Training held.
		C5-Activity 12	Strengthen strategic linkages between the ADP, FYP and MTBF	• Establish interface/linkage between Programming Div. and FD for the preparation of National budget	1.Analytical activities, studies, surveys;	a) Introduce a "Unique Project Code" in the ADP process.	Mr. Md. Sayduzzaman	√	√		
b) Coordinate and facilitate implementation of new sector classification of ADP.	Mr. Md. Sayduzzaman					√	√	√	√	New sector classification used in planning and budgeting.	
c) Establish digital interface between newly developed ADP Management System (AMS), iBAS++, PMIS (IMED), and FAMS (ERD).	Mr. Md. Sayduzzaman					√	√	√	√	Digital interface established in PD, FD, IMED and ERD.	
• Consultation workshop for Sector Re-Classification of ADP/ RADP.	2. Training			a) Conduct a consultation workshop for Sector Re-Classification of ADP/ RADP	Mr. Md. Sayduzzaman						Workshop held.
• Develop and agree among stakeholders on	5.Drafting /revising laws, strategies,			a) Integrate SSP and MYPIP in the ADP and MTBF processes by	Mr. Muhammad Anwar Uddin	√	√	√	√		SSP/MYPIP for the two

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		the procedure and schedule to introduce SSP/MYPIP	regulations, framework, procedures  7.Consultations, forums, citizens' participation	using SSP/MYPIP in the formal FD and PC documents such as budget circulars and guidelines							pilot sectors used in the ADP and MTBF processes.  The revisions of both SSPs completed for final review by the Programming Division.
		• Conduct dissemination workshops on SSP/MYPIP in two pilot sectors	2.Training 3.Communication & knowledge Sharing	a) Conduct dissemination workshops on SSP/MYPIP for the two pilot sectors. b) Conduct GoB-wide awareness raising events in preparation of full rollout of SSP/MYPIP.	Mr. Muhammad Anwar Uddin	√	√				Workshops held.  Events held.
		• Provide on-the-job training (OJT) with stakeholders in two pilot sectors to prepare ADP, RADP, and MTBF by utilizing SSP/MYPIP	2. Training	a) Conduct OJT for key officials in PIM Reform Wing of Programming Division to produce MYPIP analysis reports b) Conduct OJT for key officials to use the MYPIP module in AMS for the two pilot sectors c) Conduct OJT for key officials in the Sector Divisions and Programming Division to draft sector write-up sections for ADP and RADP d) Conduct TOT through the OJTs in a), b) and c) above to develop trainers.	Mr. Muhammad Anwar Uddin			√	√		MYPIP analysis reports developed.  MYPIP module in AMS used.  Sector write-up sections in ADP and RADP drafted.  TOT implemented.
		• Review the status of the usage level SSP/MYPIP and identify points for improvement.	1.Analytical activities, studies, surveys;	a) Evaluate integration of all 7 linkages of SSP/MYPIP in two pilot sectors into the ADP/RADP and MTBF processes, and provide inputs to a rollout strategy of PIM tools to other sectors b) Broaden the scope of MYPIP by developing methodology to i) include self-financed, PPP, donor-financed, block allocations, and 2) estimate forward costs of	Mr. Mohammad Alamgir Hossain		√				Evaluation report prepared.  Technical background paper prepared.

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				investment projects for revenue budget.							
		• Conduct annual review to update Sector Results Monitoring Matrix of SSP, and Forward Baseline Estimates and Fiscal Space for MYPIP	1. Analytical activities, studies, surveys;	a) Prepare bi-annual AMS-based updates of MYPIP for the two pilot sectors	Mr. Muhammad Anwar Uddin	√					MYPIP updated bi-annually with using AMS.
				b) Support Sector Divisions to prepare an annual update of Sector Results Matrix of SSPs for the two pilot sectors			√				
		• Review and update SSP/MYPIP guidelines	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Update SSP/MYPIP guidelines	Mr. Muhammad Anwar Uddin	√					SSP and MYPIP guidelines updated.
		• Establish digital interface between Programming Division (PD) and FD for the preparation of National budget	6. IT systems acquisition	a) Introduce a 'Unique Project Code' in the ADP process.	Mr. Md. Sayduzzaman			√	√		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	Mr. Md. Sayduzzaman	√	√	√	√		New sector classification used in the ADP/RADP process.
				c) Establish digital interface between newly developed ADP/RADP Management Information System and IBAS++ for data sharing, preparation, and management of ADP/RADP	Mr. Md. Sayduzzaman	√	√	√	√		Digital interface established between PD, FD, IMED and ERD.
		• Strengthen GoB structures and coordination arrangements critical to SSP and MYPIP formulation	7. Consultations, forums, citizens' participation	a) Arrange regular meetings with the pilot and other sector MDAs and concerned divisions (GED, Sector Divisions, FD, others)	Mr. Muhammad Anwar Uddin	√	√	√	√		Coordination among parties strengthened.
		• Strengthen PIM Reform Wing as the anchor organization for PIM reform	4. Advocacy	a) Develop a national PIM guideline that articulates the functions and responsibilities of all stakeholders.	Mr. Muhammad Anwar Uddin	√	√	√			National PIM guidelines developed.
			5. Drafting/revising laws, strategies, regulations, framework, procedures	b) Develop PIM Reform Program (PIMRP) for medium-term planning of PIM reform across GOB.	Mr. Mithun Paul Dip	√	√	√			PIMRP developed.

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
				c) Monitor and report the progress of PIMRP by using Annual Work Plan (AWP).	Mr. Muhammad Anwar Uddin	√	√	√	√		AWP used for monitoring PIMRP.
				d) Introduce and use communication tools such as flyers to raise awareness among PIM stakeholders.		√	√	√	√		Communication tools used by PIM Reform Wing.
				e) Develop an overall rollout strategy of PIM tools developed by SPIMS for all sectors.				√	√		Concept note on rollout strategy developed.

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY22	Q4 FY22	Q1 FY23	Q2 FY23	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	<ul style="list-style-type: none"> <li>Train government officials on APA preparation, monitoring and evaluation</li> <li>Prepare model APA</li> <li>Research/study on improving performance management in Bangladesh, current international practices on performance management, current gaps and way forward.</li> </ul>	1. Analytical activities, studies, surveys 2. Training 3. Communication and knowledge sharing 4. Advocacy 7. Consultations, forums, citizens' participation	a) Arrange training programs and stakeholder discussions (meeting/workshop /seminar)	<ul style="list-style-type: none"> <li>Mr. Md. Mamunur Rashid Bhuiyan</li> <li>Dr. Mohammad Azizul Haque</li> <li>Mr. Md. Sawqat Ali</li> <li>Mr. Md. Fauzul Kabir</li> </ul>		√	√	√	40	1) Skill and knowledge of government officials will enhance; 2) Quality of APA will enhance (such as greater alignment with national policies, budget allocation, and good governance initiatives); 3) Knowledge on improving performance management will improve.
				b) Prepare APA guideline			√	√	√		
				c) Appoint consultant		√					
				d) Appoint researcher		√	√				
C6-Activity	Adopt a comprehensive		6. IT System acquisition	a) Provide feedback on Quarterly and Half-Yearly progress	Mr. Md. Mamunur	√	√	√	√	150	

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15	monitoring system and evaluation framework	<ul style="list-style-type: none"> <li>Monitoring progress of APA and provide feedback</li> <li>Improve/upgrade the APAMS software</li> </ul>		b) Appoint vendor for developing APAMS software. c) New Version of APAMS Software developed	Rashid Bhuiyan Dr. Mohammad Azizul Haque • Mr. Md. Sawqat Ali • Mr. Md. Fauzul Kabir	√	√				New version of APAMS software will be developed.
C6-Activity 16	Incentivize MDAs based on performance	<ul style="list-style-type: none"> <li>Award best performing government offices;</li> <li>Exchange programs</li> </ul>	3.Communication and knowledge sharing;	a) Arrange APA & NIS award giving ceremony and provide APA and NIS award by the HPM to the top performing ministries/divisions; b) Arrange exchange programs/international workshops/training programs	• Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque • Md. Shawkat Ali • Mr. Md. Fauzul Kabir			√		12	A fair competition among government offices to achieve performance targets will be visible.
C6-Activity 17	Ensure greater openness and transparency of the APA process	<ul style="list-style-type: none"> <li>Ensure APA preparation/evaluation through a consultation process.</li> <li>Ensure APAs are evaluated in a transparent way.</li> </ul>	3.Communication and knowledge sharing; 7.Consultations, forums, citizens' participation;	a) Prepare APA evaluation guideline through a consultative process b) Ensure publication of APAs and evaluation reports in respective websites of the government offices. c) Prepare transparency and accountability guideline	• Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque • Md. Shawkat Ali • Mr. Md. Fauzul Kabir	√				10	A transparent APA process will be visible.

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
<b>C7-Activity 18</b>	<b>Implement new BACS and enhance the use of iBAS++ information for decision-making</b>	• 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. Abdur Rahman Khan	√				12	iBAS++ improvement areas identified.
				b) Prepare a time-bound action plan for each of the improvement areas identified.			√			5	Draft iBAS++ improvement plan prepared.
				c) Convene a workshop with stakeholders to discuss and finalize the workplan	• Mr. Mohammad Ali Prince		√			10	iBAS++ improvement plan finalized.
		• 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	√	√			500	IT Security policies, procedures and governance structure prepared.
				b) Implement policies, procedures and governance structure.			√	√	√	500	IT Security policies, procedures and governance structure implemented.
				c) Conduct a source code review and implement recommendations.		√				100	iBAS++ source code reviewed and recommendations implemented
				d) Conduct system performance review and implement recommendations.			√	√		100	iBAS++ system performance reviewed and recommendations implemented
				e) Prepare for ISO certification		√	√	√		300	Application process for ISO certification completed

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
C7- Activity 19	Document operating procedures and improve/automate processes to support iBAS++ operations	<ul style="list-style-type: none"> <li>Finalize an iBAS++ operating procedures manual consistent with BACS</li> </ul>	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: <ul style="list-style-type: none"> <li>i. Bill preparation and submission for Self-Drawing Officer</li> <li>ii. Bill preparation, submission and accounting DDOs</li> <li>iii. Bill and payment processing</li> <li>iv. Bank reconciliation</li> <li>v. Correction journals</li> <li>vi. Month closing and accounting</li> <li>vii. Budget preparation</li> <li>viii. Fund release</li> <li>ix. Re-appropriation</li> <li>x. Bill and payment processing and accounting for SAEs</li> <li>xi. Bill and payment processing and accounting for projects</li> <li>xii. Bill and payment processing and accounting for foreign missions</li> <li>xiii. Bill and payment processing and accounting for autonomous bodies</li> </ul>	Mr. Saiful Islam					100	First draft of iBAS++ operating procedures prepared.
				b) Stakeholder consultations and identification of the areas of inconsistencies in the manual.			√	√		20	Stakeholder consultation meetings arranged.
				c) Finalization of iBAS++ operating procedures.			√	√		100	iBAS++ operating procedures finalized and published.

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
		• Map manual processes in accounts offices and manual records kept outside iBAS++	1. Analytical activities, studies, surveys	a) Prepare a draft report listing all processes and records in accounts offices along with automation status.	Mr. Abdur Rahman Khan		√			20	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.
		• Prepare process flow charts and develop a time-bound process improvement plan.	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a report with process flow charts for the identified processes to automate, along with formats of electronic records	Mr. Md. Manzarul Mannan		√			10	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
		• Automate funds release and re-appropriation procedures. Check consistency between government's rules/regulation/circulars and iBAS++ operating procedures.	8. Execution of reformed PFM process	a) Examine consistency between government's rules/regulation/circulars and iBAS++ operating procedures (including autonomous bodies) and prepare a report with the findings	Mr. Abdur Rahman Khan		√			10	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

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
				c) Complete iBAS++ development to implement the change requests				√		50	Requested changes in iBAS++ completed
				d) Roll out approved procedures and changed iBAS++ functionalities to autonomous organizations					√	20	Requested changes in iBAS++ rolled out
		• Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system. Two separate User Authentication and Activity Monitoring Units to be set up, one in FSMU-FD and another one in CGA.	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Identify potential fiduciary risk areas of iBAS++ in terms of procedures, process flow and system security	Mr. Mohammad Ali Prince	√				50	Potential fiduciary risk areas of iBAS++ identified
			6. 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
		• Establish secure data transfer with appropriate encryption protocol by obtaining SSL certificates from the Controller of Certifying Authority.	6. IT systems acquisition	a) Prepare a status report on implementing digital signature from Controller of Certifying Authority (CCA) with special focus on the readiness of CCA, iBAS++ sub-modules where it will be used, proposed mechanism of using it (dongle, OTP etc) and estimated timeline.	Mr. Abdur Rahman Khan		√			20	Status Report on implementing digital signature from Controller of Certifying Authority (CCA).
				b) Prepare a time-bound work plan for implementing CSA digital signature				√		10	Digital signature implementation plan.

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				c) Implement CSA digital signature in all appropriate sub-modules of iBAS++					√	50	CSA digital signature implemented in all appropriate sub-modules of iBAS++
		• Update Business Continuity Management (BCM) plan annually and undertake periodic disaster recovery tests	5. Drafting/revising laws, strategies, regulations, framework, procedures;  8. Execution of reformed PFM process	a) Review the existing Business Continuity Management (BCM) and identify the areas requiring changes.	Mr. Saiful Islam		√			50	Existing Business Continuity Management (BCM) reviewed.
				b) Discuss with management and update Business Continuity Management (BCM) for 2021-22			√	√		50	Existing Business Continuity Management (BCM) updated.
				c) Perform periodic disaster recovery tests as outlined in BCM plan and prepare test report				√		50	Disaster recovery tests performed.
C7 - Activity 20	Develop and implement system interfaces with other PFM systems	• Identify interfaces and prioritize development and hold consultations with key stakeholders	1. Analytical activities, studies, surveys, etc;  7. 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. Saiful Islam					20	List of GoB systems which will be interfaced will be identified
		• Develop a time-bound interface implementation plan and submit quarterly progress reports	5. Drafting/revising laws, strategies, regulations,	a) Prepare a time-bound interface implementation plan	Mr. Md. Manzarul Mannan	√				20	Interface implementation plan prepared.

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			framework, procedures;  8. Execution of reformed PFM process.	b) Consult with stakeholder to finalize the action plan		√				20	
		• Interface iBAS++ with NBR to provide a comprehensive picture of revenue receipts of the government	6. IT systems acquisition	a) Develop an interface in iBAS++ 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	√				1000	Interface with NBR for receiving electronic receipt data from iBAS++ developed.
		• Ensure live interfacing of iBAS++ with BB's system to capture TSA data.	6. IT systems 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. c) Develop the agreed interface in iBAS++ (implementation in FY 21-22)	Mr. Saiful Islam	√				20	Technical paper on live interfacing with BB and SB prepared.
		• Update and strengthen iBAS++ to have appropriate linkage and interoperability with e-GP system and develop comprehensive training and capacity building program for iBAS++ and e-GP interface.	6. IT systems acquisition	a) Prepare a technical report describing the list of possible information that can be exchanged between iBAS++ and eGP, taking into consideration the introduction of a rate table b) Share the technical report with CPTU, and finalize it c) Prepare a time-bound action plan developing the interface. d) Develop and implement the interface	Mr. Saiful Islam	√				10	A solution and timeline agreed with BB.
							√			100	Live interface with BB and SB developed.
						√				20	Technical report on data exchanged between iBAS++ and eGP developed.
						√				10	Data exchanged list between iBAS++ and eGP finalized.
						√				10	Interface development plan prepared.
							√	√		100	Interface between eGP and iBAS++ developed and implemented.
		• iBAS++ project code allocated to approved projects by FD, is to be allocated to projects in	6. IT systems acquisition	a) Prepare a status report on the current status of development of the ADP system of Planning Commission	Mr. Md. Manzarul Mannan	√				20	Status report on ADP system development prepared.

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		the identification phase by PC for ADP, so ADP and MTBF reflect the same project codes		b) Consult with Planning Commission and collect its requirement from iBAS++ API for introducing unified project code			√			10	PC requirement for iBAS++ API collected.
				c) Develop API for Planning Commission				√	√	50	iBAS++API for PC developed.
<b>C7 - Activity 21</b>	<b>Introduce commitment controls for cash management and strengthen the Treasury Single Account</b>	<ul style="list-style-type: none"> <li>Hold consultations with all holders of special accounts, extra budgetary funds and aided funds</li> </ul>	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. b) Prepare a status report on special accounts, extra budgetary funds and aided funds	Mr. Md. Abdur Rahman Khan	√	√	√		60	Consultations held.
									√	30	Status report special accounts, extra budgetary funds and aided funds prepared.
<b>C7 - Activity 22</b>	<b>Extend and implement Electronic Funds Transfer</b>	<ul style="list-style-type: none"> <li>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.</li> <li>Ensure all government payments (including social safety net transfer) to beneficiaries designated bank account (G2P)</li> </ul>	1. Analytical activities, studies, surveys	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. b) Prescribe EFT implementation strategy including necessary safeguards against fraud and corruptions through enhancements in iBAS++ and procedures.	Mr. Md. Abdur Rahman Khan	√				20	EFT payment status report prepared
										30	EFT implementation strategy prepared
			8. Execution of reformed PFM process	a) Make necessary changes in iBAS++ prescribed in EFT implementation strategy. b) Help make necessary amendments in financial rules and procedures prescribed in EFT implementation strategy	Mr. Md. Abdur Rahman Khan	√				30	
							√	√		30	

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				c) Implement EFT in all types of transactions		√	√	√	√	20	
C7 - Activity 23	Develop and implement a DDO module	Based on the experience of several other countries, develop a web-enabled DDO module for online bill submission.	3.Communication and knowledge sharing;  5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a detailed System Requirements Specification (SRS) document for 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		√			100	System Requirements Specification (SRS) document for Full-fledged DDO module prepared
				b) Arrange knowledge sharing programs to gather experience of several other countries.			√	√		100	Knowledge sharing programs arranged
				c) Prepare a System Design Document based on the SRS prepared.			√	√		100	System Design Document for Full-fledged DDO module prepared
				d) Develop full-fledged DDO module.				√		150	75% of Full-fledged DDO module developed
		Prepare and implement a progressive roll-out plan for the DDO module.	8. Execution of reformed PFM process	a) Prepare a progressive roll-out plan for the DDO module	Mr. Saiful Islam		√	√		20	Progressive rollout plan prepared.
				b) Implement DDO module through supporting user creation, master data entry and performing another configuration.					√	200	Partial DDO module implemented in 5,000 (20%) DDOs.
		Develop an online orientation training for DDOs to use these DDO module application.	8. Execution of reformed PFM process	a) Prepare video training materials for using DDO module.	Mr. Saiful Islam			√		20	Video training materials prepared for partial DDO module.
				b) Prepare online interactive training materials with FAQs.					√	20	FAQ prepared for partial DDO module.
		Establish a helpline to remotely support the DDOs	8. Execution of reformed PFM process	a) Provide ToT to competent officials so that they can be the first line of support for DDOs.	Mr. Abdur Rahman Khan			√		50	ToT provided to 500 officials.
				b) Create a dedicated Help Desk team for supporting DDOs.					√		DDO Help Desk created within iBAS++ support team.

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

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C7 - Activity - 27	Configure a centralized pension roll at CGA with EFT/Mobile banking and ID authentication for all pensioners	<ul style="list-style-type: none"> <li>Further review the payroll and pension system and recommend actions to improve the business processes to further enable the CPC.</li> </ul>	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Review the payroll and pension system to find out weaknesses of existing procedures and system further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.	Mr. Saiful Islam	√				30	Payroll and Pension Review Report.
				b) Recommend actions to improve business process and system to further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.			√			20	Payroll and Pension Improvement Actions.
		<ul style="list-style-type: none"> <li>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.</li> </ul>	6. IT systems acquisition	a) Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension database	Mr. Saiful Islam	√				50	Pensioner database integrated with iBAS++.
				b) Prepare System Requirements Specification (SRS) for a sub-module to track and assist quick settlement of pension cases.			√			30	System Requirements Specification (SRS) for Pension Case Settlement Sub-module.
				c) Prepare System Design Document (SDD) for a sub-module to track and assist quick settlement of pension cases.				√		30	System Design Document (SDD) for Pension Case Settlement Sub-module.
				d) iBAS++ development to incorporate the sub-module.					√	50	Pension Case Settlement Sub-module developed.
		<ul style="list-style-type: none"> <li>After testing, implement a central pension processing, accounting and payment system linked to iBAS ++.</li> </ul>	6. IT systems acquisition	a) Implement a central pension processing, accounting and payment module linked to iBAS ++.	Mr. Saiful Islam	√				100	A central pension processing, accounting and payment module of iBAS ++ 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)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
		<ul style="list-style-type: none"> <li>Load all pension data and integrate with EFT by FY 2021-2022</li> </ul>	6. IT systems acquisition	a) Implement EFT payment for all pensioners by FY 2021-2022.	Mr. Saiful Islam	√	√			100	All pensioners received payment through EFT.
		<ul style="list-style-type: none"> <li>Develop online training modules.</li> </ul>	2. Training	a) Develop online training modules	Mr. Saiful Islam	√				50	Online training module on pension module developed.
		<ul style="list-style-type: none"> <li>Develop a comprehensive communication and change management strategy and implement required program to this effect.</li> </ul>	2. Training	a) Develop a comprehensive communication and change management strategy and implement required program to this effect	Mr. Saiful Islam		√			50	Communication and change management strategy developed.

**C-8: PENSION MANAGEMENT (CONTROLLER GENERAL OF ACCOUNTS)**

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
<b>C8-Activity 26</b>	<b>Create a well-functioning CPC and resolve backlog of pension cases</b>	<ul style="list-style-type: none"> <li>Establish procedures and guidelines, and apply the necessary resources to address the considerable backlog of pension payments.</li> </ul>	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Finalization of Draft Pension Manual (Operational Manual for Pay-Points).	CAFO (P&FM)	√	√			170	The number of cases of delayed pension payments is reduced by 50%.
				b) Finalization of Draft Pension Manual (Manual for Executive).		√	√	√	√		
				c) Arrange workshops for Operational Manual.		√	√				
				d) Arrange workshops for Manual for Executive.				√	√		
				e) Arrange Workshop for awareness building in line with Pension Simplification Order to address Pension Backlog Cases.		√	√	√	√		
		<ul style="list-style-type: none"> <li>Develop a centralized, common shared web-based personnel and pension data base consisting of key dates that will trigger</li> </ul>	6. IT systems acquisition	a) Develop a "Face detection App for pensioners' Life Verification".	Addl CGA (Accts)	√	√			150	A centralized, common shared web-based personnel and pension data base under iBAS++.
				b) Develop common shared Payroll and Pension Database to trigger some required information such as Length of Service, Nominee Info, Bank Info, Leave Automation, ELPC Issuance etc from Payroll to Pension Database.				√	√		

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
		actions under iBAS++.		c) Develop an integrated mechanism between Payroll and Pension Module to deactivate an employee automatically after entering in Pension.		✓	✓	✓	✓		
		<ul style="list-style-type: none"> <li>Review pending cases with the concerned line ministries through the divisional and district officials and prepare monthly progress reports (to be submitted to FD) to help ministries proactively clear their backlog of cases.</li> </ul>	4. Advocacy	a) Establish a baseline by comparing the employee and pensioners databases and looking for employees that despite reaching retirement age in last four years do not appear in the pensioners database. Thus, the number of delayed pension cases will be calculated. b) A joint survey will be done with CAFO-P&FM to establish a reliable baseline of pension backlog consisting of representative sampling. c) System generated monitoring tool will be incorporated in Pension Module to identify the backlog cases	CAFO (P&FM)				✓	200	List of pending pension cases prepared.
		<ul style="list-style-type: none"> <li>Develop a comprehensive communication and change management strategy and implement required program to this effect.</li> </ul>	5. Drafting / revising laws, strategies, regulations, framework, procedure	a) Suggestions for revising existing provisions of Rules and Regulations conforming with changing scenario b) Training / awareness program for the Executive Departments c) Advertisement in newspaper / electronic media/ rally/flyer/pamphlet etc. d) A Communication Strategy Paper/Handbook will be prepared.	Addl CGA (Accts)  Addl CGA (Accts)			✓	✓	100	Change management strategy implemented for this Scheme.
		<ul style="list-style-type: none"> <li>Conduct seminars and use all available communication means to raise pensioner awareness of their obligations and rights.</li> </ul>	4. Advocacy	a) Awareness campaign/ Workshops/ Seminars/ Webinar for the pensioners.	Addl CGA (Accts)	✓	✓	✓	✓	180	Stakeholders are aware of pension system.
C8- Activity 28	Maintain accurate records of GPF contributions, balances and outstanding loans and advances	<ul style="list-style-type: none"> <li>Determine the iBAS++ system requirements to set up a subsidiary ledger for GPF payments, linked to the Budget Execution modules, and enable a centralized processing of GP Funds transactions</li> </ul>	6. IT systems acquisition	a) GPF Module will be implemented for CGDF and ADG (Finance), Bangladesh Railway. b) Draft GPF Operation Manual for Pay-point user is under process. c) Arranging workshop for finalization of GPF Operation Manual for Pay-point user. d) BGB Personnel GPF Opening Balance Entry and Approval is under process. e) Develop mechanism for GPF Subsidiary Ledger Debit in case of deceased employee.	CAFO (P&FM)	✓	✓	✓	✓	200	A Government-wide annual GPF 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)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
		and recording of balances.		f) Linking iBAS++ generated GPF Accounts Slip and Sub-ledger with CAFO, Pension and Fund Management Website.				✓			
				g) GPF final payment Online authority request and approval.			✓	✓			
		• Produce an annual report on the status of the GPF, indicating summaries of transactions (advances, loans, terminals payments, deposits).	6. IT systems acquisition	a) Develop business process for ensuring audit trail of individual balances and balances included in annual report.	CAFO (P&FM)			✓	✓	100	Annual report of GPF status provided in system.
				b) Develop a Comprehensive GPF Status Report		✓	✓				
				c) Develop a pay-pointwise yearly report for calculated profit amount			✓				
				d) Develop a comprehensive GPF Advance Information Report which reflects the number of total and current installments.			✓	✓			
				e) Develop a final payment eligibility report.				✓	✓		
				f) Creation of PL Account for Police in iBAS++ System			✓	✓	✓	127	
				g) Creation of Individual Ledger for Contractors' Deposit			✓	✓	✓		
C-8-Activity 34	Improve the quality and timeliness of Government-wide in-year fiscal reporting	• Assess the utility of monthly reporting, improve the templates and fiscal reporting processes and hold consultations with LMs and SAEs accordingly.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Examine completeness and accuracy of data migrated from iBAS CoA1 to iBAS++ (Accounts closes to balances)	Addl CGA (Accts)	✓	✓			50	Balances for assets and liabilities updated in iBAS++
				b) Rationalization of Monitoring and Management reports of CGA		✓	✓	✓			Management and monitoring reports developed as per user requirements
				c) Consultations with LMs and SAEs regarding initial accounts			✓				SAE and LMs requirements identified during workshop
		• Develop procedures to collect data from the central bank and other entities	6. IT systems acquisition	a) Implementation of iBAS++ in Postal Department	DCGA (Accounts)	✓	✓	✓	✓	20	In progress Accounts (Post Office) will be fully automated.

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
		including SAEs and EBFs.		b) Accounts keeping process of Bangladesh Post office examined for gap analysis for preparing Proforma Accounts.		√	√			30	Identifying gaps in generation of proforma accounts from iBAS++
				c) Develop Proforma Accounts for Bangladesh Post Office			√	√	√		Preparation of Post Office Proforma Accounts from iBAS++
				d) Implementation of iBAS++ in Foreign Missions	Add CGA (Accounts)	√	√	√	√	50	In progress Accounts (Foreign Missions) will be fully automated and ministry accounts generated from the iBAS++ system.
				e) Examining old and new code mapping for Defence services (iBAS COA 1 and iBAS++)		√	√				Ensure correctness and completeness of Defence services accounts
		• Record Direct Project Aid (DPA) information based on specified format by CGA and produce required periodic reports directly from iBAS++.	6. IT systems acquisition	a) Develop business process to record DPA/RPA (Special A/c) expenditure in iBAS++ by individual Projects	Add CGA (Accounts)	√	√	√			
		• Improve bank reconciliation.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Identify areas of improvement for reconciliation with Sonali Bank.	Addl CGA (Accts)	√				50	Improved reconciliation and reporting.
				b) Improve Accounts reconciliation with executive departments		√	√	√		100	
				c) Improve reconciliation with ERD, NSD and T&DMW, FD		√	√			30	

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
		<ul style="list-style-type: none"> <li>Timely clearance of advance/ suspense accounts.</li> </ul>	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop procedures for streamlining advance/ suspense accounts	Add CGA (Accnts)			√	√		
C-8 Activity 35	Improve the quality and timeliness of Government-wide year-end fiscal reporting	<ul style="list-style-type: none"> <li>Adopt and implement Financial Reporting under the Cash Basis of Accounting (the Cash Basis IPSAS).</li> </ul>	5. Drafting / revising laws, strategies, regulations, framework for Annual Accounts, procedures	a) Develop a draft accounting policy for BCG	Add CGA Accnts		√			58	Financial reporting under IPSAS implemented.
				b) To organize a workshop on accounting policy for BCG				√			
				c) Finalize the accounting policy for BCG.					√		
		<ul style="list-style-type: none"> <li>Update the Accounting Policy and Procedures Manual and Design and issue new reporting format.</li> </ul>	5. Drafting / revising laws, strategies, regulations, framework/format of annual accounts, procedures	a) Identify the gaps of present accounts code in compression with IPSAS cash.	Add CGA (Accnts)		√			200	Accounting Policy and procedures manual updated.
				b) To develop a draft IPSAS cash compliant Accounts Code				√			
				c) Organize a workshop on drafts accounts code.				√			
				d) Finalize and present the accounts code for approval.					√		
				e) Develop a details manual/appendix of Economic code(details)		√					
				f) Develop a hand book on GFS		√					
				g) Develop a Revision Policy of GFS		√					
				h) Submission of FY 19-20 GFS data to IMF		√					
				i) Submission of FY 20-21 GFS data to IMF			√				
				j) Automation of GFS reporting in iBAS++				√			
				k) Produce current year quarterly GFS				√			
				l) Organize a training program on GFS with the help of IMF.		√					
		<ul style="list-style-type: none"> <li>Train CGA and OCAG staff on IPSAS compliance.</li> </ul>	2. Training	a) Develop training manual and Training Material.	Add CGA (Admin)		√			20	CGA and OCAG staff trained on IPSAS.
				b) To organize Pilot in-house ToT				√		80	
				c) Organize workshop on IPSAS compliant AFS		√	√				
				d) Communicate with professional vendor in order to provide Professional training for IPSAS Certification			√			50	
				e) Sit for professional IPSAS certification			√			50	

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
<b>C9 - Activity 29</b>	<b>Strengthen accountability and transparency of SOEs through improved reporting and public disclosure</b>	<ul style="list-style-type: none"> <li>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</li> </ul>	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Convert the approved SOE financial and non-financial monitoring templates into online reporting system.	Mr. Md. Amirul Islam	√	√			350	Updated financial reporting template & SOE financial/ Non-financial reporting framework.
				b) Implement improvements of the reporting templates as an on-going measure.				√	√		
		<ul style="list-style-type: none"> <li>Ensure data collection and quality control of financial and non-financial information produced by SOEs</li> </ul>	1.Analytical activities, studies, surveys	a) Study and review the existing data collection method and quality control measures	Mr. Md. Amirul Islam	√				500	Improved data collection methods.  Quality control mechanisms put in place
				b) Identify challenges and gaps of the current data collection and quality control method		√					
				c) Work with iBAS++ team to develop the web-based tool to improve the data collection method and quality control measures		√	√	√	√		
				d) Finalize the system of timely collection of financial and non-financial data and ensure quality control through innovative ways		√	√	√	√		
		<ul style="list-style-type: none"> <li>Ensure regular publication of audited financial statements of all SOEs</li> </ul>	4. Advocacy	a) Issuing letter to the LM/SOEs urging them to have their financial statements prepared according to accounting standard and publishing audited financial reports regularly	<ul style="list-style-type: none"> <li>Mr. M. Saifullah Panna,</li> <li>Mr. Syed Khaled Bin Hafiz</li> </ul>	√	√			200	Report of Audited financial statements available to policy makers.
				b) Conduct meeting with LM and SOEs to find solution to non-publication and or delayed financial statements and audit reports for some SOEs.		√	√				
				c) Ensure preparation of Audited Financial Statements and publish in the website of SOEs and Finance Division.		√	√				

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
		<ul style="list-style-type: none"><li>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</li></ul>	6. IT systems acquisition	a) Conduct need assessment and identify the software requirement for the inter-operative web-portal b) Prepare specifications/design for the one-stop shop portal of SOEs c) Develop a one-stop shop portal for all SOE information	Mr. Md. Amirul Islam	√	√			400	One stop shop portal for SOEs developed.
		<ul style="list-style-type: none"><li>Establish an incentive system that rewards SOEs for improving their transparency and quality of public disclosure</li></ul>	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Check and finalize on the incentive system for improving their transparency and quality of public disclosure.	Mr. Md. Amirul Islam		√	√	√	300	Established incentive system and rewards for SOEs to conduct better reporting and disclosure.
C9- Activity 30	Inform Policy Makers on Fiscal Risk and Contingent Liabilities	<ul style="list-style-type: none"><li>Review oversight arrangements of SOEs to manage fiscal risks.</li></ul>	1. Analytical activities, studies, surveys	a) Arrange local training /dissemination workshops with SOEs and ABs on the Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs.	<ul style="list-style-type: none"><li>Mr. M. Saifullah Panna,</li><li>Mr. Syed Khaled Bin Hafiz</li></ul>	√				400	Oversight arrangements on SOEs reviewed.
				b) Arrange awareness building meetings/workshops with SOEs senior management on oversight arrangements of SOEs.			√	√			
				c) Sensitize the overseeing fiscal risks the SOEs.				√	√		
		<ul style="list-style-type: none"><li>Pilot the preparation of Fiscal Risk and Contingent Liabilities statement of 10 SOEs</li></ul>	Execution of reformed PFM process	a) Orientation of the SOE officials about the format of collecting data on debt and contingent liability	Mr. Syed Khaled Bin Hafiz		√	√			
				b) Collect data on debt and contingent liabilities in the designed format				√	√		
				c) Prepare pilot report on debt and contingent liabilities of the selected SOEs					√		
C9- Activity 31	31. Strengthening oversight and performance monitoring of SOEs	<ul style="list-style-type: none"><li>Revamp the role of SOE Monitoring Cell to focus on SOE performance monitoring and management along with approval of SOE budgets</li></ul>	2. Training	a) Arrange local training on SOE performance monitoring and management for the officials of Monitoring Cell.	Mr. Md. Amirul Islam	√	√	√	√	400	Overhauled roles for SOE Monitoring Cell
				b) Arrange foreign training on SOE performance monitoring and management for the officials of Monitoring Cell.		√	√	√	√		

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)	
		• Develop a comprehensive database of SOEs and their Legal Framework, Rules and Regulations, Financial and Non-financial information and other key corporate governance information.	6. IT systems acquisition	a) Conduct internal need assessment to identify specifications for the database including their legal framework, rules, regulations and other key corporate governance information.	• Mr. M. Saifullah Panna, • Mr. Syed Khaled Bin Hafiz	√	√				Comprehensive database of SOEs developed	
				b) Prepare specifications of Hardware and Software for the database.		√	√	√				
				c) Develop database of SOEs and link it to the One-stop Shop Portal and iBAS++.		√	√	√	√			
		• Review the existing Laws, Rules and Regulations of SOEs to submit recommendations	1. Analytical activities, studies, surveys	a) Review the existing SOEs laws, rules and regulations	• Mr. M. Saifullah Panna, • Mr. Syed Khaled Bin Hafiz	√	√			150	SOEs' rules and regulations reviewed for improving SOE legal framework	
				b) Comparative study of the international best practices of SOE related Acts, Rules and Regulations of Bangladesh.		√	√					
				c) Submit recommendations on the findings of the study.				√	√			
		• Develop SOE performance evaluation guideline/ manual consisting of procedures, financial and non-financial indicators, and targets. This would be updated annually	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Continue communication to the SOEs for the manual to be updated annually	Mr. Md. Amirul Islam				√	√	250	Performance Evaluation Guidelines approved
		• Build capacity of SOE Monitoring Cell to oversee the performance of SOEs and using APRs as a specific reference for linking SOE performance and trends with financial results	2. Training	a) Identify the training programs for the personnel of monitoring Cell	Mr. Md. Amirul Islam	√				350	Improved capacity of SOE officials	
				b) Organize internal capacity building workshops			√	√	√			
				c) Arrange virtual/online local trainings for capacity building due to Covid-19.		√	√	√	√			
				d) Arrange overseas training and knowledge sharing program for capacity building.		√	√	√	√			
		• Commission independent SOE	8. Execution of reformed PFM process	a) Arrange IPE launch workshop on IPEG for an overview of selected SOEs/ABs	Mr. Md. Amirul Islam	√				1800	SOE Performance	

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
		performance evaluations each year to validate performance information provided by SOEs		b) Design parameters for SOEs/ABs by IPEC with clear scoring criterion c) Prepare inception report for the selected SOEs/ABs d) Collect data & documents to prepare draft IPE reports for the selected SOEs/ABs e) Discuss the IPE draft reports with the selected SOEs'/ABs' management f) Submit the final IPE reports of selected SOEs/ABs		√					Evaluation reports published
						√					
							√				
							√				
							√	√			
C9-Activity 32	Develop and implement a policy framework that enables an effective review of grants to SOEs by FD	<ul style="list-style-type: none"> <li>Develop and adopt a policy and procedures manual that enables an effective review of grants to SOEs</li> </ul>	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Review current procedures for grants to identify gaps and needs b) Develop a draft policy and procedures manual to mitigate the gaps and needs identified in study c) Arrange stakeholders' consultation workshop on Grant and Subsidy Management Manual of SOEs and ABs d) Finalize the Grant and Subsidy Management Manual of SOEs and ABs	Mr. Md. Amirul Islam	√	√				Policy Framework for grants to SOEs published
						√	√				
						√	√				
							√	√			
		<ul style="list-style-type: none"> <li>Strengthen the analytical capacity of the SOE Monitoring Cell, FD to assess requests for grants to SOEs by each type of grant</li> </ul>	2. Training	a) Train the personnel of SOE Monitoring Cell for capacity building to assess grants b) Develop analytical capacity of SOE Monitoring Cell personnel for appraising different types of grants.	Mr. Md. Amirul Islam	√	√	√	√	300	Capacity building for SOE grant review
						√	√	√	√		
C9-Activity 33	33. Assess non-performing SOEs and propose preferred options to the policymaker	<ul style="list-style-type: none"> <li>Develop criteria to help classify risks.</li> </ul>	1.Analytical activities, studies, surveys	a) Conduct study to find out the causes of non-performing SOEs b) Categorize the non-performing SOEs c) Set criteria for classifying risks	Mr. Syed Khaled Bin Hafiz		√	√	√	200	Criteria to help classify risks developed
								√	√		
								√	√		
		<ul style="list-style-type: none"> <li>Build capacity of Monitoring Cell, FD to monitor fiscal risks and develop scenarios to mitigate and resolve</li> </ul>	2. Training	a) Train the personnel of SOE Monitoring Cell for capacity building to monitor fiscal risks b) Arrange seminar/conference to develop analytical capacity of SOE Monitoring Cell personnel to monitor fiscal risks	Mr. Md. Amirul Islam	√				700	Capacity building to monitor fiscal risks
						√					

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
		the causes of documented risk.		c) Train the personnel to develop scenarios to mitigate and resolve the causes of documented risk		√					
		• Turnaround strategy for at least ten non-performing SOEs every year	1. Analytical activities, studies, surveys	a) Study the audited financial statements and other financial and non-financial information/documents of SOEs	Mr. Syed Khaled Bin Hafiz	√					
				b) Arrange meeting/workshop with the SOEs regarding the audited financial statements and other financial and non-financial information/documents			√				
				c) Identify the under-performing SOEs for turnaround strategy				√	√		

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
C10 - Activity -36	Institute a modern Internal Audit function in the government	• Conduct detailed study on Internal Audit options	1. Analytical activities, studies, surveys	a) Conduct study on current Internal Audit practices	Ms. Sulekha Rani Basu	√	√			140	Detailed Study report on Internal Audit functions prepared
				b) Review and finalize TOR for hiring consulting firm to Internal Audit Charter and the Risk-based Internal Audit Manual	Mr. Mohammad Azad Sallal			√	√		
				c) Publish EOI to hire consulting firm	• Ms. Sulekha Rani Basu • Mohammad Azad Sallal			√	√		
				d) Trainings (local, foreign) /seminars/ workshops/KEVs for the officials of concerned MDAs	Mr. Kabirul Ezzani Khan	√	√	√	√		
				e) Develop the draft study report on Internal Audit options	Mr. Mohammad Azad Sallal	√					
				f) Arrange workshop to collect feedback from stakeholders	• Ms. Sulekha Rani Basu • Mr. Mohammad Azad Sallal	√	√	√	√		
				g) Finalize the study report on Internal Audit options			√				
				a) Develop the Internal Audit Charter & Risk Based Audit Manual		√	√			290	

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 FY 22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT(i)	Results (j)
		• Implement the already developed strategy for strengthening internal audit and issue an Internal Audit Charter	8 Drafting/ revising laws, strategies, regulations, framework, procedures	b) Conduct Procurement Post Review	• Mr. Kabirul Ezdani Khan • Mr. Chawdhury Asraful Karim	✓	✓	✓	✓		The Model Internal Audit Charter and the Risk-based Internal Audit Manual are in preparation stage & will be issued within stipulated time.
				c) Arrange workshop on Internal Audit Charter and Risk-based Audit Manual to collect feedback from stakeholders	• Ms. Sulekha Rani Basu • Mr. Mohammad Azad Sallal		✓	✓			
				d) Finalize Internal Audit charter and manual by incorporating feedback from the workshop				✓			
				e) Internal Audit Charter and manual approved by the Senior Secretary of Finance Division	Mr. Kabirul Ezdani Khan			✓			
		• Develop a comprehensive program for building capacity to use the Internal Audit Manuals already in place	2.Training	a) Draft a comprehensive program for capacity building	Mr. Kabirul Ezdani Khan			✓	✓	200	Comprehensive program on capacity building on internal audit manuals developed
				b) Arrange seminar /conference with relevant officials to share the draft comprehensive program	Mr. Mohammad Azad Sallal			✓	✓		
				c) Get Feedback from the stakeholders is incorporated				✓	✓		
				d) Finalize the comprehensive program for capacity building				✓	✓		
		• Recruit /post Internal Auditors	8. Execution of reformed PFM process	a) Provide technical support to Internal Audit Unit of selected Departments	Mr. Chawdhury Asraful Karim	✓	✓	✓	✓	250	Internal Auditors for selected departments are successfully engaged
				b) Deploy manpower to support the Internal Audit Unit of selected departments		✓	✓	✓	✓		
		• Prepare Risk-Based Audit (RBA) plans concentrating on systemic issues to meet the Committee on Sponsoring Organizations (COSO) Enterprise Risk	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Identify and categorize departments wise top risks associated with internal control process of each selected department	Mr. Syed Asrafujaman	✓	✓	✓		230	Risk-Based Audit (RBA) plans deployed
				b) Identify the Risk Management options aligning with the Government existing rules and regulations				✓	✓		

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 FY 22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT(i)	Results (j)
		<b>Management objectives by ensuring:</b> ✓ Conformity to the Government's strategy; ✓ Effectiveness and efficiency of operations; ✓ Reliability of financial reporting; and ✓ Compliance with applicable laws and regulations		c) Draft Risk Management Plan for individual department based on identified risks	Ms. Sulekha Rani Basu			✓	✓		
				d) Arrange stakeholders' consultation workshop	Mr. Kabirul Ezdani Khan			✓	✓		
				e) Finalize the Risk-based Audit Plan	Mr. Syed Asrafujaman			✓	✓		

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

\*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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT(i)	Results (j)
C11-Activity 37	Rolling Out ISSAI Compliant entity wide audit	• Implement the ISSAI implementation strategies developed by OCAG.	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Update Government Auditing Standards, Audit Code and ISSAI based FA/CA/PA manuals based on IFPP by OCAG own initiatives and EU Funded TA.	Mr. AKM Hasibur Rahman	✓	✓			50	Updated strategies and GASB, Audit Code and ISSAI based FA/CA/PA manuals.
		• Conduct SAI PMF self-assessment by OCAG staff and conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.	1. Analytical activities, studies, surveys	a) Conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.	Mr. Md. Khademul Karim Iqbal		✓	✓		100	SAI PMF assessment Peer Review Report
		• Prepare and implement quality control process/ policy for ISSAI compliant entity wide audit.	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare Quality assurance manual.	Mr. Md. Khademul Karim Iqbal		✓	✓		50	Quality assurance manual.

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT(i)	Results (j)
		<ul style="list-style-type: none"> <li>Prepare handbooks for conducting ISSAI compliant different types of audits (CA, PA, FA) in line with the ISSAI compliant manuals already developed by previous reform initiative.</li> </ul>	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare Guidelines for Performance audit, Revenue audit, IT Audit etc. in line with updated ISSAI (IFPP) with the consistent of Country practices.	Mr. Khan Md Ferdousur Rahman	✓	✓	✓	✓	100	
				b) Translate ISSAI based Government Auditing Standard into standard Bangla.	Mr. S. M. Rezvi	✓	✓			100	Bengali Government Auditing Standard
		<ul style="list-style-type: none"> <li>Conduct a good number of quality assurance reviews by experts (Both local and international).</li> </ul>	1.Analytical activities, studies, surveys	a) Conduct a good number of quality assurance reviews under the direct supervision of both national and international consultant.	Mr. Md. Khademul Karim Iqbal	✓	✓	✓	✓	50	Audit QA Report
				a) Arrange workshops, seminar ensuring full participation of auditee institutions and civil society organizations.	Mr. AKM Hasibur Rahman		✓	✓		20	Awareness and Good relationship with Auditee.
		<ul style="list-style-type: none"> <li>Create avenues for citizen participation to deepen OCA's commitment towards citizen engagement</li> </ul>	7.Consultations, forums, citizens' participation	b) Conduct special audit on IT Audit, Environment audit, Climate audit, social audit, SOE audit, SDGs Audit, and some issue-based audit.	Mr. Khan Md Ferdousur Rahman	✓	✓	✓	✓	100	Special Audit report.
				c) Updating Communication Strategy.	Mr. Md. Khademul Karim Iqbal		✓	✓		20	Communication Strategy.
				d) Developing Self-disclosure Policy.	Mr. S M Rezvi		✓	✓		30	Self-disclosure Policy.
C11-Activity 38	Improve timeliness and disclosure of audit reports and strengthen citizen engagement	<ul style="list-style-type: none"> <li>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.</li> </ul>	6.IT systems acquisition	a) Develop a robust website to publish audit reports in different form-for both print & web version after submitting to the Hon'ble President.	Mr. Md. Rafiqul Islam	✓	✓			20	Disclosure of audit reports.
		<ul style="list-style-type: none"> <li>Review and improve the strategy paper for improved timely</li> </ul>	4.Advocacy	a) Develop strategies for improving awareness and timely responsiveness of auditees to implement PAC recommendations.	Mr. S M Rezvi	✓	✓			20	Improve Timeliness.

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT(i)	Results (j)
		responses to recommendations from the PAC.	5.Drafting/revising laws, strategies, regulations, framework, procedures	b) Design follow-up report format to track the implementations progress of PAC recommendations.	Mr. Abul Kalam Azad	✓	✓			20	
		• Improve the methodology and capacity for the audit of Program Effectiveness (performance auditing) and strengthen citizen's participation in accountability through performance and environmental audits.	7. Consultations, forums, citizens' participation	a) Prepare follow up report on previous PAC recommendations to assess how well the executives comply with recommendations.	Mr. Abul Kalam Azad		✓	✓		20	Follow up report.
				b) Develop strategies to receive and monitor complaints for noncompliance and misuse of public money for improvement as well as promote citizen participation.	Mr. Md. Khademul Karim Iqbal		✓	✓		20	Strengthen citizen engagement.
C11- Activity 39	Improve timeliness and disclosure of audit reports and strengthen citizen engagement	• Develop and implement a justified OCAG organizational restructuring plan.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop and implement a justified OCAG organizational restructuring plan.	Mr. Abul Kalam Azad	✓	✓				New Re-structuring plan.
		• Review the needs assessment of the reorganization.	1.Analytical activities, studies, surveys	a) Coordinate with the comprehensive PFM capacity needs assessment carried out under component 14.	Mr. AKM Hasibur Rahman	✓	✓	✓	✓		New Re-structuring plan.
		• Prepare an action plan and budget for a performance improvement program.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare an action plan and budget for a performance improvement program for newly recruited Auditors and upcoming AAGs and Apprentice Super.	Md. Khademul Karim Iqbal	✓	✓			10	Action plan and budget.
		• Develop a staffing plan.	8.Execution of reformed PFM process	a) Implement the newly adopted Human Resource (HR) policy for OCAG staffs.	Mr. AKM Hasibur Rahman	✓	✓	✓		20	Implement HR Policy.
				b) Develop and implement Human Resource software for OCAG.		✓	✓				
		• Establish capacity building program for OCAG staff.	2.Training	a) Undertake on-the-job, knowledge exchange with other SAls training for the staff in the fields of social, environment, IT and Financial audit.	Mr. S M Rezvi			✓	✓	50	Capacity Development.
				b) Training for all staffs under OCAG including accounting circles on Audit planning, Report writing, Procurement and other related areas of auditing.	Mr. Md. Khademul Karim Iqbal	✓	✓	✓	✓	100	

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT(i)	Results (j)
		• Conduct an institutional assessment and capacity building program, inclusive of rewards for completion of training programs.	2.Training	a) Develop a one-month overseas leadership training program for mid and senior level officials.	Mr. Abul Kalam Azad		✓	✓	✓	100	Capacity Development.
		• Develop and implement a change management strategy to include coaching of OCAG senior officials.	2.Training	a) Develop and implement a change management strategy including overseas training of OCAG senior officials.	Mr. S M Rezvi		✓	✓	✓	100	Capacity Development.
		• Support OCAG's ongoing professional accreditation program of CIPFA and other appropriate programs.	2.Training	a) Support OCAG's ongoing professional accreditation program of IPSAS Certification, CIPFA, ACCA, CISA, CFE, CGAP and other appropriate programs.	Mr. Md. Khademul Karim Iqbal	✓	✓	✓	✓	500	Professional Accreditation.
		• The FIMA, in conjunction with OCAG, will design and implement a training and accreditation program based on international standards.	2.Training	a) Strengthen the capacity of FIMA to implement audit training courses by establish e-Learning facilities.	Mr. S M Rezvi	✓	✓			100	E-learning facilities.
		• Strengthen FIMA to enable professionalization of the auditors	2.Training	a) Design and implement training program on audit AMMS, iBAS++, BACs and other CAATs software.	Mr. Khan Md Ferdousur Rahman	✓	✓	✓	✓	100	Capacity Development.
				b) Undertake national and international training program for the newly created audit core groups.	Mr. S.M. Rezvi			✓	✓	100	
C 11- Activity 40	Upgrade and sustain IT infrastructure of OCAG and AMMS Software	• Restore the functioning of the AMMS, communicate its purpose and benefits to audit	6.IT systems acquisition	a) Develop full functioning AMMS 2.0 and includes more features in line with ISSAI, international best practices and OCAGs current practices;	Mr. Khan Md Ferdousur Rahman	✓	✓	✓	✓	200	Full functioning AMMS.
				b) Implement AMMS by piloting 3/4 audit directorates after developing AMMS 2.0	Mr. S.M. Rezvi			✓	✓	50	

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 FY22	Q4 FY22	Q1 FY23	Q2 FY23	Incremental cost lac BDT(i)	Results (j)
		directorates and ensure its sustainable application in the audit process.		c) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS and Audit Observations Archive Software.	Mr. AKM Hasibur Rahman			✓	✓	200	Robust Archiving management software.
				d) Enhance professional competence to Audit in IT environment especially IT system based financial management such as Nationalized Commercial Bank, Bangladesh Biman, Railway Ticketing system, Power and energy sector, Revenue collection system etc.	Mr. Md. Khademul Karim Iqbal		✓	✓	✓	100	
				e) Implementing Audit Observations archiving management software to prepare management report and follow up actions from 1971-72 to till date by OCAG own GoB budget.	Mr. Abul Kalam Azad	✓	✓			100	
		• Assess and implement the potential linkages between iBAS++ and AMMS.	8.Execution of reformed PFM process	a) Assess and implement the potential linkage between iBAS++ and AMMS as well as other financial software like e-GP, DAMFAS, FABAs, ASICUDA and Central Bank Software.	Mr. Khan Md Ferdousur Rahman	✓	✓			50	Potential linkages between iBAS++, AMMS and Archiving Software
				b) Create linkage between AMMS and Archiving Management software.	Mr. Abul Kalam Azad	✓	✓			10	
				c) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS and Audit Observations Archive Software.	Mr. S.M. Rezvi			✓	✓	20	
		• Develop and implement options to facilitate computer-based audits.	6.IT systems acquisition	a) Installing DATA analysis tool (IDEA Software) and conducting training for the core group to prepare Audit Plan.	Mr. Md. Khademul Karim Iqbal	✓	✓			100	IDEA software
		• Upgrade and sustain IT infrastructure of OCAG and audit management and monitoring system	6.IT systems acquisition	a) Upgrade and sustain IT infrastructure (hardware & software) of OCAG;	Mr. Khan Md Ferdousur Rahman			✓	✓	50	Strengthen IT Environments of OCAG.
				b) Establish networking among all offices under OCAG.	Mr. AKM Hasibur Rahman			✓	✓	100	
				c) Update existing data centre of OCAG and establish a backup data centre or DRS at FIMA or National data centre.	Mr. S.M. Rezvi			✓	✓		

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
C12-Activity 41	Support Timely Legislative Scrutiny	<ul style="list-style-type: none"> <li>Strengthen FOC's research and secretarial support services.</li> <li>Provide professional resources to enable the financial oversight committees (FOCs) to operate effectively.</li> </ul>	2.. Training	a) PIT will prepare annual work plan within this quarter after discussing with EU and will take approval and send to EU consultant to include in their concept note.	<ul style="list-style-type: none"> <li>Mr. Swapan Kumar Baral</li> <li>Mr. M A Kamal Billah</li> <li>Mr. Md. Faisal Morshed</li> <li>Mr. Md. Mizanul Hoq</li> <li>Mr. Ashif Iqbal</li> </ul>						1. Approved Annual Work Plan is ready to implement.
				b) Approved work plan will send to program coordinator for the next necessary actions.							
				c) Monitor progress.		√		√			
				d) Revise work plan if necessary.			√		√		
		<ul style="list-style-type: none"> <li>Provide content-based training to the relevant committee secretariat staff to work out the agenda for the committee meetings as they do not have sufficient exposure to deal with the issues.</li> </ul>	2.. Training	a) PIT will identify the relevant content for PAC, PUC & EC with the support of EU consultants by consulting with the relevant MPs and staff to prepare work plan for training, orientation and workshop for enabling the MPs and staff with the assistance of EU consultants.	<ul style="list-style-type: none"> <li>Additional Secretary (CS)</li> <li>Mr. M A Kamal Billah</li> <li>Deputy Secretary (T &amp; P)</li> <li>Mr. Md. Faisal Morshed</li> <li>Senior Committee Officer (PAC, EC &amp; PUC)</li> </ul>	√					1. Identification of relevant content. 2. Training plan prepared. 3. Identification of trainees. 4. Trainers and Resource persons are nominated. 5. Stipulated trainings are held.
				b) EU consultant will be discussing with FOCs Members & Official to identify the relevant content for PAC, PUC & EC to include in their concept note.		√					
				c) EU consultant will propose the content and BPS will examine and finalize the content for training, orientation & workshop and other support of EU.		√					
				d) Content-based training for PAC, EC & PUC staff. EU consultant will be discussing with PAC members to include in their Concept Note.		√					
				- Content-based training for PAC, EC & PUC staff.		√	√	√	√		
				- Content-based training for PAC, EC & PUC Committee Secretaries & Committee Officers.		√	√	√	√		
				- Content-based training for PAC, EC & PUC 2nd Class Committee Officials.		√	√	√	√		
		<ul style="list-style-type: none"> <li>Seminar &amp; Workshop for the</li> </ul>	2. Training	a) Introductory Seminar for relevant MPs & staff. EU consultant will be discussing with FOCs members to include in their	<ul style="list-style-type: none"> <li>Additional Secretary (CS)</li> </ul>						1. Identification of relevant content.

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		relevant parliamentarians.		concept note.	<ul style="list-style-type: none"> <li>Mr. M A Kamal Billah</li> <li>Deputy Secretary (T &amp; P)</li> <li>Mr. Md. Faisal Morshed</li> <li>Senior Committee Officer (PAC, EC &amp; PUC)</li> </ul>						2. Seminar and workshop plan prepared. 3. Resource persons are nominated. 4. Stipulated Seminar, workshops and orientations are held
				- An introductory seminar may take place to inform about the EU support, objective of the program and to identify the relevant content for FOCs support, training, orientation and workshop for FOCs Members & FOCs officials with the support of EU.		√					
				b) Content-based workshop for PAC. EU consultant will be discussing with PAC members to include in their Concept Note.		√					
				-Workshop 1 & 2		√	√				
				-Workshop 3				√			
				-Workshop 4					√		
				c) Content-based workshop for PUC. EU consultant will be discussing with PAC members to include in their Concept Note.		√					
				-Workshop 1 & 2		√	√				
				-Workshop 3				√			
				-Workshop 4					√		
				d) Content-based workshop for EC. EU consultant will be discussing with PAC members to include in their Concept Note.	<ul style="list-style-type: none"> <li>Additional Secretary (CS)</li> <li>Mr. M A Kamal Billah</li> <li>Deputy Secretary (T &amp; P)</li> <li>Mr. Md. Faisal Morshed</li> <li>Senior Committee Officer (PAC, EC &amp; PUC)</li> </ul>	√					
				-Workshop 1 & 2		√	√				
				-Workshop 3				√			
				-Workshop 4					√		
		Foreign exposure visit.	2. Training	a) EU consultant will be discussing with PIT, PAC, PUC and EC officials to include in their Concept Note.	<ul style="list-style-type: none"> <li>Mr. Swapan Kumar Baral</li> <li>Mr. M A Kamal Billah</li> <li>Mr. Md. Faisal Morshed</li> <li>Mr. Md. Mizanul Hoq</li> <li>Mr. Ashif Iqbal</li> </ul>	√	√				1. Foreign visits held.
				-1 <sup>st</sup> visit			√				
				-2 <sup>nd</sup> visit				√			
				-3 <sup>rd</sup> visit					√		
			2. Training	a) Enabling Budget Help-Desk. Capacity building on research. EU consultant will		√			√		

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT(i)	Results (j)
		<ul style="list-style-type: none"> <li>Enabling Budget Help-Desk.</li> </ul>		be discussing with PIT, PAC, PUC and EC officials to include in their Concept Note. b) Tag financial research organization with BPS to enable MPs in budget discussion.	<ul style="list-style-type: none"> <li>Additional Secretary (F&amp;PR)</li> <li>Mr. M A Kamal Billah</li> <li>Mr. Md. Faisal Morshed</li> <li>Director (L &amp; R)</li> </ul>						1. Research Organizations are tagged.
		<ul style="list-style-type: none"> <li>Capacity building on research.</li> </ul>	2. Training	a) Train 10 parliament secretariate own officers on Social, Economic and Demographic Research and Statistical Analysis and IT skills (MS-Excel, Photoshop, Illustrator, MS-Publisher, Querol Draw, Quark Express, Stata and related software) to help preparing committee reports, working paper analysis, briefing notes, research support to help FOCs with Budget Help Desk.	<ul style="list-style-type: none"> <li>Additional Secretary (F&amp;PR)</li> <li>Mr. M A Kamal Billah</li> <li>Mr. Md. Faisal Morshed</li> <li>Director (L &amp; R)</li> </ul>	√	√	√	√		Research officials are trained.
C12 – Activity 42	Strengthen the MIS and improve its use for Parliamentary purpose. (Under SPEMP-C a limited capacity MIS was developed and pilot tested but its use was modified.)	<ul style="list-style-type: none"> <li>Assess the current uses of the CMIS with subsequent up-gradation to determine how it should be modified or upgraded further or prepare new CMIS to continue to support PFM reforms linked with an interactive website. Gap analysis of MIS upgraded by the project of ICT division.</li> </ul>	1. Analytical activities, Studies, Surveys	a) PIT will prepare CMIS requirement and send to EU Consultant to include in their concept note. b) PIT will prepare annual work plan within this quarter after discussing with EU consultant to include in their concept. Approved work plan will send to program coordinator for the next necessary actions. c) Monitor progress, Explore the further CMIS development scope. d) Identify the CMIS development scope and finalize the CMIS development proposal. Revise work plan if necessary. e) GAP Analysis of CMIS. f) Preparation of Further CMIS Development Proposal.	<ul style="list-style-type: none"> <li>Mr. Swapan Kumar Baral</li> <li>Mr. M A Kamal Billah</li> <li>Mr. Md. Faisal Morshed</li> <li>Mr. Md. Mizanul Hoq</li> <li>Mr. Ashif Iqbal</li> </ul>						CMIS Development scope Identified & CMIS Development proposal finalized.
						√	√	√	√		
							√				
								√			
								√			

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		<ul style="list-style-type: none"> <li>Further Development of Existing CMIS to facilitate a full functioning Digitalized Software to help strengthening Parliamentary Committee System.</li> </ul>	3. IT system acquisition	a) Appointment of Local Software Development Firm. Software Development. Software firm will further develop the CMIS as identified in gap analysis and by requirement.	<ul style="list-style-type: none"> <li>Mr. Swapan Kumar Baral</li> <li>Mr. M A Kamal Billah</li> <li>Mr. Md. Faisal Morshed</li> <li>Mr. Md. Mizanul Hoq</li> <li>Mr. Ashif Iqbal</li> </ul>			√	√		Segmental CMIS development is in progress.
		<ul style="list-style-type: none"> <li>Training for CMIS Operation &amp; Maintenance.</li> </ul>	2. Training	a) Training for CMIS Operation & Maintenance. <ul style="list-style-type: none"> <li>Code Level training for the relevant technical staff to maintain CMIS properly.</li> <li>SAN Training for the relevant technical staff.</li> </ul>	<ul style="list-style-type: none"> <li>Mr. Swapan Kumar Baral</li> <li>Mr. M A Kamal Billah</li> <li>Mr. Md. Faisal Morshed</li> <li>Mr. Md. Mizanul Hoq</li> <li>Mr. Ashif Iqbal</li> </ul>				√		Code Level Training is completed.  SAN Training is completed.

**C-13: PROCUREMENT (CENTRAL PROCUREMENT TECHNICAL UNIT)**

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

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
C13 - Activity 43	Institutionalize e-GP and strengthen CPTU	Update the existing procurement legislations/rules and procurement documents and guidelines	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Drafting of amendment of PPA-2006, PPR-2008, STDs.	CPTU Officials			√	√	Cost incurred for activity 43, BDT: 3927.18	Updated Legislation.
				b) Reviewing the drafts of the above;	Other Min/Div officials				√		
				c) Obtaining approval from the concerned authorities;	Approving Authority	√					
				d) Communicating with legislative division concerning the changes;	Mr. Mohammed Shoheler Rahman Chowdhury		√				

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)		
		Procurement Act, 2006; • Updating Public Procurement Rules, 2008; • Updating e-GP guidelines 2011; • Updating three (3) Standard Tender Documents		e) Finalization of the changes and promulgation.	Mohammed Shoheler Rahman Chowdhury		√						
		• Conversion of Standard Tender Documents (STDs) into Bangla.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Drafting of a Standard Tender Document in Bangla	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Aziz Taher Khan • Mr. Md. Mosharraf Hussain • Mr. Md. Shamimul Haque			√	√				
				b) Reviewing the Bangla STD	CPTU Officials	√							
				c) Sharing the STD with agencies	Agencies officials		√						
				d) Finalization of the Bangla STD	Mr. Mohammed Shoheler Rahman Chowdhury		√						
				Restructure CPTU into an Authority with more regulatory power including appropriate organogram with staffing • Drafting the BPPA Act;	8.Execution of reformed PFM process	a) Drafting BPPA Act;	Mr. Md. Shamimul Haque						
		b) Reviewing draft BPPA Act;											
		c) Obtaining approval from the concerned authorities;											
		d) Communicating with legislative division concerning the changes;	√										

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
		<ul style="list-style-type: none"> <li>Consequential Change of PPA-2006 and PPR 2008;</li> <li>Obtaining Approval from the Secretaries Committee and Legislative Division</li> </ul>		e) Finalization of the changes and promulgation.		√	√				
		Continue with enhanced capacity data Center Maintenance of Data Centre both main and mirror situated in BCC and CPTU respectively;	6. IT systems acquisition	a) Day to day operations and maintenance; b) Supervision of both data center;	Mr. Md. Mosharraf Hussain	√	√	√	√	Part of activity 43	Operation and Maintenance of Data Centre in each place continues.
C13 - Activity 44	Enhance Digitization of Public Procurement	Expand the e-GP system <ul style="list-style-type: none"> <li>Finalization of e-contract management System(e-CMS);</li> <li>Implementation of e-CMS;</li> <li>Piloting e-CMS;</li> <li>Training on e-CMS for PE's and Tenderer's.</li> </ul>	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Meeting with Stakeholders	Mr. Md. Aziz Taher Khan	√	√	√	√	Cost incurred for activity 44, BDT: 23139.45	e-CMS use in contract implementation
				b) Select more organization for piloting		√	√	√	√		
				c) conduct training for PE's		√	√	√	√		
			8. Execution of reformed PFM process	d) Conduct training for Tenderer's		√	√	√	√		
		Expand the e-GP system <ul style="list-style-type: none"> <li>Develop an on-line Tenderers'</li> </ul>	5.Drafting/revising laws, strategies, regulations,	a) Meeting with Stakeholders (PE's and Tenderer's)	Mr. Md. Aziz Taher Khan	√	√	√	√	Part of activity 44	TDB's use in tender evaluation process.
				b) Select organization for data entry;		√	√	√	√		

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
		Data Base (TDB); • Implementation of TDB; • Select organization for data entry; • Insert data in TDB's system; • Taken up awareness program on TDB's	framework, procedures; 8. Execution of reformed PFM process  4. Advocacy	c) Taken awareness program (meeting, Advertisement in newspaper, workshop etc. on TDB's)		✓	✓	✓	✓		
		<b>Update e-STD's and others e-GP features</b> • Updates major e-STDs based on changes of legislation; • Publish e-STDs in e-GP platform; • Follow up activities.	5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Find out changes in legislation;  b) Insert changes in e-STD's  c) Meeting with stakeholders on updated e-STD's (basically targeted agencies);  d) Create feedback option in the system;	Mr. Md. Aziz Taher Khan			✓		Part of activity 44	e-STD's use in tender process in e-GP system procurement.
		<b>Integrate iBAS++ with e-CMS and verify inter- operability</b> • Review iBAS++; • Review e-GP System; • Verify inter- operability possible or not; • if yes, develop integrated system.	5. Drafting/revising laws, strategies, regulations, framework, procedures;  8. Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm  b) Verify comparably between iBAS++ and e-GP system;  c) Developed integrated system;  d) time to time review;  e) Taken feedback from stakeholders	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Aziz Taher Khan • Mr. Md. Mosharraf Hussain					Part of activity 44	Integration completed between e-GP and iBAS++.
						✓	✓				
							✓	✓	✓		

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 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
		<b>Integration of e-GP and iBAS++ for payment of fees through Automated Challan (A-Challan)</b>	5.Drafting/revising laws, strategies, regulations, framework, procedures;  8.Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm	<ul style="list-style-type: none"> <li>Mr. Mohammed Shoheler Rahman Chowdhury</li> <li>Mr. Md. Aziz Taher Khan</li> <li>Mr. Md. Mosharraf Hussain</li> </ul>					Part of activity 44	
				b) Study for integration options	Mr. Md. Mosharraf Hussain						
				c) Develop APIs for integration	Technical teams of iBAS and e-GP						
				d) Testing of APIs	Technical teams of iBAS and e-GP						
				e) Deployment in the live server	Technical teams of iBAS and e-GP	√	√	√			
		<b>Provide extensive training to PE's and tenderer's</b> <ul style="list-style-type: none"> <li>Review training plan with selected training provider firm;</li> <li>Send training calendar to PE's and tenderer's</li> <li>Select no. of trainees</li> </ul>	2. Training	a) Meeting with training provider firm;	Mr. Md. Aziz Taher Khan	√	√	√	√	Part of activity 44	Able to complete the whole procurement cycle in e-GP system from starting from APP to e-CMS;
				b) Collect Trainee list from PE's;		√	√	√	√		
				c) Collect trainee list from tenderers		√	√	√	√		
				d) Start training;		√	√	√	√		
				e) Feedback from trainees about training quality;		√	√	√	√		
		<b>Expansion of e-GP system implementation in more PEs: (a) Bring 22 DC offices under e-GP</b>	8. Execution of reformed PFM process	a) Send letter to DC offices	Md. Aziz Taher Khan			√		Part of activity 44	Implementation of e-GP in all PEs.
				b) Collect information from DC offices	Md. Mosharraf Hussain	√	√	√	√		
				c) Provide access in e-GP	Md. Mosharraf Hussain	√	√	√	√		
				d) Provide training to the users	Md. Aziz Taher Khan	√	√	√	√		
<b>C13 - Activity 45</b>	<b>Professionalize procurement and citizen engagement</b>	<b>Assess the utility of monthly Improve procurement management of SPSOs, IMED and CPTU</b>	4. Advocacy	a) Meeting regularly the officials;	Mr. Mohammed Shoheler Rahman Chowdhury	√	√	√	√	Cost incurred for activity 45, BDT: 9997.53	Smooth functions of the procurement management of SPSOs, IMED and CPTU
				b) Obtaining status report from them;		√	√	√	√		
				c) Taking necessary steps on correcting the deviations, if any.		√	√	√	√		

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		<b>Create a Procurement Unit/Cell in each of the SPSOs with about 5-10 procurement professionals as the Procurement Knowledge Bank of the SPSOs</b> <ul style="list-style-type: none"> <li>Creating procurement cells in remaining organizations;</li> <li>Reorganize the cells in the organizations where key procurement official changes;</li> <li>Finalization of TOR for the cells.</li> </ul>	3. Communication and knowledge sharing	a) Communicate with organizations where cells yet to be formed;	Mr. Mohammed Shoheler Rahman Chowdhury					Part of activity 45	TOR finalized and shared with the SPSOs for implementation.
				b) Revise the cells where necessary;		√	√	√	√		
				c) Obtain the final TOR from the consultant and share with all SPSOs and World Bank;							
		<b>Build capacity of procurement officials Selected procurement officials working in the SPSOs</b> <ul style="list-style-type: none"> <li>Provide 3-week training to 500 officials;</li> </ul>	2. Training	a) Request the SPSOs to send the procurement officials in the 3-week training programme;	Mr. Md. Aziz Taher Khan	√	√			Part of activity 45	Procurement officials are trained
				b) Training them with highest effort in order to ensure their up-gradation;	National trainers	√	√				
		<ul style="list-style-type: none"> <li>Provide short training to 2500 officials;</li> </ul>	2. Training	a) Collect nomination of the procurement officials for basic training.	Mr. Md. Aziz Taher Khan	√	√				Procurement officials will have basic procurement knowledge.
				b) Provide training to the procurement officials	National trainers	√	√				
		<ul style="list-style-type: none"> <li>Engage ITC-ILO for review and further expanding of the</li> </ul>	2. Training	a) Invite proposal to expand the pool of National Procurement trainers.	Mr. Md. Aziz Taher Khan						Pool of National Procurement Trainers expanded
				b) Evaluate Proposal		√					
				c) Negotiate Proposal		√					

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
		Pool of National Trainer		d) Take approval of the authority	<ul style="list-style-type: none"> <li>Mr. Mohammed Shoheler Rahman Chowdhury</li> <li>Mr. Md. Aziz Taher Khan</li> <li>Mr. Md. Mosharraf Hussain</li> <li>Mr. Md. Shamimul Haque</li> </ul>	√					
				e) Sign contract	Mr. Mohammed Shoheler Rahman Chowdhury		√				
		• CIPS' procurement program for procurement officials.	2. Training	a) Sign contract with CIPS	Mr. Mohammed Shoheler Rahman Chowdhury						Accredited Procurement professionals
				b) Select participant for CIPS program							
				c) Provide training to the participants	CIPS, BIGD	√	√	√	√		
		Procurement management training, twinning arrangement, or exposure visits for officials	3. Communication and knowledge sharing	a) The lead consultant ITCILO supported with nominated sub-consultant ESCB continues Part of taking three weeks training and five days training for the junior officials;	Mr. Mohammed Shoheler Rahman Chowdhury	√	√	√	√	Part of activity 45	SPSOs officials and other government officials trained in public procurement.
		<ul style="list-style-type: none"> <li>Continue arranging three weeks training;</li> <li>Signing MOUs with other training academies for short term trainings;</li> <li>Arrange exposure visits elsewhere of the world for the SPSOs;</li> <li>Develop procurement manual or handbook</li> </ul>		b) MOU signed with FIMA and short-term training to start as early as possible;							Procurement Handbook Prepared.
				c) Communication with other academies to sign MOUs namely BCS Admin Academy, NILG, Tax Academy, JATI for other short term public procurement training;							
				d) Liaise with ITCILO to develop the procurement Handbook.		√	√	√	√		
		Strengthen citizen engagement through	3. Communication and knowledge sharing	a) Citizen's Group to be formed in all 48 Upazillas in liaison with BIGD and CEP BRAC;						Part of activity 45	Citizen's Group formed in 48 upazillas;

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		<b>developing a communication strategy/program per region on the procurement practice of the country</b> <ul style="list-style-type: none"> <li>Continue arranging citizen's engagement awareness programme;</li> <li>Arrange government tenderers' programme in district levels;</li> <li>Reconstitute the GTF at district level;</li> <li>Finalize the BGTF central committee.</li> </ul>	5. Advocacy	b) Arrange citizens engagement programme in the divisional levels;	Mr. Mohammed Shoheler Rahman Chowdhury	√	√	√	√		BGTF formed.
				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.							
		<b>Develop innovative ICT tools in the form of a citizen monitoring and feedback portal</b> <ul style="list-style-type: none"> <li>Finalize landscape</li> </ul>	3. Communication and knowledge sharing	a) Landscape analysis and software requirement for the portal;	Mr. Mohammed Shoheler Rahman Chowdhury					Part of activity 45	Citizen's portal fully functional  Mobile app upgraded  Content Management
				b) Operationalize the recently launched citizen's portal;							
				c) Steps to continue the upgrade the mobile app of the 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)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
		analysis and software requirement specification for citizen portal; • Operationalize citizen portal; • Upgrade CPTU's mobile app; • Develop content management framework (bilingual – Bangla and English)		d) Develop content management in two languages.		✓	✓	✓	✓		framework developed
C-13 - Activity 46	Digitize project implementation monitoring of IMED	<b>Enhancing Project Management Information System</b> • Develop and expand the current project management information system (PMIS) to collect and monitor real time physical implementation data and financial data. • Integrate PMIS with the e-GP system including contract implementation	6. IT systems acquisition	a) Invitation of REoI for selection of SI Firm	Mr. Mohammed Shoheler Rahman Chowdhury					Cost incurred for activity 46, BDT: 840.72	Enhanced and exhaustive PMIS with Required features  Integrated system for Project Monitoring.
				b) Short listing of Firms							
				c) Issuance of RFP to the short-listed firms							
				d) Negotiation to be conducted;							
				e) Contract signing.							
				f) Finalization of SRS							
				g) System Designing		✓					
				h) e-PMIS System Development			✓				
				i) e-PMIS Piloting				✓			
				j) e-PMIS System Implementation					✓		
				k) Integration of e-PMIS with e-GP System							
				l) Integrated system implementation							
			5. Drafting/ revising laws,	a) Invitation of REoI		✓					New guidelines for monitoring

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		<b>Reinforce monitoring skills and data analytics</b> • Develop guidelines	strategies, regulations, framework, procedures	b) Evaluation of Eol c) Signing Contract d) Preparation of draft guidelines e) Finalization of guidelines	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Aziz Taher Khan • Mr. Md. Mosharraf Hussain • Mr. Md. Shamimul Haque.		√			Part of activity 46	different type projects.
							√				
								√	√		
									√		

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 22	Q4 FY 22	Q1 FY 23	Q2 FY 23	Incremental cost lac BDT (i)	Results (j)
<b>C14-Activity 47</b>	<b>Establish a clear governance/ leadership structure to lead and support PFM reforms</b>	<ul style="list-style-type: none"> <li>Support PECT in setting up a PFM Reform Learning Hub in IPF, that brings together government experts and supports a series of semi-annual Learning Activities (LA) to identify and share (local) implementation lessons between ministries and agencies and prepare suggestions and reports for the SC to overcome (local) implementation challenges in areas that are relevant across all Ministries</li> </ul>	8. Execution of reformed PFM process	a) Finalize a high-level Road Map for the reform learning hub.	Director, IPF All PECs	√	√	√	√		High level road map.
				b) Implement the high-level road map	Director, IPF All PECs				√	20	Implementation of Road Map.
				c) Procure software for automation on Training Management, HR & Financial Management of IPF	Director, IPF All PECs			√		10	Software procured.
				d) Provide support to IPF for becoming PFM reform learning hub.	All PECs	√	√	√	√	20	IPF as learning Hub.
<b>C-14-Activity 48</b>	<b>Establish a comprehensive monitoring and evaluation framework for the PFM reforms</b>	<ul style="list-style-type: none"> <li>PECT to assess the capacity and assist each PFM implementing agency to develop an effective PFM-focused monitoring system by building on existing systems where possible.</li> </ul>	3.Communication and knowledge sharing;	a) Review progress and performance for each component through monthly check-in- meeting.	All PECs	√	√	√	√		Monthly monitored.
				b) Review progress and performance for each component on quarterly basis.		√	√	√	√		Quarterly monitored.
				c) Review progress and performance for each component through Semi Annual Progress Report.			√		√	20	Semiannually monitored.
				d) Regular consultation with PEC and PITs supported by the ISCs.		√	√	√	√		Effective communication.
		<ul style="list-style-type: none"> <li>PECT to prepare quality and timeliness standards semi-annual Progress Reports and Annual Performance Reports based on inputs from implementing agencies.</li> </ul>	3.Communication and knowledge sharing;	a) Communicate procedures/requirements to PITs.	All PECs	√	√	√	√		Semi Annual Progress report prepared.
				b) Annual work plans are in place for each PIT.		√	√	√	√		
				c) Perform analysis on monitoring data and compile draft report.		√	√	√	√		
				d) Finalize Semi Annual Progress Report		√	√	√	√	20	
				e) Prepare the annual performance reports for evaluating ISCs			√		√		Performance appraisal of ISCs.
				a) Monitoring of data quality, accuracy and reliability by PECT while presenting data by PITs in the monthly check-in-meetings	All PECs	√	√	√	√	5	Monthly data monitored.

		<ul style="list-style-type: none"><li>Periodic monitoring of data quality, accuracy and reliability by PECT</li></ul>	1.Analytical activities, studies, surveys;	b) Before each check-in-meeting, review and finalize the previous month's check-in-meetings minutes.		√	√	√	√	5	Meeting minutes finalized.
				c) Cross checking data accuracy, quality and reliability in the semi-annual progress report.			√		√	5	Semi Annual Progress report prepared.
C14-Activity 49	Lead and implement a comprehensive change management program (with both the governance bodies as well as with implementation teams/multi-tasking agencies and or clusters)	<ul style="list-style-type: none"><li>Capacities will be strengthened in four main cross-cutting areas and supported by a tailored set of activities for each implementation team and guided by the governance structure and learning activities (SC, PECT, and LA):</li><li>✓ Systematic learning and sharing of good reform practices</li><li>✓ Carry out knowledge events and institutionalize mechanisms for knowledge sharing</li><li>✓ Capacity building and training for selected change agents (including carrying out a Training Needs Assessment (TNA) and a PFM staff capacity development approach (include coaching, peer learning, induction training, on-job training, among others)</li></ul>	8. Execution of reformed PFM process	a) Conduct 2(two) field inspections	Director, Deputy Director, IPF & All PECs		√		√	10	Field inspections conducted.
				b) Arrange knowledge sharing workshop on lesson learned from field inspections	Director, Deputy Director, IPF & All PECs			√	√	10	Lesson learned.
				c) Support to finalize Competency Framework & Training Need Assessment (TNA)	Director, Deputy Director, IPF & All PECs			√		20	CFW & TNA finalized.
				d) Conduct PFM related Courses/certifications (Masters/ long term training) in aboard	Director, Deputy Director, IPF				√	√	20
C14-Activity 50	Commission Studies and Evaluations	<ul style="list-style-type: none"><li>Based on the Government's previous action plans and from other sources (including research items nominated by partners) prepare an annual research agenda for distribution to GoB and partners</li></ul>	1.Analytical activities, studies, surveys	a) Evaluation of EOIs of research firms	Deputy Director, IPF	√				75	Research paper/article prepared.
				b) Issue NOA (Notification of Award) to selected research firms.			√				
				c) Completion of research work & prepare research paper/article.					√		
				<ul style="list-style-type: none"><li>Supporting PEFA assessment.</li></ul>	1.Analytical activities, studies, surveys;	a) Finalization of the concept note/terms of reference.	Ms. Fatema Begum				
		b) PEFA Launch Workshop.									
		c) Data collection and interviews with stakeholders.		√							

				d) Preparation of draft report by assessment team.		√					
				e) Presentation of draft report and initial findings to authorities.		√					
				f) Review of comments and further drafting of report.		√					
				g) Presentation of updated report to authorities.		√					
				h) Decision Review Meeting.		√					
				i) Publication of final report.		√					
				j) PFM reform dialogue based on PEFA+++ assessment findings.			√				
				k) Update of PFM Reform Action Plan (PFM-RAP).			√				