



GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH
FINANCE DIVISION, MINISTRY OF FINANCE

PUBLIC FINANCIAL MANAGEMENT (PFM) FIELD INSPECTION REPORT 2025

MOULVIBAZAR DISTRICT & BARLEKHA UPAZILA, MOULVIBAZAR



SPFMS

STRENGTHENING PUBLIC FINANCIAL MANAGEMENT PROGRAM
TO ENABLE SERVICE DELIVERY (SPFMS)



Executive Summary

The May 2025 field inspection in Moulvibazar District and Barlekha Upazila, led by the Program Execution & Coordination Team (PECT) in collaboration with key Public Financial Management (PFM) institutions, assessed financial management practices, service delivery performance, and cross-sectoral governance challenges at the field level. Since 2020, such inspections—covering at least two districts and upazilas annually—have been instrumental in creating a feedback loop between field realities and central-level policymaking.

This inspection confirmed notable progress in PFM reforms, including widespread Electronic Fund Transfer (EFT) adoption for salaries and stipends, robust iBAS++ utilization for budgeting, bill processing, and reporting, and digital Government-to-Person (G2P) payments for social protection programs. These reforms are enhancing transparency, efficiency, and community participation, with tangible impacts in women's empowerment initiatives and institutional financial discipline.

Key Operational Challenges Identified

iBAS++ and Workflow Efficiency

- **TA/DA Bill Processing:** Each bill takes around 10 minutes to process due to time-consuming data entry, multi-level approvals, and OTP delays. This challenge is particularly acute for agencies like the police, whose officers travel frequently. Police Super present at the field visit expressed concern, stating that one officer is solely dedicated to processing TA/DA bills, which diverts capacity from other essential work.
- **Workflow Duplication:** Although online approvals exist, hard copy submissions are still required. A monthly summary feature for TA bills could simplify tracking and reduce redundancy.
- **System Access Restrictions:** The system becomes inaccessible after 5 PM, limiting flexibility. Users also reported poor responsiveness from the helpdesk.
- **Access Limitations:** A limited number of user IDs constrains decentralized access, causing operational delays. Expanding user IDs would improve efficiency.
- **Digital Signature Gap:** The absence of a legally recognized digital signature necessitates manual signatures, reducing the benefits of digitization.
- **Pay Fixation Complexity:** The pay fixation process is slow and non-transparent. Personal ledgers cannot accommodate loan or deduction remarks, complicating financial tracking.

Health Sector

While inspecting district and upazila hospitals the following challenges in infrastructure, sanitation, and service delivery have been found:

- **Bed Shortages and Overcrowding:** A 250-bed hospital in Moulvibazar was accommodating over 300 patients, with many lying in corridors or on the floor without bedding or adequate care. This level of overcrowding compromises patient dignity, heightens health risks, and overwhelms staff capacity. The fixed classification of hospital capacity in Bangladesh (50, 100, 150, 200, 250-500 beds) does not align with actual demand, making it a national policy concern requiring structural reform. In Bangladesh, public hospital capacity is generally standardized into specific categories based on bed numbers. This tiered structure, while administratively convenient, often fails to reflect real-time patient demand, especially in high-density or underserved areas.
- **Improvements in Hygiene & Sanitation Needed:** Patients and families expressed strong interest in a cleaner and more hygienic environment. By better managing ward crowding and visiting hours, and enhancing maintenance of floors, beds, and toilet facilities, the hospital can significantly improve patient comfort and safety.
- **Unregulated Visiting Hours:** A continuous stream of visitors throughout the day disrupts clinical operations and worsens sanitation conditions. A more strictly enforced visiting schedule is urgently needed.
- **Lack of Budgetary Input:** Hospital administrators are not involved completely in the budget formulation processes, making it difficult to align financial planning with infrastructure and service delivery needs.

Social Safety Nets

While inspecting the offices related to social safety nets the following scenarios appeared:

- **Disbursement Information Gaps:** Local Social Welfare Offices need timely access to MFS disbursement data to quickly resolve beneficiary issues and prevent payment delays. Providing real-time updates will help them address queries efficiently and reduce unnecessary visits. Establishing a Memorandum of Understanding (MoU) between the Social Welfare Department and MFS providers can make this possible, fostering smoother communication and improved service delivery.
- **Limited Payment Coverage:** Although 3,000 beneficiaries are registered, budgetary allocation was available for only 485, reflecting a significant funding gap.
- **Audit Gaps:** No annual audit has been conducted since 2017, limiting financial oversight and accountability.
- **Complaint Tracking Deficiency:** The existing complaint register lacks a column to indicate complaint status. Including fields for resolution or pending status would increase transparency and institutional accountability.
- **Short Disbursement Windows for Students:** Students receiving stipends have only 7–8 days to collect them, which can be difficult for those facing logistical challenges.
- **Duplicate Enrollments:** The current MIS does not prevent duplicate beneficiary registration. Introducing a validation module could block re-registration under multiple schemes, ensuring equitable distribution of benefits and reducing leakages.

Education Sector

While visiting college, high school and primary schools in the district and upazila the following things were identified:

- **Budget Formulation Disconnect:** Upazila and school-level officials are not engaged in budgeting, resulting in allocations that don't reflect local needs.
- **Infrastructure & Resource Gaps:** Overcrowded classrooms and limited teaching aids restrict effective learning delivery.
- **Digital Limitations:** Weak ICT support hinders real-time tracking of stipend disbursements and student performance.
- **Teacher Capacity Constraints:** High workload and limited access to training reduce the focus on quality instruction.

Cross-Cutting Governance & Coordination Issues

Common themes across sectors point to deep-rooted governance and coordination issues:

- **Inclusive Budgeting:** Involving district and Upazila-level field offices in the budget preparation process can help align allocations more closely with local needs, ensuring resources are better targeted and utilized.
- **Streamlined Pension Processing:** Simplifying documentation requirements for pensioners can make the pension payment process faster, more accessible, and user-friendly, improving the overall experience for beneficiaries.
- **Manual Processes Prevail:** Despite digital tools, physical signatures and paper submissions remain dominant, slowing workflows.

The field inspection in Moulvibazar District and Barlekha Upazila found strong progress in PFM reforms, marked by widespread EFT adoption for salaries and stipends, effective iBAS++ use for budgeting and reporting, and

digital G2P payments to beneficiaries. Community participation, women's empowerment initiatives, and transparent financial practices were evident.

Key challenges include technical issues (OTP delays, server slowdowns), structural constraints (centralized budgeting, rigid re-appropriation), and resource gaps (staff shortages, limited training, inadequate infrastructure).

Capacity gaps remain in iBAS++ proficiency, PFM rule application, and service delivery efficiency, particularly in pension and gratuity processing.

To sustain momentum, priority actions include strengthening field-level capacity, improving system performance, decentralizing budget functions, and enhancing staffing and resources in critical sectors.

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Acronyms

ADC	Additional Deputy Commissioner
A-Challan	Automated Challan
APP	Annual Procurement Plan
BACS	Budget and Accounting Classification System
CAFO	Chief Accounts and Finance Officer
DC	Deputy Commissioner
DDOs	Drawing and Disbursing Officers
DLIs	Disbursement Linked Indicators
DLRs	Disbursements Linked Results
DP	Development Partners
EFT	Electronic Fund Transfer
FD	Finance Division
FM	Financial Management
GoB	Government of Bangladesh
G2P	Government-to-Person Payments
GO	Government Order
LGED	Local Government Engineering Department
iBAS++	Integrated Budget and Accounting System
ICT	Information and Communications Technology
IDA	International Development Association
IPF	Institute of Public Finance
ISC	Implementation Support Consultant
MoF	Ministry of Finance
NPD	National Program Director
SPFMS	Strengthening Public Financial Management Program to Enable Service Delivery
SLIP	School Level Improvement Plan
NID	National Identity Card
OTP	One Time Password
PFM	Public Financial Management
PEC	Program Executive & Coordinator
PPO	Pension Payment Order
PPR	Public Procurement Rules
RMO	Resident Medical Officer
RPA	Reimbursable Project Aid
SMC	School Management Committee
TDS	Tax Deducted at Source
TIN	Tax Identification Number
UAO	Upazila Accounts Offices
UNO	Upazila Nirbahi Officer
VAT	Value Added Tax

1.0 Background of the Field Inspection

Public Financial Management (PFM) reform initiatives in Bangladesh have been evolving over the past four decades, with the aim of strengthening financial governance and enhancing service delivery. The first PFM Reform Strategy (2007–2012) laid the foundation for institutional improvements, which was followed by the second PFM Reform Strategy (2016–2021) to improve efficiency, transparency, and accountability in public financial operations. Building on these efforts, a new PFM Action Plan (2024–2028) has been developed to serve as an implementation roadmap for priority actions under the latest PFM Reform Strategy.

To support the implementation of eight out of the 14 priority components outlined in this Action Plan, the **Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)** was launched by the Finance Division. Running from 2018 to 2026, the program is supported by a total budget of USD 170 million, with financing contributions from the World Bank (USD 100 million) and the Government of Bangladesh (USD 70 million). The program focuses on facilitating public financial management reforms with the ultimate goal of improving service delivery outcomes across sectors.

As part of its reform support efforts, the SPFMS program routinely organizes field inspections to obtain firsthand experience of how PFM reforms are being implemented at the local level. These visits allow for the documentation of challenges and successes in real-world settings and help in identifying actionable insights for policy refinement and improved implementation.

In line with this objective, a field inspection visit was organized in Moulvibazar district and Barlekha Upazila, a geographically diverse district in the northeast region of Bangladesh, from 24 to 27 May 2025. A 22-member delegation participated in the visit, comprising representatives from various ministries and divisions, including the Finance Division, Health Services Division, Ministry of Primary and Mass Education, Secondary and Higher Education Division, Ministry of Social Welfare, Ministry of Women and Children Affairs, Institute of Public Finance, and the Office of the Controller General of Accounts. The visit also included a representative from the World Bank.

1.1 Objectives of the Field Inspection

The key objectives of the field inspection were:

- To observe ground-level implementation of PFM practices and derive lessons for adaptive policy action.
- To assess the compliance of field offices with existing and newly introduced PFM procedures and guidelines.
- To identify operational, technical, and institutional challenges encountered at the grassroots level.
- To capture innovative practices and local adaptations that could be scaled up across other regions.
- To understand the dynamics of coordination and collaboration among local institutions involved in financial management.
- To engage with public officials, service beneficiaries, and local communities to raise awareness about the ongoing PFM reform process

2.0 Field Team Composition and List of Institutions Visited

2.1 Inspection Period: 25-26 May 2025

2.2 Locations of the Field Inspections: Moulvibazar District and Barlekha Upazila

2.3 Field Inspection Team Formation: *(Not according to Seniority)*

▪ **Overall Inspection Team**

1. Ms. Homayra Begum, Additional Secretary, Finance Division;
2. Mr. Mohammad Abul Hashem, Director (Joint Secretary), IPF
3. Ms. Tanima Tasmin, Program Executive & Coordinator (Joint Secretary), SPFMS, Finance Division;
4. Mr. A K M Rahmat Ali, Consultant, SPFMS

- **District & Upazila Accounts Office**
 1. Dr. Mahfuza Begum, Program Executive & Coordinator, SPFMS, Finance Division
 2. Mr. Hasan Nazmul Kabir, Senior Consultant, SPFMS
 3. Mr. Abdur Rahman, Consultant, iBAS scheme, SPFMS
- **Department of Social Welfare**
 1. Mr. Towhidul Islam, Senior Consultant (BMCs & BWCs), SPFMS
 2. Mr. Md. Mahbubul Haque, Senior Assistant Secretary, Ministry of Social Welfare
 3. Mr. Mahbub Ullah, Junior Consultant, SPFMS
- **Health Sector**
 1. Mr. Sushanta Kumer Mahato, Senior Assistant Secretary, Ministry of Health
 2. Mr. Md. Tajnur Islam, CAFO (Land)
 3. Mr. A M Saiful Islam Pintu, Consultant (Documentation), SPFMS
- **Education Sector (High School/College)**
 1. Ms. Rukshana Hasin, Senior Consultant, SPFMS
 2. Ms. Leuja-Ul-Zannah, Deputy Secretary (Budget Section), Secondary and Higher Education Division;
 3. Mr. Rakib Hossain, Junior Consultant, Pension Scheme, SPFMS.
- **Education (Primary)**
 1. Mr. Md. Tabibur Rahman, Deputy Secretary, Ministry of Primary & Mass Education.
 2. Mr. Rashedur Rahman, Implementation Support Consultant, SPFMS
 3. Mr. Md. Safiul Alom Sharif, Junior Consultant, SPFMS
- **Department of Women Affairs**
 1. Ms. Dilara Begum, Joint Secretary, Ministry of Women's and Children Affairs
 2. Mr. Samsuddin Munna, Implementation Support Consultant, SPFMS
 3. Mr. Nazmus Shahadat, Junior Consultant, SPFMS
- **Representatives from Development Partners**

Ms. Rizwana Tabassum, Governance Specialist, the World Bank.
(GO is attached in **Annexure: I** of the report)

2.4 List of Institutions Visited *(Detailed tour schedule is attached in Annexure II)*

- **District Level:**
 1. Deputy Commissioner's (DC) Office, Moulvibazar
 2. District Accounts and Finance Office, Moulvibazar
 3. District Social Welfare Office, Moulvibazar
 4. District Women Affairs office, Moulvibazar
 5. 250 Bedded District Hospital, Moulvibazar
 6. Moulvibazar Govt. High School, Moulvibazar
 7. Shishu Govt. Primary School, Moulvibazar
- **Upazila Level:**
 1. Office of the Upazila Nirbahi Officer, Barlekha, Moulvibazar
 2. Upazila Accounts Office, Barlekha, Moulvibazar
 3. Upazila Social Services Office, Barlekha, Moulvibazar
 4. Office of the Women Affairs officer, Barlekha, Moulvibazar
 5. Barlekha Upazila Health Complex, Barlekha, Moulvibazar
 6. Barlekha Govt. Degree College, Barlekha, Moulvibazar
 7. Satma Model Govt. Primary School, Barlekha, Moulvibazar

3.0 Summary of the Questionnaire Responses

3.1 District Level – Moulvibazar

3.1.1 Deputy Commissioner’s (DC) Office, Moulvibazar

A workshop on Public Financial Management (PFM) reform-related issues was organized at the conference room of the Office of the Deputy Commissioner, Moulvibazar. The session was attended by the heads of various government offices in the district and officials from the district administration. Ms. Humaira Begum, Additional Secretary, attended the workshop as the Chief Guest. The session was chaired by Mr. Israil Hossain, Deputy Commissioner, Moulvibazar. Mr. M. K. H. Zahangir Hossen, PPM-BAR, Superintendent of Police, participated as the Special Guest.

Welcome speech:

The workshop began with an introductory speech by Ms. Tanima Tasmin, Program Executive and Coordinator, who emphasized the critical role of PFM in ensuring efficient utilization of public funds. She outlined the objectives of the session, stating that the workshop aimed to inform local stakeholders about the key initiatives undertaken under the Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS), implemented by the Finance Division. She also noted the importance of gathering feedback from field-level officials to improve service delivery and reinforce accountability in public finance operations.

Presentation & PFM knowledge sharing:

A detailed presentation on Public Financial Management (PFM) reforms was delivered by Dr. Mahfuza Begum, Program Executive & Coordinator. In her presentation, Dr. Begum provided a historical overview of Bangladesh’s PFM reform journey, beginning in the 1990s with the formation of the Committee on Reforms in Budgeting and Expenditure Control (CORBEC). She highlighted the implementation of CORBEC’s recommendations through the Reforms in Budgeting and Expenditure Control (RIBEC) program and discussed the successive reform initiatives such as the Financial Management Reform Strategy (FMRS), the Strengthening Public Expenditure Management Program (SPEMP), and the ongoing Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS). She elaborated on the key components of the SPFMS program, which include, automation of pension processes and General Provident Fund (GPF), online submission of pay bills, automation of National Savings Certificates deposits, development of a macroeconomic model, strengthening debt management frameworks, automation of governance structures for state-owned enterprises (SOEs).

Open discussion/feedback/queries:

Following the presentation, an open discussion session was held, where participants raised various queries and shared feedback related to PFM service delivery at the local level. Key issues discussed included delays in receiving One-Time Passwords (OTP) in the iBAS++ system, challenges with TA/DA (Travel Allowance/Daily Allowance) processing, issues related to “DDO Other Bills” functionality, pension-related issues etc.

OTP related issue:

Participants highlighted delays in receiving the One-Time Password (OTP) while logging into the iBAS++ system, which is sent to the user’s authorized mobile number as a security measure. They reported that OTPs often take longer than expected, hindering timely system access. In response, the SPFMS program team suggested clearing the browser’s cache memory as a potential solution to improve OTP delivery speed. Additionally, users were advised to ensure that their registered mobile numbers are active and capable of receiving SMS without interruption.

TA/DA related issue:

Participants raised concerns regarding the submission of TA/DA claims through the iBAS++ system. While the process has been digitalized, they noted that manual submission is still required, which undermines the intended efficiency. In response, the SPFMS program team clarified that the current requirement for manual submission is based on existing Treasury Rules, and efforts are underway to revise and update the relevant provisions to

enable full digital submission. Additionally, participants inquired whether it would be possible to submit all TA/DA-related bills collectively. It was explained that since each bill is treated as an individual claim, batch submission is not currently feasible under the existing system structure.

Budget related issue:

Participants raised concerns regarding budget preparation through the iBAS++ system, noting that although the process is centrally managed, most field-level offices are still unable to prepare their budgets directly in iBAS++. In response, the SPFMS program team informed that steps are being taken to expand the system's accessibility, with a target to enable full countrywide implementation by FY 2027–28. Additionally, participants expressed difficulties with the re-appropriation process, particularly the need for approvals from higher authorities or the Finance Division for certain code-wise adjustments. In response, it was noted that if the budget is prepared prudently at the initial stage, frequent re-appropriations would not be necessary, emphasizing the importance of careful planning during budget formulation.

DDO related issues:

Participants inquired about the process of obtaining DDO-ship for handling salary payments of non-government MPO-enlisted schools and colleges. In response, it was informed that the Directorate of Secondary and Higher Education, Bangladesh Bank, and the iBAS++ team are currently reviewing and scrutinizing the related payment issues to streamline the process and ensure accurate and timely disbursements.

Remarks from the discussants:

As part of the workshop, Mr. Abul Hashem, Director (Joint Secretary), Institute of Public Finance, Finance Division, and Ms. Dilara Begum, Joint Secretary, Ministry of Women and Children Affairs, delivered their remarks as discussants. Mr. Abul Hashem emphasized that efficient Public Financial Management (PFM) is essential for ensuring better service delivery to citizens and the optimal utilization of public resources. He appreciated the SPFMS program for organizing such field-level workshops, which provide valuable insights into the challenges faced by service providers at the grassroots level. Ms. Dilara Begum highlighted the continuous efforts of the SPFMS program in advancing PFM reforms in Bangladesh. She noted that organizing such workshops helps in understanding the ground realities of financial management practices at the district level and will assist the Finance Division in formulating more effective and targeted reform initiatives.

Speeches of the Special Guest, Chief Guest, and the Chairperson:

Mr. M. K. H. Zahangir Hossen, PPM-BAR, Superintendent of Police, Moulvibazar, addressed the workshop as the Special Guest. In his remarks, he highlighted the need for capacity building of personnel working in the accounts sections of the police department. He pointed out that the number of staff currently assigned to manage accounts is insufficient and requested adequate training in Public Financial Management to enhance their efficiency and effectiveness.

Ms. Humaira Begum, Additional Secretary, Finance Division, attended the workshop as the Chief Guest. In her speech, she stated that iBAS++ is the Financial Management Information System (FMIS) in Bangladesh and plays a critical role in strengthening the country's PFM framework for efficient service delivery. She noted that as PFM reform is a dynamic process, it often follows a trial-and-error approach—new modules are piloted, user feedback is collected, and necessary improvements are made accordingly. She thanked the SPFMS program and the district administration for organizing the workshop and appreciated the participants for actively identifying the challenges they face while using iBAS++.

Mr. Israil Hossain, Deputy Commissioner, Moulvibazar, chaired the session. In his remarks, he noted that the introduction of iBAS++ has significantly improved access to PFM-related services by reducing procedural hassles. He raised concerns regarding public procurement rules, particularly the need to revisit and revise the maximum threshold under the Request for Quotation (RFQ) method for procuring goods and works. He expressed his gratitude to the SPFMS program for organizing the event and acknowledged the valuable contributions of participants from various offices, who shared their practical experiences. He expressed hope that the SPFMS team would take these field-level observations into account in designing future initiatives.



3.1.2 District Accounts and Finance Office, Moulvibazar

As part of the field visit under the SPFMS Program, the team visited the District Accounts and Finance Office, Moulvibazar. The visit was led by Dr. Mahfuza Begum, PEC, where Md Hasan Nazmul Kabir, Senior Consultant, Pension Management and Abdur Rahman, consultant, iBAS++, were members of the team. During the visit, DAFO, UAO & other officers from the Accounts office were also present. The observation team conducted an in-depth discussion with the District Accounts and Finance Officer, UAO and other staff to identify challenges and issues they face, as well as to capture good practices and recommendations from the account’s office. Pensioners were also present in the discussion meeting

Following is the summary of the key discussion from the session:

Questions asked to the participants in District Controller of Accounts Office	Observations/ Findings/ Recommendations
Can you tell us about your office functions?	Bill Process and Payment Token entry EFT generation TA/DA bill Pension LA Check Issue GPF accounts Keeping.
How those functions organized/ distributed among your staff?	Answer: According to office Manual/ Work distribution order issued by the CGA.
Can you tell us about your office functions?	Bill Process Token entry EFT generation TA/DA bill Pension LA Check
Is your office well equipped with adequate	Yes, at present a total of 11 (3 officers and 8 staff)

Questions asked to the participants in District Controller of Accounts Office	Observations/ Findings/ Recommendations
manpower?	employees are working in the DAFO.
What are the key issues you face at work on a regular basis?	<p>Answer:</p> <p>DAFO said he faces the following issues regularly.</p> <p>The server becomes slow specially at the end of the month.</p> <p>As a Grade-6 officer he has to pass the bill, but previously it was passed by Accounts officer. Moreover, he has to take too much workload .</p> <p>An Accounts Officer post needs to create at the district level.</p> <p>Need to keep records both online and offline which is a cumbersome process</p> <p>But UAO said he does not face too much problem except Server Problem.</p> <p>Takes time to receive the LPC hardcopies.</p>
What are some limitations or constraints to providing services?	<p>Processing many TA/ DA bills of an officer in many token number. It would better if it can be pass and submit in single token.</p> <p>Continuous history for issuing ELPC could not found. So, it creates problem for finalization of Fixation and Gratuity.,</p> <p>Problem for pay fixation for project to revenue recruitment before 2015.</p> <p>iBAS++ need to open after office time for bill passing especially last day of the month.</p>
Do you check regularly iBAS++ generated reports?	Yes, regularly check iBAS++ generated report.
Do you find the reports appropriate? Mention your suggestions (if any) for improving the format of report to make it clearer and your suggestions for including any other report(s)?	Answer: Previously there were problems, now it is found ok. But some reports are not generated sometimes.
How do you describe your experience with iBAS++ specially about auto generated reports?	Overall report generation is now satisfactory.
Do you have any Grievance Redress system in your office?	No, GRS is not available but if any complain is found for delaying service, immediate action for solution following citizen charter is being taken.
What are the main challenges you faced using iBAS++? Is there any gap between the system and practice?	Bill-posting delays often require manual follow-ups, showing a gap between the system and actual practice.
What are the challenges you faced during working with pensioners and GPF beneficiaries?	<p>Almost no challenges in the case of pensioners and GPF beneficiaries since these become a lot easier after the introduction of iBAS++.</p> <p>But Shortage of documents provided by the pensioners is a problem for payments of bill. If any deduction from the employee there should have an option in LPC.</p>
How satisfactory services you received against your enquiries from iBAS++ help desk?	Moderate satisfactory. If any junior consultant (IT) engages dedicatedly in help desk it will be very helpful.
What is your experience about other DDOs in using iBAS++?	Still, it is manual bill submission. If it is online submission, it will better.

Questions asked to the participants in District Controller of Accounts Office	Observations/ Findings/ Recommendations
Question/Feedback from the Pension Beneficiaries	
Are you getting your pension and allowances through EFT (in your bank account) by the first week of every month?	Yes, getting through EFT at the First week of the month. But Sometimes SMS is not received.
Are you getting the right amount of money as per your fixation?	Yes, right amount of money is received.
Are you getting your pension related information through SMS in your mobile phone?	Sometimes.
Have you gone to Accounts office to get annual increment on 1st July 2022? If yes explain why?	As per the feedback, didn't go to AO to get the annual increment.
Is the benefit (increment) added automatically on completion of 65 years of your age? (If the pensioner age completed 65)	Yes, the benefits added automatically.
If you have already done life verification, did you get the "verification required" SMS? If yes, was the assistance given by the Accounts Office in carrying out the life verification appropriate?	Sometimes. But Accounts office assists sincerely.
Are you using 'pensioners verification apps' to complete your life verifications? Are you facing any challenges in using the apps?	Yes, using the app and so far didn't face any challenges.
Are the difficulties in manual pension collection mitigated by paying pension through EFT? Do you have any observation regarding this process?	It is better than the manual process.
How do you contact the Accounts Office to inquire or make a complaint about your pension?	In person By phone
Is there any delay in receiving the gratuity order? If yes pls mention how long it takes?	Yes, most of the time it is time-consuming, it takes 01-06 month
Is there delay in receipt of gratuity check from Accounts Office after gratuity order? If yes please mention how long it takes?	It takes time to sanction, but accounts office does not delay.
How long it will take to get your first pension?	Among the seven pensioners, five said that they get it timely, But other two said it was delayed.
Do you have any suggestion to improve the overall Pension Administrative Process?	Only the pension payment process is online. However, before applying to the CGA office for gratuity payment and pension payment, all the clearance process from the controlling authority needs to be online in order to get the best service. Action may be taken how live verification process can be done more easily.


3.1.3 Health Sector: 250 Bedded District Hospital Moulvibazar

In the Moulvibazar District, the observation team (Health Sector) consisted of three members including Mr. Sushanta Kumer Mahato, Senior Assistant Secretary, Ministry of Health; Mr. Md. Tajnur Islam, CAFO (Land); and Mr. Rakib Hossain, Junior Consultant, SPFMS, Finance Division. A member from the Development Partner, Ms. Rizwana Tabassum, Governance Specialist, World Bank also joined the team during the hospital visit.

During the visit, the team conducted a group discussion with Dr. Pronoy Kanti Das, Superintendent of the hospital, Dr. Ahmed Faysal Jaman (RMO) and other attending physicians. Following this, they visited various hospital facilities and interviewed some of the relatives of admitted patients. In their questionnaire survey, it was discovered that while health service providers were generally satisfied with the iBAS++ system. Additionally, the doctors appeared to rely heavily on the accountant, who primarily manages budget preparation, budget execution, generates reports and also records all transactions and reports.

During the visit, the team observed that the Citizen Charter was prominently displayed and the Annual Procurement Plan (APP) was prepared duly but was not uploaded to the website. The hospital is equipped with advanced and functional diagnostic equipment. However, the effective delivery of healthcare services is constrained by a shortage of doctors and healthcare professionals. The most critical concern is inadequate cleanliness, largely due to the excessive number of patient attendants and an insufficient cleaning workforce, making it challenging to maintain hygiene standards.

Low-Cost Care Gives Hope to Injured Farmer in Moulvibazar



Ataur Rahman, a 54-year-old farmer from Dakkhin Uttarshur Taltala village under Sreemangal upazila in Moulvibazar district, is currently undergoing treatment at the 250-bed General Hospital of Moulvibazar after suffering a serious leg injury. He was admitted to the hospital on May 8, 2025, and is now awaiting a surgical procedure known as an "open fracture implant."

The injury occurred during rainfall when Ataur slipped in a field, and a rebar (reinforcement rod) pierced through his leg. Despite the intense pain, he pulled the rod out himself and rushed to the hospital. Though the outpatient department had already closed for the day, he was promptly treated at the emergency unit. After stabilizing his condition, doctors planned the next critical step—surgery to repair the fracture.

Prior to arriving at the government hospital, Ataur had inquired at a private clinic. "They asked for a huge amount of money that I simply couldn't afford," he said. "We're poor people—how could I pay that? But here, the surgery will only cost me 700 taka."

Ataur expressed deep gratitude for the care he has received. "The doctors and nurses here have treated me with great kindness. The hospital is also providing most of the medicines, though I had to buy a few that were out of stock."

Ataur is the sole breadwinner for his family, which includes his wife, a son, and a daughter—both of whom are currently in college.

For Ataur and his family, access to low-cost, quality healthcare is essential. The support from the government hospital has not only eased their financial burden but also brought hope for his recovery.



The following are the discussion highlights:

Question/ Discussion Topic	Response from participants
<ul style="list-style-type: none"> • Can you tell us about the health center, approximately how many patients do you receive per day? • What are the main challenges (PFM Reform activities related) faced by the center? 	<p>The hospital receives over one thousand patients daily, including both inpatients and outpatients. However, due to a shortage of doctors and a limited number of hospital beds, it is often not possible to provide timely and adequate medical care. As a result, many patients are forced to wait on the floor for basic treatment and medication.</p> <p>During the visit, the team observed the following:</p> <ul style="list-style-type: none"> • There is a severe shortage of healthcare professionals, which significantly impacts service delivery; • The hospital in-charge does not have access to iBAS++ approval credentials; • The last audit was conducted in FY 2023–24; • Budget execution is proceeding without major issues;

Question/ Discussion Topic	Response from participants
	<ul style="list-style-type: none"> • Monthly financial reconciliations are carried out regularly; • Occasional server disruptions affect operational efficiency; • Difficulties are faced in processing internship allowances through the iBAS++ system.
How do you manage medical waste? Did you establish any disposal system?	Waste management is the responsibility of the municipality; however, there is no evidence of a modern waste disposal system in place. While medical and non-medical waste are reportedly kept separately, the overall disposal process lacks proper infrastructure and modern handling mechanisms.
Can you describe your budget preparation process? What is working well and where do you see bottlenecks?	They said they can perform all tasks smoothly and easily, from budget preparation to budget allocation. They also receive all related training from iBAS++. However, they also pointed out several challenges, particularly when submitting bills related to Travel and Daily Allowance (TA-DA), which sometimes face delays or system-related complications. These issues indicate a need for further system refinement and user support in specific operational areas.
<ul style="list-style-type: none"> • What are the issues faced by your officers about budget? (DAFO, UAO, procurement, etc.) • How does the regular procurement process work? • Do you have any Internal Audit arrangements? • What has been your experience with iBAS++ especially coding, recording transactions, monthly or other reports, and reconciliation? • Do you use your user ID to get into iBAS++? • Did you get the EFT on time? • Is every staff at this hospital getting their salaries through EFT? 	The procurement process is carried out by following PPR guidelines, with OTM being the preferred method. The most recent audit took place during FY 2023-24. Although the coding system is user-friendly, there are times when the proper code cannot be found due to a lack of knowledge and training. The officer-in-charge uses his ID to access the iBAS++ system, and receives salaries on time via EFT.
<ul style="list-style-type: none"> • Percentage of male and female doctors, staff, and other officers? • Have you provisioned a budget to address gender issues? 	<p>Approximately 60% of the doctors, staff, and officers are male, while 40% are female.</p> <p>Gender issues were not properly addressed in the budget process.</p>
Response from beneficiaries (Patients)	
How is the process for patient care: registration, payment/bills (extra payment)?	Patient care service is satisfactory. Patients are served under the prescribed citizen charter of the Hospital. No additional payment is required for the patients. The environment of the Hospital is good.
Were you able to get medicine in the hospital/health center? Was it on time? Did	The hospital has an adequate supply of medical essentials. Most admitted patients reported that the majority of prescribed

Question/ Discussion Topic	Response from participants
you face any sort of difficulties? What percentage of required medicine is available in the health center?	medicines were available within the hospital. However, a few medications, not included in the hospital's supply list, had to be purchased externally.
How would you rate the service (pathological test/ doctors and nurse service both indoor and outdoor) you have received so far?	Due to a shortage of pathologists, the hospital is able to offer only a limited range of pathological tests. Nevertheless, other diagnostic services such as ECG, ECHO, X-ray, and ultrasonography remain available to patients. During interviews, patients expressed a high level of satisfaction with the hospital's overall services. In particular, they praised the quality of newborn care, noting that it met their expectations and standards.

3.1.4 Education Sector: Moulvibazar Government High School, Moulvibazar District

1) Participants

Institution	Officers/Individuals to meet
Schools/Tertiary Institutions	<p>1) Group discussion with:</p> <ul style="list-style-type: none"> • Principal/Headmaster • Accountant • Teachers • School Management Committee (SMC) <p>2) Group discussion with beneficiaries:</p> <ul style="list-style-type: none"> • Group of 10 parents and 10 Students <p>A sign-in sheet should be prepared.</p>

2) Objectives of the session

- Raise awareness/knowledge of the PFM action plan
- Introduce the governance structure for the PFM implementation
- Establish relations so participants can channel feedback
- Obtain an overall picture of PFM issues faced by the Education Sector Providers and recipients
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the Education Service Provider

3) Observation of Inspection Team

SQ	Questions	Yes	No	Comments
1.	Are budget and Annual Procurement Plan (APP) accessible to the public through a website/ display board? Notice board		×	No APP is maintained. However, purchase committee is formed to follow procurement rules.
2.	Is there cleaning facilities in schools/colleges?	√		
3.	Is Citizen Charter available on the premises?		×	The headmaster committed to make citizen charter available on the school premises.
4.	Are your organization equipped with adequate manpower? Number of Manpower: 43		×	Total post 52 Currently posted 43
5.	School has boundary walls?	√		

SQ	Questions	Yes	No	Comments
6.	Textbooks are available on time (quantity)?	√		
7.	Textbooks are available on time (quality)?	√		
8.	Parents-Teacher association/ school management committee is established? Is it functional?		×	NA in government Schools. However, the headmaster mentioned that occasionally parents-teachers' meetings are held in the school.
9.	Playground is available for students?	√		
10.	If yes, then accessible for the students?	√		
11.	Toilets are available?	√		
12.	If yes, then well maintained?	√		
13.	Separate toilets are available for girls/women? Is there sanitary hygiene system?	√		Boys' school
14.	Stock of supplies is maintained?	√		
15.	Attendance register is maintained for teachers and employees?	√		Attendance register is maintained for staff only.
16.	Complaint system in place for users (parents, students etc.)		×	A Complaint Register will be placed soon
17.	Teachers and staff are paid on time?	√		
18.	Fund to run the school is available?	√		

4) Discussion- Open Questions


SQ	Area	Questions
1.	Open Questions	<p>What are teachers-students ratio of the school? Male / Female ratio of total students? Students drop-out ratio?</p> <p>Answer: Teachers- students ratio: 1:33 (43 teachers and 1430 students) Male / Female ratio: NA (Boys' School) Drop-out ratio: Less than 1% (0.86%)</p>
2.	Budget formulation execution auditing	<p>Can you describe the budget preparation process?</p> <p>Answer: The school follows a budget demand format provided by the Directorate of Secondary and Higher Education (DSHE). To prepare the budget, a committee is formed comprising teachers and the school accountant. The committee fills out the prescribed format, obtains the headmaster's signature, and then submits it to the DSHE.</p> <p>What about budget execution?</p> <p>Answer: Pay bills are submitted through the iBAS++ system. Most other bills are settled through cash purchases, as they usually fall below Tk. 25,000 threshold. Each type of expenditure is managed by a separate committee responsible for that specific cost. For example, sports committee incurs sports event related expenditure.</p>

SQ	Area	Questions
		When do you receive your fund?
		Answer: Generally, payments are made in a timely manner. However, in cases of transfer of teachers or staff, the allocated budget may be insufficient for their salary payment. In this case, a request for additional fund is submitted to the Directorate of Secondary and Higher Education (DSHE). The DSHE typically resolves the issue by providing the necessary additional budget as promptly as possible.
		What is working well and where do you see bottlenecks?
		Answer: What is working well: There is very effective automation of pay bill processing through the iBAS++ system, which ensures timely and transparent disbursement of salaries and allowances of the school personnel. Where do you see bottlenecks: There is a significant lack of budget allocation in the area of library development and laboratory activities. Even when these needs are clearly included in the budget demand, the budget allocations are not often sufficient. Moreover, the Ministry and DSHE tend to distribute such funds equally among all educational institutions without considering the specific needs or priorities of each school. This practice limits the ability to address institutions' specific demands.
		Are payments being audited?
		Answer: Yes, audits are conducted, but usually after a long interval. This delay often creates difficulties, as it becomes challenging to preserve old documents, especially those related to expenditures made under previous headmasters. The lack of timely audits can lead to complications in justifying past expenses.
3.	PFM processes	How are salaries and payments made to school teachers?
		Answer: Through iBAS++ system
		Are they paid on time?
		Answer: Yes
		How are leave records maintained?
		Answer: Casual leave records are maintained in the school's leave register. Records of other nature of leaves are managed in coordination with the accounts office, ensuring proper documentation and compliance with leave regulations.
		What are the cash transactions and how are those are maintained?
		Answer: Cash transactions are recorded in a dedicated cash transaction register maintained by the school. Students' fees are deposited through Automated Challan (A Challan) System at the local Sonali Bank, ensuring secure and traceable transactions.
		How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed?
		Answer: NA
		Are they aware of any PFM-related reforms?

SQ	Area	Questions
		<p>Answer: The school is aware of the iBAS++ system for pay bill processing, the automation of General Provident Fund (GPF) management, and the disbursement of pension payments through Electronic Fund Transfer (EFT).</p> <p>What are the positive areas of using iBAS++?</p> <p>Answer: The use of iBAS++ has brought several positive outcomes, including a significant reduction in manual efforts and increased ease of processing. It ensures hassle-free salary disbursement and payment procedures. The system also provides reliable and automated GPF (General Provident Fund) management including accurate calculations. For retirees, iBAS++ offers timely and smooth pension payments. Additionally, the mobile app has simplified life verification for pensioners, making the process more convenient and accessible.</p> <p>Do they use their own ID to get into iBAS++?</p> <p>Answer: Only the headmaster has an iBAS++ ID, as he is the sole first-class gazetted officer in the school and also serves as a Drawing and Disbursing Officer (DDO). Other teachers and staff do not have individual iBAS++ IDs; their pay bills are processed and submitted through the DDO account managed by the headmaster.</p> <p>Do they have access to various reports in the iBAS++ system?</p> <p>Answer: Yes, the DDO account has access to various reports within the iBAS++ system. These include reports related to pay bills, GPF (General Provident Fund), tax deductions, and other financial records, depending on the access permissions granted to the DDO ID.</p> <p>Do they reconcile their accounts with DAFO/UAO? How?</p> <p>Answer: Yes, account reconciliation with the District Accounts and Finance Office (DAFO) is carried out using reports generated from the iBAS++ system.</p> <p>Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience?</p> <p>Answer: One common difficulty faced is in receiving OTPs (One-Time Passwords) during various activities in the iBAS++ system. To resolve such issues, they contact the District Accounts and Finance Office (DAFO). The experience has generally been positive, with full cooperation and support received from these offices.</p>
4.	Citizen Engagement	<p>Can you tell us more about parents/students' participation in the budget cycle (formulation, execution, monitoring)</p> <p>Answer: Parents and students participate in the budget cycle informally by raising their needs and suggestions on an ad hoc basis—for example, requests for repairing benches, purchasing books for the library, or organizing study tours. These demands are considered during the budget formulation stage. During budget execution, parents and students are benefited from the approved activities and facilities. Their feedback on these services contributes to the monitoring process, helping the school assess the effectiveness of budget implementation.</p> <p>Was the community given an opportunity to identify the needs or priorities for public services?</p>

SQ	Area	Questions
		<p>Answer: Yes, the community is given the opportunity to express their opinions and identify priorities during teachers-parents' meetings. These meetings serve as a platform for parents and guardians to share their suggestions and concerns, which are then considered by the authorities in planning and service delivery.</p> <p>Can you give examples of community engagement?</p> <p>Answer: Yes, community engagement primarily takes place through parents-teachers' meetings, where guardians actively participate and share their concerns and suggestions. Examples of such engagement include:</p> <ul style="list-style-type: none"> • Requests for additional fans, benches, and study materials • Discussions on regular monitoring of student attendance • Concerns and suggestions regarding student discipline • Addressing water shortages, leading to improvements in water supply • Proposals for creating seating arrangements for guardians on school premises <p>Have you increased investments in areas they have advocated for?</p> <p>Answer: Yes, when parents and students raise specific demands, those needs are reflected in the budget proposals. Based on these inputs, the school makes efforts to allocate increased investments in the requested areas, subject to the availability of funds and approval from the relevant authorities.</p> <p>Can you describe the system in place for parents to complain? Can you share about school supervision activities?</p> <p>Answer: Parents have the option to raise complaints either through their child's class teachers or directly to the head teacher. This ensures that concerns are addressed promptly and effectively.</p> <p>For school supervision, various committees have been established, such as the vigilance committee and the discipline committee. These committees oversee different aspects of school functioning to maintain discipline, monitor activities, and ensure a safe and conducive learning environment.</p>
5.	Gender participation	<p>Can you tell us more about gender issues? Have you provisioned a budget to address gender issues?</p> <p>Answer: It is a boys' school. Among 43 teachers, only 4 are female teachers. The male and female teachers are equally treated. A separate toilet for female teachers is available.</p> <p>Do you work with gender groups?</p> <p>Answer: NA</p> <p>How do they participate in the budget cycle?</p> <p>Answer: NA</p> <p>Can you share more about specific activities conducted this year? Such as International Women Day.</p> <p>Answer: The school usually observes the days as mentioned by the DSHE.</p>

5) Random Discussion with recipients

SQ	Area	Questions											
1.	Open question	Do you have children studying here, what grades? For how long have they been here?											
	Answer: The guardians and their children related information is attached in the annexure.												
2.	Payment	Do you pay an official fee for your child to attend school?											
	Answer: Yes, as per government fee. <table border="1" style="margin-top: 10px;"> <thead> <tr> <th>Period</th> <th>Class/Grade</th> <th>Amount in Tk</th> </tr> </thead> <tbody> <tr> <td rowspan="4">Quarterly Payments</td> <td>3,4,5</td> <td>468</td> </tr> <tr> <td>6</td> <td>480</td> </tr> <tr> <td>7,8</td> <td>486</td> </tr> <tr> <td>9,10</td> <td>495</td> </tr> </tbody> </table>		Period	Class/Grade	Amount in Tk	Quarterly Payments	3,4,5	468	6	480	7,8	486	9,10
Period	Class/Grade	Amount in Tk											
Quarterly Payments	3,4,5	468											
	6	480											
	7,8	486											
	9,10	495											
3.	Suppliers/services	Do they have textbooks? Do you have comments on the textbooks/school curriculum? How can ensure a transparent Procurement process in the schools?											
		Answer: Yes											
		Are teachers showing up on time, as per schedule? Answer: Yes. There are two shifts in the school: 1. Morning Shift: Assembly 7.45 am, Class time 8.00-11.45 am 2. Day Shift: Assembly 11.45 am, Class time 12.00-4.20 pm											
4.	Services Level	How was the service level received so far? How many students received stipends/scholarships? Usually how it is transferred, through EFT/DFS? Answer: Good. Number of students received scholarships NA Number of students received stipends 153 Most Stipends are sent to the students through DFS (Mobile). All Scholarships are sent to the students through EFT in the respective students' Bank Accounts. Flow Chart of payment through EFT/DFS											
		 <pre> graph TD A[Beneficiary Information Entry in Line Ministry MIS] <--> B[Approve/Send back by the Directorate] B <--> C[Payroll Generation by LMs and Send to SPBMU MIS] C <--> D[Data validation by SPBMU MIS] D <--> E[SPBMU MIS send the data to iBAS++ for G2P] E <--> F[CAFO generate EFT Order to Bangladesh Bank] F <--> G[Bangladesh Bank disburse payment to Bank Account] G <--> H[Payment Received by Beneficiary] </pre>											
		What has worked well, and what can be improved?											

SQ	Area	Questions
		<p>Answer: Service delivery for the teachers and students are being maintained better than before. However, the school made some suggestions for further improvement of the school:</p> <ol style="list-style-type: none"> Teachers need frequent trainings about contemporary issues like ICT, pedagogy and educational administration; Recruitment of adequate teachers; Ethical standards learning sessions with students.
5.	Participation	Have you participated in the budget preparation for the school?
		Answer: NA
		Have your suggestions been taken into account?
		Answer: Yes
		Do you know the expenditures to date?
		Answer: NA
		<p>Is there any safety net program at school? Such as school feeding? No.</p> <p>Are there any activities relating to health and nutrition awareness? Yes. Specially, these sorts of discussions are made in the assembly session. Even in the class rooms, basic hygiene maintaining and health awareness building practices such as washing teeth, cutting nails, wearing clean dresses and better way of using toilets are discussed with the students.</p>

3.1.4.1 Education Sector: Shishu Govt. Primary School, Moulvibazar Sadar Upazila, Moulvibazar

In Moulvibazar District, the observation team visited one government primary school namely, Shishu Govt. Primary School. During the visit, the headmaster, assistant teachers, guardians, and students were present. The Primary Education sector team included Mr. Md. Tabibur Rahman, Deputy Secretary from the Ministry of Primary and Mass Education; Mr. Md. Rashedur Rahman, ISC, SPFMS; and Mr. Safiul Alom Sharif, Junior Consultant, SPFMS.



Observations and findings from the school are mentioned below:

During their visit, the team observed several commendable practices at the primary school, including the presence of a citizen charter, well-maintained teacher attendance registers, and a highly functional School Management Committee (SMC) actively involved in all development activities. The school efficiently manages its finances, with teacher and staff salaries paid via EFT and all payments processed through iBAS++. However, a

key area identified for improvement is the absence of a wash block at the school. Additionally, the school keeps hard copies of all transactions and provides multimedia classrooms.

The school currently enrolls 460 students. Its teaching staff consists of seven teachers, with six being female. All cleaning activities are managed by one supporting staff member under a private arrangement. The school also has a vacant Daptry-cum-Night Guard position. Notably, the School Management Committee (SMC) members are deeply involved in the school's development efforts and possess a strong sense of ownership. Discussions with parents reveal high satisfaction with the quality of education and services offered by the school.

Major discussions and findings during the visit:

Questions asked/information shared by the inspection team	Responses from the teachers, SMC members and guardians
Are budget and Annual Procurement Plan (APP) accessible to the public through website/display-board/noticeboard?	There is an Annual Procurement Plan (APP) for SLIP (School Level Improvement Plan).
How many teachers and staff do you have? How many students? And is there any drop out students?	Most of the school's seven teachers are female, with six women on staff. Despite the authorized position for a Daptry-cum-Night Guard, this role is currently vacant. The school educates 460 students and has successfully maintained an impressively low, almost zero, dropout rate.
Can you describe the budget preparation process? What about budget execution?	They can only describe it in part, as the budget preparation follows the School Level Improvement Plan
What is working well and where do you see bottlenecks?	A critical need for the school, as conveyed by the headmaster, is a new building, as they currently don't have their own. The school also urgently requires dedicated wash facilities for both male and female students.
Are you aware that iBAS++ ID and password should be kept confidential and not be shared with others?	Since the Upazilla Education Office handles teacher salaries directly within the iBAS++ system, teachers do not have their own separate login credentials.
Can you please share your experience managing the iBAS++ system; recording transactions and extracting reports?	Teachers appreciate the iBAS++ system because it ensures they receive their salaries on time. Since they don't directly use the system, they lack hands-on management experience with it and simply receive their pay in their bank accounts.
Do the school has a boundary wall, playground and cleaning facilities?	Have a small playground, boundary wall and one staff in private arrangement for cleaning and all other services.
Do you prepare the Annual Procurement Plan at the start of the year?	Yes, they prepare the Annual School Level Improvement Plan (SLIP).
Where is the Citizen Charter? The basic objective of the Citizens' Charter is to empower the citizen in receiving public service and the Charter should be displayed publicly	Citizens Charter is displayed properly in the entry gate of the ground floor.
How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed?	Headmaster informed that SLIP is maintained by SMC and PTA (Parent Teacher Association).
When did you receive the Textbooks for the 2024 session?	Textbooks were received late till march and distributed immediately after being received in the school.

Questions asked/information shared by the inspection team	Responses from the teachers, SMC members and guardians
Is there any provision for the parents-teachers meeting?	The school fosters strong communication through regular parent-teacher meetings and frequent formal and informal feedback sessions dedicated to specific concerns.
Do you have male & female separate restrooms?	The school does not have wash blocks for male and female students.
Do you maintain a salary register?	The salary register is maintained properly.
How are salaries and payments made to school teachers	The headmaster informed the team that salaries are processed through Electronic Funds Transfer (EFT), and teachers generally receive an SMS notification on the first working day of the month.
Is there any Audit done recently?	An internal audit committee performs annual audit. Additionally, the Assistant Upazila Education Officer/Upazila Education Officer scrutinize the expenditure reports during inspection.
What are the positive areas of using iBAS++?	The system is efficient, saving both time and money.
Any issues related to the distribution of Stipend	While a small number of students sometimes experience issues with stipend disbursement through the DFS system and subsequently file complaints, the current complaint redressal mechanism is not user-friendly.
<ul style="list-style-type: none"> ▪ Do they use their own ID to get into iBAS++? Do they have access to various reports in the iBAS++ system? ▪ Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience? 	As teachers do not directly interact with the iBAS++ system, they are not assigned individual login credentials.
Do they reconcile their accounts with DAFO/UAO? How?	Not applicable for them As the Upazila Education Office reconciles their account with DAFO.
Can you give examples of community engagement?	Ex: Various development works such as purchasing benches, fans, financial contribution for the farewell program, annual sports/cultural program, excursion, pahela boishakh etc.
Have you increased investments in areas they have advocated for?	The SMC and teachers strive to address their suggestions.
Can you tell us more about gender issues? Have you provisioned a budget to address gender issues?	Teachers and SMC members are aware of gender issues, even though there isn't a specific budget allocated for them.
Do you work with gender groups? Such as International Women Day.	No. International Women Day is not observed in the school but the teachers share the significance of the day with the students.
Can you describe the system in place for parents to complain?	There is a box for dropping complains.
How can ensure a transparent Procurement process in the schools?	Maintain stock register.

Questions asked/information shared by the inspection team	Responses from the teachers, SMC members and guardians
Have you participated in the budget preparation for the school?	Teachers prepare the School Level Improvement Plan (SLIP) budget, but they haven't been involved in any national budget making.
Have your suggestions been taken into account?	Not applicable.
Do you know the expenditures to date?	No.
Is there any safety net program at school? Such as school feeding?	Yes, School Stipend Program.
Are there any activities relating to health and nutrition awareness?	No.

3.1.5 District Social Welfare Office, Moulvibazar

A three-member team led by Mr. Towhidul Islam, Senior Consultant (BMCs & BWCs), SPFMS visited the District Welfare Office, Moulvibazar. The team includes Mr. Md. Mahbulul Haque, Senior Assistant Secretary, Ministry of Social Welfare, Mr. Mahbul Ullah, Junior Consultant, SPFMS. The team observed that one of the major stakeholders of PFM reform, the District Social Services office seems very happy with the automation of Social Safety Net Programs. Moreover, all the officials and staff of the office are getting their salary through EFT.

Some of the major discussions are highlighted below:

Overall observations:

- District Social Welfare Office performs its role as a coordinator to facilitate the activities of Upazila Social Welfare offices in Moulvibazar.
- A district level committee hears and disposes the objection related to social safety net management.
- All the officials are getting their salary through EFT.
- IT facilities are available in the office but personnel did not get sufficient training.



Questions asked / information shared by the inspection team	Response from Moulvibazar District Social Services Office
Can you tell us about the organization regarding allowances given under social safety net programs?	70,026 people
Do you need any institutional (both manpower and technical) support to provide the existing service properly?	According to the organogram, 50% of the total workforce is working. The said manpower needs training.
How many beneficiaries are getting SSN benefit in your District	Total beneficiaries 1,43,619, Ten categorizing into old age allowance, Widow allowance, Disability allowance, Disability education stipend, Special allowance for

Questions asked / information shared by the inspection team	Response from Moulvibazar District Social Services Office
	disadvantaged people, Education stipend for the disadvantaged etc.
How you select beneficiaries?	The selection process is bottom-up approach, involving several committees in union, upazila and district level. Union committee, headed by Chairman, union parishad, primarily recommends the beneficiaries and Upazila committee, headed by Chairman, upazila parishad, approved this. District committee, chaired by Deputy Commissioner, coordinates the overall activities of the social safety net management in a district.
Do you feel any pressure for selecting beneficiaries?	Currently there is no pressure on beneficiary selection.
How do you provide the allowance to beneficiaries?	G2P through Agent banking (by only Bank Asia) and Mobile banking (by only Bkash)
Do you have a system in place for getting complaints from the beneficiaries?	The complaint is received in writing. The complaint is kept in the file.
Do you address the complaints properly? Do you maintain complaints register?	Complaints are addressed manually. Though no complaint register is maintained.
What about budget execution? What key issues/bottlenecks have you identified?	Didn't face any problems. The budget comes at the beginning of the year.
Are payments being audited?	The last audit was conducted in the fiscal year 2015-16. Audit needs to be done quickly.
What is the fund allocation procedure? And how are funds disbursed to local organizations?	DDOs get their budget from the directorate through iBAS++. Under the District Social Service office, Voluntary Social Welfare Organizations are being registered, and grants are distributed to these organizations on priority basis from the directorate through checks.
How are the accounts maintained?	The cash book is maintained, and expenditure reconciliation is done in collaboration with the District Accounts and Finance Office.
How would you describe your experience with iBAS++ especially coding, recording transactions?	Overall good. Transparency has arrived.
Was the community given an opportunity to identify the needs or priorities for public services?	Local community is being engaged in informing the potential beneficiaries those are selected in an open selection procedure. They can also bring any irregularity to the attention of District office.
Can you give examples of community engagement?	Community engagement through special programs
What is the ratio of male female beneficiaries in old age allowances?	44915: 25911 = 63:37
Can you share more about specific activities conducted this year?	A special courtyard meeting was organized.
What are the main challenges you faced in budget	<ul style="list-style-type: none"> • Not all beneficiaries have mobile phones;

Questions asked / information shared by the inspection team	Response from Moulvibazar District Social Services Office
preparation/execution?	<ul style="list-style-type: none"> • Low awareness • Can't pick up SIM card due to fingerprint • There is often no mobile network. • Even if the beneficiaries provide mobile numbers, it is not included in the bKash account.
Do you receive your allowance in every month?	Yes, Every 3 (three) Months
Do you face OTP and EFT-related challenges?	Not Specific challenge
Do you satisfy with the digital services (get allowance through mobile app/bank)?	They are satisfied
Are you aware about the MFS fraudulent?	Some beneficiaries said they called and asked for their PIN numbers. However, they are aware and do not give out their PIN numbers.
Do you get your allowance in your own mobile Phone?	12 beneficiaries said they have their own phones
Do you have to pay any other fees to get your allowance?	No.
Do you think the service provider are cordial?	Behaves well.
Do you get all facilities (waiting room, drinking water/toilet) from service provider's office whenever you visit their office for allowance?	Yes, they receive the service
Is there any Complaint system in place for users?	Yes, they can file written compliant
Does the complaint are properly addressed by the service provider?	Yes, they are properly addressed
Do you have any suggestions to improve the existing services?	<ul style="list-style-type: none"> • The amount of allowance can be increased. • The amount of widow's allowance can be increased
What about budget preparation? Did you prepare budget through iBAS++? If yes, what type of problem you have faced to prepare budget through iBAS++?	Budget is being prepared through iBAS++. OTP problem occurs in case of TA bill
Are the funds being released by 31st July? If not when did you get your 1st installment in FY 2024-25?	Only 31 codes are available
What key issues / bottlenecks/weaknesses have you identified in budget execution?	
How conversant you are with new Budget & Accounting Classification System (BACS)?	They have the knowledge to operate the new Budget & Accounting Classification System (BACS). However, not fully proficient. needs training
Do you face any problems to understand new coding structure?	No Problem
Do you have any suggestions regarding coding	No Problem

Questions asked / information shared by the inspection team	Response from Moulvibazar District Social Services Office
structure?	
Do you check regularly iBAS++ generated reports?	Yes
Do you find the reports appropriate? Mention your suggestions (if any) for improving the format of report to make it more clear and your suggestions for including any other report	Details of festival allowance are not available.
How do you describe your experience with iBAS++ specially about auto generated reports?	
What are the challenges faced with regards to reports?	Report are not easily found
How many DDOs ID have in your office? Do you face any problem in creating DDO ID in iBAS++ system?	1 (One) ID
Do you maintain your own ID and password for operating iBAS++?	No
What problem have you faced in getting LPCs?	No
Have your GPF balance finalized in iBAS++ yet?	Yes
Are there any pending pension issues? How long it is pending?	No
What problems have your employee faced in transformation data from employee database to pension database?	No
How was the experience to prepare various bills by using iBAS++?	No
Do you face any problem to submit pay bill and staff bill in iBAS++?	No
How many days it required on an average to get the bill payment?	One Day
Do you have any suggestions to make the process easier?	No
What are the main challenges you faced using iBAS++? Is there any gap between the system and practice?	No
Do you face OTP and EFT-related challenges?	Not Specific challenge
Do you have a system in place for complaints?	No
Are you happy regarding responses of your queries from help desk of iBAS++?	Did not seek for any help.

3.1.6 Office of the Deputy Director, Department of Women Affairs, Moulvibazar

A three-member team led by Ms. Delara Begum, Joint Secretary, Ministry of Women and Children Affairs visited District Women Affairs Office, Moulvibazar. The team included Mr. Samsuddin Munna, Implementation Support Consultant and Mr. Nazmus Shahadat, Junior Consultant, SPFMS. During the visit, Ms. Shaheda Aktar, Deputy Director, Department of Women and Children Affairs was present.

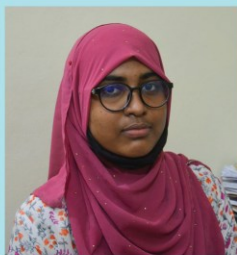
The Office of the Deputy Director, Department of Women & Children Affairs in Moulvibazar, plays a pivotal role in advancing the rights and welfare of women in the district level. It is dedicated to implementing policies and programs aimed at empowering women, ensuring gender equality, and fostering socio-economic development. The office is committed to creating a safe, inclusive, and supportive environment for women and children.

During the visit the team observed that the office was not staffed with adequate manpower. At present out of six approved posts only 4 are occupied. Deputy Director was in additional charge and her main charge is Sreemangal Upazila. Positions such as Program officer and office assistant are still vacant. Some of the highlighted programs conducted through Department of Women Affairs, Moulvibazar are as follows:

During the visit the team observed that the office was not staffed with adequate manpower. At present out of six approved posts only 4 are occupied. Deputy Director was in additional charge and her main charge is Sreemangal Upazila. Positions such as Program officer and office assistant are still vacant. Some of the highlighted programs conducted through Department of Women Affairs, Moulvibazar are as follows:

- 1. Vulnerable Women Benefits (VWB) program:** VWD is one of social safety net initiatives of the government targeting the vulnerable women in the rural area to improve their socio-economic conditions. As a result, their food insecurity, nutritional deficiency and economic insecurity are removed, and social status of women has been established. Under this program FY 2023-2024 the number of 10300 women got 30 kg per month for the period of 2 years.
- 2. Mother and Child Benefit Program (MCBP):** This program fulfills the nutritional needs of pregnant mothers and newborn babies. Each month the number of 09 women from each union and 18 women from each ward of Pourshabha applies to get this benefit.
- 3. Kishore Kishori Club Project:** Under this project, 72 clubs were formed and each club there are 30 teenagers among them 10 boys and 20 girls in Moulvibazar district. In these clubs they are receiving training in creative mental development and self-defense, along with awareness on preventing gender-based violence.
- 4. Accelerating Action to End Child Marriage in Bangladesh:** The District Office of Women and Child Affairs, in collaboration with the local administration, police, and elected representatives, undertook proactive measures to prevent child marriage. In FY 2024–25, these efforts successfully intervened in 13 attempted child marriages.

Sumaya's Journey: Weaving Dreams Through Thread and Color



Sumaya Akter, a spirited college student, has recently enrolled in a block boutique and screen-printing training program offered by the Department of Women Affairs in Moulvibazar. The training, provided entirely free of cost, is more than just a skill-building initiative for Sumaya—it's a stepping stone toward self-reliance.

"I want to prepare myself for life's uncertainties," Sumaya said, her eyes gleaming with quiet confidence. "This training isn't just a hobby. It's a way to create an additional source of income—to stand on my own feet."

Upon completing the three-month course, Sumaya will receive a stipend of Taka 6,000 for conveyance, but her real reward lies in the empowerment it brings.

Sumaya's father, Gias Uddin, works abroad, and her mother, Rozina Akter, is a homemaker. Her elder sister is pursuing a degree-level education. Though her long-term goal is to build a formal career after completing her master's degree, Sumaya understands that dreams alone are not enough—preparation is key.

"Sometimes, a single source of income can't cover all the needs of a family," she said. "I want to be ready for the future—to contribute, to uplift, and to never be helpless."

In a world where many wait for opportunities, Sumaya is boldly creating her own. With each block she prints and each fabric she transforms, she is not just learning a craft—she is stitching a stronger, more independent future for herself and inspiring others to do the same.

5. Microcredit Programme: The Microcredit Program provides financial support to women to foster entrepreneurship and promote self-reliance. To date, a total of 2,027 women have received cumulative loans amounting to Tk. 2 crore 36 lakh 54 thousand, contributing significantly to the advancement of women’s employment.



6. Training for income generating activities: The district office provides trainings to the women in four threads: Dress making & tailors, block batik & screen paint, certificate in beautification, Jute product and Sunchi Shilpo, Each year more than 400 women get the training in these areas which helps them to become independent.

Below are some of the major observations made by the team, with detailed findings provided thereafter:

- The absence of regular Deputy Director disrupts various program activities and also causes delays in service delivery. So, they need an officer dedicated only for Moulvibazar district office. In addition, the vacant post for program officer and office assistant need to be fill up soon for smooth delivery of service.
- Need manpower in Union level, at present have to depend on Union Porishod for various issues.
- The women got the trainings in various threads need to be enlisted in a database. At present no database are being maintained.
- Facilities are well maintained but they don’t have any permanent office building.
- Selection of right beneficiaries is challenging and to overcome this needs Union Women Development Workers.
- Accounts records are maintained through iBAS++ and registers
- Complaint register is there but it is not maintained properly.
- Last month, April 2025, Mother and Child Benefit Program software was closed and for that the service rendering was hampered.

Questions asked / information shared by the inspection team	Response from Moulvibazar District Social Services Office
Can you tell us about the organization?	The office is located in a rented building but its well-maintained but they don’t have any offices at Sadar Upazila level.
How many staff do you have?	As per organogram total posts are 06, currently posted 01 Deputy Director (in additional charge), 01 office assistant cum computer operator, 01 trainer, 01 accountant cum credit supervisor. Positions such as Program officer, office assistant are vacant.
How many beneficiaries do you serve?	<ul style="list-style-type: none"> ▪ Vulnerable Woman Benefit (VWB): 10,300 in FY 2023-24 ▪ Mother and Child Benefit Program (MCBP): 20,299 current beneficiaries. ▪ Training Program for poor women: 400 women for each year ▪ Kishore Kishori Club Project: 2160 beneficiaries (total 72 clubs) ▪ Microcredit Programme: Total 62 women received microcredit loans amounting to BDT 16 lacs 10 thousand in the financial year 2023-2024.

Questions asked / information shared by the inspection team	Response from Moulvibazar District Social Services Office
How you select beneficiaries?	Online Application from UDC (Union Digital Council) and after that application is verified by Union committee then submitted to Upazilla VWB Committee and District Committee (ADC Education and ADC General). The number of beneficiaries chosen by the union committee are 10% more the exact beneficiaries.
How you provide the Allowance to beneficiaries?	Major portion of the allowance are provided through bKash/ Nagod.
Do you have a system in Place for complaints?	Complain register is regularly maintained.
What about budget execution? What key issues/bottlenecks have you identified?	<ul style="list-style-type: none"> ▪ Receive the budget directly from Ministry. ▪ Salary-Bonus/ Medical Allowances/ Contingency etc. are received by iBAS++ ▪ Faces delay in report generation from iBAS++.
Are payments being audited?	Yes, payments are being audited from department level on regular basis but last external audit was conducted on 3 years back.
What is the fund allocation procedure?	Fund is allocated by the Department and it is fixed.
How are funds disbursed to local organizations?	On time 1st July of the year by iBAS++. But no fund is given to the NGOs.
How are the accounts maintained?	Both manually and through iBAS++
Can you give examples of community engagement?	Protection from Child marriage: In the fiscal year 2022-23, 17 child marriages were prevented, and up to March 2024, the One Stop Crisis Cell (OCC) has addressed a total of 16 cases involving physical abuse, mental torture, sexual abuse, and acid attacks.
What are the main challenges you faced?	<ul style="list-style-type: none"> ▪ Selection of right beneficiaries is challenging and to overcome this need Union Women Development Workers ▪ Need offices in Sadar Upazila ▪ Limited manpower ▪ Budget limitation ▪ No permanent building setup

3.2 Upazila Level – Barlekha, Moulvibazar

3.2.1 Office of the Upazila Nirbahi Officer, Barlekha, Moulvibazar

A workshop addressing Public Financial Management (PFM) reform-related issues was convened at the conference room of the Upazila Parishad, Barlekha, Moulvibazar. The workshop was attended by the heads of all government offices within the upazila. Ms. Homayra Begum, Additional Secretary, officiated as the Chief Guest, while Ms. Tahmina Akter, Upazila Nirbahi Officer, Barlekha, Moulvibazar, presided over the proceedings.

Welcome speech:

The workshop kicked off with an introductory speech from Ms. Tanim Tasmin, Program Executive and Coordinator. She highlighted the critical role of Public Financial Management (PFM) in efficiently using public funds. Ms. Tasmin then laid out the workshop's objectives: to inform local stakeholders about key initiatives

under the Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS), implemented by the Finance Division. She also stressed the importance of collecting feedback from field-level officials to improve service delivery and boost accountability in public finance.

Presentation & PFM knowledge sharing:

Just after the introduction of the participants of the workshop, Dr. Mahfuza Begum, Program Executive & Coordinator, provided a comprehensive presentation on Public Financial Management (PFM) reforms. She offered a historical perspective, detailing Bangladesh's PFM journey which began in the 1990s with the Committee on Reforms in Budgeting and Expenditure Control (CORBEC). Dr. Begum then outlined how CORBEC's recommendations were implemented through the RIBEC program, followed by significant initiatives such as FMRS, SPEMP, and the ongoing Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS). She further elaborated on the core elements of the SPFMS program, including automation of pension and General Provident Fund (GPF) processes, online pay bill submission, automated National Savings Certificates deposits, macroeconomic model development, enhanced debt management frameworks, and automated governance structures for state-owned enterprises (SOEs).

Open discussion/feedback/queries:

Following the presentation, an open discussion session was held, where participants raised various queries and shared feedback related to PFM service delivery at the local level. Key issues discussed included delays in receiving One-Time Passwords (OTP) in the iBAS++ system, challenges with TA/DA (Travel Allowance/Daily Allowance) processing, issues related to "DDO Other Bills" functionality, pension-related issues etc.

OTP related issues:

Participants highlighted delays in receiving One-Time Passwords (OTPs) when logging into the iBAS++ system. These OTPs, sent to authorized mobile numbers for security, were reportedly taking longer than expected, hindering timely system access.

In response, the SPFMS program team suggested clearing the browser's cache memory as a potential solution to speed up OTP delivery. Users were also advised to ensure their registered mobile numbers are active and can receive SMS without interruption.

TA/DA related issues:

Participants expressed concerns about submitting TA/DA (Travel Allowance/Daily Allowance) claims through the iBAS++ system. Despite digitalization, they noted that a manual submission is still required, which defeats the purpose of efficiency. The SPFMS program team clarified that this manual step is due to existing Treasury Rules, and they're working to revise these rules for fully digital submissions.

Additionally, participants asked about submitting all TA/DA-related bills collectively. The team explained that batch submission isn't currently possible because each bill is treated as an individual claim under the existing system.

Budget related issues:

Participants voiced concerns about budget preparation within the iBAS++ system. They noted that despite central management, most field-level offices cannot yet prepare their budgets directly in iBAS++. The SPFMS program team responded by stating that efforts are underway to expand system accessibility, aiming for full countrywide implementation by FY 2027–28.

Furthermore, difficulties were raised regarding the re-appropriation process, specifically the requirement for approvals from higher authorities or the Finance Division for certain code-wise adjustments. In response, it was emphasized that careful and prudent budget preparation at the initial stage would minimize the need for frequent re-appropriations.

DDO related issues:

Participants asked about the process for obtaining DDO-ship to manage salary payments for non-government MPO-enlisted schools and colleges. In response, they were informed that the Directorate of Secondary and Higher Education, Bangladesh Bank, and the iBAS++ team are currently reviewing and scrutinizing these payment issues to streamline the process and ensure accurate and timely disbursements.

Remarks from the discussants:

As part of the workshop, Ms. Dilara Begum, Joint Secretary, Ministry of Women and Children Affairs, and Mr. Md. Tabibur Rahman, Deputy Secretary, Ministry of Primary and Mass Education, offered their insights as discussants.

Ms. Dilara Begum emphasized that efficient Public Financial Management (PFM) is crucial for delivering better services to citizens and making the best use of public funds. She commended the SPFMS program for organizing these field-level workshops, which offer valuable insights into the challenges faced by service providers at the grassroots.

Mr. Md. Tabibur Rahman highlighted the SPFMS program's ongoing efforts in advancing PFM reforms in Bangladesh. He noted that such workshops are vital for understanding the real-world financial management practices at the district level, which will help the Finance Division develop more effective and targeted reform initiatives.

Speech of the representative of World Bank:

In her speech, Ms. Rizwana Tabassum, Governance Specialist at the World Bank, underscored the World Bank's crucial and steadfast support for Bangladesh's Public Financial Management (PFM) reform efforts. This partnership, she noted, has been instrumental in advancing the nation's financial transparency and efficiency.

For years, the World Bank has served as an invaluable ally, offering not only financial assistance but also technical expertise, capacity building, and policy advice to strengthen Bangladesh's public financial systems. Their involvement has been key to modernizing budgeting processes, enhancing financial reporting, and improving internal controls across all government ministries and agencies. Through various projects and initiatives, the World Bank has actively supported Bangladesh in adopting international best practices in PFM. This comprehensive support has directly led to more accountable use of public funds, better resource allocation, and ultimately, improved service delivery for citizens.

Speech of the Senior Consultant (M&E):

Ms. Rukhsana Hasin, ndc, Senior Consultant (M&E) highlighted that field inspection plays an absolutely critical role in the monitoring and evaluation framework of the SPFMS program. While desk reviews of reports and data provide a crucial overview, it is through on-the-ground field inspections that the true picture of PFM reforms at the implementation level emerges. This direct engagement allows for verification of reported progress, identification of bottlenecks and challenges not visible in data, and assessment of the actual impact on service delivery and financial accountability. Field inspections offer an opportunity to interact with frontline staff, observe operational procedures firsthand, and gather qualitative insights that enrich the monitoring process. They help ensure that the PFM reforms are not merely theoretical exercises but are genuinely translating into improved practices and tangible benefits, thus providing a comprehensive and reliable basis for evaluating the program's effectiveness and informing future adjustments.

Speeches of the Chief Guest, and the Chairperson

Ms. Humaira Begum, Additional Secretary, Finance Division, attended the workshop as the Chief Guest. In her address, she highlighted iBAS++ as Bangladesh's Financial Management Information System (FMIS), emphasizing its critical role in strengthening the country's PFM framework for efficient service delivery. She noted that PFM reform is a dynamic process, often progressing through a "trial-and-error" approach where new modules are piloted, user feedback is gathered, and necessary improvements are made. Ms. Begum expressed her gratitude to the SPFMS program and the district administration for organizing the workshop, and she commended the participants for their active engagement in identifying challenges encountered while using iBAS++.

Ms. Tahmina Akter, Upazila Nirbahi Officer, Barlekha, Moulvibazar, chaired the session. In her remarks, she highlighted how iBAS++ has significantly improved access to PFM-related services by cutting down on procedural hurdles.

She thanked the SPFMS program for organizing the event and acknowledged the valuable contributions of participants from various offices who shared their practical experiences. Finally, she expressed her hope that the SPFMS team would consider these field-level observations when designing future initiatives.



3.2.2 Office of the Upazila Accounts Officer, Barlekha, Moulvibazar

As part of the field visit under the SPFMS Program, Upazila Accounts Office Barlekha. The visit was led by Dr. Mahfuza Begum, PEC, where Md Hasan Nazmul Kabir, Senior Consultant, Pension and Abdur Rahman, consultant, iBAS++, were members of the team. During the visit UAO & staff from the Accounts office were also present. The observation team conducted an in-depth discussion with the UAO and other staff to identify challenges and issues they face, as well as to capture good practices and recommendations from the account's office. Pensioner also was present in the discussion Meeting.

Octogenarian Barik: Struggle Eased by Social SafetyNet Support

Octogenarian Abdul Barik Bhuiyan belongs to one of the most vulnerable communities in the village of Murirgul, under Barlekha upazila in Moulvibazar district. After losing his wife, Barik now lives in a large joint family with his two sons, their wives, and grandchildren—making a total of 19 family members under one roof.

The entire family relies on the scanty income of his two sons: one works as a CNG auto-rickshaw driver, while the other is a day laborer. With such limited earnings, providing for everyone is a constant struggle. For Barik, the challenge is even greater as he suffers from several age-related illnesses and often finds it difficult to afford the necessary medicines for his treatment.



At this difficult stage of life, Barik has found some relief through the government's Social SafetyNet program. Under the Old-Age Allowance scheme, administered by the Department of Social Welfare, he now receives Taka 600 per month. Though modest, this allowance is a lifeline for Barik. It enables him to purchase essential medications and even contribute a small share to his family's expenses.

Barik enrolled in the program several years ago. Initially, he faced complications in receiving the allowance regularly. However, over the past two years, things have significantly improved—he now receives the funds directly through mobile banking, making the process smooth and hassle-free.

"I am truly grateful for this support," Barik shares with a warm smile. "It may be a small amount, but it means a lot to me at this stage of life."

Following is the summary of the key discussion from the session:

Questions asked to the participants in District Controller of Accounts Office	Observations/ Findings/ Recommendations
Can you tell us about your office functions?	<ul style="list-style-type: none"> ▪ Bill Process and Payment ▪ Token entry ▪ EFT generation ▪ TA/DA bill ▪ Pension ▪ GPF accounts Keeping.
How those functions organized/ distributed among your staff?	<ul style="list-style-type: none"> ▪ Work distribution order issued by the CGA.
Is your office well equipped with adequate manpower?	<ul style="list-style-type: none"> ▪ Manpower is not enough.
What are the key issues you face at work on a regular basis?	<ul style="list-style-type: none"> ▪ Need to keep records both online and offline which is a cumbersome process ▪ Server Problem. ▪ Takes time to receive the LPC hardcopies.
What are some limitations or constraints to providing services?	<ul style="list-style-type: none"> ▪ Processing Many TA/ DA bills of an Officer in Many Token Number. It would better if it can be pass and submit in single token ▪ Continuous History for issuing ELPC could not found. So it creates problem for finalization of Fixation and Gratuity., ▪ Problem for pay fixation for project to revenue recruitment before 2015. ▪ iBAS++ need to open after office time for bill passing especially last day of the Month.
Do you check regularly iBAS++ generated reports?	<ul style="list-style-type: none"> ▪ Yes, regularly check iBAS++ generated report.
Do you find the reports appropriate? Mention your suggestions (if any) for improving the format of report to make it clearer and your suggestions for including any other report(s)?	<ul style="list-style-type: none"> ▪ Previously it was challenging, now it is found ok. But some Report is not Generate sometimes.
How do you describe your experience with iBAS++ specially about auto generated reports?	<ul style="list-style-type: none"> ▪ Overall report Generation condition is good.
Do you have any Grievance Redress system in your office?	<ul style="list-style-type: none"> ▪ No, GRS system is followed. But if any complain is found for delaying service, take immediate action for solution following citizen charter.
What are the main challenges you faced using iBAS++? Is there any gap between the system and practice?	<ul style="list-style-type: none"> ▪ Sometimes passed bill seen unposted.
What are the challenges you faced during working with pensioners and GPF beneficiaries?	<ul style="list-style-type: none"> ▪ Almost no challenges in the case of pensioners and GPF beneficiaries since these become a lot easier after the introduction of iBAS++. ▪ But Shortage of documents provided by the pensioners is a problem for payments of bill. If any deduction from the employee there should have an option in LPC.
How satisfactory services you received against your enquiries from iBAS++ help desk?	<ul style="list-style-type: none"> ▪ Moderate satisfactory

Questions asked to the participants in District Controller of Accounts Office	Observations/ Findings/ Recommendations
What is your experience about other DDOs in using iBAS++?	<ul style="list-style-type: none"> ▪ Still it is manual bill submission. ▪ If it is online submission it will better.
<ul style="list-style-type: none"> ▪ Question/Feedback from the Pension Beneficiaries 	
Are you getting your pension and allowances through EFT (in your bank account) by the first week of every month?	<ul style="list-style-type: none"> ▪ Yes, Finding at EFT and Find Finding First week, But SMS notifications are inconsistent.
Are you getting the right amount of money as per your fixation?	<ul style="list-style-type: none"> ▪ Yes, right amount money is received.
Are you getting your pension related information through SMS in your mobile phone?	<ul style="list-style-type: none"> ▪ Sometimes finding sometimes not
Have you gone to Accounts office to get annual increment on 1st July 2022? If yes explain why?	<ul style="list-style-type: none"> ▪ No.
Is the benefit (increment) added automatically on completion of 65 years of your age? (If the pensioner age completed 65)	<ul style="list-style-type: none"> ▪ Yes, the benefits added automatically.
If you have already done life verification, did you get the “verification required” SMS? If yes, was the assistance given by the Accounts Office in carrying out the life verification appropriate?	<ul style="list-style-type: none"> ▪ Sometimes finding, sometimes not, But Accounts office helping sincerely
Are you using ‘pensioners verification apps’ to complete your life verifications? Are you facing any challenges in using the apps?	<ul style="list-style-type: none"> ▪ Yes, using the app and so far didn’t face any challenges in using the apps. But everyone does not know about it.
Are the difficulties in manual pension collection mitigated by paying pension through EFT? Do you have any observation regarding this process?	<ul style="list-style-type: none"> ▪ It’s better than the manual process.
How do you contact the Accounts Office to inquire or make a complaint about your pension?	<ul style="list-style-type: none"> ▪ In person ▪ By phone
Is there any delay in receiving the gratuity order? If yes pls mention how long it takes?	<ul style="list-style-type: none"> ▪ Yes, most of the time it is time-consuming, it takes (1-6) month
Is there delay in receipt of gratuity check from Accounts Office after gratuity order? If yes please mention how long it takes?	<ul style="list-style-type: none"> ▪ It takes times to sanction, but accounts office does not delay.
How long it will take to get your first pension?	<ul style="list-style-type: none"> ▪ Three of the pensioners mentioned they get it timely.
Do you have any suggestion to improve the overall Pension Administrative Process?	<ul style="list-style-type: none"> ▪ Only the pension payment process is online. However, before applying to the CGA office for gratuity payment and pension payment, all the clearance process from the controlling authority needs to be online in order to get the best service. ▪ Action can be taken how live verification process can be done more easily.

3.2.3 Health Sector: Upazila Health Complex, Barlekha

The health sector inspection team visited the Upazila Health Complex, Barlekha, Moulvibazar. The team was comprised of Mr. Md. Habibur Rahman, Deputy Secretary, Local Government Division; Mr. Sushil Kumar Paul, Senior Assistant Secretary (Budget 1), Health Services Division; and Mr. Md. Ashiqur Rahman Junior IT Consultant, SPFMS, Finance Division. Member from the Development Partner, Ms. Rizwana Tabassum, Governance Specialist, World Bank also joined the team.

During the visit, the team interacted with the Upazila Health & Family Planning Officer, the Accountant, the Storekeeper, the Health assistant and other on-duty doctors. The following are the discussion highlights:

Question/ Discussion Topic	Response from participants
<ul style="list-style-type: none"> ▪ Can you tell us about the health center, approximately how many patients do you receive per day? ▪ What are the main challenges (PFM Reform activities related) faced by the center? 	<p>The Upazila Health Complex in Barlekha Upazila generally receives approximately 500 patients per day. This number can vary based on factors such as the day of the week, seasonal illness trends, and special health campaigns or outreach programs.</p> <p>The Upazila Health Complex faces several challenges related to PFM reform activities, including:</p> <ul style="list-style-type: none"> • Inadequate Financial Training: Many staff members have limited knowledge and skills in using financial management systems like iBAS++, which affects their ability to manage budgets and financial records effectively. • Delayed Fund Allocation: There are delays in receiving allocated funds from higher authorities, which impacts the timely execution of planned activities and procurement of essential supplies. • Inefficient Procurement Processes: The procurement processes are often slow and cumbersome, leading to delays in acquiring medical equipment and supplies necessary for patient care. • Limited Budget Flexibility: The rigid budget allocation system limits the ability of the health complex to adapt to emerging needs and priorities effectively. • Audit Challenges: Difficulties in addressing audit findings or complying with audit recommendations can undermine financial integrity and accountability.
<p>How do you maintain medical waste? Did you establish any disposal system?</p>	<p>Medical waste is managed through a structured disposal system, following established protocols for segregating, storing categorized into hazardous and non-hazardous types. The municipality is responsible for managing waste disposal, and there is no evidence of any modern waste disposal system in place.</p>
<p>Can you describe your budget preparation process? What is working well and where do you see bottlenecks?</p>	<p>Budget preparation starts with the need assessment of different sections of Upazila complex though there is no structured format of getting the assessment. They indicate that their confidence in budget preparation using iBAS++ is limited due to a lack of knowledge. To address this issue, they have requested relevant training</p>
<ul style="list-style-type: none"> ▪ What are the issues faced by your officers about budget? (DAFO, UAFO, procurement, etc.) ▪ How does the regular procurement process work? ▪ Do you have any Internal Audit arrangements? ▪ What has been your experience with iBAS++ especially coding, recording transactions, monthly or other reports, and reconciliation? 	<p>The officers have identified several issues they face with budget preparation using iBAS++:</p> <ul style="list-style-type: none"> • Lack of Training: Many officers have not received comprehensive training on how to use the various modules of iBAS++, leading to difficulties in navigating the system and utilizing its full capabilities. • Data Entry Errors: Due to unfamiliarity with the system, there are frequent data entry errors, which can lead to inaccuracies in budget records and reports. • Complex Interface: The user interface of iBAS++ is perceived as complex and not very user-friendly, making it

Question/ Discussion Topic	Response from participants
<ul style="list-style-type: none"> ▪ Do you use your user ID to get into iBAS++? ▪ Did you get the EFT on time? ▪ Is every staff at this hospital getting their salaries through EFT? 	<p>challenging for officers to efficiently perform their tasks.</p> <ul style="list-style-type: none"> • Inadequate Support: There is a lack of readily available technical support to assist officers when they encounter problems or have questions about using iBAS++. <p>The procurement process is carried out by following PPR guidelines, with OTM being the preferred method, sometimes LTM or DPM is also used. The office did not have any internal audit arrangement. They mentioned their experience with iBAS++ has been mixed. While the system is comprehensive, they face challenges with coding and recording transactions due to a lack of familiarity. Generating monthly and other financial reports is often complicated and time-consuming. Comprehensive training and ongoing support are needed to improve our proficiency and efficiency with iBAS++. All personnel use their IDs to access the iBAS++ system, and receiving salaries on time via EFT.</p>
<ul style="list-style-type: none"> ▪ Percentage of male and female doctors, staff, and other officers? ▪ Have you provisioned a budget to address gender issues? 	<p>Gender issues were not properly addressed in the budget process.</p> <p>The number of posts for medical officer and consultant are 16 and 10 respectively, though, 10 medical officers and 05 consultants are currently working there. Out of 15 doctors, only 5 are female.</p>
Response from beneficiaries (Patients)	
<p>How is the process for patient care: registration, payment/bills (extra payment)?</p>	<p>Patient care service is not satisfactory due to lack of professional staff. Patients first come to registration centre where they take a slip with paying the fixed amount. They mention that no extra payment is needed and the office environment is clean. Some patients mention that the serial of the patients is not maintained properly.</p>
<p>Were you able to get medicine in the hospital/health center? Was it on time? Did you face any sort of difficulties? What percentage of required medicine is available in the health center?</p>	<p>The hospital authority tries to provide the medicines from the hospital but sometimes patients admitted to the hospital need to buy medicines from external pharmacies.</p>
<p>How would you rate the service (pathological test/ doctors and nurse service both indoor and outdoor) you have received so far?</p>	<p>The shortage of pathologists has restricted the range of pathological tests available. Despite this, essential diagnostic services such as bold test and X-ray remain accessible to the patients.</p>

3.2.4 Education Sector: Barlekha Government Degree College, Barlekha and Barlekha 1 No Govt. Primary School



1) Participants

Institution	Officers/Individuals to meet
Schools/Tertiary Institutions	<p>3) Group discussion with:</p> <ul style="list-style-type: none"> Principal/Head Master Accountant Teachers School Management Committee (SMC) <p>4) Group discussion with beneficiaries:</p> <ul style="list-style-type: none"> Group of 10 parents and 10 Students <p>A sign-in sheet should be prepared.</p>

2) Objectives of the session

- Raise awareness/knowledge of the PFM action plan
- Introduce the governance structure for the PFM implementation
- Establish relations so participants can channel feedback
- Obtain an overall picture of PFM issues faced by the Education Sector Providers and recipients
- Identify if PFM reforms have trickled down, how
- Identify broad challenges faced by the Education Service Provider

3) Observation of Inspection Team

SQ	Questions	Yes	No	Comments
1.	Are budget and Annual Procurement Plan (APP) accessible to the public through a website/ display board? Notice board		×	No APP is maintained. However, purchase committee is formed to follow procurement rules.
2.	Is there cleaning facilities in schools/colleges?	√		
3.	Is Citizen Charter available on the premises?		×	The Principal committed to make citizen charter available on the school premises.
4.	Are your organization equipped with adequate manpower? Number of Manpower: 20		×	Total post 32 Currently posted 20
5.	College has boundary walls?	√		
6.	Textbooks are available on time (quantity)?	√		
7.	Textbooks are available on time (quality)?	√		
8.	Parents-Teacher association/ school management committee is established? Is it functional?		×	NA in government colleges. However, the Principal mentioned that occasionally parents-teachers' meetings are held in the college.
9.	Playground is available for students?	√		

SQ	Questions	Yes	No	Comments
10.	If yes, then accessible for the students?	√		
11.	Toilets are available?	√		
12.	If yes, then well maintained?	√		
13.	Separate toilets are available for girls/women? Is there sanitary hygiene system?	√		
14.	Stock of supplies is maintained?	√		
15.	Attendance register is maintained for teachers and employees?	√		Attendance register is maintained for staff only.
16.	Complaint system in place for users (parents, students etc.)		×	A Complaint Register will be placed soon.
17.	Teachers and staff are paid on time?	√		
18.	Fund to run the school is available?	√		

4) Discussion- Open Questions

SQ	Area	Questions
1.	Open Questions	<p>What are teachers- students ratio of the school? Male / Female ratio of total students? Students drop-out ratio?</p> <p>Answer: Teachers- students ratio: 1:156 (16 teachers and 2500 students) Male / Female (students) ratio: 55:45 Drop-out ratio:</p>
2.	Budget formulation execution auditing	<p>Can you describe the budget preparation process?</p> <p>Answer: The school follows a budget demand format provided by the Directorate of Secondary and Higher Education (DSHE). To prepare the budget, a committee is formed comprising teachers. The committee fills out the prescribed format, obtains the headmaster's signature, and then submits it to the DSHE.</p> <p>What about budget execution?</p> <p>Answer: Pay bills are submitted through the iBAS++ system. Most other bills are settled through cash purchases, as they usually fall below Tk. 25,000 threshold. Each type of expenditure is managed by a separate committee responsible for that specific cost. For example, sports committee incurs sport event related expenditure.</p> <p>When do you receive your fund?</p> <p>Answer: Generally, payments are made in a timely manner. However, in cases of transfer of teachers or staff the allocated budget may be insufficient for their salary payment. In this case, a request for additional fund is submitted to the Directorate of Secondary</p>

SQ	Area	Questions
		<p>and Higher Education (DSHE). The DSHE typically resolves the issue by providing the necessary additional budget as promptly as possible.</p> <p>What is working well and where do you see bottlenecks?</p> <p>Answer: What is working well: There is a very effective automation of pay bill processing through the iBAS++ system, which ensures timely and transparent disbursement of salaries and allowances.</p> <p>Where do you see bottlenecks: There is a significant lack of budget allocation in the area of library development and laboratory activities. Even when these needs are clearly included in the budget demand, the budget allocations are not often sufficient. Moreover, the Ministry and DSHE tend to distribute such funds equally among all educational institutions without considering the specific needs or priorities of each school. This practice limits the ability to address institutions' specific demands.</p> <p>Are payments being audited?</p> <p>Answer: No, payments have not been audited yet. The college was newly nationalized in 2018, and an official audit is yet to be conducted since the nationalization.</p>
3.	PFM processes	<p>How are salaries and payments made to school teachers?</p> <p>Answer: Through iBAS++ system</p> <p>Are they paid on time?</p> <p>Answer: Yes</p> <p>How are leave records maintained?</p> <p>Answer: Casual leave records are maintained in the school's leave register. Records of other nature of leaves are managed in coordination with the accounts office, ensuring proper documentation and compliance with leave regulations.</p> <p>What are the cash transactions and how are those are maintained?</p> <p>Answer: Cash transactions are recorded in a dedicated cash transaction register maintained by the school. Students' fees are deposited through Automated Challan (A Challan) System at the local Sonali Bank, ensuring secured and traceable transactions.</p> <p>How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed?</p> <p>Answer: NA</p> <p>Are they aware of any PFM-related reforms?</p> <p>Answer:</p>

SQ	Area	Questions
		<p>The school is aware of the iBAS++ system for pay bill processing, the automation of General Provident Fund (GPF) management, and the disbursement of pension payments through Electronic Fund Transfer (EFT).</p> <p>What are the positive areas of using iBAS++?</p> <p>Answer:</p> <p>The use of iBAS++ has brought several positive outcomes, including a significant reduction in manual efforts and increased ease of processing. It ensures hassle-free salary disbursement and payment procedures. The system also provides reliable and automated GPF (General Provident Fund) management including accurate calculations. For retirees, iBAS++ offers timely and smooth pension payments. Additionally, the mobile app has simplified life verification for pensioners, making the process more convenient and accessible.</p> <p>Do they use their own ID to get into iBAS++?</p> <p>Answer:</p> <p>All teachers and staff who are, at least, in the 10th grade of the National Pay Scale, 2015 have their own iBAS++ ID. As Self-Drawing Officers (SDOs), the teachers prepare and submit their own pay bills through the system. These are then forwarded to the accounts office by the principal. The principal as the Drawing and Disbursing Officer (DDO) is responsible for submitting pay bills for non-SDO staff, his own bills, and forwarding the SDOs' pay bills to the accounts office.</p> <p>Do they have access to various reports in the iBAS++ system?</p> <p>Answer:</p> <p>Yes, the DDO account has access to various reports within the iBAS++ system. These include reports related to pay bills, GPF (General Provident Fund), tax deductions, and other financial records, depending on the access permissions granted to the DDO ID.</p> <p>Do they reconcile their accounts with DAFO/UAO? How?</p> <p>Answer:</p> <p>Yes, account reconciliation with the Upazila Accounts Office (UAO) is carried out using reports generated from the iBAS++ system.</p> <p>Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience?</p> <p>Answer:</p> <p>One common difficulty faced is in receiving OTPs (One-Time Passwords) during various activities in the iBAS++ system. To resolve such issues, they contact the Upazila Accounts Office (UAO). The experience has generally been positive, with full cooperation and support received from these offices.</p>
4.	Citizen Engagement	<p>Can you tell us more about parents/students' participation in the budget cycle (formulation, execution, monitoring)</p> <p>Answer:</p> <p>Parents and students participate in the budget cycle informally by raising their needs and suggestions on an ad hoc basis—for example, requests for repairing benches,</p>

SQ	Area	Questions
		<p>purchasing books for the library, or organizing study tours. These demands are considered during the budget formulation stage. During budget execution, parents and students are benefited from the approved activities and facilities. Their feedback on these services contributes to the monitoring process, helping the school assess the effectiveness of budget implementation.</p> <p>Was the community given an opportunity to identify the needs or priorities for public services?</p> <p>Answer: Yes, the community is given the opportunity to express their opinions and identify priorities during teachers-parents meetings. These meetings serve as a platform for parents and guardians to share their suggestions and concerns, which are then considered by the authorities in planning and service delivery.</p> <p>Can you give examples of community engagement?</p> <p>Answer: Yes, community engagement primarily takes place through parents-teachers' meetings, where guardians actively participate and share their concerns and suggestions. Examples of such engagement include:</p> <ul style="list-style-type: none"> • Requests for additional fans, benches, and study materials • Discussions on regular monitoring of student attendance • Concerns and suggestions regarding student discipline • Addressing water shortages, leading to improvements in water supply • Proposals for creating seating arrangements for guardians on school premises <p>Have you increased investments in areas they have advocated for?</p> <p>Answer: Yes, when parents and students raise specific demands, those needs are reflected in the budget proposals. Based on these inputs, the school makes efforts to allocate increased investments in the requested areas, subject to the availability of funds and approval from the relevant authorities.</p> <p>Can you describe the system in place for parents to complain? Can you share about school supervision activities?</p> <p>Answer: Parents have the option to raise complaints either through their child's class teachers or directly to the head teacher. This ensures that concerns are addressed promptly and effectively. For overall supervision of the college, various committees have been established, such as the vigilance committee and the discipline committee. These committees oversee different aspects of the college functioning to maintain discipline, monitor activities, and ensure a safe and conducive learning environment.</p>
5.	Gender participation	<p>Can you tell us more about gender issues? Have you provisioned a budget to address gender issues?</p> <p>Answer:</p>

SQ	Area	Questions
		The College has taken steps to address gender-specific needs. Separate prayer rooms and toilet facilities have been provided for female students and female teachers. These provisions are included in the infrastructure and facilities budget to ensure a safe, respectful, and supportive environment for female members.
		Do you work with gender groups?
		Answer: The institution provides counseling support to address gender-related issues. These sessions aim to promote awareness, sensitivity, and a respectful environment for all students, especially in matters related to gender equality and personal well-being.
		How do they participate in the budget cycle?
		Answer: NA
		Can you share more about specific activities conducted this year? Such as International Women Day.
		Answer: The College usually observes the days as mentioned by the DSHE.

5) Random Discussion with recipients

SQ	Area	Questions
1.	Open question	Do you have children studying here, what grades? For how long have they been here?
		Answer: NA
2.	Payment	Do you pay an official fee for your child to attend school?
		Answer: As per government fee.
3.	Suppliers/services	Do they have textbooks? Do you have comments on the textbooks/school curriculum? How can ensure a transparent Procurement process in the schools?
		Answer: Yes
		Are teachers showing up on time, as per schedule?
		Answer: Yes.
4.	Services Level	How was the service level received so far? How many students received stipends/scholarships? Usually how it is transferred, through EFT/DFS?
		Answer: Good. Number of students received scholarships 03 Number of students received stipends 244 Flow Chart of payment through EFT/DFS
		What has worked well, and what can be improved?
		Answer: Service delivery for the teachers and students are being maintained better than before. However, the college made some suggestions for further improvement of the school: a. Teachers need frequent trainings about contemporary

SQ	Area	Questions
		<p>issues like ICT, pedagogy and educational administration related issues</p> <p>b. Recruitment of adequate teachers</p> <p>c. Ethical standards learning sessions with students</p>
5.	Participation	<p>Have you participated in the budget preparation for the College?</p> <p>Answer: NA</p> <p>Have your suggestions been taken into account?</p> <p>Answer: Yes</p> <p>Do you know the expenditures to date?</p> <p>Answer: NA</p>
		<p>Is there any safety net program at College? Such as school feeding?</p> <p>No.</p> <p>Are there any activities relating to health and nutrition awareness?</p> <p>In the classrooms, basic hygiene maintaining and health awareness building practices such as washing teeth, cutting nails, wearing clean dresses and better way of using toilets are discussed with students.</p>

6) Key Challenges Identified

1. **Lack of Transparency and Information Sharing**
 - No Annual Procurement Plan (APP) published or accessible.
 - No Citizen Charter available on the premises.
 - Complaint redress mechanism is not yet in place.
2. **Severe Manpower Shortage**
 - Presently 20 out of 32 sanctioned positions (both teachers and staff) are filled.
 - Teachers-students ratio is extremely high at 1:156.
3. **Low Community Engagement**
 - No functional Parents-Teachers Association is present due to government college status.
 - Community and student participation in budget formulation is informal.
4. **Budget Constraints**
 - Budget allocations are insufficient for library and laboratory needs.
 - Allocation practices do not consider the specific demands of each institution.
5. **Lack of Audit**
 - No audits conducted since nationalization in 2018, risking financial accountability.
6. **PFM System Access Issues**
 - Though SDOs have iBAS++ access, OTP (One-Time Password) delay related issues persist.
 - Delays or technical issues in iBAS++ system usability still present.
7. **Gender Participation**
 - Minimal structured budget for gender-related activities, though some facilities exist.
 - No dedicated programs or gender-focused budget formulation.
8. **Gaps in Student Support**
 - No stipend or scholarship data shared; unclear coverage.
 - Limited health/nutrition education mostly informal and partially classroom-based.
9. **Limited Teacher Capacity Building**
 - Teachers lack access to continuous professional development (ICT, pedagogy, educational administration).
 - Ethical education for students is minimal or not structured.

7) Proposed Way Forward

1. **Enhance Transparency and Governance**
 - Publish APP and Citizen Charter on college premises and websites.
 - Establish a formal complaint and grievance redress system for students and guardians.
2. **Address Human Resource Deficit**
 - Urgently recruit to fill vacant posts to bring down the teachers-students ratio.
 - Advocate for a rational human resource distribution policy aligned with enrollment numbers.
3. **Strengthen Budget and Resource Allocation**
 - Move towards need-based budgeting, especially for laboratories and libraries.
 - Prioritize fund allocation based on institutional needs rather than equal distribution.
4. **Initiate Timely Audits**
 - Request and plan for the first post-nationalization audit to ensure financial integrity.
 - Digitize records and maintain audit-readiness.
5. **Expand Use and Efficiency of iBAS++**
 - Provide user training and technical support for SDOs facing OTP delay and access issues.
 - Expand access and permissions as appropriate for better financial control.
6. **Institutionalize Community Participation**
 - Hold structured parents-teachers forums and collect input for budget planning.
 - Develop mechanisms to incorporate community suggestions systematically.
7. **Boost Gender Inclusion**
 - Allocate dedicated budgets for gender-focused activities and safe infrastructure.
 - Conduct gender awareness and sensitivity training for students and staff.
8. **Improve Student Welfare Services**
 - Introduce safety net programs particularly for underprivileged students.
 - Design a structured health and hygiene education module across all grades.
9. **Capacity Building of Teachers**
 - Organize regular training on ICT, pedagogy, educational management and other contemporary issues.
 - Include ethics and values-based modules in student learning programs.

3.2.4.1 Shatma Model Govt. Primary School, Barlekha Upazila, Moulvibazar

During the visit, the team noted several excellent practices at the primary school:

- The school has a citizen charter.
- Teacher attendance registers are well-maintained.
- The School Management Committee (SMC) is functional.
- Teacher and staff salaries are paid via EFT, and all other payments are processed through iBAS++.
- Separate toilets for boys and girls are available.
- Classrooms are dust-free because students remove their shoes outside.
- The school maintains hard copies of all transactions.

With 388 students, the school is supported by ten teachers (two male, eight female) and one privately contracted support staff member. The SMC is also very involved. Feedback from parents shows they are pleased with both the service and educational quality at the school.

Major discussions and findings during the visit:

Questions asked/information shared by the inspection team	Responses from the teachers, SMC members and guardians
Are budget and Annual Procurement Plan (APP) accessible to the public through website/display-board/noticeboard?	There is an Annual Procurement Plan (APP) for SLIP (School Level Improvement Plan).
How many teachers and staff do you have? How many students? And is there any drop out students?	With ten teachers, eight of whom are female, the school's faculty is predominantly women. The position for a Daptry-cum-Night Guard is currently unfilled. A notable achievement for the school is its near zero dropout rate.
Can you describe the budget preparation process? What about budget execution?	Their description is partial, as their budget preparation follows the School Level Improvement Plan (SLIP).
What is working well and where do you see bottlenecks?	According to the Headmaster, the school's playground is quite small, and it doesn't have a boundary wall enclosing all sides.
Are you aware that iBAS++ ID and password should be kept confidential and not be shared with others?	Teachers don't have distinct IDs and passwords for the iBAS++ system as their salaries are prepared by the Upazilla Education Office.
Can you please share your experience managing the iBAS++ system; recording transactions and extracting reports?	The iBAS++ system is well-liked by teachers for its role in timely salary disbursement. However, because teachers don't interact with the system firsthand, they lack direct management experience and only see the results in their bank accounts.
Do the school has a boundary wall, playground and cleaning facilities?	The school faces challenges with a very small playground and an incomplete boundary wall. Additionally, there are no dedicated staff for cleaning or other services, so a supporting staff member has been privately arranged for cleaning duties.
Do you prepare the Annual Procurement Plan at the start of the year?	Yes, they prepare the Annual School Level Improvement Plan (SLIP).
Where is the Citizen Charter? The basic objective of the Citizens' Charter is to empower the citizen in receiving public service and the Charter should be displayed publicly	Citizens Charter is displayed properly in the corridor of the first floor.
How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed?	Head teacher informed that SLIP is maintained by SMC and PTA (Parent Teacher Association).
When did you receive the Textbooks for the 2024 session?	Textbooks arrived late, in March, but were distributed immediately upon receipt at the school.
Is there any provision for the parents-teachers meeting?	Parent teacher's meetings are conducted regularly.
Do you have male & female separate restrooms?	The facility provides fully equipped, separate restrooms for both men and women.
Do you maintain a salary register?	The salary register is maintained properly.
How are salaries and payments made to school teachers	The head teacher explained that salaries are disbursed via EFT, with teachers typically receiving an SMS

Questions asked/information shared by the inspection team	Responses from the teachers, SMC members and guardians
	notification on the first working day of each month.
Is there any Audit done recently?	An internal audit committee conducts annual audits. In addition, the Assistant Upazila Education Officer or Upazila Education Officer reviews expenditure reports during inspections.
What are the positive areas of using iBAS++?	This system simplifies processes and reduces expenses.
Any issues related to the distribution of Stipend?	While a few students sometimes experience delays or non-receipt of stipends through the DFS system and subsequently complain, the current complaint resolution process is challenging.
<ul style="list-style-type: none"> ▪ Do they use their own ID to get into iBAS++? Do they have access to various reports in the iBAS++ system? ▪ Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience? 	Teachers don't use the iBAS++ system directly, so they aren't provided with individual IDs or passwords.
Do they reconcile their accounts with DAFO/UAO? How?	Not applicable for them since the Upazila Education Office reconciles their account with UAO.
Can you give examples of community engagement?	Ex: Various development works such as purchasing benches, fans, repair works, financial contribution for the farewell program, annual sports/cultural program etc.
Have you increased investments in areas they have advocated for?	The SMC and teachers strive to implement their suggestions.
Can you tell us more about gender issues? Have you provisioned a budget to address gender issues?	Despite not having a separate budget, teachers and SMC members demonstrate sensitivity to gender concerns.
Do you work with gender groups? Such as International Women Day.	There is no such activity.
Can you describe the system in place for parents to complain?	The parents can complain to the teachers directly or leave written complaint in the complaint box.
How can ensure a transparent Procurement process in the schools?	Maintain stock register.
Have you participated in the budget preparation for the school?	Although teachers aren't part of the national budget-making process, they are responsible for creating the budget for the School Level Improvement Plan (SLIP).
Have your suggestions been taken into account?	Not applicable.
Do you know the expenditures to date?	No.
Is there any safety net program at school? Such as school feeding?	Yes, School Stipend Program.
Are there any activities relating to health and nutrition awareness?	No.

3.2.5 Upazila Social Services Office, Barlekha, Moulvibazar

The PFM field inspection team visited in Upazila Social Services Office, Barlekha Upazila, Moulvibazar. A three-member team led by Mr. Towhidul Islam, Senior Consultant (BMCs & BWCs), SPFMS, visited the Upazila Social Services Office. The team included Mr. Md. Mahbubul Haque, Senior Assistant Secretary, Ministry of Social Welfare, Mr. Mahbub Ullah, Junior Consultant, SPFMS. Member from the Development Partner, Ms. Rizwana Tabassum, Governance



Specialist, World Bank also joined the team during the Upazila Social Services Office visit. As a key stakeholder of Public Financial Management, the Upazila Social Services Office is playing a vital role in distributing different Social Safety Net Programs. The team tried to find out the key challenges and activities of the Social Services office through a question-answer session and open discussion.

The team leader also talked to the beneficiaries. A summary of the discussion is highlighted below:

General Observations

- The upazila office involves in selecting & coordinating the activities of social safety net programs in upazila level.
- Beneficiaries are properly selected.
- IT equipment is in place for smooth operation.
- Complaint system is in place for users.

Questions asked / information shared by the inspection team	Response from Barlekha Upazila Social Services Office
Can you tell us about the organization regarding allowances given under social safety net programs?	Upazila Social Welfare Office, Barlekha plays a vital role in social safety net management in Barlekha upazila. This administrative unit deals with more than 19 thousand beneficiaries in 10 unions.
Do you need any institutional (both manpower and technical) support to provide the existing service properly?	This office has Staff Shortage and The office head is on additional duty. There are 7 union social workers, 3 of whom are working.
How many beneficiaries are getting SSN benefit in your District	At present a total of 19,551 beneficiaries are served in 04 broad head of social safety net program.
How you select beneficiaries?	As per rules and regulations, selection of beneficiaries involves several steps extending from union to upazila level. Firstly, the potential beneficiaries apply online, then the union committee scrutinizes the applications and recommends their proposal to the Upazila committee and finally, the Upazila committee approves and finalizes the beneficiaries.
Do you feel any pressure for selecting beneficiaries?	Currently there is no pressure on beneficiary selection.
How do you provide the allowance to beneficiaries?	It is G2P system through Mobile banking of Bkash.

Questions asked / information shared by the inspection team	Response from Barlekha Upazila Social Services Office
Do you have a system in place for getting complaints from the beneficiaries?	Though the complaints are addressed as soon as it is brought to the attention of the competent officer, but no complaint's register is maintained.
Do you address the complaints properly? Do you maintain complaints register?	Complaints are addressed manually. Though no complaint register is maintained.
What about budget execution? What key issues/bottlenecks have you identified?	Lack of manpower causes problems in budget execution. Problems in implementing loan programs.
Are payments being audited?	The last audit was conducted in the fiscal year 2016-17.
What is the fund allocation procedure? And how are funds disbursed to local organizations?	N/A
How are the accounts maintained?	N/A
How would you describe your experience with iBAS++ especially coding, recording transactions?	Overall good. Lengthy Process, need to be faster.
Was the community given an opportunity to identify the needs or priorities for public services?	No
Can you give examples of community engagement?	No
What is the ratio of male female beneficiaries in old age allowances?	Total Beneficiaries 8863 (Male 4453 Female 4410)
Can you share more about specific activities conducted this year?	No
What are the main challenges you faced in budget preparation/execution?	Not all beneficiaries have mobile phones; Low awareness Can't pick up SIM card due to fingerprint There is often no mobile network. Even if the beneficiaries provide mobile numbers, it is not included in the bKash account.
Do you receive your allowance in every month?	Yes, Every 3 (three) Months
Do you face OTP and EFT-related challenges?	No Major Problems
Do you satisfy with the digital services (get allowance through mobile app/bank)?	They are satisfied
Are you aware about the MFS fraudulent?	Yes
Do you get your allowance in your own mobile Phone?	Yes
Do you have to pay any other fees to get your allowance?	No
Do you think the service provider are cordial?	Behaves well.
Do you get all facilities (waiting room, drinking water/toilet) from service provider's office whenever you visit their office for allowance?	Yes
Is there any Complaint system in place for users?	Yes
Does the complaint are properly addressed by the service provider?	Yes
Do you have any suggestions to improve the existing services?	MoU of iBAS++ with MIS is required to verify whether the beneficiary has withdrawn the money or not.
What about budget preparation? Did you	Budget is being prepared through iBAS++. OTP problem

Questions asked / information shared by the inspection team	Response from Barlekha Upazila Social Services Office
prepare budget through iBAS++? If yes, what type of problem you have faced to prepare budget through iBAS++?	occurs in case of TA bill
Are the funds being released by 31st July? If not when did you get your 1st installment in FY 2024- 25?	Funds are not released by July 31. Sometimes it is delayed until September.
What key issues / bottlenecks/weaknesses have you identified in budget execution?	
How conversant you are with new Budget & Accounting Classification System (BACS)?	They have the knowledge to operate the new Budget & Accounting Classification System (BACS). However, not fully proficient. needs training
Do you face any problems to understand new coding structure?	No Problem
Do you have any suggestions regarding coding structure?	No Problem
Do you check regularly iBAS++ generated reports?	Yes
Do you find the reports appropriate? Mention your suggestions (if any) for improving the format of report to make it clearer and your suggestions for including any other report	Reports are not always generated.
How do you describe your experience with iBAS++ specially about auto generated reports?	
What are the challenges faced with regards to reports?	Reports are not easily found
How many DDOs ID have in your office? Do you face any problem in creating DDO ID in iBAS++ system?	1 (One) ID
Do you maintain your own ID and password for operating iBAS++?	Yes, ID and password is kept confidentially.
What problem have you faced in getting LPCs?	is not used
Have your GPF balance finalized in iBAS++ yet?	Yes
Are there any pending pension issues? How long it is pending?	Yes, it has been pending for 3/4 months.
What problems have your employee faced in transformation data from employee database to pension database?	No
How was the experience to prepare various bills by using iBAS++?	No problem
Do you face any problem to submit pay bill and staff bill in iBAS++?	No
How many days it required on an average to get the bill payment?	2/3 Days
Do you have any suggestions to make the process easier?	No
What are the main challenges you faced using iBAS++? Is there any gap between the system and practice?	No
Do you face OTP and EFT-related challenges?	Not Specific challenge
Do you have a system in place for complaints?	No

Questions asked / information shared by the inspection team	Response from Barlekha Upazila Social Services Office
Are you happy regarding responses of your queries from help desk of iBAS++?	Did not seek for any help.

3.2.6 Office of Upazila Women Affairs, Department of Women Affairs, Barlekha, Moulvibazar

A three-member team led by Ms. Delara Begum, Joint Secretary, Ministry of Women and Children Affairs visited District Women Affairs Office, Moulvibazar. The team included Mr. Samsuddin Munna, Implementation Support Consultant and Mr. Nazmus Shahadat, Junior Consultant, SPFMS. During the visit, Ms. Shaheda Aktar, Deputy Director, Department of Women and Children Affairs was present.

The Upazila Women Affairs Office in Barlekha, Moulvibazar, serves as a key institution for promoting women's rights, gender equality, and socio-economic development at the local level. It is actively engaged in creating a safe and inclusive environment for women and children. During the visit, it was noted that the office operates with limited staff—only 2 of the 4 approved positions are currently filled, with the posts of Office Assistant and Accountant remaining vacant. Some of the highlighted programs conducted through Office of Upazila Women Affairs, Barlekha, Moulvibazar are as follows:

- **Vulnerable Women Benefit (VWB) Program:** The VWB program contributes to enhancing the socio-economic status of impoverished and vulnerable rural women by reducing food insecurity, improving nutrition, and addressing economic vulnerabilities. It also plays a role in strengthening the social standing of women within their communities.
- **Mother and Child Benefit Program (MCBP):** This initiative supports the nutritional well-being of expectant mothers and their newborns, aiming to ensure healthier pregnancies and early childhood development.

Key Observations from the Field Visit

(Detailed findings follow below)

- There is a pressing need for dedicated manpower at the union level; currently, the office relies heavily on Union Parishads for various operational matters.
- Office facilities are found to be well maintained.
- Identifying the appropriate beneficiaries remains a challenge, which could be addressed by deploying Union Women Development Workers.
- A functional complaint mechanism is in place for service users.
- All the beneficiary receipts through online.
- The Upazila Women and Child Affairs Officer of Barlekha also holds additional responsibility for Kulaira Upazila, which hampers the effective delivery of services in both locations.

Questions asked / information shared by the inspection team	Response from Barlekha Upazila Social Services Office
Can you tell us about the organization?	The office is located in Upazila Parishad and its well maintained.
How many staff do you have?	1 Upazila Women Affairs Officer and 1 trainer.
How many beneficiaries do you serve?	<ul style="list-style-type: none"> ▪ Vulnerable Woman Benefit (VWB): 1552 beneficiaries. ▪ Mother and Child Benefit Program (MCBP): 3500 current beneficiaries.
How you select beneficiaries?	Online Application-verified by the Union and UP Chairman and Upazila VWB Committee- Card distribution by UNO office.

Questions asked / information shared by the inspection team	Response from Barlekha Upazila Social Services Office
How you provide the Allowance to beneficiaries?	Through MFS and bank (G2P). 99% through bank account.
Do you have a system in Place for complaints?	Complain register is regularly maintained.
What about budget execution? What key issues/bottlenecks have you identified?	<ul style="list-style-type: none"> ▪ Receive the budget directly from Directorate. . ▪ Salary-Bonus/ Medical Allowances/ Contingency etc. are received by iBAS++ ▪ Faces delay in report generation from iBAS++.
Are payments being audited?	No audit.
What is the fund allocation procedure?	Fund is allocated by the Department and it is fixed.
How are funds disbursed to local organizations?	But no fund is given to the NGOs.
How are the accounts maintained?	Both manually and through iBAS++
Can you give examples of community engagement?	FY 2023-24, a total of three child marriage incidents were successfully prevented and two cases were stopped in this FY.
What are the main challenges you faced?	<ul style="list-style-type: none"> ▪ Identifying appropriate beneficiaries remains a significant challenge, which highlights the need for deploying Union Women Development Workers at the grassroots level. ▪ There is currently no One-Stop Crisis Cell (OCC) available to provide support for victims of violence and abuse. Establishing such a facility is essential to ensure timely and coordinated assistance.

4.0 Good Practices Observed

Electronic Fund Transfer (EFT) is now almost universally adopted by officials in District and Upazila offices for receiving their salaries. Budget execution is generally facilitated by the District Accounts and Finance Officers and the Upazila Accounts Officers, who provide essential support to local offices. The following are some good practices that were observed during the field inspection.

District Level

4.1 Government Offices

4.1.1 Deputy Commissioner's (DC) Office, Moulvibazar

- iBAS++ implementation for budget preparation and bill processing.
- Online submission of pay bills.
- Automation of pension and GPF management.
- Encouraging citizen participation through public forums and feedback mechanisms.

4.1.2 District Accounts and Finance Office, Moulvibazar

- Pension payments are disbursed timely via EFT, mostly within the first week of each month.
- Pensioners are using the life verification app without major difficulties.
- iBAS++ reports are regularly generated and overall system satisfaction has improved.

4.1.3 District Social Welfare Office, Moulvibazar

- Full salary payment through EFT ensures transparency and efficiency for staff.
- Digital G2P payments are made to SSN beneficiaries via mobile and agent banking.
- Community engagement is incorporated in beneficiary selection through open meetings and local committees.

4.1.4 District Women Affairs office, Moulvibazar

- Multiple impactful programs (VWB, MCBP, Kishore Kishori Clubs, Microcredit, Training) are running effectively, benefiting thousands of women and youth.
- Digital payments (through bKash/Nagad) and iBAS++ are used for salaries and allowances, enhancing transparency.
- Child marriage prevention efforts in collaboration with local authorities are yielding measurable results.

4.1.5 Health Sector: 250 Bedded District Hospital Moulvibazar

- EFT-based salary payments are functional, and staff receive salaries on time.
- Budget preparation, execution, and reconciliation are carried out smoothly, with regular iBAS++ training support.
- Patient satisfaction is generally high, especially regarding newborn care and adherence to the Citizen Charter.

4.1.6 Education Sector**Moulvibazar Govt. High School, Moulvibazar**

- Student services and academic activities are well-organized, including structured class timings, shift-based teaching, regular stipend distribution, and good sanitation facilities.
- Community engagement through parents-teachers meetings has helped in budget planning and addressing facility-related concerns.
- The stipend to the students was given on a regular basis through EFT (100%).

Shishu Govt. Primary School, Moulvibazar Sadar Upazila, Moulvibazar

- The stipend to the students was given on a regular basis through EFT (100%).
- Citizen Charter is properly displayed, and an active School Management Committee (SMC) leads SLIP implementation.
- Low dropout rate and high female teacher ratio (6 out of 7), reflecting inclusive practices and educational stability.

Upazila Level**4.2 Upazila Government Offices****4.2.1 Office of the Upazila Nirbahi Officer, Barlekha, Moulvibazar**

- iBAS++ system widely used for pay bill submission
- Budget preparation through iBAS++ system

4.2.2 Upazila Accounts Office, Barlekha, Moulvibazar

- iBAS++ reports were generated and reviewed by UAO.
- Regular updates and clear communication between different Govt. departments.
- UAO confirmed that DDO review and reconciles the reports regularly.

4.2.3 Upazila Social Services Office, Barlekha, Moulvibazar

- Digital G2P transfers through mobile banking (bKash) ensure efficient and transparent allowance delivery to beneficiaries.

4.2.4 Office of the Women Affairs officer, Barlekha, Moulvibazar

- Well-maintained office located in the Upazila Parishad premises with regular maintenance of complaint registers.
- Digital G2P payments through bank and MFS (99% via bank accounts) ensure transparency and ease for beneficiaries.
- Active program implementation, including VWB (1,552 beneficiaries) and MCBP (3,500 beneficiaries), and successful prevention of child marriages.

4.2.5 Education Sector

Baralekha Government Degree College, Baralekha Upazilla

- Teachers and staff receive their salary through EFT and all payments are made through iBAS++;
- The college has Multimedia Classrooms & One well-equipped ICT lab.

Shatma Model Government Primary School, Barlekha, Moulvibazar

- Active School Management Committee (SMC) and regular parent-teacher meetings reflect strong community engagement.
- Separate restrooms for boys and girls, a displayed Citizen Charter, and dust-free classrooms demonstrate good governance and hygiene practices.

5 PFM Challenges Observed

District Level

5.1 Government Offices

5.1.1 Deputy Commissioner's (DC) Office, Moulvibazar

- Delay in receiving OTPs during iBAS++ login.
- Manual submission of TA/DA claims still required despite digitalization.
- Budget preparation still centrally controlled; field offices have limited access.
- Re-appropriation of budgets requires high-level approval, limiting flexibility.

5.1.2 District Accounts and Finance Office, Moulvibazar

- Server slowdowns during peak periods hinder bill processing.

5.1.3 District Social Welfare Office, Moulvibazar

- Only 50% staffing as per organogram; existing staff need training, especially in IT and BACS.
- iBAS++ OTP issues occasionally arise (e.g., during TA bill submission).

5.1.4 District Women Affairs office, Moulvibazar

- Staff shortages — only 4 out of 6 approved posts are filled; Deputy Director is on additional charge, affecting leadership and program execution.
- iBAS++ issues — delays in report generation and temporary software closure (e.g., MCBP software in April 2025) disrupted services.
- Inadequate infrastructure — office runs from a rented building and lacks presence at Sadar Upazila level.

5.2 Health Sector

5.2.1 250 Bedded District Hospital Moulvibazar

- Inadequate training on iBAS++ coding and reporting leads to occasional difficulties.
- Manpower and Professional Shortages & underutilization of Equipment.

5.3 Education Sector:

5.3.1 Moulvibazar Government High School, Moulvibazar District, Moulvibazar

- No Annual Procurement Plan (APP) available publicly.
- 43 out of 52 sanctioned posts are filled, leading to operational strain.
- Parents-Teachers Association not formally active.
- Participation in budgeting process is informal and limited.
- Insufficient budget for library and laboratory development.
- Uniform fund distribution ignores specific institutional needs.

5.3.2 Shishu Model Govt. Primary School, Moulvibazar

- Participation is absent in the planning and budgeting process.
- Lack of knowledge in iBAS++ system.

Upazila Level

5.4 Government Offices

5.4.1 Office of the Upazila Nirbahi Officer, Barlekha, Moulvibazar

- Delay in receiving OTPs for iBAS++ login affected timely access to the system.
- Manual step required for TA/DA bill submission undermines full digital efficiency.
- Field-level offices lack access to budget preparation functions in iBAS++, creating central dependency.

5.4.2 Upazila Accounts Office, Moulvibazar

- Inadequate Manpower, especially in UAO offices, leads to excessive workload and operational delays.
- Server Performance degrades during peak hours, affecting iBAS++ reliability.
- Data Gaps in historical records (ELPC, pay history, project-to-revenue transitions) cause errors in fixation and gratuity.
- Lack of Automation in multi-token TA/DA bill processing adds inefficiency.
- Absence of a Formal Grievance System affects citizen feedback management.
- Delays in Gratuity and Pension Sanction reduce citizen satisfaction.

5.5 Education Sector

5.5.1 Barlekha Govt Degree College, Barlekha

- Lack of transparency in financial transactions and record keeping.
- Less involved in planning and budgeting activities.

5.5.2 Satma Govt Primary School

- Partial involvement in budget processes—teachers prepare SLIP budgets but are unaware of national expenditure tracking.

5.6 Health Sector

5.6.1 Barlekha Upazila Health Complex

- Insufficient training on iBAS++
- Manpower shortage
- Inefficient procurement process

5.7 Upazila Social Service Office

- manpower shortage, with only 3 out of 7 union social workers in place; office head on additional charge.

5.8 Upazila women & child office

- Well-maintained office located in the Upazila Parishad premises with regular maintenance of complaint registers.
- Digital G2P payments through bank and MFS (99% via bank accounts) ensure transparency and ease for beneficiaries.

- Active program implementation, including VWB (1,552 beneficiaries) and MCBP (3,500 beneficiaries), and successful prevention of child marriages.

6.0 Service Delivery Challenges Observed

Following is some service delivery challenges observed by the field inspection team during the visit to Moulvibazar District & Barlekha Upazila.

6.1 Government Offices

6.1.1 Deputy Commissioner's (DC) Office, Moulvibazar

- Capacity constraints in accounts sections, especially in departments like police.
- Inadequate staffing to manage financial functions at the local level.
- Limited public awareness about certain system functionalities and processes.
- In case of change in NID number it's not automatically updated in the system.

6.1.2 District Accounts and Finance Office, Moulvibazar

- Staff shortages, especially at UAO offices, result in excessive workload.
- No formal Grievance Redress System (GRS) limits citizen complaint resolution.
- Delays in gratuity order and payment (1–6 months) reduce pensioner satisfaction.

6.1.3 District Social Welfare Office, Moulvibazar

- Network issues and mobile limitations (e.g., no SIMs, lack of phones, mismatched bKash accounts) affect allowance delivery.
- No formal complaint registry maintained; complaints handled manually.

6.1.4 District women and child office, Moulvibazar

- No database for trained women, affecting post-training follow-up and economic integration.
- Complaint register exists but not maintained properly, limiting responsiveness.
- Beneficiary selection remains difficult due to lack of Union-level Women Development Workers and over-reliance on Union Parishads.

6.1.5 250 Bed Hospital, Moulvibazar

- Severe shortage of doctors and healthcare professionals impacts service quality; some patients receive treatment on the floor.
- Poor cleanliness due to excess patient attendants and insufficient cleaning staff.
- No modern medical waste disposal system is in place despite separate waste collection.

6.1.6 Samta Govt Primary School:

- Lack of full boundary wall and limited playground space affect safety and recreational activities.
- No dedicated cleaner; one support staff privately arranged, indicating a staffing gap.

Upazila level:

6.2.1 Office of the Upazila Nirbahi Officer, Barlekha

- Occasional delay in receiving one-time password (OTP) for salary payment.

6.2.2 Upazila Social Services Office, Barlekha

- Mobile number mismatches and network issues hinder efficient stipend disbursement for some beneficiaries.
- Delay in fund release, sometimes beyond July 31, affecting program implementation timelines.
- Limited proficiency in BACS and iBAS++ reporting, with reports not always generated or easily located.

6.2.3 Upazila Women & Childen Office, Barlekha

- Well-maintained office located in the Upazila Parishad premises with regular maintenance of complaint registers.

- Digital G2P payments through bank and MFS (99% via bank accounts) ensure transparency and ease for beneficiaries.
- Active program implementation, including VWB (1,552 beneficiaries) and MCBP (3,500 beneficiaries), and successful prevention of child marriages.

6.2.4 Barlekha Degree College, Barlekha

- No Annual Procurement Plan (APP) published or accessible.
- No Citizen Charter available on the premises.
- Complaint redress mechanism is not yet in place.

7.0 Capacity Gaps Observed

Despite some challenges faced at the District and Upazila levels, PFM reforms continue to function effectively. Both service providers and recipients have a good understanding of the iBAS++ system, though there is still scope for further enhancement. Additionally, the team in Moulvibazar District and Barlekha Upazila has noted several capacity gaps in the following areas:

- Lack of sufficient trained personnel in accounts and finance sections at the district level.
- Need for further training in using iBAS++ and understanding PFM rules (e.g., TA/DA, budget, re-appropriation).
- Limited familiarity with evolving PFM modules and digital procedures among field officials.
- Inconsistent internet connectivity and ICT infrastructure affecting smooth iBAS++ operations
- Challenges in managing staff transfers and role changes in iBAS++ leading to operational disruptions

8.0 Lessons Learned

- Field-level feedback is crucial for improving system design and functionality.
- A dynamic, iterative approach to PFM reform (trial and error, pilot testing) works well when combined with user engagement.
- Stakeholder workshops are effective in identifying operational bottlenecks and building ownership of reforms.
- Government hospitals already have valuable medical equipment purchased to improve patient care. By ensuring proper maintenance and full use of these assets, we can significantly enhance treatment facilities and better serve patients nationwide.
- More in-person/physical training required on pension and fund management.

9.0 Recommendations

- Strengthen field-level capacity through targeted training, especially in iBAS++, budgeting, and financial regulations.
- Address OTP delivery delays by improving system responsiveness and user guidance.
- Gradually eliminate the need for manual submission of digitally processed claims.
- Expand budget preparation rights to field offices to foster ownership and accountability.
- Simplify and decentralize the re-appropriation process within defined thresholds.
- Increase staffing and resources in accounts units, particularly in departments like police and education.
- Consider revising RFQ thresholds under public procurement rules for practical implementation at the field level.

10.0 Annexure

Annex-I: Government Order (GO) for field inspection

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়, অর্থ বিভাগ
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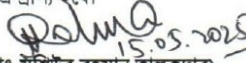
তারিখ: ০১ জ্যৈষ্ঠ ১৪৩২
১৫ মে ২০২৫

বিষয়: **SPFMS কর্মসূচির আওতায় আগামী ২৫-২৬ মে, ২০২৫ সময়ে মৌলভীবাজার জেলা ও বড়লেখা উপজেলা পরিদর্শন টিমে কর্মকর্তা মনোনয়ন।**

অর্থ বিভাগের 'Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)' কর্মসূচির আওতায় বাস্তবায়নধীন 'PFM Reform Leadership, Coordination and Monitoring' স্কিম কর্তৃক আগামী ২৫-২৬ মে, ২০২৫ সময়ে মৌলভীবাজার জেলা ও বড়লেখা উপজেলা পরিদর্শনের লক্ষ্যে নিম্নবর্ণিত কর্মকর্তাদেরকে নির্দেশক্রমে মনোনয়ন প্রদান করা হলো:

ক্রম	নাম ও পদবি	কার্যালয়	মোবাইল
১.	জনাব হোমায়রা বেগম, অতিরিক্ত সচিব	অর্থ বিভাগ	০১৭১১-৯৬৯২১৯
২.	জনাব মোহাম্মদ আবুল হাশেম, পরিচালক (যুগ্মসচিব)	ইনস্টিটিউট অব পাবলিক ফাইন্যান্স (IPF)	০১৭১৬-২২৩৪৪২
৩.	জনাব দিলারা বেগম, যুগ্মসচিব, বাজেট ও অডিট অধিশাখা	মহিলা ও শিশু বিষয়ক মন্ত্রণালয়	০১৭১৫০৮৭৭১৮
৪.	জনাব তনিমা তাসমিন, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর (যুগ্মসচিব)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১৭-৫০৯৯৮৫
৫.	ড. মাহফুজা বেগম, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর (উপসচিব)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৩২৬-২৪৮০৫৯
৬.	জনাব লিউজা-উল-জাম্মাহ, উপসচিব (বাজেট শাখা)	মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ	০১৭৫৮-৩২১৯৬৮
৭.	জনাব মোঃ তবিরুর রহমান, উপসচিব (উন্নয়ন-২)	প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়	০১৭১৭৫০১০২৩
৮.	জনাব সুজিৎ দেবনাথ, সিনিয়র সহকারী সচিব (প্রশাসন ১ শাখা)	স্বাস্থ্য সেবা বিভাগ	০১৭১৭-৬৯৭৭৯৩
৯.	জনাব মোঃ মাহবুবুল আলম, সিনিয়র সহকারী সচিব	সমাজকল্যাণ মন্ত্রণালয়	০১৭৪৯-১৪১২০২
১০.	জনাব মোহাম্মদ মনিরুজ্জামান হাওলাদার, চিফ একাউন্টস এন্ড ফিন্যান্স অফিসার, সিএএফও/স্বরাষ্ট্র মন্ত্রণালয়	হিসাব মহানিয়ন্ত্রকের কার্যালয়	০১৭১২-১১৬৪৬৪
১১.	জনাব রুখসানা হাসিন, এনডিপি, সিনিয়র পরামর্শক (M&E)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৫৫২-৩১৯২৮৫
১২.	জনাব মোঃ হৌহিদুল ইসলাম, সিনিয়র কনসালটেন্ট	BMCs and BWGs, SPFMS কর্মসূচি	০১৭১৫-২৮৭৭৮১
১৩.	জনাব মোঃ হাসান নাজমুল কবির, সিনিয়র কনসালটেন্ট	পেনশন ম্যানেজমেন্ট স্কিম, SPFMS কর্মসূচি	০১৯১১-৯৫৫৮৭২
১৪.	জনাব সামছুদ্দিন মুন্না, ইমপ্লিমেন্টেশন সাপোর্ট কনসালটেন্ট	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১৬-০২৮২৮১
১৫.	জনাব মোঃ রাশেদুর রহমান, ইমপ্লিমেন্টেশন সাপোর্ট কনসালটেন্ট	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১৫-৩২১১৭৭০
১৬.	জনাব আবদুর রহমান, কনসালটেন্ট	BACS এন্ড IBAS++ স্কিম, SPFMS	০১৯১৮-৬৬৬৮১০
১৭.	জনাব এ.এম. সাইফুল ইসলাম পিটু, কনসালটেন্ট - ডকুমেন্টেশন	পেনশন ম্যানেজমেন্ট স্কিম, SPFMS কর্মসূচি	০১৮৩৩-৬১৬৩০২
১৮.	জনাব এ. কে. এম. রহমত আলী হাওলাদার, পরামর্শক (কমিউনিকেশন স্ট্রাটেজি)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১৫-০৯০৯৮৯
১৯.	জনাব রাফিক হোসেন, জুনিয়র কনসালটেন্ট-এক্সিকিউটিভ	পেনশন ম্যানেজমেন্ট স্কিম, SPFMS কর্মসূচি	০১৮৩৮-৯৮৩১৫৭
২০.	জনাব মোঃ মাহবুব উল্লাহ, জুনিয়র পরামর্শক (এক্সিকিউটিভ)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৬৭০-৬৮২৯১৫
২১.	জনাব এ.কে.এম আশরাফুল ইসলাম, জুনিয়র কনসালটেন্ট-এক্সিকিউটিভ	পেনশন ম্যানেজমেন্ট স্কিম, SPFMS কর্মসূচি	০১৭০৩-৩৩৬৯৫৯
২২.	জনাব মোঃ শফিউল আলম শরীফ, জুনিয়র আইটি কনসালটেন্ট	BACS এন্ড IBAS++ স্কিম, SPFMS	০১৭১৭-১৪৩৫০০

০২। অংশগ্রহণকারী কর্মকর্তাদের পরিদর্শনকালীন যাবতীয় ব্যয় SPFMS কর্মসূচি হতে বহন করা হবে। তবে কোন কর্মকর্তা নিজ দায়িত্বে গমন করলে তাদের নিজ নিজ কার্যালয় হতে বিধি অনুযায়ী টিএ প্রাপ্য হবে।


(মোঃ মশিউর রহমান তালুকদার)
উপসচিব

☎ ২২৩৩৮৩১৮৬

ইমেইল: moshirt@finance.gov.bd

বিতরণ (জ্যেষ্ঠতার ক্রমানুসারে নয়):

- জনাব হোমায়রা বেগম, অতিরিক্ত সচিব, অর্থ বিভাগ
- জনাব মোহাম্মদ আবুল হাশেম, পরিচালক (যুগ্মসচিব) ইনস্টিটিউট অব পাবলিক ফাইন্যান্স (IPF)

(অপর পৃষ্ঠা দ্রষ্টব্য)

৩. জনাব দিলারা বেগম, যুগ্মসচিব, বাজেট ও অডিট অধিশাখা, মহিলা ও শিশু বিষয়ক মন্ত্রণালয়
৪. জনাব তনিমা তাসমিন, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর (যুগ্মসচিব), SPFMS কর্মসূচি, অর্থ বিভাগ
৫. ড. মাহফুজা বেগম, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর (উপসচিব), SPFMS কর্মসূচি, অর্থ বিভাগ
৬. জনাব লিউজা-উল-জাম্মাহ, উপসচিব (বাজেট শাখা), মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ
৭. জনাব মোঃ তব্বির রহমান, উপসচিব (উন্নয়ন-২), প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়
৮. জনাব সুজিৎ দেবনাথ, সিনিয়র সহকারী সচিব (প্রশাসন ১ শাখা), স্বাস্থ্য সেবা বিভাগ
৯. জনাব মোঃ মাহবুবুল আলম, সিনিয়র সহকারী সচিব, সমাজকল্যাণ মন্ত্রণালয়
১০. জনাব মোহাম্মদ মনিরুজ্জামান হাওলাদার, চিফ একাউন্টস এন্ড ফিন্যান্স অফিসার, সিএএফও/স্বরাষ্ট্র মন্ত্রণালয়, হিসাব মহানিয়ন্ত্রকের কার্যালয়
১১. জনাব আবদুর রহমান, কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ
১২. জনাব রুখসানা হাসিন, এনডিসি, সিনিয়র পরামর্শক (M&E), SPFMS কর্মসূচি, অর্থ বিভাগ
১৩. জনাব মোঃ তৌহিদুল ইসলাম, সিনিয়র কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ
১৪. জনাব মোঃ হাসান নাজমুল কবির, সিনিয়র কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ
১৫. জনাব সামছুদ্দিন মুন্না, ইমপ্লিমেন্টেশন সাপোর্ট কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ
১৬. জনাব মোঃ রশেদুর রহমান, ইমপ্লিমেন্টেশন সাপোর্ট কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ
১৭. জনাব এ.এম. সাইফুল ইসলাম পিটু, কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ
১৮. জনাব এ. কে. এম. রহমত আলী হাওলাদার, পরামর্শক, SPFMS কর্মসূচি, অর্থ বিভাগ
১৯. জনাব রাকিব হোসেন, জুনিয়র কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ
২০. জনাব মোঃ মাহবুব উল্লাহ, জুনিয়র পরামর্শক, SPFMS কর্মসূচি, অর্থ বিভাগ
২১. জনাব এ.কে.এম আশরাফুল ইসলাম, জুনিয়র কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ কর্মসূচি
২২. জনাব মোঃ শফিউল আলম শরীফ, জুনিয়র আইটি কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ

অনুলিপি সদয় অবগতি ও প্রয়োজনীয় কার্যার্থে (জ্যেষ্ঠতার ভিত্তিতে নয়):

১. সিনিয়র সচিব, মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
২. সিনিয়র সচিব, মহিলা ও শিশু বিষয়ক মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৩. সচিব, প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৪. সচিব, স্বাস্থ্য সেবা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৫. সচিব, সমাজকল্যাণ মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৬. মহাপরিচালক, ইনস্টিটিউট অব পাবলিক ফাইন্যান্স, IPF, ১ম সরকারি ১২ তলা ভবন, সেগুনবাগিচা, ঢাকা
৭. হিসাব মহানিয়ন্ত্রক, হিসাব মহানিয়ন্ত্রকের কার্যালয়, সেগুনবাগিচা, ঢাকা
৮. অতিরিক্ত সচিব (বাজেট ও ব্যয় ব্যবস্থাপনা), অর্থ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৯. জাতীয় কর্মসূচি পরিচালক, SPFMS কর্মসূচি, অর্থ বিভাগ
১০. জেলা প্রশাসক, মৌলভীবাজার
১১. পুলিশ সুপার, মৌলভীবাজার
১২. বিভাগীয় হিসাব নিয়ন্ত্রক, মৌলভীবাজার
১৩. উপজেলা নির্বাহী অফিসার, বড়লেখা, মৌলভীবাজার
১৪. উপজেলা একাউন্টস এন্ড ফিন্যান্স অফিসার, বড়লেখা, মৌলভীবাজার

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Annex-II: Tour Schedule**Annex-II: Tour Schedule****PFM Field Inspection Schedule**

DATE: 24/05/2025 to 27/05/2025

DAY-1 ACTIVITIES

Date	Time	ACTIVITIES
24/05/2025 Saturday	07:00 am	Team Assembles at IEB those who will travel by road.
	07:00am-6:00pm	<ul style="list-style-type: none"> Team Assembles at Hazrat Shahjalal International Airport (BB flights: 08:15, 10:50, 15:00) Departure and Arrival at Sylhet; Travel by Road to Moulvibazar
	06:30pm	<ul style="list-style-type: none"> Check-in Circuit-House/Rangauti resort, Moulvibazar
	06:30pm-8:30pm	<ul style="list-style-type: none"> Team Debriefing & Dinner

DAY-2 ACTIVITIES

Date	Time	Activities	Remarks/Assigned
25/05/2023 Sunday	7:30am-8:00am	<ul style="list-style-type: none"> Breakfast and heading towards DC office, Moulvibazar 	SPFMS Program
	10:00am - 01:00pm	<ul style="list-style-type: none"> Discussion Meeting on Public Financial Reforms with Deputy Commissioner, District-level Officers, LG representatives, head/ representative from Govt. Educational institutions. 	District Administration and SPFMS Program
	01:00pm-02:00pm	<ul style="list-style-type: none"> Lunch & Prayer at Circuit House 	-
	02:00pm 03:45pm	Group Visit: <ul style="list-style-type: none"> District Govt. Hospital District Social Welfare Office District Govt. Education institutions District Women & Children Affairs Office 	Group-wise Team members
	04:00pm 05:00pm	<ul style="list-style-type: none"> District Finance & Accounts Office 	All Team members
	06:00pm	<ul style="list-style-type: none"> Check-in Circuit-House/Rangoti resort, Moulvibazar 	All Team members
	7:30pm-8:30pm	<ul style="list-style-type: none"> Dinner & report writing 	All Team members

DAY-3 ACTIVITIES

Date	Time	Activities	Remarks
	06:45am-7:15am	Breakfast & heading towards Barlekha upazila	
26/05/2023 Monday	10:00am-01:00pm	Discussion Meeting on Public Financial Reforms with UNO, Upazilla level Officers, LG representatives, head/ representative from Govt. Educational institutions.	UNO, Barlekha and SPFMS Program

Date	Time	Activities	Remarks
	06:45am-7:15am	Breakfast & heading towards Barlekha upazila	
	01:00pm 02:00pm	Lunch & Prayer	-
	02:00pm 03:45pm	Group Visit: <ul style="list-style-type: none"> • Upazila Govt. Hospital • Upazila Social Welfare Office • Upazila Govt. Education institutions • Upazila Women & Children Affairs 	Group-wise Team members
	04:00pm 05:00pm	<ul style="list-style-type: none"> • Upazila Accounts Office, Barlekha 	All Team members
	06:30pm	<ul style="list-style-type: none"> • Returning towards Moulvibazar 	-
	08:30pm	<ul style="list-style-type: none"> • Dinner 	

DAY-4 ACTIVITIES

Date	Time	ACTIVITIES
27/05/2025 Tuesday	06:45am-7:15 am	<ul style="list-style-type: none"> • Breakfast & heading towards Sylhet
	07:30am 02:00pm	<ul style="list-style-type: none"> • Check-out, team Assembles and travel by Road to • Departure by Road or by Air (BB flights from Sylhet at 09:40, 12:00, 12:15, 16:25, 20:10)
	05.00pm	<ul style="list-style-type: none"> • Arrival at Dhaka

Annex-III: Team Formation with roles and responsibilities**Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)
Finance Division, Ministry of Finance**

FIELD INSPECTION TEAM FORMATION

(Moulvibazar District and Barlekha Upazila)

Date: 25-26 May, 2025

Overall Inspection Team

SI	Name, Designation and Office	Mobile	Responsibility
1.	Ms. Homayra Begum Additional Secretary, Finance Division	01711969219	Team Leader & Advisor
2.	Mr. Mohammad Abul Hashem, Director (Joint Secretary), IPF	01716223442	Deputy Team Leader
3.	Ms. Tanima Tasmin Program Executive & Coordinator, SPFMS, Finance Division	01717509985	Deputy Team Leader
4.	Mr. A K M Rahmat Ali, Consultant, SPFMS	01715090989	Member

Group 1: District & Upazila Accounts Office [Moulvibazar and Barlekha]

SL	Name, Designation and Office	Mobile	Responsibility
5.	Dr. Mahfuza Begum Program Executive & Coordinator, SPFMS, Finance Division	01326248059	Group coordinator
6.	Mr. Hasan Nazmul Kabir, Senior Consultant, SPFMS	01911955872	Interview & Note taker
7.	Mr. Abdur Rahman, Consultant, iBAS scheme, SPFMS	০১৯১৮-৬৬৬৮১০	Interviewer & Note taker

Group 2: Department of Social Welfare [Moulvibazar and Barlekha]

SL	Name, Designation and Office	Mobile	Responsibility
8.	Mr. Towhidul Islam, Senior Consultant (BMCs & BWCs), SPFMS	০১৯১৫-২৮৯৯৮১	Group Coordinator
9.	Mr. Md. Mahbubul Haque, Senior Assistant Secretary, Ministry of Social Welfare	01749141202	Interviewer & Note taker

10.	Mr. Mahbub Ullah, Junior Consultant, SPFMS	০১৬৭০-৬৮২৯১৫	Member & Time-keeper
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Group 3: Health [Moulvibazar and Barlekha]

SL	Name, Designation and Office	Mobile	Responsibility
11.	Mr. Sushanta Kumer Mahato, Senior Assistant Secretary, Ministry of Health	01722213358	Group Coordinator
12.	Mr. Md. Tajnur Islam, CAFO (Land)	01990768200	Interviewer & Note taker
13.	Mr. Rakib Hossain, Junior Consultant	01838983157	Note taker & Time-keeper

Group 4: Education (High School/College) [Moulvibazar and Barlekha]

SL	Name, Designation and Office	Mobile	Responsibility
14.	Ms. Rukshana Hasin, Senior Consultant, SPFMS	০১৫৫২-৩১৯২৮৫	Group Coordinator
15.	Ms. Leuza-UI-Jannah, Deputy Secretary, Secondary & Higher Secondary Education Division, Ministry of Education	০১৭৫৮-৩২১৯৬৮	Interviewer & Note taker
16.	Mr. A M Saiful Islam Pintu, Consultant (Documentation), SPFMS	০১৮৩৩-৬১৬৩০২	Note taker & Time-keeper

Group 5: Department of Women & Children Affairs [Moulvibazar and Barlekha]

SL	Name, Designation and Office	Mobile	Responsibility
17.	Ms. Dilara Begum, Joint Secretary, Ministry of Women's and Children Affairs	০১৭১৫০৮৭৭১৮	Group Coordinator
18.	Mr. Samsuddin Munna, Implementation Support Consultant, SPFMS	01716028281	Interviewer & Note taker
19.	Mr. Nazmus Shahadat, Junior Consultant, SPFMS	০১৮৩৮-৯৮৩১৫৭	Member & Time-keeper

Group 6: Education (Primary) [Moulvibazar and Barlekha]

SL	Name, Designation and Office	Mobile	Responsibility
20.	Mr. Md. Tabibur Rahman, Deputy Secretary, Ministry of Primary & Mass Education.	০১৭৯৫০১০২৩	Group Coordinator
21.	Mr. Rashedur Rahman, Implementation Support Consultant, SPFMS	০১৭৯৫-৩২১৭৭০	Interviewer & Note taker
22.	Mr. Md. Safiul Alom Sharif, Junior Consultant, SPFMS	০১৭৯৭-১৪৩৫০০	Member & Time-keeper

Annex-IV: Power Point Presentation about PFM reforms which was presented during the inspection




বাংলাদেশের সরকারি আর্থিক ব্যবস্থাপনা সংস্কার

স্ট্রেন্গেনিং পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট প্রোগ্রাম টু এনাবল সার্ভিস ডেলিভারি (SPFMS)
অর্থ বিভাগ, অর্থ মন্ত্রণালয়

সরকারি আর্থিক ব্যবস্থাপনা (Public Financial Management- PFM)

- সরকারি আর্থিক ব্যবস্থাপনা (PFM) বাংলাদেশের উন্নয়ন প্রক্রিয়ার অপরিহার্য অংশ
- রাজস্ব সংগ্রহ ও ব্যবস্থাপনা, বাজেট পরিকল্পনা, প্রশমন ও বাস্তবায়ন, সরকারি ক্রয়, কর্মসূচি ও প্রকল্প বাস্তবায়ন এবং নিরীক্ষা প্রভৃতি পিএফএম-এর গুরুত্বপূর্ণ অনুসঙ্গ।
- সুষ্ঠু আর্থিক ব্যবস্থাপনা সামষ্টিক অর্থনৈতিক স্থায়িত্ব, দারিদ্র বিমোচন ও অর্থনৈতিক প্রবৃদ্ধি অর্জনে সহায়ক
- আর্থিক শৃঙ্খলা প্রতিষ্ঠা, জবাবদিহিতা ও স্বচ্ছতা নিশ্চিতকরণের জন্য একটি শক্তিশালী পিএফএম ব্যবস্থা থাকা আবশ্যিক



PFM Cycle

2

সরকারি আর্থিক ব্যবস্থাপনা সংস্কার কার্যক্রম

**CORBEC:**

- উন্নত সরকারি বাজেট প্রক্রিয়া এবং অ্যাকাউন্টিং ক্লাসিফিকেশন সিস্টেম

RIBEC:

- 13-digit classification সিস্টেমের বিকাশ

Note:

TAS=Transaction Accounting System

- ২০০৩ সালে জেলা পর্যায়ে লেনদেন ক্যাপচারের জন্য TAS চালু

- TAS ২০০৭ সালে IBAS দ্বারা প্রতিস্থাপিত হয়

- MTBF-এর সূচনা

SPEMP:

- IBAS++ এবং নতুন BACS এর সামগ্রিক কাঠামো উন্নয়ন

PEMSP:

- সকল মন্ত্রণালয় এবং বিভাগে ৫৬ ডিজিট বাজেট শ্রেণীবিন্যাস এর উন্নয়ন এবং IBAS ++ বাস্তবায়ন

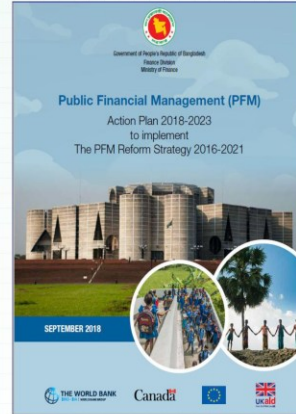
- উন্নয়নশীল সেবা প্রদান এবং ধারাবাহিক উন্নয়নের জন্য পিএফএম সংস্কার কার্যক্রমের আওতা বৃদ্ধি

3



সরকারি আর্থিক ব্যবস্থাপনা সংস্কার এবং SPFMS

- ২০১৬-২১ মেয়াদে সরকারি আর্থিক ব্যবস্থাপনা সংস্কার কৌশল বাস্তবায়ন
- পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট (PFM) অ্যাকশন প্ল্যান ২০১৮-২৩ ও ২০২৪-২৮ প্রণয়ন
- PFM অ্যাকশন প্ল্যান (২০১৮-২৩)-এ পিএফএম এর ৫০টি অগ্রাধিকারমূলক কার্যক্রম বাস্তবায়নের রোডম্যাপ তৈরি
- PFM অ্যাকশন প্ল্যান (২০২৪-২৮) এ পিএফএম এর ৬৪ টি অগ্রাধিকারমূলক কার্যক্রম বাস্তবায়নের রোডম্যাপ তৈরি
- এজন্য স্ট্রেন্ডেনিং পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট প্রোগ্রাম টু এনাবল সার্ভিস ডেলিভারি (SPFMS) শীর্ষক একটি কর্মসূচি নেওয়া হয়েছে যার লক্ষ্য ক্রততার সাথে অধিকতর ভালো সরকারি সেবা প্রদান



4

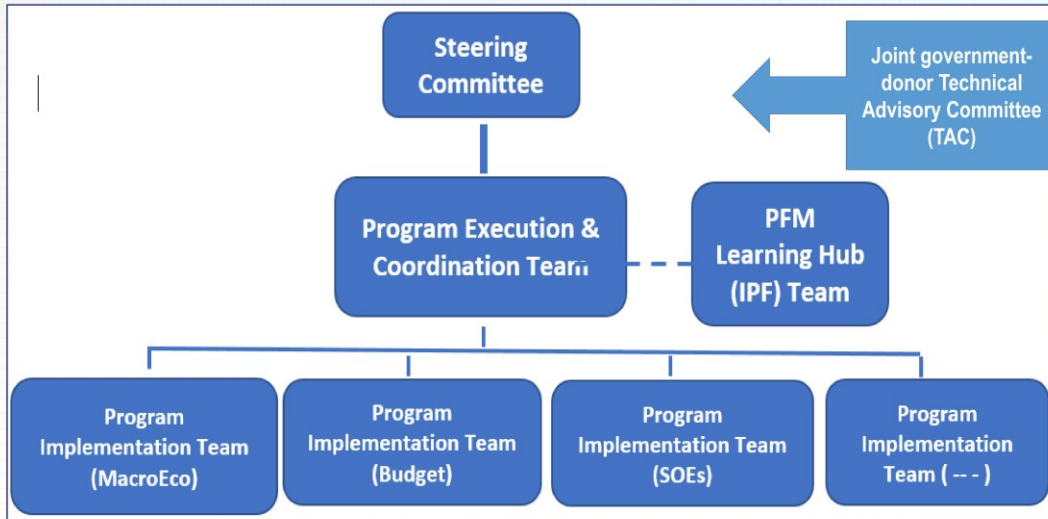


SPFMS প্রোগ্রামের প্রধান বৈশিষ্ট্য

- SPFMS প্রোগ্রামের অর্থায়ন করা হয়েছে IDA Financing Program-for-Results (PforR) এর মাধ্যমে
- প্রোগ্রামের সময়কাল: অর্থবছর ২০১৯-২০২৬
- SPFMS প্রোগ্রামের মোট ব্যয়: US\$ ১৭০ মিলিয়ন
- অর্থায়ন: IDA ঋণ US\$ ১০০ মিলিয়ন (SDR ৭২.৩ মিলিয়ন) এবং GoB থেকে US\$ ৭০ মিলিয়ন
- SPFMS একটি Non-ADP ভুক্ত বিশেষ কর্মসূচি
- SPFMS প্রোগ্রামের আওতায় ১০টি Disbursement Link Indicators (DLIs) রয়েছে
- প্রতিটি DLI-এর আওতায় Disbursement Link Results (DLRs) আছে (সর্বমোট ৪৫টি DLRs)
- বাস্তবায়নকারী সংস্থা: অর্থ বিভাগ, অর্থ মন্ত্রণালয়

5

SPFMS প্রোগ্রাম পরিচালনা কাঠামো

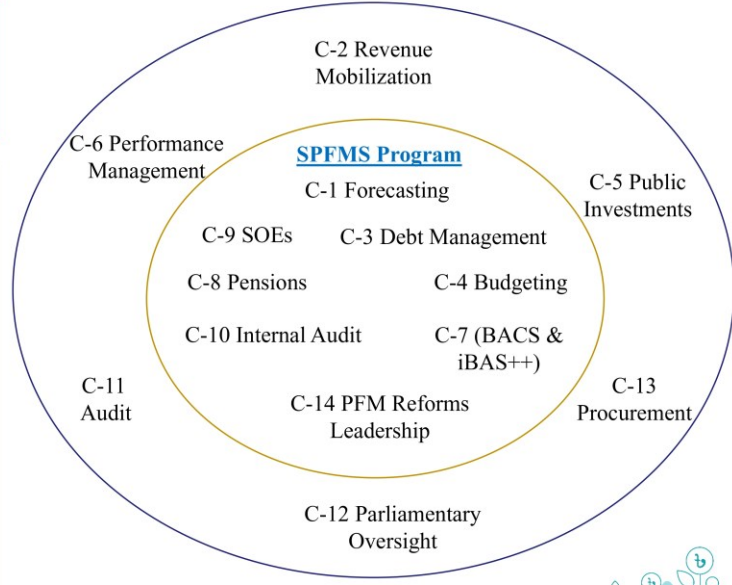


6

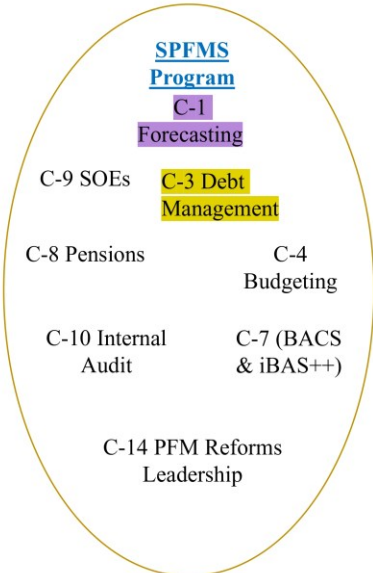
SPFMS প্রোগ্রামের কিম ও নন-কিম কম্পোনেন্ট

- Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) program, Finance Division is implementing 08 (eight) components out of 14 (fourteen) components and
- Rest 6 (Six) Components of the PFM Action Plan (2018-2023) are being implemented by Cabinet Division, Comptroller and Auditor General, Planning Commission, CPTU, IMED, NBR and National Parliament Secretariat

7



7



8

MFMod	Debt Management	MTDS
<p>১৯৭৩-২০২৪ সময়কাল পর্যন্ত ৫২ বছরের ১৯৪টি ভেরিয়েবলসহ একটি ম্যাক্রোইকোনমিক ডাটাসেট প্রস্তুত করা হয়েছে এবং MFMod এর জন্য একটি ওয়েব-ভিত্তিক প্ল্যাটফর্ম তৈরি হয়েছে। যা ব্যবহার করে মধ্য-মেয়াদী অর্থনৈতিক পূর্বাভাস করা যাবে।</p>	<p>‘মধ্যমেয়াদী ঋণ কৌশল’ ও ‘টেকসই ঋণ বিশ্লেষণ’ নিয়মিত প্রকাশ ও অর্থবিভাগের ওয়েবসাইটে প্রদর্শন। নিয়মিত ত্রৈমাসিক ঋণ বুলেটিন প্রকাশ করা হয়।</p>	<p>Debt and Contingent Liability জন্য একটি নির্দেশিকা তৈরি করা হয়েছে। Medium-Term Debt Management Strategy -MTDS প্রকাশিত হয়েছে</p>

SPFMS Program

C-1
Forecasting

C-9 SOEs C-3 Debt Management

C-8 Pensions C-4 Budgeting

C-10 Internal Audit C-7 (BACS & iBAS++)

C-14 PFM Reforms Leadership

SOE performance evaluation guidelines

SOE "কর্মদক্ষতা মূল্যায়ন নির্দেশিকা" প্রস্তুত করা হয়েছে

SOE Budget Module SABRE+ ১২টি SOE তে পাইলটিং

Audited Financial Statements – SOEs

২০২১-২০২২ অর্থ বছরে ৯২টি SOEs/ABs-এর নিরীক্ষিত আর্থিক বিবরণী অর্থ বিভাগের ওয়েবসাইটে আপলোড করা হয়েছে।

IA Charter and Manual

অভ্যন্তরীণ অডিট চার্টার এবং আরবিএ ম্যানুয়াল প্রস্তুত করা হয়েছে

Roads & Highways, DPE, DoH, LGED, PWD এ অভ্যন্তরীণ নীরক্ষা চালু

11

SPFMS Program

C-1
Forecasting

C-9 SOEs C-3 Debt Management

C-8 Pensions C-4 Budgeting

C-10 Internal Audit C-7 (BACS & iBAS++)

C-14 PFM Reforms Leadership

New Pensioners

১০০% নতুন পেনশনভোগীদের তাদের অবসর গ্রহণের পরপরই EFT এর মাধ্যমে অর্থ প্রদান করা হচ্ছে

PAR management

প্রজাতন্ত্রের সরকারি হিসাবের বিভিন্ন আইটেম (জিপিএফ, ঠিকাদারের নিরাপত্তা জামানত) এর স্বয়ংক্রিয় ব্যবস্থাপনা

New format of Finance Accounts

সরকারি আর্থিক হিসাব বিবরণী নতুন ফরমেট এ iBAS++ থেকে তৈরি করা হয়েছে।

Appropriation Accounts

সরকারি উপযোজন হিসাব iBAS++ সিস্টেম থেকে তৈরি করার কাজ সম্পন্ন হয়েছে।

12

পেনশনারদের জন্য সেবা

SPFMS Program

C-1

Forecasting

C-9 SOEs

C-3 Debt

Management

C-8 Pensions

C-4 Budgeting

C-10 Internal Audit

C-7 (BACS & iBAS++)

C-14 PFM Reforms Leadership

- সারা বাংলাদেশে একযোগে সকল হিসাবরক্ষণ অফিসারের কার্যালয় হতে পেনশনারদের তথ্য সিস্টেমে আপলোড ও হালনাগাদকরণের কার্যক্রম পরিচালনা করা হয়।
- ১৭ই মার্চ, ২০২১ তারিখে শতভাগ পেনশনারদেরকে ইলেক্ট্রনিক ফান্ড ট্রান্সফার (ইএফটি) এর মাধ্যমে পেনশন প্রদান কার্যক্রম সফলতার সাথে বাস্তবায়ন করা হয়েছে।
- পেনশন সিস্টেমের ফলে--
 - ৮৪,৩০৫ জন ভুক্তভুগে পেনশনার সনাক্ত
 - সরকারের ১,২৯৫ কোটি টাকা সাশ্রয়
 - ব্যাংক কমিশন বাবদ সরকারের ৩৫০ কোটি টাকা সাশ্রয়
 - ০৯ লক্ষ পেনশনার পেনশন সিস্টেমের আওতায় প্রতি মাসের প্রথম কর্মদিবসে ঘরে বসে ইএফটি এর মাধ্যমে পেনশন পাচ্ছেন।
 - Pensioner Verification Apps ব্যবহার করে ঘরে বসেই পেনশনারগণ লাইফ ভেরিফিকেশন করতে পারছেন।

13



PENSIONER LIFE VERIFICATION APP

পেনশনারদের জন্য একটি Face Detection Based Mobile app প্রস্তুত করা হয়েছে

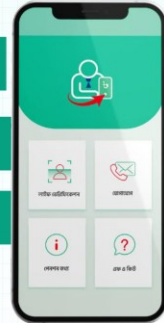


SPECIAL FEATURE

Face Detection Based Life Verification

One App Multiple Users access

Linked with NID Database and Pension Database



14



**SPFMS
Program**

C-1 Forecasting	
C-9 SOEs	C-3 Debt Management
C-8 Pensions	C-4 Budgeting
C-10 Internal Audit	C-7 (BACS & iBAS++)
C-14 PFM Reforms Leadership	

অটোমেটেড জিপিএফ ব্যবস্থাপনা

- অটোমেটেড জিপিএফ ব্যবস্থাপনা ব্যবস্থা চালু করা হয়েছে, যার মাধ্যমে তথ্য ব্যবস্থাপনা, প্রভিডেন্ট ফান্ড স্টেটমেন্ট, নিয়মিত জমা, সুদের হিসাব প্রভৃতি সরকারি চাকরিজীবীরা আইবাসে দেখতে পাচ্ছেন ও রিপোর্ট তৈরি করতে পারছেন।
- জব সুইচের ক্ষেত্রে জিপিএফ এর স্বয়ংক্রিয় হিসাব ব্যবস্থাপনা
- ইএফটির মাধ্যমে জিপিএফ এর চূড়ান্ত পেমেন্ট
- লিয়নে কর্মরত চাকরিজীবীদের জিপিএফ জমা সাব লেজারে জমা প্রদান
- প্রজাতন্ত্রের সরকারি হিসাব এর অন্যান্য আইটেম এর অটোমেশনের কার্যক্রম গ্রহণ।

15

**SPFMS
Program**

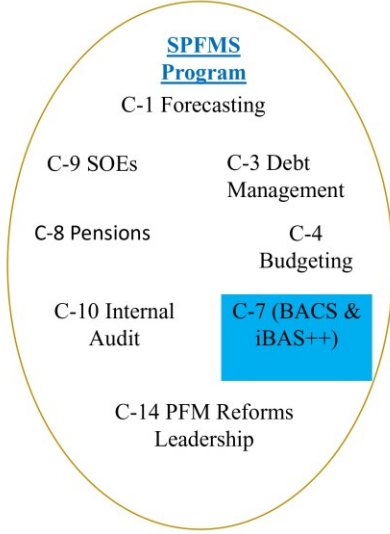
C-1 Forecasting	
C-9 SOEs	C-3 Debt Management
C-8 Pensions	C-4 Budgeting
C-10 Internal Audit	C-7 (BACS & iBAS++)
C-14 PFM Reforms Leadership	

- iBAS+ বাংলাদেশ সরকারের একটি সমন্বিত আর্থিক ব্যবস্থাপনা তথ্য পদ্ধতি (Integrated Financial Management Information System - IFMIS)
- সরকারের আয়-ব্যয় সংশ্লিষ্ট সকল আর্থিক লেনদেন সম্পন্ন হয় এবং আর্থিক কার্যক্রম সম্পর্কিত তথ্য সংরক্ষিত হয়।



16

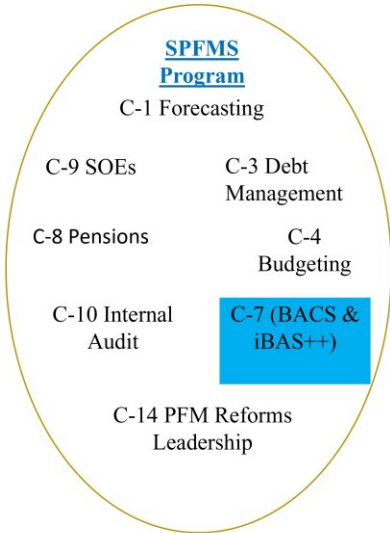
পেপারলেস অনলাইন বিল



- বেতন-ভাতার বিল স্বয়ংক্রিয়ভাবে প্রস্তুত এবং বিশ্বের যেকোন স্থান থেকে দাখিল
- অনলাইনে নিজ নিজ বেতন-ভাতা বিলের সর্বশেষ অবস্থা পর্যবেক্ষণ
- বর্তমানে সকল কর্মকর্তা এবং কর্মচারী ইএফটির মাধ্যমে নিজ নিজ ব্যাংক হিসাবে বেতন ভাতা পাচ্ছেন
- ৫১ হাজার ভূতুড়ে (fake) কর্মচারী চিহ্নিত হওয়ায় অর্থ সাশ্রয় হচ্ছে (প্রতি অর্থবছরে) ১২৭৫ কোটি টাকা।

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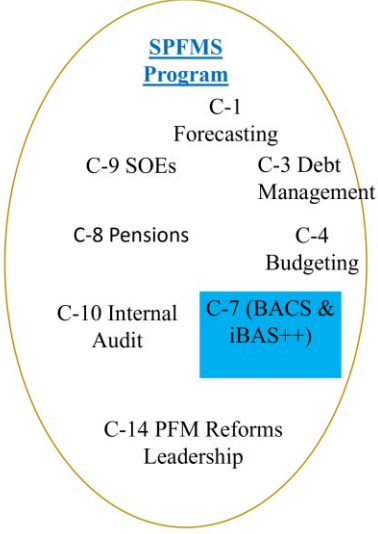
সেল্ফ অ্যাকাউন্টিং এনটিটি-এর হিসাব সংকলন



সেল্ফ অ্যাকাউন্টিং এনটিটি (Self-Accounting Entity) হিসেবে গণপূর্ত অধিদপ্তর, সড়ক ও জনপদ অধিদপ্তর, জনস্বাস্থ্য প্রকৌশল অধিদপ্তর, বন অধিদপ্তর ও ডাক অধিদপ্তর - এই ৫টি অধিদপ্তরের আর্থিক লেনদেনের সম্পূর্ণ বা আংশিক হিসাব বিভাগীয়ভাবে (Departmentally) সম্পন্ন হয় যা এখন আইবাসের মাধ্যমে সম্পাদিত হচ্ছে।



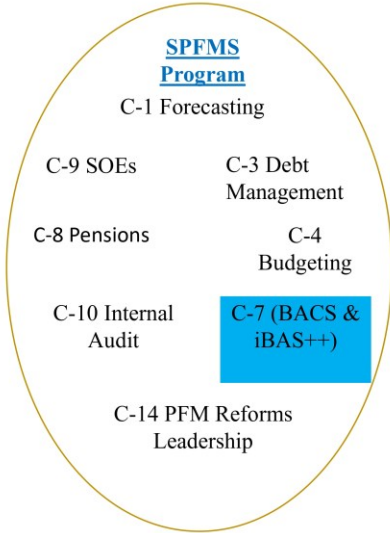
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স্বায়ত্তশাসিত/রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠানে ইএফটি ব্যবস্থা

- প্রজাতন্ত্রের সরকারি হিসাবে প্রত্যেক স্বায়ত্তশাসিত প্রতিষ্ঠান ও এর অধীনে বাস্তবায়নধীন প্রকল্পের বিপরীতে একটি করে প্যারেসোনাল লেজার (পিএল) অ্যাকাউন্ট খোলা হয়েছে।
- সরকারি অনুদানের অর্থ সরকারি কোষাগার থেকে বাণিজ্যিক ব্যাংকে স্থানান্তরিত না হয়ে আইবাস++ এর মাধ্যমে পিএল অ্যাকাউন্টে স্থানান্তরিত হয়;
- স্বায়ত্তশাসিত প্রতিষ্ঠান বা প্রকল্পের ডিডিও কর্তৃক পিএল অ্যাকাউন্ট হতে ইএফটির মাধ্যমে বেতন-ভাতাদি ও অন্যান্য বিল পরিশোধ করা হচ্ছে;
- এতে সরকারের নগদ ব্যবস্থাপনা (Cash Management) শক্তিশালী হচ্ছে;
- এই পদ্ধতিতে স্বয়ংক্রিয়ভাবে অর্থছাড় হয় এবং অর্থবছর শেষে অতিরিক্ত অর্থ Carry Forward কিংবা সমর্পিত হয়;
- বর্তমানে মোট ১৫১ টি স্বায়ত্তশাসিত প্রতিষ্ঠান ও ২৬৯ টি প্রকল্পে এই পদ্ধতি চালু হয়েছে।



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সামাজিক নিরাপত্তা বেটনির সুবিধাভোগী

- সামাজিক নিরাপত্তা কার্যক্রমসমূহের অন্যতম হচ্ছে – বয়স্ক ভাতা, বিধবা ভাতা, প্রতিবন্ধী ভাতা, শিক্ষার্থীদের জন্য উপবৃত্তি ইত্যাদি;
- ‘ইএফটি’-সুবিধাপ্রাপ্ত মোট সামাজিক নিরাপত্তা বেটনির সুবিধাভোগী – ৩.২৬ কোটি;
- করোনায় ক্ষতিগ্রস্ত ৩৫ লক্ষ পরিবারের মধ্যে মোবাইল ব্যাংকিং পরিষেবার মাধ্যমে পরিবার প্রতি ২৫০০/- টাকা উপহার প্রদান:



SPFMS Program


C-1 Forecasting

C-9 SOEs C-3 Debt Management

C-8 Pensions C-4 Budgeting

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C-14 PFM Reforms Leadership



অটোমেটেড চালান পদ্ধতি বা এ-চালান [A-Challan]

- যে কোন বাণিজ্যিক ব্যাংকের যে কোন শাখার কাউন্টারে (OTC) ট্রেজারি চালান জমার সুবিধা
- যেকোন স্থান থেকে অনলাইনে - ডেবিট/ক্রেডিট কার্ড, ইন্টারনেট ব্যাংকিং ও মোবাইল ফিন্যান্সিয়াল সার্ভিসের মাধ্যমে জমা প্রদানের ব্যবস্থা
- চালান জমা ও যাচাই অনলাইনভিত্তিক হওয়ায় জালিয়াতির সুযোগ নেই
- রাজস্ব ফাঁকি রোধে স্বয়ংক্রিয়ভাবে ব্যাংক, হিসাবরক্ষণ কার্যালয় ও সংশ্লিষ্ট প্রতিষ্ঠানের মধ্যে সংগতিসাধনের ব্যবস্থা
- চলতি ২০২৪-২৫ অর্থ বছরে এপ্রিল মাস পর্যন্ত মোট রাজস্বের ৬১% (২,০০,৬২১ কোটি টাকা) অটোমেটেড চালান সিস্টেমে আদায় হয়েছে

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BACS	DDO other bills	EFT-Salary	Strengthening TSA
<p>বাজেট প্রণয়ন ও বাস্তবায়ন, হিসাবরক্ষণ এবং রিপোর্টিং এর জন্য নতুন BACS প্রণয়ন করা হয়েছে</p>	<p>Expenditure & Payment মডিউলে 'DDO Other Bills' ফাংশন যুক্ত হয়েছে যার মাধ্যমে DDO সাপ্লাই সংক্রান্ত বিল অনলাইনে দাখিল করছে এবং CAFO ও ৭টি DCA অফিসে এটি কার্যকর আছে</p>	<p>সকল কর্মকর্তা এবং কর্মচারী (প্রতিরক্ষা সহ) EFT এর মাধ্যমে বেতন পাচ্ছেন</p>	<p>TSA'র বাইরে বিশেষ ব্যাংক হিসাবের তথ্য সংগ্রহের জন্য নতুন সাব-মডিউল চালু হয়েছে। ইতোমধ্যে ৮৭,২০০ প্রতিষ্ঠানের ১,৯৩,২৮৫টি হিসাবের তথ্য পাওয়া গেছে, যার মধ্যে ৫,৩১৩টি নিষ্ক্রিয় হিসাব।</p>

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টিএ/ডিএ বিল অটোমেশন

সরকারি কর্মকর্তা/কর্মচারীদের টিএ/ডিএ বিল অনলাইনে দাখিল ও ইএফটি-তে পরিশোধ পদ্ধতি চালু করা হয়েছে

Stock Take of Bank Accounts of Public Sector

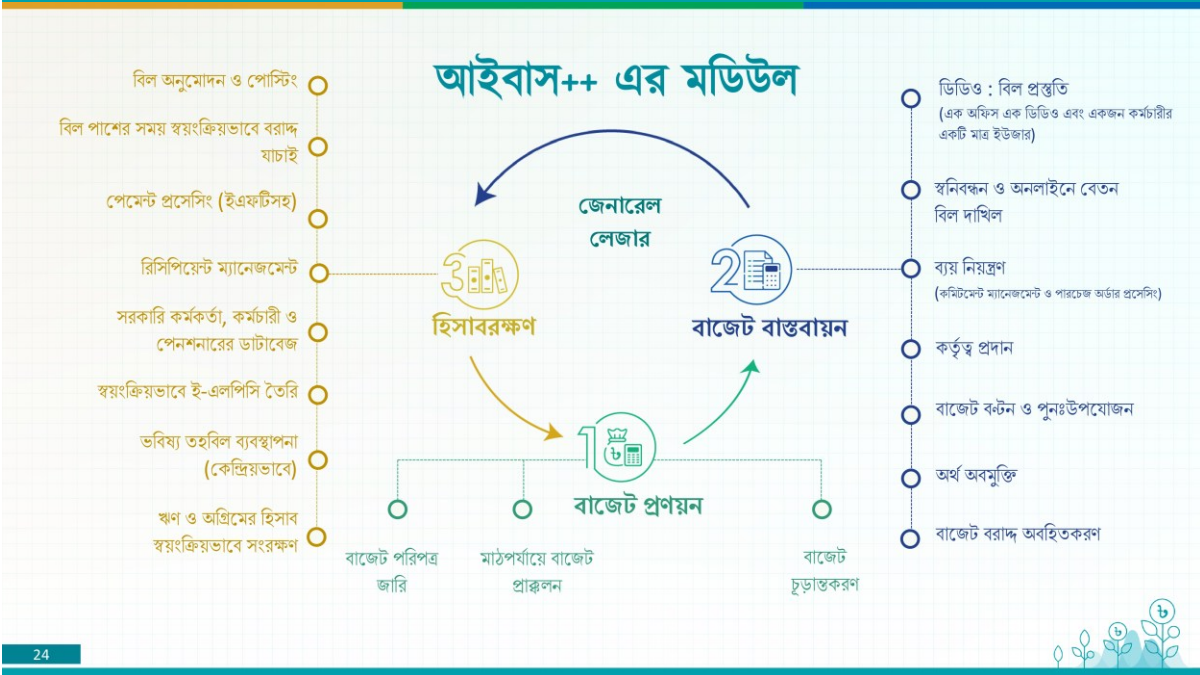
গণ খাতের (পাবলিক সেক্টর) ব্যাংক হিসাব ব্যবস্থাপনায় শৃঙ্খলা প্রতিষ্ঠা ও অধিকতর সংহত করার জন্য সকল প্রতিষ্ঠানের ব্যাংক অ্যাকাউন্ট এর ডাটাবেস তৈরি করার উদ্যোগ নেওয়া হয়েছে। ইতোমধ্যে, ১,৯৩,৭৮৯টি ব্যাংক অ্যাকাউন্টের তথ্য সিস্টেমে এন্ট্রি দেওয়া হয়েছে।

Field level Budget Preparation

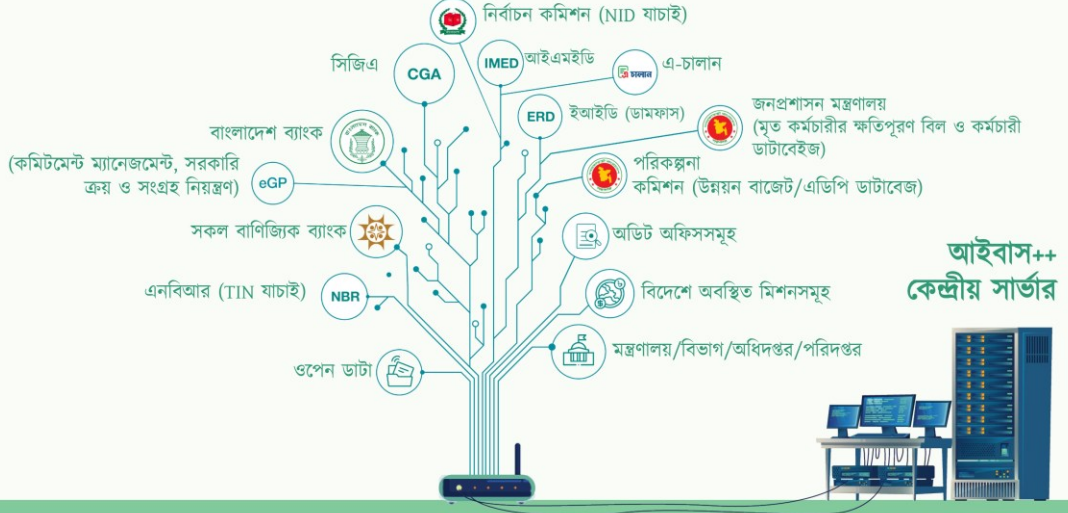
মাঠ পর্যায়ের বাজেট প্রণয়নের আওতা বৃদ্ধি করা হয়েছে। এ পর্যন্ত ৪,২৬৩টি মাঠ পর্যায়ের অফিস অনলাইনের মাধ্যমে তাদের বাজেট প্রস্তুত করেছে।

Foreign Missions

৮১টি বিদেশী মিশনের মধ্যে ৪৯ টি তে iBAS++ চালু করা হয়েছে, বাকি মিশনগুলোতে iBAS++ সিস্টেম চালু করার কাজ চলমান আছে।



আইবাস++ সাথে অন্যান্য সিস্টেমের ইন্টারফেস



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ভবিষ্যত পরিকল্পনা

- বেতন-ভাতাদির বাজেট স্বয়ংক্রিয়ভাবে প্রস্তুত এবং ব্যয় নিয়ন্ত্রণে সাংগঠনিক কাঠামোভুক্ত জনবলের পদনাম, পদসংখ্যা ও বেতন গ্রেড আইবাস++ এ অন্তর্ভুক্তি
- প্রতিষ্ঠানের অনুমোদিত TO&E অনুযায়ী অফিস সরঞ্জামাদি ক্রয় ও সংরক্ষণে স্বয়ংক্রিয়ভাবে বাজেট প্রস্তুত ও ব্যয় নিয়ন্ত্রণ
- পূর্ণাঙ্গ চাকুরি ইতিহাস (History of Service) তথা কর্মচারীদের চাকুরি সংক্রান্ত তথ্য, যেমন- লিয়েন/ডেপুটেশন/সংযুক্তি/পিআরএল, ছুটি, বিভাগীয় শৃঙ্খলামূলক ব্যবস্থাদি, ঋণ ও অগ্রিমের তথ্য সম্বলিত একটি পূর্ণাঙ্গ ডাটাবেজ তৈরি
- প্রচলিত পদ্ধতির এলপিসির পরিবর্তে আইবাস++ থেকে স্বয়ংক্রিয়ভাবে এলপিসি প্রদান
- প্রাক-অবসর পর্যায় অটোমেশন (OPTMS)

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ভবিষ্যত পরিকল্পনা

- অলাভজনক স্বায়ত্তশাসিত/স্থানীয় সরকার প্রতিষ্ঠানসমূহের প্রাপ্তি ও ব্যয় পর্যায়ক্রমে আইবাস++ এ অন্তর্ভুক্তি
- সহজে বেতন বিল দাখিল ও প্রতিবেদন প্রাপ্তির লক্ষ্যে 'আইবাস++ পে' শীর্ষক অ্যাপস চালু
- কৃত্তিম বুদ্ধিমত্তা ব্যবহার করে আইবাস++ এর সাপোর্ট সার্ভিস উন্নয়নে চ্যাটবট (Chatbot) ব্যবস্থা চালু
- সম্পদ ব্যবস্থাপনার জন্য একটি অ্যাসেট ম্যানেজমেন্ট সাব-মডিউল তৈরি
- প্রজাতন্ত্রের সরকারি হিসাবের ঠিকাদারের নিরাপত্তা জামানত, ভূমি অধিগ্রহণ ডিপোজিট, কোর্ট ডিপোজিট প্রভৃতি স্বয়ংক্রিয় ব্যবস্থাপনা

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ধন্যবাদ

স্ট্রেন্‌দেনিং পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট প্রোগ্রাম টু এনাবল সার্ভিস ডেলিভারি (SPFMS)

অর্থ বিভাগ, অর্থমন্ত্রণালয়

**Strengthening Public Management Program to
Enable Service Delivery**

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