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

Public Financial Management (PFM)

Action Plan Semi Annual Progress Report
January 2021 - June 2021

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

PUBLIC FINANCIAL MANAGEMENT (PFM)

Action Plan Semi Annual Progress Report

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October 2021

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

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

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

PFM ACTION PLAN 2018-2023

FOR BETTER PUBLIC FINANCIAL MANAGEMENT IN BANGLADESH

GOAL 1 Macro-Economic Stability

GOAL 2 Resource Allocation with Govt. Priorities

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

GOAL 3 Efficient Service Delivery

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

GOAL 4 Accountability & Transparency

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

GOAL 5 Enabling Environment

14. PFM Reforms Leadership, Coordination & Monitoring

Participatory Process

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

Two-Tier Government Structure

Steering Committee
(headed by Finance Secretary)

Program Execution & Coordination Team (PECT)
(leading the coordination of PFM reform)

13 Program Implementation Teams(PITs)
(primary accountability for implementation)

Change Management Approach

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

ACHIEVEMENTS

65%

Entire procurement under e-GP

100%

Government payments through EFT

755,154

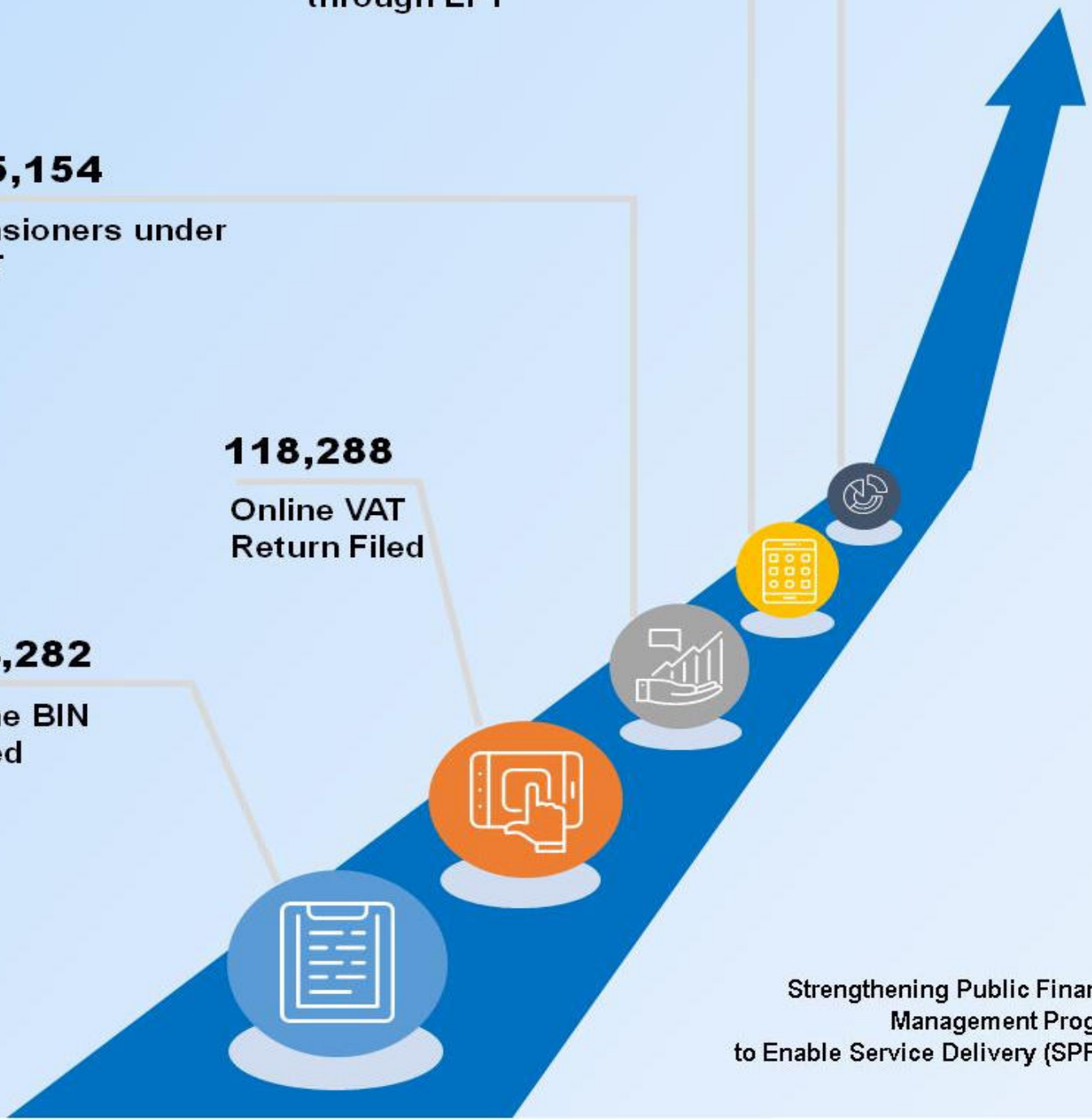
Pensioners under EFT

118,288

Online VAT Return Filed

2,84,282

Online BIN Issued



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

01. EXECUTIVE SUMMARY

1. **The progress of implementation of the PFM Action Plan (2018-2023) illustrates the update through Semi-Annual progress report for the period of 01 January 2021 to 30 June 2021.**The purpose is to portray the achievements, challenges and way forward for each component as outlined in the PFM Action Plan and annual work plan activities. The PFM Action Plan, as an implementation roadmap of the PFM Reform Strategy (2016-2021) was developed under the leadership of the Finance Division through a participatory process. The Cabinet Division, Planning Commission, Parliament Secretariat, the Office of Comptroller and Auditor General (OCAG), National Board of Revenue (NBR) and key line ministries closely engaged in the process of developing the PFM Action Plan. Development Partners (DPs) - the World Bank, International Monetary Fund (IMF), the United Kingdom, Canada, European Union, and Japan International Cooperation Agency (JICA) - also provided the necessary support. The implementation of PFM Action Plan (2018-2023) commenced with the approval of the finance minister in September 2018 and three (3) Semi-Annual progress reports have already been published circulated and uploaded in the website.

2. **The PFM Action Plan progress report is prepared on a semi-annual basis by the Program Execution and Coordination Team (PECT) based on the regular inputs received from the Program Implementation Teams (PITs) for their respective components of the PFM Action Plan**. The PITs have made significant efforts to balance the PFM Reforms priorities with the emergencies stemming from the COVID-19 pandemic. The PITs updated the Annual Work Plans (AWPs) specifying activities that would lead to the achievement of results. The teams embraced the new realities of virtual modalities of work, several key activities advanced while building the PITs' capacities for the successful implementation of the PFM Action Plan activities. These efforts were made by ensuring the Government's COVID-19 response measures.

3. **New office of the SPFMS program has been visited by the Senior Secretary Finance:** SPFMS had shifted its office from UCEP Cheyne Tower, Segunbagicha to a more specious space to IEB Bhaban, Ramna in February 2021. The Honorable Senior Secretary Finance, Mr. Abdur Rouf Talukdar visited the new office and joined a discussion meeting with the team. The NPD along with all PECs and high officials of the program welcomed and briefed him about the program during his visit.

4. **Successfully convened the 1st Steering Committee Meeting on 24 June 2021 and some critical decisions were made by the SC Members:**1st Steering Committee (SC) meeting under SPFMS was virtually held on 24 June 2021. The meeting was chaired by Mr. Abdur Rouf Talukder, Senior Secretary, Finance Division and represented by - participants from different MDAs', the SC members, Development Partners (DPs), PIT members of the PFM Action Plan components, the Program Execution & Coordination Team (PECT), Implementation Support Consultants (ISCs) and relevant stakeholders. After a successful discussion, the meeting adjourned with the following decisions: a) The proposed extension of BETF support till 30 June 2023; b) First, Second and Third progress reports have been approved; c) Annual procurement plan of FY2019-2020 and FY2020-2021 of the 07 schemes of SPFMS were approved; d) Proposed management and oversight structure and implementation schedule for PEFA assessment was accepted; and e) decision on organizing the 2nd PFM stakeholder retreat will be finalized when the current situation improves.

Meeting of Steering Committee (SC) of PFM Action Plan Held on 24/06/2021

5. **Two Implementation Support Missions have been successfully completed during this reporting period.** With the continuation of previous first Implementation support mission, World Bank team undertook the second and third implementation support mission during February 8 to 14 and June 22 to 24, 2021. The main objectives of the mission were to: (i) review and support achievement of the Disbursement Linked Results (DLRs) and progress on third-party verification (TPV); (ii) review the effectiveness of the Public Financial Management (PFM) Action Plan 2018-2023 implementation arrangements; (iii) review implementation of the Program Action Plan (PAP); (iv) review the continued adequacy of the Program fiduciary arrangements; and (v) support the implementation of change management activities under the Program.

6. **The Foreign, Commonwealth & Development Office (FCDO) SPEMP Annual Review awarded "A" rating for the fourth consecutive year to the SPEMP BETF.** This annual review by FCDO scores the program at "A" during the period from February 2020 to January 2021. Despite the challenges of COVID-19, overall, the program has made good progress towards its outcome of a more efficient public expenditure management. The main results included in the review were: i) Validation and finalization of the requirements of the macro-economic forecasting model and proposal for a potentially suitable model ii) Completion of the review of Value Added Tax (VAT) registry, a comprehensive DRM reform mapping report 2010-2020, and approval of Medium-Term Revenue Strategy (MTRS) delivery plan iii) Increased roll-out of iBAS++ across Government improving the speed of reporting of budgets, its transparency and timely distribution to front-line service delivery units iv) Completion of 16 governance and policy documents to strengthen the security of iBAS++ and v) Finalization of the Independent Performance Evaluation Guidelines (IPEG) for monitoring SOEs.

7. **European Union (EU) organized an external monitoring system called Result Oriented Monitoring (ROM) conducted by an external expert in March 2021.** The Public Financial Management Improvement Program (PFMIP)/ SPEMP -BETF under Multi Donor Trust Fund (MDTF) was selected for the ROM 2021 which was to assess and provide an external opinion on implementation with the aim to support management by (EC) services and implementing organizations through advice and recommendations. The following aspects/criteria were examined during the ROM review mission: i) Relevance; ii) Coordination; complementarity, EU added value; iii) Intervention logic, monitoring & learning; iv) Efficiency; v) Effectiveness; vi) Sustainability; vii) Cross-cutting issues (gender, human rights, environment, climate change); and, viii) Communication and visibility.

8. **100% of the Pensioners payment have been automated and brought under EFT coverage before the centenary of the birth of the Father of the Nation.** March 17, 2021, the birth centenary of the Father of the Nation was marked as a day of special pride for those involved in PFM Reform in Bangladesh. Reportedly, the Senior Secretary, Finance Division made a commitment to the Prime Minister to continue the TEAMWORK to complete the DREAMWORK and directed all concerned to bring 100 percent of the pensioners under EFT before the centenary of the birth of the Father of the Nation. As a result of years of hard work of Pension Reform and Management Team, the GoB succeeded to provide pensioners improved service through 100 percent Electronic Funds Transfer (EFT) and make many impressive policy and operational reforms. The government team together with Bank team worked hard to make it a great success which was commended and acknowledged by government ministries, divisions and other stakeholders.

9. **To understand the lessons and PFM challenges, the PECT successfully completed 4 field inspections in Natore, Kishorganj, Bagerhat and Khulna District, Singra and Mitahmoin Upazila.** The key emerging insights, lessons and PFM challenges observed from the field inspections were presented to DPs. Overall, the PECT and participating officials agreed that the field inspections had helped them better understand the release, spending, distribution of budgeted funds as well as the bottlenecks experienced as the local level. It is expected that field inspections will become a periodic practice. The inspection reports were submitted after the field inspections and appreciated by the World Bank during the mission.

10. **With strategic direction from the senior leadership across PFM institutions, the PECT and PITs advanced several activities despite the delays and challenges imposed by the COVID-19 pandemic.** Like before 3.5 million corona affected people received cash assistance from iBAS++ using G2P and Mobile Financial Service system in May 2021. IT Security gap assessment has been completed and the road map to strengthen the IT security system has also been finalized. Work is going on for preparedness of ISO certification of iBAS++ system. From 02 May, 2021 all transactions in Bangladesh Railway have been made through iBAS ++ system. Officers are getting salary by EFT. March 17, 2021, Pension Reform and Management Team, the GoB succeeded to provide pensioners improved service through 100 percent Electronic Funds Transfer (EFT) and make many impressive policy and operational reforms. iBAS++ module has been developed for autonomous bodies and rolled out in 13 autonomous bodies (out of 140) and 62 projects (out of 800).

GPF functionalities of iBAS++ have been improved. Implementation of Value Added Tax (VAT) and Supplementary Duty Act 2012, roll-out of the online VAT registration and return-filing and collection modules under the VAT Online Project have contributed in issuance of 284,282 Business Identification Numbers (BINs). 60 percent of large taxpayer units have started filing annual Income Tax returns and paying taxes online, As of June 2021, in total 1,18,288 online VAT returns have been filed, as reported by NBR.

Government Tenderer's Forum (GTF) is formed in all districts and is operational to resolve the procurement related issues at the local level. Several meetings were conducted for tenderers' payment through iBAS and collection of fees through automated challan. APIs were developed for automated challan integration. 65% of the entire procurement under e-Government Procurement (e-GP) system are other outcomes. Depending on the decision of the procuring entity on using e-GP system/ manual system this percentage may increase/decrease.

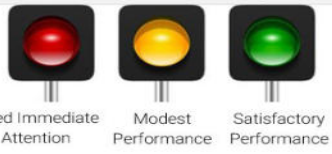
Programming Division has developed a new database "ADP/RADP Management System (AMS)" under the "Strengthening of Development Budget Management Capability of Programing Division through Establishing a New Digital Database System Project." The AMS will establish interface/linkage among the existing data bases of Finance Division (iBAS++), IMED (PMIS), and ERD (FAMS). Annual Development Program (ADP) for the fiscal year 2021-22 has been prepared on the basis of newly reclassified 15 sectors instead of 17 sectors.

The 1st issue of 'Debt Bulletin' has already been published in the 4th quarter of last Fiscal Year (FY2020-21) and the aim is to publish the bulletin on a quarterly basis onwards. The joint WB-IMF virtual TA Mission on MTDS preparation and training on data preparation and formulation of strategy by using Analytical Tools (AT) of MTDS of concern officials from FD, BB, ERD, NSD, CGA, and others have been finalized. The capacity of existing data centre of OCAG was upgraded up to sufficient storage level to use AMMS 2.0, HR software and Audit Observation Archiving and management software. Independent Performance Evaluation Guideline of State-owned Enterprises and Autonomous Bodies has been approved and issued by Finance Division. A total number of 84 SOEs and ABs have published their audited financial statements of FY 2019-2020 in the website of Finance Division.

First Cohort of 4 Implementation Support Consultants (ISCs) are on board and trained. The decision was taken for the 4 ISCs to work with different PITs. Each ISC has been assigned to support two PITs.

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

PFM Action Plan Components- Progress Dashboard



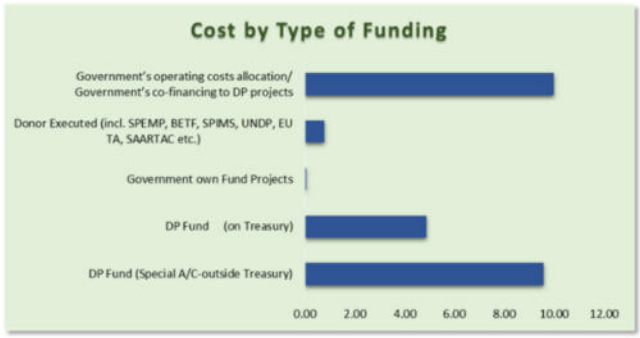
🟡	**C-1** Revenue and Expenditure Forecasting	**C-8** Pension Management	🟢
🟢	**C-2** Domestic Resource Mobilization	**C-9** State Owned Enterprises' Governance	🟢
🟡	**C-3** Debt Management	**C-10** Financial Reporting	🔴
🟡	**C-4** Planning and Budget Preparation	**C-11** Strengthen External Scrutiny and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

11. **Multiple ongoing projects/schemes are in place to implement the PFM Action Plan.** The Government of Bangladesh (GOB) has several PFM reform projects including Public Expenditure Management Strengthening Program (PEMSP) primarily developing and implementing iBAS++/BACS and other projects for IT systems in Planning Commission and Economic Relations Division (ERD). There are two ongoing World Bank co-financed projects (BDT882 crore/US$115 million) supporting the implementation of Domestic Resource Mobilization/VAT and Public Procurement components of the PFM Action Plan and Strengthening PFM to enable Service Delivery (SPFMS) was approved to support eight components implemented by the Finance Division. Under SPFMS, seven non-ADP schemes out of eight (BDT860 crore /US$102.37 million) have been approved and implementations are ongoing. In addition, the European Union approved a grant of Euros 10 million (equivalent to BDT93 crore) to provide support to the NBR, Parliament Secretariat, and OCAG.

JICA has approved the second phase of US$5 million (BDT42 crore) to support Public Investment Management. IFC (International Finance Corporation) is supporting the customs national single window program and IMF through SARTTAC (South Asia Regional Training and Technical Assistance Center) is also providing capacity building support on various PFM areas. Finally, Strengthening Public Expenditure Management Program (SPEMP) World Bank-executed technical assistance (US$17.3 million funded by UK, Canada, & EU) supports various components of the PFM Action Plan.

12. **The PFM Reform process has an adequate governance structure and implementation arrangements.** While each of the above-mentioned project/scheme has its own implementation modality, the overall PFM reform program has two-tier governance and coordination structure - comprising of a Steering Committee and a Program Execution and Coordination Team (PECT). This ensures alignment and synergies between the various projects. The Steering Committee headed by the Finance Secretary has representation from major spending ministries, Cabinet Division, OCAG, NBR, ERD, and Planning Commission. The Steering Committee oversees the implementation progress, provides policy guidance and ensures an enabling environment for reforms to succeed and sustain. The PECT is leading the coordination of the PFM reforms. In close coordination with the PECT, 13 PITs have the primary accountability for implementation of the respective PFM Action Plan components and achieve the performance targets. The implementation support consultants (ISCs) will shortly deploy to facilitate PITs active functioning and third-party verification agent is going to engage. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments. This new governance and coordination structure of PFM reforms is providing a mutual learning and accountability platform among the relevant institutions for a sustained use of improved PFM procedures and systems.

13. **The total cost of the reforms is BDT 212.26 crore for this reporting period (US$25.27 million).** Of this amount, BDT 80.47 crore spent on the DP co-financed projects outside the government's single treasury account, while BDT 40.87 crore spent on DP co-financed on-treasury account. BDT 59.48 Lac spent on government-own projects and BDT 6.56 crore equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 83.76 crore is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 624.90 crore and the cumulative cost is 837.17 crores up to this reporting time. The bar chart below represents the allocation of funding by each component and by type of funding.



14. **The PFM Action plan has some implementation challenge.** Since the global economy is facing the "great lockdown" recession caused by the COVID-19 pandemic, the economy of Bangladesh too, has been hit hard since March 2020. Due to outbreak of COVID-19 worldwide the field inspection couldn't arrange regularly. PEC and representation from different MDAs have also been considered bit difficult. Another challenge has been to establish the new coordination mechanism (PECT and PITs) to do away with the fragmented implementation of PFM reforms. This mechanism required devising necessary coordination instruments (protocols for the progress report, stakeholders retreat, and field inspections) and facilitation by implementation support consultants (ISCs), third-party validation, and technical assistance. Most but not all of these requisite arrangements are now in place. The next challenge is the uneven skill of implementing PFM reform for some components, especially those institutions without an ongoing reform program. Ensuring continuity in the program implementation team for each component with a well-planned succession is one of the challenges. All of the above-mentioned challenges have led to limitations in how effectively PITs operate. The PECT is working closely with the respective PITs to accelerate the progress, especially by finalizing their Annual Work Plans. Identifying the member and arranging focus group discussion on Competency Framework during this crisis moment has been considered a great challenge.

PECT is trying to coordinate and in consultation for finalizing the focus groups. In terms of perform analysis on monitoring data and compile draft report, there remain challenges with data collection and processing, making it difficult to easily draw out

lessons learned from PITs. Discussions have started on how the reporting (and learning) process can be further improved and (most likely) automated. Finally, the PFM reforms experience in Bangladesh and around the world shows that strong demand for intended improvement in PFM procedures, systems, and behaviors is a key ingredient of successful reforms. Hence, the PECT has developed a comprehensive three-pillared communication and engagement approach to strengthening the demand-side for PFM reforms that may implement in the months ahead. A summary of these plans is presented in section 7 of this report.

02. ACHIEVEMENTS

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

SPFMS is structured with 10(ten) Disbursement Linked Indicators (DLIs) and each DLI has disbursement linked results (DLRs) which would need to be achieved for disbursement. Out of 10(ten), Four (4) DLIs (DLI 3, 4, 5 and 8), that involve financial data, will be verified by the Supreme Audit Institution— Office of the Comptroller & Auditor General Bangladesh (OCAG). Further, PwC is appointed by the SPFMS program office as an independent verification agency and will verify 5 (five) DLIs i.e., DLI 1, 6, 7, 9, and 10. Remaining one (1) DLI (DLI 2) on the "Improved budget quality through better performing BMCs" will be verified by the Cabinet Division as part of their support to other Ministries on Annual Performance Agreements. Four of the targets are fully achieved (DLR 3.1: Delink budget release from the fund utilization report submission, DLR 5.5: 90% of new pensioners paid through EFT no later than the following pension payment cycle after retirement, DLR 8.1: The FY2018/2019 budget released on the Recipient's new BACS, DLR 8.4: 4(four) SAEs are using iBAS++), a few DLRs are partially achieved and the implementation of several others are underway. The DLR verification team of OCAG submitted their first DLR achievement verification report and based on that report the World Bank made the first disbursement of the SPFMS program.

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

C-1 Revenue and Expenditure Forecasting

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

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

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

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

MEW organized a training program from 07 to 10 February 2021 to develop the capacity of Finance Division official on Econometric Modelling and Forecasting using EViews. MEW organized another training program from 03 to 25 February 2021 to develop the capacity of Finance Division official on Econometric Modelling and Forecasting using the World Bank MFMOD. This is the first phase of the series of trainings on MFMOD.

19. Challenges and mitigations: The continuation of the coronavirus pandemic has greatly affected the implementation of planned activities during the first two quarters of the calendar year (July-December 2021). It is expected that the pandemic

will continue to affect implementation of activities in the last two quarters (January-June 2021) of the current fiscal year. MEW has planned to utilize virtual means of holding workshops, meetings, and training activities to overcome this situation.

Recruitment of consultants has also been a challenge, as no suitable candidates for the Senior Consultant position of Economics and Econometrics were found even though the EOI was published twice.

20. Projects/schemes contributing to this component:

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

b. ***SPEMP BETF: Sub-tasks- Macro-Fiscal Forecasting and Debt Management:*** The SPEMP is providing 106.9 million (2009 -2021) to deliver an effective public expenditure management system that facilitates the delivery of better public services. The program has supported the development of a PFM Reform Strategy (2016 -2021), and the design of the PFM Action Plan (2018-2023) and its ongoing implementation. The SPEMP supplements and leverages this wider funding available for PFM reforms to implement the PFM Action Plan through high-quality advice, technical assistance, and knowledge exchanges. SPEMP is funded by the Foreign, Commonwealth & Development Office (FCDO), Canada, and the European Union, administered and executed by the WB. The objective of Macro-Fiscal Forecasting and Debt Management sub-task (US$ 500 thousand, 2018-21) is to (i) create a comprehensive macroeconomic dataset, (ii) prepare a macroeconomic forecasting model suitable for Bangladesh (iii) updating the debt sustainability analysis and publication of the debt bulletin (iv) building capacity of the government officials work in the MEW and the Treasury and Debt Management Wing (TDMW) of the Finance Division.

21. Next Steps:

- MEW plans to employ a firm/ organisation experienced in the field of econometrics and modelling. Process of procurement of services of consulting firm will be initiated in September 2021 and TOR is drafted in this regard.
- Procurement of 10 enterprise license of EViews software will be done by September 2021.
- Procurement of 2nd phase of office equipment will be completed within November 2021 according to the approved procurement plan of FY2021-22.
- Training on advance application of EViews has been scheduled in September 2021.
- Training on "R" has been scheduled in September 2021.
- Phase-2 MFMOD training program has been scheduled from late August to early October 2021.
- Upon successful completion of Phase-2 MFMOD training, schedule for Phase-3 training will be finalized.

C-2 Domestic Resource Mobilization

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

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

23. Outcomes: The VAT and Supplementary Duty Act, 2012 enforced in July 2019. VAT is the biggest source of revenue for the NBR followed by income tax and customs duty. The new VAT Act addresses the complexities and provides a modern streamlined VAT system. The most important change was the introduction of four VAT rates including the existing 15 per cent. Apart from the standard VAT rate of 15% three different VAT rates like 10&, 7.5% and 5% for specific goods and

services have introduced. Online registration for enlistment became mandatory and as of now the Integrated VAT Automation System (IVAS) system has issued a total of 251,655 Business Identification Numbers (BINs) to the VAT payers and 1,630 no of ToT enlistments have completed. The Integrated VAT Administration System (IVAS) has also initiated the online returns submission process with the Large Taxpayers' Unit (LTU). In February 2021, 105,989 Returns have been submitted online.

24. Outputs:

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

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

26. Projects/schemes contributing to this component:

a. ***VAT Improvement Program (VIP):*** "The VAT Improvement Program (VIP)" 2014-2020 of BDT 690.13 lac (US$73 million) been completed in 30 June 2021. The VAT Improvement Program (VIP) 2014-2020 supported automation of

the VAT administration. The new law provides the VAT Wing with an opportunity to modernize the administration to bring the administrative and policy improvements together in support of greater revenue mobilization. In addition to enhancing revenue mobilization, the VIP promoted greater transparency of the VAT administration. This operation will support the VAT Wing to be fully compliant with the Right to Information (RTI) Act, 2009.

Progress:

- Training on SAP for 30 IT Officers of NBR has already been completed.
- Training on Online Return Submission Problems & Solutions for NBR Officers and other stakeholders has already been completed [13/01/2021-25/03/2021].
- Progress activities till June 2021 are as follows:

November, 2020 to June, 2021	
Progress of System Development	Modification for Registration (RN)
	VAT Agent / VAT Consultant / Non-Resident
	Modification for Returns Processing (RP)
	Revenue Accounting (RA)
	Revenue Management (RM)
	Taxpayer Current Accounting (TA)
	Refund and Credit/Adjustments (RF)
	Enforcement -- Non-Filing (NF)
	Enforcement -- Debt Management (Outstanding Revenue) (DM)
	Taxpayer Enquiry (including Taxpayer Portal) (EN)
	Document Management (DT)
	Case Management Module (Developed)
	Sub-module: E-Payment
	Sub-module: NBR Portal
	Interfaces with Other System (Bangladesh Bank, Sonali Bank, ASYCUDA….)
	Audit Module (Developed but not live)
	Risk Module (Under Development)
	Objection Module (Under Development)
	Modification for Registration (RN)
UAT and Training Program	UAT for Release 2 – 31st Dec, 2020
	UAT for Release 2 – 25th Mar, 2021
	Training of developed module for VAT officer and Taxpayers
	Training for Training Academy
	Training for NBR IT Team
	Other trainings.

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

Progress:

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

- Draft Functional and Technical Requirements Specifications has been submitted by the PMQA and is being assessed as well as reviewed by the PIU and World Bank.
- Draft As-Is report is submitted by the PMQA; review is going on.
- Work on To-Be report is continuing.
- A draft of Request for Proposal (RFP) is prepared by PMQA; to be reviewed by PIU, and WB.

c. ***Bond Management Automation project:*** GOB has approved "Bond Management automation project 2017-2021" of BDT 8,115 lac (US$96.6 million) in July 2017 and has a closing date of 30 June 2021. The program is implemented by the NBR. Aim of this project is the automation of customs bond management to bring full transparency in the system and reduce time and cost of doing business. The automation also aims to protect local industries from the uneven competition of business by preventing illegal entry of goods under duty-free access. Besides, the number of cases pending in the courts, this automation is supporting to reduce along with handling and examining the cases with the automated system.

Progress:

- Notification of Award (NoA) for the package SD-5 i.e., software (Customs Bond Management IT system and integration with ASYCUDA, IBAS, Banks and other related stakeholders) has been issued and accordingly the contract signing has been done with the software consultant in May, 2021.
- The software consultant firm has started its work in accordance with the 'To-be business report'.
- Notification of Award (NoA) for the package GD-6 i.e., establishment of IT infrastructure along with LAN-WAN has also been issued in May, 2021.

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

- The VAT audit functional assessment, for which the Audit Assessment Report, has delivered.
- The VAT risk management review, for which risk management guidelines, has delivered.
- The VAT Tax Audit, and Income Tax Audit trainings have been completed. In doing so, tax audit handbook, one each for VAT, and Income-Tax are developed. Subsequently, following comments on the handbook by the VAT officials, the handbook has been updated, and translated into Bengali.
- Draft VAT Tax Audit Manual is drafted and being reviewed by the National Board of Revenue (NBR), including a translated draft in Bengali.
- The VAT IT Systems Core Function Process Mapping Analysis, is at advanced stages of completion.
- The Interoperability and Usability of IVAS System Evaluation, is at advanced stages of completion.
- The review of the VAT Quality Control of Taxpayer Registry is at advanced stages of completion.
- The SAP Quality Assurance (QA) training needs assessment has been completed; training plan is at advanced stages of completion.
- The MTRS key stakeholders' consultations and the technical analysis have been adversely impacted by COVID-19, and the MTRS Delivery Plan is being revisited by NBR.
- The Medium-Term Revenue Strategy (MTRS) is expected to also bring together and provide synergy between all the reform initiatives being undertaken by NBR.
- Support NBR to concentrate on developing and implementing a robust control apparatus that would hinge on risk-based audit with a focus on refunds.
- Support NBR to gradually move to a function-based organization while strengthening coordination and exchange of information with Customs. Strong emphasis is placed on rolling out registration and tax returns modules, e-payment, risk-based audit, taxpayer and business community outreach, and organizational restructure.

e. ***EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months):*** The Financing Agreement signed in June 2019 and the implementation of the programme has started in September 2020. The detailed work plan of EU PFM TA support program has been

approved by NBR in May 2021, and the implementation of program has started. The main activities of the program will focus on (i) integrity (internal control), (ii) revenue risk management, (iii) organisation and planning; with regards to component.

Under the Multi-Annual Indicative Programme (MIP) 2014-2020, the EU intends to contribute to the implementation of the GoB's PFMRS 2016-2021 and in particular in the areas related to domestic revenue mobilisation and domestic accountability, through targeted Technical Assistance, thus complementing the support given via the MDTF. The TA service contract has been appointed along with the team of experts to work with three partners: Office of the Comptroller and Auditor General (OCAG), National Board of Revenue (NBR) and National Parliament. The detailed work plan for the program has been prepared in extensive consultation with partners, and approved by NBR in May 2021. The implementation the program has already started.

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

C-3 Debt Management

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

28. **Objective:** Debt Management has significant impact on revenue and expenditure of the Government. The government borrows to complement tax revenues, but it is important to keep an eye on how much the country is borrowing and the related cost of those loans. The objective of debt management is to minimize the borrowing costs subject to keeping risks at an acceptable level and supporting the development and functioning of the domestic debt markets. A Medium-Term Debt Strategy (MTDS) can be very useful in achieving these objectives. Currently, MTDS has lost its validity resulting in deficiencies in the capacity to regularly update the country's debt sustainability assessment. In this respect, this component involves the preparation of an MTDS, Debt Sustainability Analysis (DSA), and a Debt Bulletin. Debt analysis and publication of Debt Bulletin reflects the debt management capacity of the government, which in turn strengthens the overall fiscal situation and free up public funds that can be used efficiently across sectors.

29. **Outputs:** Despite ubiquitous COVID-19, the advancements of achievements of this component are substantial. The 1st issue of 'Debt Bulletin' has already been published in the 4th quarter of last Fiscal Year (FY2020-21) and it will be continued regularly. Debut issuance was quite challenging for communicating with multifarious stakeholders; however, finally an effective platform has been developing during entire and partial lockdown which in the long run tremendously will expedite forthcoming outputs.

    The joint WB-IMF virtual TA Mission on MTDS preparation and training on data preparation and formulation of strategy by using Analytical Tools (AT) of MTDS of concern officials from FD, BB, ERD, NSD, CGA, and others has been finalized. The virtual mission and training conducted from 1 July to 8 July 2021. The mission provided hands-on virtual training to concern officials working in the area of debt management of different debt offices. Mission also held consultation meetings with high officials of FD, BB, ERD, and concerns.

    The officials of debt management of FD collected debt data from different debt management entities and prepared the debt data according to the guidance note of MTDS developed by Bank-Fund before the mission started and sent it to the mission for validation. The mission acknowledged that the prepared data quality was very good and the prepared data will be the main input on MTDS AT for getting different scenarios of proposed strategy/strategies.

30. **Challenges and mitigations:** It are worth mentioning that, ensuring the government's financing need in a timely and cost-effective manner, minimizing borrowing costs subject to keeping risks at an acceptable level, and supporting the development and functioning of the domestic financial markets are very challenging due to significant changes in a

country's situation. With those inevitable grounds, capacity building of the technical personnel within the TDM Wing of FD to finalize the MTDS, DSA, and Debt Bulletin is pivotal. More coordination is required having the comprehensive coverage of debt data with an integrated Debt Management and Financial Analysis System (DMFAS) among ERD, FD, and BB.

TDM Wing of FD has been continuing regular meetings with ERD, BB, and other stakeholders to have an integrated DMFAS system. Advance training for officials of the TDMW, to ensure that they will be equipped with the necessary proficiencies required to manage and update the Debt Management, is integrated into the program. The outbreak of the corona virus has greatly affected the conduct of Scheme activities. The continuation of the pandemic threatens to affect the conduct of activities in the coming fiscal year too as the nature of the activities are highly technical and requires hands-on support from international experts. To keep pace with the situation, TDMW introduced to utilize virtual means for holding workshops, meetings, and training activities.

31. Projects/Schemes contributing to this component:

a. **The scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division":** GOB has approved the non-ADP Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division" of BDT 3,721 lac (US$ 4.43 million) in March 2020 and has a closing date of 30 June 2023. The program is implemented by the Treasury and Debt Management Wing of Finance Division under the WB co-financed SPFMS.

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

c. Initial training needs have been identified and get approval from the authority. The training schedule has also been approved by the authority. The participants for the training on data preparation and strategy formulation by using MTDS AT has already been selected. 21 officials will participate in the training held on July 2021 provided by joint WB-IMF virtual TA Mission. The further training will be conducted soon according to the approved schedule. But approved schedule and topics could be changed/rearranged due to the unavailability of trainers and restrictions imposed for COVID-19.

d. The dialog with UNCTAD is going on regarding the installation of DMFAS in the FD and integration with the other interfaces. The UNCTAD team is actively thinking to install DMFAS remotely due to prolong COVID-19 restriction.

32. Next steps: For the implementation of DMFAS in the TDM Wing, the PIT will perform an analysis of existing DMFAS occurrences in ERD and Bangladesh Bank provide UNCTAD with the detailed requirements (including interfaces with iBAS++ and NSD) to assess the hardware, software, and application support needs. A mission by the UNCTAD team will be facilitated as soon as travel restrictions are lifted. Even, UNCTAD team is thinking remote installation of DMFAS if the travel restriction continues.

Regarding the MTDS, a multi-agency communication platform has been formed by creating a working group (WG) of officials from different Debt Management entities. The debt data collection, preparation of data for MTDSTA has been conducted by the officials of Debt Management of FD with the help of WG, and data validation has been completed by the WB-IMF joint MTDS TA mission. The mission provided hands-on training on MTDS and held several consultation meetings with high officials of FD, BB, ERD and other concerns, which was held on 19 July 2021. A draft report of MTDS will be finalized by the 2nd quarter of the FY2021-22 and a final report of MTDS will be published by the 3rd quarter of the same.

A meeting has been scheduled for last week of August 2021 that is supposed to be chaired by the Head of PIT on the overall progress of the project of the TDM wing, and the periodic meeting will be held to justify the progress of the project in a regular manner.

C-4 Planning and Budget Preparation

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

33. Objective: Financial planning ensures that public expenditures are planned within the expected availability of resources in the medium-term. The Budget Management Committees (BMCs), and Budget Working Groups (BWGs) are set up in Ministries/Divisions/Other Institutions with a view to improving the overall budget preparation and implementation process. BMCs and BWGs play important role in ensuring that budget **is** prepared in line with the mission statement and strategic

objectives of the Ministry/Division/Other Institution. The BMC is also assigned with the job of implementation and result monitoring so as to measure performance against the output targets of the Department/Agencies and Key Performance Indicators (KPIs) of the Ministry/Division/Other Institutions set out in the Ministry Budget Framework (MBF). In sum, the BMC and BWG have vital role to ensure maximum value for public money. However, the BMCs and BWGs lack capacity and are not well-resourced to carry out such responsibilities under their wider terms of reference. The BMCs at the ministry level routinely meet to endorse submission of MBF to Finance Division leaving its wider terms of reference largely unfulfilled. Under this scheme, the capacity of the BMCs and BWGs is being strengthened to ensure better coordination of the operating and development budgets, alignment between financial and non-financial (performance) data, efficient fund release procedure, as well establish proper linkages between policy priorities with resources.

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

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

Type	Activity	Total Active DDO	Approved Budget (2021-22)	Distribution (Authorization) DDO	Budget Released	% DDO Distribution (Cumulative)	% Budget Released (Cumulative)
11	General activity	29706	124702,70,13	21985	104570,05,32	74.01	83.86
12	Special Activity*	0	229997,77,42	(1543) **	214052,81,73	0.00	93.07
13	Support Activity	353	11186,42,24	53	2067,59,97	15.01	18.48
14	Local Government	852	715,88,65	3	159,94,82	0.35	22.34
21	Non-ADP	144	11753,43,11	68	1209,12,38	47.22	10.29
22	ADP	1815 (3226)**	225324,14,01	830	21871,15,27	45.73	9.71
Total		32870	603680,3556	22939	343930,69,49	69.79	56.97

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

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

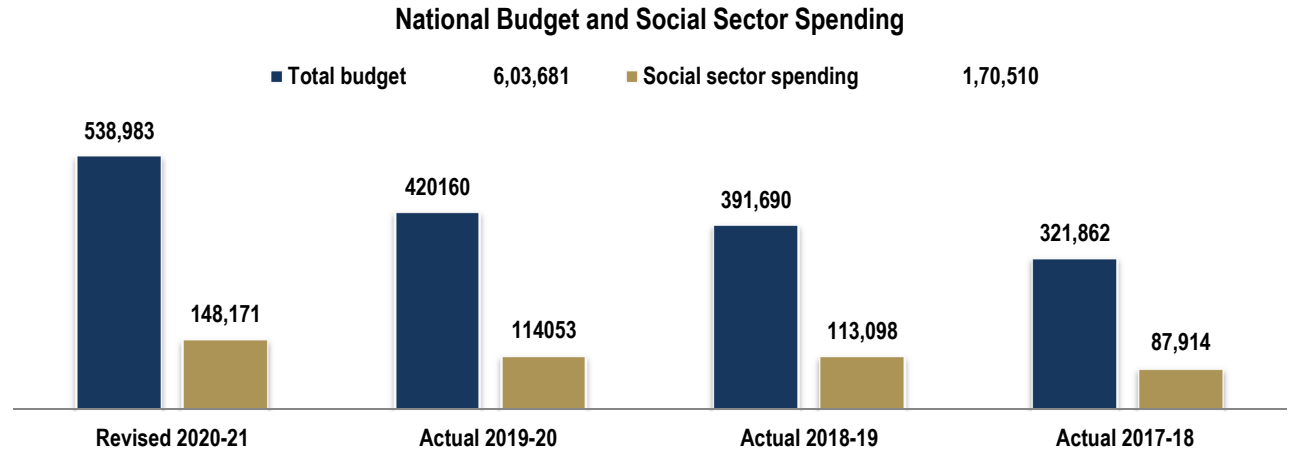
35. Outputs:

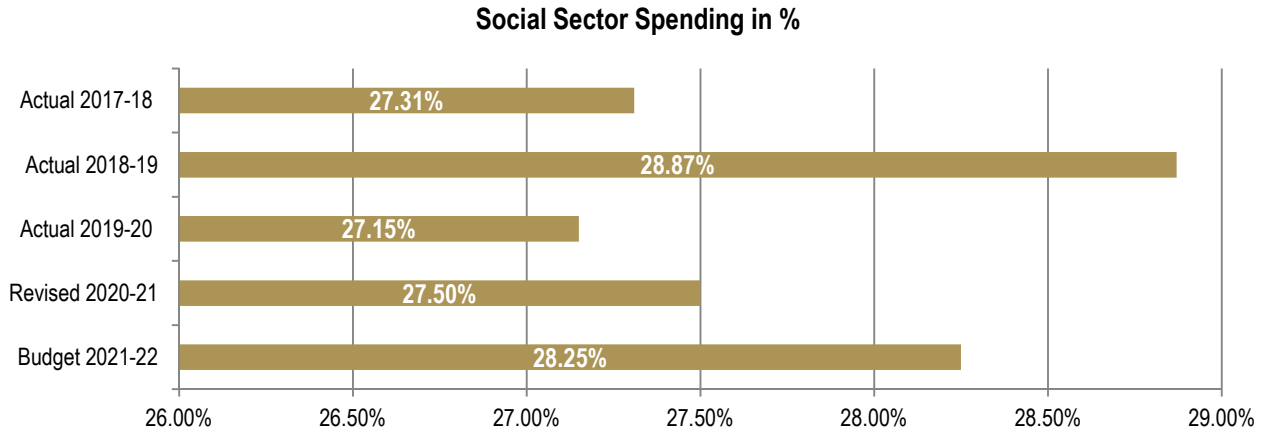
- Two external consultants to prepare a Score Card and measure the performance of BMCs and BWGs have been recruited.
- Performance assessment of BMCs and BWGs of LMs is underway.
- A circular was issued (on 12 April, 2021) to simplify the fund release procedure of the 4th tranche of the 'Grants in Aid' of autonomous bodies under Operating Budget.
- Necessary logistics (e.g., computers, printers, UPS, shredders, furniture etc.) have been procured.
- A day-long seminar was held with 20 Secretaries of the Government on 20th February, 2021 to sensitize them about the importance of overall Public Financial Management (PFM) including fund release procedure and Medium-Term Budget Framework (MTBF). Respected Cabinet Secretary was present in the seminar as the Chief Guest while Senior Secretary, Finance Division was present as Special Guest.
- ToRs of BMC and BWG have been finalized after incorporating inputs from ministries/divisions. The GO containing final ToR was issued from the Finance Division on 20 June, 2021.
- Draft Performance scorecard for BMCs of 15% of Ministries/Divisions has been consulted with the stakeholders. Finalization of the scorecard is underway.
- A Draft Training Strategy and Annual Training Plan 2020-2023 has been prepared for capacity development of the Finance Division and Line Ministry officials. A validation workshop to finalize the Training Strategy will be organized.

- Allocation for social sectors (e.g., health sector, education, social infrastructure) has been increased (to gradually contribute to increase spending in social sectors as part of DLR 2.3[1]) in the Budget of FY 2021-22. Allocation for the social infrastructure sector in the FY 2021-22 budget amounts Tk. 1,70,510 crore, which is 28.325 percent of total budget allocation. This allocation for social sector spending is 0.87% higher than that of the previous FY (2020-21). It will gradually rise to the level targeted in DLR 2.3. Table 2 shows the social sector spending as a percentage of national budget.

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

Timeline	Total budget	Social sector spending	Social sector spending in %
Budget 2021-22	6,03,681	1,70,510	28.25%
Revised 2020-21	538,983	148,171	27.50%
Actual 2019-20	420160	114053	27.15%
Actual 2018-19	391,690	113,098	28.87%
Actual 2017-18	321,862	87,914	27.31%





However, a redefined calculation of social sector spending shows that the actual spending in 2018-19 and 2019-20 were 32.42% and 34.15% respectively. This spending hovers around 35% in FY 2020-21. The redefined calculation has been communicated to the World Bank Local Office.

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

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

continue to await the Government Order, which details the amount allocated for their office. Most DDOs/project directors are unaware of the new fund release procedures. Moreover, the predictability of funds is one of the main challenges faced at the local level when it comes to budget execution.

Mitigation measures:

- Steps will be taken to expedite budget release/distribution through effective monitoring of execution of Budget Implementation Plan (BIP).
- Awareness/motivation and hands on training meeting will be held with the particular Ministry/Division/DG office on budget distribution and simplification of fund release procedure.

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

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

b. **SPEMP BETF: Subtasks- Budgeting and IFMIS (including PFM Action Plan & Change Management):** The objective of the budgeting tasks (US$420 thousand, 2017-2021) work stream is to support the Government efforts in improving the budgeting processes especially by linking better policies, planning, and budgeting. This includes 2 themes:

- **Standardize budget business process.** Provide recommendations to improve and standardize budget preparation and execution processes as well as institutional framework. Technical assistance to horizontally decentralize budget preparation with clearly defined responsibilities of MOF and line ministries. Work out a plan for institutional strengthening of line ministries to take over full financial management functions.
- **Enhance linkage between budget and government priorities and improve budget performance.** Technical assistance to priority sectors for aligning the budgets with the national development plan and sector strategies with a particular focus on Value for Money. This will be followed by support to roll out Medium Term Sector Budget Planning to the relevant selected line ministries. Advisory services to help the government strengthen its capacity to allocate resources consistent with government policies and priorities. Review of the government performance management framework and support the move to results-based budgeting.

38. Next steps

- A workshop will be conducted for the DDOs of 10 selected (high spending) Ministries/Divisions to discuss challenges of timely budget distribution and to finalize the policy brief with a time bound strategy to achieve the target of FY 2022.
- Further improvements in iBAS++ budget execution modules will be made to enable monitoring of timeliness of fund releases to DDOs/project directors and establish a monitoring mechanism.
- Peer review of BMCs of 4-5 Ministries/Divisions will be conducted during Q-1 to Q2 of the FY 2021-22. The results of the first peer review will be used as the BMCs performance score baseline.
- Training on allocative efficiency for officials of selected Ministries/Divisions will be organized. Moreover, overseas training scope on evidence-based policy making concerning public financial management will be explored.

C-5 Public Investment Management

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

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

40. Outputs:

- Establishment of Public Investment Management Reform (PIM Reform) Wing in Programming Division.
- Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) have been developed and validated for two pilot sectors (Power and Energy & Local Government and Rural Development). The government has issued a circular to use MAF and SAF for project assessment and appraisal in the same two pilot sectors.
- Programming Division has developed a new database "ADP/RADP Management System (AMS)" under the "Strengthening of Development Budget Management Capability of Programing Division through Establishing a New Digital Database System Project." The AMS will establish interface /linkage among the existing data bases of Finance Division (iBAS++), IMED (PMIS), and ERD (FAMS).
- Sector Strategy Paper (SSP) and Multi Year Public Investment Program (MYPIP) have been developed for two pilot sectors. The government has issued a circular to use SSP and MYPIP in two pilot sectors.
- 17 sectors of the ADP have been reclassified to 15 sectors to align ADP with Five Year Plan and budget framework. A gazette has been published regarding the sector re-classification of ADP.
  Annual Development Program (ADP) for the fiscal year 2021-22 has been prepared on the basis of newly reclassified 15 sectors.

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

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

42. Projects/schemes contributing to this component:

a. ***JICA-supported Strengthening Public Investment Management System Project (SPIMS):*** Programming Division of Planning Commission has been implementing "Strengthening Public Investment Management System Project (SPIMS)" for BDT 7146.93 Lac ($ 8.5 million) since 2014 with a closing date of 30 June 2023. During the first four years, JICA provided technical cooperation to the PIM reform Wing formed at the Programming Division as well as concerned Ministries, Divisions and Agencies in two pilot sectors (power and energy, local government and rural development). The SPIMS developed and validated a set of new PIM tools: (1) Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to assess and appraise Development Project Proposal (DPP); and (2) Sector Strategy Paper (SSP) and Multi-Year Public Investment Program (MYPIP) to strengthen linkages between Five Year Plan, ADP and MTBF. In June 2018, the PC and GOB approved the PIM tools, and approved to establish the PIM Reform Wing at Programming Division, showing its high commitments to move PIM reform agenda forward. PIM Reform Wing has been working to bring a change in the existing public investment management system.

43. Next steps:

The activities under Component 5 of PFM Action Plan for FY2021-22 are summarized in the following. In terms of activity-11 under this component to achieve improve public investment formulation, appraisal and approval processes the following steps will be taken-

- Use MAF and SAF to assess and appraise DPPs in two pilot sectors (power and energy sector; local government and rural development sector).
- Develop and use the MAF/SAF software in two pilot sectors to make the DPP process more efficient, ensuring that the MAF/SAF software can automatically produce Working Papers for Project Scrutiny Committee meeting at the Ministry/Division level, and for Project Evaluation Committee meeting at the Planning Commission level.
- Conduct training programs on MAF and SAF for concerned officials in two pilot sectors, including training of trainers (TOT) and on-the-job training (OJT).

- Provide MAF Manual, SAF Manual, and DPP Preparation Handbook in Bangla for the use of concerned officials.
- Develop samples of CBA and Log frame for two pilot sectors to improve the quality of DPP.

For activity 12 under the component, the following steps will be taken to strengthen strategic linkages between ADP, FYP and MTBF

- Integrate and embed SSP and MYPIP in the ADP/RADP and MTBF processes from Budget Year 2021-22 for two pilot sectors. This is aimed to make ADP more strategic (in line with sectoral strategies through SSP) and align ADP with MTBF (use MYPIP to bring multi-year perspectives in development budgeting).
- Conduct dissemination workshops and training programs on SSP and MYPIP in two pilot sectors, including training of trainers (TOT) and on-the-job training (OJT).
- Provide SSP guidelines and MYPIP guidelines for the use of concerned officials.
- Establish digital interface between databases of Programming Division, Finance Division, IMED and ERD
- Develop "National PIM Guidelines" to accommodate all necessary directives and processes in relation to project planning, preparation, assessment, appraisal, approval, a development budgeting within a single framework. The Guidelines will aim to ensure an optimum use of the country's scarce resources and address growing needs for strengthening PIM under the overall objectives of PFM Action Plan.
- Develop PIM Reform Program (PIMRP) and Annual Work Plan (AWP) to plan and monitor overall PIM reform of the Planning Commission. These will be designed to be fully consistent with the PFM Action Plan and complement the monitoring of the PIM Component of the PFM Action Plan.
- Develop and use communication tools on PIM reform such as leaflets to disseminate information.
- Raise awareness on development planning and PIM reform among parliamentarians.
- Start developing a rollout strategy of PIM tools (MAF/SAF/SSP/MYPIP) to other sectors.

C-6 Public Sector Performance Management

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

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

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

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

46. Outputs:

- Training provided to 52 Ministries/Divisions and 8 Divisional Commissioner Offices on new structure of APA 2021-22 (All reform workplans- NSI, RTI, CC, GRS and E-governance are integrated with APA).
- Training provided to 52 Ministries/Divisions on preparation and review of draft APA for FY 2021-22.
- A review of all major government policies has been conducted; relevant targets for APA have been identified and communicated to respective ministries/divisions.
- A committee is formed to guide development of new software on APA management.

- A report on shortcomings of the existing software and required features for the new software has been prepared.
- APAs of FY 2021-22 have been prepared through a consultation process between the Cabinet Division and respective ministries/divisions.
- 52 Ministry/ Divisions have been provided with a guideline about proofs against each indicator of their APAs for a better and transparent evaluation process.
- NCGP and TCGP meetings were conducted during the period.
- Online meetings were arranged with all Divisional Commissioner Offices and all DC offices on monitoring APA through APAMS software.

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

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

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

C-7 iBAS++/BACS Implementation

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

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

51. **Outcomes:** Around1.3 million employees (185 thousand civil officers, 822 thousand civil staff, 265 thousand defense officers and staff) and 763 thousand pensioners and some suppliers along with 74 million beneficiaries of social safety net programs are being paid through EFT. In addition, 353 thousand government primary school teachers (92%) are getting salary through EFT system. This ensures the timeliness of payments and reduces the risk of funds diversions in otherwise long funds flow processes.

    Introduction and roll out of Automated Challan System (ACS) allows citizens to deposit income tax, passport fee and other revenues through OTC (over the counter), debit/credit card, online banking and mobile banking through website and mobile app. In FY 2020-21, income tax and passport fee of Tk.1,299 crore has been collected through A-Challan System. Implementation of this system ensures cash deposit in BB on the same day when any receipt is collected. This improves cash management and strengthens reconciliation between BB, CGA and relevant institutions.

[Honorable Prime Minister inaugurated the distribution of cash transfer to 35 million Covid-19 affected families through EFT through iBAS++ on 02/05/2021]

52. Outputs:

- IT Security gap assessment has been completed and the road map to strengthen the IT security system has also been finalized. 14 security guidelines for iBAS++ system is approved while procedures and work instructions are finalized for approval. Work is going on for preparedness of ISO certification of iBAS++ system.
- Apart from government employees and pensioners, 3.5 million corona affected people received cash assistance from iBAS++ through G2P to their mobile bank accounts in 2020 and in FY 2021 this number is around 30 million. New screen was developed in iBAS++ system for data entry of beneficiaries this year. 1,800 User IDs were created for data entry and approval. Beneficiaries' information is also validated through iBAS++ by different government databases, such as, Pensioner and Employee database, NSD system, NID authority, Social Safety Net etc.
- New sub-module developed for budget requisition entry by the field offices under the Budget Preparation module. This sub-module is being piloted in 180 hospitals and 100 primary education offices for preparing budget of 2021-22. In FY 2022-23 all field offices of Department of Primary Education and Directorate General of Health Services will be covered.
- Budget of Bangladesh Railway is being prepared using new BACS. From 02 May, 2021 all transactions in Bangladesh Railway have been made through iBAS ++ system. Officers are getting salary by EFT.
- iBAS++ Budget Execution module has functionalities for automating fund release, budget distribution and re-appropriation and these functionalities have been implemented in all ministries/divisions/departments/directorates. Fund release and re-appropriation automation is now being rolled out to autonomous bodies. National Housing Authority, Human Resource Development Fund, Bangladesh Employees Welfare Board, Rural Electrification Board, Bangladesh Public Administration Training Center, Rural Development Academy, Bangladesh Economic Zone Authority and Power Development Board are now using iBAS++ for fund release, re-appropriation and payment processing through EFT and expenditure recording.
- Improvement areas in payroll automation have been identified and are being implemented. Various service stages of an employee are now being captured in iBAS++ and allowances are being calculated automatically based on government rule.
- Special modules of iBAS++ developed and implemented in all offices of four self-accounting entities (SAEs) namely Roads and Highway Department (RHD), Public Works Department (PWD), Public Health Engineering Department (PHED) and Forest Department.

- iBAS++ module has been developed for autonomous bodies and rolled out to 13 autonomous bodies (out of 140) and 62 projects (out of 800).
- Fund release and re-appropriation procedures for the autonomous body have been automated.
- A partial DDO module covering staff bill submission has been developed and is being rolled out. The module has been implemented in 3,633 DDOs. As a preparatory step for DDO module roll-out, iBAS++ user login IDs were created for around 20,000 DDOs. This module is also being used for salary payment of primary school teachers. More than 353 thousand primary school teachers have received salary in EFT so far.
- A report from Bangladesh Bank regarding Bank accounts maintained by govt. offices including other public sector (public non-financial corporations and local authorities) has been collected. Work is ongoing to collect information of all bank accounts laid with different scheduled banks which are outside TSA.
- Interfaces between iBAS++ and other GOB systems including Social Protection Budget Management Unit System, Bangladesh Bank, and Sonali Bank, MoPA HRM System, NBR TIN database and e-Passport system have been developed.
- Technical specification prepared for interfaces with ADP system, and Core Banking Systems of 4(four) nationalized commercial banks (NCBs) for house loan subsidy payment for public university teachers and employees.
- 10(Ten) budget execution reports are made available for Drawing and Disbursement Officers who are using iBAS++. These reports will enable DDOs to make right decisions for expenditure.
- A detailed budget execution report is published in FD official website for each quarter.
- Server hosting and connectivity issues have been resolved for iBAS++ operations through hosting of the servers at National Data Center.
- Automated Challan for the collection of GOB receipts has been rolled out to 25 scheduled banks and other banks are ready to go on live. The system has been implemented for all kinds of taxes and passport fee.
- A requirement specification has been prepared for developing an 'Asset Management Module' for iBAS++ has been prepared. This module will be used for recording government assets.
- Due to COVID-19 pandemic, virtual trainings are organized using 5(five) Zoom account. Training materials as well as evaluation arrangement are available in system.
- 32 best performers (selected from the 250 trained master trainers) have trained 2,534 focal point officers in two phases.
- Additionally, training sessions on BACS & iBAS++ preparation module has been completed for 77 missions under the Ministry of Foreign Affairs.
- Despite COVID-19 restrictions, massive training program has been undertaken. 6,600 participants (3,800 from primary schools and 2,800 others) were trained on DDO module using Zoom platform.
- Training of Trainers (ToT) was provided for Railway on using iBAS++. 825 participants were trained on Budget Execution module and 705 were trained on Automated Challan System.
- Moreover, 8 (eight) workshops were conducted on various topics with total 240 participants.

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

54. Projects/schemes contributing to this component:

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

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

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

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

Office of Comptroller and Auditor General (OC&AG) IT audit capacity building: With the increased reliance on information systems across government institutions, the Office of Comptroller and Auditor General (OC&AG) intends to strengthen the technical and professional competence of the OC&AG personnel and improve its operational capacity for IT audits. Therefore, as a natural progression to the initial training, OC&AG has requested for immediate Technical Assistance to the Task Force to apply Control Self-Assessment (CSA) in relation to the INTOSAI Guidance2on Audit of Information Systems for iBAS++ / eGP (any 1).

Conduct of the two functionality assessments of the iBAS++ and support preparation of a comprehensive iBAS++ improvement plan with endorsement of a users' group: The ToRs of two parallel iBAS++ functionality assessments have been developed - one focusing on the budgeting, accounting, and cash management aspects, whereas the other focuses on employee-related expenses including payroll, pension, provident fund, or other benefits/allowances. These assessments will come up with cogent recommendations to improve iBAS++ functionality to better serve the PFM objectives. These recommendations will add to the already-agreed and under-implementation improvements as part of the PFM Action Plan (such as EFT, DDO module, budget availability monitoring at the DDO level etc.) and will be compiled as a comprehensive iBAS++ improvement plan to be submitted to users' group for endorsement.

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

Change Management (Short and Medium-term support to Action Plan implementation): The PFM reforms leadership, coordination and monitoring play a pivotal role in the success of the implementation of the PFM Action Plan 2018-2023 and managing the change process. Effective Change Management is crucial to the success of the public financial reform agenda in Bangladesh. Change management is a process of helping people to understand the need for change and to motivate them to take actions which result in sustained changes in behavior. Change management is anchored in the governance structure, ensuring adequate monitoring and creating the space for learning and course-correction during implementation. Important progress has been made especially on the design, while several aspects require continued attention and support, especially in the coming 12 months moving into implementation of the Action Plan with a well-functioning governance structure.

55. Next Steps:

- A Functionality Gap Analysis will be completed and iBAS++ improvement plan will be implemented to improve system functionality and processes.
- The iBAS++ program team is mindful of the challenge of employee frequent transfer and recognizes that continuous BACS training should be pursued as a mitigation strategy.
- Completion of the stock-take of special accounts and Extra Budgetary Funds (EBFs) (including an assessment of the number and amounts held in these accounts and the rationale why these are needed to be kept outside the TSA).
- Development of the interface between iBAS++ and NBR for Automated Challan Management and CPTU by this year.

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

- Prepare requirement specification for the module for submission of online supply, service and procurement bills and budget requests by DDO and develop a web enabled DDO module for online bill submission.
- Assess a sample group of users if they can generate budget execution reports and use it for management decision and why the use is low.
- A detailed stock takes of all bank accounts held by all MDAs and SOEs outside TSA, including special accounts, EBFs and donner funded projects (special accounts) will be completed.
- Develop a module to inventory, value and register fixed assets.
- Document operating procedures and improve/automate processes to support iBAS++ operations.
- Introduce commitment controls for cash management and strengthen Treasury Single Account (TSA).

C-8 Pension Management

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

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

57. Outcomes:

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

58. Outputs:

- A draft of Pension Manual has been prepared. A workshop will be arranged to get feedback from stakeholders. After inclusion of those feedbacks, the Pension Manual will be finalized.
- A report has been developed to identify expected number of pensioners in a certain time of future. This report shows the expected date of retirement, gratuity amount monthly pension and allowances of a pensioner. These data are retrieved from employee /payroll database.
- List of Backlog Pensioners was determined using the Employee database and the Pension data base of iBAS++. Each back log Pension case was verified by phone call and final list was produced. Request Letters to concerned administrative ministries to take initiatives have been issued by Finance Division.
- A Baseline has been developed for determining the backlog of pension. The survey consists 14 pension cases of three different Ministries for establishing a baseline.
- Online training on newly developed Pension Module for all DCA, CAFO, DFAO and UAO was arranged in January-21 and February-21.
- Creation of system generated GPF Account Number is done.
- System generated GPF Final Payment authority issue implemented.
- Online GPF Account Opening system activated.
- Online GPF Account Nominee Change system activated.

- Creation of Control Ledger at Pay point level and Central (at CAFO-P&FM) are done.
- Creation of GPF Index Register is done.

59. Challenges and mitigations:

The COVID-19 pandemic gave rise to significant delays and postponement of many of the planned activities in July–December, 2020 and this situation continued in January-June, 2021. Due to COVID-19 Pandemic situation physical workshop/seminar with pensioners could not be arranged. Webinar with the pensioners will be arranged in next 3(three) months. The physical presence of pensioner requires once a year for life verification. It is a bottleneck especially when the pensioner becomes not available to present at the account's offices due to illness, living far away/abroad or other reasons. To mitigate the challenge of the physical presence of the pensioner, implementation of face recognition through mobile application are in process. The program is facing implementation challenge as experienced vendor in such field is very limited. As a result, the pensioner's NID is not automatically deactivated from Payroll database as there might be some pending claims of the pensioner as employee such as GPF Final Payment. CGA will send a letter to Finance Division requesting to issue an order to settle GPF Final payment prior to Gratuity payment.

For GPF balance update subscription entry for the months prior to DDO module enrolment in iBAS++ is time consuming, Correction for Erroneous entry of advance withdrawal for the months prior to DDO module enrolment in iBAS++ is time consuming. Moreover, generation of Control ledger at Central (at CAFO-P&FM level takes too much time as closing balances are neither stored at individual level or Pay-point level. Closing balances are generated through calculating each individual opening balances, subscription/refund, withdrawal and interest. Redesigning of database storing modality is required.

60. Projects/schemes contributing to this component:

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

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

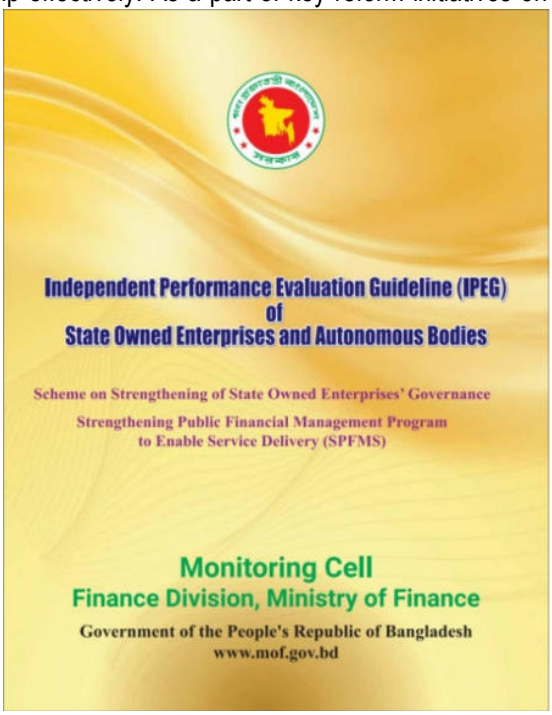
61. Next steps:

- Arranging training for officials of all Pay Points on recent developments of "Pension Module" and "GP Fund modules" of iBAS++ system.
- Face recognition through Mobile App will be implemented by hiring appropriate Consulting firms.
- Issuing e-PPO card to the pensioners.
- Generation of Control ledger at Central (at CAFO-P&FM level takes too much time as closing balances are neither stored at individual level or Pay-point level. Closing balances are generated through calculating each individual opening balances, subscription/refund, withdrawal and interest. Redesigning of database storing modality will be performed.
- GPF final payment Online authority request and approval will be implemented through iBAS++.
- For establishing baseline for pension backlog a survey will be conducted which will be based on Representative sampling that covers each Ministry, CAFO, DCA, DAFO and UAO Office.
- Online Pension Tracking System: submission from DDOs to accounts offices through iBAS++: Detailed SRS will be prepared by September 30, 2021.
- Communication strategy will be developed.
- Pensioner's briefing meeting and Pensioner's Day/week can be arranged.

C-9 State-owned Enterprises' Governance

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

62. Objective: State-Owned Enterprises (SOEs) play an important role in shaping the economic development of the country. The contribution of SOEs to GDP, value addition, employment generation and revenue earning are very important. SOEs provide important contributions to the major sectors such as power, gas, water, industry, transport and communication, shipping, construction and real estate etc. Currently, financial and governance-related data on SOE is fragmented and performance is not monitored from the perspective of state ownership effectively. As a part of key reform initiatives on SOE transparency and accountability, independent performance evaluation and reward system in the State-owned Enterprises is going to be introduced. For effective management of debt and contingent liabilities of State-Owned Enterprises, a framework for the comprehensive, timely and accurate collection of data and consolidation of information on the debt and contingent liabilities of SOEs will be undertaken.

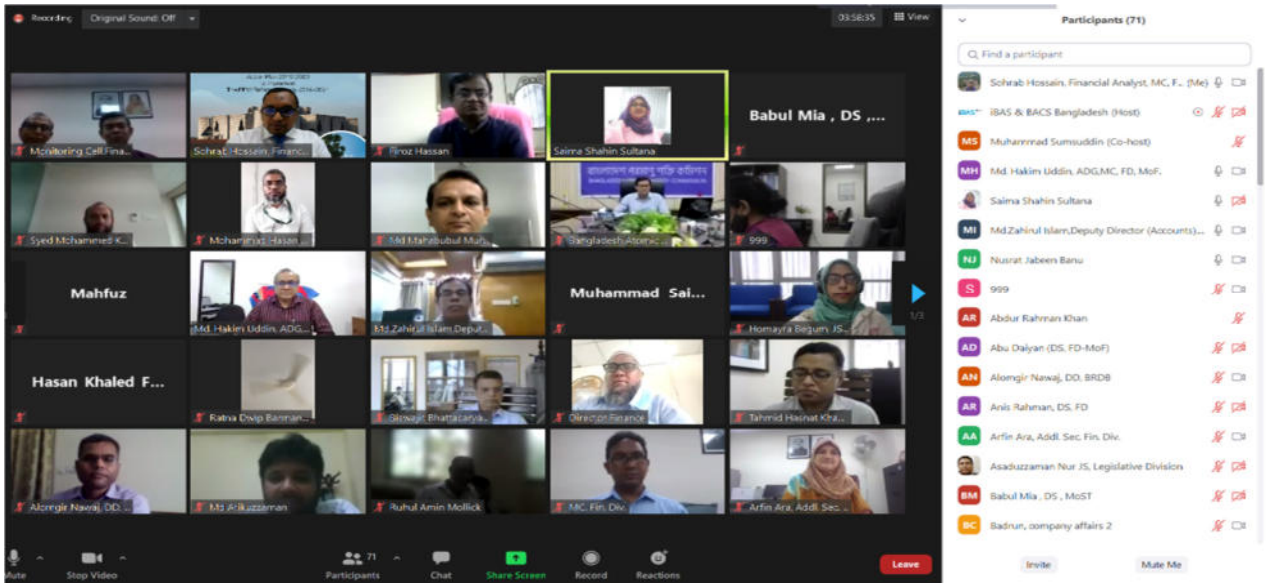


Cover page of Independent Performance Evaluation Guidelines (IPEG)

63. Outputs:

- A stakeholders' consultation workshop on "Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs" was held virtually on 28th June 2021. SOE Reporting templates were shared and discussed in the workshop. The templates have been updated incorporating the feedback and input from the participants of the workshop. A total of 90 participants attended in the virtual workshop. A new set of reporting templates has been developed to collect data on debt and contingent liabilities including other financial and non-financial information of SOEs and ABs.
- Independent Performance Evaluation Guideline (IPEG) of SOEs and ABs has been approved on 11 March, 2021 by Senior Secretary, Finance Division. GO has been issued on 15 March, 2021 by Monitoring Cell. IPEG have been published in the SPFMS website (http://www.spfms.gov.bd) and Finance Division website (http://www.mof.gov.bd).Total number of 500 copies of IPEG have been printed and is being distributed to the stakeholders;
- List of SOEs and ABs has been approved;
- To ensure regular publication of audited financial statements of all SOEs, a total of 84 SOEs/ABs have published their Audited Financial Statements of FY 2019-20 in their respective website. The website of Finance Division has also been updated with the inclusion of a new Service Box of Monitoring Cell and the Audited Financial Statements of this SOEs and ABs have also been uploaded in the website of Finance Division.
- The nomination for members of IPEC (Independent Performance Evaluation Committee) has been requested to different ministries/divisions/agencies.
- 10 SOEs/ABs have been selected for Independent Performance Evaluation (IPE) during FY 2021-22.
- Based on IPEG parameters, 9 (nine) SOEs and 1 (one) AB have been selected for Independent Performance Evaluation (IPE). Selected ten SOEs/AB has been notified through their line ministries. The ten SOEs/ABs have been selected based on following parameters:
  - ✓ Two SOEs on highest profit earning;
  - ✓ One SOE and one AB on highest return on assets;
  - ✓ Two SOEs on highest grant received;
  - ✓ Two SOEs on highest debt;
  - ✓ One SOE as the most potential;
  - ✓ One SOE on highest number of employees.

- Draft Manual for Effective Review of Grants and Subsidies to SOEs and ABs has been prepared.
- To ensure data collection and quality control of financial and non-financial information produced by SOEs; A meeting with iBAS++ team was held on 16 March 2021 at Monitoring Cell, FD. A Way forward to develop new database for the purpose of connecting different SOEs, ABs, Line Ministries and Monitoring Cell for ensuring data flow have been discussed. Further a System Requirement for developing One-Stop Shop Portal and SOE Database has been drafted. List of SOEs to be included in the database has been prepared and is being updated.



[Virtual workshop on DCL on 28/06/2021]

64. Challenges and mitigations: Templates for collecting data on Debt and Contingent Liabilities of SOEs and ABs were designed and updated. Timely collection of financial and non-financial data from the SOEs/ ABs in the newly developed reporting templates may be challenging. So, the officials of SOEs/ ABs need to be trained to provide data using the newly developed templates. The Debt and Contingent Liability Statement will be prepared based on the data collected through this template. However, reconciliation of previous data on Debt may be challenging, but coordination among the stakeholders will be helpful to overcome this challenge. The revamp of the role of the SOE MC is ongoing. With the approval and distribution of the IPEG the SOE MC is positioning itself for its monitoring role. Capacity building of the SOE Monitoring Cell is the main challenge for executing SOE performance monitoring and management. Registration in training courses has been delayed due to COVID-19. Independent Performance Evaluation Guideline (IPEG) of SOEs and ABs has already been published and distributed to stakeholders, but it is difficult to make the stakeholders understand that IPE is an addition to APA and also the incentives under IPE are addition to the existing incentive schemes for SOEs/ ABs. However, in the virtual meeting details clarification have been provided to stakeholders in this regard.

65. Projects/schemes contributing to this component:

a. ***Scheme on "Strengthening of State-owned Enterprises' Governance":*** The non-ADP scheme on "Strengthening of State-owned Enterprises' Governance" has approved for an amount of BDT 13,356 Lac (US$ 15.9 million) in December 2019 and has a closing date of 30 June 2023. The scheme is implementing by the SOE MC of Finance Division under the WB co-financed SPFMS. Currently, 13 consultants (six senior consultants, two consultants and five junior consultants) are working under the scheme. An amount of BDT 64.3Lac was spent in FY2019-20under the scheme.

b. ***SPEMP BETF: Subtasks-SOE Governance:*** The objective of this work stream USD 700 thousand (2018-2020) is to support the government to strengthen corporate governance of SOEs. There is a significant need for strengthening GOB oversight, performance management and financial risk monitoring mechanisms for SOEs. This SOEs area of the work stream includes 3themes:

- **Ownership model and institutional framework.** A diagnostic study is analyzing the ownership, legal and regulatory framework and corporate governance of the SOE sector through various dimensions. Strategic advice for designing of SOE institutional model including audit committee arrangement, legal and regulatory frameworks.
- **Performance and financial management of SOE.** Technical assistance to improve financial and non-financial performance monitoring of SOEs. Develop a new harmonized financial reporting framework and formats for SOEs.
- **Capacity building.** International peer-to-peer exchange of experience with institutions with similar mandates. Intensive training programs to increase capacity of SOE oversight staff.

66. Next steps: The final Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs (including the Reporting Template) will be approved by Senior Secretary, Finance Division. Independent Performance Evaluation Committee will be formed and selected 10 SOEs/ABs will undergo Independent Performance Evaluation (IPE) during FY 2021-22. The Manual/ Policy on Grants for Effective Review of Grants and Subsidies to SOEs will be developed and finalized. Monitoring Cell will work with IBAS++ team to develop the web-based tool for data collection and need-based report generation from the system. Advocacy will be needed to those SOEs which are not publishing their audited financial statements in a timely manner. The existing SOE laws, rules and regulations will be reviewed to identify how to improve the current SOE legal Framework. The requirements for SOE database will also be developed. Capacity building training programs/workshop will be arranged for the SOE MC Officials.

C-10 Financial Reporting

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

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

68. Outputs:

- CGA level central account monthly reports data populated.
- Automatic import of debit and credit scroll from Bangladesh Bank/Sonali Bank started.
- Ministry Fiscal Reports for all of the ministry/divisions data populated and reports finalized. And identified gaps mitigated and GOB level reports finalized.
- Trial balance at GOB level, Ministry level and pay point level has been prepared to check the primary accuracy of accounts.
- Automatic import of debit and credit scroll from Bangladesh Bank/Sonali Bank started in pilot basis.
- An alternate system of posting transactions in Bangladesh bank end has been prepared and training for BB officials completed and posting of monthly transactions memo in iBAS++ system has been started from October 2020.
- Clearance processes for advance/suspense accounts reviewed and bottlenecks identified in the 2nd quarter.
- Draft IPSAS Gap Analysis reports (Considering current context & National Standards) with necessary recommendations submitted to CGA office.
- Draft IPSAS compliant Finance Accounts and Appropriation Account Formats have been prepared and submitted to OCAG for approval.
- Update of BACS CoA manual, update table of Economic Code (by adding definition, example & exception) and GFS Hand Book.
- Draft Indices Training needs assessment will be conducted in the 3rd and 4th quarter.
- Trainings and seminars will be organized in the 3rd and 4th quarter for introduction of IPSAS standards for OCAG and CGA staff.

- Trainings will be organized for selected CGA and OCAG staff to receive IPSAS certification in the 4th quarter.
- Month end and year end procedures reviewed and suggested updates shared with BACS team.
- Draft policy will be developed for CGA office with clear assignment of responsibilities as well as, roles defined in iBAS++, for timely preparation of annual financial statements.

69. Challenges and mitigations:

SAEs continue to play a significant role of Bangladesh's public sector but have substantial challenges in financial reporting. To improve the quality and timeliness of Government-wide in-year and year-end reporting, central consolidation with SAEs and extra-budgetary funds is a challenge. Other specific issues are:

- Due to introduction of three versions of iBAS++ system and new COA during a period of two and a half years, accounting data from FY2015-16 to 2019-20 was not transferred from old system to the new.
- Measures were taken to identify missing and miscoded data and 5 year's data updated.
- CGDF, Railway accounts, SAEs and Autonomous organizations needs to be fully integrated within iBAS++.
- Present business Process of iBAS++ Accounting Module will need to reflect accounting principles and database architecture of iBAS++ system.
- New functions and sub-systems are being introduced in the iBAS++ system. Month and year end procedures needs to be redesigned with role assignment and updated in accordance with these changes.

70. Projects/schemes contributing to this component:

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

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

71. Next steps:

Due to late submission of Appropriation and Finance Accounts the usefulness of financial information is less. The Office of the Comptroller and Auditor General of Bangladesh (OCAG) is undertaking reform activities to improve the quality and credibility of the financial reporting system by prescribing consistent approach to financial reporting based on International Public Sector Accounting Standards (IPSAS) for all levels of government. Other future tasks are:

- Dependent on implementation of iBAS++ in Foreign Mission, Customs Treasury, Postal Department and trained HR
- Accounts Code will be updated.
- IPSAS Training Material will develop and as well as in-house & professional training will conduct.
- Interface needs to be developed between iBAS++, BB, NSD and DMFAS.
- Subsidiary ledgers will be designed to ensure better recording and monitoring advance management in the 3rd quarter.

C-11 Strengthen External Scrutiny and Oversight

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

72. Objective: The Comptroller and Auditor General (CAG) of Bangladesh enjoy unique status in the Constitutional framework and are mandated with onerous responsibility of ensuring through audit, a sound public financial management system in our country. As an important aspect of PFM cycle to make the budget-holders accountable in the use of public funds and strengthen citizen engagement the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and public spending and to ascertain whether expenditures have yielded value for money in government offices, public bodies and statutory organizations. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) is the head the Supreme Audit Institution. CAG has the mandate to determine the scope and extent of the audit of all government accounts, public enterprises, statutory public authorities and local bodies as well as financial statements. The institution of CAG and his office have been proved to be useful partners in the financial management of the country. They lend credibility to the public sector financial operations by remaining a watchdog. They fuse together the global practices and the local realities. In an aspirational country like ours, audit plays a very important role in ensuring that the

government expenditure achieves value for money and the receipts are assessed, collected and accounted for correctly. For smooth operation of statutory auditing, and to improve the timeliness of the audit report component 11 focuses on strengthening the audit capacity of the office of the CAG to carryout risk-based audits by adopting international standards and best practices align with county perspective by using the benefit of information technology.

73. Outcomes:

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

74. Outputs:

- The process to using data analysis tools, iDEA software for data analysis for risk assessment in next year audit plan is going on under OCAG own initiative. Under World Bank TA support a pilot basis audit of Due diligence on the health sector payroll database and procurement of machinery and equipment of the Ministry of Health and Family Welfare using iDEA software was conducted with the help of an external firm named Howlader and Younus Co. Ltd. And payroll integrity test audit report submitted and issue to the ministry. The audit on procurement of machinery and equipment of the Ministry of Health and Family Welfare Health will conducted later on.
- The professional certification of auditors has commenced. The CIPFA training continued with e-learning courses. 13 papers are in various level have been cleared in CIPFA.CIA part 1, 2 and 3 training session are completed. 2 participants passed the CIA part 1 exam and another 18 participants already registered for part 1 exam and will sit for the exam soon.
- OCAG from its own arrangement has already developed an Audit Observations archiving management software to archive all the audit observation and prepare management report and follow up actions from 1971-72 to till date. Already 95% of previous audit observations (3 lacs approx..) and related documents (more than 15 lacs) are scanned and include in the Archiving system. The validation process by audit directorate is going on and almost completed. The piloting of software in three audit directorate is also going on.
- OCAG already promulgated HR Policy. For smooth operation human resources and staff planning OCAG took initiative to develop and implement HR software. Already FRS and TDD finalize and one firm hired to design HR software and software developing is completed and data entry is going on.
- The capacity of existing data centre of OCAG enhance up to sufficient storage and modern technology based by OCAG own initiative using GoB budget to use AMMS 2.0, HR software and Audit Observation Archiving and management software.
- A Technical Assistant support under World Bank is initiated to provide support for IPSAS cash basis adoption and compliance in Bangladesh and an international consultant also engaged. Consultant already provides an Inception

Report and IPASS Gap analysis report to OCAG. The draft format of Finance accounts also submitted which is under reviewing by dedicated team of OCAG.

75. Challenges and mitigations: The main challenge faced during this period is the new normal situation after outbreak of COVID 19. EU funded TA work plan has been finalized and implementation already started but COVID-19 pandemic situation the phase is slow and hiring sufficient consultant also delayed. The consultant under World Bank TA had to work from home due to international travel restrictions by World Bank. But OCAG and all other offices are using Microsoft team's virtual platform to conduct meeting and online training in this COVID-19 pandemic situation. The selected official for professional courses (i.e., CIPFA, CIA, and CISA) has to work full time in office simultaneously with study which is the main challenge for the success in professional courses. To provide sufficient time and focus to study OCAG planning to offer work flexibility. Besides all the registered candidate for CIA and CISA courses did not able to sit for the exam due to exam centre closed up to October 2020. But the training completed in December 2019. So, these long gaps losing the momentum of candidate for the preparation of the exam. To develop AMMS 2.0 the funding was arranged by Finance Division and allocates budget in the financial year 2021-22 OCAG budget and developing is going on by hired software firm. For IPSAS cash basis adoption consultancy facing challenges to finalize finance accounts format. In the PFM action plan, there are many important activities and sub-activities has been identified which need to be implement, but due to absence of concrete assistance from any development partners OCAG are facing challenges to proper implementation of PFM action plan. So OCAG decided to seek for donors financed PforR projects and placed a formal proposal to ERD through Finance Division for requesting World Bank.

76. Projects/schemes contributing to this component:

a. ***SPEMP BETF- Sub-tasks- Fiscal Accountability &Transparency:*** The objective of the Accountability & Transparency work stream USD 600 thousand (2018-2020) was to promote fiscal accountability through strengthening external scrutiny, legislative oversight and transparency of the budget. The sub-tasks have the following major activities:
   - Provide support for the higher-level qualification of the auditors who have previously completed different levels of CIPFA courses under SPEMP-B and other professional courses of auditors such as Certified Internal Auditor (CIA), CFE, CGAP, IPSAS and CISA.
   - Roll out and mainstreaming of ISSAI compliant audit into regular audit activities and implement to all the audit directorates enhance fiscal transparency.
   - Assess and identify the causes for delay in the preparation and approval of financial statements and analyze and support for preparation of a strategy paper to improve the timeliness of audited annual financial statement.
   - Bring all the institutions of accountability (PAC, CAG, Anticorruption Bodies, Media) in one platform by organizing an international conference to raise awareness as to different tools and approaches for achieving financial accountability and generate ideas for how accountability stakeholders can collaborate and collectively promote and ensure financial accountability and transparency of government.

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

77. Next steps:

- Develop and promulgate Performance Audit manuals and Audit guidelines, others special nature of Auditing manuals such as Revenue Audit, IT Audit etc. Office procedural manuals and Practice notes etc of OCAG based in ISSAI and international best practices and in consistent with national standards.
- Successful development and implementation of AMMS 2.0, HR software and Audit Observation and archiving software.

- Finalizing the new Finance Accounts and Appropriation Account templates and implementing the usage of these templates.
- Strong monitoring via periodic meetings with the OCAG is required whereby a dedicated team will co-ordinate with the program facilitators for the success of the training programs (CIPFA, CISA, CIA).
- Proper implementation of work plan of EU funded project to implantation of PFM action plan.
- Formal proposal to be submitted to ERD through Finance Division to approach a World Bank financed PforR project so that OCAG can implement PFM action plan smoothly and properly. And also need to be determined the result area and activities or scope of works if World Bank agrees to finance.

C-12 Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure

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

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

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

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

81. **Projects/schemes contributing to this component:** ***EU-funded technical assistances "Supporting the implementation of the PFM Reform strategic Plan in Bangladesh" (EUR 10 m, 36 months):*** The objective of this program will start from includes supporting the three Parliamentary Financial Oversight Committees to fulfill their respective mandates. The Financial Agreement was signed in June 2019 and the implementation of the program will start from September 2020 for 24 months according to the statement of EU Delegation to Bangladesh (EUD). With regards to the component with the National Parliament, agreed main activities will focus on (i) professional development and capacity building, (ii) information technology. EU appointed a Firm named DT Global IDEV Europe to undertake the program. Consultants from DT Global met Honorable Speaker at 1:00 pm. On 29 March 2021.

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

C-13 Procurement

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

83. **Objective:** Public procurement is a major component comprising 45% of the national budget of Bangladesh. The country is rapidly transforming its public procurement environment by shifting gradually from traditional procurement practices to

international standards through digitization of systems. The Public Procurement Act 2006 and Public Procurement Rules 2008 has references for the introduction of e-GP over time in the country (Section 65 of PPA-2006 and Rule 128 of PPR-2008). Digitizing Implementation Monitoring and Public Procurement (DIMAPP) Project for Bangladesh is supporting towards a better Procurement management system in Bangladesh especially digitizing and strengthening the capacity of procurement professionals. This component of procurement aims for the expansion of the e-GP system that will improve procurement-related governance issues at the local level providing greater transparency with reduced discretionary authority for all sector operations in Bangladesh.

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

85. **Output:** The outcomes, mentioned above, have been associated with the measurable outputs. Digitizing Implementation Monitoring and Public Procurement Project (DIMAPPP) is revised. Public Procurement Rules, 2008 is amended to address the need of international procurement at the time of emergency. e-GP system is well managed and maintained to keep the procurement activity as much as possible normal at the COVID-19 situation. 1219 user are trained on different perspective of national e-GP system. 146 government officials are trained on public procurement management. e-GP Data center is managed and maintained for the smooth operation of the national e-GP system. Training module on public procurement for the Procurement Cell Officials of NSPSO's are finalized. e-CMS module for works contracts is pilot implemented in eight contracts of four agencies. MoU is signed with PIB, Anti-corruption commission to start short training on Public Procurement in their institutes. 281 works contracts are monitored by 228 citizen groups at the upazila levels in 48 upazilas. A contract is signed with a firm to develop enhance Electronic Project Management Information System (e-PMIS) to monitoring and evaluation of projects and to manage project knowledge.

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

87. **Projects/schemes contributing to this component:**
    a. **Digitizing Implementation Monitoring and Public Procurement Project (DIMAPPP)**: GOB has been implementing DIMAPPP at as cost of US$105 million (GOB $10 million and PA $95 million) since 2017 and has an expected closing date on 31 December 2023. Aim of this project is to improve public procurement performance and enhance capacity for implementation monitoring of development programs/projects. The DIMAPPP has following four components that are contributing to this component:
        - Component 1: Restructuring CPTU and Policy Reforms
        - Component 2: Enhancing Digitization of Public Procurement
        - Component 3: Professionalizing Procurement and Citizen Engagement
        - Component 4: Digitizing Project Implementation Monitoring

88. **Next steps:** The enactment of Bangladesh Public Procurement Authority (BPPA) Act is in process and will be finalized according to dateline June 2023. Standard Tender Documents (STDs) will be translated to Bangla. More focus will be given bringing International Tendering and Service procurement under the purview of e-GP. As recommended in the Bangladesh Public Procurement Assessment (MAPS) Report, June 2020, the draft amendment will include new features to further enhance/modernize Bangladesh public procurement system and address certain procedures that are not in line

with good public procurement practices. Automated challan system is going to be integrated with the e-GP system to instantly submit the revenue generated in e-GP system to the government treasury. Enhanced e-PMIS system is going to be developed for better monitoring to the government projects.

C-14 PFM Leadership, Coordination and Monitoring

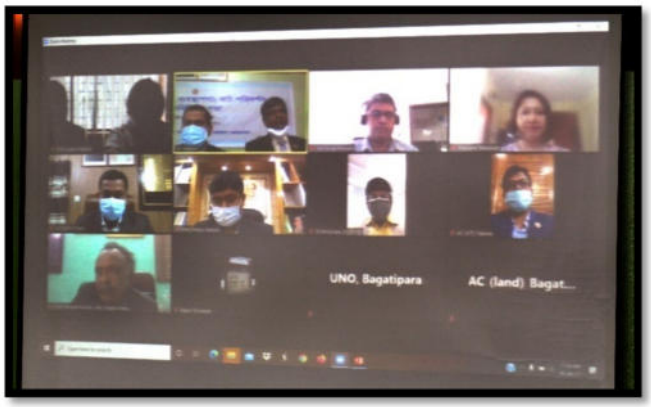
Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Budget Wing, PECT, IPF, FD	47 - 50	10	

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

90. **Outcomes:** A two-tier governance structure comprising of Steering Committee (SC), and Program Execution and Coordination Team (PECT) established with a defined ToR. They are supported by 13 Program Implementation Teams (PITs) that are leading the various PFM reform components. IPF has through additional recruitments now become able to coordinate more cross-cutting activities, such for example coming to an agreement on research topics and preparing a call for proposals as well as providing guidance on the terms of reference for the development of a PFM competency framework, Code of Conduct and Training Needs Assessment for Bangladesh. IPF has firmed up its partnership with NIPFP, India for conducting research. Framework for the Communication strategy drafted.

91. **Outputs:**

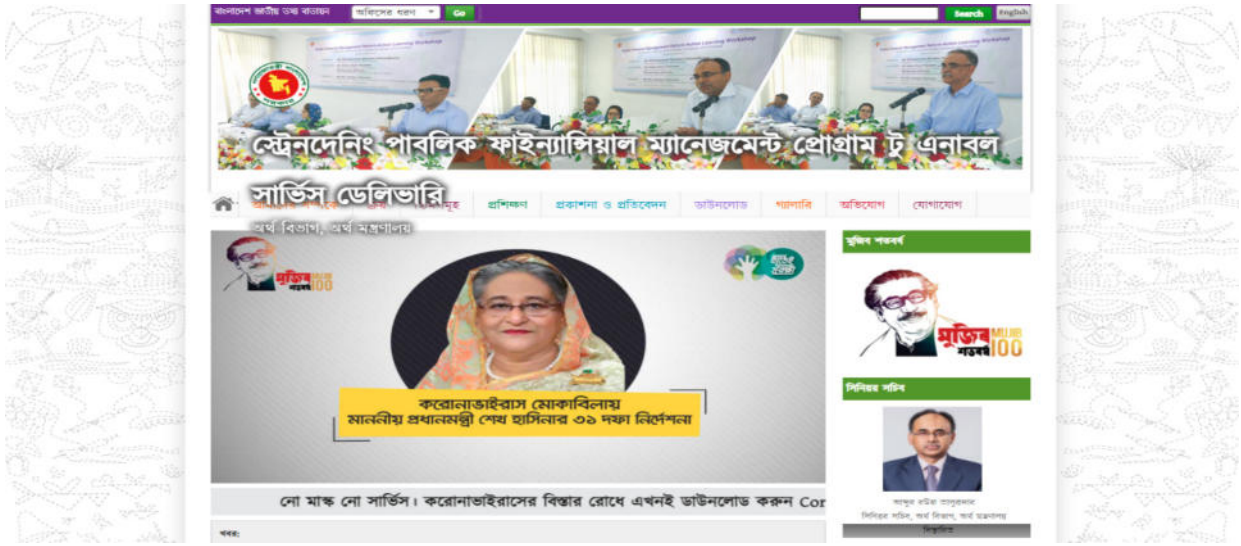
- The first, second and third Semi-annual Progress Report of PFM Action Plan (2018-2023) has been approved by SC and well circulated among members of SC and different stakeholders which are available in website.
- A high-level workshop held at IPF for selection of research topics and 5 research areas identified to initiate the formal process of conducting research and study.
- One floor has annexed to the IPF's existing establishment and a new IT lab has built.
- The World Bank has completed their first disbursement on 20th December 2020. Moreover, the second DLI Achievement Status report has been prepared and sent to OCAG for verification.
- PFM Field inspections conducted to Natore, Kishoregonj, Khulna and Bagerhat districts.



[Field Inspection at Natore District on 06/01/2021, NPD & DPs Joined virtually]

- First cohort of Implementation Support Consultants (ISC) recruited, trained and assigned to work with PITs.
- The PECT remarkably continued their coordination role during the COVID-19 pandemic, evidenced by several successful workshops and meetings most of which took place virtually, including with development partners.
- The 7th TAC meeting was held on 5th April, 2021 in good order to discuss the progress of the SPEMP BETF.
- M&E support group fully functioning for monitoring and learning/course adjustment purposes.

A dynamic website for the program http://www.spfms.gov.bd/ is live and hosted on the Bangladesh National Portal in the Finance Division.



[Snapshot of website for SPFMS- http://www.spfms.gov.bd/]

- A consortium led by Chartered Institute of Public Finance and Accountancy (CIPFA) has been engaged to support the IPF in achieving three fundamental objectives: i) the development of a PFM Competency Framework; ii) a training needs assessment (TNA) and; iii) a Code of Conduct for PFM professionals. A kick- off meeting for this work took place, chaired by NPD Habibur Rahman with large attendance from the government side in September 2020. Discussions are going on with CIPFA in selecting competency areas of IPF. A document has been prepared summarizing the competency areas of IPF and the road map for further improvement.

92. Challenges and mitigations: The 2nd PFM Action Plan stakeholder retreat could not arrange owing to the pandemic of COVID-19. However, it was decided in the SC meeting that the retreat can be arranged whenever the pandemic of COVID-19 situation comes under control.

The remining 2 Field inspections are arranged when the COVID infection rates fall below danger level. Use of virtual modalities, specifically related to hands-on support in times of COVID-19, the Bank's team and the GOB will continue to explore and test which virtual modality is most effective.

93. Projects/schemes contributing to this component:

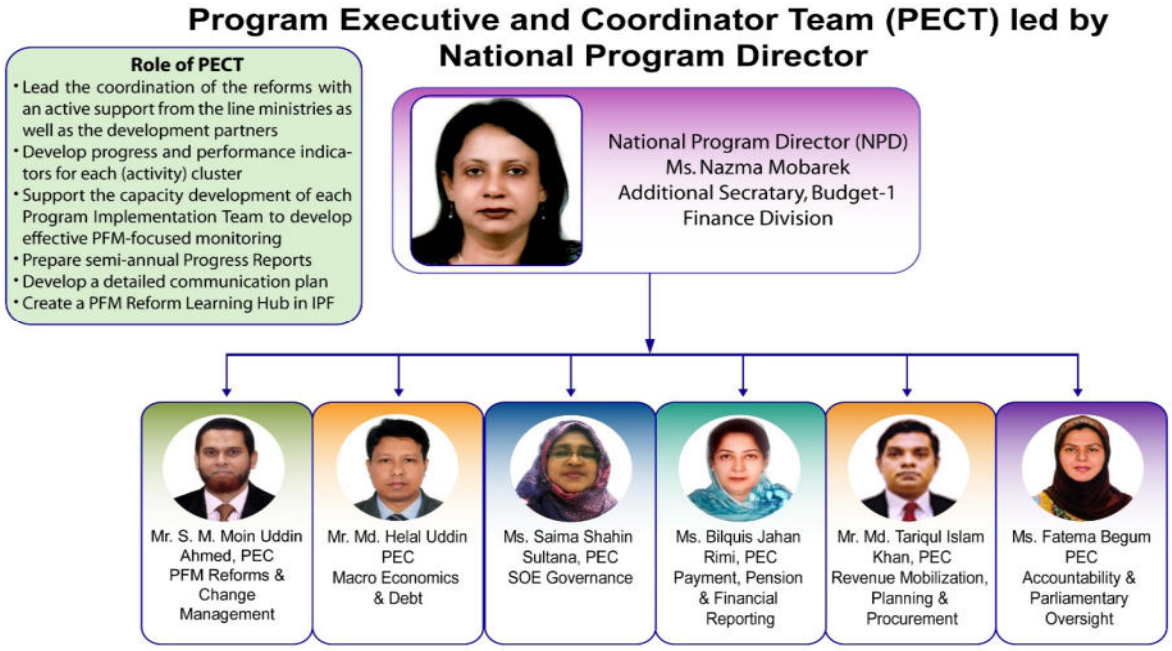
a. ***Scheme on "PFM Reforms Leadership, Coordination and Monitoring":*** The non-ADP scheme on "PFM Reforms Leadership, Coordination and Monitoring" was approved in May 2019 with total funding of BDT14, 000 lac (US$16.6 million) and has a closing date of 30 June 2023. The program is implemented by the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

94. Next steps: PricewaterhouseCoopers (PwC) has appointed recently as an independent verification Agency (IVA) for verification of the achievement of DLIs on 14th September 2020. Recruitment of the second cohort of ISCs is in process and they are expected on board by end of October 2021.The ISCs training will also be arranged shortly after the recruitment process is concluded. First Steering Committee meeting will be held very soon. Remaining field inspections expected to be completed by December 2021.A Competency Framework (CFW) and Training Needs Assessment (TNA) will be prepared focusing on roles and responsibilities needed to be played by PFM reform institutions and specific skill sets and knowledge required of each role.

03. GOVERNANCE STRUCTURE

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

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



- **PITs**: In close coordination of PECT, 13 PITs formed in different PFM institutions have the primary accountability of implementing the respective PFM Action Plan components, preparing implementation documentation such as work plans and budget allocation, providing financial oversight on program implementation, and achieving the performance targets.

- **ISCs**: The implementation support consultants have recently deployed to facilitate PITs active functioning and third-party verification agent will start their business soon. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments.

04. OVERVIEW OF PFM ACTION PLAN FINANCES

96. The total cost of the reforms is BDT 212.26 crore for this reporting period (US$25.27 million). Of this amount, BDT 80.47crore spent on the DP co-financed projects outside the government's single treasury account, while BDT 40.87crore spent on DP co-financed on-treasury account. BDT 59.48 Lac spent on government-own projects and BDT 6.56 crore equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 83.76 crore is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 624.90 crore and the cumulative cost is 837.17 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from January 2021 to June 2021.

OVERVIEW OF PFM ACTION PLAN FINANCES

amount in lac BDT

Component Name	DP Fund (Special A/C-outside Treasury)	DP Fund (on Treasury)	Government own Fund Projects	Donor Executed (incl. SPEMP, BETF, SPIMS, UNDP, EU TA, SAARTAC etc.)	Governments' operating costs allocation/ Governments' co-financing to DP projects	Total	Total cost from September 2018 to December 2020	Cumulative Costs as of June 2021	Percentage of each Component
1	2	3	4	5	6	7	8	9	10
C-1: Revenue Expenditure and Forecasting	NA	58.36	NA	25.63	41.14	125.13	468.62	593.75	0.7%
C-2: Domestic Resource Mobilization	500.00	737.37	59.48	167.18	7,993.13	9,457.16	29,109.03	38,566.19	46.1%
C-3: Debt Management	NA	77.98	NA	17.09	45.65	140.72	570.29	711.01	0.8%
C-4: Planning and Budget Preparation	NA	225.83	NA		61.24	287.07	1,180.79	1,467.86	1.8%
C-5: Public Investment Management	192.67	NE	NA		29.79	222.46	593.50	815.96	1.0%
C-6: Public Sector Performance Management	NA	NE	NA	10.46	NA	10.46	212.05	222.51	0.3%
C-7: iBAS++/BACS Implementation	NA	1372.16	NA	307.93	50.37	1,730.46	3,996.47	5,726.93	6.8%
C-8: Pension Management	NA	293.51	NA	NA	64.25	357.76	2,461.35	2,819.11	3.4%
C-9: State Owned Enterprises' Governance		194.71		24.41	6.92	226.04	764.61	990.65	1.2%
C-10: Financial Reporting	NA	NE	NA	NA	47.00	47.00	262.96	309.96	0.4%
C-11: Strengthen External Scrutiny and Oversight				35.52	NA	35.52	320.69	356.21	0.4%
C-12: Strengthen Parliamentary Oversight and Scrutiny Public Expenditure	NA	NA	NA	68.67	NA	68.67	0.00	68.67	0.1%
C-13: Procurement	7354.33	NA	NA	NA	36.64	7,390.97	20,777.76	28,168.73	33.6%
C-14: PFM Reforms Leadership, Co-ordination and Monitoring	NA	1127.33	NA		NA	1,127.33	1,772.76	2,900.09	3.5%
Total in lac BDT	8,047.00	4,087.25	59.48	656.89	8,376.13	21,226.75	62,490.88	83,717.63	100.0%
Total in mil USD	9.58	4.87	0.07	0.78	9.97	25.27			
Percentage for each source of Fund	38%	19%	0%	3%	39%	100%			

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

05. CHALLENGES

97. **The Post COVID-19 new normal situations have put hindrance on the reform process.** The COVID-19 pandemic has spread to 213 countries and regions of the world, significantly affecting the global economy. Bangladesh is equally affected by this contagion. The economic consequences of the COVID-19 outbreak are hard to handle as the entire of the global supply chain has been interrupted due to worldwide transportation cessation. Though the lockdown has ended, the post COVID-19 affects is still not fully favorable for regular reform activities. Consultant from abroad has to work from their home, physical contacts are restricted, physical and mental health is deteriorated and so on. This Post COVID-19 is having a crippling effect on workers and business across the country as well as the process of implementation of the PFM Action Plan.

98. **Continuing effective coordination mechanism (PECT and PITs) to do away fragmented implementation of PFM reforms has been a challenge for implementers.** Although necessary coordination instruments (semi-annual progress reports, stakeholders' retreats, and regular field inspections) and facilitation tools such as ISCs, IVA, and various technical assistances are already in place within the program, it requires continuous attention, coordination and agility to make the reform successful.

99. **The existing implementation agencies whose capacities are known to be required further strengthening is another challenge.** Some of the PIT members are new to the reform agenda and will require training and additional support. To address this gap, the program invests heavily in the technical capacity building of relevant officials. The uneven skill of implementing agencies to implement and coordinate the PFM Action Plan for some components, especially those institutions without an ongoing reform program.

100. **A vigorous demand for intended improvement in PFM procedures, systems, and behaviors has been a significant element of successful reforms in Bangladesh as well as other countries of the world.** However, this demand-side is not sufficiently strong as it comes from the recent Right to Information 2019 survey and other similar diagnostics. The important start has been made to connect more with demand-side institutions through a) consultations and publications on key PFM diagnostics, strategies and approaches and increased collaboration with think tanks and academia; b) continued activity on BACS Facebook and YouTube pages; c) building IPF capacity as an emerging center of excellence on PFM; d) learning events and publications. The PECT has also supported the development of comprehensive three-pronged communication and engagement strategy for new Program office to strengthen the demand-side for PFM reforms that will be implemented in the months ahead.

101. **Data regarding Public Debt and management in Bangladesh is immensely fragmented among various Debt offices.** Currently, the Economic Relations Division (ERD) maintain records of public external debt data while Bangladesh Bank (BB) and National Savings Directorate (NSD) maintain records of wholesale and retail domestic Public Debt data. As a result, there is no single database is available now in which all public debt data is incorporated. ERD tend to utilize DMFAS 6 for maintaining of public external debt data and BB uses its own system (MI Module). NSD recently introduced an automated system and maintains its records in templates. Consequently, when needed a dataset comprising all direct borrowings by the central government is constructed manually using unsustainable or may be incompatible office Software. Moreover, it is important to add that at present there is no system in which comprehensive database on contingent liabilities are recorded and updated. Therefore, inclusion of contingent liabilities into the debt database is rather difficult.

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

06. LESSONS LEARNED

103. As the global economy has faced the 'Great lockdown' and Post COVID recession caused by the COVID-19 pandemic, the economy of Bangladesh has been hit hard too. We all have to cope up with new normal situations. More investments in building digital capacity and bandwidth for expanding the availability of digital platforms for education and financial services may be a measure to tackle this challenge. Already a good number of virtual meetings and workshops have been arranged to communicate with various stakeholders. During the COVID-19 pandemic, virtual/online meeting becomes necessity ways of communication and collaboration.

104. A comprehensive governance arrangement for the entire PFM reform coordination and implementation has been set up to avoid fragmentation of PFM reforms. This enables the Finance Division to provide overall leadership and coordination of PFM reforms steered by several institutions including OCAG, NBR, Planning Commission, Cabinet Division, Bangladesh Parliamentary Secretariat, CPTU and various wings of the Finance Division.

105. Government ownership and commitment are strong but uneven at the technical level, including due to the heavy program management procedures. The PFM Action Plan needs strong leadership commitment to give clear instruction and guidance to technical departments and resolve any operational bottlenecks. The Government might have more ownership in certain components such as the internal audit and audit follow-up, public sector performance management and Parliamentary oversight. The World Bank and donors reiterated the importance of undertaking Third-party verification.

106. Inter-ministry/agency coordination is a key challenge for the implementation of PFM Action Plan. All of the components require coordination of the FD, NBR, Cabinet Division and high spending ministries to deliver the output and outcome. The World Bank team's role is to act as an honest advisor where necessary to remove silos within the Government. Even though there is some progress on the collaboration between the FD and Cabinet Division recently on the component of Public Sector Performance Management, leading to good results on APA.

107. Finance Division needs to continue to provide hands-on leadership for effective coordination. The new Program Execution & Coordination Team has been established and set to coordinate activities under all components and encourage cross-pollination and learning among reform agencies. The semi-annual PFM Action Plan progress reports and retreats are essential tools of this coordination.

108. There is a need to stick to the plan implementation and focus on monitoring and celebrating the outcomes. There can be pushback by some implementers who may want to restart planning or designing new reform activities outside the Plan, instead of focusing on the Plan implementation. To manage this risk, regular reminders from the leadership to focus on the Plan implementation will be important.

109. Capacity building investments should be informed by a comprehensive capacity needs assessment. GOB over the years has invested huge resources on building staff capacity in PFM that has led to a significant pool of competent personnel. Going forward, there is a need to identify technical/soft skills that are still lacking and direct the capacity-building investments to build those skills.

110. **Regarding improving the quality of Medium-term Debt Strategy (MTDS).** The results of the previous and new MTDS reviews will be combined, providing a valuable tool for our country in understanding the different approaches taken earlier. With this regard all related activities have been initiated for further development. Moreover, annual update of the strategy needs to improve the expertise of FD debt management officials including MTDS WG. The training on MTDS data preparation and strategy formulation for those officials is scheduled in Q1 of FY22 by the Bank-Fund joint TA.

111. **Templates for collecting data on Debt and Contingent Liabilities of SOEs and ABs were designed and updated.** Timely collection of financial and non-financial data from the SOEs/ ABs in the newly developed reporting templates may be challenging. So, the SOEs/ ABs officials need to be trained to provide data using the newly developed templates.

112. **DLI Technical Notes.** PITs, PECT and ISCs' should be more conversant with DLI technical notes which will help them achieving DLRs and clarifying the issue to the verification agency in a more detailed manner.

113. Implementing the PFM reforms is new for many of the implementing teams and it is challenging for some to balance the implementation role with their normal government duties. The teams require additional technical support through hands-on-implementation experience.

07. ANNUAL WORKPLAN CY 2021 (FY 2021-2022)

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
C1-Activity 1	Replace macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting	• **Identify model requirements (with specific purpose and outputs) in consultation with relevant wings**	1.Analytical activities, studies, surveys;	a) Study different types of macroeconomic models for forecasting and identify what is suitable.	• Mr. Manwar Hossein Malla	Done				8.5	Model requirement specification approved by Finance Secretary.
				b) Design an outline of the specifications and get them elaborated in consultation with relevant stakeholders and experts.	• Dr. Md. Khairuzzaman Mozumder		Done				
				c) Finalizing the macroeconomic model requirement after discussing all relevant stakeholders.			Done				
		• **Consult best practices from similar countries and decide on the specific nature and design of the proposed model**	1.Analytical activities, studies, surveys;	a) Consult local experts and arrange workshops on macroeconomic models for forecasting.	• Mr. Abu Daiyan Mohammad Ahsanullah		√	√		21.5	Different macroeconomic forecasting models studied.
				b) Participate in courses on macroeconomic modelling or conduct study tours.	• Mr. Manwar Hossein Malla	√	√	√	√		
		• **Identify software requirement for the selected model building and application**	6. IT systems acquisition	a) Conduct internal research to further develop the software requirement for the selected model.	• Mr. Abu Daiyan Mohammad Ahsanullah	√				4.5	EOIs published as per PPR rules and RFAs received.
				b) Develop a TOR against the research conducted internally and prepare specifications for the use of a TOR.		√	√				
				c) Follow procurement process and Publish the EOI.			√	√			
				d) Evaluate EOI and select and make contract with vendor(s).				√	√		
		• **Procure identified software** ✓ Prepare specification ✓ Complete other mandatory requirements and application configuration	6. IT systems acquisition	a) Procurement of EViews software.		√	√				
		• **Transfer data from the existing model set-up**	6. IT systems acquisition	a) Not included in CY22							

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
		• **Identify possible stakeholders and make data sharing arrangement** ✓ Coordinate closely with the data sources agencies such as BBS, NBR, TDM wing of FD, CGA, Bangladesh Bank, ERD, EPB, NSD, IMED, PC and other agencies, if required	3. Communication and knowledge sharing	a) Create and approve the list of potential stakeholders.	• Mr. Anarul Kabir	Done				10.5	Draft MoUs approved by Finance Secretary and Signed by respective stakeholders.
				b) Design the criteria and framework for data sharing arrangement and create a template MoU for stakeholders to sign.	• Mr. Abu Daiyan Mohammad Ahsanullah	√	√	√			
				c) Sign MoU with stakeholders.	• Mr. Manwar Hossein Malla				√		
				d) Arrange to have regular coordination meetings.		√	√	√	√		
		• **Make a Program Implementation Team and capacitate the team to produce fiscal risk matrix**	8. Execution of reform PFM process, 2. Training	a) Program Implementation Team formulated.	• Mr. Anarul Kabir	Done					PIT team established.
				b) Conduct capacity building training for PITs on fiscal risk.	• Mr. Manwar Hossein Malla			√	√		
		• **Develop and implement capacity building/ change management plan for the MEW officials**	2. Training	a) Develop TOR for need assessment of change management for MEW officials.	• Mr. Manwar Hossein Malla		√	√		70	EOI published, TOR and training module developed.
				b) Hire consultants for change management need assessment.				√	√		
				c) Core members of MEW receive overseas training on change management.			√	√	√		
C1-Activity 2	**Develop scenarios for optimistic and risky fiscal outlooks to drive mid-term budgetary revisions**	• **Build capacity to carry out the quantification of risks to revenues and expenditures and other fiscal indicators**	2. Training	a) Conduct internal research to develop a framework for quantification of fiscal risks and other fiscal indicators.	• Mr. Manwar Hossein Malla	√	√			120	Draft framework approved by Finance Secretary; Training module developed.
				b) Host internal capacity building workshops/seminars/conferences on the findings of the need assessment framework.			√	√	√		
				c) Core members receive training on risks to revenues and expenditures and other fiscal indicators.			√	√	√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
		• **Ensure collaboration among ministries/ agencies (such as Bangladesh Bank, Bureau of Statistics, NBR, Export Promotion Bureau, Ministry of Agriculture, Ministry of Industries, Ministry of Environment, Forest and Climate Change etc.) to set clear roles and responsibilities for fiscal risk analysis**	3.Communication and knowledge sharing	a) Organise consultation meeting/ knowledge sharing workshop/ training.	• Mr. Abu Daiyan Mohammad Ahsanullah		√	√	√	50	Training/ workshop module developed.
		• **Coordinate with the SOE wing and incorporate the fiscal risks and contingent liabilities coming from the SOE sector (including extra-budgetary funds) in the fiscal forecasting model**	3.Communication and knowledge sharing	a) Not included in CY22.							
		• **Enhance communication with private sector or academic/ research institutions**	3.Communication and knowledge sharing	a) Organize consultation meeting/ knowledge sharing workshop/ training.	• Mr. Abu Daiyan Mohammad Ahsanullah		√			40	Training/ workshop module developed.

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	Results (j)
C2 – Activity 3	**Develop and implement a Medium-Term Revenue Strategy**	• **Prepare and implement a Medium-Term Revenue Strategy (MTRS), building on the Tax Modernization Plan and TADAT diagnostics**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Mapping existing analytics and follow up reform actions.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder	√	√			100	MTRS Documents.
				b) Holding stakeholder consultation on problems, causes and solutions (Govt, private sector, civil society and DPs).			√	√	√		
				c) Developing a framework of strategic priorities.				√	√		
				d) Setting strategic objectives.					√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	Results (j)
				e) Drafting and finalizing a modernization plan for NBR.				√	√		NBR Modernization Plan.
		• **Publish the preliminary conclusions and recommendations and share with key stakeholders, and submit tax policy recommendations to the HPM, Cabinet and Parliament**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Inviting tax policy reform proposals from key stakeholders.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√	100	Tax policy reform.
				b) Arranging stakeholder consultation meetings on policy reforms.				√	√		
				c) Finalizing tax policy reform recommendations with guidance from HFM and HPM.				√	√		
				d) Submitting policy reform recommendations to Cabinet and the Parliament through proper office.				√	√		
		• **Strengthen NBR capacity to estimate tax expenditure and identify and calculate the current impact and trends of tax expenditures and conduct a tax base analysis and forecast various MTRS scenarios (macro-modeling)**	1.Analytical activities, studies, surveys	a) Conducting tax gap analysis.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder	√	√			100	Estimation of tax expenditure.
				b) Undertaking political economy analysis of the tax regime.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√	√		
				c) Conducting tax expenditure analysis.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√	√		
				d) Conducting revenue forecasting, taxpayer charter.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√	√		Revenue forecasting model development and exercise.
		• **Broaden tax base by introducing taxes for proxies for pollution by tax region; Remove barriers to green technology adoption by offering tax reductions or tax rebates, capital allowances/accelerated depreciation etc. by tax region**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting economic cost benefit analysis, including policy impact assessment for intended changes/reforms.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√	100	Tax policy for green technology adoption.
		• **Strengthen the capacity of intelligence, research, statistics and data gathering**	2.Training	a) Assessing capacity gap in intelligence, research, statistics and data gathering.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder • Mr. Md Anwar Hossain	√	√	√		1,000	Tax gap analysis documents.
				b) Conducting a capacity development need assessment for NBR officials at all levels.		√	√	√			Capacity development need assessment documents.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	Results (j)
				c) Undertaking a dedicated project for capacity development.			√	√	√		Inception of training project
				d) Developing capacity of Tax, Customs and VAT academies in providing both basic and specialized training.		√	√	√	√		All officers of income tax, customs and VAT who work in intelligence, research and data gathering are adequately trained.
				e) Preparing yearly training calendar.		√					Yearly training calendar.
				f) Arranging training in home and abroad on specialized functional and emerging issues of Income Tax, VAT and Customs.				√	√		All officers of income tax, customs and VAT received training on specialized functional and emerging issues of revenue.
				g) Capacity development in the area of adopting frontier technologies in income tax, VAT and Customs administrations.			√	√	√		Frontier technology adopted in revenue administration.
				h) Developing capacity for building an automated central revenue reporting and monitoring system.				√	√		Effective revenue reporting and monitoring in place.
C2 – Activity 4	**Increase tax collection through improved tax administration**	• **Ensure harmonization and taxpayer data sharing across various wings of the NBR**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting study on the scope and areas of data sharing across various wings of the NBR.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder	√	√			100	Effective and continuous data sharing among tax, VAT and customs offices.
				b) Establishing a system for sharing taxpayer data across various wings of the NBR.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		
		• **Develop and establish a system of modern infrastructure and create e-business environment using ICT as an enabler to facilitate the delivery of**	6.IT systems acquisition	a) Conducting business process analysis and business process review of Income Tax, Customs and VAT procedure for adoption of global best practices of revenue management in Income Tax, VAT and Customs offices/units.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder	√	√	√		5,000	Global best practices of revenue management adopted in Income Tax, VAT and

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	Results (j)
		seamless and quality services to the stakeholders									Customs offices/units.
				b) Assessing budgetary and resource requirement (including infrastructure, logistic and equipment) at all units/offices of NBR.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder	√	√	√			Resource requirement documents.
				c) Preparing infrastructure requirement plan for at all offices/units of NBR.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder	√	√	√			Infrastructure requirement plan documents.
				d) Establishing and facilitating cyber forensic facilities in different income tax offices/units.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		Cyber forensic facilities established in all major income tax offices/ units.
				e) Establishing Customs Dog Squad, Customs Chemical Lab, Customs Security Check Point, Non-Intrusive Inspection, Scanners, Electronic Cargo Tracking System, Advanced passenger Information System.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		Customs Dog Squad, Customs Chemical Lab, Customs Security Check Point, Non-Intrusive Inspection, Scanners, Electronic Cargo Tracking System, Advanced passenger Information System in place.
				f) Procuring high speed navigational and marine vessel like speed boat, surveillance vessel and helicopters for customs and tax emergency response team.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		Highly equipped Customs and tax emergency response team.
				g) Establishing a separate Business Intelligence and Analysis unit for big data analytics for enhanced income tax and VAT collection.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		Business Intelligence and Analysis unit in place.
				h) Establishing income tax audit management system including the audit of high-net-worth individuals, litigation management system, high	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√	√		Income tax audit management system, audit

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	Results (j)
				value transaction capturing system, and internal audit system.							of high-net-worth individuals, litigation management system, high value transaction capturing system.
				i) Strengthening transfer pricing and other anti-avoidance capability of income tax.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√	√		Fully functional transfer pricing and anti-avoidance mechanism in income tax.
				j) Establishing appropriate system for preventing and tracking transfer mispricing, VAT carousal fraud and other avoidance schemes related to VAT and Customs.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√	√		Fully functional mechanism for preventing Transfer mispricing, VAT carousal fraud and tax avoidance schemes in VAT and Customs.
				k) Establishing appropriate system in income tax, VAT & Customs wing for the taxation of digital and virtual economy.	• Mr. Md Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√			Proper taxation of digital and virtual economy.
		• **Implement Bangladesh Single Window and introduce an electronic, online solution for international trade (import, export, transit and transshipment)**	8.Execution of reformed PFM process	a) Finalization of Initial Selection for NBR-RFP-1A package.	• Ms. Zakia Sultana	√				58,700	
				b) Organizing consultation and meetings between law drafting committee and other relevant organizations to finalize the draft.		√	√	√	√		
				c) Evaluation of first stage technical proposal of N BR-RFP-1A package.				√	√		
				d) Hiring of vehicles of package, no NBR-NC6.		√					
				e) Finalizing technical and functional requirements of NBR-RFP-1A package		√	√				
				f) Visiting CLPIAs to understand their business process.		√					

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				g) Undertaking capacity building training for PIU CLPIAs and other stakeholders.		√	√	√	√		
				h) Finalization of As-Is report.		√					
				i) Finalization of Need Assessment report.		√	√				
				j) Finalization of To-Be report.			√	√			
				k) Finalization of NSW Operational and Governance Model report.				√	√		
		• **Introduce an automated Customs Bond Management System in Bangladesh**	6.IT system acquisition	a) Development of a customized Software (IT System) for Bond Management of Bangladesh Customs by a software firm.	• Mr. Mohammad Fyzur Rahman	√	√	√	√	9,300	Preventing misuse of bonded warehouse.
				b) Completion of purchasing hardware (Data Center, IT infrastructure and establishment of LAN/WAN) for Customs Bond Management System in Bangladesh.		√	√	√	√		
				c) Undertaking orientation and capacity building training for all related stakeholders.			√	√			
				d) Extension of the contract period of consultancy firm.		√					
				e) Arranging Change Management Training (non-consultant) and Stakeholders Awareness Program for the end users of the IT System.			√	√			
				f) Completion of file archiving and document management of Customs Bond Offices.			√	√	√		
		• **Implement Value Added Tax and Supplementary Duty, Act 2012 [Implementation of VAT Online Project]**	6. Execution of reformed PFM process	a) Printing and publication of awareness building campaign materials and Concierge Booth/ Help Desk in different places and spaces rent for Taxpayer campaign with all campaign activities.	• Dr. Abdul Mannan Shikder		√			69,000	Automation of VAT system.
				b) Procuring IT Hardware for Development of customized software for VAT Agents and VAT Advisors for VAT Academy including integration with IVAS and NBR Website, Payment system of Bangladesh Bank.			√				
				c) Refurbishing Customs, Excise and VAT Training Academy, Chittagong including its lab, library, medical center etc.			√				
				d) Training or professional course on audit and risk management/ equivalent			√				

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	Results (j)
				course for VAT staff in local institutes [IBA, Dhaka University, ICMAB.							
				e) Introducing lottery for end consumers & retailers under taxpayer communication plan.			√				
		• **Design and upgrade e-Tax systems to the tune of digital transformation**	6.IT system acquisition	a) Undertaking a thorough assessment of the existing Systems.	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed	√	√			5,000	Documents on system assessment.
				b) Assessing capacity gap of income tax department in adopting data driven tax administration and digital transformation.		√	√	√			Documents on gap in digital transformation.
				c) Designing and deploying e-Tax systems for digital transformation of tax administration.		√	√				Digital transformation of tax management.
				d) Redesigning existing systems to meet objectives and standards of digital transformation.		√	√	√			
				e) Integrating e-payment system with online return filing system and other revenue management and information.		√	√				E-payment system in place for all taxpayers.
				f) Making regulatory and technological arrangement for mandatory e-filing of audit report.		√	√				Mandatory e-filing for all audit reports.
				g) Developing withholding tax management system (e-TDS & e-TCS) and tax information management system.		√	√	√	√		Withholding tax management system in place for all source taxes.
				h) Digitizing tax compliance reporting system.				√	√		Compliance reporting system made fully digitized.
				i) Developing internal expertise in designing, developing, operating and maintaining e-Tax systems.		√	√	√	√		internal expert team in designing, developing, operating and maintaining e-Tax systems.
		• **Enact and Implement Direct Tax Act**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Drafting new Income Tax Act.	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed	√	√			1,000	Bangla and English draft prepared.
				b) Undertaking stakeholders' consultation of the draft new Income Tax Act.			√	√			
				c) Finalizing the draft and completing enactment related procedures.			√	√			

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				d) Formulating related rules and designing necessary forms for the implementation of the new Act.				√	√		Necessary rules and forms ready.
				e) Providing necessary trainings, education and support to tax officials and staff (of all level of income tax), taxpayers, tax professionals and other stakeholders in relation to the implementation of the new Income Tax Act.			√	√	√		All stakeholders are properly informed and trained.
		• **Launching mass campaign for online return submission and taxnet expansion**	7.Consultations, forums, citizens' participation	a) Lunching taxpayers' awareness and motivation campaign for popularizing online return filing.	• Mr. Md Alamgir Hossain • Mr. Md Eidtazul Islam		√	√	√	2,000	Taxpayers' awareness and motivation campaign held in adequate numbers.
				b) Undertaking programs for ensuring voluntary tax compliance including tax registration, return filing and discharging tax withholding and reporting obligations.			√	√	√		Increase in voluntary compliance
				c) Providing taxpayer support and education through broadcasting TVCs and streaming of online contents in social and virtual media.			√	√	√		TVCs and online contents developed and broadcasted/ streamed.

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
C3-Activity 5	**Improve the quality of Medium-term Debt Strategy (MTDS)**	• **Develop an operational strategy to implement the MTDS and conduct training as needed and design a communication platform for multiple agencies involved (e.g., FD, BB, ERD, NSD, CGA).**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 6.IT systems acquisition; 4. Advocacy	a) Assess the current MTDS implementation mechanism and identify challenges.	• Mr. Md. Ekhlasur Rahman,				√	250	Operational strategy for MTDS implementation.
				b) Study the DSA template and develop a draft operational strategy addressing challenges and suggesting recommendations.					√		
				c) Collect feedback on the draft strategy and get approval from relevant authorities on final strategy.			√				
				d) Design and conduct training for relevant stakeholders on the DSF.					√		Communication platform.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
				e) Identify the objectives of the multi-agency communication platform, and evaluate current incompatibilities.							
				f) Recruit IT services and communication consultant to design and create the communication platform.							
				g) Update Public Debt Act 1944.					√		Public Debt Act, 2021.
				h) Update & consolidation of Bangladesh Government Treasury Bond (BGTB) Rules.					√		BGTB Rules, 2021.
		• **Hold a Debt Review Summit with all concerned parties to discuss MTDS.**	7.Consultations, forums, citizens' participation. 4. Advocacy	a) Identify objectives of the summit and design sessions accordingly.	• Mr. Firoz Ahmed				√	100	Recommendations on Debt Management Strategy and debt Sustainability.
				b) Hire a think tank or agency to manage the event.					√		
				c) Invite all relevant stakeholders and confirm attendance.					√		
				d) Organize the Debt Review Summit and publish results in the multi-agency communication platform and other avenues.					√		
		• **Using the 2017 MTDS as the base, develop a plan and procedure to update the strategy annually to reflect data collected from above agencies.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Study the current MTDS and identify areas of improvement.	• Mr. Md. Ruhul Amin					100	Updated MTDS.
				b) Conduct an exercise to further develop MTDS implementation operations strategy.			√				
				c) Create a data collection and collation plan and integrate into the communications platform.					√		
				d) Analyze the data at regular intervals and update MTDS accordingly.					√		
C3 – Activity 6	**Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability**	• **Operationalize Debt Database (DMFAS)**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Assess capacity of implementing unit.	• Mr. Firoz Ahmed				√	1,200	Debt database established and integrated.
				b) Hire consultants to provide training to FD employees as required.					√		
				c) Customize DMFAS to include on-lending database.					√		
		• **Assess the capacity and performance of the FD's Treasury and Debt Management Wing**	1. Analytical activities, studies, surveys;	a) Conduct internal evaluation of the FD's Treasury and Debt Management Wing to identify gaps in skills and resources.	• Mr. Hassan Khaled Foisal					100	
				b) Hire external consultants to suggest recommendations based on gaps identified.			√				
				c) Develop training modules and design training sessions for FD's relevant unit according to the needs identified.				√			

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
				d) Conduct training sessions for the relevant FD employees.				√			
		• **Conduct a comprehensive inventory of all outstanding debt, including contingent liabilities and assumed guarantees (for government banks, e.g.)**	1. Analytical activities, studies, surveys;	a) Develop TOR for hiring expert consultants; (not required).	• Mr. Firoz Ahmed					250	
				b) Recruit consultants to catalog relevant information; (not required).							
				c) Create a report on outstanding debt and contingent liability.					√		
				d) Share with all stakeholders.					√		
		• **Create a database for national savings**	6. IT systems acquisition	a) Determine the purpose and data requirements of the database.	• Mr. Md. Ruhul Amin					100	All key steps (from a to e) have been done.
				b) Develop RFP/TOR for hiring IT consultants.							
				c) Follow procurement process and Publish the EOI.							
				d) Evaluate EOI and select and draw contract with the vendor.							
				e) Create a mechanism for database implementation and management.							
				f) Regular management and maintenance of NSC database.		√	√	√	√		
		• **Introduce publication of quarterly debt bulletin and annual debt portfolio report**	3.Communication and knowledge sharing	a) Collect data for the debt bulletin.	• Mr. Md. Ruhul Amin					400	Published Debt Bulletin and Debt Portfolio Report.
				b) Create drafts of the bulletin.							
				c) Get approval of the debt bulletin from Secretary.							
				d) Publish the bulletin.							
				e) Collect data for the debt portfolio report and publish the report.					√		
		• **Put in place and expand TSA which includes Special Accounts and EBFs**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Identify the objectives for setting up TSA.	• Mr. Firoz Ahmed					200	Treasury Single Account including all Special Accounts and EBFs.
				b) Create TSA plan and establish TSA.							
				c) Collect data about special accounts and EBFs and include in the TSA.					√		
				d) Regularly update the TSA.					√		
		• **Annually publish updated national debt status through media and GoB website**	3.Communication and knowledge sharing	a) Collect data about national debt status through the DMFAS.	• Mr. Hassan Khaled Foisal				√	50	Final publication of the annual national debt status on different media and the GoB website.
				b) Create draft reports on national debt status.					√		
				c) Get approval from Finance Secretary on the final publication.					√		
				d) Hold press conference to publish the report to the media and upload report on GoB website.					√		
				a) Conduct month meetings of FD and other Debt Mgt unit heads.		√	√	√	√	50	

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		• **FD's Debt Management Wing to convene monthly meetings of heads of other Debt Management Units**	1. Analytical activities, studies, surveys, etc	b) Set standards for data quality and reliability and strategies to measure those.	• Mr. Md. Ruhul Amin				√		Higher quality and reliable data collection available for decision-making.
				c) Collect and use a sample of the available data and review it for quality and reliability.					√		
				d) Identify gaps and suggest recommendations.					√		
C3 Activity 7	**Enhance Non-Tax Revenue (NTR) performance**	• **Develop a web based NTR database**	6. IT systems acquisition	a) Determine the purpose and data requirements of the database.	• Ms. Homayra Begum					100	NTR Database.
				b) Develop RFP/TOR for hiring IT consultants.							
				c) Follow procurement process and publish EOI.							
				d) Evaluate EOI and select and draw contract with the vendor.							
				e) Create a mechanism for database implementation and management.					√		
		• **Policy dialogues, workshops and seminars for awareness building among NTR generating units**	3.Communication and Knowledge sharing 4. Advocacy	a) Create annual operations plans for the duration of the reform and identify the aims and objectives.	• Ms. Homayra Begum	√				50	Workshops, Seminars, Policy dialogues on NTR.
				b) Design activities according the goals and objectives (dialogue, workshop, seminar etc).							
				c) Invite all relevant stakeholders in NTR generation.			√				
				d) Recruit think tank and event management through procurement process to organize the program.					√		
		• **Revenue innovation incentives**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Study examples of revenue innovation incentives in 3 comparable countries.	• Ms. Homayra Begum			√		200	New incentives are approved and put in place for innovation in revenue generation.
				b) Evaluate alternative methods of generating revenue and identify which are suitable.					√		
				c) Design revenue innovation schemes and collect feedback from relevant stakeholders.					√		
				d) All key stakeholders agree to implement the incentives and relevant Secretaries approve the schemes.					√		
		• **Capacity building**	2. Training;	a) Conduct needs assessment of skills among relevant agencies and stakeholders.	• Ms. Homayra Begum		√			250	Enhanced skills of relevant implementers of revenue innovation
				b) Establish TOR for hiring consultants to provide training based on the needs identified.				√			

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				c) Publish EOI and hire consultants through the recruitment process to train the relevant units.				√			schemes and NTR units.
				d) Organize training and capacity building sessions to meet the gaps.			√				

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
C4-Activity 8	Improve the effectiveness of BMC and BWG	• **Assess how the BMC and BWG are functioning and develop a performance improvement program**	1. Analytical activities, studies, surveys, etc	a) Current ToRs of BMC and BWG will be expanded in order to include new activities.	• Dr. Mohammad Abu Yusuf • Mr. Md. Mofidur Rahman • Mr. Mohammad Anisuzzaman • Mr. Iftekhar Uddin Shamim	√				200	Done (Jan-June 2021). DLI 2.1 - Monitoring framework (including a performance scorecard) for the BMCs has been drafted, consulted and finalized.
				b) Prepare and review Performance Scorecard (for peer review) with the representatives of the BMCs of the LM through 2 half-day workshops.			√				
				c) Pilot Performance Scorecard with at least 3 BMCs and recommend fine tuning.				√	√		
				d) Development/drafting of ToR for the peer review of BMC and BWG.			√				
				e) Finalize Scorecard and performance framework.					√		
				f) Approved framework and scorecard issued through a GO/roll out.				√			
		• **Based on the initial assessment, revise the ToR for the Budget Management Committee**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Review and propose amendments to the BMC and BWG ToRs suitable for the committee.	• Mr. Muhammad Faruq-uz-zaman • Mr. Md. Mofidur Rahman • Mr. Iftekhar Uddin Shamim	√				700	Done (July-June Revised ToR of BMC (linked to DLR 2.1).
				b) Review and approval of the BMC ToRs by the Finance Division.			√				
		• **To make the BMCs and BWGs work more efficiently, rationalize the number of budget planning tools**	1.Analytical activities, studies, surveys, etc	a) Prepare ToRs for the study to be conducted to rationalize the no of budget planning tools.	• Mr. Md. Mofidur Rahman • Mr. Mohammad Faruquzzaman • Ms. Begum Liza Khawaja • Mr. Mohmmad Jashim Uddin		√			1,900	Revised set of tools for multiple planning and budgeting systems (linked to
				b) Prepare selection panel (study team/consultant firm) for the study.			√				
				c) Selection and commencement of the study.				√	√		
				d) Finalize and share the recommendations of the study to the BMCs and BWG of FD.				√	√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
				e) Final clearance of the new set of tools for multiple planning and budgeting systems. [seems high level decision will be needed. [As currently we do not have FBEs, MYPIP etc., in place, there is little scope to rationalize the tools].	• Mr. Md Samiul Masud • Mr. Iftekhar Uddin Shamim • Mr. Md. Aminul Islam				√		DLR 2.1 & 2.2).
		• **Finance Division to deploy a resource pool to support BMCs in various line ministries in a demand-driven approach**	2.Training	a) Prepare ToRs for external resource person(s) to be deployed in the line ministries.	• Ms. Begum Liza Khawaja • Mr. Anissuzaman Khan • Mr. Mohmmad Jashim Uddin • Mr. Md Samiul Masud	√				900	Quality of BMC functions improved with the assistance of external resource (linked to DLR 2.1).
				b) Procurement of external resources and deployment.			√	√			
				c) Conduct in-house sessions with external resource persons to allow them to be acquainted with Bangladesh's budget preparation/execution system to combine theoretical and practical aspects in producing better results.				√			
				d) External Resource Persons' support to BMC.				√	√		
				e) FD resource pool (including external resource persons) providing regular support to BMCs in selected LMs/Divisions.				√	√		
				f) Imparting training on demand and need basis.				√	√		
C4-Activity 9	**Ensure that performance data Is routinely included in the main budget documents.**	• **Align data structures for collecting performance management information (on Annual Performance Agreements) with those of the new Budget and Accounting Classification (in broad categories) to ensure comparability between the cost of the plans/programs and the outputs/outcomes broadly attributable to those.**	1.Analytical activities, studies, surveys, etc.,	a) Conduct coordination meetings with the iBAS team to explore options for capturing data in the iBAS++ system that are capable of providing Performance management information on APAs.	• Mr. Md. Mofidur Rahman • Ms. Begum Liza Khawaja • Mr. Md Samiul Masud • Mr. Md. Aminul Islam			√	√		
				b) Implement actions/steps to establish data source within IBAS++ system for collection of Performance Management Information on APAs.	• Mr. Mohammad Faruquzzaman • Ms. Begum Liza Khawaja • Consultants				√		
		• **Use performance targets/indicators in main budget documents**	1.Analytical activities, studies, surveys, etc.,	a) Prepare documents (in particular tripartite working papers) during budget formulation stage incorporating performance targets/KPI.	• Dr. Mohammad Abu Yusuf			√	√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		to inform budget decisions (including comparisons between previous estimated targets and targets achieved).		b) Undertake Comparative analysis of the previous FY with the targets in assessing performance of MDA during budget allocation.	• Mr. Mohammad Anisuzzaman • Mr. Iftekhar Uddin Shamim • Mr. Md. Aminul Islam			√	√		
		• **Train civil servants and parliamentarians on how to weight the expenditures by ministries, program, and by division/ districts where possible and the expected results against those expenditures, and use this information for their budget allocation and prioritization decisions.**	2.Training	a) Conduct training programmes for Civil servants on how to weigh the expenditures by ministries/divisions.	• Mr. Sirajun Nur Chowdhury • Dr. Mohammad Abu Yusuf • Mr. Mohammad Anisuzzaman • Mr. Md. Mofidur Rahman • Mr. Mohammad Faruquzzaman		√	√			
				b) Knowledge sharing with parliamentarian/Awareness seminar for parliamentarians.					√		
C4-Activity 10	**Efficient budget release**	• **Delink the budget releases and distribution to DDOs/project directors from the submission of the utilization reports for first 2/3 quarters**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare ToR for individual external consultant to review the Rules of Procedure for fund disbursement.	• Mr. Mohammad Anissuzaman	√				100	Circular issued to relevant officials Revised Rules of Procedure received and understood by all relevant persons.
				b) Procurement of external consultant.			√				
				c) Consultant to provide suggestions for changes in authority for fund release.	• Mr. Md. Aminul Islam		√	√			
				d) Circular on changes of procedure for fund release.					√		
		• **Review the current fund release procedures and delegation of financial power in line with the development of Cash Management Policy and Procedure**	1.Analytical activities, studies, surveys, etc	a) Prepare ToR for external consultant to review the existing fund release procedure.	• Mr. Md. Mofidur Rahman • Dr. Mohammad Abu Yusuf • Mr. Iftekhar Uddin Shamim • Mr. Md. Aminul Islam	√				240	Updated Fund Release Policy and Procedures.
				b) Procurement of external consultant.		√					
				c) Consultant to provide recommendations for more effective and timely fund release procedures.			√				
				d) Awareness workshops/training for particular ministry/division/DG office on fund release procedure and delegation of financial power.			√	√			
				e) Addressing the issues/problems DDOs face in getting budget released on time.			√	√	√		
		• **Perform necessary addition/development in iBAS++ budget**	6.IT system acquisition	a) Prepare ToR for external IT consultant.	• Dr. Mohammad Abu Yusuf	√				1,200	iBAS ++ based IT
				b) IT consultant to provide technical solutions to monitoring fund release flow.		√	√				

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		execution modules to enable monitoring of timeliness of releases to DDOs/project directors and establishing a monitoring mechanism		c) Meeting at FD to review proposed IT based monitoring.	• Mr. Md. Mofidur Rahman • Mr. Iftekhar Uddin Shamim • Mr. Mohmmad Jashim Uddin • Mr. Md Samiul Masud • Mr. Md. Aminul Islam		√				system in place. (Budget execution module i.e., this sub-activity is already achieved).
				d) Consultant help set up agreed monitoring system.			√				
				e) User Manual and training to use the new monitoring system.					√		
		• **Effective monitoring of budget execution and timely review and management of outliers**	1.Analytical activities, studies, surveys, etc.	a) Develop and finalise customized software embedded in the iBAS++ system to help strengthen BIP.	• Mr. Mohammad Anisuzzaman • Ms. Begum Liza Khawaja • Mr. Md. Mofidur Rahman • Mr. Mohmmad Jashim Uddin • Mr. Md Samiul Masud • Mr. Md. Aminul Islam	√				900	Effective monitoring in place (Related with DLR 3.2: 80% of DDOs have had their budget released and distributed by July 31 (of the relevant fiscal year in which the DLR is being assessed). We have already partially achieved DLR 3.2 (64.80% achieved in July 2021 out of 80% as per DDO Budget Release Status) .
				b) Train Budget Desk Officers (BDOs) to monitor Budget Implementation Plan (BIP).			√				
				c) Train the focal point officials of the LMs/Divisions on the BIP.			√	√	√		
				d) Formation of different groups comprising Reps from MDAs and conduct follow up meetings with them to monitor the progress of BIP.				√	√		
				e) Feedback on the BIP to help FD prepare effective borrowing plan.							
				f) Amendment and fine tuning of the monitoring tool.							
				g) Introduction of Personal Leader Account (PL Account).				√			
				h) Periodic review of budget release status and take necessary steps to ensure DDOs have had their budget released.				√			
				i) Implementation of PL Account concept for all autonomous bodies (support activity).					√		

C-5: PUBLIC INVESTMENT MANAGEMENT (PLANNING MINISTRY)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
C5-Activity 11	Improve public investment formulation, appraisal, and approval processes	• **Develop a procedure and schedule to fully introduce MAF/SAF in two pilot sectors--Power and Energy (PE), and Local Government and Rural Development (LGRD).**	1.Analytical activities, studies, surveys;	a) Implement the procedure and schedule to introduce MAF/SAF in two pilot sectors.	• Mr. Muhammad Anwar Uddin	✓	✓	✓	✓	816	MAF/SAF introduced in two pilot sectors according to the procedure and schedule.
			2. Training	a) Conduct training on CBA and LFA.	• Mr. Muhammad Anwar Uddin		✓	✓			Training conducted.
		• **Develop plans and materials on MAF/SAF training.**	2. Training	a) Support MDAs to develop sample MAFs for the two pilot sectors.	• Mr. Mithun Paul Dip	✓	✓			195	Sample MAFs in two pilot sectors developed.
				b) Develop on-demand video to support online training programs.	• Mr. Mohammad Alamgir Hossain	✓	✓	✓	✓		On-demand videos developed and used.
		• **Implement the MAF/SAF introduction in two pilot sectors.**	2. Training 3.Communication and knowledge sharing 4. Advocacy	a) Update Members and Secretaries to use MAF/SAF in two pilot sectors.	• Mr. Mohammad Alamgir Hossain	✓				185	Debriefing implemented.
				b) Conduct Training of Trainers (TOT) to develop trainers in two pilot sectors.		✓			✓		TOT implemented.
				c) Conduct foundation training courses on MAF, SAF, Logical Framework Analysis (LFA), and Cost Benefit Analysis (CBA) for officers in two pilot sectors in collaboration with training institutions such as NAPD and NADA.			✓	✓			Foundation courses implemented.
				d) Conduct on-the-job training (OJT) for officers on MAF/SAF/LFA/CBA based on their demand in two pilot sectors.				✓	✓		OJT implemented.
		• **Review the status of usage levels of MAF/SAF and update MAF/SAF formats and manuals.**	1.Analytical activities, studies, surveys; 2. Training	a) Collect and analyze baseline data.	• Mr. Mithun Paul Dip	✓	✓	✓	✓		Baseline data analyzed.
				b) Conduct a study and prepare a report on the level of usage of MAF/SAF.	• Mr. Muhammad Anwar Uddin				✓		Report prepared.
				c) Update the MAF/SAF formats and manuals after completion of the revision of Green Book.					✓		MAF/SAF format and manuals revised.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		• **Review the performance of usage of MAF/SAF.**	1.Analytical activities, studies, surveys;	a) Develop an analytical framework to measure the performance of usage of MAF/SAF.	• Mr. Muhammad Anwar Uddin						Framework developed.
				b) Conduct the survey to collect the baseline data.	• Mr. Mithun Paul Dip						Baseline data collected.
		• **Introduce MAF/SAF in other sectors.**	1.Analytical activities, studies, surveys;	a) Develop a rollout strategy of MAF and SAF to other sectors as part of an overall rollout strategy of PIM tools.	• Mr. Muhammad Anwar Uddin				✓		Concept note on rollout strategy developed.
		• **Digitize MAF and SAF**	1.Analytical activities, studies, surveys 6.IT systems acquisition	a) Develop the ICT system and applications for MAF and SAF.	• Mr. Muhammad Anwar Uddin and JET	✓	✓	✓	✓		Digitized MAF/SAF developed.
		• **Raise awareness about development planning and PIM reform among parliamentarians.**	3.Communication and knowledge sharing 4. Advocacy	a) Introduce a '**Public Investment Management Reform handbook'** to raise awareness among parliamentarians on development process and other PIM issues.	• Mr. Muhammad Anwar Uddin			✓		48.50	Coordination with parliamentarians strengthened.
				b) Organize dissemination workshops or experience-sharing events for law makers.	• Mr. Muhammad Anwar Uddin				✓		Workshops held.
				c) Organize training on project feasibility study, project management, and project appraisal for PIM stakeholders.	• Mr. Muhammad Anwar Uddin			✓			Training held.
C5-Activity 12	**Strengthen strategic linkages between the ADP, FYP and MTBF**	• **Establish interface/linkage between Programming Div. and FD for the preparation of National budget**	1.Analytical activities, studies, surveys;	a) Introduce a "Unique Project Code" in the ADP process.	• Mr. Md. Sayduzzaman, JC and SPIMS	✓	✓			588	Unique project code introduced in the ADP process.
				b) Coordinate and facilitate implementation of new sector classification of ADP.	• Mr. Md. Sayduzzaman, JC and SPIMS	✓	✓	✓	✓		New sector classification used in planning and budgeting.
				c) Establish digital interface between newly developed ADP Management System (AMS), iBAS++, PMIS (IMED), and FAMS (ERD).	• Mr. Md. Sayduzzaman and SPIMS	✓	✓	✓	✓		Digital interface established in PD, FD, IMED and ERD.
		• **Consultation workshop for Sector Re-Classification of ADP/ RADP.**	2. Training	a) Conduct a consultation workshop for Sector Re-Classification of ADP/ RADP.	• Mr. Md. Sayduzzaman, JC and SPIMS						Workshop held.
		• **Develop and agree among stakeholders on the procedure and schedule to introduce SSP/MYPIP**	5.Drafting /revising laws, strategies, regulations, framework, procedures	a) Integrate SSP and MPIP in the ADP and MTBF processes by using SSP/MYPIP in the formal FD and PC documents such as budget circulars and guidelines.	• Mr. Muhammad Anwar Uddin	✓	✓	✓	✓		SSP/MYPIP for the two pilot sectors used in the ADP and MTBF processes.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
			7.Consultations, forums, citizens' participation								
		• **Conduct dissemination workshops on SSP/MYPIP in two pilot sectors**	2.Training 3.Communication & knowledge Sharing	a) Conduct dissemination workshops on SSP/MYPIP for the two pilot sectors.	• Mr. Muhammad Anwar Uddin	✓	✓				Workshops held.
				b) Conduct GoB-wide awareness raising events in preparation of full rollout of SSP/MYPIP.				✓	✓		Events held.
		• **Provide on-the-job training (OJT) with stakeholders in two pilot sectors to prepare ADP, RADP, and MTBF by utilizing SSP/MYPIP**	2. Training	a) Conduct OJT for key officials in PIM Reform Wing of Programming Division to produce MYPIP analysis reports.	• Mr. Muhammad Anwar Uddin	✓	✓				MYPIP analysis reports developed.
				b) Conduct OJT for key officials to use the MYPIP module in AMS for the two pilot sectors.			✓	✓			MYPIP module in AMS used.
				c) Conduct OJT for key officials in the Sector Divisions and Programming Division to draft sector write-up sections for ADP and RADP.				✓	✓		Sector write-up sections in ADP and RADP drafted.
				d) Conduct TOT through the OJTs in a), b) and c) above to develop trainers.		✓	✓	✓	✓		TOT implemented.
		• **Review the status of the usage level SSP/MYPIP and identify points for improvement.**	1.Analytical activities, studies, surveys;	a) Evaluate integration of all 7 linkages of SSP/MYPIP in two pilot sectors into the ADP/RADP and MTBF processes, and provide inputs to a rollout strategy of PIM tools to other sectors.	• Mr. Mohammad Alamgir Hossain				✓		Evaluation report prepared.
				b) Broaden the scope of MYPIP by developing methodology to i) include self-financed, PPP, donor-financed, block allocations, and 2) estimate forward costs of investment projects for revenue budget.					✓		Technical background paper prepared.
		• **Conduct annual review to update Sector Results Monitoring Matrix of SSP, and Forward Baseline Estimates and Fiscal Space for MYPIP**	1.Analytical activities, studies, surveys;	a) Prepare bi-annual AMS-based updates of MYPIP for the two pilot sectors.	• Mr. Muhammad Anwar Uddin	✓		✓			MYPIP updated bi-annually with using AMS.
				b) Support Sector Divisions to prepare an annual update of Sector Results Matrix of SSPs for the two pilot sectors.					✓		Sector Results Matrix of SSPs updated.
		• **Review and update SSP/MYPIP guidelines**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Update SSP/MYPIP guidelines.	• Mr. Muhammad Anwar Uddin	✓					SSP and MYPIP guidelines updated.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		• **Establish digital interface between Programming Division (PD) and FD for the preparation of National budget**	6. IT systems acquisition	a) Introduce a 'Unique Project Code' in the ADP process.	• Mr. Md. Sayduzzaman, JC and SPIMS	✓	✓				Unique project code introduced in the ADP process.
				b) Coordinate and facilitate implementation of re-classification of the current ADP sector to align with the sector classification of FYP and MTBF.	• Mr. Md. Sayduzzaman, JC and SPIMS	✓	✓	✓	✓		New sector classification used in the ADP/RADP process.
				c) Establish digital interface between newly developed ADP/RADP Management Information System and IBAS++ for data sharing, preparation, and management of ADP/RADP.	• Mr. Md. Sayduzzaman, JC and SPIMS	✓	✓	✓	✓		Digital interface established between PD, FD, IMED and ERD.
		• **Strengthen GoB structures and coordination arrangements critical to SSP and MYPIP formulation**	7.Consultations, forums, citizens' participation	a) Arrange regular meetings with the pilot and other sector MDAs and concerned divisions (GED, Sector Divisions, FD, others).	• Mr. Muhammad Anwar Uddin	✓	✓	✓	✓		Coordination among parties strengthened.
		• **Strengthen PIM Reform Wing as the anchor organization for PIM reform**	4. Advocacy 5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop a national PIM guideline that articulates the functions and responsibilities of all stakeholders.	• Mr. Muhammad Anwar Uddin	✓	✓	✓			National PIM guidelines developed.
				b) Develop PIM Reform Program (PIMRP) for medium-term planning of PIM reform across GOB.	• Mr. Mithun Paul Dip	✓	✓	✓			PIMRP developed.
				c) Monitor and report the progress of PIMRP by using Annual Work Plan (AWP).	• Mr. Muhammad Anwar Uddin	✓	✓	✓	✓		AWP used for monitoring PIMRP.
				d) Introduce and use communication tools such as flyers to raise awareness among PIM stakeholders.		✓	✓	✓	✓		Communication tools used by PIM Reform Wing.
				e) Develop an overall rollout strategy of PIM tools developed by SPIMS for all sectors.				✓	✓		Concept note on rollout strategy developed.

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	Results (j)
C6 Activity 14	**Institutionalize high quality system for producing APAs with meaningful indicators and targets that are aligned to national priorities**	• Train CRU staff as well as APA team members of MDAs to enable them in setting meaningful indicators and targets • Enhance ICT facilities of the CRU to enhance research and training capacity as well as office environment. • Research/study on improving performance management in Bangladesh, current international practices on performance management, current gaps and way forward.	2. Training 3.Communication and knowledge sharing; 1. Analytical activities, studies, surveys;	a) Arrange training program.	• Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque • Mr. Md. Fauzul Kabir	√	√	√	√	40	1) Skill and knowledge of government officials will enhance; 2) Quality of APA will enhance (such as greater alignment with national policies, budget allocation, and good governance initiatives); 3) Knowledge on improving performance management will improve.
				b) Prepare training guideline.		√	√	√	√		
				c) Arrange stakeholder discussion (meeting/workshop /seminar).		√	√	√	√		
				d) Analysis of current position of the APAs of selected MDAs.				√	√		
				e) Conduct needs assessment/ situation analysis, appoint researcher/consultant, conduct research/study.				√	√		
C6-Activity 15	**Adopt a comprehensive monitoring system and evaluation framework**	• Improve/upgrade the APAMS software	6. IT System acquisition	a) Developing ToR for procuring new software.	• Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque • Mr. Md. Fauzul Kabir	√	√	√	√	150	New version of APAMS software will be developed.
				b) Appoint vendor.		√	√	√	√		
				c) Regular consultation with vendor.		√	√	√	√		
C6-Activity 16	**Incentivize MDAs based on performance**	• Award best performing government offices; • Regular consultation with stakeholders • Update incentive guideline	3.Communication and knowledge sharing;	a) Arrange APA & NIS award giving ceremony and provide APA and NIS award by the HPM to the top performing ministries/divisions.	• Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque • Mr. Md. Fauzul Kabir				√	12	A culture of meeting APA targets will develop among government offices. A fair competition among government offices will be visible.
				b) Ensure incentivizing top performing government offices by respective MDAs.					√		
				c) Arrange stakeholder meeting/workshop/seminar.			√	√	√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	Results (j)
				d) Update APA guideline/initiate circular.					√		
C6-Activity 17	Ensure greater openness and transparency of the APA process	• Ensure APA preparation/evaluation through a consultation process. • Ensure APA and evaluation reports are accessible to all. • Promote RTI and GRS to ensure transparency/ accountability and greater integration of good governance tools in achieving APA targets.	3.Communication and knowledge sharing; 7.Consultations, forums, citizens' participation;	a) Arrange discussion meeting/workshop/seminar with stakeholders on APA preparation and evaluation.	• Mr. Md. Sazedul Islam • Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque • Md. Fauzul Kabir, SAS	√	√	√	√	10	A transparent APA process will be visible.
				b) Ensure publication of APAs and evaluation reports in respective websites of the government offices.		√	√	√	√		
				c) Arrange public awareness building program on APA, RTI and GRS.		√	√	√	√		
				d) Arrange consultation workshops for integrating good governance tools into APA.		√	√	√	√		

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

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
				b) Implement policies, procedures and governance structure.			√	√	√	500	IT Security policies, procedures and governance structure implemented.
				c) Conduct a source code review and implement recommendations.		√				100	iBAS++ source code reviewed and recommendations implemented
				d) Conduct system performance review and implement recommendations.			√	√		100	iBAS++ system performance reviewed and recommendations implemented
				e) Prepare for ISO certification.		√	√	√		300	Application process for ISO certification completed

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
C7-Activity 19	**Document operating procedures and improve/automate processes to support iBAS++ operations**	• **Finalize an iBAS++ operating procedures manual consistent with BACS**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Create first draft of the operating procedures (a comprehensive operating manual for iBAS++ users containing details business rules, procedures, accounting logic and iBAS++ menus, screens and steps) for functionalities including the following: - Bill preparation and submission for Self-Drawing Officer - Bill preparation, submission and accounting DDOs - Bill and payment processing - Bank reconciliation - Correction journals - Month closing and accounting - Budget preparation - Fund release - Re-appropriation - Bill and payment processing and accounting for SAEs - Bill and payment processing and accounting for projects - Bill and payment processing and accounting for foreign missions - xiv. Bill and payment processing and accounting for autonomous bodies	Mr. Md. Manzarul Mannan	√	√			100	First draft of iBAS++ operating procedures prepared.
				b) Stakeholder consultations and identification of the areas of inconsistencies in the manual.			√	√		20	Stakeholder consultation meetings arranged.
				c) Finalization of iBAS++ operating procedures.			√	√		100	iBAS++ operating procedures finalized and published.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		• **Map manual processes in accounts offices and manual records kept outside iBAS++**	1.Analytical activities, studies, surveys	a) Prepare a draft report listing all processes and records in accounts offices along with automation status.	Mr. Abdur Rahman Khan		√			20	A draft report listing all processes and records in accounts offices along with automation status prepared.
				b) Arrange a workshop to finalize the report with final mapping of areas and processes identified.				√		10	Mapping of processes and records are finalized.
		• **Prepare process flow charts and develop a time-bound process improvement plan.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a report with process flow charts for the identified processes to automate, along with formats of electronic records.	Mr. Md. Manzarul Mannan		√			10	A report prepared with process flow charts for the identified processes to automate, along with formats of electronic records
				b) Develop a time-bound improvement plan.			√			10	Process improvement plan prepared
				c) Arrange a workshop for stakeholder consultation on the draft process flow charts and improvement plan.				√		20	Workshop on process flow charts and improvement plan arranged
				d) Finalization of process flow charts and improvement plan and submission for approval.					√	10	Finalized process flow charts and improvement plan
		• **Automate funds release and re-appropriation procedures. Check consistency between government's rules/regulation/circulars and iBAS++ operating procedures.**	8. Execution of reformed PFM process	a) Examine consistency between government's rules/regulation/circulars and iBAS++ operating procedures (including autonomous bodies) and prepare a report with the findings.	• Mr. Abdur Rahman Khan		√			10	Report with findings on consistency between government rules and iBAS++ procedures
				b) Recommend changes in iBAS++ operating procedure and issue detailed change request.			√			10	iBAS++ change requests
				c) Complete iBAS++ development to implement the change requests.				√		50	Requested changes in iBAS++ completed

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
				d) Roll out approved procedures and changed iBAS++ functionalities to autonomous organizations.					√	20	Requested changes in iBAS++ rolled out
		• **Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system. Two separate User Authentication and Activity Monitoring Units to be set up, one in FSMU-FD and another one in CGA.**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition	a) Identify potential fiduciary risk areas of iBAS++ in terms of procedures, process flow and system security.	• Mr. Mohammad Ali Prince	√				50	Potential fiduciary risk areas of iBAS++ identified
				b) Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system.			√	√		50	Risk Management Guideline prepared
				c) Prepare ToR and procedure manual for setting-up a unit in CGA for monitoring sensitive transactions.				√		50	ToR and procedure manual prepared for setting-up a unit in CGA for monitoring sensitive transactions
				d) Prepare ToR and procedure manual for setting-up a unit in FSMU-FD for user authentication, access and activity monitoring.					√	50	ToR and procedure manual prepared for setting-up a unit in FSMU-FD for user authentication, access and activity monitoring
		• **Establish secure data transfer with appropriate encryption protocol by obtaining SSL certificates from the Controller of Certifying Authority.**	6. IT systems acquisition	a) Prepare a status report on implementing digital signature from Controller of Certifying Authority (CCA) with special focus on the readiness of CCA, iBAS++ sub-modules where it will be used, proposed mechanism of using it (dongle, OTP etc) and estimated timeline.	• Mr. Abdur Rahman Khan		√			20	Status Report on implementing digital signature from Controller of Certifying Authority (CCA).
				b) Prepare a time-bound work plan for implementing CSA digital signature.				√		10	Digital signature implementation plan.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
				c) Implement CSA digital signature in all appropriate sub-modules of iBAS++.					√	50	CSA digital signature implemented in all appropriate sub-modules of iBAS++
		• **Update Business Continuity Management (BCM) plan annually and undertake periodic disaster recovery tests**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process	a) Review the existing Business Continuity Management (BCM) and identify the areas requiring changes.	• Mr. Sheikh Muhammad Salim Ullah		√			50	Existing Business Continuity Management (BCM) reviewed.
				b) Discuss with management and update Business Continuity Management (BCM) for 2021-22.			√	√		50	Existing Business Continuity Management (BCM) updated.
				c) Perform periodic disaster recovery tests as outlined in BCM plan and prepare test report.				√		50	Disaster recovery tests performed.
C7 - Activity 20	**Develop and implement system interfaces with other PFM systems**	• **Identify interfaces and prioritize development and hold consultations with key stakeholders**	1. Analytical activities, studies, surveys, etc; 7. Consultations, forums, citizens' participation	a) Prepare a list of GoB systems which can be interfaced with iBAS++, including the following: i. Social protection system; ii. Bangladesh Bank real-time gross settlement system/automated clearing house; iii. E-government procurement (e-GP); iv. Personnel Management Information System (PMIS) of MoPA; v. Payroll and pension database; vi. Debt Management and Financial Analysis System (DMFAS); vii. The National Board of Revenue (NBR).	• Mr. Md. Manzarul Mannan					20	List of GoB systems which will be interfaced will be identified
		• **Develop a time-bound interface implementation plan and submit quarterly progress reports**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a time-bound interface implementation plan.	• Mr. Md. Manzarul Mannan	√				20	Interface implementation plan prepared.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
			8. Execution of reformed PFM process.	b) Consult with stakeholder to finalize the action plan.		√				20	
		• **Interface iBAS++ with NBR to provide a comprehensive picture of revenue receipts of the government**	6. IT systems acquisition	a) Develop an interface in iBAS++ which NBR can use to import data related to revenue receipts of the government.	• Mr. Md. Manzarul Mannan	√				1000	Interface with NBR for receiving electronic receipt data from iBAS++ developed.
				b) Implement the interface through providing access details and training to NBR.		√	√			20	
		• **Ensure live interfacing of iBAS++ with BB's system to capture TSA data.**	6. IT systems acquisition	a) Prepare a technical paper on how a live interfacing of iBAS++ can be implemented with BB and SB systems to capture TSA data.	• Mr. Md. Manzarul Mannan	√				20	Technical paper on live interfacing with BB and SB prepared.
				b) Consult with Bangladesh Bank and agree upon a solution and timeline.			√			10	A solution and timeline agreed with BB.
				c) Develop the agreed interface in iBAS++ (implementation in FY 21-22).				√	√	100	Live interface with BB and SB developed.
		• **Update and strengthen iBAS++ to have appropriate linkage and interoperability with e-GP system and develop comprehensive training and capacity building program for iBAS++ and e-GP interface.**	6. IT systems acquisition	a) Prepare a technical report describing the list of possible information that can be exchanged between iBAS++ and eGP, taking into consideration the introduction of a rate table.	• Mr. Md. Manzarul Mannan	√				20	Technical report on data exchanged between iBAS++ and eGP developed.
				b) Share the technical report with CPTU, and finalize it.		√				10	Data exchanged list between iBAS++ and eGP finalized.
				c) Prepare a time-bound action plan developing the interface.		√				10	Interface development plan prepared.
				d) Develop and implement the interface.			√	√		100	Interface between eGP and iBAS++ developed and implemented.
		• **iBAS++ project code allocated to approved projects by FD, is to be allocated to projects in**	6. IT systems acquisition	a) Prepare a status report on the current status of development of the ADP system of Planning Commission.	• Mr. Md. Manzarul Mannan	√				20	Status report on ADP system development prepared.

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		the identification phase by PC for ADP, so ADP and MTBF reflect the same project codes		b) Consult with Planning Commission and collect its requirement from iBAS++ API for introducing unified project code.			√			10	PC requirement for iBAS++ API collected.
				c) Develop API for Planning Commission.				√	√	50	iBAS++API for PC developed.
C7 - Activity 21	**Introduce commitment controls for cash management and strengthen the Treasure Single Account**	• **Hold consultations with all holders of special accounts, extra budgetary funds and aided funds**	7. Consultations, forums, citizens' participation	a) Hold consultation with (i) ministries/divisions/ departments/ autonomous and semi-autonomous agencies; (ii) state-owned enterprises (SOEs); (iii) local government institutions (LGIs); (v) revenue authorities - tax collecting agency's deposit accounts; (vi) special accounts; (vii) EBF; and (viii) Imprest to Foreign Embassy and Military Attaché.	• Mr. Md. Abdur Rahman Khan	√	√	√		60	Consultations held.
				b) Prepare a status report on special accounts, extra budgetary funds and aided funds.					√	30	Status report special accounts, extra budgetary funds and aided funds prepared.
C7 - Activity 22	**Extend and implement Electronic Funds Transfer**	• **Conduct an assessment to identify all transactions (vendor payments, employee direct deposits, pensions, etc.) that could be done via EFT and prepare a sequenced strategy for each and conduct a force field analysis of the involved entities, as to know who will support FTE reform within the organization.**	1.Analytical activities, studies, surveys	a) Prepare a status report on all the payments made by government and the instruments (EFT, cheque, pay order etc) along with the types and recipients of transactions in order to help stipulate a practicable strategy for implementing EFT.	• Mr. Md. Abdur Rahman Khan	√				20	EFT payment status report prepared
				b) Prescribe EFT implementation strategy including necessary safeguards against fraud and corruptions through enhancements in iBAS++ and procedures.			√			30	EFT implementation strategy prepared
		• **Ensure all government payments (including**		a) Make necessary changes in iBAS++ prescribed in EFT implementation strategy.	• Mr. Md. Abdur	√				30	

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		social safety net transfer) to beneficiaries designated bank account (G2P)	8. Execution of reformed PFM process	b) Help make necessary amendments in financial rules and procedures prescribed in EFT implementation strategy.	Rahman Khan		√	√		30	
				c) Implement EFT in all types of transactions.		√	√	√	√	20	
C7 - Activity 23	**Develop and implement a DDO module**	• **Based on the experience of several other countries, develop a web- enabled DDO module for online bill submission.**	3.Communication and knowledge sharing; 5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a detailed System Requirements Specification (SRS) document for DDO module, including provision of submitting all types of bills paperless, and option for generating all kinds of budget execution and accounting reports from this module.	• Mr. Md. Abdur Rahman Khan	√				100	System Requirements Specification (SRS) document for Full-fledged DDO module prepared
				b) Arrange knowledge sharing programs to gather experience of several other countries.			√	√		100	Knowledge sharing programs arranged
				c) Prepare a System Design Document based on the SRS prepared.			√	√		100	System Design Document for Full-fledged DDO module prepared
				d) Develop full-fledged DDO module.				√		150	75% of Full-fledged DDO module developed
		• **Prepare and implement a progressive roll-out plan for the DDO module.**	8. Execution of reformed PFM process	a) Prepare a progressive roll-out plan for the DDO module.	• Mr. Sheikh Muhammad Salim Ullah		√	√		20	Progressive rollout plan prepared.
				b) Implement DDO module through supporting user creation, master data entry and performing other configuration.					√	200	Partial DDO module implemented in 5,000 (20%) DDOs.
		• **Develop an online orientation training for DDOs to use these DDO module application.**	8. Execution of reformed PFM process	a) Prepare video training materials for using DDO module.	• Mr. Sheikh Muhammad Salim Ullah			√		20	Video training materials prepared for partial DDO module.
				b) Prepare online interactive training materials with FAQs.					√	20	FAQ prepared for partial DDO module.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		• **Establish a helpline to remotely support the DDOs**	8. Execution of reformed PFM process	a) Provide ToT to competent officials so that they can be the first line of support for DDOs.	• Mr. Sheikh Muhammad Salim Ullah			√		50	ToT provided to 500 officials.
				b) Create a dedicated Help Desk team for supporting DDOs.					√		DDO Help Desk created within iBAS++ support team.
C7 - Activity 24	**Develop and roll out new iBAS++ modules for specialized public entities (for SAEs and SOEs)**	• **Develop a plan for developing, testing, and incorporating additional modules in iBAS++ with concerned units**	8. Execution of reformed PFM process	a) Assess the automation status and future requirements for SAEs and SOEs, taking into consideration of the development already done in iBAS++ for SAEs and SOEs, and prepare a report.	• Mr. Mohammad Ali Prince	√	√			20	SAE and SoE automation status report.
				b) Based on the assessment report, develop a plan for developing, testing, and incorporating additional modules in iBAS++.				√	√	20	iBAS++ module for SAE and SoR development plan.
		• **To promote iBAS++ as a whole-of-government solution, conduct workshops at IPF on the new PFM enabling environment and the improved management options derived from iBAS++/BACS.**	3.Communication and knowledge sharing; 4.Advocacy	a) Knowledge sharing forum/ workshop to promote the iBAS++ and share the lessons learned.	• Mr. Mohammad Ali Prince			√	√	100	Workshop on SAE/SoE arranged.
		• **Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures).**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures).	• Mr. Mohammad Ali Prince				√	20	SAE/SoE automation strategy and timeline developed.
				b) Consult stakeholders on the rollout strategy and timeline and finalize.					√	30	SAE/SoE automation strategy and timeline finalized.
C7 - Activity 25	**Develop a module to inventory, value and register fixed assets**	• **Develop a classification system to rate the condition and operational utility of all fixed assets**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare a classification system to rate the condition and operational utility of all fixed assets.	• Mr. Abdur Rahman Khan				√	30	Asset rating classification system developed.
				b) Consult key stakeholder and receive their feedback on the proposed asset condition rating classification, and finalize it.					√	30	Stakeholder consulted on asset rating.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		• **Prepare the TOR for a private firm to review the records and selectively visit high value sites.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare the TOR for a private firm to review the records and selectively visit high value sites.	• Mr. Abdur Rahman Khan				√	30	ToR prepared to hire a private firm.
				b) Complete the procurement process and award contract to a suitable local firm.					√	30	Procurement process completed.
C7 - Activity - 27	**Configure a centralized pension roll at CGA with EFT/Mobile banking and ID authentication for all pensioners**	• **Further review the payroll and pension system and recommend actions to improve the business processes to further enable the CPC.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Review the payroll and pension system to find out weaknesses of existing procedures and system further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.	• Mr. Sheikh Muhammad Salim Ullah	√				30	Payroll and Pension Review Report.
				b) Recommend actions to improve business process and system to further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.			√			20	Payroll and Pension Improvement Actions.
		• **Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension data base and develop training/support systems. Identify any additional interfaces required for linking payroll and pension systems.**	6. IT systems acquisition	a) Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension database.	• Mr. Sheikh Muhammad Salim Ullah	√				50	Pensioner database integrated with iBAS++.
				b) Prepare System Requirements Specification (SRS) for a sub-module to track and assist quick settlement of pension cases.			√			30	System Requirements Specification (SRS) for Pension Case Settlement Sub-module.
				c) Prepare System Design Document (SDD) for a sub-module to track and assist quick settlement of pension cases.				√		30	System Design Document (SDD) for Pension Case Settlement Sub-module.
				d) iBAS++ development to incorporate the sub-module.					√	50	Pension Case Settlement Sub-module developed.
		• **After testing, implement a central pension processing, accounting and payment system linked to iBAS ++.**	6. IT systems acquisition	a) Implement a central pension processing, accounting and payment module linked to iBAS ++.	• Mr. Sheikh Muhammad Salim Ullah	√				100	A central pension processing, accounting and payment module of iBAS ++ implemented.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		• **Load all pension data and integrate with EFT by FY 2021-2022**	6. IT systems acquisition	a) Implement EFT payment for all pensioners by FY 2021-2022.	• Mr. Sheikh Muhammad Salim Ullah	√	√			100	All pensioners received payment through EFT.
		• **Develop online training modules.**	2. Training	a) Develop online training modules.	• Mr. Sheikh Muhammad Salim Ullah	√				50	Online training module on pension module developed.
		• **Develop a comprehensive communication and change management strategy and implement required program to this effect.**	2. Training	a) Develop a comprehensive communication and change management strategy and implement required program to this effect.	• Mr. Sheikh Muhammad Salim Ullah		√			50	Communication and change management strategy developed.

C-8 & 10: PENSION MANAGEMENT & FINANCIAL REPORTING (CONTROLLER GENERAL OF ACCOUNTS)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
C8-Activity 26	**Create a well-functioning CPC and resolve backlog of pension cases**	• **Establish procedures and guidelines, and apply the necessary resources to address the considerable backlog of pension payments.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Currently "Pension Simplification order for Government employees" has been issued from Finance Division on 6 February, 2020 for processing pension cases. By following this guideline procedures can be determined to accelerate pension cases.	CAFO (P&FM)			√	√	170	The number of cases of delayed pension payments is reduced by 50%.
		• **Develop a centralized, common shared web-based personnel and pension data base consisting of key dates that will trigger actions under iBAS++.**	6. IT systems acquisition	a) Review the business process to identify gaps between Employee database and Pensioner database and develop necessary software to address the gaps/ issues.	Addl CGA (Accts)			√	√	150	a centralized, common shared web-based personnel and pension data base under iBAS++.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
		• **Review pending cases with the concerned line ministries through the divisional and district officials and prepare monthly progress reports (to be submitted to FD) to help ministries proactively clear their backlog of cases.**	4. Advocacy	a) Establish a baseline by comparing the employee and pensioners databases and looking for employees that despite reaching retirement age in last four years do not appear in the pensioners database. Thus, the number of delayed pension cases will be calculated. b) Development of the System of "Automated Deactivation of an Employee Data Base and activation of Pension Data base" and development of Common share "Online Pension Case Submission and Tracking System" by using iBAS++ DDO Module, Accounting Module and Pension Module will be done. c) A joint survey will be done with CAFO-P&FM to establish a reliable baseline of pension backlog consisting of representative sampling.	CAFO (P&FM)			√	√	200	List of pending pension cases prepared.
		• **Develop a comprehensive communication and change management strategy and implement required program to this effect.**	5. Drafting / revising laws, strategies, regulations, framework, procedure	a) Training / awareness program for the Executive Departments.	DCGA (Accts)			√	√	100	Change management strategy implemented for this Scheme.
				b) Advertisement in newspaper / electronic media/ rally/ flyer/ pamphlet etc.	Addl CGA (Accts)			√	√	50	
		• **Conduct seminars and use all available communication means to raise pensioner awareness of their obligations and rights.**	4. Advocacy	a) Awareness campaign /Workshops /Seminars /Webinar for the pensioners.	Addl CGA (Accts)			√	√	180	Stakeholders are aware of pension system.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
		• **Determine the iBAS++ system requirements to set up a subsidiary ledger for GPF payments, linked to the Budget Execution modules, and enable a centralized processing of GP Funds transactions and recording of balances.**	6. IT systems acquisition	a) Subsidiary ledger of gazetted officer is in iBAS++. Balance (of July 01, 2018) confirmation in iBAS++ of Gazetted Officers are Almost done.	CAFO (P&FM)			√	√	200	A Government-wide annual GPF and pension service report has been produced.
C8-Activity 28	**Maintain accurate records of GPF contributions, balances and outstanding loans and advances**	• **Produce an annual report on the status of the GPF, indicating summaries of transactions (advances, loans, terminals payments, deposits).**	6. IT systems acquisition	a) Design Annual Report format.	CAFO (P&FM)		√			100	Annual report of GPF status provided in system.
				b) Develop business process for ensuring audit trail of individual balances and balances included in annual report.				√		127	
C-10-Activity 34	**Improve the quality and timeliness of Government-wide in-year fiscal reporting**	• **Assess the utility of monthly reporting, improve the templates and fiscal reporting processes and hold consultations with LMs and SAEs accordingly.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Examine the process of existing monthly account (consolidated at CGA level) and identify gaps.	Addl CGA (Accts)	√	√			50	Gap analysis done.
				b) Verify data population in monthly accounts.				√			Data population in process.
				c) Assess the utility of and improve the templates for fiscal reporting.		√	√	√			Ministry fiscal reporting template prepared. Data population in progress. GoB level fiscal reporting template in progress
				d) Consultations with LMs and SAEs regarding initial accounts.					√		
		• **Develop procedures to collect data from the central bank and other entities including SAEs and EBFs.**	6. IT systems acquisition	a) Automation of Debit & credit Scroll import process from Bangladesh Bank/Sonali Bank.	DCGA (Accts)	√	√			20	Procedures for data collection are formulated.
				b) Automation of Debit & credit Memo import process from Bangladesh Bank/Sonali Bank.		√	√			30	
				c) Implementation of iBAS++ in Foreign Missions.	Addl CGA (Accts)				√	50	
				d) Implementation of iBAS++ in Postal Department.					√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
		• **Record Direct Project Aid (DPA) information based on specified format by CGA and produce required periodic reports directly from iBAS++.**	6. IT systems acquisition	a) Develop business process to record DPA/RPA (Special A/c) expenditure in iBAS++ by individual Projects.	Addl CGA (Accts)		√	√		200	DPA information are recorded in iBAS++.
		• **Improve bank reconciliation.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Identify Reconciliation gaps.	Addl CGA (Accts)			√		50	Bank reconciliation improved.
				b) Develop Reconciliation mechanism.			√	√		100	Bank reconciliation improved.
				c) Improve Accounts reconciliation with executive departments.				√	√	30	
		• **Timely clearance of advance/ suspense accounts.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Identify different types of advance/ suspense accounts.	Addl CGA (Accts)			√		10	Advance/suspense accounts cleared.
				b) Gap analysis.				√		20	
				c) Develop Procedures for streamlining advance/ suspense.				√		28	
C-10 Activity 35	**Improve the quality and timeliness of Government-wide year-end fiscal reporting**	• **Adopt and implement Financial Reporting under the Cash Basis of Accounting (the Cash Basis IPSAS).**	5.Drafting / revising laws, strategies, regulations, framework for Annual Accounts, procedures	a) Prepare policy paper for adoption and implementation of IPSAS (Cash).	Addl CGA (Accts)			√		58	Financial reporting under IPSAS implemented.
		• **Update the Accounting Policy and Procedures Manual and Design and issue new reporting format.**	5. Drafting / revising laws, strategies, regulations, framework/format of annual accounts, procedures	a) Update Accounts Code aligned with IPSAS (Cash).	Addl CGA (Accts)			√		200	Accounting Policy and procedures manual updated.
				b) Design IPSAS-Cash compliant new template for Appropriation accounts.				√			
				c) Design IPSAS-Cash compliant new template for Finance accounts.				√			
		• **Train CGA and OCAG staff on IPSAS compliance.**	2. Training	a) Assess training needs • Develop need assessment questioner. • Distribute & feedback receive. • Analysis & report.	Addl CGA (Admin)		√			20	CGA and OCAG staff trained on IPSAS.
				b) Conduct in-house training on IPSAS-Cash • Develop Training Material. • Pilot in-house ToT.				√	√	80	

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
				c) Provide Professional training for IPSAS Certification- • Communicate with professional vendor. • Seek for professional IPSAS certification.				√	√	100	
		• **Establish clear responsibilities within the CGA office to produce timely annual financial statements (AFS).**	5. Drafting / revising laws, strategies, regulations, framework/format of annual accounts, procedures	a) Develop time bound action plan related to Appropriation account for CGA.	Addl CGA (Accts)			√		100	Responsibilities within CGA office to produce financial reports established.
				b) Develop time bound action plan related to Finance Accounts for CGA.					√		

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
C9 - Activity 29-	**Strengthen accountability and transparency of SOEs through improved reporting and public disclosure**	**Review and update the current financial statement/reporting template and develop a harmonized SOE reporting framework which specifies the key financial and non-financial information required, the formats, and ensure regular and timely submission**	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Study the limitations of the existing reporting system and the best international practices.	• Mr. Md. Hakim Uddin	Done				350	Updated financial reporting template & SOE financial/ Non-financial reporting framework.
				b) Review and update existing reporting templates and financial and non-financial statement / reporting framework.		Done					
				c) Arrange workshop to validate the updated reporting templates and financial and nonfinancial statement/reporting templates.		√					
				d) Develop a harmonized SOE reporting framework which contains the key financial and non-financial information.		√					
				e) Collect feedback from stakeholders.		Done					
				f) Implement improvements of the reporting templates as an on-going measure.		√	√	√	√		
		Ensure data collection and quality control of financial and non-	1. Analytical activities,	a) Study and review the existing data collection method and quality control measures.	• Mr. Md. Hakim Uddin	√	√			500	Improved data collection methods.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		financial information produced by SOEs	studies, surveys	b) Identify challenges and gaps of the current data collection and quality control method.		√	√				Quality control mechanisms put in place.
				c) Work with iBAS++ team to develop the web-based tool to improve the data collection methods and quality control measures appropriately.		√	√	√	√		
				d) Finalize the system of timely collection of financial and non-financial data and ensure quality control through innovative ways.		√	√	√	√		
		Ensure regular publication of audited financial statements of all SOEs	4. Advocacy	a) Prepare an updated and a comprehensive list of SOEs/ABs based on the definition of SOEs/ABs.	• Mr. M. Saifullah Panna, • Mr. Md. Hakim Uddin	√				200	Report of Audited financial statements available to policy makers.
				b) Issuing letter to the LMs/Ds/SOEs urging them to have their financial statements prepared according to accounting standard and publishing audited financial reports regularly.		√	√				
				c) Conduct meeting (virtual/physical) with LMs/Ds/ SOEs to find solution to non-publication and or delayed financial statements and audit reports for some SOEs.		√	√				
				d) Ensure preparation of Audited Financial Statements timely and publish it in the SOEs and FD (MC) websites.		√	√				
		Launch a one-stop shop portal for all SOE information where each SOE's financial and non-financial information are published, in addition to the aggregate picture	6. IT systems acquisition	a) Conduct need assessment and identify the software requirement for the inter-operative web-portal.	• Mr. Md. Hakim Uddin	√	√	√	√	400	One stop shop portal for SOEs developed.
				b) Prepare specifications/design for the one-stop shop portal of SOEs.		√	√	√	√		
				c) Develop a One-Stop Shop Portal for all SOE information.		√	√	√	√		
		Establish an incentive system that rewards SOEs for improving their transparency and quality of public disclosure	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Study limitations of the current system to identify challenges of reporting, transparency, and quality of public disclosure.	• Mr. Md. Hakim Uddin	Done				300	Established incentive system and rewards for SOEs to conduct better reporting and disclosure
				b) Arrange workshop to share and collect feedback from stakeholders for improving transparency, and quality of public disclosure.		Done					

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
				c) Examine the effectiveness of proposed IPEG in bringing about better reporting.			√	√			
				d) Check and finalize on the incentive system for improving their transparency and quality of public disclosure.				√	√		
C9-Activity 30	Inform Policy Makers on Fiscal Risk and Contingent Liabilities	**Adopt policies and procedures to identify and assess the potential fiscal risk and contingent liabilities arising primarily from guarantees issued to various public sector entities, their debts /liabilities, and other assumed obligations especially if these SOEs are identified as non-performing and high fiscal risk**	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Conduct a study to find out the potential fiscal risk and contingent liabilities arising of SOEs.	• Mr. Md. Hakim Uddin	Done				500	Debt and Contingent Liabilities Procedure finalized
				b) Develop policy and procedure to regulate debt and contingent liabilities in a proper manner.		Done					
				c) Arrange physical/virtual workshop to share and collect feedback from stakeholders.		Done					
				d) Get final approval of Debt and Contingent Liabilities Policy and Procedure to identify and assess the potential fiscal risk and contingent liabilities arising from their debts/liabilities, guarantees/counter guarantees, non-performance and other Public Service obligations.		√					
		Review oversight arrangements on SOEs for ensuring appropriate incentives and empowering stakeholders (e.g., SOE Boards) to manage fiscal risks.	1. Analytical activities, studies, surveys	a) Design reporting template for collecting data on debt and contingent liability from SOEs.	• Mr. Md. Hakim Uddin	Done				400	Reporting template on fiscal risk and contingent liability for SOEs finalized
				b) Empower the stakeholder's overseeing ability on fiscal risks.		√					
				c) Arrange workshop/virtual workshop to share and collect feedback from stakeholders.		Done					
				d) Finalize the reporting template for collecting data on debt and contingent liability from SOEs.		√					
C9-Activity 31	Strengthening oversight and performance monitoring of SOEs	**Revamp the role of the SOE Monitoring Cell to focus on SOE performance monitoring and management along with approval of SOE budgets**	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Review the existing functions and activities of the SOE Monitoring Cell.	• Mr. M. Saifullah Panna	√	√	√	√	400	Overhauled roles for SOE Monitoring Cell
				b) Capacity building of the officials of SOE Monitoring Cell.		√	√	√	√		
				c) Revamp the role of Monitoring Cell with consultation from stakeholders.		√	√	√	√		
		Develop a comprehensive database on all SOEs including their legal	6. IT systems acquisition	a) Conduct internal need assessment to identify specifications for the database including their legal framework, rules and regulations,	• Mr. M. Saifullah Panna						Comprehensive database of SOEs developed

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		framework, rules and regulations, financial and non-financial information and other key corporate governance information.		financial and non-financial information and other key corporate governance information.							
				b) Prepare specifications of hardware/software for the database.							
				c) Develop database on all SOEs and link it to the One-Stop Shop Portal and iBAS++.		√	√				
		Conduct an assessment of existing SOEs laws, rules and regulations to identify how to improve the current SOE legal Framework	1. Analytical activities, studies, surveys	a) Review of the laws and regulations for improving current SOE legal framework.	• Mr. M. Saifullah Panna	√	√			150	SOEs' rules and regulations reviewed for improving SOE legal framework
				b) Identify the inconsistencies in the existing legislation and regulations.		√	√				
				c) Comparative study of the international best practices of SOE related Acts, Rules and Regulations as of Bangladesh.		√	√				
				d) Arrange workshop/webinar on SOE legal framework.			√				
		Develop a SOE performance evaluation guideline/ manual consisting of procedures, financial and non-financial indicators, and targets. This would be updated annually	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Identify existing performance and determine indicators of performance for the SOEs.	• Mr. Md. Hakim Uddin	Done				250	Performance Evaluation Guidelines approved
				b) Review the existing performance system (Annual Performance Agreement and SOEs Incentive system).		Done					
				c) Prepare draft guideline consisting of procedures, financial and non-financial indicators, scoring criteria, targets, incentive coverage, composition of performance evaluation team and the generic structure of performance criteria etc.		Done					
				d) Arrange virtual workshop to share and collect feedback from stakeholders.		Done					
				e) Get final approval of the IPEG.		Done					
				f) Continue communication to the SOEs for the manual to be updated annually.		√	√	√	√		
		Build capacity in the SOE Monitoring Cell to oversee the performance of SOEs	2. Training	a) Identify the training programs for the personnel of Monitoring Cell.	• Mr. Md. Hakim Uddin	√	√			350	Improved capacity of SOE officials
				b) Organize internal capacity building virtual workshops.		√	√	√	√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		and using APRs as a specific reference for linking SOE performance and trends with financial results		c) Arrange virtual/online local trainings for capacity building due to COVID-19.		√	√	√	√		
				d) Arrange overseas training and knowledge sharing program for capacity building.		√	√	√	√		
		Commission independent SOE performance evaluations each year to validate performance information provided by SOEs	8. Execution of reformed PFM process	a) Assign Independent Performance Evaluation Committee (IPEC) for scoring and evaluation of SOE performance.	• Mr. Md. Hakim Uddin	√				1800	SOE Performance Evaluation reports published
				b) Arrange IPE launch workshop on IPEG for an overview of selected SOEs/ABs.		√					
				c) Design parameters for SOEs/ABs by IPEC with clear scoring criterion.			√				
				d) Prepare inception report for the selected SOEs/ABs.			√				
				e) Prepare draft IPE reports for the selected SOEs/ABs.			√	√			
				f) Discuss the IPE interim reports with the selected SOEs/ABs management.				√			
				g) Submit the final IPE reports of selected SOEs/ABs.				√	√		
C9-Activity 32-	**Develop and implement a policy framework that enables an effective review of grants to SOEs by FD**	**Develop and adopt a policy and procedures manual that enables an effective review of grants to SOEs**	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Determine types and objectives for the Grants provided to SOEs by FD.	• Mr. Md. Hakim Uddin	√	√				Policy Frame-work for grants to SOEs published
				b) Review current procedures for grants to identify gaps and needs.		√	√				
				c) Develop a draft policy and procedures manual to mitigate the gaps and needs identified in study.		√	√				
				d) Share with stakeholders and SOEs for comprehensive execution.		√	√				
		Strengthen the analytical capacity of the SOE Monitoring Cell, FD to assess requests for grants to SOEs by each type of grant	2. Training	a) Train the staff of SOE Monitoring Cell for capacity building to assess grants.	• Mr. Md. Hakim Uddin	√	√	√	√	300	Capacity building for SOE grant review.
				b) Develop analytical capacity of SOE Monitoring Cell staffs for appraising different types of grants.		√	√	√	√		
C9-Activity 33	**Assess non-performing SOEs and propose preferred**	**Develop criteria to help classify risks**	1.Analytical activities, studies, surveys	a) Conduct study to find out the causes of non-performing SOEs.	• Mr. Md. Hakim Uddin	√				200	Criteria to help classify risks developed.
				b) Categorize the non-performing SOEs.		√					
				c) Set criteria for classifying risks.		√					

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
	options to the policymaker	**Build capacity in Monitoring Cell of FD to monitor fiscal risks and develop scenarios to mitigate and resolve the causes of documented risk**	2. Training	a) Train the staffs of SOE Monitoring Cell for capacity building to monitor fiscal risks.	• Mr. Md. Hakim Uddin	√				700	Capacity building to monitor fiscal risks
				b) Arrange seminar /conference/training to develop analytical capacity of SOE Monitoring Cell staffs to monitor fiscal risks.		√					
				c) Train the staff to develop scenarios to mitigate and resolve the causes of documented risk.		√					

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
C11-Activity 37	Rolling Out ISSAI Compliant entity wide audit	• **Implement the ISSAI implementation strategies developed by OCAG.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Implement the ISSAI (IFPP) implementation strategies developed by OCAG.	• Mr. Abul Kalam Azad	√	√			20	Updated strategies and GASB, Audit Code and ISSAI based FA/CA/PA manuals.
				b) Update Government Auditing Standards, Audit Code and ISSAI based FA/CA/PA manuals based on IFPP by ongoing WB administer TA and EU Funded Project.	• Mr. Md. Rafiqul Islam	√	√	√	√	50	
		• **Conduct SAI PMF self-assessment by OCAG staff and conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.**	1.Analytical activities, studies, surveys	a) Finalize SAI PMF self-assessment by IDI consultation.	• Mst. Maksuda Begum	√					SAI PMF assessment Report.
				b) Conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.	• Mr. Md. Khademul Karim Iqbal			√	√	100	Peer Review Report
		• **Prepare and implement quality control process/ policy for ISSAI compliant entity wide audit.**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Update the quality control policies for ISSAI (IFPP) compliant entity wide audit.	• Mr. Md. Khademul Karim Iqbal	√	√			20	Quality control policies.
				b) Prepare Quality assurance manual.				√	√	50	Quality assurance manual.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT(i)	Results (j)
		• **Prepare handbooks for conducting ISSAI compliant different types of audits (CA, PA, FA) in line with the ISSAI compliant manuals already developed by previous reform initiative.**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare detailed audit instruction and checklist for compliance audit, financial audit, Performance audit, other issue-based audit and SDGs Audit.	• Mr. Md. Rafiqul Islam	√				100	Detailed Audit instruction.
				b) Prepare Guidelines for Performance audit, Revenue audit, IT Audit etc. in line with updated ISSAI (IFPP) with the consistent of Country practices.	• Mr. S. M. Rezvi	√	√	√	√	100	
				c) Translate ISSAI based Government Auditing Standard into standard Bangla.		√	√			100	Bengali Government Auditing Standard
		• **Conduct a good number of quality assurance reviews by experts (Both local and international.**	1.Analytical activities, studies, surveys	a) Conduct a good number of quality assurance reviews under the direct supervision of both national and international consultant.	• Mr. Md. Khademul Karim Iqbal	√	√	√	√	50	Audit QA Report
		• **Create avenues for citizen participation to deepen OCAG's commitment towards citizen engagement**	7.Consultations, forums, citizens' participation	a) Arrange workshops, seminar ensuring full participation of auditee institutions and civil society organizations.	• Mst. Maksuda Begum		√	√	√	20	Awareness and Good relationship with Auditee.
				b) Conduct special audit on IT Audit, Environment audit, Climate audit, social audit, SOE audit, SDGs Audit, and some issue-based audit.	• Mr. Md. Rafiqul Islam	√	√	√	√	100	Special Audit report.
				c) Updating Communication Strategy.	• Mr. Md. Khademul Karim Iqbal		√	√		20	Communication Strategy.
				d) Developing Self-disclosure Policy.	• Mr. S M Rezvi		√	√		30	Self-disclosure Policy.
C11-Activity 38	**Improve timeliness and disclosure of audit reports and strengthen citizen engagement**	• **Make all recent audit reports public on website in a user friendly, standardized, and accessible format, and upload annually, and improve timeliness of audit reports and make them publicly available.**	5.Drafting/revising laws, strategies, regulations, framework, procedures 6.IT systems acquisition	a) Reset/redesign audit cycle to conduct CA/FA/PA audit to prepare and submit the audit reports in time.	• Mr. Abul Kalam Azad	√	√				Audit Cycle.
				b) Develop a robust website to publish audit reports in different form-for both print & web version after submitting to the Hon'ble President.	• Mr. Md. Rafiqul Islam	√	√			20	Disclosure of audit reports.

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		• **Review and improve the strategy paper for improved timely responses to recommendations from the PAC.**	4.Advocacy 5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop strategies for improving awareness and timely responsiveness of auditees to implement PAC recommendations.	• Mst. Maksuda Begum	√	√			20	Improve Timeliness.
				b) Design follow-up report format to track the implementations progress of PAC recommendations.	• Mr. Abul Kalam Azad	√	√			20	
				c) The WB administers TA support for IPSAS cash basis adoption, manuals, preparation of IPSAS compliant financial statements, etc.	• Mr. Md. Rafiqul Islam	√	√			50	IPSAS cash basis adoption.
		• **Improve the methodology and capacity for the audit of Program Effectiveness (performance auditing) and strengthen citizen's participation in accountability through performance and environmental audits.**	7. Consultations, forums, citizens' participation	a) Prepare follow up report on previous PAC recommendations to assess how well the executives comply with recommendations.	• Mr. Abul Kalam Azad	√	√			20	Follow up report.
				b) Develop strategies to receive and monitor complaints for noncompliance and misuse of public money for improvement as well as promote citizen participation.	• Mr. Md. Khademul Karim Iqbal	√	√			20	Strengthen citizen engagement.
C11-Activity 39	**Improve timeliness and disclosure of audit reports and strengthen citizen engagement**	• **Develop and implement a justified OCAG organizational restructuring plan.**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop and implement a justified OCAG organizational restructuring plan.	• Mr. Abul Kalam Azad	√	√				New Re-structuring plan.
		• **Review the needs assessment of the reorganization.**	1.Analytical activities, studies, surveys	a) Coordinate with the comprehensive PFM capacity needs assessment carried out under component 14.	• Mst. Maksuda Begum	√	√	√	√		New Re-structuring plan.
		• **Prepare an action plan and budget for a performance improvement program.**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare an action plan and budget for a performance improvement program for newly recruited Auditors and upcoming AAGs and Apprentice Super.	• Md. Khademul Karim Iqbal	√	√			10	Action plan and budget.
		• **Develop a staffing plan.**		a) Implement the newly adopted Human Resource (HR) policy for OCAG staffs.	• Mst. Maksuda Begum	√	√	√		20	Implement HR Policy.

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			8.Execution of reformed PFM process	b) Develop Human Resource software for OCAG.		√	√				
		• **Establish capacity building program for OCAG staff.**	2.Training	a) Undertake on-the-job, knowledge exchange with other SAIs training for the staff in the fields of social, environment, IT and Financial audit.	• Mr. S M Rezvi			√	√	50	Capacity Development.
				b) Training for all staffs under OCAG including accounting circles on Audit planning, Report writing, Procurement and other related areas of auditing.	• Mr. Md. Khademul Karim Iqbal	√	√	√	√	100	
		• **Conduct an institutional assessment and capacity building program, inclusive of rewards for completion of training programs.**	2.Training	a) Develop a one-month overseas leadership training program for mid and senior level officials.	• Mr. Abul Kalam Azad		√	√	√	100	Capacity Development.
		• **Develop and implement a change management strategy to include coaching of OCAG senior officials.**	2.Training	a) Develop and implement a change management strategy including overseas training of OCAG senior officials.	• Mr. S M Rezvi		√	√	√	100	Capacity Development.
		• **Support OCAG's ongoing professional accreditation program of CIPFA and other appropriate programs.**	2.Training	a) Support OCAG's ongoing professional accreditation program of IPSAS Certification, CIPFA, ACCA, CISA, CFE, CGAP and other appropriate programs.	• Mr. Md. Khademul Karim Iqbal	√	√	√	√	500	Professional Accreditation.
		• **The FIMA, in conjunction with OCAG, will design and implement a training and accreditation program based on international standards.**	2.Training	a) Strengthen the capacity of FIMA to implement audit training courses by establish e-Learning facilities.	• Mr. S M Rezvi	√	√			100	E-learning facilities.

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		• **Strengthen FIMA to enable professionalization of the auditors**	2.Training	a) Design and implement training program on audit AMMS, iBAS++, BACs and other CAATs software.	• Mst. Maksuda Begum	√	√	√	√	100	Capacity Development.
				b) Undertake national and international training program for the newly created audit core groups.	• Mr. S.M. Rezvi			√	√	100	
C 11-Activity 40	**Upgrade and sustain IT infrastructure of OCAG and AMMS Software**	• **Restore the functioning of the AMMS, communicate its purpose and benefits to audit directorates and ensure its sustainable application in the audit process.**	6.IT systems acquisition	a) Develop full functioning AMMS 2.0 and includes more features in line with ISSAI, international best practices and OCAGs current practices.	• Mr. Md. Rafiqul Islam	√	√	√	√	200	Full functioning AMMS.
				b) Implement AMMS by piloting 2/3 audit directorates after developing AMMS 2.0.	• Mr. S.M. Rezvi			√	√	50	
				c) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS and Audit Observations Archive Software.	• Mst. Maksuda Begum			√	√	200	Robust Archiving management software.
				d) Enhance professional competence to Audit in IT environment especially IT system based financial management such as Nationalized Commercial Bank, Bangladesh Biman, Railway Ticketing system, Power and energy sector, Revenue collection system etc.	• Mr. Md. Khademul Karim Iqbal		√	√	√	100	
				e) Implementing Audit Observations archiving management software to prepare management report and follow up actions from 1971-72 to till date by OCAG own GoB budget.	• Mr. Abul Kalam Azad	√	√			100	
		• **Assess and implement the potential linkages between iBAS++ and AMMS.**	8.Execution of reformed PFM process	a) Assess and implement the potential linkage between iBAS++ and AMMS as well as other financial software like e-GP, DAMFAS, FABA, ASICUDA and Central Bank Software.	• Mr. Md. Rafiqul Islam	√	√			50	Potential linkages between iBAS++, AMMS and Archiving Software

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				b) Create linkage between AMMS and Archiving Management software.	• Mr. Abul Kalam Azad	√	√			10	
				c) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS and Audit Observations Archive Software.	• Mr. S.M. Rezvi			√	√	20	
		• **Develop and implement options to facilitate computer-based audits.**	6.IT systems acquisition	a) Installing DATA analysis tool (IDEA Software) and conducting training for the core group to prepare Audit Plan.	• Mr. Md. Khademul Karim Iqbal	√	√			100	IDEA software
				b) World Bank Administer TA on Interactive Data Extraction and Analytics (IDEA) - Due diligence on the health sector payroll database and procurement of machine and equipment of the MoHFW.		√				50	Pilot uses of IDEA.
		• **Upgrade and sustain IT infrastructure of OCAG and audit management and monitoring system**	6.IT systems acquisition	a) Upgrade and sustain IT infrastructure (hardware & software) of OCAG.	• Mr. Md. Rafiqul Islam			√	√	50	Strengthen IT Environments of OCAG.
				b) Establish networking among all offices under OCAG.	• Mst. Maksuda Begum			√	√	100	
				c) Update existing data centre of OCAG and establish a backup data centre or DRS at FIMA or National data centre.	• Mr. S.M. Rezvi			√	√		

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	*Results (j)*
C12-Activity 41	**Support Timely Legislative Scrutiny**	• **Strengthen FOC's research and secretarial support services.**	2.. Training	a) PIT will prepare annual work plan within this quarter after discussing with EU and will take approval and send to EU consultant to include in their concept note.	• Ms. Tandra Sikder • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed						1. Approved Annual Work Plan is ready to implement.
				b) Approved work plan will send to program coordinator for the next							

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	*Results (j)*
				necessary actions.	• Mr. Md. Mizanul Hoq • Mr. Ashif Iqbal						
		• **Provide professional resources to enable the financial oversight committees (FOCs) to operate effectively.**		c) Monitor progress.		√		√			
				d) Revise work plan if necessary.			√		√		
		• **Provide content-based training to the relevant committee secretariat staff to work out the agenda for the committee meetings as they do not have sufficient exposure to deal with the issues.**	2.. Training	a) PIT will identify the relevant content for PAC, PUC & EC with the support of EU consultants by consulting with the relevant MPs and staff to prepare work plan for training, orientation and workshop for enabling the MPs and staff with the assistance of EU consultants.	• Additional Secretary (CS) • Mr. M A Kamal Billah • Deputy Secretary (T & P) • Mr. Md. Faisal Morshed • Senior Committee Officer (PAC, EC & PUC)	√					1. Identification of relevant content. 2. Training plan prepared. 3. Identification of trainees. 4. Trainers and Resource persons are nominated. 5. Stipulated trainings are held.
				b) EU consultant will be discussing with FOCs Members & Official to identify the relevant content for PAC, PUC & EC to include in their concept note.		√					
				c) EU consultant will propose the content and BPS will examine and finalize the content for training, orientation & workshop and other support of EU.		√					
				d) Content-based training for PAC, EC & PUC staff. EU consultant will be discussing with PAC members to include in their Concept Note:		√					
				- Content-based training for PAC, EC & PUC staff.		√	√	√	√		
				- Content-based training for PAC, EC & PUC Committee Secretaries & Committee Officers.		√	√	√	√		
				- Content-based training for PAC, EC & PUC 2nd Class Committee Officials.		√	√	√	√		
		• **Seminar &Workshop for the relevant parliamentarians**	2. Training	a) Introductory Seminar for relevant MPs & staff. EU consultant will be discussing with FOCs members to include in their concept note.	• Additional Secretary (CS) • Mr. M A Kamal Billah						1. Identification of relevant content. 2. Seminar and workshop plan prepared.
				- An introductory seminar may take place to inform about the EU support, objective of the program		√					

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	*Results (j)*
				and to identify the relevant content for FOCs support, training, orientation and workshop for FOCs Members & FOCs officials with the support of EU.	• Deputy Secretary (T & P) • Mr. Md. Faisal Morshed • Senior Committee Officer (PAC, EC & PUC)						3. Resource persons are nominated. 4. Stipulated Seminar, workshops and orientations are held
				b) Content-based workshop for PAC. EU consultant will be discussing with PAC members to include in their Concept Note.		√					
				-Workshop 1 & 2		√	√				
				-Workshop 3				√			
				-Workshop 4					√		
				c) Content-based workshop for PUC. EU consultant will be discussing with PAC members to include in their Concept Note.		√					
				-Workshop 1 & 2		√	√				
				-Workshop 3				√			
				-Workshop 4					√		
				d) Content-based workshop for EC. EU consultant will be discussing with PAC members to include in their Concept Note.	• Additional Secretary (CS) • Mr. M A Kamal Billah • Deputy Secretary (T & P) • Mr. Md. Faisal Morshed • Senior Committee Officer (PAC, EC & PUC)	√					
				-Workshop 1 & 2		√	√				
				-Workshop 3				√			
				-Workshop 4					√		
		• **Foreign exposure visit.**	2. Training	a) EU consultant will be discussing with PIT, PAC, PUC and EC officials to include in their Concept Note.	• Mrs. Tandra Sikder • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed • Mr. Md. Mizanul Hoq • Mr. Ashif Iqbal	√	√				1. Foreign visits held.
				-1st visit			√				
				-2nd visit				√			
				-3rd visit					√		
		• **Enabling Budget Help-Desk.**	2. Training	a) Enabling Budget Help-Desk. Capacity building on research. EU consultant will be discussing with PIT, PAC, PUC and EC officials to include in their Concept Note.	• Additional Secretary (F&PR) • Mr. M A Kamal Billah	√			√		1. Research Organizations are tagged.
				b) Tag financial research					√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	*Results (j)*
				organization with BPS to enable MPs in budget discussion.	• Mr. Md. Faisal Morshed • Director (L & R)						
		• **Capacity building on research.**	2. Training	a) Train 10 parliament secretariate own officers on Social, Economic and Demographic Research and Statistical Analysis and IT skills (MS-Excel, Photoshop, Illustrator, MS-Publisher, Querol Draw, Quark Express, Stata and related software) to help preparing committee reports, working paper analysis, briefing notes, research support to help FOCs with Budget Help Desk.	• Additional Secretary (F&PR) • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed • Director (L & R)	√	√	√	√		1. Research officials are trained.
C12 – Activity 42	**Strengthen the MIS and improve its use for Parliamentary purpose. (Under SPEMP-C a limited capacity MIS was developed and pilot tested but its use was modified.)**	• **Assess the current uses of the CMIS with subsequent up-gradation to determine how it should be modified or upgraded further or prepare new CMIS to continue to support PFM reforms linked with an interactive website. Gap analysis of MIS upgraded by the project of ICT division.**	1.Analytical activities, Studies, Surveys	a) PIT will prepare CMIS requirement and send to EU Consultant to include in their concept note.	• Ms. Tandra Sikder • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed • Mr. Md. Mizanul Hoq • Mr. Ashif Iqbal						1. CMIS Development scope Identified & CMIS Development proposal finalized.
				b) PIT will prepare annual work plan within this quarter after discussing with EU consultant to include in their concept. Approved work plan will send to program coordinator for the next necessary actions.							
				c) Monitor progress, Explore the further CMIS development scope.		√	√	√	√		
				d) Identify the CMIS development scope and finalize the CMIS development proposal. Revise work plan if necessary.			√				
				e) GAP Analysis of CMIS.				√			
				f) Preparation of Further CMIS Development Proposal.				√			
		• **Further Development of Existing CMIS to facilitate a full functioning Digitalized Software to help strengthening Parliamentary Committee System.**	3. IT system acquisition	a) Appointment of Local Software Development Farm. Software Development. Software farm will further develop the CMIS as identified in gap analysis and by requirement.	• Ms. Tandra Sikder • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed • Mr. Md. Mizanul Hoq • Mr. Ashif Iqbal			√	√		1. Segmental CMIS development is in progress.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Incremental cost lac BDT (i)	*Results (j)*
		• **Training for CMIS Operation & Maintenance.**	2. Training	a) Training for CMIS Operation & Maintenance. - Code Level training for the relevant technical staff to maintain CMIS properly. - SAN Training for the relevant technical staff.	• Ms. Tandra Sikder • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed • Mr. Md. Mizanul Hoq • Mr. Ashif Iqbal				√		1. Code Level Training is completed. 2. SAN Training is completed.

C-13: PROCUREMENT (CENTRAL PROCUREMENT TECHNICAL UNIT)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
C13 - Activity 43	`Institutionalize e-GP and strengthen CPTU	**Update the existing procurement legislations/rules and procurement documents and guidelines** • Updating Public Procurement Act, 2006; • Updating Public Procurement Rules, 2008; • Updating e-GP guidelines 2011; • Updating three (3) Standard Tender Documents	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Drafting of amendment of PPA-2006, PPR-2008, STDs.	• CPTU Officials	√				2701.97 (Total cost for activity 43)	Updated Legislation.
				b) Reviewing the drafts of the above.	• Other Min/Div officials		√				
				c) Obtaining approval from the concerned authorities.	• Approving Authority			√			
				d) Communicating with legislative division concerning the changes.	• Mr. Mohammed Shoheler Rahman Chowdhury				√		
				e) Finalization of the changes and promulgation.					√		
		• Conversion of Standard Tender Documents (STDs) into Bangla.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Drafting of a Standard Tender Document in Bangla.	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Aziz Taher Khan • Mr. Md. Mosharraf Hussain • Mr. Md. Shamimul Haque	√	√				
				b) Reviewing the Bangla STD.	• CPTU Officials			√			
				c) Sharing the STD with agencies.	• Agencies officials			√			

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
				d) Finalization of the Bangla STD.	• Mr. Mohammed Shoheler Rahman Chowdhury				√		
		Restructure CPTU into an Authority with more regulatory power including appropriate organogram with staffing • Drafting the BPPA Act; • Consequential Change of PPA-2006 and PPR 2008; • Obtaining Approval from the Secretaries Committee and Legislative Division	8.Execution of reformed PFM process	a) Drafting BPPA Act.	• Mr. Md. Shamimul Haque						
				b) Reviewing draft BPPA Act.							
				c) Obtaining approval from the concerned authorities.		√	√				
				d) Communicating with legislative division concerning the changes.			√	√			
				e) Finalization of the changes and promulgation.				√	√		
		Continue with enhanced capacity data Center Maintenance of Data Centre both main and mirror situated in BCC and CPTU respectively;	6. IT systems acquisition	a) Day to day operations and maintenance.	• Mr. Md. Mosharraf Hussain	√	√	√	√		Operation and Maintenance of Data Centre in each place continues.
				b) Supervision of both data center.		√	√	√	√		
C13 - Activity 44	**Enhance Digitization of Public Procurement**	**Expand the e-GP system** • Finalization of e-contract management System(e-CMS); • Implementation of e-CMS; • Piloting e-CMS; • Training on e-CMS for PE's and Tenderer's.	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process	a) Meeting with Stakeholders.	• Mr. Md. Aziz Taher Khan	√	√	√	√	16641.02 (Total cost for activity 44)	e-CMS use in contract implementation
				b) Select more organization for piloting.		√	√	√	√		
				c) Conduct training for PE's.		√	√	√	√		
				d) Conduct training for Tenderer's.		√	√	√	√		
		Expand the e-GP system	5.Drafting/revising laws, strategies,	a) Meeting with Stakeholders (PE's and Tenderer's).	• Mr. Md. Aziz Taher Khan	√	√	√	√		TDB's use in tender
				b) Select organization for data entry.		√	√	√	√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		• Develop an on-line Tenderers' Data Base (TDB); • Implementation of TDB; • Select organization for data entry; • Insert data in TDB's system; • Taken up awareness program on TDB's	regulations, framework, procedures; 8. Execution of reformed PFM process 4.Advocacy	c) Taken awareness program (meeting, Advertisement in newspaper, workshop etc. on TDB's).		√	√	√	√		evaluation process.
		Update e-STD's and others e-GP features • Updates major e-STDs based on changes of legislation; • Publish e-STDs in e-GP platform; • Follow up activities.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Find out changes in legislation. b) Insert changes in e-STD's. c) Meeting with stakeholders on updated e-STD's (basically targeted agencies). d) Create feedback option in the system.	• Mr. Md. Aziz Taher Khan	√ √

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		Provide extensive training to PE's and tenderer's • Review training plan with selected training provider firm; • Send training calendar to PE's and tenderer's • Select no. of trainees	2. Training	a) Meeting with training provider firm. b) Collect Trainee list from PE's. c) Collect trainee list from tenderers. d) Start training. e) Feedback from trainees about training quality.	• Mr. Md. Aziz Taher Khan	√ √ √ √ √	√ √ √ √ √	√ √ √ √ √	√ √ √ √ √		Able to complete the whole procurement cycle in e-GP system from starting from APP to e-CMS;
		Expansion of e-GP system implementation in more PEs: (a) Bring 22 DC offices under e-GP	8. Execution of reformed PFM process	a) Send letter to DC offices. b) Collect information from DC offices. c) Provide access in e-GP. d) Provide training to the users.	• Mr. Md. Aziz Taher Khan • Mr. Md. Mosharraf Hussain • Mr. Md. Aziz Taher Khan	√	√ √ √	√ √ √	√ √ √		Implementation of e-GP in all PEs.
C13 - Activity 45	Professionalize procurement and citizen engagement	**Assess the utility of monthly Improve procurement management of SPSOs, IMED and CPTU**	4. Advocacy	a) Meeting regularly the officials. b) Obtaining status report from them. c) Taking necessary steps on correcting the deviations, if any.	• Mr. Mohammed Shoheler Rahman Chowdhury	√ √ √	√ √ √	√ √ √	√ √ √	7848.66 (Total cost for activity 45)	Smooth functions of the procurement management of SPSOs, IMED and CPTU
		Create a Procurement Unit/Cell in each of the SPSOs with about 5-10 procurement professionals as the Procurement Knowledge Bank of the SPSOs • Creating procurement cells in remaining organizations; • Reorganize the cells in the organizations where key procurement official changes; • Finalization of TOR for the cells.	3. Communication and knowledge sharing	a) Communicate with organizations where cells yet to be formed. b) Revise the cells where necessary. c) Obtain the final TOR from the consultant and share with all SPSOs and World Bank.	• Mr. Mohammed Shoheler Rahman Chowdhury	 √ √	 √ √	 √	 √		TOR finalized and shred with the SPSOs for implementation.
		Build capacity of procurement officials Selected	2. Training	a) Request the SPSOs to send the procurement officials in the 3-week training programme.	• Mr. Md. Aziz Taher Khan	√	√	√	√		Procurement officials are trained

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
		procurement officials working in the SPSOs • Provide 3-week training to 500 officials;		b) Training them with highest effort in order to ensure their up-gradation.	• National trainers	√	√	√	√		
		• Provide short training to 2500 officials;	2. Training	a) Collect nomination of the procurement officials for basic training.	• Mr. Md. Aziz Taher Khan	√	√	√	√		Procurement officials will have basic procurement knowledge.
				b) Provide training to the procurement officials.	• National trainers	√	√	√	√		
		• Engage ITC-ILO for review and further expanding of the Pool of National Trainer	2. Training	a) Invite proposal to expand the pool of National Procurement trainers.	• Mr. Md. Aziz Taher Khan	√	√				Pool of National Procurement Trainers expanded
				b) Evaluate Proposal.	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Aziz Taher Khan • Mr. Md. Mosharraf Hussain • Mr. Md. Shamimul Haque		√	√			
				c) Negotiate Proposal.				√			
				d) Take approval of the authority.				√			
				e) Sign contract.	• Mr. Mohammed Shoheler Rahman Chowdhury				√		
		• CIPS' procurement program for procurement officials.	2. Training	a) Sign contract with CIPS.	• Mr. Mohammed Shoheler Rahman Chowdhury						Accredited Procurement professionals
				b) Select participant for CIPS program.		√	√				
				c) Provide training to the participants.	• CIPS, BIGD		√	√	√		
		Procurement management training, twinning arrangement, or exposure visits for officials • Continue arranging three weeks training; • Signing MOUs with other training academies for short term trainings;	3. Communication and knowledge sharing	a) The lead consultant ITCILO supported with nominated sub-consultant ESCB continues Part of taking three weeks training and five days training for the junior officials.	• Mr. Mohammed Shoheler Rahman Chowdhury	√	√	√	√		SPSOs officials and other government officials trained in public procurement. Procurement Handbook Prepared.
				b) MOU signed with FIMA and short-term training to start as early as possible.							
				c) Communication with other academies to sign MOUs namely BCS Admin Academy, NILG, Tax Academy, JATI for other short term public procurement training.		√					

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		• Arrange exposure visits elsewhere of the world for the SPSOs; • Develop procurement manual or handbook		d) Liaise with ITCILO to develop the procurement Handbook.				√	√		
		Strengthen citizen engagement through developing a communication strategy/program per region on the procurement practice of the country • Continue arranging citizen's engagement awareness programme; • Arrange government tenderers' programme in district levels; • Reconstitute the GTF at district level; • Finalize the BGTF central committee.	3. Communication and knowledge sharing 5. Advocacy	a) Citizen's Group to be formed in all 48 Upazillas in liaise with BIGD and CEP BRAC.	• Mr. Mohammed Shoheler Rahman Chowdhury						Citizen's Group formed in 48 upazilas; BGTF formed.
				b) Arrange citizens engagement programme in the divisional levels.			√	√	√		
				c) Revise the TOR of the citizen's group and arrange training for them.			√				
				d) GTF reconstitution to go on in the divisional and district level.		√	√	√	√		
				e) Finalize the BGTF central committee and defunct the convening committee.				√	√		
		Develop innovative ICT tools in the form of a citizen monitoring and feedback portal • Finalize landscape analysis and software requirement specification for citizen portal; • Operationalize citizen portal; • Upgrade CPTU's mobile app; • Develop content management framework (bilingual –Bangla and English)	3. Communication and knowledge sharing	a) Landscape analysis and software requirement for the portal.	• Mr. Mohammed Shoheler Rahman Chowdhury						Citizen's portal fully functional Mobile app upgraded Content Management framework developed
				b) Operationalize the recently launched citizen's portal.							
				c) Steps to continue the upgrade the mobile app of the CPTU.		√	√	√	√		
				d) Develop content management in two languages.			√	√	√		

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13 - Activity 46	Digitize project implementation monitoring of IMED	**Enhancing Project Management Information System** • Develop and expand the current project management information system (PMIS) to collect and monitor real time physical implementation data and financial data. • Integrate PMIS with the e-GP system including contract implementation.	6. IT systems acquisition	a) Invitation of REoI for selection of SI Firm.	• Mr. Mohammed Shoheler Rahman Chowdhury					798.64 (Total cost for activity 46)	Enhanced and exhaustive PMIS with Required features Integrated system for Project Monitoring.
				b) Short listing of Firms.							
				c) Issuance of RFP to the short-listed firms.							
				d) Negotiation to be conducted.							
				e) Contract signing.							
				f) Finalization of SRS.		√	√				
				g) System Designing.			√	√			
				h) e-PMIS System Development.					√		
				i) e-PMIS Piloting.							
				j) e-PMIS System Implementation.							
				k) Integration of e-PMIS with e-GP System.							
				l) Integrated system implementation.							
		Reinforce monitoring skills and data analytics • Develop guidelines	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Invitation of REoI.	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Aziz Taher Khan • Mr. Md. Mosharraf Hussain • Mr. Md. Shamimul Haque.	√					New guidelines for monitoring different type projects.
				b) Evaluation of EoI.			√				
				c) Signing Contract.			√				
				d) Preparation of draft guidelines.				√	√		
				e) Finalization of guidelines.							

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
C14- Activity 47	Establish a clear governance/ leadership structure to lead and support PFM reforms	• **Arrange meeting of SC and PECT in a regular interval.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Prepare the working paper of the 2nd meeting of SC and held the meeting of SC.	• Mr. S.M. Moin Uddin Ahmed		√		√	100	SC meeting held.
				b) Agree on meeting frequency and structure.		√	√	√	√	50	PECT coordination meeting held, critical issues are discussed and resolved.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q1 FY 22	Q2 FY 22	Q3 FY 22	Q4 FY 22	Incremental cost lac BDT (i)	Results (j)
C14-Activity 48	Establish a comprehensive monitoring and evaluation framework for the PFM reforms.	• **Establish and Oversee M&E support Group.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Develop progress and performance indicators in consulting with Third Party for each component.	• Mr. S.M. Moin Uddin Ahmed • Ms. Fatema Begum		√	√	√	25	M&E support group fully functioning for monitoring and learning/course adjustment purposes.
				b) Develop Monitoring and Timeliness standards and formats.				√	√	25	
				c) Develop annual work plans for M&E (with quarterly reporting).				√	√	25	
				d) Organize training sessions for PEC and PITs.				√	√	25	
		• **Half yearly Reports**	3. Communication and knowledge sharing	a) Communicate procedures/ requirements to PITs.	• Mr. S.M. Moin Uddin Ahmed • Ms. Fatema Begum	√	√			90	High quality semiannual reports produced for monitoring and learning
				b) Provide tailored support to PITs on challenges and upgrade ICT where needed.			√			90	
				c) Perform analysis on monitoring data and compile draft report.				√	√	90	
				d) Organize Stakeholder Dialogue to review draft progress and share lessons.				√	√	90	
				e) Finalize Report.		√	√	√	√	90	
				f) Periodic monitoring of data quality and systems and support.				√	√	100	
C14-Activity 49	Lead and implement a comprehensive change management program	• **Systematic Learning and Sharing of Good Reform Practices (including knowledge events)**	3. Communication and knowledge sharing	a) Arrange 1st Field inspection.	• Mr. S.M. Moin Uddin Ahmed • Mr. Md. Helal Uddin	√			√	20	2 field inspections performed with clear lessons.
				b) Plan and Organize 1st and 2nd series of field inspections at a convenient place in January, 2021.		√	√	√	√	20	Drawn for follow up (DLI is 6 in FY21).
				c) Arrange 2nd series of field inspection in late February, 2021.							
				d) Arrange 3rd series of Field inspections in other places of the country by December, 2021 (6 by 2021).							
				e) Plan half yearly learning session between PITs and equivalents and other PFM institutions.	• Ms. Saima Sultana • Ms. Bilquis Jahan Rimi • Ms. Fatema Begum		√		√	20	PIT quarterly lessons on reform captured by ISC and discussed between PITs.

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		• **Strengthen IPF as central Learning Hub (center of excellence) on PFM reform**	8. Execution of reformed PFM process	a) IPF further develops and deepens Roadmap and Activity Plan for SC/PECT guidance including staffing/resourcing plan.	Mr. Khurshid, IPF			√	√		Roadmap towards PFM Learning Hub.
		• **Capacity building and Training for selected change agents**	2. Training	a) Discuss and study good practices from other country cases CFW to determine scope.	Ms. Shahana, IPF		√	√	√		
				b) Competency Framework & Competency/Training Needs Assessment (TNA).			√	√	√		CFW & TNA
				c) Capacity Development Plan			√	√	√		CDP
		• **Communication and Stakeholder alignment**	3. Communication and knowledge sharing	a) Communication and Stakeholder Engagement Plan – ToR for consultancy on Communication Strategy.	• Mr. S.M. Moin Uddin Ahmed • Ms. Fatema Begum	√				90	Communication Strategy prepared.
				b) Publish EoI for Website design & hoist for testing.			√				A dynamic website for the program developed.
				c) Approval of Communication Strategy and Action Plan by SC.			√	√	√		Communication Strategy approved.
				d) Held workshop on the PFM pocket-book, Inspection How to Note, Implementation Guideline for finalizing it.		√					PFM Pocket Book, Inspection How to Note & Implementation Guideline.
		• **Rewarding performance**	8. Execution of reformed PFM process	a) Discussion on Innovation Grants mechanism.	• Mr. S.M. Moin Uddin Ahmed • Ms. Saima Sultana		√				Framework of Innovation grants.
				b) Design pilots at individual and team level for PECT guidance.				√	√		
				c) Launch Innovation Grants.					√		
		• **Leadership skills and Implementation Coaching**	2. Training	a) ISCs are recruited and deployed to PITs and receive initial training from WB.	Mr. S.M. Moin Uddin Ahmed		√	√	√	1000	ISC recruited & trained.
				b) Annual work plans are in place for each PIT.	• Mr. S.M. Moin Uddin Ahmed • Ms. Bilquis Jahan Rimi • Ms. Fatema Begum	√		√			AWP

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				c) Progress sessions are facilitated and monitored – proven by monthly reports.	• Mr. S.M. Moin Uddin Ahmed • Ms. Bilquis Jahan Rimi • Ms. Fatema Begum		√	√	√		
				d) Learning is organized between all ISCs in separate sessions.	Mr. S.M. Moin Uddin Ahmed			√	√		
				e) Yearly evaluation process for ISCs in place.	PECT			√	√		Evaluation report for ISC.
C14-Activity 50	Commission Studies and Evaluations	• **Annual Research Agenda**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Ensure IPF ownership and leadership of medium-term research agenda with partners.	Ms. Sharmin, IPF	√					
				b) Publish Research Agenda and Note publicly and start call for proposals.		√	√				Research Agenda Published.
				c) Develop Research Note for Consultation with different stakeholders including agenda for first 2 years (operational research).				√	√		
				d) Organize stakeholder event on research agenda and synergies.				√	√		
		• **PEFA Self-assessment**	1.Analytical activities, studies, surveys	a) Coordinate PEFA self-assessment with relevant stakeholders and share lessons aligned with Stakeholder event on Research.	FD, IPF, SPFMS, WB			√	√	175	PEFA