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

PUBLIC FINANCIAL MANAGEMENT (PFM) ACTION PLAN

SEMI-ANNUAL PROGRESS REPORT

JULY-DECEMBER 2023

SPFMS
Strengthening Public Financial Management Program to Enable Service Delivery

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

Public Financial Management (PFM)

Action Plan Semi Annual Progress Report July 2023 – December 2023

March-2024

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

TABLE OF CONTENT

Abvriviations And Acronyms	4
Achievements	7
01. Executive Summary	7
02. Achievements	14
C-1 Revenue And Expenditure Forecasting	14
C-2 Domestic Resource Mobilization	16
C-3 Debt Management	21
C-4 Planning And Budget Preparation	23
C-5 Public Investment Management	26
C-6 Public Sector Performance Management	29
C-7 Ibas++/ Bacs Implementation	30
C-8 Pension Management	34
C-9 State Owned Enterprises' Governance	37
C-10 Internal Audit And Audit Follow – Up	41
C-11 Strengthen External Scrutiny And Oversight	46
C-12 Strengthen Parliamentary Oversight And Scrutiny Of Public Expenditure	49
C-13 Procurement	53
C-14 Pfm Leadership, Coordination And Monitoring	55
03. Governance Structure	58
04. Overview of PFM Action Plan Finances	59
05. Challenges	60
06. Lesson Learned	61
07. Annual Work Plan (AWP)	62

ABVREVIATIONS AND 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
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
BCM	Business Continuity Management
BETF	Bank-Executed Trust Fund
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
CPC	Central Pay Commission
CPTU	Central Procurement Technical Unit
CRU	Coordination and Reforms Unit
CSA	Control Self-Assessment
CSC	Civil Service College
CY	Calendar Year
DAFOs	District Accounts and Finance Officers
DCAs	Divisional Controller of Accounts
DCL	Debt and Contingent Liabilities
DDO	Drawing and Disbursing Officer
DG	Director General
DIMAPP	Digitizing Implementation Monitoring and Public Procurement Project
DLIs	Disbursement Linked Indicators
DLRs	Disbursement Linked Results
DMF	Debt Management Facility
DMFAS	Debt Management and Financial Analysis System
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
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

GTF	Government Tenderer's Forum
HFM	Hon'ble Finance Minister
HPM	Hon'ble Prime Minister
iBAS++	Integrated Budget and Accounting System
IDI	INTOSAI Development Initiatives
IMED	Implementation Monitoring and Evaluation Division
IPE	Independent Performance Evaluation
IPF	Institute of Public Finance
IPEG	Independent Performance Evaluation Guideline
IPSAS	International Public Sector Accounting Standards
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
KPIs	Key Performance Indicators
LGRD	Local Government, Rural Development and Co-operatives
LM	Line Ministry
LTU	Large Taxpayers' Unit
MAF	Ministry Assessment Format
MC	Monitoring Cell
MDA	Ministries, Divisions, Agencies
MEW	Macroeconomic Wing
MoF	Ministry of Finance
MoPA	Ministry of Public Administration
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
NoA	Notification of Award
NPD	National Program Director
NSD	National Saving Department
NSW	National Single Window
NTR	Non-Tax Revenue
OCAG	Office of the Comptroller and Auditor General
PAC	Public Accounts Committee
PC	Planning Commission
PE	Procuring Entity
PEC	Program Executive Coordinator
PECT	Program Execution & Coordination Team
PEFA	Public Expenditure & Financial Accountability
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
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
VAT	Value Added Tax
WB	The World Bank

PFM Action Plan 2024-28

FOR BETTER PUBLIC FINANCIAL MANAGEMENT IN BANGLADESH

PARTICIPATORY PROCESS

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

GOVERNANCE STRUCTURE

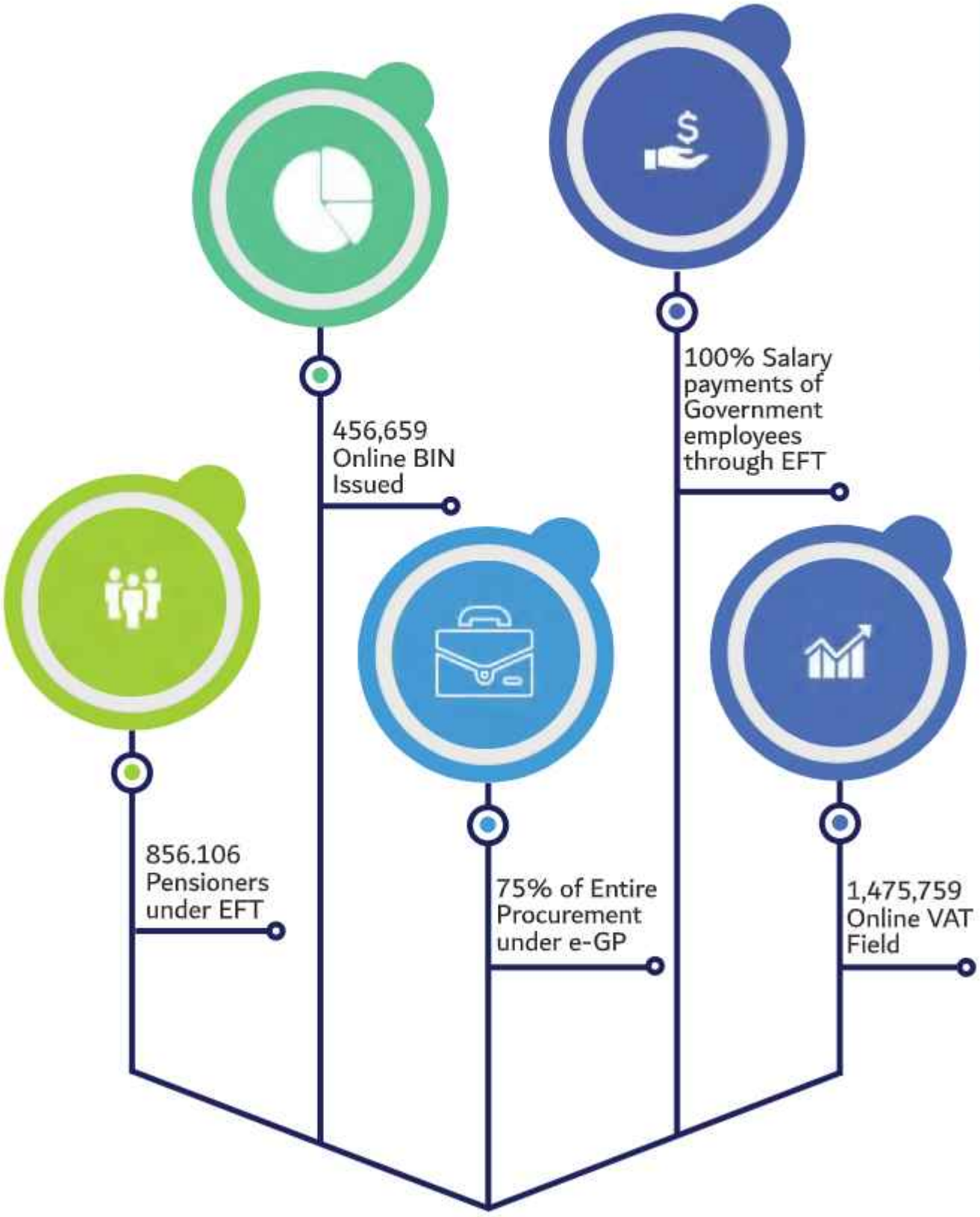
- Steering committee (Headed by Finance Secretary)
- Program Execution & Coordination Team (PECT) (leading the coordination of PFM Reform) led by NPD
- 13 Program Implementation Teams (PITs) (Primary accountable for implementation)

PROCESS

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

ACHIEVEMENTS

As on 31st December 2023



01. EXECUTIVE SUMMARY

1. **The progress of implementation of the PFM Action Plan (2024-28) illustrates the update through the Semi-Annual progress report for the period of 01 July 2023 to 31 December 2023.** As the PFM Action Plan (2018-2023) came to an end on 31 December 2023, this report has been published based on the PFM Action Plan (2024-2028). The purpose of this report 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 Cabinet Division, Planning Commission, Parliament Secretariat, the Office of Comptroller and Auditor General (OCAG), National Board of Revenue (NBR), and key line ministries are closely engaged in the process of developing the PFM Action Plan. Development Partners (DPs) - the World Bank, Canada, European Union, and Japan International Cooperation Agency (JICA) - also provided the necessary support.
2. **PFM Action Plan (2018-23 has been revised as PFM Action Plan (2024–2028)** in accordance with the PEFA report (2021) and ongoing implementation. As the implementation period of PFM Action Plan (2018-23) ended on June 30, 2023, based on the Financial Accountability Assessment (PEFA) scores of the PEFA Report 2021, each component of the PFM Action Plan has revised the activities and the revised PFM Reform Action Plan (2024-2028) has been approved in March, 2023. Fourteen (14) new activities have been added in the revised Action plan, while some other activities are being revised in response to the challenges identified by stakeholders during implementation. Finance Division (FD) has taken the lead role to revise/update the PFM Action Plan (2018-23) based on the PEFA scores.
3. **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 revised the Annual Work Plans (AWPs), which detailed the actions that would contribute to the fulfillment of the goals. While planning the activities for the various components, the PIT and PECT considered the PEFA Secretariat's latest PEFA Assessment 2021 report for Bangladesh, with a special emphasis on gender, climate change, and disaster.
4. **Dr. Md. Khairuzzaman Mozumder undertook charge as new Secretary of Finance Division on 28 August 2023.** Dr. Md Khairuzzaman Mozumder, Secretary, Finance Division, is an accomplished professional with a 30-year career in various fields combining finance, macroeconomics, international economics, customs, trade facilitation issues, international development, WTO issues, and international trade. Before joining as the Finance Secretary, he served as the Secretary of the Energy and Mineral Resources Division under the Ministry of Power, Energy and Mineral Resources. Before that, he served as the Additional Secretary (Macroeconomic) in the Finance Division under the Ministry of Finance. He joined Bangladesh Civil Service (Administration) in the 11th Batch in April 1993, and later served in various positions of BCS (Customs & Excise) in the National Board of Revenue under the Ministry of Finance. Dr. Mozumder has a PhD in Government (political economy) from the University of Essex in United Kingdom. He has also obtained an MA in Political Economy from the McGill University in Canada. He obtained an MSS in international relations

from the University of Dhaka in first class securing the second position, and prior to that he obtained a BSS (Honors) in international relations from the same university securing the first position. During his long professional career, he participated in numerous training programs at home and abroad covering fiscal affairs, finance, trade and development issues.

5. **Disbursement adjustment, pending and DLR achievement status reports have a major advancement in this reporting period.** Till December 2023, a total of 23 DLRs are fully achieved and 4 DLRs are partially achieved and disbursed. Moreover, 17 DLRs are in progress and in the right track. The 1st advance has been adjusted and the 2nd advance has been disbursed and adjusted from advance. Currently amounting USD 17.9945 million is remaining as advance which will be adjusted by achieving DLRs. DLR achievement status report on DLR-6.3 and DLR-10.2 is now under process of verification by PwC. Furthermore, DLR achievement status report on DLR-7.3 has been prepared and shared the draft version with the World Bank for their feedback.
6. **Successfully convened the 3rd Steering Committee Meeting on 31st July 2023 and some critical decisions were made by the SC Members:** 3rd Steering Committee (SC) meeting under SPFMS was virtually held on 31st July 2022 which was chaired by Ms. Fatima Yesmin, Senior Secretary, Finance Division and represented by participants from different MDAs', Development Partners (DPs), PIT members of the PFM Action Plan components, the Program Execution & Coordination Team (PECT), Implementation Support Consult ants (ISCs) and relevant stakeholders. After a detailed presentation by Mr. Shirajun Noor Chowdhury, NPD, SPFMS the major decisions taken in the meeting were as follows: a) To achieve DLR-10.6, the SPFMS's team has to keep working with the World bank team to finalize the newly identified training/ courses that will be conducted by reputed institutions, b) the opening DLR achievement status report and disbursement should be completed before the next World bank's Implementation Support Mission to be held in September 2023, c) All procurements based on the approved APP for FY 2023-24 of 8 schemes should be completed efficiently within the stipulated time frame, d) the second retreat to finalize the PFM Reform Action Plan (2024-28) may be held in the last week of September 2023, and e) the PFM Summit will be organized in collaboration with the Finance Division and the World Bank to publicize the government's 3 (three) decades of PFM success stories.
7. **The World Bank (WB) team undertook the 6th implementation support mission (ISM) for the Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS, P167491) between October 11 and 19, 2023.** The main objectives of the mission were to: (i) review implementation progress of SPFMS, (ii) discuss key implementation bottlenecks, (iii) review the status of Disbursement Linked Indicators (DLIs) and Disbursement Linked Results (DLRs); (iv) review implementation of the Program Action Plan (PAP); (v) agree on an action plan for effective and efficient implementation; and (vi) agree on a plan to accelerate disbursements. The WB team expressed its sincere appreciation for the excellent coordination, technical inputs and support provided by the representative of the Finance Division (FD) of Ministry of Finance (MoF) led Mr. Shirajun Noor Chowdhury, Additional Secretary and National Program Director, SPFMS Program, together with the Program Execution and Coordination Team (PECT), respective Program Implementation Team (PIT) members, Implementation Support Consultants (ISCs) and the Institute of Public Finance (IPF).
8. **New PECs and Senior Consultants/Consultant have taken responsibilities.** There are eight (8) PECs on board to oversee 8 schemes and fourteen components. Mr. Anisuzzaman, Deputy Secretary, Finance Division took responsibilities as Program Executive and Coordinator (PEC) for iBAS++/BACS scheme from 21 November 2023. Moreover, Md. Tajul Islam, Deputy Secretary took responsibilities as Program Executive and Coordinator (PEC) for State Owned Enterprises' Governance scheme from 24 August 2024. Furthermore, Ms. Rukhsana Hasin, ndc joined as Senior Consultant (Monitoring and Evaluation) on 24 September 2023, Mr. Md. Zillur Rahman as Senior Consultant (Procurement Specialist) on 21 September 2023 and Mr. A K M Rahmat Ali Howlader as Consultant (Communication Strategy) on 1 October 2023.
9. **1st PFM Summit held on 25 September 2023.** The Finance Minister Mr. AHM Mustafa Kamal was addressing the Public Financial Management (PFM) Summit 23 as the Chief Guest held at Pan Pacific Sonargaon Hotel, Dhaka jointly organized by the Government of Bangladesh and the World Bank. Highlighting the immense need of inward remittance under the current circumstances, he said the inflow of remittances solely can solve the country's problem of foreign exchange and eventually other

macroeconomic problems arising from this sector. World Bank Country Director for Bangladesh Abdoulaye Seck was present at the event. Additional Secretary (Budget-1), Finance Division and National Program Director, SPFMS program, Mr. Shirajun Noor Chowdhury made a PowerPoint presentation on the overview, successes and challenges of PFM reform in Bangladesh while a video documentary showcasing key PFM achievements as well as a short film on the success stories of the government pension reform were also screened. The PFM Summit 2023 serves as a platform to recognize Bangladesh's accomplishments in the realm of Public Financial Management over the past three decades and discuss reforms needed to address existing and emerging challenges. Earlier, five former Finance Secretaries at a session shared their experiences on the institutionalization of the PFM reform. They were: Mr. Zakir Ahmed Khan, Dr. Mohammad Tareque, Mr. Fazle Kabir, Mr. Mohammad Muslim Chowdhury and current central bank governor Mr. Abdur Rouf Talukder. Ms. Suraiya Zannat, Lead Governance Specialist, Financial Management, the World Bank team leader, SPFMS, moderated the session. The Finance Minister handed over crests to them as they were honored as 'Reform Champions' in PFM. They suggested developing skilled human resources in the PFM management, introducing internal audit in all government institutions, sustainability in the PFM, giving a big thinking in terms of restructuring the civil service.

10. **2nd PFM Stakeholders' Retreat held on 27-29 September 2023.** Recognizing that strong PFM systems are essential to boost efficiency of public service delivery and reduce waste, the Government of Bangladesh, with support from the World Bank and other development partners, have been continuously undertaking and implementing PFM reform initiatives since the last three decades. To review the progress that have been achieved over the years and to brainstorm over new ideas to take forward the future PFM reform initiatives, the 2nd PFM Stakeholders' Retreat held during 27-29 September 2023 at Dream Square Resort, Gazipur. The event was successfully held and was marked with vibrant and rich discussions by the PFM reform agents, specialists and the participants. The objective of this PFM retreat was to provide updates on the progress, notable accomplishments, challenges, and future directions for each component of the SPFMS program. Additionally, discussion was held with the revised activities and sub-activities outlined in the PFM action plan (2024-2028). During the presentations, discussions were held on potential solutions, and an outline of the essential actions needed to improve the scores in the upcoming PEFA assessment. This 2nd PFM Stakeholders' retreat was designed for the members of the Program Implementation Teams (PITs), Program Execution and Coordination Teams (PECT) as well as for the representatives from the Finance Division, Cabinet Division, IMED, ERD, Planning Commission, OCAG, CGA, NBR, Bangladesh Bank, CPTU, and other PFM institutions, including the development partners who is supporting the implementation of the PFM Action Plan from the very beginning. Nonetheless, through unwavering commitment and strong leadership from these key PFM players, successfully navigated several challenges and achieved remarkable progress in various aspects of PFM reform. Some notable successes include treasury modernization, iBAS++, electronic fund transfer, A-challan, e-payroll, GPF, e-pension, internal audit, State-Owned Enterprises (SOEs), macroeconomic

model and facilitating fund transfers for social safety net programs using mobile banking, etc. During the business session, all 14 components of the PFM Action Plan meticulously presented and demonstrated their individual activities, challenges, and future directions encountered during the implementation of component activities.

11. **Successfully conducted the 10th TAC Meeting on 5 September 2023.** The 10th TAC meeting was held on September 5, 2023 at Bangladesh Secretariat. The meeting was attended by the representatives from the World Bank, the Foreign, Commonwealth & Development Office (FCDO), European Union, High Commission of Canada, and members from the Cabinet Division, NBR, Planning Commission, OCAG, CPTU, Macroeconomic Wing, Treasury and Debt Management wing, SOE Monitoring Cell, SOE Wing, Budget Wing of Finance Division, Program Execution and Coordination Team (PECT) and Implementation Support Consultants (ISCs) of SPFMS program. The meeting was convened to cover five agenda items as enumerated below: (1) Financial Progress of SPEMP, (2) Domestic Resource Mobilization, (3) Systems Interoperability of iBAS++ with NBR & Planning Commission systems, (4) Performance Management and M&E Framework, (5) Macro-fiscal modeling, SOE Performance, and Fiscal Risk Management, and (6) Training & Capacity Building. The overall presentation on SPEMP- BETF was delivered by Robert Yungu, Senior Public Sector Specialist, the World Bank.

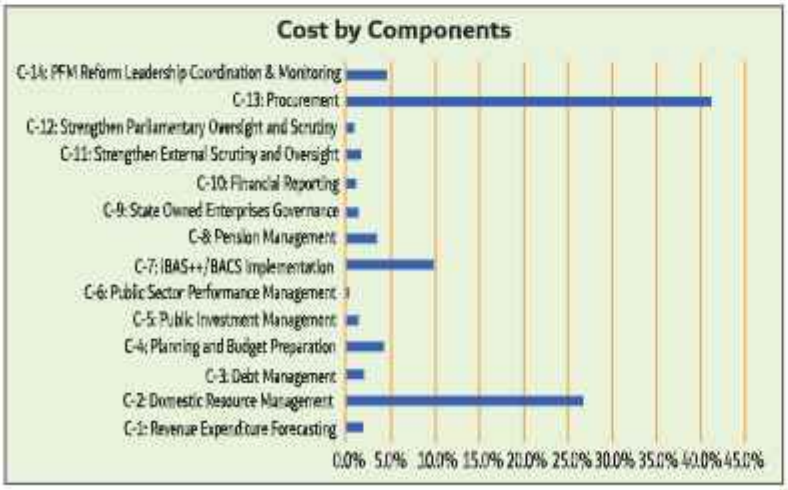
12. **Successfully conducted the Check-in-Meetings with PITs on 26th and 27th July 2023.** The meetings were chaired by Mr. Shirajun Noor Chowdhury, NPD, SPFMS and Additional Secretary, Budget Wing, Finance Division, Ministry of Finance. Following issues were discussed during the meeting: (1) DLR Achievement status/ (2) Work plan for DLR achievement with timeline; (3) challenges of implementation (if any); and (4) Miscellaneous. As per the schedule, on 26 July, 2023 the following schemes were discussed in the meeting: C-1: Scheme on Improvement of Fiscal Forecasting through Development of Macroeconometric Model, C-3: Scheme on Strengthening the Capacity of Treasury & Debt Management Wing of Finance Division, C-4: Scheme on Improving the Budget Process through Capacity Development of BMCs and BWGs and C-7: Scheme on Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++. On 27 July, the following schemes were discussed in the meeting: C-8: Scheme on Improving Pension Management System and Quality and Timelines of Financial Reporting, C-9: Scheme on Strengthening of State-Owned Enterprises Governance, C-10: Scheme on Internal Audit and Audit Follow-up and C-14: Scheme on PFM Reforms Leadership, Coordination and Monitoring. Furthermore, the PECT and World Bank representatives had an in-depth discussion to know the status of the actions made by the PITs and suggested some recommendations for future successful implementation to overcome the DLRs and roadblocks.

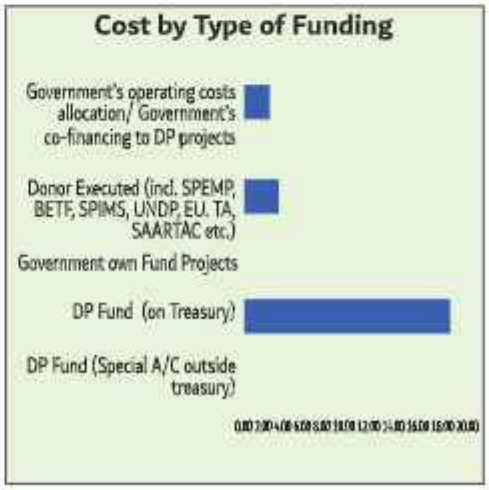
13. **Professional Development Course on "'Strategic Human Resource Management, Business Leadership and Change Management" organized by AIT Extension,**

Asian Institute of Technology (4-8 December, 2023) funded by SPEMP-BETF. Under the technical support from BETF, participants from SPFMS program and Finance Division received Professional Development Course on "'Strategic Human Resource Management, Business Leadership and Change Management" organized by AIT Extension, Asian Institute of Technology (4-8 December, 2023) funded by SPEMP-BETF. A total of 5 days' training courses designed covering: (1) Strategic Human Resource Management in Thai Government, (2) Performance Management, (3) Change Management, (4) Strategic Human Resource Management, and (5) Business Leadership. The sessions were conducted by professional trainers from both the government and private sector arranged by AIT Extension, Thailand. There was also a study visit for exchange of views with Strategic Transformation Office, Bangkok. The course aimed to help in building more commitment, better relations and interactions that results in outstanding team performance. After the successful completion of the course certificate award ceremony was held.

14. **The PFM Reform process has an adequate governance structure and implementation arrangements.** While each of the above-mentioned projects/schemes 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 the implementation of the respective PFM Action Plan components and achieving the performance targets. 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 the sustained use of improved PFM procedures and systems.

15. **The total cost of the reforms is BDT 194.10 crore (USD 23.11 million) for this reporting period.** Of this amount, BDT 0.12 crore (USD 0.01 million) spent on the DP co-financed projects outside the government's single treasury account, while BDT 151.12 crore (USD 17.99 million) spent on DP co-financed on-treasury account. BDT 24.46 crore (USD 2.91 million) equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 18.39 crore (USD 2.19 million) 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 1453.40 crore and the cumulative cost is 1647.49 crores up to this reporting time. The breakdown by recipient is presented in the graph below for expenditures from July 2023 to December 2023.





16. Traffic lights that represent the progress of each of the PFM Action Plan Components.

The following figure is a traffic light that represents the progress of each of the PFM Action Plan components.

Need Immediate Attention

Modest Performance

Satisfactory Performance

C-1: Revenue Expenditure Forecasting

C-8: Pension Management

C-2: Domestic Resource Management

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

C-6: Public Sector Performance Management

C-13: Procurement

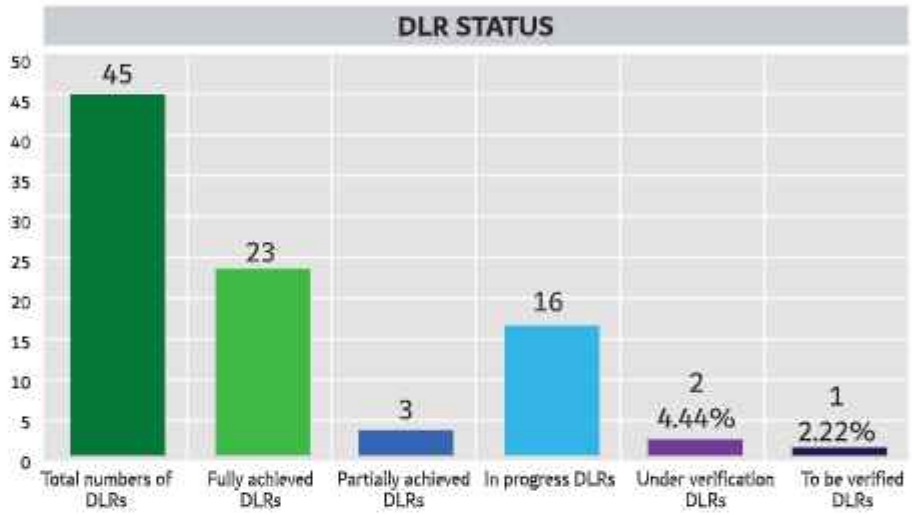
C-7: iBAS++/BACS Implementation

C-14: PFM Reform Leadership Coordination & Monitoring

02. ACHIEVEMENTS

17. Disbursement Linked Results (DLRs) have made significant progress from July 1, 2023 to December 31, 2023. Regarding DLR achievement, the SPFMS program has 10 DLIs (Disbursement Linked Indicators), which contain a total of 45 DLRs (Disbursement Linked Results). During this reporting period, 23 DLRs (51.11%) were entirely completed, 3 DLRs (6.66%) were partially achieved, and 16 (35.55%) DLRs were still in progress. Furthermore, the third-party verification agency PWC is currently processing the seventh verification report, which includes two DLRS, one of which (DLR-6.3) is partially achieved and the other (DLR-10.2) is fully achieved. Furthermore, the DLR 7.3 Achievement Status Report has already been generated for verification and will be sent to PWC for verification.

Disbursement Linked Results (DLRs)	
Total numbers of DLRs	45
Fully achieved DLRs	23
Partly achieved DLRs	3
In progress DLRs	16
Under verification DLRs	2
To be verification DLRs	1



C-1	Revenue and Expenditure Forecasting

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

Program Implementation Team (PIT) Members

Dr. Mohammad Altaf-Ul-Alam
Additional Secretary
Macroeconomic
Finance Division

Dr. Ziaul Abedin
Joint Secretary
Macroeconomic Policy Analysis and Forecasting, Finance Division

Dr. Md. Rashedur Rahman Sardar
Deputy Secretary
Macroeconomic-1
Finance Division

Tawhid Ilahi
Deputy Secretary
Macroeconomic-3,
Finance Division

Abdul Mannan
Senior Assistant Secretary
Fiscal Policy-3, Finance Division

PEC & ISC

Dr. Manwar Hossein Malla
Deputy Secretary
Program Executive & Coordinator (PEC)
SPFMS, Finance Division

Iftekhar Hassan
Implementation Support Consultant (ISC)
SPFMS, Finance Division

18. Objective

Efficient public financial management depends on reliable forecasting of the key macroeconomic variables, including public revenue and expenditure. The Macroeconomics Wing (MEW) plans to develop a mechanism to reduce uncertainty among policymakers about the economy's future and increase overall efficiency in public financial management. Therefore, this scheme aims to create a macroeconomic model compatible with Bangladesh country context. The developed macroeconomic model will hopefully able to forecast macroeconomic and fiscal indicators of Bangladesh economy. These predicted indicators again will help to develop the critical policy instrument, namely Medium-Term Macroeconomic Policy Statement (MTMPS).

19. Outputs

- Fifty years national income data (base year 15-16) have been collected from BBS
- The macroeconomic database has been updated.
- DLR 1.2 has been achieved.
- Appointed a Senior Consultant-Econometrics.
- A document containing all previous initiatives for developing the macroeconomic model has been published to facilitate model development.
- Training on GDP Compilation, CPI, and on Monetary Policy have been arranged.
- Budget Execution Reports (fiscal) for five years have been finalized.
- A focal person from the PIT members and from the scheme have been appointed for data collection for smooth data compilation.
- A successful meeting with iBAS++ officials has been organized to pull fiscal data to the macroeconomic data base through API.
- Training on Basic Microsoft Excel has been arranged for relevant FD officials.

20. Challenges and Mitigations

- Retaining the acquired knowledge and experience to MEW of the Finance Division is a daunting task due to the frequent transfer of the officials. An organized system of posting and transfer to the Finance Division, especially in the Macroeconomics Wing, is crucial to sustain and continuously improve the macroeconomic model and related resources to get the potential benefit of forecasting.
- The scheme officials with the help of the PIT members have started working to develop learning materials (detailed user manual, video tutorial, Power-Point files) so that newly joined officers at Macroeconomics Wing can be familiar with the model within the shortest possible time.

21. Projects/schemes Contributing to this Scheme/Component

- Updated the time-series database for macroeconomic indicators (Real Sector, Fiscal Sector, Monetary Sector, and External Sector) can be useful for different wings of Finance Division and scheme officials
- The updated data and model output can also be used to prepare important publications such as Medium-Term Macroeconomic Policy Statement (MTMPS) and 'Socioeconomic Progress and Recent Macroeconomic Development in Bangladesh'.

22. Next Steps

- A two-day workshop on Mnemonics of Data in the Macro Fiscal Model (MFMod) will be held from 01-03 February 2024. The equations will be presented in the Workshop.
- A detailed user manual for MFMod will be prepared.
- Training on MFMod will be arranged with the support of the World Bank's MFMod experts during the period of 11-15 February 2024.
- Visiting a country which successfully implement MFMod for projection.
- The first wave of projection using MFMod is planned before the next Coordination Council Meeting (March 2024).
- Scenario analysis is planned to start from the next fiscal year (FY 2024-25).
- A training on climate risk analysis and adaptation has been planned to arrange in February 2024.
- Training will be arranged on Advanced Excel for Professionals.
- Training on FPP will be arranged from 28 January 2024-01 February 2024.

C-2	Domestic Resource Mobilization

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

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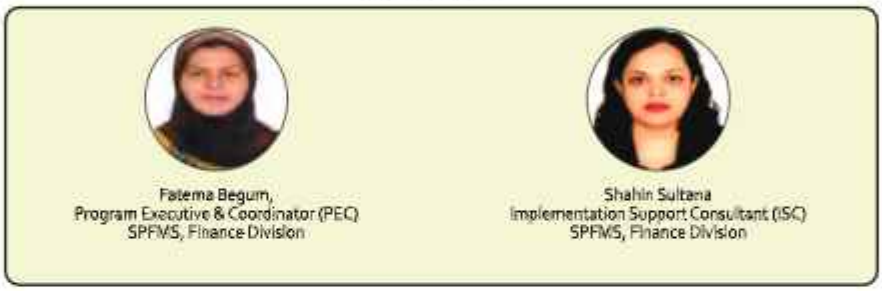

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23. Objective:

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 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 potential of the country. Component 2 of the PFM reform program aims at increasing the tax-to-GDP ratio through an improved taxation strategy (Medium- and Long-Term Revenue Strategy) and building a modern tax administration through undertaking necessary policy reforms, improving business processes, adopting frontier technologies, revisiting PEFA related issues, and enabling digital transformation. The approach planned under Component 2 will enhance voluntary tax compliance, prevent tax base erosion, reduce compliance cost, and improve taxpayers' behavior in tax compliance, improve NBR's PEFA score in the next assessment, and thereby, contribute to better mobilization of domestic revenue.

24. Outcomes:

The new Income Tax Act (Income Tax Act, 2023) has been enacted and implemented with effect from 22 June 2023. This new income tax law is the outcome of several years' efforts for enacting income tax laws in Bangla, having relevant provisions to take care of the changes in business models and the advent of digital and virtual economy. Few years back, VAT and Supplementary Duty Act, 2012 was enforced (in July 2019). VAT is the biggest source of revenue for the NBR followed by income tax and customs duty. The new VAT and Supplementary Duty Act addresses the complexities and provides a modern streamlined VAT system. The most important change was the introduction of four VAT rates including the existing 15 percent. Apart from the standard VAT rate of 15 percent three different VAT rates of 10 percent, 7.5 percent, and 5 percent for specific goods and services have been introduced. Online registration for enlistment became mandatory and as of now the Integrated VAT Automation System (IVAS) system has issued a total of 4,60,659 Business Identification Numbers (BINs) to the VAT payers. The Integrated VAT Administration System (IVAS) has also initiated the online returns submission process with the Large Taxpayers' Unit (LTU). From July 2023 to December 2023, total 14,75,759 returns have been submitted online.

25. Outputs:

- NBR formed two MLTRS teams, one for direct tax wing and another one for indirect tax wing, in order to prepare homegrown Medium- and Long-Term Revenue Strategy. To this end, both the direct and indirect tax wings of NBR submitted the draft MLTRS reports to NBR.
- MLTRS draft paper for direct tax wing has already been reviewed by the senior management of NBR. The strategy paper will be finalized and published after stakeholder consultation.
- NBR prepared an activity list for finalizing indirect tax part of the MLTRS, which includes conducting FGDs with relevant government agencies (Ministry of Finance, Ministry of Commerce, PMO etc), key trade bodies (FBCCI, BGMEA. BKMEA, BTMEA, FICCI, DCCI, MCCI, CCCI etc.), think tanks (SANEM, BUILD, CPD, PRI etc.), development partners (WB, ADB, JICA, USAID etc.) and requested to WB for financial assistance in conducting these activities. The WB assured its assistance in conducting the aforementioned activities.
- In the process of formulating Medium- and Long-Term Revenue Strategy (MLTRS) for NBR, the MLTRS team of indirect tax wing conducted three focus group discussions (FGDs). The first FGD was held with the Customs Commissioners, the second FGD was held with key trade bodies and think tanks, and the third one was held with development partners. The participants of the FGDs provided their opinion and suggestions during the discussion sessions and were asked to provide further suggestions with proposal, if any, by email.
- After careful reviewing PFM sub activities and key steps, NBR prepared a new work plan based on the latest PEFA assessment with a view to improve NBR PEFA score in the next assessment. The new Annual Work plan has been finalized with the inclusion of PEFA related sub-activities and key steps. NBR is forming different teams for preparing plans, strategies and recommending action programs related to the strengthening of the revenue risk management capacity as outlined in PEFA goals.
- Initiative has been taken to internally conduct a tax expenditure analysis. The direct tax wing already published the tax-expenditure analysis. The indirect tax wing of NBR is working closely with IMF officials to complete the Tax-Expenditure analysis. In the first phase, the IMF team conducted a workshop and consulted with the senior NBR officials to understand the VAT regime and mechanism of Bangladesh. In the second phase, the IMF team visited NBR in November 2023 and submitted a draft report on Tax-expenditure analysis. NBR team is now reviewing the report.
- A new Post Clearance Audit (PCA) manual for indirect tax wing has been developed.
- A number of trainings and workshops has been organized in audit, trade policies, cargo targeting, risk management and digital transformation areas.
- NBR introduced Public-Private partnership to operate & maintain a new Electronic Fiscal Device Management System (EFDMS) in order to bring more retailers into VAT net. Under this initiative, NBR aims to set up 3(three) lakh Electronic Fiscal Devices (EFDs) at retail and wholesale stores in Dhaka and Chattogram metropolitan area by a third party within five years and expand the numbers after successful completion of the endeavor in other areas of Bangladesh. Around 30,100 EFD and SDC devices have been installed till December 2023.
- NBR simplified the VAT return form for retailers and incorporated it in the EFDs so that the retailers can easily submit the VAT return.
- A comprehensive tax administration reform has been completed in income tax where several tax new offices, specialized tax units and appeal units have been established. The newly formed units will be fully operational from July 2024.

26. Challenges and Mitigations:

The Fourth Industrial Revolution is transforming the economy of Bangladesh as well, and NBR needs to build the capacity to tax in this digital and virtual environment. Introducing a data-driven tax system is the key to combating tax evasion and ensuring 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. NBR has conducted an in-house study

to identify policy and administrative challenges of the taxation of digital and virtual economies. Though the score and the ranking of NBR in the last PEFA assessment have increased from the earlier assessment, the score and ranking are not at the expected level, and there is an urgency from the Government to significantly improve the score in upcoming PEFA assessment 2024. A number of measures will be undertaken to ensure that the tax system of the country can keep pace with digital disruption, changing taxation ecology and thereby mobilize expected level of domestic revenue.

27. Projects/schemes contributing to this component:

a. 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:

- Completion of NRB-RFP-1A package for procurement of NSW Solution and ARMS has been done. Webb Fontaine, a Dubai based software company was selected to implement and develop the software solution for single window and ARMS. Contract signed on the 17th June of 2023. Webb Fontaine has submitted a Project Plan and Project Inception Report.
- Three consecutive CLPIA (Certificates, licenses and permits issuing authority) sensitization meetings were held on August 7,8 & 9. There NSW PIU has prioritized the implementation steps according to the CLPIAs readiness.
- Web Fontaine has submitted the SRS and FRS reports for the National Single Window software solution.
- Webb Fontaine produced the Solution Architecture Document and submitted it to the NSW PIU.
- Training Schedule and Training Materials for the CLPIA, stakeholders and for the users of NSW solutions has been prepared by Webb Fontaine.
- The second largest procurement of the NSW project is Hardware Procurement. This package is named NBR GD2A. Preparing tender documents for this procurement are in progress. Hopefully by January 2024, the IFT of this package will be published.
- WB gave consent to extend the project period. In this regard, we need to revise the DPP. PIU has already sent the Second Revision of the DPP to the IRD (Internal Resources Division). Subsequently IRD sent the proposal to the Planning Commission for the approval of the project period.
- Revised DPP for the project extension (from 2024 to 2026) is approved by the Planning Commission.
- World Bank Mission visited NSW in September to review the development of the NSW Project. And they found the project performance at a satisfactory level.
- PIU completed the final evaluation of the NBR-RFP1A package tender and resolved the three audit objections by FAPAD for FY 2019-2020 and FY 2020-2021. PIU also replied to the four audit objections of FY 2021-2022 to FAPAD. In total, NSW PIU also resolved eight audit objections out of nine for the period of FY 2021-2022 and 2022-2023 of FAPAD.
- A PSC meeting was held on September 2023. By this time, PIU had completed the appointment of an Individual Consultant named "Project & Contract Monitoring Consultant".
- PMQA (Project Management and Quality assurance) farm appointment related tender activities are ongoing. Initial selection has been done already. Subsequently RFP (Request for proposal) was issued among the initially selected farms. RFP evaluation is in progress.

b. Bond Management Automation project: GOB approved "Bond Management Automation Project" of BDT 9,301.98 lac in July 2017 and has a closing date of 30 June 2024. The program is implemented by the NBR. The 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:

- 4(four) days ToT session conducted for 15 bond officers of Customs Bond Commissionerate, Dhaka (North) and Customs Bond Commissionerate, Dhaka (South). Following modules included in ToT session:
  - Bond License
  - Bond Register
  - I nventory
  - Coefficient
  - UP
- Development of Inter bond transfer management module, Subcontract management module, local purchase management module, Message queue and reporting module was done.
- UAT session of 10 (ten) developed modules completed in November 2023.
- Optimization of Coefficient module's performance enhancement as per piloting bonder's feedback. Performance is confirmed by 10 piloting bonders.
- User friendliness of Coefficient tab of UP module has been increased.
- 6 (six) modules have been deployed in the LIVE server. The modules are given below:
  - UP
  - Coefficient
  - Inventory
  - Bond Register
  - HS Code
  - General bond
  - UD
- Clustering feature is implemented in bond license module. It is reviewed by BMAP.
- An MOU has been signed between Bangladesh Bank and NBR with a view to integrating the BB system with Customs Bond Management System.
- Integration meeting with Bangladesh Bank was conducted. UP module related API requirement sent to Bangladesh Bank.
- Integration meeting with BIDA. Required integration API shared from BMAP to BIDA as per their requirement. BIDA is doing integration from their part.
- UD API integration meeting with BGMEA/BKMEA has been conducted. They will share few additional information.
- Integration meeting with BEZA. Required API documentation shared from BMAP to BEZA.
- UD API integration meeting with BGMEA/BKMEA for LC value. They will share Total LC value, Used LC Value and Available LC value through existing UD API of BGMEA/BKMEA.
- Role and responsibility restructuring has been done and reviewed by BMAP. Feedback of review meeting also incorporated.
- Development of Legal module, case management module and Audit module is currently ongoing.

c. EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months): EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months): The EU PFM programme has been in operation since September 2020 with the work plan being formally adopted by NBR in May 2021. The main activities of the program remain focused on (i) integrity (internal control), (ii) revenue risk management, and (iii) organization and planning. During this reporting period, the following progress has been made in the NBR component of the EU PFM TA program:

- The promulgation of the new 2023 Income Tax Law in June necessitated material changes to the return processing and associated systems developed under the EU TA programme auspices. These changes and updates were made to permit the tax filing window commencing October 2023 to be managed on systems fully compliant with the new legislation.
- The online return processing system that was introduced under this PFM programme in 2021 remains in use and showed continued increase in the taxpayer user base. The October to December return filing window saw a dramatic increase in online returns and ½ million returns are expected by end January 2024.
- The e-Return service center that was established in 2021 was re-activated and was staffed by six technical tele-operators to provide taxpayer support during the October – December return filing period.
- Software enhancements were made to the Taxpayer Registration System by the TA appointed service provider to make the system compliant with the new 2023 Income Tax Law.
- An advanced Java training course for 8 NBR officials was completed earlier in 2023. This course was aimed at strengthening NBR technical systems capacity and to reduce their dependency on external service providers. As a result, these technical experts were able to commence development of a new system called "Tax Return Preparation System (TRP)"to allow approved Tax Agents to submit tax returns on behalf of taxpayer clients. The system is planned to be operational by 3Q2024.
- Four other courses [(i.) System Administration, (ii) Network Administration, (iii.) System Security Management and (iv.) Database Administration] were also successfully completed over the reporting period. Each course was attended by eight specifically nominated NBR technical officers.
- The litigation expert consultant successfully developed key products for use in the litigation digitalisation process, including: (i.) litigation process workflows, (ii.) datasets, (iii.) standard operational procedures and policy across four litigation levels and (iv.) administering digitalisation of past judgements. This was done in conjunction with NBR litigation team and senior management officials.
- The TA prepared and facilitated the second of two litigation workshops to finalise the design of the future litigation case management system (consisting of the above litigation digitalisation components). The workshop was considered as being very successful by NBR and allowed the publication of the Litigation Case Management blueprint document as well as the design of an online taxpayer appeals submission process. Final blueprint endorsement by NBR is expected in 1Q2024.
- One TA expert is tasked with supporting both litigation and arrears interventions. As the focus was primarily on litigation activities during this reporting period – arrears activities were primarily focussed on initial consultations with senior management to define the detailed scope of arrears support interventions from the TA.
- Visits were made to two outlying regional tax centres and with litigation work closing, arrears effort will increase significantly into 1H2024.
- The TA facilitated study tour to Sweden took place in September and allowed fourteen NBR tax officials (mostly middle management, with two senior management officers joining) to have in-depth briefings and physically observe the steps taken by the Swedish Tax Agency to digitalise

the tax administration process and improve domestic revenue mobilisation. Attention was also focussed on taxpayer services, improving taxpayer relations, and supporting voluntary compliance. The eight-day tour was reported as a resounding success by both NBR delegates as well as the Swedish hosts.

- During August and September 2023, the analysis of local transfer pricing laws, examination of common financial transactions, assessment of training needs and evaluation of various commercially available transfer pricing benchmarking tools (including online demonstrations by vendors to NBR) allowed our expert to make tangible recommendations to NBR as to which benchmarking tool was the most appropriate for use in Bangladesh. The nominated tool was agreed to by NBR and contract negotiations with the vendor for subscription and use were completed. Financial approval from EUD is still under discussion.
- A transfer pricing benchmarking tool workshop was planned to permit the use of the tool to commence operational use within NBR international taxes / transfer pricing section in 1Q2024.
- A TAIEX program evaluation and application is underway to have NBR delegates visit a European Union revenue authority who is a current user of the proposed transfer pricing benchmarking system to see the system in actual use within an advanced revenue authority. Slovenia, Hungary and Poland were shortlisted as they use the product concerned and the application is expected to be finalised to permit the visit to take place in 2Q2024.
- Transfer Pricing Training has commenced and will be ramped up to provide introductory training to new tax officers being introduced to transfer pricing as well as advanced transfer pricing benchmarking techniques, specific to the nominated toolset.

C-3 Debt Management

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

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28. Objective

- To enhance the government's debt management capacity, which will, in turn, strengthen the overall fiscal situation of the country.
- To minimize the borrowing costs subject to keeping risks at an acceptable level and supporting the development and functioning of the domestic debt markets.

29. Outcomes

- Publishing Medium-Term Debt Management Strategy (MTDS)on a regular basis.
- Publishing Quarterly Debt Bulletins on a regular basis
- Publishing Debt Sustainability Analysis (DSA).

30. Outputs

- The Medium-Term Debt Management Strategy (MTDS) 2021 for the term of FY2021-22 to FY2023-24 has been published and distributed among the stakeholders, which was one of the major components of the project.
- The 7th issue of the Quarterly Debt Bulletin has been published and is available on the Finance Division website. The 8th issue of the Debt Bulletin has been prepared with updated data and is in the process of approval from the appropriate authority.
- Nine out of the eleven savings schemes managed by the Directorate of National Savings have undergone digitization, resulting in improved client services through streamlined reimbursements and EFT payments. Furthermore, ongoing expansion of service coverage aims to accommodate new investors.
- The NTR data of different ministries/divisions have already been updated in the database. Two divisional workshops on NTR were organized in Khulna and Rajshahi on 24 September 2023 and 12 October 2023, respectively, where NTR collecting field offices participated.
- The report on DSA has been prepared and approved by the authority.
- Four coordination meetings on CDMTC took place within the mentioned period where the activities of the Scheme were also discussed.
- One CDMC meeting has been conducted which was chaired by Senior Secretary, Finance Division.
- An IMF-SARTTAC training course on Treasury Single Accounts (TSA) was held from 28 August to 30 August 2023 for the officials of the Finance Division to enhance their capacities and capabilities.
- A 10-day long training program on MS Excel was held on13 August 2023 for the office staffs of the TDM wing of the Finance Division.
- Three PIT meetings were held with a view to reviewing the overall progress of the scheme.

31. Challenges and mitigation

Challenges

- Updating Debt-Database.
- Sustainability of NSC Management System.
- Arranging foreign training.

Mitigation

- Continuous communication with the data-providing agencies is being conducted for smooth data collection and updating of the debt database.
- Officials of NSC issuing offices have been trained in capacity building for the sustainability of the NSC management system, and this training program will be continued throughout the year.
- Initiative will be taken to arrange foreign training with assistance from the BETF.
- The documentation for the NSC management system, NTR database, and Debt Bulletin is currently being worked on.

32. Projects/Schemes contributing to this component

a) Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division": GOB has approved the non-ADP Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division" of BDT 3,696 lac (US$ 4.4 million) in March 2020 and has a closing date of 30 June 2026. The program is implemented by the Treasury and Debt Management Wing of the Finance Division under the WB co-financed SPFMS program. This scheme includes DLR-1.3 under DLI-1 and this DLR is partially achieved.

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

33. Next steps

- The Quarterly Debt Bulletin will be published on a regular basis.
- The next MTDS 2024 is scheduled to be finalized by June 2024.
- The DSA report has been prepared and will be published on FD website in the near future.
- A Debt Conference will be organized by the end of the year 2024.

C-4	Planning and Budget Preparation		
Wing, Division	**Activities from Action Plan**	**Corresponding DLI**	**Progress Traffic**
Budget Wing, FD	8,9 & 10	2, 3	

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34. 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) have been 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 the 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 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, improve budget alignment with development strategy and gender, social and climate considerations, alignment between financial and non-financial (performance) data, efficient fund release procedure, as well as to establish proper linkages between ¬¬sectoral plans/strategies and resources and also between budget and performance.

35. 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.

Three foreign trainings under MoA with Civil Service College, UK were conducted. These are1) Leadership and Change Management in Public Sector Organization: Special Focus on Public Financial Management 2) Macro fiscal policy: Management, Modelling, Risks and 3) Strategic Budget Planning: integrating Policies, Priorities, Resources and Results. Tenure of each of these training was 1 week where 20 officials (in total 60 officials) from LMs predominantly and few officials from FD attended in each of these trainings.

To date, under this program, several successful training sessions have been conducted, including workshops on Public Financial Management: Concepts, Rules, and Procedures; BC-1 Theoretical Training; BC-1 Weekly Feedback Training; Microsoft Excel for Office Management; use of R Workflow to Automate Research Report Writing; Budget preparation and Execution using BACS/iBAS++; Economics for Non-Economists; Introduction to Macroeconometric Methods and Applications, Leadership and Chain Management in Public Sector Organizations with a special focus on PFM; Strategic Budget Planning: Integrating Policies, Resources, and Priorities; and Macro fiscal Policy and Risk Management. These sessions collectively involved 5094 officials. In this quarter (July-December, 2023) total number of participants are 1491.

36. Outputs:

- Formation of Peer Review committees across 10 Ministries /Divisions have successfully established. So far, three meetings with the concerned budget desk officers have been conducted successfully.
- The goal of DLR 3.2, which aims for 80% of DDOs to have their budget released and distributed by July 31 of the relevant fiscal year, has been fully achieved and disbursed. Remarkably, 94.28% of DDOs have already had their budgets released and distributed by the specific deadline of July 31, 2023.

(Amount in Thousand)

Type	Activity	Total Active DDO	Approved Budget (2023-24)	Distribution (Authorization) DDO	Budget Released	% DDO Distribution (Cumulative)	%Budget Released (Cumulative)
11	General Activity	28702	142796,96,03	28297	110511,95,64	98.59	77.39
12	Special Activity	0	3270405612	(4946) **	85706,16,20	0.00	26.21
13	Supporty Activity	351	13508,57,76	259	7371,19,79	73.79	54.57
14	Local Government	0	856,60,00	6	406,65,72	0.00	47.47
21	Non-ADP	70	14582,45,87	69	6132,33,48	98.57	42.05
22	ADP	1353 -(0)**	263000,00,00	1231	69948,71,73	90.98	26.60
	Total	30476	761785,15,78	29862	280077,02,56	97.99	36.77

Source: iBAS++ (21/01/2024)

**DDO of Special Activity and General Activity is the same.
**DDO number in the parenthesis is already included in the DDO number of General Activities

- DLR2.3, which aims to increase the Recipient's expenditure on social sectors to 29% of the total actual public expenditure in the relevant fi¬¬¬scal year, has been fully achieved. The actual social expenditure for FY2021-22, based on the redefined social sector and calculation methodology, stands at 29.74% of the total actual public expenditure. This represents a significant increase compared to previous years, despite the challenges posed by the Covid pandemic in FY2019-20 and FY 2020-21. DLR 2.3 verification report is being prepared for third party verification.
- In this quarter, from October 08 to December 05, 2023 a comprehensive Microsoft Excel training was conducted for Budget Wing 1 & 2 staff, organized in four batches with 91 participants. Simultaneously, a session focusing on automating research report writing using R Workflow for budget desk officers is concluding, involving 21 participants with a specific emphasis on enhancing database management.
- On November 16, 2023, a specialized training session was held on budget preparation and execution utilizing BACS/iBAS++ included the active participation of 14 budget desk officers.

- Additionally, from December 17 to 28, 2023, a BC-1 theoretical training session for FY 2024-2025 brought together total 970 officers from ministries, divisions, FD officers, and staff.
- Concluding the quarter, a Training /workshop on "Public Financial Management: concepts, rules, and procedures" unfolded from December 17 to 19, 2023, hosting 53 officials from the Ministry of Women and Children Affairs at the Bangladesh Shishu Academy conference room.
- In alignment with the extension of the SPFMS program to 2026, a draft Training Action Plan for 2023-2026 has been prepared to update the Training and Capacity Building Strategy for 2026. A Stakeholders consultation workshop with the PDs of World Bank Funded Projects will be held soon and Issuance a circular to enforce the streamlined budget release process is in progress.

- Several PIT meetings were held throughout this quarter, facilitating the smooth progress of subsequent activities in these two quarters.

37. Challenges and mitigations:

As budget distribution process towards 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 case of a few departments in the distribution of budget to the field level as it includes a huge number. International training opportunities are currently unavailable due to government-imposed restrictions.

Mitigation measures:

- Issuance of directives by FD to selected MDAs to ensure the release of budget/fund by 31 July to field offices (whose budgets are under group office code).
- Arrange awareness building activities for the field offices.
- Conduct activation workshops for selected MDAs to expedite the timely release of funds (i.e., by 31st July).
- Foreign training will resume upon withdrawal of restrictions on foreign visits.

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

Scheme on "Improving the Budget Process through Capacity Development of BMCs and BWGs": The SPFMS program has been extended to 2026 and total amount of the Scheme on "Improving the Budget Process through Capacity Development of BMCs and BWGs is now of BDT 114.14 crore (US$ 13.59 million) with a closing date of 30 June 2026(Revised). The program is being implemented by the Budget Wing 1 of the Finance Division under the WB co-financing in SPFMS.

39. Next steps:

- A workshop will be arranged soon with the selected 10 Ministries/Divisions to facilitate the Peer Review score card process
- A workshop will be conducted for high spending Ministries/Divisions to discuss the challenges of timely budget distribution and to finalize the policy brief with a time-bound strategy to achieve the target of FY 2023-24.
- Further improvements in iBAS++ budget execution modules will be made to enable monitoring of the timeliness of fund releases to DDOs/project directors and establish a monitoring mechanism.
- A diverse range of training sessions will be organized for LM and FD officials to ensure a comprehensive and varied learning experience.
- A meeting will be arranged with the Project Directors to make them informed and well aware about the projects fund-release procedures.
- Training programs on Gender and Climate Budgeting, involving data mining, analysis, and reporting, as well as meetings to plan a Citizens' Budget, will begin shortly. Additionally, a seminar on knowledge sharing and awareness building for parliamentarians will also be initiated. Furthermore, an agreement with The Civil Service College, UK, for foreign training on Resources Allocation and Performance Budgeting will be finalized once government restrictions on foreign visits are lifted.

C-5	Public Investment Management		
Wing, Division	**Activities from Action Plan**	**Corresponding DLI**	**Progress Traffic**
Planning Ministry	11, 12 & 13	-	

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40. 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.

41. Outputs:

- Establishment of Public Investment Management Reform (PIM Reform) wing in the Programming Division of Bangladesh Planning Commission.
- Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) were developed and validated for two pilot sectors (Power and Energy; & Local Government and Rural Development) in 2018. The government issued a circular to use MAF, SAF, SSP and MYPIP in project formulation, assessment and appraisal and approval process of all investment projects for the above mentioned two pilot sectors. In 2023, the government issued another circular to use MAF and SAF for all sectors.
- MYPIP for PE & LGRD sector have been updated and MYPIP for health sector has been prepared.
- Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) have been revised aligning with the guidelines 2022 for formulation, processing, approval and revision of development projects in the public sector.
- The government issued Green Climate Resilient Development (GCRD) guideline on 13 February 2023.
- Demonstration of using Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) for project assessment and appraisal of new DPPs.
- Development of digitized (online) MAF and SAF system to support the use of MAF and SAF by Ministries/Divisions and Sector Divisions of Bangladesh Planning Commission.
- Programming Division has developed a database "ADP/RADP Management System (AMS)" under the

"Strengthening of Development Budget Management Capability of Programming Division through Establishing a New Digital Database System Project." Signing a MoU with the Finance Division the AMS has formally established interface/linkage with the data bases of Finance Division (iBAS++). After establishing the interface, finance division is receiving ADP/RADP allocation from AMS and Programming division is receiving cumulative expenditure from iBAS++. Recently Application Programming Interface (API) has been developed to integrate between PPS and AMS. The AMS will also establish interface/linkage with other existing data bases -such as IMED (e-PMIS-Electronic Project Management Information System) and ERD (FAMS- Foreign Aid Management System).

- Programming Division has developed the Multi-Year Public Investment Program (MYPIP) module in the AMS. Over the course of preparing RADP 2021-22, ADP / RADP 2022-23 and ADP/RADP 2023-24, all MDAs under Local Government and Rural Development (LGRD) and Power and Energy (PE) sectors used the MYPIP module in AMS to provide information on resource requirements for individual projects in the budgeting year and two outer years.
- Based on 7th Five Year Plan Sector Strategy Paper (SSP) for two pilot sectors were first prepared, approved and published in 2018. Based on the 8th Five Year Plan, Sector Strategy Paper (SSP) for the Local Government and Rural Development (LGRD) and Power and Energy (PE) sector, update version has been published and circulated. Sector Action Plan (SAP) for 3 sectors (Environment and Climate Change, Agriculture and Local Government and Rural Development) have been published and circulated.
- 17 sectors of the ADP have been re-classified to 15 sectors to align ADP with Five Year Plan and budget framework. A gazette has been published regarding the sector re-classification of ADP. Annual Development Program (ADP) for the fiscal year 2021-22 and onward have been prepared on the basis of newly reclassified 15 sectors. Programming Division has taken initiative in further delineating sector boundaries of ADP.
- Example Logical Framework for Investment Project has been published and circulated among stakeholders. It is available in the Planning Division website.
- PIM Reform Wing of Programming Division prepared draft Public Investment Management (PIM) Reform Program 2024-28. PIM Reform Program has been reviewed by the Programming Division. An internal validation meeting was held on 12 December 2023.
- PIM Guideline has been approved and circulated among stakeholders and it is available in the Planning Division website.
- Conducted training programs on MAF, SAF, CBA and LFA for concerned officers of all Ministry/Division and Sectors.
- Sector performance Analysis (SPA) for PE and LGRD sector have been developed.

42. Challenges and mitigations:

There is an urgent need to upgrade and continue data management of ADP to improve efficiency of development budget management systems. To this end, the interface/linkages of ADP/RADP Management System (AMS) with the databases of Finance Division (iBAS++) has been formally established in FY2021-22. The next critical steps will be to extend interface/linkages with databases of Planning Division (PPS-Project, Processing, Appraisal and Management System), IMED (e-PMIS-Electronic Project Management Information System) and ERD (FAMS-Foreign Aid Management System). To ensure sustainability of the interfacing, training and capacity building for the officials of Planning Commission and Ministries/Divisions have been conducted. Also, training for concerned officials of all MDAs on AMS is continued.

The new 15-sector classification of ADP is very important to align ADP with Five Year Plan, budget framework and monitoring reports. To consolidate the new sector classification of ADP, the Programming Division is preparing the draft of Sector Boundary and will take necessary steps for its finalization.

43. Projects/schemes contributing to this component:

a. JICA-supported Strengthening Public Investment Management System Project (SPIMS): Programming Division of Bangladesh 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 2024. During the first four years, JICA provided technical cooperation to the PIM Reform Wing formed at the Programming Division. The SPIMS developed and validated a set of new PIM tools: (1) Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to assess and appraise Development Project Proposal (DPP); and (2) Sector Strategy Paper (SSP) and Multi-Year Public Investment Program (MYPIP) to strengthen linkages between Five Year Plan, ADP and MTBF. In June 2018, the Government approved the PIM tools, and approved to establish the PIM Reform Wing at Programming Division, showing its high commitments to move PIM reform agenda forward. In addition, the use of the PIM tools is officially incorporated in the recently revised "Guidelines for Formulation, Processing, Approval and Revision of Development Projects in the Public Sector, 2022". Moreover, to continue and sustain improvement in the PIM system, PIM Reform wing will prepare "PIM Reform Program 2024-28" with support of SPIMS, and organize training for roll out MAF/SAF to all sectors (other than pilot sector), transfer PIM training programs developed by SPIMS to national training institutions for public officials.

44. Next steps:

In FY2023-24, Activities 11, 12 and 13 under Component 5(PIM) will aim to achieve the following key outcomes in improving PIM: (1) enhancing interface/linkages of AMS with other data bases; (2) consolidating the use of the PIM tools (MAF/SAF/SSP/MYPIP) in all sectors; and (3) strengthening PIM Reform Wing to ensure continuation and sustainability of PIM reform.

i. **Enhancing interface/linkages of AMS with other data bases:** To further increase efficiency in managing the ADP/RADP in annual budget cycle, the Programming Division will:
   (i) Establish interface/linkages of the AMS system with the other data bases of (Planning Division PPS-Project, Processing, Appraisal and Management System), IMED (e-PMIS-Electronic Project Management Information System) and ERD (FAMS-Foreign Aid Management System).
   (ii) Introduce unique project code in the ADP process.
   (iii) Continue training activities for officials in all sectors to manage the AMS system, including its MYPIP module and its interface/linkages with the other data bases.

ii. **Consolidating the use of the PIM tools in all sectors:** The Programming Division will undertake the following activities to consolidate the use of the PIM tools in all sectors:
   (i) Support all sectors to use MAF and SAF through (a) demonstrating how to use MAF/SAF in actual assessment and appraisal process of new DPPs, (b) developing digitized (online) MAF/SAF system, (c) developing samples and models of Logical Framework Analysis (LFA) and Cost Benefit Analysis (CBA) for some sectors (d) developing web-based tutorial videos to support training program, and (e) providing training for officials on MAF/SAF.
   (ii) Support all sectors to use SSP and MYPIP in the budget process through (a) providing technical support for MDAs to use SSP/MYPIP in actual annual budget cycle, (b) preparing Strategic ADP Guidelines to explain how to use SSP/MYPIP, (c) providing training for officials on SSP/MYPIP including the MYPIP module of AMS, and (d) delineating sector boundaries of ADP.
   (iii) Organize training for roll out MAF/ SAF to all sectors.

iii. **Strengthening PIM Reform Wing to ensure continuation and sustainability of PIM reform:** To achieve this outcome, the following activities will be undertaken in FY2023-24:
   (i) Formulate PIM Guidelines and PIM Reform Program 2024-2028 to guide and manage PIM reform over the medium-term. The PIM Guidelines provides an overview of legal and regulatory framework for PIM, key PIM functions, and the roles and responsibilities of PIM stakeholders, while PIM Reform Program will lay out a roadmap to achieve future PIM system, including a set of key performance indicators to monitor the outcomes and progresses of PIM reform.
   (ii) Transfer PIM training programs developed by SPIMS to training institutions of the Government to embed PIM training in the national training programs. To facilitate this process, Training of Trainers (ToT) will be conducted to enhance a pool of human resources for PIM.
   (iii) Prepare a rollout strategy of the PIM tools to the other sectors (other than the pilot sectors).

iv. **Using PIM Tools to other sectors: For using PIM tools in other sectors, the following activities will be done:**

(i) Extension of using Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to other sectors/ministries.

(ii) Revision of DPP hand book and training to ensure full compliance.

(iii) Cost-Benefit Analysis modeling in project appraisal and selection.

v. **Guideline for Evaluation policy (guideline of IMED): Evaluation policy guideline.**

(i) The Implementation Monitoring and Evaluation Division is the key Division of the government which monitors and evaluates the ongoing projects and completed projects of the entire country. Considering the importance of having an evaluation policy guideline of this Division, the evaluation policy guideline is being prepared.

C-6	Public Sector Performance Management

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

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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 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 the 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 head of the 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 tool to evaluate every type of performance activity of a government office. The Coordination and Reforms Unit (CRU) of the Cabinet Division oversees the implementation of APA.

The Cabinet Division is implementing 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 the government performance management system by enhancing the capacity of the ministries, divisions and agencies.

46. Outputs:

- Arranged APA signing ceremony of ministries/divisions with the presence of HPM on 19 July 2023. In this ceremony, top 10 best performing ministries/divisions were awarded as per APA implementation performance for the FY 2021-22. Besides this, NIS Award was announced for Senior Secretaries / Secretaries for FY 2022-23.
- Ensured best performing departments are also awarded by respective ministries/divisions.
- All APAs of FY 2023-24 were published in the respective government offices' websites.
- Published a book on overview of the performances of 52 Ministries/Divisions on July 2023.
- A research is proposed on performance status in government offices after APA implementation.
- Completed evaluation of APA 2022-23 of 52 ministries/divisions through nine consultation workshops and published the result.
- Revised APAs 2023-24 of ministries/divisions through five workshops on the basis of their correction proposals;
- APA preparation, correction, monitoring, evaluation modules and BI tools have been prepared in APAMS 3rd version;
- Arranged a briefing session for the officers of the Cabinet Division on Next Generation APA and collected opinions/views from ministries/divisions.
- Arranged a meeting of NCGP on 01 October 2023 and two meetings of TCGP on 11 September and 29 October 2023.
- Instructed ministries/divisions to ensure the uploading of APAs of their departments and field level offices in their respective websites;
- A guideline was published and distributed to the ministries and divisions on qualitative assessment of APA indicators.

47. Challenges and mitigations:

Lack of information about stakeholders' satisfaction on achieved performance is a challenge. To overcome this challenge, the quality of achieved performance need to be examined more rigorously. Intra/inter-ministerial coordination issues also require special attention. Lack of available online information on the sources to cross-check the achievement of the ministries/divisions is another challenge. To overcome this, ministries/divisions can upload their achievements on their respective websites. Close coordination between the Cabinet Division and the Finance Division on enhancing government performance will also contribute strengthening the connection between performance and public financial management.

Projects/schemes contributing to this component: No project/scheme under this component is running at this moment.

48. Next steps:

Explore funding options for the implementation of these activities.

C-7	iBAS++/ BACS Implementation		
Wing, Division	**Activities from Action Plan**	**Corresponding DLI**	**Progress Traffic**
iBAS++ Project Unit, FD	18 - 40	4,8	

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49. Objective:

- To improve the comprehensiveness and timeliness of in-year budget out-turn reports that will enable decision-making by budget controlling offices.
- To strengthen better cash management and enhance fiscal discipline and transparency.

50. Outcomes:

- Informed decision making and achieve better budget execution rate.
- Reduce time in bill processing and increase share of electronic payment.
- Timely preparation of Financial Statements and submission for auditing.
- Improve cash management of the Govt. and reduce interest expenses.
- Reduce special accounts outside TSA and strengthen the TSA.
- Auto generated service statement and reduce time for pension approval.
- Make payment on G2P basis for social sector beneficiaries and increase beneficiaries' satisfaction.

51. Outputs: (Cumulative)

- IT security gap assessment has been completed and a road map to strengthen the IT security system has also been finalized.
- The Information Security Management System (ISMS) has been progressively integrated throughout iBAS++ operations. Concerning the ISO/IEC 27001:2013 standard, which encompasses a total of 114 controls, and all requirements have been implemented. One ISMS policy, 36 Procedures, forms and other relevant documents have been prepared, approved, and implemented. ISO certification audit (Stage-1 and Stage-2) through the ISO certification body has been accomplished.
- To strengthen the security of iBAS++ and avoid fiduciary risk, access provision in process in iBAS++ with distinct workflows has been developed. Workflows of access revocation and access right changes of the iBAS++ accounting module (CGA, CGDF part) is being developed.
- Business Continuity Planning (BCP) tests and Disaster Recovery (DR) drills conducted on regular

basis (last DR drills on 19-07-2023). Regular Vulnerability Assessment (VA), including internal and third-party assessments carried out (last VA conducted on 22/12/2023).

- Network segregation for robust perimeter security has been implemented. The usage of unlicensed software has been strictly prohibited. Software lists reviewed on regular basis to prevent potential risks and unwanted consequences.
- In Expenditure and payment module of the iBAS++ system, a functionality named 'DDO Other Bills' has been added through which the DDO will submit all supply-related bills online and the Accounts Office will process the submitted bills through the system. This system is currently operational in 124 offices.
- Integration between iBAS++ and different govt. systems is going on. Already integration has been accomplished with the NID, TIN, Bangladesh Bank, Sonali Bank, ADP Management System, e-GP, e-TDS, iVAS, PEMS and so on.
- Auto calculation of loan repayment and subsidy of House loan through Banking System have been incorporated in iBAS++ and implemented successfully.
- New sub-module has been developed for the entry of budget estimation entry by the field offices under the Budget Preparation module. Almost 4305 field offices including CGA, CGFDF, and Primary Education offices up to the district level are using this module for submitting their budget.
- Organogram sub-module has been developed in 2020 to get accurate information of government's organogram (approved manpower). Approved manpower information from 60% govt. offices and 95% Primary Schools has been collected and entered in the organogram sub-module.
- Service stage functionalities (PRL, Attachment, Deputation, Leave, Service extension, Suspension) of employee management have been incorporated in iBAS++.
- All historical data of GPF has been incorporated against every employee in iBAS++. However, other data (Loans and advances, Leave, Departmental proceedings, Audit objections) need to be captured.
- All functionalities related to the pay and allowances of the Defence officers and staffs have been incorporated in iBAS++. All defence officials are now getting their pay and allowances by EFT.
- iBAS++ module for SAEs has been introduced in SAEs- PWD, RHD, DPHE, Forest, Postal, Railway.
- Budget of Bangladesh Railway is being prepared by using new BACS. 117 DDO level offices have been preparing detail budget by using the budget preparation module of iBAS++ since FY 2022-23. Around 90% employees of BR are now getting their salary by EFT.
- iBAS++ modules have been rolled out in 31 Foreign Missions.
- To collect comprehensive and detail information of special bank accounts outside of TSA, a sub-module of iBAS++ has been developed. A time bound work plan has been implemented for collecting Bank Account information. By this time, the system received more than 1,16,644 bank accounts information from 41365 institutions.
- For better cash management and strengthening TSA, Personal Ledger (PL) Account system has been introduced in Autonomous Bodies including their projects in 2019. At present 129 ABs and 190 projects are using this system.
- Automated Challan (A-challan) system has been introduced to have real-time deposit of government revenue / fees in the government treasury and has been rolled out in 52 scheduled banks. API between 'A Chalan' and other systems like BRTA, Ministry of Land, e-Passport, Birth Registration, export-import, iVAS, e-return, e-TDS, Police clearance etc. have been established. Moreover, Electronic Fiscal Device Management System (EFDMS) has also been introduced to expedite retail VAT collection.
- In order to make more accurate, appropriate and quickest payment to tenderers/vendors, a secured and automated electronic link has been established between iBAS++ and e-GP System in 2023. 9 bills have been processed through e-GP and iBAS++ integration facility.
- Receipt and Expenditure of the Govt. reported in near real time by the automation of Debit/Credit scroll.
- Annual Budget execution report has been published in the Finance Division official website since FY 2018-19.

- Almost 59,749 government officials have been trained till date on different modules of iBAS++. Training of Trainers (ToT) has been provided on Accounting Module, Budget Preparation Module, Payment & Expenditure Module, Stock-take of Bank Account Sub-Module, and Information Security Management System among 1524 Participants. 101 workshops have been conducted on various topics with 4965 participants.
- The beneficiary allowances under various social safety net programs (old age allowance, widow allowance, honorarium of valiant freedom fighters, maternity allowance, all education stipend; allowances to the backward people) are being delivered directly to beneficiary bank or mobile account through G2P. In this regard, API between SPBMU and other MFS-bkash, Nagad and Rocket have been established. About 3.00 crore beneficiaries of 24 Social Safety Net Programs under the 8 Ministries/Divisions received social benefits through EFT. Implementation of Single Registry System (SRS) is underway to modernize the selection of beneficiaries under social safety net programs and to improve transparency and management in the selection system.
- A Local Government module is being developed to collect information on income and expenditure of the local government bodies. Initially, the module will be rolled out in the Union Parishad level.

52. Outputs: (July- December, 2023)

- Concerning the ISO/IEC 27001:2013 standard, which encompasses a total of 114 controls, and all requirements have been implemented. One ISMS policy, 36 procedures, forms and other relevant documents have been prepared, approved, and implemented. and other relevant documents.
- Disaster Recovery (DR) drills & Vulnerability Assessment (VA) have been successfully conducted respectively on 19-07-2023 & 22/12/2023.
- ISO certification audit (Stage-1 and Stage-2) through the ISO certification body has been completed.
- PL Account has been implemented at 30 ABs and 76 Projects.
- Almost 14375 government officials have been trained during this period. 4 Workshops have been conducted on various modules among 305 participants. Training of Trainers (ToT) has been provided on Accounting Module and Budget Preparation Module among 202 Participants.
- 6 bills have been processed through e-GP and iBAS++ integration facility.
- Approved manpower information from 5,029 govt. offices and 12,400 Primary Schools has been collected and entered in the organogram sub-module.
- About 22236 bank accounts information has been collected in the stock-take of Bank Accounts Sub-module from 115,423 institutions.
- Refund procedure of A-Challan system has been revised based on feedback from piloting.
- A Local Government module is being developed based on the functional requirements made.
- Integration has been initiated between iBAS++ system and Government Employees Management System (GEMS) for sharing car loan Information of the government employees in order to manage instalment payments, maintenance allowance and reporting.
- A draft FRS for overall Public Asset Register, asset classification for dead stocks and other assets under BACS, asset profiling for Motor Vehicles, dead stocks and all infrastructure assets. Final FRS for motor vehicles has been prepared to develop system and. Register has been designed as a dynamic one under the ibas++ system.

53. Challenges and mitigations:

The overall security environment of the iBAS++ application has been assessed by following international standards and good practices and several improvements have been agreed. The work is underway to make those improvements. The rollout of the Payment and Expenditure Module for submitting all kinds of bill including vendor bills is a challenge because of providing training and technical support to more than 30,000 officers (implying more than a hundred thousand users). A detailed stock takes of special Bank Accounts outside the TSA is also a challenging task. However, online training, video tutorial, automated support system utilizing artificial intelligence are in active consideration to mitigate the challenges. Time to time new

sub-activities is being undertaken and implemented to resolve the problems. Moreover, continuous stakeholders' consultation helps to minimize the gaps.

54. Projects/schemes contributing to this component:

The non-ADP scheme on "Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++" under SPFMS Program is contributing to this component. It was approved in October 2019. The scheme is implemented by the Finance Division.

55. SPEMP BETF: Sub-task- Budgeting and IFMIS:

Fund from SPEMP BETF supports the implementation, expansion and change management of iBAS++. A workshop was organized to discuss the PwC provided technical assistance to iBAS++ functional gap assessment (including payroll, pension and EFT) and implementation roadmap for a full-fledged IFMIS.

56. Next Steps:

- Initiate the process to obtain ISO 27001:2013 certification and circulate information accordingly. Prepare for the first surveillance audit for ISO 27001:2012 certification.
- Implement security solutions, including Privilege Access Management (PAM), Data Loss Prevention (DLP), and Web Application Firewall (WAF). Establish a Security Operations Center (SOC) and Network Operations Center (NOC).
- Ensure the practice of secure coding in developments; Implement an internet proxy for secure internet access.
- Improve and add functionalities in iBAS++ make it full-fledged IFMIS.
- Rollout of the Expenditure and Payment Module for online bill submission in all DDO offices.
- Digital signature will be introduced for risky transactions on a priority basis.
- Implementation of EFT in all bills other than pay bill.
- All historical data (Loans and advances, Leave, Departmental proceedings, Audit objections) will have been incorporated against every employee in iBAS++.
- Develop an agreed access provisioning, revoking and alteration procedure for all users of iBAS++ i.e., Budget user, accounting user, backend and administrative users and the users with privilege access right, and implement the system across the government.
- Enhancement the data exchange facilities with Bangladesh Bank's system to get the real time TSA data.
- A detailed stock-take of all bank accounts held by all MDAs, ABs and SOEs outside TSA will be completed. Completion of the stock-take of special accounts and Extra Budgetary Funds (EBFs) (including an assessment of the number and amounts held in these accounts and the rationale why these are needed to be kept outside the TSA).
- Completion of data entry of the information of human resources according to approved organograms of all the organizations under budgetary central government.
- Incorporate all services in ACS and full rollout of the same.
- On successful implementation of Local Govt. sub module in the Union Parishad, it will be rolled out in the remaining tiers of local government bodies. In the second phase, under this module Local Fund Deposit Account (a part of the Public Account of the Republic) that will be linked with the Treasury Single Account (TSA) will be created for each of the local government bodies to make payments through EFT from this account.
- Pilot Asset register with motor vehicles, then working with infrastructure and other assets gradually linking capital and maintenance budget preparation.
- 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 Traffic
Controller General of Accounts, FD	41-44	5	

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Objective:

The objective of this scheme is to-

- Ensure improved pension service (disaggregated by gender) through facilitation of payments through EFT no later than the pension payment cycle after retirement.
- To improve the comprehensiveness and timeliness of in-year budget out-turn reports that will enable decision-making by budget controlling offices and enhance transparency.

58. Outcomes

- Automation of Pension Management System to improve pension service.
- Automation of GPF Fund Management to improve service delivery.
- Submission of Annual Appropriation Accounts and Annual Financial Accounts on time in compliance with the International Accounting Standards.

59. Outputs (Cumulative)

- Central Pension Offices for Civil (CAFO-P&FM), Defense (CCDF-P&FM), Postal CAFO Postal), T&T (CAFO T&T) are operational.
- NID & e-PPO based 'Centralized Pensioner Database' created.
- Around 80% of Pensioners (Civil), 95% (1.82 lakh) of pensioners (CGDF), 15% of Postal and 50% of T&T pensioners are centralized.
- 100% of new pensioners (Civil, CGDF, Railway) are paid through EFT.
- Ensured pension payment on the 1st week of every month.
- Mobile app for pensioners' life verification is operational.
- Ensured system generated benefits calculation, bill entry process for pension services.
- Backlog reduced by 81% out of 744 pension cases in 2020.

- Grievance Redress System (GRS) introduced at 3 levels a) Dedicated Call Centre (960900055); b) Web based GRS- www.cafopfm.gov.bd c) Dedicated Front Desk at Pension & Fund Management Office to address all pension issues.
- Automation of GPF Management system for Civil, Postal and Forest Department are implemented.
- NID based comprehensive beneficiary database created for GPF Fund Management.
- Ensured digital GPF Account number for each employee.
- Developed online system for GPF account opening, Nominee selection and change, calculation of yearly interest and final payment. Besides, system generated sub ledger and account slip created in the system.
- International Public Sector Accounting Standards (IPSAS) compliant format for Finance Account introduced.
- Backlog from FY 2018-19 to FY 21-22 in producing Finance Account (following new classification) reduced.
- The Finance Account of FY 22-23 has been prepared and submitted within 6 months of the financial year end, complying with the International Accounting Standards.
- Financial Reports are being generated automatically from iBAS++.
- IPSAS Cash Compliant format for Appropriation Accounts (Civil and Defense) introduced. The format of the Appropriation Account (Bangladesh Post office and Bangladesh Railway) has been submitted to CAG for approval.
- GFS report backlog from FY 2016-17 to FY 2020-21 (5 years) has been submitted and accepted by IMF.
- 70 Officials have been prepared as IPSAS Certified.

60. Outputs (July 2023-December 2023)

Pension

- API with NID Server has been developed to validate pensioners' thumb impression from NID server.
- Report has been developed to get the information of upcoming pensioners with their working place, scales, expected gratuity amount etc.
- Format & Content has been developed to produce Digital PPO & D-half.
- A system has been developed to capture nominee information against a pensioner.
- Design CAFO Postal as a Central Pension Office for the pensioners under Postal Department.
- Brought Postal Pensioners under EFT coverage.
- Redesigned the "Judges Pension Payment System" based on new pension order of Judges.
- "Highest ceiling of net Control Cap" based on pay scales inserted to control manipulation of monthly pension.
- A new life verification system has been developed for family pensioners who need non-marriage certificate.

GPF

- System has been developed and functional for GPF automation of Forest Department and Postal Department Pension.
- Separate GPF Module introduced for CGDF and Railway.
- Online GPF Account Opening and Online GPF Nominee Information Change Request for CGDF and Railway developed.
- GPF Central Ledger for better fund management introduced.
- Pay Point wise GPF Central Ledger introduced which displays aggregated closing balances of all employees.
- GPF Central Ledger for CAFO, Pension and Fund Management introduced which displays aggregated Pay Point wise Closing balances.

Year-end Fiscal Reporting

- Several discrepancies in transaction recording processes of iBAS++ system has been identified and shared with BACS Scheme for checking gaps in the system back end.
- Several new management & Monitoring reports developed for CGA & CAFOs.
- Clearance processes for advance/suspense and Remittance accounts reviewed and bottlenecks identified.
- Month-end and year-end procedures reviewed and suggested updates shared with the BACS team.
- Backlog from FY 2018-19 to FY 21-22 in producing Finance Account (following new classification) reduced.
- The Finance Account of FY 22-23 has been prepared and submitted within 6 months of the financial year end, complying with the International Accounting Standards.

In-year Fiscal Reporting

- Appropriation Accounts (Civil) are available in the iBAS++ system in the new format for FY2018-19, FY 2019-20, and FY 2020-21.
- Monitoring reports to examine the accuracy and completeness of Appropriation Accounts are available in IBAS++ Accounting Module.
- IPSAS compliant format for Appropriation Accounts (Defense) has already been approved by OCAG and FY2018-19, FY 2019-20, and FY 2021-22 Appropriation Accounts are available in iBAS++ except notes.
- Reporting formats of Proforma Accounts for Postal Department, Bangladesh Railway and Defense are developed considering IPSAS requirements and shared with CAFO Posts, ADG Finance Railway and CGDF Accordingly in order to have their confirmation from their end.

IPSAS

- Two IPSAS Orientation training courses has been organized.

Account Code and COA Manual

- A draft Chart of Accounts (COA) Manual providing explanations of economic codes incorporating definitions, examples, exceptions, and legal references has been prepared to facilitate the proper recording of transactions and by this time this manual has been shared with iBAS++. Afterwards, IBAS++ has printed this manual.

GFS & COFOG

- System Requirement Specifications (SRS) have already been deployed in iBAS++ and now, Quarterly and Annually GFS reports are being generated automatically from the reporting tab under accounting module of iBAS++.
- GFS Handbook including Revision Policy has been drafted.
- GFS report of FY 2022-23 and 1st two quarters of FY 2023-24 have been sent to IMF GFS advisor.
- Primary GFS Training Course for 40 officials has already been conducted from which 25 officials were selected for Intermediated GFS training course and they got certificate from SARTTAC, IMF. A group of 24 officials got training from IMF SARTTAC on GFS (COFOG).

61. Challenges and mitigations

- The physical presence of pensioners requires once a year for life verification. It was a bottleneck especially when the pensioner could not be present at the Accounts Offices due to illness, living far away/abroad, or other reasons. To mitigate the challenge of the physical presence of the pensioner, face recognition through a mobile application has been implemented.
- Maintaining accurate records of GPF contributions, balances and outstanding advances for all accounting circles became challenging due to different GPF payment modality in Defense and Railway Departments. To mitigate this challenge, some tailor-made functionalities for each circle have been

introduced in iBAS++.

- Providing end user new facilities to employee needs training for smooth use of iBAS++ menus. In order to mitigate this, dissemination training/workshop have been arranged.
- For GPF balance update, subscription entry is made for the months prior to DDO module enrolment in iBAS++. Correction for Erroneous entry of advance withdrawal for the months prior to DDO module enrolment in iBAS++ is time-consuming.
- Generation of Control ledger at Central (CAFO-P&FM) level takes too much time as closing balances of GPF are neither stored at an individual level nor Pay-point level. Closing balances are generated by calculating each individual opening balances, subscription/refund, withdrawal, and interest. Redesigning of database storing modality is required.
- ADG (Finance) Railway and CAFO (Postal) need to have ownership over accounting data for consolidation and correction of Appropriation Accounts (Railway & Postal).

62. 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" under SPFMS Program is contributing to this component. The scheme is implemented by Finance Division, and Office of the Controller General of Accounts is working as PIT.

63. Next steps

- Establish Central Pension Payment Office for Railway and Postal Department.
- Centralize rest of the Civil & CGDF pensioners in respective central pension offices.
- Automation of pre-retirement phase (ELPC, Service Statement, Leave Accounts, NOCs etc.).
- Introduce e-PPO for the pensioners.
- Introduce Personal Ledger Account (Contractors' Deposit) and Personal Ledger Account (Land Acquisition).
- Develop Online Pensioner Tracking and Monitoring System (OPTMS).
- Prepare Business process to bring Postal pensioners under EFT Coverage.
- Develop Monthly reports for CGDF and ADG/Finance, Bangladesh Railway.
- Organize Workshop and finalization of GFS Handbook.
- Develop procedures for streamlining advance/ suspense accounts.
- Establish efficient month and year end accounts closing processes.
- Develop the business process to collect and reconcile data with ERD, Debt Management wing FD and Foreign Mission
- Develop Procedural Handbook for AFS.
- Rationalization of Monitoring and Management reports of CGDF and ADG (Finance) Railway.
- Develop sub-ledgers for assets and liabilities.
- Update existing Account code for BCG.
- Training and Workshop on newly approved Appropriation and Finance Accounts.
- Develop Draft Business Process for contingent Proforma Accounts of BR, CGDF and Post office.
- Develop a format for disclosing guarantee liabilities in the notes of FS.

C-9	State Owned Enterprises' Governance

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
SOE Wing & SOE Monitoring Cell, FD	45-49	6 & 7	

Program Implementation Team (PIT) Members

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Md. Amirul Islam
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PEC & ISC

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Mohammad Moniruzzaman Bhuiyan
Deputy Secretary
Implementation Support Consultant (ISC)
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Objective:

State-Owned Enterprises (SOEs) are important actors in influencing the trajectory of a nation's economic progress. The significance of state-owned enterprises (SOEs) lies in their substantial contribution to several economic indicators such as gross domestic product (GDP), value addition, employment generation, and income generation. State-owned enterprises (SOEs) make significant contributions to various key sectors, including power, gas, water, industry, transport and communication, shipping, construction, and real estate, among others. The primary goals of the scheme are to enhance the comprehension of appropriate authority regarding the debt and contingent liabilities of State-Owned Enterprises, with the aim of promoting transparency, effective management, and rigorous supervision of these entities. Additionally, the scheme seeks to bolster the oversight and performance monitoring of SOEs, ultimately leading to improvements in their operational efficiency, financial reporting, and public disclosure practices.

65. Outcome:

- State-owned enterprises (SOEs) and Autonomous Bodies (ABs) have begun disclosing their debt and contingent liabilities (DCL) in accordance with a procedure that was released along with accompanying reporting templates.
- The Independent Performance Evaluation Guidelines (IPEG) pertaining to SOEs/ABs have been released, and the Evaluation Research Team (ERT) and Independent Performance Evaluation Committee (IPEC) have been established. In accordance with this guideline, the performance of SOEs and ABs is being evaluated.
- In an effort to be more transparent, State-owned enterprises (SOEs) and Autonomous Bodies (ABs) have begun posting their Audited Financial Statements (AFS) on the Finance Division (FD) website as well as on their own websites.

66. Outputs:

- The audited financial statements (AFS) for the fiscal year 2021-22 have been prepared and made available on the websites of both the Finance Division and the respective State-Owned

Enterprises/Autonomous Bodies (SOEs/ABs).

- In April 2023, two Trainings of Trainers (TOT) on DCL procedure were conducted focusing on the subject matter of Debt and Contingent liabilities of State-Owned Enterprises (SOE) and Autonomous Bodies (ABs).
- A comprehensive twelve (12) theoretical trainings were conducted between February and July 2023 on the subject of "filling-up the forms of the Procedure to Regulate the Debt and Contingent Liabilities (DCL) of SOEs & ABs."
- In August 2023, seven (7) hands-on training sessions focused on "filling-up the forms of the Procedure to Regulate the Debt and Contingent Liabilities (DCL) of SOEs & ABs."
- In September and October of 2023, ten (10) workshops on "Feedback of Debt and Contingent Liabilities (DCL) Statement from SOEs & ABs" were conducted.
- The fiscal risk assessment of 50 State Owned Enterprises (SOEs) and Autonomous Bodies (ABs) has been conducted by October 2023.
- The Independent Performance Evaluation of 10 State-owned Enterprise and Autonomous Bodies has been conducted in accordance with the Independent Performance Evaluation Guidelines (IPEG). Through analyzing financial data of 55 SOEs/ABs,10 more SOEs/ABs have been selected for IPE with the data of 2022-23.
- An inception report regarding the Policy and Procedure Manual for Property, Plant, Equipment, and Other Assets of the State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs) has been prepared by December 2023. A roadmap is now being followed to complete the manual as intended.
- The officials from the Monitoring Cell of FD and the relevant consultant of the Strengthening SOE Governance Scheme conducted a physical inspection of the Rubber Garden and factory of Bangladesh Forest Development Industries (BFIDC) in order to develop a Performance Improvement Strategy (PIS). The PIS for the BFIDC has been formulated, and subsequent to its completion, two meetings were convened to discuss the draft report.
- Two workshops were conducted on the PIS of the BFIDC with the participation of officials from the FD, the relevant line ministries, and BFIDC. Feedback was obtained from stakeholders.
- A report on the underperforming SOE's Performance Improvement Strategy (PIS) has been completed and is awaiting final clearance from the competent authority.
- A total of 178 participants from line ministries, state-Owned Enterprises (SOEs), autonomous bodies (ABs), and the Finance Division, were in attendance during these aforesaid programmes.
- A workshop was conducted to discuss the pilot report on Debt and Contingent Liabilities (DCL), as well as the fiscal risk analysis of 10 State-Owned Enterprises (SOEs) and Autonomous-bodies (ABs).
- The process of inputting DCL data in the SOE database system for a total of 11 State-Owned Enterprises (SOEs) has been successfully concluded within this span of six months (January -June, 2023).
- In January 2023, a series of four training sessions were conducted on the topics of 'Budget Preparation and Database Development in line with iBAS++'. The trainings were attended by officials from State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), as well as the Finance Division. A total of 126 participants from the aforesaid organizations were in attendance during the aforementioned training programmes.
- Two training sessions were held in April and June 2023 for capacity building of the officials of the Finance Division. The first training focused on strengthening the management of State-Owned Enterprises (SOEs), while the second training focused on financial management. These sessions were attended by officials from the State-Owned Enterprises (SOE) wing and the Monitoring Cell of the Finance Division. A combined total of 50 individuals, comprising 26 participants in one training program and 24 participants in another, were present during the aforementioned training sessions.
- In January 2023, a workshop over two days was organized to deliberate on the restructuring of the governance framework for State-Owned Enterprises (SOEs). A total of 23 individuals were present.
- A meeting was held on April 04, 2023, with the iBAS++ team to figure out a State-Owned Enterprises (SOE) database that aligns with the iBAS++ and BACS frameworks.

- Five modules have been identified for the SOE database system. A preliminary structure has been developed for the design of the budget module and DCL module of the mentioned system. The collection of both financial and non-financial data with a view to developing the DCL module has concluded.
- The budget data of the BRTC and the CAAB for the fiscal year 2023-24 has been inputted into the newly developed budget module of SOE database system for the purpose of conducting a pilot study. The feedback was obtained from the officials of BRTC and CAAB.
- The design of the workflow for the DCL and IPE module have been finalized. The development of the IPE module is now underway.
- A preliminary report on the legal framework of State-Owned Enterprises (SOEs) in Bangladesh has been prepared and presented before the officials of the Finance Division.

67. Projects/schemes contributing to this component:

On December 23, 2020, the Government of Bangladesh (GOB) approved the implementation of a non-Annual Development Programme (ADP) scheme called "Strengthening of State-owned Enterprises' Governance." The scheme had been allocated a budget of BDT 13,356 Lac (equivalent to US$ 15.90 million) and was scheduled to be completed by 30th June 2023. As a consequence of the Covid-19 pandemic, the execution of all program activities was rendered unfeasible. Subsequently, the extension of the restructured scheme has been granted until June 30, 2026. As of June 30, 2022, the total spending of this scheme amounts to BDT 718.65 lac (equivalent to US$0.855 million). The budget for the scheme has been revised as a result of restructuring, resulting in a total sum of BDT 76.30 crore, equivalent to $9.08 million.

The implementation of the scheme is being carried out by the State-Owned Enterprises (SOE) wing and Monitoring cell of the Finance Division, as part of the World Bank co-financed program known as the Strengthening Public Financial Management to enable Service Delivery (SPFMS) program. The scheme encompasses a collective sum of eight Disbursement Linked Results (DLRs) under Disbursement Linked Indicators 6 & 7 (DLI-6 and DLI-7) framework. Among the eight DLRs, three DLRs (DLR 6.1, DLR 6.2, and DLR-7.1) have been successfully attained. Fifty (50) State Owned Enterprises (SOEs) and Autonomous Bodies (ABs) have had their DCL statements and fiscal risk assessments completed in order to pursue DLR 6.3. Ten (10) SOEs have also undertaken independent performance evaluations in order to achieve DLR 7.3.

SPEMP BETF:

A tentative indicative ceiling of $240,000 (two hundred forty thousand) USD has been recommended by the World Bank for the SOE Scheme. The ceiling identifies four areas of interventions, including contingent liability training, fiscal risk management of state-owned enterprises (SOEs), training on the operational and technical management of SOEs' database systems in South Korea, ongoing activities, asset management and reporting of SOEs, and consultation with SOE stakeholders in order to prepare a road map.

68. Challenges and Mitigation:

- The collection of both financial and non-financial quality data from State-Owned Enterprises (SOE) and Autonomous Bodies (ABs) poses a significant difficulty. Nevertheless, the difficulty can be alleviated through the process of sensitization and raising awareness.
- The development of an appropriate Functional Requirement Specification (FRS) for the various modules that have been identified in the proposed State-Owned Enterprises (SOE) database system, as well as the integration process with the existing central government BACS and iBAS++ systems, presents a notable challenge.
- A training program is planned to tackle the aforementioned difficulty by offering guidance to officials of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), together with other pertinent stakeholders.

69. Next Steps:

- The task at hand involves the updating of the all-encompassing inventory of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), as well as the classification of these entities into respective SOE and AB categories.
- The ongoing process of preparing and posting Audited Financial Statements on the websites of

State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), as well as the Finance Division, shall be sustained.

- Updating the procedure for regulating debt and contingent liabilities of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), which includes the revision of reporting templates. Likewise, it is imperative to undertake measures aimed at revising the Independent Performance Evaluation Guidelines (IPEG).
- A database will be developed to encompass State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs) in line with the iBAS++ framework.
- Preparation of the Functional Requirements Specification (FRS) with prioritizing API with the central government system will be focused.
- The Independent Performance Evaluation (IPE) for ten State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs) will be conducted, along with the implementation of a reward system to incentivize higher performance among these entities.
- A policy, procedure manual for property, plant and equipment and other assets to be prepared in comprise with accounting standard for SOEs/ ABs.
- The implementation of a Performance Improvement Strategy (PIS) will be proposed for State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs) that are experiencing under-performance, such as the BFIDC and BSCIC.
- A training Strategy for capacity building of SOEs/ABs officials and Finance divisions officers especially for the officials of Monitoring cell and SOE wing is intended to prepared for performance oversight and capacity.

C-10	Internal Audit And Audit Follow–Up

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Expenditure Management Wing, FD	50	9	

Program Implementation Team (PIT) Members

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PEC & ISC

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SPFMS, Finance Division

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Objective:

Internal Audit in the public sector refers to the independent and objective assurance of the operations, programs, and functions of government entities at all levels. The goal of internal audit is to provide assurance and add value to the organization by identifying risks and recommending improvements to enhance the effectiveness and efficiency of operations. In the public sector, internal audit plays a critical role in promoting accountability, transparency and good governance. Internal auditors work closely with government officials to assess and evaluate the effectiveness of internal controls, risk management processes, and compliance with laws and regulations. Internal Audit Scheme was initially planned to start in 2019 but due to some differences of opinion regarding implementation rotation either in the Ministries or in the departments. But it was delayed as the Covid pandemic situation has affected the progress of this scheme. It's been a challenge in Bangladesh to introduce Internal Audit in public sector. It can be mentioned that in 2009, Public Money and Budget Management Act was enacted which states that one of the duties and responsibilities of the Principal Accounting Officer (PAO) shall be "To ensure efficient and transparent financial management and internal control processes at the relevant Ministry or Division or other government Institution". Internal audit will assume responsibility for periodically evaluating internal control operations to identify weaknesses and recommend corrective measures. The general mandate for the establishment of the internal audit was communicated through more specific instructions from the Finance Division's memo No. MF\FD\B-1\budget (04) \2005\1803 dated 22\08\05. However, a formal internal audit function has not been established. Only a few Ministries have an IA function, and these are not adequately staffed with qualified auditors. Even the 2015 PEFA report identified weaknesses within the IA function. The weaknesses include the non-existence of systematic audit plans and audits are primarily post reviews on a compliance basis and not on a risk basis. Efforts have been made to establish IA Units in the Ministries and departments. Finally, under the SPFMS program Finance Division has agreed to include IA functions in the public sector as part of the PFM reform because internal auditing primarily provides an independent objective opinion to the Head of the Department/ Government Office.

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

71. Outputs:

The following is the list of activities performed during July 2023 to December 2023:

a) Workshop on the Draft Post Procurement Review Findings for FY 2022-23 (10 August 2023):

Workshop on Post Procurement Review is an important ongoing task for Scheme on Internal Audit and Audit Follow-up which is a part of Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) program. The aforementioned workshop was conducted on August 10, 2023, at the Conference room of SPFMS program. Mr. Shirajun Noor Chowdhury, Additional Secretary (Budget-1), Finance Division and National Program Director (NPD) of SPFMS Program presided over the workshop while Mr. Kabirul Ezdani Khan, Additional Secretary (Budget & Expenditure Management), Finance Division, Ministry of Finance enlightened the program as the Chief Guest. The attendees of the workshop included Program Executive and Coordinators (PECs) and consultants who are involved in the procurement process under various Schemes of SPFMS Program. During the workshop, Senior Consultant (Procurement Specialist) of IA Scheme, presented the Draft Post Procurement Report for FY 2022-23 of SPFMS Program. Following the presentations, the participants were engaged in an open discussion and provided feedback on their respective components.

b) Attachment of the Sr. Consultants at the concerned Departments (14-30 August 2023):

A thorough and systematic risk assessment process is crucial to identify and to prioritize risks of the departments. This can help the internal audit team to develop a targeted audit plan and to provide assurance to the management that the risks are being adequately mitigated. In this regard, Sr. Consultants of IA Scheme were attached with LGED office from 14, 16 & 17 August, 2023; PWD office from 21-23 August 2023, DGHS office from 28-30 August 2023 respectively. The primary objective of this attachment was to identify the possible risk associated with service delivery, internal control and identification of Risk Register. Earlier, the

Senior Consultants were assigned to DPE and RHD from April 11-13, 2023, and they presented the assessment report on August 24, 2024.

c) Seminar on Internal Audit Charter & Risk-Based Audit Manual and Launching the Book: Discussion on Execution in Five Concerned Departments (17 September 2023):

A seminar and an Unwrapping Ceremony of the Internal Audit Charter and Risk-Based Audit Manual took place at the Conference Room of the Finance Division. The esteemed Chief Guest for the event was Mr. Md. Nurul Islam, Comptroller and Auditor General of Bangladesh and Dr. Md. Khairuzzaman Mozumder, Secretary of the Finance Division, presided over the event as the Chair. Special guests were Mr. Kazi Wasi Uddin, Secretary, Ministry of Housing & Public Works; Mr. Farid Ahmed, Secretary, Ministry of Primary and Mass Education; Mr. Muhammad Ibrahim, Secretary, Local Government Division, Ministry of Local Government, Rural Development and Cooperatives; Dr. Md. Anwar Hossain Howlader, Senior Secretary, Health Services Division, Ministry of Health and Family Welfare; and Mr. A B M Amin Ullah Nuri, Secretary, Road Transport and Highways Division. Representatives from the World Bank, alongside relevant officials from various Ministries, Departments, and Agencies (MDAs), actively participated in this seminar.

Mr. Kabirul Ezdani Khan, Additional Secretary of the Finance Division and Head of PIT of IA Scheme, delivered a Keynote Presentation during the seminar. The presentation covered the objectives, goals, achievements, challenges, and the future direction of the Internal Audit Scheme. After this Unwrapping ceremony printed version of the Charter and RBA Manual have been distributed to the respective Departments and to their controlling ministries/divisions.

d) Distribution of Internal Audit Charter and Risk Based Audit Manual (both English & Bangla Version):

Printed version of the IA Charter and RBA Manual (both English and Bangla Version) was distributed to the respective Ministries and Departments on September, 2023. Additionally, a set of internal audit leaflets (6 pages) and stickers were included in the distribution.

e) Meet & View-exchange meeting with the Departments (18 October- 30 October):

Meet & View-exchange meetings were arranged with the respective Departments from 18 to 30 October, 2023. A three members team comprising of PIT member, PEC and Sr. Consultant (IA) conducted these view-exchange meetings with the respective officials of Directorate of Primary Education (DPE, visited on 18 Oct, 2023), Roads and Highways Department (RHD, visited on 23 Oct, 2023), Local Government Engineering Department (LGED, visited on 22 Oct, 2023), Public Works Department (PWD, visited on 29 Oct, 2023), and Directorate General of Health Services (DGHS, visited on 31 Oct, 2023). The primary purpose of these Meets & View-exchange meetings were to discuss to form the IAU, IAC and also to ensure office accommodations for technical personnel at DPE. To conduct follow-up activities, the team revisited LGED on December 24, 2023; RHD and DPE on December 26, 2023.

f) Workshop on the Post Procurement Review Report (FY 2022-23) (23 November 2023):

A Workshop on Post Procurement Review of SPFMS program was conducted on November 23, 2023, at the Conference room of SPFMS program. Mr. Shirajun Noor Chowdhury, Additional Secretary (Budget-1), Finance Division and National Program Director (NPD) of SPFMS Program was the chief guest in the workshop while Mr. Kabirul Ezdani Khan, Additional Secretary (Executive Chairman, National Pension Authority), Finance Division was the special Guest. The workshop was chaired by Ms. Bilquis Jahan Rimi, Additional Secretary (Expenditure Management), Finance Division and Head of PIT, IA Scheme. The

attendees of the workshop included Program Executive and Coordinators (PECs) and consultants who are involved in the procurement process under various Schemes of SPFMS Program.

During the workshop, Mr. Md. Nasir Uddin, the Senior Consultant (Procurement Specialist) of IA Scheme, presented the Post Procurement Review of FY 2022-2023 of SPFMS program. Mr. Md. Rafiqul Islam (Joint Secretary), Program Executive & Coordinator (PEC), conducted the workshop, moderated the discussion sessions and later presented procurement compliance with the relevant Rules and Act. He stated the importance and relevance of Post Procurement Review and its objectives with the outcomes. He also draws the attention to the booklet on procurement process checklist and process flow of methods for the help of scheme personnel. Following the presentations, the participants were engaged in an open discussion and provided feedback and evidences on their respective components scheme by scheme.

g) Workshop on Updating Delegation of Financial Power (30 November 2023):

A workshop was organized in Finance Division on "Updating the Delegation of Financial Power" and it was facilitated by the Internal Audit and Audit Follow-up Scheme. Chief Guest of this workshop was Ms. Rehana Perven, Additional Secretary, Finance Division. Ms. Sulekha Rani Basu, Additional Secretary, Finance Division.

Mr. Mohammad Saiful Islam, Additional Secretary, Finance Division were present as Special Guests. Mr. Sirajun Noor Chowdhury, Additional Secretary, Finance Division and National Program Director (NPD) of SPFMS Program presided over the workshop.

Mr. Md. Rafiqul Islam, Joint Secretary and Program Executive & Coordinator (PEC) of IA Scheme conducted the workshop and moderated the discussion sessions. At the beginning of the workshop Ms. Bilquis Jahan Rimi, Additional Secretary, Expenditure Management Wing and Head of PIT delivered a PowerPoint Presentation on "Delegation and Sub delegation of Financial Power". During her presentation she discussed various important aspect such as Instructions on Delegation of Financial Powers, Provision of Financial Powers in respect of Government Expenditure, Single budget system (for programme) etc. She also emphasized the limitations of existing financial empowerment and underscored the reasons for the necessity of updates. Following the keynote presentation, all participants were grouped into five teams, each assigned specific sections from the current "Delegation of Financial Power" for their suggestion and feedback on various important aspects.

h) 7 days long Capacity Development Training (1st Batch, 15 Participants) on Internal Audit and Procurement for the officials from different wings of FD (19-21, 28-30 Dec 2023 and 1 January 2024):

A seven days Long Training cum Workshop on Internal Audit, Public Procurement Rules & Database Management – MS Excel was organized for the officers & staffs of Expenditure Management (EMW) & other concerned Wings of Finance Division. This training cum workshop was presided over by Mr. Sirajun Noor Chowdhury, Additional Secretary, Finance Division and National Program Director (NPD) of SPFMS Program. Mr. Md. Rafiqul Islam, Joint Secretary and Program Executive & Coordinator (PEC) of IA Scheme coordinated the training program. In the capacity development training, various important subjects were covered, including Internal Audit, Database Management, Public Procurement Process, and Post-Procurement Review (PPR). Upon finishing the training, all participants received a Training Completion Certificate.

i) Procuring and onboarding of Internal Audit Consultants and IA Firm (Co-sourcing):

For the purpose of IA Execution, the Procuring of IA Consultancy Firm and individual IA Consultants were invited through an advertisement posted on the different five websites. Furthermore, the advertisement was featured in leading daily newspapers on 17 August 2023. Subsequently, a Pre-proposal Meeting for the Internal Audit Consultancy Firm (Co-Sourcing and Time-Based) took place on August 24, 2023, at the SPFMS Program office.

Following the screening and interview procedures, financial negotiations was conducted on November 22, 2023. The offer letters were dispatched to the selected consultants and IA Firm on December 21, 2023. It is anticipated that the Consultants will be onboarded by January 1, 2024, while the IA Firm is scheduled to be onboarded on January 21, 2024.

j) Procurement Post Review (FY 2022-23) of SPFMS Program:

Under DLR 9.2 of the scheme document, the Finance Division is required to establish a system for an annual procurement plan (APP) and post procurement review and conduct training in this regard. In accordance with this, the Sr. Consultant (Procurement Specialist) has prepared Post Procurement Review for schemes within the SPFMS program, covering FY 2019-20, FY 2020-21 and FY 2021-22. These reports will be submitted to the Central Procurement Technical Unit (CPTU) along with recommendations to enhance procurement and contract management.

The Sr. Consultant (procurement specialist) has already started the Post Procurement Review of SPFMS program for FY 2022-23 and the draft report was shared with the respective officials through a day-long workshop held on 10 August and 30 November 2023. To further facilitate this process, a series of capacity development workshops on Post Procurement Review will be organized in the future, involving relevant PECs and Consultants.

k) Other Activities:

DLR 9.1 and DLR 9.2 have been fully achieved and USD 2 million have been disbursed during this tenure. Also, a good number of training and workshops on Internal Audit have been organized to sensitize and develop capacity of the officials of the Finance Division, five large spending departments and their controlling ministries. More seminars/workshops/trainings have been planned to be conducted in the days to come. It has also been planned that a module on Internal Audit would be introduced in the flagship training program (i.e., FEEM) of the Finance Division. Arrangement, formation & liaison to establish IAU and IAC in the respective Departments as per the Charter and Manual is going on.

72. Projects/schemes contributing to this component:

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

The cost for this Scheme on Internal Audit and Audit follow-up is estimated at US$ 4.94 million. The expenditure is adequately planned to achieve the scheme's objective. Professional services and training together represent 74.68% of the scheme cost estimate which reflects the substance of the reform activities especially establishing a modern internal audit function in the government towards establishing a well-functioning Internal Audit arrangement in Ministries/ divisions/ Agencies.

73. Next steps:

- Training, Seminar and Workshop for concerned IAU officials/ Stakeholders, on IA Charter & RBA Manual for capacity building.
- Provide Logistic and Technical Support to Internal Audit Unit (IAU) of 5 Departments & FD.
- Arrange in house hands-on Comprehensive Training for Capacity Building on IA Execution to IAU of the Departments.
- Seminar on RBIA Execution Process & Procedure for combined Stake-holders at the concerned MDAs.
- Arrange Seminar for respective PAOs & Head of the Departments.
- Execution of IA considering the audit universe of 2 departments (RHD, DPE) at the first stage and 3 others (LGED, PWD, DGHS) later.
- Prepare the IA Execution reports of 2 indicative departments (RHD, DPE) to achieve DLR 9.3.
- Prepare the IA Execution reports for remaining 3 departments (LGED, PWD, DGHS).
- Form IAC at the M/D level to achieve DLR 9.4.

C-11	Strengthen External Scrutiny and Oversight		
Wing, Division	**Activities from Action Plan**	**Corresponding DLI**	**Progress Traffic**
OCAG	51-54	-	

Program Implementation Team (PIT) Members

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Objective:

Constitutional framework is mandated with the onerous responsibility of ensuring through an audit, a sound public financial management system in our country. As an important aspect of the PFM cycle to make the budget-holders accountable for 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 ascertaining 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 of 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 its officers have been proven to be useful partners in the financial management of the country. They lend credibility to the public sector's 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 carry out risk-based audits by adopting international standards and best practices align with the county perspective by using the benefit of information technology. Mandated by The Constitution of the People's Republic of Bangladesh, the office of the Comptroller and Auditor General (OCAG) promotes Good Governance, Accountability and Transparency by providing high quality audit reports on the Public Accounts of the Republic and of all courts of law and all authorities and officers of the Government. As the CAG, in the exercise of these functions is not subjected to the direction or control of any other person or authority, it develops confidence amongst public at large and provides independent assurance to the stakeholders viz., the Parliament, the Executive and others that public funds are being used efficiently and for the intended purposes.

75. Outcomes:

- CAG Approved and issued the Strategic plan 2021-25 for OCAG under the consultation of IDI (INTOSAI Development Initiatives) and the Operational plan for the year 2023-24 of OCAG is work in progress.
- CAG's issued governance framework comprises both, legal framework and operational framework. While the legal framework consists of CAG's mandate and the statutory principles which are binding for the auditor and the auditee, the operational framework engulfs all auditing standards, instructions/guidance issued with an operational focus in a hierarchical order. Under the leadership of CAG himself has been working to update the existing legal framework to align with the latest international standard, worldwide best practices, and country perspectives. OCAG already promulgated Government Auditing standards of Bangladesh, Code of Ethics, Quality Control system in OCAG, Compliance Audit Guidelines, Performance Audit Guidelines and Financial Audit Guidelines. Each Audit Directorate under OCAG has already issued their Office Procedure Manuals. Practice Notes, Handbook etc. are under the process of updating. Furthermore, the updating of Account Code Volume 1 to 4 in line with recent reform and status is under consideration of CAG as a constitution-provided sole mandate.
- To enhance the capability to audit in the IT Systems and to cope 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 contracted a reputed Bangladeshi software firm to develop AMMS 2.0. A dedicated team of OCAG is working closely with the firm to develop fully functioning AMMS 2.0 for the smooth operation of auditing and proper monitoring. This system will create an interface to Parliament (PAC) and all responsible parties (auditee's organizations) so that all communication can be done through AMMS 2.0 to avoid the clumsy process of settling audit observation and sound PFM. Finally, AMMS 2.0 is developed and inaugurated in 23 November of 2022 by CAG. Now all 17 audit directorates are using AMMS 2.0 in all stages of Audit. At present, each audit directorate is providing training on AMMS 2.0 to the Responsible Party.

76. Outputs:

- Appropriation Accounts Format relating to Postal has been issued on 17th July 2023.
- Office Procedure Manuals of 17 (Seventeen) Audit Directorates has already been developed and it will be launched on February 2024.
- OCAG has also issued their Training Policy called "OCAG Training Policy 2023" on 5th July 2023.
- Two Model Financial Audits (Financial Reporting Council and Microcredit Regulatory Authority) were completed by the OCAG with the assistance of the EU TA Team. Moreover, A Model Financial Audit Team has already been formed by the OCAG to carry out Financial Audit on the Finance Accounts FY 2021-2022 of the Budgetary Central Government (BCG). The Audit Team has already completed the audit plan. Currently they are on the conducting phase and expected to complete the report by March 2024 subject to data availability.
- Three (03) Model Compliance Audits (Educational Technical Board, Bangladesh National Social Welfare Council and Office of the Executive Engineer, Gazipur Division) were completed by the OCAG with the assistance of the TA Team.
- Twenty-Five (25) officials at different levels have already been given 10-day training on IT Audit at FIMA with the assistance of the EU TA Team. Moreover, three (03) Model Audit Teams have already been constituted by the OCAG to conduct 03 (three) Model IT Audits. The teams are currently working for preparing the Audit Plan.
- Fifty (50) officials at different levels have already been given 5-day training on Performance Audit at FIMA with the assistance of the EU TA Team. In addition, three (03) Model Audit Teams have already been constituted by the OCAG to conduct 03 (three) Model Performance Audits. The teams are currently working for preparing the audit plan.
- All Audit related work (Audit Plan, Audit Execution, Audit Report and Follow-up) of the OCAG and its 17 Audit Directorates are being conducted through AMMS 2.0. Moreover, Responsible Party (RP) i.e. Auditee Organizations are able respond to their audit observations through the RP module of AMMS 2.0. At present, each audit directorate is providing training on AMMS 2.0 to the Responsible Party.
- As part of the professional course supported by the European Union, the OCAG nominated 75 officials for the CIPFA Certificate Course of which 62 officials qualified successfully.
- The OCAG has already nominated 48 Officials for CISA where the classes of the first shift out of the two shifts have been completed.
- A team of 15 Senior Officials has already completed a tailor-made Leadership Training Program at Maastricht University in Netherlands to implement within their scope of management the reform of the public financial management on one hand and to effectively manage the new generation of auditors on the other.
- A task team has already been formed at the OCAG level for reviewing the updated Accounts Code which will be prepared by the EU TA Team.
- The Bangla Version of Performance Audit Guidelines has already been drafted by the EU TA Team. A review committee at the OCAG level has already been formed to check the applicability and user friendliness of the version.
- Continuous Professional Development (CPD) Course of FIMA - 4 courses completed. 146 participants attended the course.

77. Challenges and mitigations: The main challenge faced during this period was the lack of availability of international consultants for sufficient time. Especially due to the absence of Performance Audit and IT Audit experts, some of our activities relating to Performance Audit and IT Audit could not be achieved during this period. Currently we have international consultants available for all streams of audit. So hopefully we will be able to achieve our activities within the next stipulated time if the international consultants are present according to their mission. To implement AMMS 2.0 and cope with a modern system of auditing in an automated environment OCAG approached to World Bank a

stand-alone funding through ERD and FD. Besides, In the PFM action plan, there are many important activities and sub-activities have been identified which need to be implemented, but due to the absence of concrete assistance from any development partners, OCAG is facing challenges to proper implementation of the PFM action plan. So, OCAG now is communicating with World Bank for PforR projects through the Finance division and ERD.

78. Projects/schemes contributing to this component:

a. SPEMP BETF- Sub-tasks- Accountability: One international consultant named Mr. William was recruited under a technical assistance of SPEMP BETF sub task in 2020 for the duration of 03 months. Due to COVID 19 pandemic he worked virtually under supervision of OCAG and in 3rd IPEC meeting was held on 13th November and IPE Report of Bangladesh Power Development Board has been finalized by IPEC. Senior consultant of financial reporting scheme of SPFMS and CGA PIT. He delivered a policy implementation paper on IPSAS compliant financial reporting based on gap analysis reports provided by senior consultant of financial reporting scheme of SPFMS. Later on, he also delivered an IPSAS Cash complaint draft format of Finance accounts to CGA.

b. EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 60 months): EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (€10m, 36 months): The EU-funded TA Financing Agreement was signed in June 2019. The contracting firm was appointed and the implementation of the program started from September 2020 and has a closure date on June 2024. The OCAG approved a work plan for the component in March 2023. The activities are: (i) Audit Methodology; (ii) Regulation and Manuals and (iii) Professional Development and capacity building (particularly through FIMA). Further progress made during the reporting period (July to December 2023,) is summarized below:

Audit Methodology:

- Budgetary Central Government Financial Model Audit – progressed to first draft audit report stage; Significant issues with access to transaction level data.
- Micro-Credit Regulatory Authority and Financial Report Council Financial Model Audits – previously completed. Further supports requested by OCAG for January to June 2024 to support second audit of MRA was agreed.
- IT Auditing Courses (x3) held in FIMA in October 2023.
- IT Audits of three Government Units started in December 2023; teams established in October 2023;
  - e-GP (IT Audit Directorate)
  - Smart Mutation/e-Mutation System (digitised land management system) (Revenue Audit Directorate)
  - Motor vehicle registration Management System (Transport Audit Directorate) system.
- Performance Audit Courses (x2) held in FIMA in September 2023 for 50 officials; OCAG Established Performance Audit cell consisting of 50 officials.
- Audit Topics selected for two model performance audits (four pre-studies) as at End December 2023.

Regulations and Manuals

- Performance Audit Guidelines completed and published by the OCAG in May 2023; Translation into Bangla substantially complete as of December 2023.
- Account Code revised from four volumes to one; Editorial stage as of December 2023.
- OCAG Communications Strategy commenced.
- ToR for QA Cell substantially complete.

Professional Development

- 90% Pass Rate achieved in Financial Accounting Exam (CIPFA Certificate).
- 62 new CIPFA Certificate holders awarded achieved.

79. Next steps:

- Successful implementation and providing necessary training for the RP (Responsible Party) module of AMMS 2.0.
- Updating IT Audit Manual.
- Development of IT Strategic Plan for OCAG.
- Development of home-grown Data Analytics Tool.
- Providing training on IT and Performance Audit in abroad.
- Conducting Model IT Audit, Performance Audit and Financial Audit.
- Updating Accounts Code.
- Updating Communication Strategy.
- Developing Self-Disclosure Policy.
- Developing Handbook on Audit of Works.
- Proper implementation of the work plan of the EU-funded project to implantation of the PFM action plan.
- Finalize the arrangement of Pfor4 for OCAG with proper communication with the World Bank, Finance division, and ERD.

C-12	Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure		
Wing, Division	**Activities from Action Plan**	**Corresponding DLI**	**Progress Traffic**
Public Accounts Committee	55-56	-	

Program Implementation Team (PIT) Members

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Md. Rafiqul Islam
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Md. Abdus Samad
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Implementation Support Consultant (ISC) SPFMS
Finance Division

Objectives:

- To uphold accountability, to ensure transparency and to support good governance in financial sector.
- To support FOC's for better scrutiny adopting parliamentary best practices.
- To implement the use of MIS to support Financial Oversight Committees.

81. Output:

- Exposure Visit of the BPS officials to the Indian National Parliament (New Delhi)
  - Arranged Exposure Visit to the Indian National Parliament (New Delhi) for the officials of Bangladesh Parliament Secretariat.
  - The exposure visit took place during 16 July-22 July 2023.
  - A team of 27 personnel including two TAs and a DT Global representative attended the visit.
  - The team was led by the Hon'ble Senior Secretary of the Bangladesh Parliament Secretariat.
  - The team has met with the Hon'ble Speaker and Secretary General of the Lok Sabha.
- A Monthly Check in meeting of Program Implementation Team (PIT) was held on 09 August 2023 which was chaired by PIT Head and Additional Secretary (IPA) of the Bangladesh Parliament Secretariat.
  - The Program Execution and Coordination Team (PECT) of the Finance division, representative of DT Global and European Union attended in the meeting.
  - The main objectives of the meeting are to discuss the progress of Annual Work Plan (AWP) and discussion on Indian exposure visit, progress of CMIS and upcoming work plan till December 23.
- A meeting was held on 13 September 2023 among representative of European Union Result Oriented Monitoring (ROM) Expert Ms. Corina CERTAN with Honorable senior secretary Mr. K. M Abdus Salam regarding to review the progress of the ongoing activities and overall work plan.
- 2nd stakeholder retreat 2023 took place on 27-29 September 2023 at The Dream Square Resort, Mawna, Gazipur.
  - This workshop was developed for members of the Program Implementation Teams (PIT), Program Execution and Coordination Team as well as representatives from the Finance Division and PFM institutions, other stakeholders and Development Partners who will support the implementation of the PFM Action Plan.
  - The purpose of this retreat was to identifying the key challenges, solutions, and the required actions that can help turn low scores into good scores in the next PEFA assessment.
- A Monthly Check in meeting of Program Implementation Team (PIT) was held on 08 October 2023 chaired by PIT Head and Additional Secretary (IPA) of the Bangladesh Parliament Secretariat.
  - The Program Execution and Coordination Team (PECT) of Finance Division, representative of DT Global and European Union attended in the meeting.
  - The main objective of the meeting was to discuss the progress of Annual Work plan (AWP), Progress of CMIS and upcoming activities till December 2023.
- Another Monthly meeting of Program Implementation Team (PIT) was held on 26 November 2023 chaired by PIT Head and Additional Secretary (IPA) of the Bangladesh Parliament Secretariat.
  - The Program Execution and Coordination Team (PECT) of Finance Division, representative of DT Global and European Union attended in the meeting.
  - The main objective of the meeting was to discuss the progress of Annual Work plan 2023, review on 3rd quarter activities of 2024, and Preparation of work plan from January 2024 to June 2025.
- Another Monthly check-in meeting of Program Implementation Team (PIT) was held on 31 December 2023 chaired by PIT Head and Additional Secretary (IPA) of the Bangladesh Parliament Secretariat.
  - The Program Execution and Coordination Team (PECT) of Finance Division, representative of DT Global and European Union attended in the meeting.

Global and European Union attended in the meeting.

- The main objective of the meeting was to discuss the progress of Annual Work plan 2023, Preparation of work plan from January 2024 to June 2025 and Miscellaneous.

- A capacity building training on "Fundamentals of Committee Support: Content Based Training" (Part 2) was organized from 20December 2023 to 04 January 2024. A total of 20 officials of three financial oversight committees, have participated in a 11-day long training course.
- A draft report titled "Financial Oversight Committees (FOCs) of the National Parliament: Review of the Activities and Recommendations" has been prepared and submitted on 05 October 2023 to BPS for review.
- The training, titled "Ensuring Accountability through Strengthening the Public Relations of Bangladesh Parliament: Training for Officials," started on 20 November 2023, with the participation of 14 officials from the PR wing and FOC wing.
- Three field visits took place at 'Dainik Samakal', 'Independent TV', and 'The Business Standard' on 27th November 2023 and 28th November 2023 as a part of Two weeks Training Programme titled "Ensuring Accountability through Strengthening the Public Relations of Bangladesh Parliament: Training for Officials" was organized from 20-29 November 2023 to strengthen the media management capacity of Public Relations Wing and FOC Wing of BPS.
  - As part of this training program, Resource persons from the Lokh Sabha 'PRIDE' had conducted two sessions virtually for sharing cross-country experiences on public relation activities of the parliaments.
- An approved (by FOC) list of requirements received, a list of unmet requirements was prepared on its basis.
- The list of unmet requirements that can be covered by EU TA was reviewed with DS, FOC
- A software firm 'Tappware Solutions Limited' was selected for the CMIS development. The firm had already started working on software upgradation. The CMIS development will be conducted into two phases, the core part would be delivered in January 2024, so that the meetings of the FOCs of the 12th Parliament could be operated through the MIS.
- PIT regularly met and discussed progress of the Parliament Component of the PFM project.
- An IT training needs assessment format was prepared by DT Global and submitted to IT of BPS for data collection. According to the feedback of IT officials, a report on IT training needs assessment would be prepared.
- The Parliament website uploaded the publications of the briefs on the National Budget 2023-24. The link of the page is as follows: https://www.parliament.gov.bd/page/31/budget-help-desk
- A letter was sent to the Economic Relations Division on 12 November 2023 for the extension of this program till June 2025 to complete the unfinished activities.

82. Challenges and Mitigations:

The tenure of the 11th Parliament will end this year which will create pressure in availability of time to complete the remaining activities. Parliamentarians may not be available to participate in the program as they will be busy with the upcoming national election related activities. After the new parliament resumes, newly elected parliamentarians will also take some time to settle down. The program may need to be redesigned once the new parliament is in operation in early 2024.

On the other hand, Public Financial Management (PFM) programme activities need to be continuous for the officials of the BPS. As one cycle of the annual work plan is completed, another cycle needs to begin for the continuous learning of BPS officials.

As part of the sustainability of the Parliament component of the PFM after the end of the EU, necessary workplan and funding need to be designed and accommodated in the BPS future workplan.

Mitigation: Due to time constraints and the need to prioritize critical activities outlined in the PFM Action Plan, the exposure visit for members of new parliament needs to be rescheduled. BPS should include workplans accommodating PFM strengthening activities in its upcoming annual work plan as well as annual budget.

83. Projects/Schemes contributing to this component

EU-funded technical assistance "Supporting the implementation of the PFM Reform strategic Plan in Bangladesh" (EUR 10 m, 36 months): The objective of this program 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 started in September 2020. With regards to the component with the National Parliament, the agreed main activities will focus on (i) professional development and capacity building, and (ii) information technology. EU appointed a Firm named DT Global IDEV Europe to undertake the program.

84. Next steps:

- **Publication of the "Parliament Research Brief"**

  03 Draft Parliament Briefs were prepared to be published on following topics:

  - Participation of the Opposition members of the Parliament in the Parliamentary debates of the 11th Parliament.
  - A Study on the activities of Public Accounts Committee of the 10th Parliament.
  - Education- related questions in Parliament: Perspective of the ninth parliament.

- **Publication of Research Report**
  - Finalization and publication of the Research Report on 'An Analysis of the Activities of the FOCs of the National Parliament: Perspectives of Legal, Institutional and Operational Issues' is ongoing.
  - English translation of the report will be prepared.

- **Training**
  - Arrangement of a capacity building training on "Fundamentals of Committee Support: Content Based Training" (Part 3)
  - Enabling Budget Helpdesk
  - Enabling Budget Helpdesk. Capacity building on research.
  - Tag financial research organization with BPS to enable MPs in budget discussion.
  - Organizing orientation training for the research assistants for the Budget Help desk.
  - Arrangement of debriefing sessions for the Members of Parliament.
  - Publication of Booklet on Budget Information.

- **CMIS**
  - Recruitment of Vendor for FOCs CMIS related activities.
  - Identifying an immediate deliverable of the CMIS of the FOC which could be delivered by the vendor before the new Parliament starts its operation in late January/early February, 2024
  - Prepare System Requirements Specification (SRS) for FOC functionalities.
  - Prepare System Design Document based on prepared SRS.
  - Software development for Phase 1 deliverables.

- **IT capacity building needs assessment**
  - Orient FOC member's with CMIS.
  - The training will be organized in January 2024.

- **Sustainability of the Parliament Component of the PFM programme**

- Designing of the annual work plan taking into account of sustainability issue.
- Necessary allocation of fund to be ensured in the upcoming BPS budget.

C-13	Procurement

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Central Procurement Technical Unit (CPTU)	57-60	-	

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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.

86. 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.
- 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).

87. Output:

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

Bangladesh Public Procurement Authority act is passed by the parliament. Sustainable Public Procurement Policy is approved and issued. e-GP system is managed and maintained. Framework Contract module in included in e-GP system. Service Procurement module is included in e-GP system for PS7 Document. 65572 tenders are invited in this reporting period from 01 July to 31 December 2023. 2271 Users are trained on tenderers' database module of e-GP system. Implementation of Security Operation Center (SOC) for e-GP cyber security is ongoing. 150 new branches of the registered banks are connected with e-GP and now 6992 branches of the 52 registered Banks are providing banking services to the e-GP users. Integration of Achallan with e-GP is completed and Fees of e-GP about 10638950 taka is transferred to treasury directly through Achallan. More than 72,000 experience certificates are stored in the database form both manual and e-GP contracts. Contract is signed with 12 individual consultants to perform procurement post review of 12 Procuring Agencies. Contract is signed to provide 3-week basic procurement management training to around 1250 government officials. 2133 users are trained on different perspective of national e-GP system. Data center is managed and maintained for the smooth operation of the national e-GP system. Citizen portal is being maintained. Development of enhanced Electronic Project Management Information System (e-PMIS) is completed and access is given to more than 677 project directors for managing their projects. 407 users are trained on e-PMIS system. 10 workshops for the project directors are conducted on e-PMIS.

88. 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.

89. Projects/schemes contributing to this component:

Digitizing Implementation Monitoring and Public Procurement Project (DIMAPPP): GOB has been implementing DIMAPPP at as cost of BDT 1012.74 crore (GOB BDT 21470.57 Lakh and PA $95 million) since 2017 and has an expected closing date on 31 December 2024. 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

90. Next steps:

Standard Tender Documents (STDs) will be translated to Bangla. More focus will be given bringing 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. Enhanced e-PMIS system is going to be implemented for better monitoring to the government projects.

C-14	PFM Leadership, Coordination and Monitoring		
Wing, Division	**Activities from Action Plan**	**Corresponding DLI**	**Progress Traffic**
PECT, IPF & FD	61-64	10	

IPF & PECT

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91. 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.

92. Outcomes:

A two-tier governance structure comprising of Steering Committee (SC), and Program Execution and Coordination Team (PECT) has been established with a defined ToR. They are supported by 13 Program Implementation Teams (PITs) that are leading the various PFM reform components. All 3 (three)

Independent Verification Agencies are on board. The three (3) agencies are PwC, OCAG, and CD. Seven (07) field inspections have been successfully completed in Kishorgonj, Natore, Khulna, Bagerhat, Panchagarh, Sylhet and Patuakhali District. Two PFM stakeholders' retreat have been successfully organized.

93. Outputs:

- 3rd Steering Committee was held on 31st July 2023. The DLR progress, achievement status, financial progress and progress of the annual procurement plan the 8 schemes were discussed in the meeting.
- 1st PFM Summit was jointly organized by the World Bank and Finance Division on 25 September 2023 at Pan Pacific Sonargaon Hotel to review the progress that have been achieved over the years and to brainstorm over new ideas to take forward the future PFM reform initiatives. The main objective of the summit was to recognize that strong PFM systems are essential to boost efficiency of public service delivery and, the Government of Bangladesh, with support from the World Bank and other development partners, had been continuously undertaken and implemented PFM reform initiatives since the last three decades. The PFM Summit 2023 served as a platform to recognize Bangladesh's accomplishments in the realm of Public Financial Management over the past three decades and discuss reforms needed to address existing and emerging challenges. The event was successfully held and marked with vibrant and rich discussions by the PFM reform champions, specialists and the participants.

- Second PFM stakeholder retreat was held on 27-29 September 2023 at Dream Square Resort, Gazipur. The objective of the PFM retreat was to provide updates on the progress, notable accomplishments, challenges, and future directions for all components of the PFM Action Plan. Additionally, discussion was held with the revised activities and sub-activities outlined in the Revised PFM action plan (2024-28).
- 8th PFM Action Plan Progress Report (January 2023-June 2023) has been prepared and published on October 2023. The report has been distributed to the stakeholders as well as uploaded in the website.
- The AWPs of 14 (fourteen) components of the PFM Action Plan have been included in the Semi-Annual PFM Action Plan progress report.
- Two newly recruited PECs joined on 21 November 2023 and on 24 August 2023. Currently 8 PECs are working in the program.
- A Check-in-Meeting with PITs was held on 26th and 27th July 2023, chaired by Mr. Shirajun Noor Chowdhury, NPD, SPFMS and Additional Secretary, Budget Wing, Finance Division, Ministry of Finance.
- A new dynamic website of IPF has been launched by the Governor, Bangladesh Bank on 24 August 2023.
- The 10th TAC meeting was held on September 5, 2023 at Finance Division. The meeting was attended by the representatives from the World Bank, European Union, High Commission of Canada, and members from the Cabinet Division, NBR, Planning Commission, OCAG, CPTU, Macroeconomics

Wing, Treasury and Debt Management wing, SOE Monitoring Cell, SOE Wing, Budget Wing of Finance Division, and SPFMS program officials.

- Senior Consultant (Monitoring and Evaluation), SPFMS, joined on 24 September, 2023. Moreover, as part of the BETF technical support, Int'l Consultant (M&E) was on board on 20 November, 2023. M&E Technical Assistance Kick off meeting was held virtually with International Consultant (M&E) on 22 November, 2023. Training Need Assessment for M&E Indicator framework for each component has been prepared. Draft Result Framework and Implementation Monitoring Indicators for 8 schemes are being prepared.
- The World Bank (WB) team undertook the 6th implementation support mission (ISM) for the Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS, P167491) during October 11 -19, 2023.
- Consultant (Communication Strategy) joined on 01 October 2023. Communication Strategy and Communication plan for SPFMS is being developed by the consultant. Work in progress to develop a Quarterly SPFMS Newsletter (electronic version) of SPFMS Newsletter. The first issue of the newsletter will be published by 15 April 2024.
- Customized e-mail accounts of officers and consultants of SPFMS have been created on 31 December 2023 as per guideline of E-mail Account policy 2018 of the government. Negotiation has been done with A2i to develop a separate cluster for SPFMS website by re-arranging existing structure.
- The final report of the research titled "The impact of fiscal stimulus on the economy during COVID-19 Bangladesh Perspective" has been submitted by Bangladesh Institute of Governance & Management (BIGM), which is under review and quality check by IPF. The draft report of the research titled "Long-term financing: A critical assessment of the bond market in Bangladesh and the way forward" has been submitted by Bangladesh Institute of Bank Management (BIBM), which is under review by IPF.
- Twenty-eight civil servants (21.43% women participants) have already completed their PFM related courses from abroad.
- Ten officers from FEEM courses have been studying masters PFM related subjects in abroad.
- Eight officials from Finance Division and SPFMS program participated in the Professional Development Course on ""Strategic Human Resource Management, Business Leadership and Change Management" organized by AIT Extension, Asian Institute of Technology (4-8 December, 2023) funded by SPEMP-BETF. A total of 5 days' training courses designed covering: (1) Strategic Human Resource Management in Thai Government, (2) Performance Management, (3) Change Management, (4) Strategic Human Resource Management, and (5) Business Leadership. The sessions were conducted by professional trainers from both the government and private sector arranged by AIT Extension, Thailand.

94. Challenges and mitigations:

Due to covid-19, the PFM-related Courses for civil servants in aboard could not be arranged during 2020-2021 and 2021-2022 sessions. The selection of participants for masters' courses is based only on the performance of FEEM courses. It seems to be difficult for IPF to reach the target of 100 government officials to successfully accomplish specialized PFM-related courses or certifications within the allocated time frame of the program. Moreover, some challenges and mitigations have been identified during discussion with relevant stakeholders: (i) the amount given to participants is not competitive with other similar courses offered by the government which could be raised, (ii) identifying local training organized from some recognized institutions under the supervision of IPF, (iii) identifying new training topics through discussion with FD and the World Bank. The shortage of manpower is a major challenge of IPF. Currently, only one director is working in IPF. Developing the Monitoring and Evaluation (M&E) guidelines including result- based indicators and reporting template in consultation with the stakeholders seems challenging. However, support from PITs may overcome the challenge.

95. 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

PFM Reform Champions

Former Finance Minister A. H. M. Mustafa Kamal handed over crests to five former Finance Secretary as "PFM Reform Champions" during PFM Summit, held on 25 September 2023 in Dhaka. Crest recipients (from left) Mr. Zakir Ahmed Khan, Dr. Mohammad Tarek, Mr. Fazle Kabir, Mr. Mohammad Muslim Chowdhury and Mr. Abdur Rouf Talukder.

BDT14, 000 lac (USD 16.6 million) and had a closing date of 30 June 2023. The scheme has been revised with the closing date of 30 June 2026. The total funding in the revised document raised to BDT 16,634.20 lac (USD 19.8 million). The program is being implemented by the Finance Division under the WB co-financed SPFMS.

96. Next steps:

- The fourth Steering Committee meeting will be held on May, 2024.
- Two more field inspections will be organized by June, 2024.
- M&E Indicator Matrix for SPFMS will be developed by March 2024 in consultation with the stakeholders and M&E Guideline will be finalized by June 2024.
- The 1st M&E report will be prepared by August 2024.
- The final report of the research titled "The impact of fiscal stimulus on the economy during COVID-19 Bangladesh Perspective" conducted by Bangladesh Institute of Governance & Management (BIGM), is under review for quality check by IPF. The report will be uploaded in the peer reviewed journal by April, 2024.
- A workshop will be organized on the draft report of research titled "Long-term financing: A critical assessment of the bond market in Bangladesh and the way forward". The final report of the research will be submitted by April 2024 and the final report will be uploaded in the peer reviewed journal report will be uploaded in the peer reviewed journal by June, 2024.
- The research titled "The factors affecting public spending allocative efficiency in Bangladesh: An empirical study on health service" will be completed by December 2024.
- Partial achievement report for civil servants for completion of PFM related masters under DLR-10.6 will be submitted by March 2024.
- Communication strategy and Communication Plan for SPFMS will be finalized by March,2024.
- Publication of a quarterly SPFMS Newsletter (electronic version) of SPFMS Newsletter is in progress. The first issue of the newsletter will be published by 15 April 2024.
- Supported by BETF, the PFM Stakeholders' Retreat will be held by August, 2024.
- Thirty-five officers are expected to go abroad for studying PFM-related Master degree courses during September 2024-25 session.
- Foreign trainings will be arranged on leadership and change management supported by BETF.

03. GOVERNANCE STRUCTURE

97. 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.

Program Executive and Coordinator Team (PECT) led by National Program Director

National Program Director (NPD)
Mr. Shirajun Noor Chowdhury
Additional Secratary, Budget-1
Finance Division

Ms. Saima Shahin Sultana PEC PFM Reforms & Change Management	Mr. Nazrul Islam PEC Budget and Expenditure Management	Mr. Md. Rafiqul Islam PEC Internal Audit and Audit Follow-up	Ms. Fatema Begum PEC Accountability Oversight	Ms. Tanima Tasmin PEC Payment, Pension & Financial Reporting	Dr. Manwar Hossein Malla PEC Macroeconomics & Debt Management	Mr. Muhammad Anisuzzaman PEC IBAS++ & BACS	Mr. Md. Tajul Islam PEC SOE Governance

Role of PECT	◆ Lead the coordination of the reforms with an active support from the line ministries as well as the development partners ◆ Develop progress and performance indicators for each (activity) cluster ◆ Support the capacity development of each Program Implementation Team to develop effective PFM-focused monitoring ◆ Prepare semi-annual Progress Reports ◆ Develop a detailed communication plan ◆ Create a PFM Reform Learning Hub in IPF

- 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 deployed to facilitate PITs active functioning. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments.

04. OVERVIEW OF PFM ACTION PLAN FINANCES

98. The total cost of the reforms is BDT 194.10 crore (USD 23.11 million) for this reporting period. Of this amount, BDT 0.12 crore (USD 0.01 million) spent on the DP co-financed projects outside the government's single treasury account, while BDT 151.12 crore (USD 17.99 million) spent on DP co-financed on-treasury account. BDT 24.46 crore (USD 2.91 million) equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 18.39 crore (USD 2.19 million) 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 1453.40 crore and the cumulative cost is 1647.49 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from July 2023 to December 2023.

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.)	Government's operating costs allocation/ Governments' co-financing to DP projects	Total	Total cost from September 2018 to June 2023	Cumulative Costs as of December 2023	Percentage of each Component
1	2	3	4	5	6	7	8	9	10
C-1: Revenue Expenditure and Forecasting		128.83			203.33	332.16	2,380.74	2,712.90	1.65%
C-2: Domestic Resource Mobilization	12.52			713.51	132.09	858.12	42,941.75	43,799.87	26.59%
C-3: Debt Management		111.85			266.65	378.50	2,971.93	3,350.43	2.03%
C-4: Planning and Budget Preparation		278.40			516.65	795.05	5,998.66	6,793.71	4.12%
C-5: Public Investment Management					19.72	19.72	1,871.12	1,890.84	1.15%
C-6: Public Sector Performance Management						0.00	266.34	266.34	0.16%
C-7: IBAS++/BACS Implementation		1564.24			347.98	1,912.22	14,626.87	16,539.09	10.04%
C-8: Pension Management		273.05			195.14	468.19	5,327.36	5,795.55	3.52%
C-9: State Owned Enterprises' Governance		177.42				177.42	2,255.29	2,432.71	1.48%
C-10: Financial Reporting		93.59			135.64	229.23	1,587.85	1,817.08	1.10%
C-11: Strengthen External Scrutiny and Oversight				876.01		876.01	2,063.07	2,939.08	1.78%
C-12: Strengthen Parliamentary Oversight and Scrutiny Public Expenditure				449.61		449.61	670.94	1,120.55	0.68%
C-13: Procurement		11300.00			21.31	11,321.31	56,531.70	67,853.01	41.19%
C-14: PFM Reforms Leadership, Co-ordination and Monitoring		1184.97		407.04		1,592.01	5,846.12	7,438.13	4.51%
Total in lac BDT	12.52	15,112.35	0.00	2,446.17	1,838.51	19,409.55	145,339.74	164,749.29	100.0%
Total in mil USD	0.01	17.99	0.00	2.91	2.19	23.11			
Percentage for each source of Fund	0%	78%	0%	13%	9%	100%			

Note:

- Conversion rate has been considered as BDT 84 for USD 1
- Conversion rate has been considered as BDT 122.1770 for Euro 1

05. CHALLENGES

99. Leverage Artificial Intelligence (AI) and data analytics for better PFM outcomes. At the age of 4th industrial revolution there is no alternative to introduce artificial intelligence (AI) in PFM. The accuracy and efficacy of AI models severely depend on the quality of data used to train them. Therefore, poor data quality can lead to erroneous outcomes and unreliable predictions. Infrastructure limitations, a prevailing skill gap, concerns over data privacy and ethics, and the need for appropriate policy and regulation are significant obstacles. To mitigate these gaps, we need consistent focus on generating accurate data, streamlining support to employees, engaging citizens to prevent fraud and boosting operational efficiency.

100. Block chain for an extensive & comprehensive govt. financial management. Governments around the world are constantly exploring new technologies to enhance the efficiency and transparency of their operations, and blockchain technology is no exception. A govt. having capacity with blockchain-based PFM system can increase trust and accountability through protecting data, streamlining processes, and reducing fraud, waste, and abuse. Moreover, blockchain-based accounting system provides faster, more durable and auditable reconciliation. However, we are still lack behind in capacity building of our employees regarding block-chain technology.

101. Capacity development of Government officials and public representatives. The key to develop PFM Capacity is to develop capacity among government officials and public representatives. Continuous support to train govt. officials is being provided throughout the year under this program. Different types of training materials have been prepared and made them available to the employees. However, without engaging public representatives it is not possible to make the PFM reforms sustainable. PFM reforms often required a trigger that establishes the political consensus for such reforms. To ensure the political consensus, we need to design and implement capacity development programs for public representatives.

102. Financial Reporting. Appropriate, transparent reporting against planned outcomes is the one of the key elements of PFM success, helping governments be accountable for their fiscal actions. At present, Annual Financial Statement (AFS) has been produced on time through iBAS++ system. However, without commitment control system in place, data on liabilities—a critical piece of information for accrual accounting— would not be available. Several new activities have been undertaken to mitigate these challenges.

103. Legal framework to implement PFM reforms. Amendment of acts, rules, policies, manuals required to support a well-functioning PFM system, which is a significant hurdle for the execution of PFM Action plan in Bangladesh. Before developing any business process for the automation of any services or process, it should be ensured that all related laws, rules, regulations etc. have been reviewed with proper diagnosis for amendment.

104. Implement Internal Audit. Internal auditing is currently viewed as an objective activity designed to evaluate and improve the effectiveness of an organization's risk management, control, and governance and as an integral part of public financial management. To achieve these objectives, the IA Charter, and the Risk Based Audit (RBA) Manual have been prepared which provide a framework to establish effective internal audit functions in MDAs. Though, piloting has been initiated in 5 Departments, it is difficult to ensure the independence of Internal Audit committee to resolve audit observations made by the Internal Audit unit. Moreover, Public Sector has limited opportunities to develop the knowledge and skills required today to perform qualified internal audits. Therefore, the development of the system needs focus, highlighting the need for step-by-step implementation, involvement of qualified specialists in Internal Audit Committees and Internal Audit functions, and collaboration with professionals.

06. LESSON LEARNED

105. A comprehensive governance system has been built for the coordination and implementation of PFM reforms to prevent fragmentation of PFM improvements. It gives the Finance Division the capacity to coordinate and serve as the overarching leader for PFM reforms led by other institutions, including OCAG, NBR, Planning Commission, Cabinet Division, Bangladesh Parliamentary Secretariat, CPTU, and various wings of the Finance Division.

106. Although there seems to be a high level of government ownership and commitment to implementing PFM changes, there is a lack of technical coordination, in part because of extensive program management procedures. To give technical departments clear instructions and direction and to handle any operational obstacles with freedom, a strong commitment from government leadership is necessary for the PFM Action Plan's implementation. The government may feel more ownership in some areas, such as parliamentary monitoring, public sector performance management, and internal audit and audit follow-up.

107. Coordination between ministries and agencies is a major hurdle in implementing the PFM action plan. To achieve the desired outputs and outcomes, strong collaboration between the FD, NBR, cabinet departments and high-spending ministries is highly significant. The World Bank team can play vital advisory role, where necessary, to eliminate silos within government structures. Recent efforts by the FD and the Cabinet Division in the Public Sector Performance Management component have made some progress and have yielded positive outcomes for APA.

108. Strategies must be carried out exactly as planned, and results must be tracked and recognized. Rather than focusing on plan implementation, some implementers may choose to restart the plan or pursue new reform initiatives outside of the plan.

109. Investments in capacity building on advanced technology for govt employees should be supported by an in-depth analysis of the capacity requirements. Public sector leaders who have the vision to adopt the new technology now have the opportunity to gain an unprecedented level of visibility, predictability and control over the use of public money. The benefits of government employees learning advance technology like blockchain extend beyond individual career growth, as it can also lead to the development of more secure, transparent, and efficient government systems that enhance public trust and service delivery. Ultimately, investing in blockchain education for government employees can lead to a more informed and skilled workforce that can help governments leverage the full potential of blockchain technology to create positive social and economic impacts.

110. Regarding Internal audit and audit follow up, arrangement, formation & liaison to establish Internal Audit Unit (IAU) and Internal Audit Committee (IAC) in 5 departments & FD as per the Charter and Manual is another challenge. Besides, it is also challenging to ensure the independence of Internal Audit committee at the ministry/ division level to resolve audit observations made by the Internal Audit unit.

111. Change Management and its outcomes towards the PFM process. Change management support and an efficient governance framework supporting all 14 components are crucial to coordinating and learning across all stakeholders and development partners engaging in the overall PFM activity. Using adaptive leadership (or change leadership) to address non-technical challenges by assessing and managing risks, (further) empowering a group of leaders in Bangladesh's government, and mobilizing a significant number of people with a shared vision to bring about long-term changes in social and organizational culture is equally important. Change management can help us getting better outcomes more quickly and sustainably.

07. ANNUAL WORK PLAN (AWP)

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

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

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT(g)	Results (h)
C1-Activity 1	Replace macroeconomic models with a dynamic macroeconometric model which enables more robust revenue and expenditure forecasting	• **Identify model requirements (with specific purposes 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.	Dr. 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.		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, and surveys.	a) Consult local experts and arrange workshops on macroeconomic models for forecasting	Mr. Abdul Mannan	√	√	√	√	21.5	Different macroeconomic forecasting models were studied.
				b) Participate in courses on macroeconomic modeling or conduct study tours.		√	√	√	√		
		• **Identify software requirements for the selected model building and application**	6. IT systems acquisition	a) Follow procurement process.		Done				4.5	-
				b) Make contact with vendor(s).		Done					
		• **Procure identified software** ✓ Prepare specification ✓ Complete other mandatory requirements and application configuration	6. IT systems acquisition	a) Procurement of EViews software.		Done					-
		• **Transfer data from the existing model set-up**	6. IT systems acquisition	a) Data Collection and Processing	Mr. Abdul Mannan	√	√	√	√		-
				b) Identify missing data.		√	√	√	√		
		• **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.	Done	Done				10.5	MoUs has been signed with the stakeholders.
				b) Design the criteria and framework for data sharing.							
				c) arrangement and create a template MoU for stakeholders to sign.							
				d) Sign MoU with the stakeholders.							
				e) Arrange regular coordination meetings with the stakeholder agencies.	Mr. Abdul Mannan	√	√	√	√		
				a) Program Implementation Team formulated.		Done					PIT team established

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT) (g)	Results (h)
		• **Make a Program Implementation Team and capacitate the team to produce fiscal risk matrix**	8. Execution of reform PFM process, 2. Training	b) Conduct capacity-building training for PiTs on fiscal risk.	Dr. Ziaul Abedin	√	√	√	√		-
		• **Develop and implement capacity building/ change management plan for the MEW officials**	2. Training	a) Develop TOR for the need assessment of change management for MEW officials.	Dr. Ziaul Abedin	√	√	√	√	70	EOI published, TOR and training module developed.
				b) Organize capacity-building training programs for the Finance Division and stakeholder agency officials.		√	√	√	√		
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	Dr. Md. Rashedur Rahman Sardar	√	√	√	√	120	Framework Drafted and approved.
				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		√	√	√	√		
		• **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) Organize consultation meeting/ knowledge sharing workshop/ training.	Dr. Md. Rashedur Rahman Sardar	√	√	√	√	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) Organize consultation meeting with SOE wing/ knowledge sharing workshop/ training on fiscal risks including contingent liabilities	Dr. Md. Rashedur Rahman Sardar			√	√		-
		• **Enhance communication with private sector or academic/ research institutions**	3. Communication and knowledge sharing	a) Organize consultation meetings/knowledge-sharing workshops/ training.	Dr. Md. Rashedur Rahman Sardar	√	√	√	√	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' 8. Execution of reformed PFM process*

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY24	Q1 FY25	Q2 FY25	Incremental cost (in BDT) (g)	Results
C2 – Activity 3	Develop and implement Revenue Strategies for effective revenue administration	Prepare and implement a Medium and long term Revenue Strategy (MLTRS) and update NBR Modernization Plan	3 & 7	a) Arranging FGD with Senior NBR officials, key stakeholders and think tanks and developing partners for exchange of ideas on MLTRS	PIT	√	√				Feedback and new ideas on revenue strategy.
			5	b) Finalizing the draft of MLTRS report and conducting the MLTRS report dissemination event			√	√			MLTRS Report
			5	c) Updating NBR Modernization Plan				√	√		NBR Modernization Plan
		Strengthen the revenue risk management capacity of NBR	5	a) Formulating comprehensive risk management strategies for assessing and addressing revenue risk relating to all tax types	PIT		√	√	√		
			8	b) Implementation of risk management guidelines in all revenue units					√		
			5	c) Developing revenue compliance improvement plan for investigating and detecting cases of evasion and frauds, tax delinquency, and other tax non-compliances, and for taking effective enforcement measures against such cases				√	√		
			5	d) Developing revenue audit management plan, covering audit planning, execution and completion of guidelines and audit quality assurance			√	√	√		
			8	e) Strengthening revenue arrear monitoring and recovery			√	√	√		
			5	f) Developing mechanism for ensuring that revenue collection is transferred to the treasury on the same day of collection.		√	√	√	√		
			8	g) Improving revenue accounts reconciliation and update for all tax types.			√	√	√		
		Strengthen NBR capacity to estimate tax potential, tax base analysis, tax expenditure, and revenue forecasting	1	a) Conducting study and analysis on tax potential, tax base and tax expenditure	PIT		√	√	√		
			1	b) Strengthening revenue forecasting capacity					√		
		Strengthen the capacity of data gathering, statistics and reporting	6 & 8	a) Strengthening capacity for gathering revenue data relating to all tax types time and accurately		√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY24	Q1 FY25	Q2 FY25	Incremental cost (in BDT (g)	Results
			6 & 8	b) Developing capacity for building an automated central revenue collection reporting and monitoring system.				√	√		
			5	d) Improving the documentation of revenue strategies, guidelines, measures and of revenue data for internal and external use and dissemination		√	√	√	√		
			8	e) Reporting to relevant offices and monthly publishing in websites and annual reports of revenue statistics including collection, arrears, compliance, audit and enforcement		√	√	√	√		
C2 – Activity 4	Increase tax collection through improved tax administration	Ensure harmonization and taxpayer data sharing across various wings of the NBR	1	a) Conducting study on the scope and areas of data sharing across various wings of the NBR	PIT		√	√	√		
			6	b) Establishing a system for sharing taxpayer data across various wings of the NBR.				√	√		
		Adopt measures for better revenue administration in customs, income tax and VAT	1	a) Conducting business process analysis and business process review of Income Tax, Customs and VAT procedure for adoption of global best practices of reverue management in Income Tax, VAT and Customs offices/units.	PIT			√	√		
			1	b) Assessing budgetary and resource requirement (including infrastructure, logistic and equipment) at all units/offices of NBR				√	√		
			1	c) Preparing infrastructure requirement plan for at all offices/units of NBR				√	√		
			6 & 8	d) Establishing income tax audit management system including the audit of high-net-worth individuals, litigation management system, high value transaction capturing system, and internal audit system.			√	√	√		
			2 & 6	e) Strengthening transfer pricing and other anti-avoidance capability of income tax and Customs & VAT		√	√	√	√		
			6 & 8	f) Capacity building of NBR officials to combat transfer mispricing, VAT carousal fraud and other avoidance schemes.		√	√	√	√		
			6 & 8	g) Establishing appropriate system in income tax , VAT & Customs wing for the taxation of digital and virtual economy			√	√	√		
			8	h) Expediting the existing Authorized Economic Operator (AEO) scheme with a view to facilitating international trade.			√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY24	Q1 FY25	Q2 FY25	Incremental cost (in BDT) (g)	Results
			7 & 8	i) Conducting TRS in Land Custom Stations (LCS) for identifying the bottlenecks of the clearance process with a view to modifying the existing policies to reduce the clearance time.		√	√	√	√		
			8	j) Procuring more container scanners to broaden the NII coverage.		√	√	√			
			8	k) Establishing a data analytics unit for analyzing big data and harnessing insights.		√	√				
			8	l) Introduce Public-Private partnership to operate & maintain EFDMS through revenue sharing		√	√				
			8	m) Simplified return and tax payment process for EFDMS users		√	√				
			8	n) Lottery & Cashback scheme for customers (EFDMS)			√	√	√		
			2	o) Providing domain specific (data analytics, big data, accounting, financial management, auditing, transfer pricing, classification, valuation, risk management, trade-based money laundering, IPR etc.) trainings, education and support to revenue and IT officials (all level) by involving professionals and relevant stakeholders.		√	√	√	√		
		Implement Bangladesh Single Window and introduce an electronic, online solution for international trade (import, export, transit and transshipment)	1	a) Organizing consultation and meetings between law drafting committee and other relevant organizations to finalize the draft.	PIT			√	√		
			3	b) Finalization of To-Be report				√	√		
			1	c) Undertaking capacity building training for PIU CLPIAs and other stakeholders.				√	√		
			6	d) Finalization of NSW Operational and Governance Model report.				√	√		
		Introduce an automated Customs Bond Management System in Bangladesh	6	a) Development of a customized Software (IT System) for Bond Management of Bangladesh Customs by a software firm.		√	√				
			2	b) Undertaking orientation and capacity building training for PIU and all related stakeholders.		√	√				
			2	c) Arranging Change Management Training (non-consultant) and Stakeholders Awareness Program for the end users of the IT System.		√	√				
		Implement new Customs Act 2023		a) Developing corresponding regulations, SROs (Statutory Regulatory Orders), and creating requisite documentation for enforcing the recently enacted Customs Act.	PIT	√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY24	Q1 FY25	Q2 FY25	Incremental cost (in BDT (g)	Results
				b) Delivering essential training, education, and assistance to Customs personnel and staff at all levels, taxpayers, and other involved parties regarding the enforcement of the new Customs Act.		√	√	√	√		
				c) Develop business processes for the implementation of the new Customs Act							
		Design and upgrade e-Tax systems to the tune of digital transformation	1	d) Assessing capacity gap of income tax department in adopting data driven tax administration and digital transformation	PIT	√	√	√	√		
			6 & 8	e) Scaling up of eReturn system for covering the online return filing of majority of taxpayers		√	√	√	√		
			6 & 8	c) Connecting eReturn system with systems of withholding tax agents through APIs and other modes		√	√	√	√		
			6 & 8	d) Integrating e-payment system with online return filing system and source tax management system		√	√	√	√		
			6 & 8	f) Introducing online return filing for corporate taxpayers				√	√		
			6 & 8	g) Upgrading source tax systems (eTDS) to cover majority of withholding agents		√	√	√	√		
			6 & 8	e) Digitizing tax audit, litigation management, tax arrear management and tax information management system		√	√	√	√		
			2	e) Developing internal expertise in designing, developing, operating and maintaining e-Tax related systems		√	√	√	√		
		Enact and Implement new Income Tax Act	5 & 7	a) Drafting new Income Tax Act, finalizing the draft after stakeholders consultations and completing enactment related procedures	PIT	√	√	√			
			5	b) Formulating related rules and designing necessary forms for the implementation of the new Income Tax Act		√	√				
			2	c) 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		√	√	√	√		
		Outreaching taxpayers and stakeholders for tax	4 & 8	a) Undertaking programs for ensuring voluntary tax compliance including tax registration,	PIT	√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY24	Q1 FY25	Q2 FY25	Incremental cost lac BDT (g)	Results
		compliances, and providing access to information for their rights and obligations		return filing and discharging tax withholding and reporting obligations							
			5 & 8	b) Arranging for easy access to information to taxpayers and stakeholders about their rights and obligations, and also about all means and procedures of existing grievance redress system		√	√	√	√		
			8	c) Providing taxpayer support and education through broadcasting TVCs and streaming of online contents in social and virtual media		√	√	√	√		

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

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

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY25	Q2 FY 25	Incremental cost lac BDT (g)	Results (h)
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**	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. Mofidur Rahman		√			250	The 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 the final strategy.				√			
				d) Design and conduct training for relevant stakeholders on the DSA.			√	√			
		• **Hold a Debt Summit/ Conference with all concerned parties to discuss MTDS.**	7. Consultations, forums, and citizens' participation. 4. Advocacy	a) Identify objectives of the summit/ conference and design sessions; accordingly,	Mr. Hassan Khaled Foisal		√			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 Summit/ Conference and publish results				√			
		• **Using the 2021 MTDS as the base, develop a plan and procedure to update the strategy annually to reflect data**	5. Drafting/revising strategies and procedures	a) Study the current MTDS and identify areas of improvement;	Mr. Farid Ahmed			√		100	Updated MTDS.
				b) Conduct an exercise to develop MTDS implementation operations strategy further;				√			
				c) Create a data collection and collation plan and integrate it into the communications platform;				√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY25	Q2 FY 25	Incremental cost lac BDT (g)	Results (h)
		collected from the above agencies.		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 the capacity of the implementing unit:	Mr. Hassan Khaled Foisal				√	1,200	Debt database established and integrated.
				b) Hire consultants to provide training to FD employees as required;					√		
				c) Customize DMFAS to include the on-lending database.					√		
		• **Assess the capacity and performance of the FD's Treasury and Debt Management Wing**	1. Analytical activities, studies, surveys;	a) Conduct an internal evaluation of the FD's Treasury and Debt Management Wing to identify gaps in skills and resources;	Mr. Hassan Khaled Foisal			√		100	
				b) Develop training modules and design training sessions for FD's relevant unit according to the needs identified;					√		
				c) 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) Create a report on outstanding debt and contingent liability.	Mr. Farid Ahmed			√		250	
				b) Share with all stakeholders					√		
		• **Create a database for national savings**		a) Regular management and maintenance of the NSC database.	Ms. Homayra Begum	√	√	√	√	100	
		• **Introduce publication of quarterly debt bulletin and annual debt portfolio report**	3. Communication and knowledge sharing	a) Collect data for the debt bulletin;	Mr. Farid Ahmed	√	√	√	√	400	Two quarterly debt bulletins have already been published and they will continue in the future.
				b) Create drafts of the bulletin;		√	√	√	√		
				c) Get approval of the debt bulletin from the 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	Ms. Homayra Begum			√		200	Data regarding Special Accounts and EBFs has been collected under the iBAS++ scheme.
				b) Create a TSA plan and establish a TSA					√		
				c) Collect data about special accounts and EBFs and include them in the TSA.			√				
				d) Regularly update the TSA.					√		
		• **Annually publish updated national debt**	3. Communication and knowledge sharing	a) Collect data about national debt status through an integrated IT platform	Mr. Hassan Khaled Foisal			√		50	Final publication of the annual national debt status on different media and the GoB website
				b) Create draft reports on national debt status;				√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY25	Q2 FY 25	Incremental cost (ac BDT (g)	Results (h)
		status through media and GoB website		c) Get approval from the Finance Secretary on the final publication;				√			
				d) Hold a press conference to publish the report to the media and upload the report on the GoB website				√			
		• **FD's Debt Management Wing to convene monthly meetings of heads of other Debt Management Units**	1. Analytical activities, studies, surveys, etc.	a) Conduct monthly meetings of FD and other Debt Mgt unit heads.	Mr. Farid Ahmed	√	√	√	√	50	Higher quality and reliable data collection available for decision-making
				b) Set standards for data quality and reliability and strategies to measure those.				√			
				c) Collect and use a sample of the available data and review it for quality and reliability.				√			
				d) Identify gaps and suggest recommendations.					√		
		• **Develop a web-based NTR database**	6. IT systems acquisition	a) Create a mechanism for database implementation and management.	Ms. Homayra Begum				√		
		• **Policy dialogues, workshops, and seminars for awareness building among NTR-generating units**	3. Communication and Knowledge sharing 4. Advocacy	a) Invite all relevant stakeholders in NTR generation for knowledge-sharing	Ms. Khandker Sadia Arafin	√					
C3 Activity 7	Enhance Non-Tax Revenue (NTR) performance	• **Revenue innovation incentives**	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Study examples of revenue innovation incentives in 3 comparable countries.	Ms. Khandker Sadia Arafin				√	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 a needs assessment of skills among relevant agencies and stakeholders.	Ms. Khandker Sadia Arafin				√	250	Enhanced skills of relevant implementers of revenue innovation schemes and NTR units.
				b) Establish TOR for hiring consultants/firms to provide training based on the needs identified.							
				c) Publish EOI and hire consultants/firms through the recruitment process to train the relevant 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)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	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 • Strengthen the bottom-up budget preparation process through BMC and BWG undertaking inter-ministry peer review exercises to learn and support each other. • Line ministries will arrange on the job training for BMCs and BWGs preferably within July to December for each fiscal year and FD will arrange /provide trainings for the BMC and deploy required resource pool. • Roll out the peer review process among the selected MDs. • Conduct inter-ministerial peer review of selected MDs . • Organize consultation meeting with the MDs about the findings of peer review for necessary improvement of budget preparation • Publish a Citizens Budget immediately after Budget speech • Roll out the peer review process among the selected MDs	1. Analytical activities, studies, surveys, etc	a) Training/workshop on Terms of Reference (ToR) of BMCs and BWGs	• Mr. Abu Daiyan Mohammad Ahsanullah • Mr. Muhammad Faruq-Uz-Zaman • Mr.Md.Helal Uddin • Mr.Md. Zakir Hossain	√	√	√	√	-	-
				b) Arrange capacity development trainings for the members of BMC/BWG of LM and recommend fine-tuning.		√	√	√	√		
				c) Conduct training on Public Financial Management of budget officials of LM		√		√	√		
				d) Conduct peer review in selected ministries/divisions using approved performance scorecard and peer review guidelines.		√	√				
				e) Use infographics, flowcharts, or visual aids to illustrate key points and processes in peer review			√				
				f) Provide tangible incentives, such as certificates, awards, or small financial rewards, to reviewers who consistently contribute to the peer review process			√	√			
				g) Capacity Development to enhance the process of data analytics, data mining, and analysis for effective reporting in the context of budgetary planning, monitoring, and evaluation.		√	√	√	√		
				h) Arrange capacity development training on Strategic Budgeting: Integrating Policy, Priorities, Resources and Results				√	√		
				i) Develop and integrate a mapping tool in the iBAS++ for generating data on social sector spending.			√		√		
				j) Publish redefined social sector spending calculation and table on the website.			√	√			
				k) Arrange trainings to develop a precise Budget Implementation Plan by reviewing expenditures, preparing procurement plans, and setting pragmatic allocations.				√	√		
				l) Conducting meetings to plan a citizens Budget			√				
C4-Activity 9	Ensure that performance data is routinely included in the	• Align data structures for collecting performance management information (on Annual Performance Agreements) with those of the new Budget and Accounting Classification (in broad	1.Analytical activities, studies, surveys, Training, etc.,	a) Initiatives to develop side tables in iBAS++ to capture KPIs on climate, and gender etc. for Ministries/Divisions.	• Mr. Abu Daiyan Mohammad Ahsanullah			√		-	-
				b) Arrange trainings on Performance Budgeting: Measures to Improve Operational Efficiency					√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT (i)	Results (j)
	main budget documents.	categories) to ensure comparability between the cost of the plans/programs and the outputs/outcomes broadly attributable to those. • Use performance targets/indicators in main budget documents to inform budget decisions (including comparisons between previous estimated targets and targets achieved). • Support the honorable Member of the parliament with budget related knowledge sharing sessions and arrange training for the civil servants on how to weigh the expenditures by ministries ,program, and by divisions/districts where possible and the expected results against those expenditures ,and use this information for their budget allocation and prioritization • Strengthen the capacity of FD and line Ministry /Divisions officials on climate change issues. • Strengthen the capacity of FD and line Ministry /Divisions officials on gender issues. • Publish annual climate budget report • Publish annual gender budget report		c) Arrange trainings to develop a precise Budget Implementation Plan by reviewing expenditures, preparing procurement plans, and setting pragmatic allocations.	• Mr. Muhammad Faruq-Uz-Zaman • Mr.Md.Helal Uddin • Mr.Md. Zakir Hossain			√	√		
				d) Prepare documents (in particular tripartite working papers) during the budget formulation stage incorporating and updating performance targets/KPI		√					
				e) Gender Budgeting: Data Mining, Analyzing and Reporting			√				
				f) Climate Budgeting: Data Mining, Analyzing and Reporting			√				
				g) Knowledge sharing and Awareness building seminar for parliamentarians.			√				
				h) Parliamentary Oversight: Discussion on Improving Budgetary Effectiveness				√	√		
				i) Train budget /relevant officials of MDAs regarding climate change issues & data mapping / data generating climate financing			√				
				j) Train budget /relevant officials of MDAs regarding gender issues & data mapping / data generating, gender financing.			√				
C4-Activity 10	Efficient budget release	• Review the current fund release procedures and delegation of financial power in line with the development of Cash Management Policy and Procedure to support timely cash availability for budget execution	1.Analytical activities, studies, surveys, etc	a) Roll out the budget preparation module, especially at divisional and district levels.	• Mr. Abu Daiyan Mohammad Ahsanullah • Mr. Muhammad Faruq-Uz-Zaman • Mr.Md.Helal Uddin • Mr.Md. Zakir Hossain	√	√			-	-
				b) Issuance of directives by FD to selected MDAs to ensure the distribution of budget/fund by 31 July to field offices (whose budgets are under group office code).			√				
				c) Conduct Awareness workshops for selected MDAs to expedite the timely distribution of funds (i.e., by 31st July				√			
		• Perform necessary addition/development in iBAS++ budget execution modules to enable monitoring of timeliness of releases to		a) Set up a monitoring system to track a budget release/distribution status in iBAS++.			√	√		-	-
				b) Train Budget Desk Officers (BDOs) to monitor Budget Implementation Plan (BIP).				√	√	-	-

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT) (g)	Results (h)
		DDOs/project directors and establishing a monitoring mechanism. • Effective monitoring of budget execution and timely review and management of outliers • Preparation of draft BIP after issuing the BC-2 and finalize immediately after the approval of Budget in JULY ensure 80% budget distribution to the DDOs within31st July of each FY through iBAS++		c) Periodic review of budget release status and take necessary steps to ensure DDOs have had their budget released by 31st July.			√	√			
				d) Consultation or training for MDAs who showed sub optimal performance in budget execution i.e., outliers.				√	√		

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 (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT) (g)	Results (h)
C5-Activity 11	Improve public investment formulation, appraisal, and approval processes	• Use Ministry Assessment Format (MAF)/Sector Appraisal Format (SAF) in all sectors	2. Training	a) Preparation of training plans & materials.	Mr. Mithun Paul Dip	√	√			130.00	• Ten batches of training for Ministry/Division and Sector/Division of Planning Commission officials have been conducted. • MAF and SAF revised based on green book 2022 and circulated. • Government decided to use MAF & SAF in all sectors. • ToT on MAF & SAF completed.
			2. Training	b) Conduct training on MAF for Ministry/ Division/Agency.		√	√				
			2. Training	c) Conduct training on SAF for sector Divisions.		√	√				
		• Introduce the digital MAF and SAF system in all Sectors.	6. IT System acquisition	a) Develop digital MAF and SAF	Mr. Babulal Robidas	√	√			65.00	-
			3. Communication and knowledge sharing	b) Dissemination of digital MAF and SAF		√	√				
			2. Training	c) Conduct training on digital version of MAF & SAF		√	√				
		• Integration of digital MAF & SAF with some system.	6. IT System acquisition	a) Integration with AMS	Mr. Mohammad Alamgir Hossain	√	√			80.00	-
				b) Integration with PPS		√	√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT (g)	Results (h)
		• **Roll out Sector Strategy Papers (SSP)/ Sector Action Plan (SAP) to some other selected sectors.**	1. Analytical activities, studies, surveys;	a) Preparation of Sector Strategy Papers (SSP)/ Sector Action Plan (SAP).	Md. Anwar Uddin	√	√			400.00	• SSP for PE & LGRD Sector updated circulated. • SAP for Housing & Community Amenities & Environment Climate Change (CC) and Water Resources (WR) Sectors published. Another 3 SAP-Agriculture Environment and climate change Local Government and Rural Development published and have been distributed Another six SAP: General Public Services Sector; Science and IT Sector; Religion, Culture and Recreation Sector; Education Sector; Health Sector & Social Protection Sector action plan will be finalized soon.
			3. Communication and knowledge sharing	b) Consultation with stakeholders.			√				
				c) Dissemination with relevant stakeholders.							
		• **Develop and validate the "project concept note", and roll out.**	1. Analytical activities, studies, surveys	a) Preparation of guidelines for "Project concept Note"	Mr. Mohammad Alamgir Hossain	√	√			30.00	-
				b) Develop Project concept note			√				
			3.Communication and knowledge sharing	a) Consultations with stakeholder and Validation			√				
				b) Dissemination with stakeholders.							
		• **Develop a procedure to capture future recurrent cost implications in the revenue budget at the project appraisal stage.**	3.Communication and knowledge sharing	a) Examine DPP item 32.1 & 13 through MAF & SAF	Md. Anwar Uddin	√	√	√	√	20.00	Included in DPP item 13 & 32.1
			7. Consultations, forums, citizens' participation	b) Consultation with relevant stakeholders and develop framework.			√	√	√		
		• **Review the use of disaster and climate change tools.**	2. Training	a) Examine DPP item 25.3, 25.3 (A), 26 Through MAF & SAF	Md. Anwar Uddin	√	√			15.00	Included in DPP item 25.3 (A), 26 Disaster Risk Information Platform (DRIP) Software & Disaster Impact Assessment (DIA) tool developed.
			3.Communication and knowledge sharing	b) Consultation with relevant stakeholders and develop framework.			√				
		• **Review gender analysis at project appraisal.**	2. Training	a) Examine DPP item 25.4 through MAF & SAF	Mr. Mithun Paul Dip	√	√			15.00	

Serial (a)	PFM Action Plan – Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT (g)	Results (h)
			3.Communication and knowledge sharing	b) Consultation with relevant stakeholders and develop framework.			√				Embedded in DPP item 25.4. The proposed project has been examined whether it is gender sensitive or not.
		• **Preparation of Handbook for Development Project Proposal (DPP) based on the prescribed templates.**	1. Analytical activities, studies, surveys	a) Preparation of HDPP Review	Mr. Mohammad Alamgir Hossain	√	√			20.00	-
			3.Communication and knowledge sharing	b) Consultation with relevant stakeholders.		√	√				
				c) Dissemination with the relevant stakeholders.		√	√				
C5-Activity 12	Strengthen strategic linkages between the ADP, FYP and MTBF	• **Organize Workshop on sector strategy paper (SSP) and sector action plan (SAP) for Planning Commission officers.**	1. Analytical activities, studies, surveys	a) Preparation of concept note on SSP and SAP	Md. Anwar Uddin		√	√	√	150.00	Workshop on SAP was held on 19 December 2023. Editing going on.
			3.Communication and knowledge sharing 7. Consultations, forums, citizens' participation	b) Organize workshop on SSP and SAP for conceptualization of Planning Commission officers.				√	√		Water Resources and Rural Institution Division already published sector Action Plan for 3 Sectors. On the other side socio-economic infrastructure Division is preparing 6 SAP which will be published in the current fiscal year.
		• **Roll out sector strategy paper (SSP) and sector action plan (SAP) and Multi Year Public Investment (MYPIP) to some other selected sectors.**	1. Analytical activities, studies, surveys 3.Communication and knowledge sharing	a) Preparation of guidelines for SSP/SAP and MYPIP.	Mr. Mohammad Alamgir Hossain		√	√	√	75.00	• SSP for 2 Sectors Published • SAP for 5 Sectors Published • MYPIP for 2 Sectors Published. Another 6 SAP will be published very soon.
				b) Develop SSP/SAP and MYPIP			√	√	√		
				c) Consultation with stakeholders				√	√		
				d) Dissemination of SSP/SAP and MYPIP				√	√		
		• **Conduct training program (including ToT) on sector strategy paper (SSP) and sector action plan (SAP) and Multi Year Public Investment (MYPIP).**	2. Training	a) Develop training Plans and materials	Mr. Babulal Robidas		√	√	√	65.00	• ToT on SSP and MYPIP for 2 Sectors completed. • Training on SAP is going on.
				b) Conduct training on SSP/SAP and MYPIP				√	√		
		• **Demonstration of Sector Result Framework (SRF).**	1. Analytical activities, studies, surveys	a) Update information of SRF	Md. Anwar Uddin	√	√			35.00	-
				b) Preparation of SPA Report		√	√				

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			3.Communication and knowledge sharing	c) Consultation with Stakeholders		√	√				
				d) Demonstration/ distribution			√				
		• **Provide training and hands-on support for MDAs to submit FBE information and support sector Divisions to process this Forward Based Estimation (FBE) information sector by sector for the development budget.**	1. Analytical activities, studies, surveys	a) Collect information on expenditure of completed projects.	Mr. Mithun Paul Dip	√	√			75.00	Module already developed in the AMS for 3 sectors.
				b) Analysis and grouping of expenditure trend			√				
				c) Preparation of expenditure profile sector by sector			√				
				d) Embed expenditure profile/FBE in the AMS.			√				
		• **Develop a PIM capacity development plan.**	2. Training	a) Communication with organizations work for PIM capacity development.	Mr. Mohammad Alamgir Hossain		√	√	√	100.00	-
			3.Communication and knowledge sharing	b) Preparation of capacity development planned and execution of plan.			√	√	√		
				c) Take part in PIM related training seminar workshop etc.			√	√	√		
		• **Formulation of Public Investment Management Guideline (PIMG) and Public Investment Management Reform Programm (PIMRP)**	1. Analytical activities, studies, surveys	a) Preparation of concept note on PIMG & PIMRP	Md. Anwar Uddin	√	√	√	√	75.00	PIM Guideline circulated.
				b) Preparation of draft PIMG & PIMRP			√	√	√		
			3.Communication and knowledge sharing	c) Review/consultation with stakeholders			√	√	√		An internal validation meeting has been completed on PIMRP.
			1. Analytical activities, studies, surveys	d) Finalization of PIMG and PIMRP				√	√		-
			3.Communication and knowledge sharing	e) Dissemination/circulation				√	√		-
		• **Promote Project Management Professional (PMP) certification.**	2. Training	a) Preparation of training plans and materials	Mr. Babulal Robidas			√	√	50.00	-

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			3.Communication and knowledge sharing	b) Conduct training for relevant officials.				√	√		
		• **Provide on job training on AMS and MYPIP**	2. Training	a) Preparation of training plans and materials	Mr. Babulal Robidas	√	√	√	√	20.00	A separate module for MYPIP built in the AMS.
			3.Communication and knowledge sharing	b) Conduct training for relevant officials.		√	√	√	√		
		• **Introduce unified project code system.**	6. IT System acquisition	a) Develop a general guideline/technique for project coding.	Mr. Mohammad Alamgir Hossain	√	√	√	√	10.00	-
				b) Introduce unified code for projects.			√	√	√		-
		• **Strengthen PIM wing as the anchor organization for PIM reform.**	3.Communication and knowledge sharing	a) Coordination among stakeholders for PIM Reform activities.	Md. Anwar Uddin	√	√	√	√	50.00	-
				b) Consultation about PIM related policies guideline etc. with stakeholders when necessary		√	√	√	√		-
		• **Strengthening translation of capital costs into budget estimates.**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Preparation of a framework to translate capital cost into recurring budget estimates.	Md. Anwar Uddin	√	√	√	√	75.00	-
				b) Share and consult the framework with stakeholders			√	√	√		-
				c) Implement translating capital costs into budget estimates.			√	√	√		-
		• **Delineating sector boundaries.**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Preparation of concept/note/examples of sector boundary.	Mr. Mohammad Alamgir Hossain		√	√	√	50.00	Sector reclassification done aligning Classification of the Functions of the Government (COFOG).
				b) Review of examples sector boundary			√	√	√		
			3.Communication and knowledge sharing	c) Preparation of draft sector boundaries for all sectors			√	√	√		
				d) Review/consultation			√	√	√		
				e) Dissemination/distribution.			√	√	√		

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		• Analyze and report on PIM performance, including developing a methodology/tool for assessing compliance with procedures and guidelines for each stage of the project cycle.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop a skeleton framework to prepare Annual PIM report.	Mr. Mohammad Alamgir Hossain	√	√	√	√	45.00	-
				b) Preparation of Annual PIM report.			√		√		
C5-Activity 13	Monitor and improve investment portfolio quality.	• Conduct monitoring of all ongoing projects included in ADP. • Conduct terminal evaluation of all completed projects on the basis of project completion report (PCR). • Conduct in-depth monitoring & impact evaluation of selected important projects. • Collection of project wise data using various monitoring format and preparing quarterly, annually and periodical progress report for NEC, ECNEC, ministries/Division and other concerned.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Inspections of projects for the spot verification of implementation status.	Focal Point, IMED	√	√	√	√	-	
				b) Examine PCR and prepare terminal evaluation report.		√	√	√	√	-	
			1. Analytical activities, studies, surveys	c) Hire consultancy firm for in-depth monitoring & impact evaluation.		√	√	√	√		
				d) Preparation of quarterly, annually and periodical progress report		√	√	√	√	-	
		• Dealing with each low-performing projects and prepare report • Analysis the cause of delay implementation	3. Communication and knowledge sharing	a) Conduct progress review meeting for low performing projects.	Focal Point, IMED	√	√	√	√	-	
			2. Training	b) Training for project directors.		√	√	√	√		
			3. Communication and knowledge sharing	c) Involved local public representative to overcome the implementation obstacle.		√	√	√	√		
		• Strengthen project management for critical infrastructure projects to control cost (30% avg) and time (3 years avg) overruns. • Review LM level public investment planning and cost estimation processes. • Analyze the possible use of hard ceilings to limit the number of investment project proposals and improve the appraisals of the remaining few.	1. Analytical activities, studies, surveys	a) Considering the MTBF ceiling while calculating.	Line Ministries	√	√	√	√	-	
				b) Calculating Project Appraisal and cost estimation properly.		√	√	√	√	-	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT (g)	Results (h)
		• **Improve through capacity building, training, incentives, sanctions and monitoring performances of LMs.**	2. Training	a) Prepare training plan including the performance monitoring of LMs.	Focal Point, IMED	√	√	√	√		
			3. Communication and knowledge sharing	b) Incentives and sanctions plan to overview the monitoring performance of LMs.		√	√	√	√	-	
			2. Training	c) Conduct training for the monitoring performance of LMs.		√	√	√	√		

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 (a)	PFM Action Plan – Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY24	Q1 FY25	Q2 FY25	Incremental cost lac BDT (g)	Results (h)
C6-Activity 14	**Produce high quality APAs with meaningful indicators and targets that are aligned with national priorities**	• **Arrange regular trainings for government officials on APA preparation, monitoring and evaluation.** • **Arrange regular consultation workshops with stakeholders/experts for improving quality of APA.** • **APA activities are set as per policy guidance.** • **APA targets are set as per budget allocation.** • **Research conducted on finding ways to improve APA**	1) Analytical activities, studies, surveys 2) Training 3) Communication and knowledge sharing 4) Advocacy 7) Consultations, forums, citizens' participation	a) Arrange training programs and stakeholder discussions (meeting/workshop /seminar)	Mosa. Suraiya Begum, JS	✓	✓	✓	✓	40 (GOB)	• Skill and knowledge of government officials will enhance; • Quality of APA will enhance (such as greater alignment with national policies, budget allocation, and good governance initiatives); • Knowledge on improving performance management will improve;
				b) Arrange consultation workshop for alignment of APA with policy and budget	Dr. Mohammad Azizul Haque, JS	✓	✓				
				c) Arrange consultation workshop with national and field level stakeholders.	Kawser Aziz, DS	✓	✓				
				d) Explore funding for Research and conduct research (given arrangement of fund)	Md. Fauzul Kabir, SAS	✓	✓	✓	✓		

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C6-Activity 15	Adopt a comprehensive technology-based monitoring and evaluation system.	• Launch APAMS 3rd version software • Train government offices of the use of APAMS (3rd Version) • Improve the 3rd Version (if required)	6) IT Systems acquisition	a) Launch APAMS 3rd version software	Mosa. Suraiya Begum, JS Dr. Mohammad Azizul Haque, JS	✓	✓			135 (GOB)	• New version of APAMS software will be developed • Government offices can easily monitor and report progress/performance issues; Evaluation of performance are more logical to all
				b) Arrange training programs for government officials on APAMS (3rd Version)	Kawser Aziz, DS Md. Fauzul Kabir, SAS	✓	✓	✓	✓		
C6-Activity 16	Incentivize MDAs based on performance	• Award best performing ministries/divisions every year. • Ensure best performing departments and field level offices are also awarded by respective higher offices. • Arrange exchange programs (national/international) for best performing government offices	3) Communication and knowledge sharing	a) Arrange APA & NIS award giving ceremony for ministries/divisions	Mosa. Suraiya Begum, JS Dr. Mohammad Azizul Haque, JS			✓		15 (GOB/ External sources)	• A fair competition among government offices to achieve performance targets will be visible • Performance enhancement, better staff satisfaction and retention of trained and skilled staff. Improved focus of MDAs on service delivery
				b) Ensure best performing departments and field level offices are awarded by respective higher authorities				✓	✓		
				c) Explore funding for exchange program and arrange exchange program (if fund is available)	Kawser Aziz, DS Md. Fauzul Kabir, SAS	✓	✓	✓	✓		
C6-Activity 17	Ensure greater openness and transparency of the APA process	• Ensure APA preparation/ monitoring/evaluation through a consultative way • Ensure the APAs, quarterly reports and evaluation results are published in the respective websites.	3) Communication and knowledge sharing 7) Consultations, forums, citizens' participation	a) Ensure stakeholder participation in process related with APA preparation, monitoring and evaluation	Mosa. Suraiya Begum, JS Dr. Mohammad Azizul Haque, JS	✓	✓	✓	✓	20 (GOB)	• A transparent APA process will be visible Transparency and accountability of government offices will enhance.
				b) All APAs, progress reports and evaluation reports are published in the websites of respective government offices	Kawser Aziz, DS Md. Fauzul Kabir, SAS	✓	✓	✓	✓		

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 (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY25	Incremental cost (in BDT) (g)	Results (h)
C7- Activity 18	Implement new BACS and enhance the use of iBAS++ information for decision-making	• Arrange capacity-building programs for CoA practitioners and DDOs	2. Training	a) Prepare a time-bound training plan.	Mr. Mohammad Ali Prince		√				
				b) Implement training plan				√	√		
				c) Collect feedback from the training provided				√	√		
		• Arrange workshop, training, seminars for sensitize the higher authority, stakeholders and users	7. Consultations, forums, citizens' participation	a) Convene several workshops with stakeholders	Mr. Mohammad Ali Prince		√	√			
				b) Collect feedback from the workshops			√	√			
		• 10 iBAS++ reports are developed and made available in iBAS++ system for budget execution decisions	1.Analytical activities, studies, surveys	a) Prepare report formats	Mr. Mohammad Ali Prince						
				b) Make them available in the Budget Execution module							
		• Formulate report formats to produce all budget documents such as budget in brief, annual financial statement, MTBF by using COFOG	1.Analytical activities, studies, surveys	a) Prepare Report Formats & Collect feedback through workshops	Mr. Mohammad Saiful Islam			√	√		
				b) Use the formats in producing budget documents					√		
		• Publish detailed budget execution reports on MoF's official website on a quarterly basis within one month of period end	8. Execution of reformed PFM process	a) Make quarterly budget execution report available in MoF's Website within one month of period end	Mr. Md. Touhidul Islam	√	√	√	√		
		• Publish Annual budget execution report and make it available to the public within six months of the fiscal year's end	8. Execution of reformed PFM process 6. IT systems acquisition	a) Ensure months close on time	Mr. Md. Hasanul Matin				√		
				b) Produce system generated Annual Budget execution Report					√		
C7- Activity 19	Improve and add functionalities in iBAS++	• 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 b) User-friendliness	Mr.Md. Hasanul Matin						At Macro level iBAS++ improvement areas have been identified
				c) Prepare a time-bound action plan for each of the improvement areas identified.							
				d) Convene a workshop with stakeholders to discuss and finalize the workplan							

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		• **Finalize an iBAS++ operating procedures manual consistent with new BACS**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Create first draft of the operating procedures (a comprehensive operating manual for iBAS++ users containing details business rules, procedures, accounting logic and iBAS++ menus, screens and steps) for functionalities including the following: i. Bill preparation and submission for Self-Drawing Officer ii. Bill preparation, submission and accounting DDOs iii. Bill and payment processing iv. Bank reconciliation v. Correction journals vi. Month closing and accounting. vii. Budget preparation viii. Fund release ix. Re-appropriation x. Bill and payment processing and accounting for SAEs xi. Bill and payment processing and accounting for projects xii. Bill and payment processing and accounting for foreign missions	Mr.Md. Hasanul Matin	√	√	√	√		
				b) Bill and payment processing and accounting for autonomous bodies							
				c) Stakeholder consultations and identification of the areas of inconsistencies in the manual.		√	√	√	√		
				d) Finalization of iBAS++ operating procedures.		√	√	√	√		
		• **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.Md. Hasanul Matin			√	√		
				b) Arrange a workshop to finalize the report with final mapping of areas and processes identified.				√	√		
		• **Prepare process flow charts and develop a time-bound process improvement plan**	5.Drafting/revising laws, strategies, regulations,	a) Prepare a report with process flow charts for the identified processes to automate, along with formats of electronic records	Mr.Md. Hasanul Matin			√	√		
				b) Develop a time-bound improvement plan							

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			framework, procedures;	c) Arrange a workshop for stakeholder consultation on the draft process flow charts and improvement plan							
				d) Finalization of process flow charts and improvement plan and submission for approval							
		• **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.Md. Hasanul Matin						
				b) Recommend changes in iBAS++ operating procedure and issue detailed change request							
				c) Complete iBAS++ development to implement the change requests							
				d) Roll out approved procedures and changed iBAS++ functionalities to autonomous organizations				√	√		
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. The National Board of Revenue (NBR)	Dr. Abdur Rahim							
		• **Develop a time-bound interface implementation plan and submit quarterly progress reports**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process.	a) Prepare a time-bound interface implementation plan	Mr.Md. Hasanul Matin						
				b) Consult with stakeholder to finalize the action plan		√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY25	Incremental cost (in BDT (g)	Results (h)
		• **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 Tarikul Islam Khan	√	√	√	√		
				b) Implement the interface through providing access details and training to NBR.		√	√	√	√		
		• **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. Hasanul Matin			√	√		
				b) Consult with Bangladesh Bank and agree upon a solution and timeline				√	√		
				c) Develop the agreed interface in iBAS++ (implementation in FY 21-22)				√	√		
		• **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. Mohammad Ali Prince						Interface has been established, however, implement the interface in all departments is ongoing.
				b) Share the technical report with CPTU, and finalize it							
				c) Prepare a time-bound action plan developing the interface.							
				d) Develop and implement the interface							
		• **Integrate iBAS++ with AMS (ADP/RADP Management System) to exchange project data i.e., DPP, Budget Preparation and Actual Data**	6. IT systems acquisition	a) Prepare a status report on the present-status of development of the ADP system of Planning Commission	Mr. Mohammad Ali Prince						
				b) Consult with Planning Commission and collect its requirement from iBAS++ API for introducing unified project code							
				c) Develop API for Planning Commission							
C7- Activity 21	**Introduce commitment controls for better cash management.**	• **Prepare an FRS for Commitment Control Management**	3.Communication and knowledge sharing. 5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Arrange knowledge sharing programs to gather experience of several other countries.	Dr. Abdur Rahim				√		
				b) Develop Commitment control policy and approved							
				c) Prepare an FRS for Commitment Control							
				d) Arrange several workshops to validate the FRS							
				e) Update the FRS using the feedback collected from workshops							
				a) Develop a sub-module	Dr. Abdur Rahim						

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		• **Develop a sub-module for Commitment Control**	6. IT systems acquisition	b) Pilot the sub-module							
				c) Collect feedback and improve the sub-module							
				d) iBAS++ updated to record commitments as future expenditure obligation							
		• **Roll out the sub-module of Commitment Control**	8. Execution of reformed PFM process	a) Prepare a training plan	Dr. Abdur Rahim						
				b) Implement the training plan							
				c) Collect input in the system from all institutions							
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 EFT 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. Tarikul Islam Khan			√	√		
				b) Prescribe EFT implementation strategy including necessary safeguards against fraud and corruptions through enhancements in iBAS++ and procedures.					√		
		• **Ensure all government payments (including social safety net transfer) directly to the beneficiaries (G2P) to their designated bank account or Mobile bank account, MFS**	8. Execution of reformed PFM process	a) Make necessary changes in iBAS++ prescribed in EFT implementation strategy	Mr. Md. Tarikul Islam Khan				√		
				b) Help make necessary amendments in financial rules and procedures prescribed in EFT implementation strategy					√		
				c) Implement EFT in all types of transactions					√		
		• **Devise a policy note for gradual enhancement of EFT coverage**	1.Analytical activities, studies, surveys	a) Analyze the present status of EFT coverage & identify what else need to bring under EFT coverage	Mr. Md. Tarikul Islam Khan			√	√		
				b) Devise a draft policy note for gradual enhancement of EFT coverage					√		
				c) Share it through workshops among different stakeholders					√		
				d) Collect feedback and finalize policy note for gradual enhancement of EFT coverage					√		
		• **Government payment transactions in respect of Pay & Allowances are made through EFT**	1.Analytical activities, studies, surveys 6. IT systems acquisition	a) Identify nature of payment transaction of all govt institutions including SAEs	Mr. Md. Tarikul Islam Khan						
				b) Analyze the bottlenecks to make payment through EFT and find out solutions							
				c) Prepare an employee database							

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				d) Ensure Government payment transactions in respect of Pay & Allowances are made through EFT					√		
		• **Develop computer audit procedures to reduce the risk of fraud**	3.Communication and knowledge sharing. 6. IT systems acquisition	a) Arrange knowledge sharing programs to gather experiences from other countries	Mr. Md. Touhidul Islam			√			
				b) Develop the procedures and finalize it through validation					√		
		• **Government payment transactions in respect Pensions are made through EFT**	1.Analytical activities, studies, surveys 8. Execution of reformed PFM process 6. IT systems acquisition	a) Identify nature of payment transaction of Pension allowances of all govt institutions including SAEs	Mr. Md. Tarikul Islam Khan						
				b) Analyze the bottlenecks to make payment through EFT and find out solutions							
				c) Prepare an employee database and pay fixation system							
				d) Ensure Government payment transactions in respect of Pension Allowances are made through EFT					√		
		• **Government payment transactions in respect all Social Safety Net payments are made through EFT**	1.Analytical activities, studies, surveys 8. Execution of reformed PFM process 6. IT systems acquisition	a) Identify nature of payment transaction of Social SafetyNet payment of the govt	Mr. Md. Tarikul Islam Khan						
				b) Analyze the bottlenecks to make payment through EFT and find out solutions				√			
				c) Prepare a database of the beneficiaries				√	√		
				d) Ensure Government payment transactions in respect all Social Safety Net payments are made through EFT				√	√		
C7- Activity 23	**Develop and implement full-fledged Expenditure and Payment module for effective budget execution and ensure transparency.**	• **Based on the experience of several other countries develop a web-enabled Expenditure and Payment 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 Expenditure and Payment 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 Mahedi Masuduzzaman						
				b) Arrange knowledge sharing programs to gather experience of several other countries.							
				c) Prepare a System Design Document based on the SRS prepared.							
				d) Develop full-fledged Expenditure and Payment module.							
				a) Prepare a progressive roll-out plan for the Expenditure and Payment module	Dr. Abdur Rahim						

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		• **Prepare and implement a progressive roll-out plan for the Expenditure and Payment Module**	8. Execution of reformed PFM process	b) Implement Expenditure and Payment module through supporting user creation, master data entry and performing another configuration.							
		• **Develop an online orientation training for DDOs to use these Expenditure and Payment module application**	8. Execution of reformed PFM process	a) Prepare video training materials for using Expenditure and Payment module.	Dr. Abdur Rahim						
				b) Prepare online interactive training materials with FAQs.				√	√		
		• **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.	Dr. Abdur Rahim						
				b) Create a dedicated Help Desk team for supporting DDOs.							
		• **DDOs will submit 40% of all bills in respect of Pay & allowances, Pensions, Social Safety Net payments through online**	8. Execution of reformed PFM process	a) Identify all types of bills related to Pay & allowances, Pensions, Social Safety Net payments	Dr. Abdur Rahim						
				b) Develop process for online bill submission							
				c) Implement the process							
		• **Draft a policy paper to allocate fund to service delivery units i.e., Office of the Upazila Women's Affairs Officer under Ministry of Women and Children Affairs and Upazila Social Service office under Ministry of Social Welfare**	5.Drafting/revising laws, strategies, regulations, framework, procedures. 8. Execution of reformed PFM process	a) Analyze the bottoleneck to allocate fund to service delivery units i.e., Office of the Upazila Women's Affairs Officer under Ministry of Women and Children Affairs and Upazila Social Service office under Ministry of Social Welfare	Dr. Abdur Rahim						
				b) Find out solutions to allocate fund to the service delivery units of those two ministries							
				c) Draft a policy paper to allocate fund to service delivery units and collect feedback through workshops							
				d) Finalize the policy paper to allocate fund to service delivery units considering the feedback collected							
		• **Improve process to identify information on resources received by frontline service delivery units of two Ministries- Ministry of Women and Children Affairs and Ministry of Social Welfare**	8. Execution of reformed PFM process	a) Develop system to allocate fund to the service delivery units of those two ministries	Dr. Abdur Rahim						
				b) Implement the system to allocate fund to the service delivery units of those two ministries							
		• **Formulate reporting format to show resources received by service delivery units of those Ministries**	8. Execution of reformed PFM process	a) Prepare a report format to show resources received by service delivery units of those Ministries.							

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C7- Activity 24	Develop and roll out new iBAS++ modules for specialized public entities (for SAEs)	• **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, taking into consideration of the development already done in iBAS++ for SAEs, and prepare a report.	Mr. Mohammod Ali Prince						
				b) Based on the assessment report, develop a plan for developing, testing, and incorporating additional modules in iBAS++				√	√		
		• **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. Md. Hasanul Matin						
		• **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. Md. Hasanul Matin						
				b) Consult stakeholders on the rollout strategy and timeline and finalize							
C7- Activity 25	Develop a module for Financial and non-financial asset management.	• **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. Md. Tarikul Islam Khan						
				b) Consult key stakeholder and receive their feedback on the proposed asset condition rating classification, and finalize it							
		• **Appoint a consultant to review the records and selectively visit high value sites**	8. Execution of reformed PFM process	a) Appoint a consultant to review the records and selectively visit high value sites.	Mr. Md. Tarikul Islam Khan						
		• **Review, compilation of existing rules and formulate new one for financial and non-financial assets monitoring**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Tarikul Islam Khan		√	√			
				b) Review, compilation of existing rules and identify new things to add				√			
				c) Formulate new Rules for Financial and non-financial asset					√		
		• **Develop reporting format for major non-financial assets monitoring**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Tarikul Islam Khan			√			
				b) Prepare a draft report format for major non-financial assets monitoring				√			
				c) Arrange workshop to collect feedback on draft report format					√		

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				d) Finalize report format considering feedback					√		
		• **Develop reporting format for financial assets monitoring**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Tarikul Islam Khan			√			
				b) Prepare a draft report format for major financial assets monitoring					√		
				c) Arrange workshop to collect feedback on draft report format					√		
				d) Finalize report format considering feedback					√		
		• **Stock-take of non-financial assets**	8. Execution of reformed PFM process	a) Prepare a format to stock-take of non-financial asset	Mr. Md. Tarikul Islam Khan						
				b) Develop system to collect info							
C7- Activity 26	**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**	8. Execution of reformed PFM process	a) Review the payroll and pension system to find out weaknesses of existing procedures and system.	Mr. Md. Hasanul Matin						
				b) Recommend actions to improve validation process.							
		• **Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension database 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. Md. Hasanul Matin						
				b) Prepare System Requirements Specification (SRS) for a sub-module to track and assist quick settlement of pension cases.							
				c) Prepare System Design Document (SDD) for a sub-module to track and assist quick settlement of pension cases.							
				d) iBAS++ development to incorporate the sub-module.							
		• **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. Md. Hasanul Matin						
		• **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. Md. Hasanul Matin						
		• **Develop online training modules**	2. Training	a) Develop online training modules	Mr. Md. Hasanul Matin						
		• **Develop a comprehensive communication, change management strategy, and implement required program to this effect**	2. Training	a) Develop a comprehensive communication, change management strategy, and implement required program to this effect.	Mr. Md. Hasanul Matin						

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C7- Activity 27	Implement ISMS in iBAS++ and achieve international accredited Certifications	• **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						
				b) Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system							
				c) Prepare ToR and procedure manual 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.				√	√		
		• **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. Mohammad Ali Prince			√	√		
				b) Prepare a time-bound work plan for implementing digital signature				√	√		
				c) Implement digital signature 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; 6. IT systems acquisition	a) Review the existing Business Continuity Management (BCM) and identify the areas requiring changes.	Mr. Mohammad Ali Prince						
				b) Discuss with management and update Business Continuity Management (BCM) for 2021-22							
				c) Perform periodic disaster recovery tests as outlined in BCM plan and prepare test report							
		• **Implementation of feedback received from the assessment of iBAS++ system security certification**	1.Analytical activities, studies, surveys 8. Execution of reformed PFM process	a) Feedback Analysis	Mr. Mohammad Ali Prince						
				b) Action Planning and Prioritize Improvements							
				c) Execute Action Plans and Track Progress				√	√		
				d) Verify Effectiveness and document changes				√	√		
				a) Select Certification Body, Define Scope, Documentation Review, Engage Internal Stakeholders	Mr. Mohammad Ali Prince						

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		• **Commission a full third-party assessment of iBAS++ to obtain system security certification**	8. Execution of reformed PFM process	b) Assessment & Audit, LA Training				√	√		
				c) Audit Report, Corrective Action, and Verifications				√	√		
				d) Certification Decision, Certification Issuance, Ongoing Maintenance.				√	√		
		• **Prepare security guidelines and related procedures to implement necessary controls for ensuring system security**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Initial Assessment and Scoping, Identify Relevant Controls, Engage Stakeholders, Document Requirements	Mr. Mohammad Ali Prince						
				b) Guideline and Procedure Development Mapping with control standards, Document Creation							
				c) Review and Approval			√	√	√		
				d) Implementation and Training				√	√		
		• **Conduct a gap analysis, which comprises a comprehensive review of all existing information security arrangements against the requirements of the certification**	1.Analytical activities, studies, surveys 8. Execution of reformed PFM process 5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Define Objectives, Identify ISO 27001 Requirements, Gather Documentation, Assemble a Team for the assessment.	Mr. Mohammad Ali Prince						
				b) Gap Assessment including Review Documentation, Interviews and Surveys, Identify Gaps, Document Findings etc.							
				c) Gap Analysis Report, Prioritize Gaps, Develop an Action Plan				√	√		
				d) Remediation and Continuous Improvement, Implement Corrective Actions, Monitoring and Verification, Documentation		√	√	√	√		
		• **Conduct a risk assessment and define a risk treatment methodology**	1.Analytical activities, studies, surveys 8. Execution of reformed PFM process 5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Scope Definition, select a Risk Assessment Team, Gather Existing Documentation	Mr. Mohammad Ali Prince						
				b) Conduct Risk Assessment including Identify Assets, Identify Threats and Vulnerabilities, Assess Risks, Prioritize Risks							
				c) Formulation of Risk Treatment Methodology with Define Risk Criteria, Select Treatment Options, Develop Treatment Plans, Document the Methodology							
				d) Implementation, Monitor and Review			√	√	√		
		• **Implement controls to mitigate risks**	8. Execution of reformed PFM process	a) Control Selection and Planning, Identify Mitigation Measures	Mr. Mohammad Ali Prince				√		
				b) Execute Implementation Plans, Integrate Controls							
				c) Continuous Monitoring, Control Testing							

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				d) Documentation and Review							
		• **Review and update the necessary documents**	8. Execution of reformed PFM process	a) Identify Relevant Documents, Define Scope, identify which documents require regular review and update	Mr. Mohammad Ali Prince						
				b) Review and Gap Analysis of the documents, Scheduled Review and Update, Establish Review Periods							
				c) Revision and Approval							
				d) Documentation Management maintaining Version Control, Communication, arrangement of necessary Training and Awareness							
		• **Measure, monitor and review for effectiveness and compliance in addition to identify improvements to existing processes and controls**	8. Execution of reformed PFM process	a) Establish Key Performance Indicators (KPIs)	Mr. Mohammad Ali Prince						
				b) Regular Audits and Assessments							
				c) Training and Awareness, Continuous Monitoring and Reporting		√	√	√	√		
				d) Management Reviews and Action Plans		√	√	√	√		
		• **Conduct internal audits**	8. Execution of reformed PFM process	a) Prepare an Internal Audit team with specific TOR, Train the team	Mr. Mohammad Ali Prince						
				b) Prepare and communicate Audit calendar, Audit Schedule, Audit plan.							
				c) Audit Execution.		√	√	√	√		
				d) Corrective Actions and Follow-Up, Continuous Improvement.		√	√	√	√		
		• **Periodic Disaster Recovery Drill to restore iBAS++ from DR site or Manual Back-up**	8. Execution of reformed PFM process	a) Plan periodic disaster recovery tests as outlined in BCM	Mr. Mohammad Ali Prince						
				b) Prepare Comprehensive DR Drill Procedure							
				c) Perform DR drill as per the plan and procedure							
				d) Prepare report and communicate							
C7- Activity 28	**Implement Automated Challan (A-Challan) System for real time revenue receipts to strengthen**	• **Develop required policies and procedures for implementing A-Challan System**	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Review exiting rules and identify bottlenecks to implement Automated Challan (A-Challan) System	Mr. Md. Hasanul Matin						
				b) Prepare required policies and procedures for implementing A-Challan System							
				c) Prepare an action plan to implement A-Challan System							

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	Treasury Single Account (TSA)	• **Implement Automated Challan (A-Challan) System for better revenue receipt management and cash management and strengthening the Treasury Single Account**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition	a) Prepare FRS to introduce Automated Challan (A- Challan) System	Mr. Md. Hasanul Matin						
				b) Develop system for Automated Challan (A-Challan) System							
				c) Pilot the developed system							
				d) Prepare FRS to introduce Automated Challan (A- Challan) System							
		• **Include all revenue/receipt items in A-Challan system and make the system available to the public for depositing revenues and fees**	1.Analytical activities, studies, surveys	a) Prepare a list of all revenue/receipt items	Mr. Md. Hasanul Matin						
				b) Incorporate all revenue/receipt items in the system							
				c) Make the system available to the public for depositing revenues and fees							
		• **Integrate A-Challan System with other PFM systems of government**	8. Execution of reformed PFM process	a) Identify other PFM systems to establish API	Mr. Md. Hasanul Matin						
				b) Design and develop API document to establish API with other systems							
				c) Integrate A-Challan System with other PFM systems of the government							
		• **Integrate A-Challan System with all scheduled local banks for increasing collection points**	5.Drafting/revising laws, strategies, regulations, framework, procedures. 6. IT systems acquisition	a) Make aware the stakeholders of the importance of A Challan system	Mr Md. Hasanul Matin						
				b) Design and develop API document.							
				c) Integrate A-Challan System with all scheduled local banks							
		• **Integrate A-Challan System with Mobile Financial Services (MFS)**	6. IT systems acquisition	a) Arrange stakeholders' consultation with all MFS Organizations	Mr. Md. Hasanul Matin						
				b) Design and develop API document.							
				c) Establish interfaces with all MFS							
		• **Provide training to all users of A-Challan System**	2. Training	a) Prepare a training plan	Dr. Abdur Rahim						
				b) Prepare training materials							
				c) Make training materials available at website							
				d) Implement training plan				√	√		
				e) Collect feedback from the users				√	√		
				f) Update the system according to feedback (If required)							

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		• **Develop reporting options for generating and viewing reports from the system**	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Develop necessary draft report formats	Dr. Abdur Rahim			√	√		
				b) Arrange workshop on those draft report formats				√	√		
				c) Collect feedback from the workshop and finalize the reports format				√	√		
				d) Make the reports available in the system				√	√		
		• **Implement dedicated Help-Desk services**	8. Execution of reformed PFM process	a) Set up a dedicated help desk service	Dr. Abdur Rahim			√	√		
				b) Review questions and problems				√	√		
				c) Prepare FAQ and make it available in the system		√	√	√	√		
		• **Procure required hardware and software**	8. Execution of reformed PFM process	a) Prepare a procurement plan with specification	Mr. Mohammad Ali Prince			√	√		
				b) Procure related hardware and software				√	√		
		• **Develop monitoring Dashboard for higher Authority to observe real-time deposit to Govt. treasury**	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Prepare a design of a Dashboard	Mr. Md. Hasanul Matin			√	√		
				b) Develop a Dashboard				√	√		
C7- Activity 29	Automation of VAT collection from retailers and wholesalers by using Electronic Fiscal Device Management System (EFDMS).	• **Consult with stakeholders for framing conceptual framework to develop a system for retail VAT collection**	5.Drafting/revising laws, strategies, regulations, framework, procedures. 6. IT systems acquisition	a) Arrange several workshops with experts to develop a conceptual framework	Mr. Md. Tankul Islam Khan			√	√		
				b) Collect idea from the workshop and prepare a draft framework				√	√		
				c) Arrange workshop with experts on draft conceptual framework				√	√		
				d) Finalize conceptual framework				√	√		
		• **Develop Electronic Fiscal Device Management System (EFDMS) software for VAT collection and monitoring**	7. Consultations, forums, citizens' participation 2. Training	a) Prepare an FRS to develop the software	Mr. Md. Tankul Islam Khan			√	√		
				b) Arrange workshop to discuss the FRS with experts and collect feedback				√	√		
				c) Finalize FRS using feedback				√	√		
				d) Develop software for VAT collection and monitoring				√	√		
			2. Training	a) Prepare a training plan to implement the system				√	√		

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		• **Implement and roll out of the system for VAT collection**		b) Prepare training materials and make them available for the users	Mr. Mohammad Ali Prince			√	√		
				c) Implement training plan and roll out the system for vat collection				√	√		
C7- Activity 30	**Developing a Single Registry System to ensure all cash transfers by G2P.**	• **Stock-take of all cash and non-cash based social safety net programs and identify cash transfer programs outside of the G2P purview**	1.Analytical activities, studies, surveys	a) Make a list of all cash and non-cash based social safety net programs and identify cash transfer programs outside of the G2P purview	Mr. Md. Tarikul Islam Khan			√	√		
				b) Validate the list with concerned Ministries/Divisions		√	√	√	√		
				c) Finalize the list of all cash and non-cash based social safety net programs				√	√		
		• **Consultations with relevant stakeholders to analyze the suitability of developing individual MISs vs. platform MIS**	7. Consultations, forums, citizens' participation	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Tarikul Islam Khan	√	√	√			
				b) Develop an idea based on knowledge sharing		√	√	√			
				c) Arrange several workshops to discuss the idea of individual MISs vs. platform MIS				√			
				d) Sum up all the views of stakeholders					√		
		• **Security Assessment of all Existing MISs and finding the gaps**	1.Analytical activities, studies, surveys	a) Review the MISs	Mr. Md. Tarikul Islam Khan						
				b) Do VAPT test				√	√		
				c) Submission of report					√		
		• **Design and develop new MISs and update existing ones for Safety Net programs to transfer beneficiaries designated bank accounts**	1.Analytical activities, studies, surveys	a) Design a new MISs for different programs	Mr. Md. Tarikul Islam Khan			√	√		
				b) Arrange workshops with all stakeholders and collect feedback				√			
				c) Finalize the design and develop new MISs					√		
		• **Extend the scope of the Single Registry System to include non-cash beneficiaries**	8. Execution of reformed PFM process	a) Review the non-cash programs	Mr. Md. Tarikul Islam Khan	√	√	√	√		
				b) Include non-cash programs' beneficiaries' information in the Single Registry system		√	√	√	√		
		• **Implement Single Registry System by integrating different MISs**	6. IT systems acquisition	a) Integrate individual MISs with Single Registry System gradually	Mr. Md. Tarikul Islam Khan	√	√	√	√		
		• **Integration of SPBMU with Birth and Death Registration System**	6. IT systems acquisition	a) Arrange consultation with stakeholders	Mr. Md. Tarikul Islam Khan			√	√		
				b) Design and Develop document for API				√	√		
				c) Sign MoU				√	√		
				d) Accomplish Integration				√	√		
			1. Analytical activities, studies, surveys	a) Review MISs regularly	Mr. Md. Tarikul Islam Khan	√	√	√	√		
				b) Address line Ministries' upgradation request		√	√	√	√		

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		• **Maintenance of MISs for uninterrupted social safety net payment to beneficiaries**	8. Execution of reformed PFM process	c) Analyze security threats of the MISs		√	√	√	√		
				d) Resolve the security issues when required		√	√	√	√		
		• **Procure required hardware and software**	8. Execution of reformed PFM process	a) Prepare a procurement plan with specification	Mr. Mohammad Ali Prince						
				b) Procure related hardware and software							
C7- Activity 31	Stock-take of Bank Accounts outside TSA and expand the coverage of TSA.	• **Hold consultations with all stakeholders of special accounts, extra budgetary funds and aided funds**	7. Consultations, forums, citizens' participation	a) Arrange several workshops with stakeholders	Mr. Mahedi Masuduzzaman						
				b) Raise awareness among them to list Bank Account Information of own institutions, projects, EBFs and so on since inception							
		• **Prepare FRS for preparing a database of Bank accounts outside of the TSA**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Analyze types of Bank accounts hold by institutions, projects and EBFs	Mr. Mahedi Masuduzzaman						
				b) Prepare FRS for preparing a database of Bank accounts outside of the TSA							
				c) Validate FRS by experts through workshop and finalize it							
		• **Developing a system for collecting Bank Accounts of public sector entities**	6. IT systems acquisition	a) Develop the system for collecting Bank Accounts of public sector entities	Mr. Mahedi Masuduzzaman						
				b) Test the system							
				c) Pilot the system and update it							
		• **A stock-take of bank accounts of Budgetary Central Government units including projects**	8. Execution of reformed PFM process	a) Prepare a training plan to tarin employees of BCG units to provide Bank Account info in the system	Mr. Mahedi Masuduzzaman						
				b) Implement training plan and collect feedback							
				c) Incorporate feedback and improve the system							
				d) Stock-take of bank accounts of Budgetary Central Government units including projects		√	√	√	√		
		• **The number of dormant/inactive bank accounts, and the bank**	5.Drafting/revising laws, strategies,	a) Identify dormant and inactive bank accounts of BCG Units including projects				√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT members/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY25	Incremental cost lac BDT (g)	Results (h)
		accounts of closed projects will be determined and reduced by 50%	regulations, framework, procedures 8. Execution of reformed PFM process	b) Reduce them gradually	Mr. Mahedi Masuduzzaman				√		
		• **Issuing Government Circular and Sensitize relevant stakeholders**	5.Drafting/revising laws, strategies, regulations, framework, procedures 7. Consultations, forums, citizens' participation	a) Issue a circular to limit opening number of Bank Accounts	Mr. Mahedi Masuduzzaman			√			
		• **Conduct Training Program for GoB officials and Bank Employees**	2. Training	a) Prepare a training plan for employees and bankers	Mr. Mahedi Masuduzzaman			√	√		
				b) Implement the training plan and collect feedback				√	√		
				c) Incorporate feedback and update the system				√	√		
C7- Activity 32	Implement iBAS++ in Autonomous Bodies for better Cash Management.	• **Implement PL Account in all ABs and projects**	5.Drafting/revising laws, strategies, regulations, framework, procedures. 6. IT systems acquisition	a) Prepare an FRS to introduce PL A/C in ABs including projects	Mr. Md. Tarikul Islam Khan						
				b) Develop the system							
				c) Test and pilot the system							
				d) Update the system and roll out PL A/C in ABs including projects							
		• **Devise reporting format of General Govt. Accounting**	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Draft a reporting format of General Govt. Accounting	Mr. Md. Tarikul Islam Khan			√	√		
				b) Arrange workshop with experts on draft reporting format				√	√		
				c) Incorporate feedback and finalize the reporting format of General Govt. Accounting				√	√		
		• **Develop common reporting format (Financial Statement) for ABs**	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Draft a common reporting format (Financial Statement) for ABs.	Mr. Md. Tarikul Islam Khan			√	√		
				b) Arrange workshop with experts on draft reporting format				√	√		
				c) Incorporate feedback and finalize the common reporting format (Financial Statement) for ABs.				√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY25	Incremental cost lac BDT (g)	Results (h)
		• **Formulate policy notes to ascertain the possibility of depositing receipts of ABs in PL Accounts/ Conduct a feasibility study of depositing Abs own receipts in PL A/C**	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Tarikul Islam Khan			√	√		-
				b) Draft a policy note to ascertain the possibility of depositing receipts of ABs in PL Accounts				√	√		
				c) Arrange workshop with experts on that draft policy note				√	√		
				d) Incorporate feedback and finalize the draft policy note to ascertain the possibility of depositing receipts of ABs in PL Accounts				√	√		
C7- Activity 33	Roll out of BACS & iBAS++ in Local Government Institutions.	• **Assess the required coding structure of LGIs and consult with relevant stakeholders for identifying common coding structure for the LGIs**	1.Analytical activities, studies, surveys	a) Identify receipts and expenditure items of LGIs	Mr. Md. Tarikul Islam Khan						
				b) Prepare a chart of accounts of those identified items		√	√	√	√		
		• **Develop common Financial Reporting format for each group of the LGIs i.e., for union, council etc.**	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Identify the nature of budgeting and expenditure of each group of the LGIs i.e., for union, council etc.	Mr. Md. Tarikul Islam Khan	√	√	√	√		
				b) Prepare draft financial reporting format for each group of the LGIs i.e., for union, council etc.		√	√	√	√		
				c) Arrange workshop with experts on those draft financial reporting format and collect feedback		√	√	√	√		
				d) Incorporate feedback and finalize those draft financial reporting formats		√	√	√	√		
		• **Prepare Functional Requirement Specification to develop iBAS++ LGI Sub-module**	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Analyze LGIs related Rules, Regulations and the process of Budgeting and expenditure management	Mr. Md. Tarikul Islam Khan		√				
				b) Arrange knowledge sharing programs to gather experience of several other countries.			√				
				c) Develop a draft FRS to develop iBAS++ LGI Sub-module			√				
				d) Arrange workshop with experts and finalize the FRS				√			
				e) Incorporate feedback and finalize the FRS				√			
		• **Develop iBAS++ LGI Sub-module**	6. IT systems acquisition	a) Develop iBAS++ LGI Sub-module	Mr. Md. Tarikul Islam Khan						
				b) Test the sub-module							
				c) Pilot the module and update it							
				a) Prepare a training Plan to implement iBAS++ LGI Sub-module and BACS in LGIs.							

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type[1] (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY25	Incremental cost (in BDT (g)	Results (h)
		• **Roll out iBAS++ LGI Sub-module and BACS in LGIs**	8. Execution of reformed PFM process	b) Prepare training materials	Mr. Md. Tarikul Islam Khan						
				c) Implement training plan							
				d) Bring all LGIs under this sub-module gradually							
C7- Activity 34	Roll out of iBAS++ Foreign Mission Sub-module	• **Prepare an FRS for iBAS++ Foreign Mission Sub-module**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Analyze foreign mission related Rules, Regulations and the process of Budgeting, expenditure and accounting process.	Mr Mahedi Masuduzzaman						
				b) Develop a draft FRS to develop iBAS++ LGI Sub-module							
				c) Arrange workshop with experts and finalize the FRS							
		• **Develop iBAS++ Foreign Mission Sub-module**	6. IT systems acquisition	a) Develop iBAS++ Foreign Mission Sub-module.	Mr Mahedi Masuduzzaman						
				b) Test the sub-module							
				c) Pilot the module and update it							
		• **Develop time bound roll out plan to implement iBAS++ Foreign Mission Sub-module**	8. Execution of reformed PFM process	a) Prepare a time bound roll out plan to to implement iBAS++ Foreign Mission Sub-module	Mr Mahedi Masuduzzaman			√			
		• **Arrange Capacity building program for the employee working in Foreign Missions**	2. Training 8. Execution of reformed PFM process	a) Prepare a training Plan to implement iBAS++ Foreign Mission Sub-module	Mr Mahedi Masuduzzaman		√	√	√		
				b) Prepare training materials			√	√	√		
				c) Implement training plan			√	√	√		
				d) Bring all Foreign Missions under this sub-module gradually			√	√	√		
C7- Activity 35	Develop an Organogram database.	• **Develop a system for an Organogram database**	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Consult with stakeholders to develop data collection procedure	Dr. Abdur Rahim						
				b) Prepare an FRS for the database							
				c) Develop the architecture of the interoperable Organogram sub-module.							
				d) Develop the system, test and pilot it							
				e) Update the system							
				a) Arrange workshop with different Ministries/Divisions	Dr. Abdur Rahim						

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY25	Incremental cost lac BDT (g)	Results (h)
		• **Collect and input organogram data in the system**	1.Analytical activities, studies, surveys	b) Identify the problems they are facing to provide information				√	√		
				c) Find out solution, Collect organogram from all Ministries/Divisions and Departments.		√	√	√	√		
				d) Input collected data in the system		√	√	√	√		
		• **Verify the entered data by the relevant stake holders**	7. Consultations, forums, citizens' participation	a) Send the entered data to the concerned institutions and validate the information	Dr. Abdur Rahim			√	√		
				b) Finalize the Database				√	√		
C7- Activity 36	Roll out iBAS++ budget preparation module in field level Offices	• **Develop system to bring all field level offices under Budget Preparation Sub-module of iBAS++**	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to add functionalities in iBAS++ Budget preparation Sub-module to incorporate field level offices	Dr. Abdur Rahim			√	√		
				b) Add functionalities in iBAS++ Budget preparation Sub-module to incorporate field level offices				√	√		
				c) Test, pilot the system and update it				√	√		
		• **Implement the system to bring all field level offices under Budget Preparation Sub-module of iBAS++**	2. Training 8. Execution of reformed PFM process	a) Make a plan to cover all field level offices to bring under Budget Preparation Sub-module of iBAS++	Dr. Abdur Rahim			√	√		
				b) Roll out Budget preparation module to all govt. hospitals.				√	√		
				c) Roll out Budget preparation module to all Primary Education Offices				√	√		
				d) Roll out Budget preparation module to all field level offices under Ministry of Public Administration				√	√		
				e) Roll out Budget preparation module to all Divisional level offices (Zone, Circle level offices etc.)		√	√	√	√		
				f) Roll out Budget preparation module to all District level offices.		√	√	√	√		
				g) Roll out Budget preparation module to all Upazila level offices		√	√				
				h) Roll out Budget preparation module to other offices				√	√		
		• **Develop comprehensive training and capacity building program for field level offices to bring them under Budget Preparation Sub-module of iBAS++**	2. Training 8. Execution of reformed PFM process	a) Develop a comprehensive training plan	Dr. Abdur Rahim			√	√		
				b) Prepare training materials and make them available in iBAS++ system		√	√	√			
				c) Implement training plan		√	√	√			
				d) Collect feedback from participants and update the system		√	√	√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY25	Incremental cost lac BDT (g)	Results (h)
C7- Activity 37	Automate Service Statement of Govt. employees.	• Requirement analysis to prepare automatic service statement needed for pension approval	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Identify all steps are needed to get pension approval	Mr. Md. Hasanul Matin						
				b) Review all rules and procedures related to those steps		√	√	√	√		
				c) Prepare a guideline to automate those steps		√	√	√	√		
		• Automation of employees' Leave management	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to automate employees' Leave management	Mr. Md. Hasanul Matin						
				b) Arrange workshop with experts to share the FRS and collect feedback							
				c) Finalize the FRS and develop the system and pilot it.					√		
				d) Update the system and roll out it		√	√	√	√		
		• Automation of Loans and Advances Management	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to automate employees' Loans and Advances Management	Mr. Md. Hasanul Matin						
				b) Arrange workshop with experts to share the FRS and collect feedback							
				c) Finalize the FRS and develop the system and pilot it.							
				d) Update the system and roll out it							
		• Automation of employees' Departmental proceeding management	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to automate employees' Departmental proceeding management	Mr. Md. Hasanul Matin			√			
				b) Arrange workshop with experts to share the FRS and collect feedback				√			
				c) Finalize the FRS and develop the system and pilot it.				√	√		
				d) Update the system and roll out it							
		• Automation of employees' Audit observation Management	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to automate employees' Audit observation Management	Mr. Md. Hasanul Matin				√		
				b) Arrange workshop with experts to share the FRS and collect feedback					√		
				c) Finalize the FRS and develop the system and pilot it.							
				d) Update the system and roll out it							
		• • System generated NOC for employees'' govt. accommodation	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare an FRS to produce System generated NOC for employees'' govt. accommodation	Mr. Md. Hasanul Matin	√	√				
				b) Arrange workshop with experts to share the FRS and collect feedback		√	√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY25	Incremental cost (in BDT (g)	Results (h)
			6. IT systems acquisition	c) Finalize the FRS and develop the system and pilot it.				√	√		
				d) Update the system and roll out it				√	√		
C7- Activity 38	Develop and roll out sub-module for State Owned Enterprises (SOEs)	• **Develop a general repot formant of SOEs Budgeting, Expenditure and Accounting process**	1.Analytical activities, studies, surveys	a) Arrange several workshops with SOEs to understand their nature of Budgeting, Expenditure and Accounting process	Mr Mahedi Masuduzzaman			√	√		Identify and categorized different types of SOEs.
				b) Identify and categorized different types of SOEs Budgeting, Expenditure and Accounting process				√	√		-
				c) Prepare a general report format of SOEs Budgeting, Expenditure and Accounting process				√	√		-
				d) Arrange workshop with experts and finalize the format				√	√		-
		• **Incorporate the format in the iBAS++ system**	6. IT systems acquisition	a) Develop the system to implement the format	Mr Mahedi Masuduzzaman			√	√		Incorporating additional economic codes required for capturing SOEs financial transaction.
				b) Pilot the system and update it				√	√		-
		• **Integrate the SOE system of SOE Scheme with iBAS++ system**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 1.Analytical activities, studies, surveys6. IT systems acquisition	a) Design and develop API document to establish API with other systems	Mr Mahedi Masuduzzaman			√	√		
				b) Integrate the SOE system of SOE Scheme with iBAS++ system				√	√		
C7- Activity 39	Develop and roll out sub-module for Project Accounting	• **Develop a Project Accounting Sub-module**	5.Drafting/revising laws, strategies, regulations, framework, procedures; 1.Analytical activities, studies, surveys 6. IT systems acquisition. 1. Analytical activities, studies, surveys	a) Analyze present Project Accounting process that causes delay in month close	Dr. Abdur Rahim			√	√		
				b) Arrange consultation with project experts to solve the problems				√	√		
				c) Prepare an FRS for Project Accounting Sub-module				√	√		
				d) Arrange workshop with experts to finalize the FRS.				√	√		
				e) Develop and test the system for Project Accounting				√	√		
				f) Pilot the system and update it			√	√	√		
			2. Training	a) Make a training plan to roll-out the Project accounting Sub-module	Dr. Abdur Rahim			√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY25	Incremental cost lac BDT (g)	Results (h)
		• **Roll out the Project Accounting Sub-module**		b) Implement the training plan and collect feedback about the system				√	√		
				c) Update the system considering feedback				√	√		
C7- Activity 40	Develop Food Accounts Adjustment Sub-module	• **Develop a Food Accounts Adjustment Sub-module**	5.Drafting/revising laws, strategies, regulations, framework, procedures. 1.Analytical activities, studies, surveys 6. IT systems acquisition	a) Analyze present food accounts adjustment process that causes delay in month close	Mr. Mahedi Masuduzzaman		√				
				b) Arrange stakeholders' consultation to solve the problems			√				
				c) Prepare an FRS for Food Accounts Adjustment Sub-module			√				
				d) Arrange workshop with experts to finalize the FRS				√	√		
				e) Develop and test the system for food accounts adjustment					√		
				f) Pilot the system and update it					√		
		• **Roll out the Food Accounts Adjustment Sub-module**	2. Training	a) Make a training plan to roll-out the Food Accounts Adjustment Sub-module	Mr. Mahedi Masuduzzaman				√		
				b) Implement the training plan and collect feedback about the system					√		
				c) Update the system considering feedback					√		

C-8: 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)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT(i)	Results (j)
C8-Activity 41	Create a well-functioning CPC and resolve backlog of pension cases	• **Establish Accounting Circle-wise (Civil, Defence, Railway, Postal and T&T) centralized pension roll with EFT payment capability**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Create 3 more (Railway, Postal and T&T) centralized pension roll/office	Addl CGA (Accts) & CAFO (P&FM)	√	√	√	√		The Centralized Pension Office is established and functional.
				b) Bring pensioners of Postal Department and BTCL under EFT coverage		√	√				
				c) Centralize all circle pensioners to concerned Central Pension Office (CPFOs)		√	√	√	√		
				a) Arrange workshops for Operational Manual.	CAFO (P&FM)	√	√			170	

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT(i)	Results (j)
		• **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;	b) Finalization of Draft Pension Manual (Operational Manual for Pay-Points) after post workshop working group consultation			√	√			• The number of cases of delayed pension payments is reduced by 50%. • Guideline and procedures will be available for the stakeholders
				c) Arrange workshops for Manual for Executive			√	√			
				d) Finalization of Draft Pension Manual (Manual for Executive) after post workshop working group consultation			√	√	√		
				e) Arrange Workshop for awareness building in line with Pension Simplification Order to address Pension Backlog Cases.			√	√			
		• **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) Develop common shared Payroll and Pension Database to trigger some required information such as Length of Service, Nominee Info, Bank Info etc., Leave Automation, ELPC Issuance online etc. are needed to enrich Pension Database.	Addl CGA (Accts)	√	√	√	√	150	• A centralized, common shared web-based personnel and pension database under iBAS++. • Streamline pension database & digitalize pension sanction and verification process
				b) Develop an integrated mechanism between Payroll and Pension Module to deactivate an employee automatically after entering in Pension.		Done					
				c) Develop a data capturing mechanism using Biometric device(s) linked with NID Database for streamlining pensioner database and to generate e-PPO for pensioner.		√	√				
				d) In order to ease life verification process and update pensioner database with recent photograph, develop an image capturing mechanism using webcam.		√	√				
		• **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.	CAFO (P&FM)	Done				200	• List of pending pension cases prepared. • Bottleneck and stages will be identified to create backlog
				b) A joint survey has been completed with CAFO-P&FM to establish a reliable baseline of pension backlog consisting of representative sampling. Report will be produced to disseminate the findings to the concerned stakeholders.		√	√				
				c) System generated monitoring tool will be incorporated in Pension Module to identify the backlog cases.		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)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT(i)	Results (j)
				d) Finalize an inference about bottleneck of backlog pension from the survey and disseminate the knowledge to stakeholders.		√	√				
		• **Develop a comprehensive communication and change management strategy and implement required program to this effect.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Suggestions for revising existing provisions of Rules and Regulations conforming with changing scenario.	Addl CGA (Accts)	√	√	√	√	100	Change management strategy implemented for this Scheme.
				b) Training / awareness program for the Executive Departments		√	√	√	√		
				c) A Communication Strategy Paper/Handbook will be prepared.		√	√	√			
		• **Conduct seminars and use all available communication means to raise pensioners' awareness of their obligations and rights.**	4. Advocacy	a) Awareness campaign/ Workshops/ Seminars/ Webinar for the pensioners.	Addl CGA (Accts)	√	√	√	√		Creating Awareness
				b) Arrange a Pension week to deliver one stop service.		√	√				
				c) Conduct a Pensioner Satisfaction Survey.		√	√				
		• **Develop Online Pension Tracking and Monitoring System (OPTMS).**	6. IT systems acquisition	a) Determine the Business (Related Parties) requirements for OPTMS.	CAFO (P&FM)	√	√	√			Pre-retirement phase to streamline pension sanction process and to Reduce pension backlog automated.
				b) Determine the Functional Process of OPTMS.		√	√	√	√		
				c) Design the Digital version of pension sanction related documents generated from iBAS++ (ELPC. NoC, PPO, D-half etc.)		√	√	√			
				d) Introduce report format for cases sanctioning & monitoring authority for monitoring and processing pension cases to enable identifying upcoming pensioners.		√	√	√			
				e) Identify the delayed cases and create monthly, periodic, yearly management reports of backlog pensioners and make effective link with concerned Ministry, FD and CPFOs website		√	√	√			
		• **Simplify Pensioners' Authentication and Verification Process.**	6. IT systems acquisition	a) Develop a "Face detection App for pensioners' Life Verification".	CAFO (P&FM)	Done					The service at pensioners' doorstep to simplify verification process available.
				b) Develop business process of Bio Matrix verification Process.		√	√				
				c) Design the system to verify in iBAS++ validating from NID database.		√	√	√			
		• **Provide Pension Card (ePPO) to all pensioners**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Create content of digital PPO & D-half.	CAFO (P&FM)	√	√	√			System generated PPO & D-half produced.
				b) Produce System generated digitated PPO & D-half.		√	√	√			
				c) Disseminated the ePPO to Pensioners.				√	√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (ac. BDT(i)	Results (j)
		• **Establish a grievance redress mechanism within the jurisdiction of CAFO (P&FM) and for other accounting circles CPFOs with defined policy and procedure including system-based complaint handling disposal system.**	4. Advocacy	a) Determine service deliverables and parameter to establish GRS and make it functional for CPFOs.	CAFO (P&FM)	√	√	√			Pensioner will get service following the standards
		• **Establish a separate women's counter at the CAFO (P&FM) & all CPFOs**	4. Advocacy	a) Separate women counter will be established in each CPFOs	CAFO (P&FM)	√	√				Gender Equity established
		• **Develop Nominee Information capturing process in Pension database**	6. IT systems acquisition	a) Develop mechanism in iBAS++ system to incorporate Nominee information during pensioner master data entry	CAFO (P&FM)	Done					
				b) Develop the system to disburse family pension based on declared nominee information in pensioner master data			√	√	√		
C8-Activity 42	Maintain accurate records of GPF contributions, balances and outstanding loans and advances.	• **Determine the iBASS ++ system requirements to set up a subsidiary ledger for GPF payments, linked to the budget execution modules, and enable centralized processing of GP Fund transactions and recording of balances.**	6. IT systems acquisition	a) GPF Module will be implemented for CGDF and ADG (Finance), Bangladesh Railway.	CAFO (P&FM)	√	√	√	√	200	A Government-wide annual GPF and pension service report has been produced.
				b) Draft of GPF Operation Manual for Pay-point user is under process		Done					
				c) Arranging workshop for finalization of GPF Operation Manual for Pay-point user.		√	√	√			
				d) BGB Personnel GPF Opening Balance Entry and Approval is under process		Done					
				e) Develop mechanism for GPF Subsidiary Ledger Debit in case of deceased employee.		Done					
				f) Linking iBAS++ generated GPF Accounts Slip and Sub-ledger with CAFO, Pension and Fund Management Website.		Done					
				g) GPF final payment Online authority request and approval.		√	√	√			
				h) Suggestions for revising existing provisions of GPF Rules and Regulations (GPF Rules 1979) conforming to changing scenario.				√	√		
				i) GPF Module will be implemented for Forest, Postal Department and Bangladesh Missions abroad.		√	√	√			
				j) Provide user-end GPF Services by improving online facilities for employees including Lien and Deputation.		√	√				
				k) Develop GPF Data Quality Improvement Mechanism.		√	√	√	√		

Serial (b)	PFM Action Plan – Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT)(i)	Results (j)
				l) Maintain accurate records of PAR balances (Contractor's deposit, Land acquisition register) other than GPF.		√	√	√	√		
		• **Produce an annual report on the status of the GPF, indicating summaries of transactions (advances, loans, terminals payments, deposits).**	6. IT systems acquisition	a) Develop business process for ensuring audit trail of individual balances and balances included in annual report.	CAFO (P&FM)	√	√			100	Annual report of GPF status provided in system.
				b) Develop a Comprehensive GPF Status Report.		Done					
				c) Develop a pay-pointwise yearly report for calculated profit amount.		Done					
				d) Develop a comprehensive GPF Advance Information Report which reflects the number of total and current installments.		√	√	√	√		
				e) Develop a final payment eligibility report.		√	√				
				f) Creation of PL Account for Police in iBAS++ System		Done					
				g) Develop GPF Application Trackers on a weekly basis		√	√	√			
				h) Develop employee query management mechanism for GPF		√	√	√			
		• **Identify and implement the policies and procedures for individuals to retain their balances after leaving public service on a temporary basis**	6. IT systems acquisition	a) Develop the business process	Addl CGA (Accts)	√	√	√			Accurate balances identified.
				b) Design the system to retain the balances		√	√	√			
		• **Create and equip well-functioning 3 more Central Fund Offices (Defence, Railway and Postal).**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Understanding the other Central Fund Offices Business process regarding fund management.	CAFO (P&FM)	√	√	√			Other fund offices developed.
				b) Develop the system to establish other CFOs.			√	√	√		
				c) Capture the balances in the system.		√	√	√			
		• **Maintain accurate records of GPF contributions, balances, and outstanding advances for Defence, Railway and Postal Department in iBAS++.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Define the business demand to capture the balance.	CAFO (P&FM)	√	√	√			
				b) Design the system with exceptionalities to capture the balances.		√	√	√			
				c) Approve and verify the accurate records of GPF contributions, balances, and outstanding advances for Defence, Railway and Postal Department in iBAS++			√	√	√		
		• **Provide direct payment mechanism to nominees in case of deceased employee.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Develop the business process	CAFO (P&FM)	√	√	√			
				b) Develop the system to pay the nominee			√	√			

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT)(i)	Results (j)
		• **Maintain accurate records of Public Accounts of the Republic (PAR) balances other than GPF**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Identify the other PAR	Addl CGA (Accts)	√	√	√			Records of balances of all PARs maintained accurately.
				b) Develop detail business process		√	√	√			
				c) Develop the system to entry the PAR balances			√	√	√		
C-8-Activity 43	Improve the quality and timeliness of Government-wide in-year fiscal reporting	• **Assess utility of monthly reporting; improve templates and fiscal reporting processes of CGA, CGDF & ADG/Finance, Bangladesh Railway hold consultations with LMs and SAEs accordingly.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Rationalization of Monitoring and Management reports of CGDF and ADG (Finance) Railway	Addl CGA (Accts), FA&CO (East) and JCGDF	√	√	√		50	Management and monitoring reports developed as per user requirements
				b) Accounting logic to be reviewed as required for civil, defense and railway accounts.		Done					Accounting logic reviewed.
				c) Month and year-end procedures of iBAS++ reviewed and redesigned.		√	√				Month and year end procedures will ensure timely generation of accounts from iBAS++.
		• **Examine and develop/update business processes to collect data from the central bank and other entities including SAEs and EBFs.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Implementation of iBAS++ in Foreign Missions	DCGA (Accnts)	√	√	√	√	100	In progress Accounts (Foreign Missions) will be fully automated and ministry accounts will be generated from the iBAS++ system.
				b) Develop the business process to collect and reconcile data with ERD, Debt Management wing FD and Foreign Mission.		√	√	√	√		Identifying gaps in generation of Proforma accounts from iBAS++.
		• **Develop Business Process and format for proper disclosure of external assistance [Grant, DPA, RPA, RPA (Special Account)] and produce periodic reports directly from iBAS++**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Prepare Control and Individual (donor-wise) ledger for external assistance including [Grant, DPA, RPA, RPA (Special Account)], Goods and Services and Other Assistance.	Add CGA (Accounts)	√	√	√	√	20	Timely capture of DPA/RPA (Special Accounts) will lead to timely preparation of monthly and fiscal accounts from iBAS++.
		• **Update business process for timely clearance of advance/ suspense, remittance (exchange & settlement) accounts including exchange and settlement accounts.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop procedures for streamlining advance/ suspense accounts.	Addl CGA (Accts)	√	√	√		80	It will ensure the accuracy of Financial Reports.
		• **Update business process for General Ledger (GL) based**	5. Drafting / revising laws, strategies,	a) Develop procedures for streamlining advance/ suspense accounts	Add CGA (Accnts)	√	√	√		50	New GL accounts, Control Ledgers and

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (as BDT) (i)	Results (j)
		Transaction Recording process in iBAS++ System.	regulations, framework, procedures	b) Develop sub-ledgers for assets and liabilities.		√	√	√			Subsidiary Ledgers are being developed. Accounts and reports will be developed from ledgers, not the general journal tables of iBAS++.
		• **Develop business process for effective reconciliation among Budget Preparation Module, Budget Execution Module, Accounting Module (including sub-modules) of iBAS++.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop a business procedure for reconciliation among different modules of iBAS++.	ADCGA (Accounts) and IBAS++	√	√	√		15	Ensure effective reconciliation process among the different Module of iBAS++.
				b) Discuss the Business Procedure with the stakeholders.		√	√	√			
				c) Finalize the business procedure and share it with iBAS++ to implement.		√	√	√	√		
		• **Update business process for establishment of efficient monthly accounts closing processes.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Confirm the business process of monthly accounts closing processes with CGA, CGDF, ADG (Finance) Bangladesh Railway.	Add CGA (Accnts)	√	√	√		30	It will help completion of financial reports timely.
		• **Update business process for monthly reconciliation of accounts and develop reconciliation reporting format of related PL ledger with ERD, DMW and BB.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop a business process on Effective reconciliation process of external resources balance and domestic borrowing.	ADCGA (Account), BB, iBAS++ and ERD	√	√	√		20	Ensure the accuracy of balances of financial liabilities.
				b) Finalize the business process and share it with iBAS++ to implement.		√	√	√	√		
C-8 Activity 44	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, procedures	c) Develop and Finalize IPSAS Complaint Reporting Format and installing approved format in iBAS++ System on the basis of findings of GAP analysis report.	Add CGA Accnts	Done					Financial reporting under IPSAS implemented.
		• **Update Account Code, Procedures Manual and Design and issue new reporting format.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Business procedure and Templet Design for the Appropriation Account (Railway) has been developed and mapping and data population is ongoing by the assigned IT personnel.	Add CGA (Accnts)	Done				120	Accounting Policy and procedures manual updated.
				b) Business procedure and Templet Design for Appropriation Account of Postal.		Done					
				c) Proforma accounts of Railway, Defence and Postal has been developed.		Done					
				d) Mapping and data population of Proforma accounts of Railway, Defense and Postal is ongoing.		√	√				
				e) Update existing Account code for BCG		√	√	√			
				f) Develop draft Accounting Procedure Manual.		√	√	√			

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type[1] (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT (i)	Results (j)
		• **Train CGA and OCAG staff on IPSAS compliance.**	2. Training	a) To launch the IPSAS Certification Training by the capacity of the officials who got IPSAS Certification.	Add CGA (Admin)	Done				75	70 officials already got IPSAS Certification.
				b) Sit for professional IPSAS certification Course in a Regular Basis			Done				
				c) Training and Workshop on newly approved Appropriation and Finance Accounts			Done				
		• **Establish clear responsibilities within the CGA office to produce timely annual financial statements (AFS).**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Establishing draft TOR and role defining.	ADCGA (Accounts)	√	√			25	Ensuring timely producing of Financial Reports
				b) Develop a monitoring setup, discussion, and implementation.		√	√	√			
		• **Update business process for efficient year-end accounts closing processes.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Finalize business procedure of year-end account closing process with CGA, CGDF, ADG (Finance) Bangladesh Railway.	Add CGA (Accnts), DCGA	√	√			30	It will ensure the timely presentation of Financial Reporting.
				b) Implement the year-end procedure in the system with the help of iBAS++ program.		√	√	√			
		• **Timely submission of Government-wide other committed financial reporting mainly GFS, COFOG for ensuring accountability and transparency.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Generate COFOG Report from iBAS++	Add CGA (Accnts), DCGA			√	√	15	It will ensure the acceptance of the financial reports internationally.
				b) Organize advance (Analysis and decision making) GFS training course with the help of SARTTAC			Done				
				c) Organize Workshop and Finalization of GFS Handbook.		√	√				
		• **Map among Old COA1 (13 Digits) and New COA2 (56 Digits) with GFS Chart of Accounts.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Establishing Mapping and reconfirm with the IMF Expert.	GFS Core Team	Done				15	Ensure effective mapping between GFS Code and BACS Code.
		• **Develop Chart-of-Accounts (CoA) Manual.**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop a draft manual of Chart-of-Accounts (CoA) incorporating economic code, definition, and related explanation.	ADCGA (Accounts), iBAS++ and GFS Core team.	Done				10	Developed Chart of Accounts (CoA) Manual.
				b) Share the Draft Manual with iBAS++			Done				
				c) Discuss the manual with related stakeholder by iBAS++.			Done				
		• **Develop Procedural Handbook for AFS (Annual Financial Statement).**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) To develop a draft procedural manual on AFS.	ADCGA Accounts	√	√	√		10	It will strengthen institutional arrangements to generate AFS.
				b) Discuss the draft procedural Manual with related stakeholders.			√	√			
				c) Finalize the procedural Manual.			√	√	√		
		• **Develop business process for generating Proforma accounts for Bangladesh**	5. Drafting / revising laws, strategies, regulations,	a) To Develop Draft Business Process for Proforma Accounts of BR, CGDF and Post office.	ADCGA (Accounts), CAFO (Postal)	√	√	√		15	It will strengthen institutional arrangements to

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT(i)	Results (j)
		Railway and Bangladesh Post Office and CGDF.	framework, procedures	b) Discuss the draft business process with related stakeholders.	and FA&CO (East)		√	√			generate proforma accounts.
				c) Finalize the business process.			√	√	√		
		• Provide training on GFS and COFOG to officials of CAG, Finance Division, CGA, CGDF and ADG Finance (Railway).	2. Training	a) To identify the need assessment	GFS Core team	Done				50	It will help to achieve understanding on COFOG and GFS.
				b) To develop training materials			Done				
				c) Organize ToT.		√	√				
				a) Develop a format for disclosing guarantee liabilities in the notes of FS.		√	√	√			
				b) Discuss and share the draft format with related stakeholders.		√	√	√			

COMPONENT 9: STRENGTHENING OF SOES' GOVERNANCE (SOE WING & MONITORING CELL, FD)

**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 (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Increment al cost lac BDT (g)	Results (h)
C-9 Activity -45	45. Strengthen accountability and transparency of SOEs through improved reporting and public disclosure	45.1 Consult with Line Ministries/ Divisions on activities of SOEs and ABs	3.Communication and knowledge sharing	a) Arrange meeting/ training/workshop with Line Ministries/Divisions and SOEs & ABs on AFS and other report	Md. Aminul Islam	√	√	√	√		
				b) Organize SOE conference with stakeholders for qualified AFS	Md. Aminul Islam	√	√		√		
				c) Set/ determine criterion for SOE and AB	Md. Rabiul Islam	√	√	√			
		45.2 Ensure data collection and quality control of financial and non-financial information of SOEs and ABs	1.Analytical activities, studies, surveys	a) Study and review the existing data collection method and quality control measures.	Md. Firoz Ahmed	√	√				
				b) Identify challenges and gaps of the current data collection and quality control method.	Ms. Nasrin Sultana		√				
				c) Finalize the system of timely collection of financial and non-financial data and ensure quality control.	Md. Firoz Ahmed		√	√	√		
		45.3 Ensure regular publication of Audited Financial Statements of all SOEs within six months of the end of the fiscal year	3.Communication and knowledge sharing	a) Update the comprehensive list of SOEs/ABs.	Md. Firoz Ahmed Md. Rabiul Islam			√	√		
				b) Issuing letter to the LMs/Divisions and SOEs urging them to have their financial statements prepared according to accounting standard and publishing audited financial reports regularly	Md. Firoz Ahmed	√	√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost tac BDT (g)	Results (h)
				c) Conduct meeting with LM/ Divisions and SOEs to find solution to non-publication and or delayed financial statements and audit reports for some SOEs.	Md. Firoz Ahmed	√	√	√	√		
				d) Ensure preparation of Audited Financial Statements and publish in the website of SOEs and Finance Division.	Ibrahim Khalil	√	√				
		45.4 Design and develop a comprehensive database portal for SOEs and ABs with financial and non-financial information	6. IT systems acquisition	a) This part has been merged with sub-activity 47.2							Report of Audited financial statements available to policy makers.
		45.5 Launch database portal for SOEs and ABs with financial and non-financial information	6. IT systems acquisition	a) This part has been merged with sub-activity 47.2							-
		45.6 Prepare a list of SOEs those published Annual Financial Statement maintaining standards and timeliness	3.Communication and knowledge sharing	a) Review/ analyze the uploaded AFS regarding maintaining the standard and timeliness	Md. Ibrahim Khalil			√			-
				b) Arrange trainings/workshop with stakeholders regarding maintaining the standard and timeliness	Md. Sohrab Hossain		√	√	√		
				c) Prepare and publish a list of SOEs those have published audited financial statements maintaining standards and timeliness	Md. Sohrab Hossain			√			
				d) Issue letter of appreciation for publishing audited financial statements accordingly	Md. Sohrab Hossain				√		
C9- Activity 46	**46. Inform appropriate authority on fiscal risks and contingent liability**	**46.1 Adopt policies and procedures to identify and assess the potential fiscal risk and contingent liabilities arising primarily from guarantees issued to various public-sector entities, their debts/liabilities, and other assumed obligations especially if these SOEs are identified as non-performing and/or 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 from SOEs.	Md. Firoz Ahmed Md. Rashedul Amin Md. Rabiul Islam Syed Khaled Hafiz Md. Ibrahim Khalil M. Sohrab Hossain	√	√				
				b) Update DCL procedure	Md. Firoz Ahmed Md. Rashedul Amin Md. Rabiul Islam Syed Khaled Hafiz Md. Ibrahim Khalil M. Sohrab Hossain	√	√	√			
		46.2 Review and update oversight arrangement on SOEs and ABs to build awareness about fiscal risk and its consequence	3.Communication and knowledge sharing	a) Arrange training programs on Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs	Md. Aminul Islam Md Sohrab Hossain	√	√	√	√		
				b) Arrange awareness building meetings/workshops with senior management of SOEs on oversight arrangements of SOEs to build awareness	Syed Khaled Bin Hafiz Md. Ibrahim Khalil Md Sohrab Hossain		√	√	√		

Serial (a)	FFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Increment at cost tac BDT (g)	Results (h)
		46.3 Pilot the preparation of annual SOEs fiscal risk, debt and contingent liability statement for submission to the appropriate authority with 10 SOEs/ABs.		a) Submit the pilot report to the appropriate authority	Md. Firoz Ahmed Md. Sohrab Hossain	√					
		46.4 Roll-out the preparation of annual SOE fiscal risks, debt and contingent liability statement for SOEs and ABs and submit to the appropriate authority	8.Execution of reformed PFM process	a) Collect and entry of DCL data of 100 SOEs /ABs of FY 2022-23 (previous 50 and new 50)	Md. Firoz Ahmed Md. Mahbubul Morshed Mohammad Sohrab Hossain Md. Firoz Ahmed Md. Mahbubul Morshed Mohammad Sohrab Hossain	√	√	√	√		
				b) Analyze the data and prepare DCL statement	Md. Firoz Ahmed Md. Mahbubul Morshed Mohammad Sohrab Hossain		√	√	√		
				c) Arrange workshop for stakeholder consultation	Md. Firoz Ahmed Md. Rabiul Islam Md. Mahbubul Morshed Mohammad Sohrab Hossain	√	√	√			
				d) Get approval from the appropriate authority	Md. Firoz Ahmed md. Fazle Rabbi Syed Khaled Hafiz	√	√	√	√		
C9- Activity 47	47. Strengthening oversight and performance monitoring of SOEs	**47.1 Capacity building of Monitoring Cell, SOE Wing, Line Ministries/ Division and SOEs & ABs to focus on the performance of SOEs and ABs for monitoring and management**	2.Training	a) Identify the training program	Ms. Nasrin Sultana	√	√				
				b) Arrange local training program/ workshop on SOE performance monitoring and management for Monitoring Cell and SOE Wing officials	Ms. Nasrin Sultana Syed Khaled Bin Hafiz	√	√	√	√		
				c) Arrange foreign training program on SOE performance monitoring and management for Monitoring Cell and SOE Wing officials.	Ms. Nasrin Sultana Syed Khaled Bin Hafiz		√	√	√		
		47.2 Develop a database for SOEs and ABs with financial and non-financial information integrated with manpower, TO&E, budget, debt and contingent liabilities, performance evaluation and other required information, and launch database	6. IT systems acquisition	a) Work with iBAS++ team to develop the web-based database	Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain	✓					Comprehensive database of SOEs developed
				b) Identify and approve the modules for database	Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain	√					

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost in BDT (g)	Results (h)
				c) Prepare Functional Requirement Specification (FRS) of DCL of SOEs and ABs.	Md. Firoz Ahmed/Rabiul Islam	√	√				
				d) Prepare FRS of IPE of SOEs and ABs.	Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain	√	√				
				e) Prepare FRS of Budget Management of SOEs and ABs	Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain	√	√				
				f) Prepare FRS of existing TO&E (Manpower, Table of Organization, and Equipment) of SOEs and ABs.	Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain			√	√		
				g) Arrange stakeholders' consultation workshop on DCL FRS of SOEs and ABs	Md. Firoz Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain			√	√		
				h) Arrange stakeholders' consultation workshop on IPE FRS of SOEs and ABs	Md. Firoz Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain			√	√		
				i) Updating BACS with Code Classification of SOEs and ABs	Md. Firoz Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain	√	√	√	√		
				j) Arrange consultation workshop with iBAS++ on SOEs and ABs' Database FRS and BACS code	Md. Firoz Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain		√	√	√		
				k) Arrange stakeholders' consultation workshop on Budget Management FRS of SOEs and ABs	Rabiul Islam/Md. AFM Fazle Rabbi	√	√				
				l) Arrange stakeholders' consultation workshop on TO&E (Manpower, Table of Organization and Equipment) FRS of SOEs and ABs	Md. Firoz Ahmed Md. Tajul Islam			√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Increment al cost (as BDT (g)	Results (h)
				m) Develop a database for SOEs and ABs with financial and non-financial information	Md. Firoz Ahmed Md. Tajul Islam	√	√	√	√		
				n) installation and configuration Server for SOE Database	Md. Firoz Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain		√	√	√		
				o) Piloting Budget modules	Md. Firoz Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain	√	√	√			
				p) Training on Budget modules	Md. Firoz Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain		√	√	√		
		47.3 Develop and implement API (Application Programming Interface) on SOEs and ABs database with iBAS++	6. IT systems acquisition	a) Prepare Functional Requirements Specification (FRS) to identify API integration points/ require data sharing.	Md. Firoz Ahmed, Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain			√			-
				b) Prepare Software Requirements Specification (SRS)	Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain			√			
				c) Prepare a Memorandum of Understanding (MoU) and sign with iBAS++.	Mr. Rabiul Islam, Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain			√			
				d) Develop API and test integration	Md. Firoz Ahmed Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain			√			
				e) Implement API with iBAS++.	Md. Firoz Ahmed Syed Khaled Bin Hafiz Md. Ibrahim Khalil Mohammad Sohrab Hossain			√			
		47.4 Review the existing Laws, Rules and Regulations	1.Analytical activities, studies, surveys	a) Review the existing laws, rules and regulations of SOEs and ABs	Md. Rabiul Islam Md. Ibrahim Khalil		√	√	√		SOEs' rules and

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT (g)	Results (h)
		applicable to SOEs and ABs to suggest recommendations			Md. Rabiul Islam Md. Ibrahim Khalil						regulations reviewed for improving SOE legal framework
				b) Categorize SOEs and ABs by nature and functions	Md. Rabiul Islam Md. Ibrahim Khalil		√	√	√		
				c) Arrange workshops with stakeholders regarding findings from existing Acts, Rules and Regulations	Md. Rabiul Islam Md. Ibrahim Khalil			√	√		
				d) Prepare and submit recommendations on the basis of findings of the study.	Md. Rabiul Islam Md. Ibrahim				√		
		47.5 Enhance capacity of Line Ministries /Divisions, SOEs and ABs to improve the performance of SOEs and ABs	2.Training	a) Has been merged with sub-activity 47.1							
		47.6 Commission independent performance evaluations of SOEs and ABs each year to validate their performance according to the information provided by SOEs and ABs	8.Execution of reformed PFM process (such as functioning of BMC or carrying out performance valuation of SOEs	a. Select 10 more SOEs/ABs to conduct IPE for next fiscal year	Ms. Nasrin Sultana Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman	√					SOE Performance Evaluation reports published
				b. Prepare inception report for the selected SOEs/ABs	Ms. Nasrin Sultana Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman	√					
				c. Arrange workshop on IPE process for the stakeholders of selected SOEs and ABs	Ms. Nasrin Sultana Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman	√					
				d. Collect data & documents to prepare draft IPE reports for the selected SOEs/ABs	Ms. Nasrin Sultana Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman	√	√				
				e. Prepare draft IPE Reports on selected SOEs and ABs	Ms. Nasrin Sultana Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman		√	√			
				f. Submit draft IPE reports on selected SOEs and ABs to IPEC meeting for finalization	Ms. Nasrin Sultana Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman		√	√			
				g. Conduct workshop on draft IPE reports of SOEs and ABs for stakeholders' feedback	Ms. Nasrin Sultana Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman			√			
				h. Submit the final IPE reports of selected SOEs/ABs for approval	Ms. Nasrin Sultana Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman				√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Increment al cost lac BDT (g)	Results (h)
		47.7 Reward better performance of SOEs and ABs based on IPE result	8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation of SOEs)	a) Identify the better performing SOEs and ABs for reward based on IPE report	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman			√			-
				b) Publish the better performing SOEs and ABs IPE report on FD website	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman			√			
				c) Arrange reward ceremony	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman				√		
C9- Activity 48	**48. Develop a policy and procedures manual for property, plant, equipment and other assets that enables to ensure the quality of management and accounting procedure of SOEs and ABs**	**48.1 Review the existing asset management and accounting procedure of SOEs and ABs**	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Review existing management system of property, plant, equipment and other assets	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman		√	√	√		
				b) Collect information on existing property, plant, equipment and other assets	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman		√	√	√		
				c) Identify the gap of existing system of property, plant, equipment and other assets	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman			√	√		
		48.2 Compilation of circular related to Assets including Property, Plant and Equipment	1.Analytical activities, studies, surveys	a) Collect existing circular, order, rules related to Assets (Property, Plant and Equipment)	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain	√	√	√	√		
				b) Review existing circular, order, rules of related to Assets (Property, Plant and Equipment)	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain	√	√	√	√		
				c) Compile existing circular, order, rules of related to Assets (Property, Plant and Equipment)	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain			√			
		48.3 Develop a Manual for Property, Plant, Equipment (PPE) and other assets of SOEs and ABs in order to ensure the quality of accounting procedure.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop a policy, procedure Manual for Property, Plant, Equipment (PPE) and other assets of SOEs and ABs	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain		√	√	√		
				b) Arrange stakeholder's consultation workshop	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain		√	√	√		
				c) Finalize the procedure from the authority	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain				√		

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				d) Get approval of the Policy, procedure, manual	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain				√		
		48.4 Roll-out the preparation of statement of assets of 10 SOEs following the PPE manual.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Consult with line Ministries/Divisions for sensitization to roll out this manual	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain			√	√		-
				b) Arrange meeting with the concerned SOE/AB to meet their need	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain	√	√	√			
				c) Prepare draft to roll out this manual	Mr. Md. Rabiul Islam Md. Ibrahim Khalil Md. Sohrab Hossain		√	√	√		
C9- Activity 49	**49. Assess underperforming SOE/ABs and propose Performance Improvement Strategy for under-performing SOEs**	**49.1 Identify and listing under-performing SOEs and ABs**	1, Analytical activities, studies, surveys	a) Identify and categorize the under-performing SOEs and ABs	Md. Firoz Ahmed Md Sohrab Hossain	√	√				Criteria to help classify risks developed
				b) Conduct study of the selected underperforming SOEs and ABs to find out the root cause	Md. Firoz Ahmed Md Sohrab Hossain	√	√	√			
				c) Prepare a list of least performing SOEs and ABs for Performance Improvement Strategy (PIS)	Ms. Nasrin Sultana		√				
		49.2 Develop performance Improvement Strategy for under-performing SOEs and ABs based on IPE	1.Analytical activities, studies, surveys	a) Review the audited financial statements and other financial and non- financial information/documents of selected SOEs	Md Firoz Ahmed Mr. Syed Khaled Bin Hafiz	√	√				
				b) Conduct physical inspection of the selected SOEs and ABs	Md. Rabiul Islam	√	√				
				c) Collect data and information of selected underperforming SOEs.	Md Firoz Ahmed Mr. Syed Khaled Bin Hafiz		√	√	√		
				d) Prepare draft Performance Improvement Strategy for under-performing SOEs	Md Firoz Ahmed Syed Khaled Bin Hafiz	√	√	√			
		49.3 Prepare performance Improvement Strategy for at least two under- performing SOEs and ABs each year	1.Analytical activities, studies, surveys	a) Collect feedback from stakeholders on draft PIS	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman	√	√				
				b) Arrange validation workshop	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman	√	√				
				c) Finalize the performance Improvement of strategy PIS	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman			√	√		
				d) Get approval the performance Improvement of strategy	Md. Amirul Islam Md. Rabiul Islam Md. Fazle Rabbi Md. Moshiur Rahman				√		

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

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

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Increment al cost lac BDT (g)	Results (h)
C10: Activity 50	Institute a modern Internal Audit function in the government	• **Conduct detailed IA study on selected 5 departments and Study on internal audit options for execution** – Establish Internal audit cell or unit in Finance Division to formulate IA policy, guidance notes, training manual and module. – Designate existing human resources in expenditure management wing of Finance Division.	**1. Analytical activities, studies, surveys**	a) Conduct a study on present situation of Internal Audit by the IA Consultants on selected 5 departments (LGED, RHD, PWD, DGHS & DPE)	Done					140	Detailed Study report on Internal Audit functions is prepared and Internal Audit execution of the 5 MDAs will be completed by the Consulting Firm.
				b) Conduct a study, prepare and finalize the report on Internal Audit options.	Done						
				c) Arrange workshop to collect feedback from stakeholders.	Done						
				d) Conduct Post Procurement Review and arrange capacity-building training/ workshop of the SPFMS program for FY 2019-20 and FY 2020-21.	Done						
				e) Arrange validation workshop to finalize and approval of Post Procurement Review Report of the SPFMS program for FY 2019-20 and FY 2020-21.	Done						
				f) Trainings (local, foreign) /seminars/ workshops/KEVs for the officials of concerned MDAs.	Ms. Bilquis Jahan Rimi Mr. Mohammad Azad Sallal	√	√	√	√		
				g) Prepare and finalize the Standard Operating Procedure (SOP) and Strategic Implementation Plan (SIP) on Internal Audit process and procedure.	Done						
				h) Establish Internal audit unit in Finance Division	Done						
				i) Appoint required manpower in IAU of FD	Ms. Bilquis Jahan Rimi Mr. Mohammad Azad Sallal	√					
				j) Prepare operating guidelines (ToR) for the IAU of FD & other MDAs	Ms. Bilquis Jahan Rimi Mr. Mohammad Azad Sallal	√	√				
		• **Implement the already developed strategy for strengthening internal audit and issue the Internal Audit Charter & Manual**	**5. Drafting/ revising laws, strategies, regulations, framework, procedures**	a) Prepare the draft Internal Audit Charter and Risk-based Audit Manual	Done					290	The model IA charter & RBA Manual have been issued and now is in the process of printing. Post Procurement Review Reports of FY
				b) Arrange validation workshops on Internal Audit Charter and Risk-based Audit Manual to collect feedback from stakeholders.	Done						
				c) Arrange Seminar for PAOs on Internal Audit Charter and Risk-based Audit Manual.	Done						
				d) Finalize the Internal Audit Charter & Risk Based Audit Manual.	Done						
				e) Internal Audit Charter and manual approved by the Senior Secretary of the Finance Division.	Done						

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Increment al cost (in BDT (g)	Results (h)
				f) Conduct Post Procurement Review and arrange capacity-building training/ workshop of the SPFMS program for FY 2021-22 & 2022-23 for follow-up report.	Ms. Bilquis Jahan Rimi Mr. Mohammad Showkat Ullah	√	√				2019-20 and 2020-21 which are already been approved will be sent to CPTU
				g) Issue the IA Charter and RBA Manual to establish IAU & IAC.	Done						
		• **Conduct awareness/sensitization of Principal Accounting Officers (PAO) on the relevance of Internal Audit that will support PAOs in meeting their duties and responsibilities under Section 19 of the Public Moneys and Budget Management Act 2009 (PMBM Act 2009)**	3. Communication and knowledge sharing; 4. Advocacy	a) Conduct awareness/sensitization of Principal Accounting Officers (PAO) through seminar/ workshop.	Ms. Bilquis Jahan Rimi Mr. Mohammad Azad Sallal	√	√	√	√		Awareness/ sensitization of Principal Accounting Officers (PAO)
		• **Develop a comprehensive program for building capacity to use the internal audit Charter & manual.**	2. Training 5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Draft, review and finalize ToR for hiring consulting firm for execution of Internal Audit along with IAU of concerned departments.	Done					200	Comprehensive program on capacity building on internal audit manuals developed
				b) Publish EOI to hire consulting firm and ensure onboard at the concerned departments to execute internal audit and to conduct capacity building training.	Done						
				c) Draft, review and finalize Guidelines (ToR) for CIA professional certification to strengthen concerned IAUs and FD as technical support to the MDAs and selected steps.	Done	√	√	√	√		
				d) Arrange meeting/ workshop/ seminar for IAU and relevant officials to execute IA.	Ms. Bilquis Jahan Rimi Mr. Chowdhury Ashraful Karim	√	√				
				e) Validation workshop with the stakeholders of concerned IAU on customization of Charter & Manual and Risks Analysis Register prepared by the Sr. Consultants (IA).	Mr. Mohammad Azad Sallal Mr. Mohammad Showkat Ullah	√	√				
				f) Finalize the identified risks, RBIA plan & Audit Universe through capacity building on Internal Audit Execution to IAUs of concerned five departments.	Mr. Mohammad Azad Sallal Mr. Mohammad Showkat Ullah	√	√				
				g) Capacity-building of FD officials especially to Expenditure Management Wing on Internal Audit, Procurement and related issues.	Ms. Bilquis Jahan Rimi Mr. Chowdhury Ashraful Karim	√	√	√	√		
				h) Arrange workshop/ Seminar for updating the Delegation of Financial Power & other regulations related with Internal Audit	Ms. Bilquis Jahan Rimi Mr. Mohammad Azad Sallal	√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member other official responsible (f)	Q3 FY24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (lac BDT (g)	Results (h)
		• **Establish and conduct training for Internal Aduit Committees**	3. Communication and knowledge sharing; 4. Advocacy	a) Arrange meeting/ workshop/ seminar for IAC & Concerned officials to disseminate the job & responsibility	Ms. Bilquis Jahan Rimi Mr. Chowdhury Ashraful Karim		√	√	√		Training for the IAC have been completed
		• **Introduce modern internal audit tools and techniques; adoption of internal audit standard in IA manual.**	6. IT systems acquisition	a) Develop user-friendly tools, techniques and approaches to facilitate the conduct of internal audit activities	Ms. Bilquis Jahan Rimi Mr. Ahmed Kamrul Hasan	√	√	√	√		
				b) Develop IA Web portal, Database Software & Apps to interfacing IA function with iBAS++, e-GP, other IT platform and to manage Expenditure Management Wing activities.	Ms. Bilquis Jahan Rimi Mr. Ahmed Kamrul Hasan	√	√	√	√		
		• **Prepare Risk-Based Audit (RBA) plans concentrating on systemic issues to meet the Committee on Sponsoring Organizations (COSO) Enterprise Risk Management objectives by ensuring:** – Conformity to the Government's strategy; – Effectiveness and efficiency of operations; – Reliability of financial reporting; and – Compliance with applicable laws and regulations	8. Execution of reformed PFM process	a) Identify departments wise top risks associated with internal control process of each selected department	Mr. Mohammad Azad Sallal Mr. Mohammad Showkat Ullah	√	√			230	Risk-Based Audit (RBA) plans deployed
				b) Identify and assess process-wise risks, mitigation plan for concerned departments	Mr. Mohammad Azad Sallal Mr. Ahmed Kamrul Hasan	√	√	√			
				c) Draft risk-based Internal Audit Annual Plan for individual department based on identified risks	Ms. Bilquis Jahan Rimi Mr. Chowdhury Ashraful Karim	√	√				
				d) Arrange stakeholders' consultation workshop	Ms. Bilquis Jahan Rimi Mr. Chowdhury Ashraful Karim	√	√	√	√		
				e) Finalize the Risk-based Audit Plan	Mr. Mohammad Azad Sallal Mr. Mohammad Showkat Ullah	√	√				
		• **Engage Internal Auditors amongst the existing human resources.**	7. Consultations, forums, citizen participation; 8. Execution of reformed PFM process	a) Provide Logistic support to IAU of selected departments	Mr. Chowdhury Ashraful Karim Mr. Mohammad Showkat Ullah	√	√	√	√	250	Internal Auditors for selected departments are successfully engaged
				b) Provide technical support (experienced Internal Auditors' team for risk-based internal audit execution and capacity building comprehensive training) to Internal Audit Unit of selected Departments.	Ms. Bilquis Jahan Rimi Mr. Chowdhury Ashraful Karim	√	√	√	√		
				c) Provide rewards and incentives for attached/appointed IAUs team of selected Departments.	Ms. Bilquis Jahan Rimi Mr. Chowdhury Ashraful Karim	√	√	√	√		
				d) Select 2 Departments for Internal Audit Execution and prepare reports in accordance with the Model Charter and RBA Manual.	Ms. Bilquis Jahan Rimi Mr. Mohammad Azad Sallal	√	√	√			

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				e) Execution of Internal Audit in remaining concerned 3 departments and prepare reports in accordance with the Model Charter and RBIA Manual.	Mr. Mohammad Azad Sallal Mr. Mohammad Showkat Ullah	√	√	√			
				f) Prepare Internal Audit reports in accordance with the Model Charter and RBIA Manual	Ms. Bilquis Jahan Rimi Mr. Chowdhury Ashraful Karim	√	√	√			

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 (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY24	Q1 FY25	Q2 FY25	Incremental cost lac BDT (g)	Results (h)
C11-Activity 51	Rolling Out ISSAI Compliant entity wide audit	• Implement the ISSAI implementation strategies developed by OCAG.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Updating Accounts code	Mr. Shahzahan Siraz			√	√	50	Updated Accounts Code
		• Conduct SAI PMF self-assessment by OCAG staff and conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.	1.Analytical activities, studies, surveys	a) Conduct SAI PMF self-assessment.	Mr. Pranab Sarker			√	√	100	SAI PMF assessment Peer Review Report
				b) Conduct Peer reviews by developed SAI to evaluate the performance of SAI.					√		
		• Prepare and implement quality control process/ policy for ISSAI compliant entity wide audit.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare Quality assurance review Format/Practice Notes/Handbook.	Mr. Pranab Sarker			√	√	50	Quality Assurance Review Format and ToR of AQAC and R&D Wing.
				b) Prepare the ToR for Audit Quality and Assurance Cell (AQAC).				√	√		
				c) Developing ToR for Research and Development Wing				√	√		
		• 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 Practice Notes/Handbook for Audit of Works	Mr. S. M. Rezvi			√	√	20	Practice Notes/Hand book Developed
				b) Translate PA Guidelines into standard Bangla.	Mr. Pranab Sarker			√	√	100	Bangla Version of PA Guidelines
		• 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. A H M Shamsur Rahman			√	√	50	Audit QA Report

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		• **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.	Mr. Shahzahan Siraz			√	√	20	Awareness and Good relationship with Auditee.
				b) Conduct special audit on IT Audit, Environmental audit, Climate Performance audit, social audit, SOE audit, SDGs Audit, and some issue-based audit.	Mr. Md. Mahmud Hossain			√	√	100	Special Audit report.
				c) Updating Communication Strategy.	Mr. Pranab Sarker			√	√	20	Communication Strategy.
				d) Developing Self-disclosure Policy.	Mr. S M Razvi			√	√	30	Self-disclosure Policy.
C11-Activity 52	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.**	7. Consultations, forums, citizens' participation	Publish audit reports in OCAG website after submitting to the Hon'ble President.	Mr. Pranab Sarker			√	√	20	Disclosure of audit reports.
		• **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.	Mr. A H M Shamsur Rahman			√	√	20	Improve Timeliness
				b) Design follow-up report format to track the implementations progress of PAC recommendations.	Mr. Md. Mahmud Hossain			√	√	20	Follow-up Report Format
		• **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. S.M. Rezvi			√	√	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. Shahzahan Siraz			√	√	20	Strengthen citizen engagement
C11-Activity 53	Strengthen organizational and professional capacity of OCAG.	• **Review the needs assessment of the reorganization.**	1.Analytical activities, studies, surveys	a) Coordinate with the comprehensive PFM capacity needs assessment carried out under component 14.	Mr. Shahzahan Siraz			√	√	20	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.	Mr. Pranab Sarker			√	√	10	Action plan and budget.
		• **Develop a staffing plan.**	8.Execution of reformed PFM process	a) Implement the newly adopted Human Resource (HR) policy for OCAG staffs.	Mr. Shahzahan Siraz			√	√	20	Implement HR Policy.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY24	Q1 FY25	Q2 FY25	Incremental cost lac BDT(g)	Results (h)
				b) Implementation of Human Resource software for OCAG.				√	√	20	-
		• **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. A H M Shamsur Rahman			√	√	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. Pranab Sarker			√	√	100	Capacity Development
		• **Conduct an institutional assessment and capacity building program, inclusive of rewards for completion of training programs.**	2.Training	a) Develop a 10 days IT Audit training program for 25 of different level officials.	Mr. S M Rezvi			√	√	200	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. Md. Mahmud Hossain			√	√	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, CISA and other appropriate programs.	Mr. Pranab Sarker			√	√	500	Professional Accreditation.
		• **The FIMA, in conjunction with OCAG, will design and implement a training and accreditation program based on international standards.**	2.Training	a) Strengthen the capacity of FIMA to implement audit training courses by establish e-Learning facilities.	Mr. S M Rezvi			√	√	100	E-learning facilities.
		• **Strengthen FIMA to enable professionalization of the auditors**	2.Training	a) Design and implement training program on audit AMMS 2.0, iBAS++, BACS and other CAATs software.	Mr. A H M Shamsur Rahman			√	√	100	Capacity Development.
				b) Undertake national and international training program for the newly created audit core groups.	Mr. S.M. Rezvi			√	√	100	
C 11-Activity 54	**Upgrade and sustain IT infrastructure of OCAG and AMMS 2.0 Software**	• **Restore the functioning of the AMMS 2.0, communicate its purpose and benefits to audit directorates and ensure its sustainable application in the audit process.**	6.IT systems acquisition	a) Implement AMMS 2.0 in audit directorates in entire audit process.	Mr. S.M. Rezvi			√	√	50	Full functional AMMS 2.0.
				b) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS 2.0.	Mr. Shahzahan Siraz			√	√	200	Full Functional RP Module
				c) Provide necessary training to all officials and staffs of Audit Directorates and Audited entities.	Mr. Shahzahan Siraz			√	√	200	Capacity Development

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY24	Q4 FY24	Q1 FY25	Q2 FY25	Incremental cost for BDT (g)	Results (h)
				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, e-GP system, IBAS++ system Revenue collection system etc.	Mr. Pranab Sarker			√	√	200	Capacity Development
		• **Assess and implement the potential linkages between iBAS++ and AMMS 2.0.**	8.Execution of reformed PFM process	a) Assess and implement the potential linkage between iBAS++ and AMMS 2.0 as well as other financial software like e-GP, DAMFAS, FABA, ASICUDA and Central Bank Software.	Mr. Md. Mahmud Hossain			√	√	50	Potential linkages among iBAS++, e-GP and AMMS 2.0.
				b) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS 2.0.	Mr. A H M Shamsur Rahman			√	√	20	
		• **Develop and implement options to facilitate computer-based audits.**	6.IT systems acquisition	a) Develop DATA analysis tool and conducting training for the core group to prepare Audit Plan.	Mr. S.M. Rezvi			√	√	200	Home Grown software
				b) Updating IT Audit Manual				√	√	50	Updated IT Audit Manual
				c) Development of IT Strategic Plan for OCAG				√	√	25	IT Strategic Plan
		• **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. S.M. Rezvi			√	√	50	Strengthen IT Environments of OCAG.
				b) Establish networking among all offices under OCAG.	Mr. Shahzahan Siraz			√	√	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			√	√	100	

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

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

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost for BDT (g)	Results (h)
C12- Activity 55	**Support Timely Legislative Scrutiny**	• **Strengthen FOC's research and**	2.Training	a) PIT Parliament will prepare the annual work plan for the implementation of the identified activities under C-12 of the PFM Action Plan 2024-28. The AWP on PFM AP is in line with	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed						Approved Annual Work Plan is ready to implement.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost Inc. BDT (g)	Results (h)
		secretarial support services. • **Provide professional resources to enable the financial oversight committees (FOCs) to operate effectively.**		the EU TA Work Plan against BPS requirements and other government reform initiatives, which are sent to EU & FD after obtaining approval for inclusion in their concept note. A part of the activities will be financed by the BPS.	Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal						
				b) Approve work plan will be sent to program coordinator for the next necessary actions.							
				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 identified the relevant content for PAC, PUC & EC with the support of EU TA by consulting with the relevant MPs and staff to prepare a work plan for training, orientation, and workshops to enable the MPs and staff.	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal Additional Secretary (CS)	√					• Identification of relevant content. • Training module prepared • Identification of trainees • Trainers and Resource persons are nominated. • Stipulated trainings are held.
				b) The EU consultant discussed with FOCs Members & Officials to identify the relevant content for PAC, PUC & EC to include in their concept note.		√					
				c) EU TA proposed the content, and BPS examined and finalized the content for training, orientation, workshops, and other support from the EU.		√					
				d) Content-based training for PAC, EC & PUC staff will be conducted. Resource Persons will be engaged.		√		√			
				e) EU TA will develop and submit the training Modules to BPS.		√		√			
				f) Organize content-based training for all class Committee Officials of PAC, EC & PUC		√		√			
		• **Seminar & Workshop for the relevant parliamentarians.**	2.Training	a) An orientation session for FOC related MPs will be organized with the objectives of possible areas of future activities for further strengthening of the FOC activities.	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal Additional Secretary (CS)						• Identification of relevant content. • Seminar and workshop plan prepared. • Resource persons are nominated. • Stipulated Seminar, workshops and orientations are held
				b) Planning for content-based workshop for PAC, PUC and EC under EU TA.			√				
				c) Engagement of Resource Persons for the workshop for PAC, PUC and EC			√				
				d) Workshop Content & Program for PAC, PUC and EC will be developed by EU TA and shared with BPS.		√					
				e) Organize workshop for members of PAC, PUC and EC			√				
		• **Foreign exposure visit.**	2.Training	a) Planning for foreign exposure visit for PIT, PAC, PUC and EC MPs.	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam			√			Foreign Visit held.
				b) Visit for MPs				√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT) (g)	Results (h)
					Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal						
		• **Enabling Budget Helpdesk.**	2.Training	a) Enabling Budget Helpdesk 2024. Capacity building on research. EU consultant will be discussing with PIT, PAC, PUC and EC officials to include in their Concept Note.	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal Director (L & R)		√				• Budget Helpdesk enabled • Research Organizations are tagged. • Orientation training arranged • Debriefing sessions arranged • Budget Booklets published
				b) Tag a research organization with BPS to enable MPs in budget discussion.			√				
				c) Engaging NRB, Finance Division and BPS officials to delivers budget briefs for MP's			√				
				d) Organizing orientation training for the Research assistants for the Budget Help desk			√				
				e) Arrangement of debriefing session for the Members of Parliament			√				
				f) Publication of briefs on Budget Information (Bangla and English)							
		• **Capacity building on research.**	2. Training	a) Train 20 parliament secretariat 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.	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal Director (L & R)			√	√		Research officials are trained.
		• **Publication of the "Parliament Research Brief"**	Communication and knowledge sharing	a) A series of research briefs titled 'Parliament Research Brief' (in English) and 'Parliament Gobeshona Shongkhep' (in Bangla) are to be prepared and published compiling the articles from the participants receiving the trainings as well as officials of the BPS and MPs. b) PIT will do necessary review of the briefs.	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal Director (L & R)	√	√	√	√		Research Brief published.
		• **Content-based training for the trainers (ToT) of the BPS.**	2. Training	a) Trainers' training (ToT) to be arranged for the officials of the BPS who are engaged in conducting various training inside and outside the BPS. b) Designing of the programme to be approved; c) Developing modules for the programmes d) Reviewing the modules	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal Director (L & R)	√					Trainers trained.
							√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (ac BDT (g)	Results (h)
		• **Improved media management and arrangement of detailed press releases through arrangement of trainings for the officials of the Public Relations wing of BPS**	2. Training	a) Arrangement of training sessions for the officials of the Public Relations wing of the BPS for improved media management and better press releases.	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal			√			Related officials are trained
		• **Preparation of an exploratory research report on the business process analysis of the officials engaged with the committee support activities of the Parliamentary Standing Committee.**	1.Analytical activities, studies, surveys,	a) The EU Consultant worked and prepared a report on the business process analysis of the officials engaged with the committee support activities of the Parliamentary Standing Committees to improve the overall capacity of the committee support wing.	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal Director (L & R).	√					Research report published.
		• **Submission of research report**		a) Draft is compiled and the finalization of the report is ongoing							
C12- Activity 56	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 previous MIS 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.**	1.Analytical activities, studies, surveys	a) Designing the future activities of the MIS as per the guidelines of the PIT	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal IT Officials FOC officials	√	√				CMIS Development scope Identified & CMIS Development proposal finalized.
				b) A draft report on gap analysis is prepared. It is prepared by the NKE (MIS) who has been appointed for this. The findings have been shared with the Secretary, PIT members and BPS's IT team							
				c) Consultants/firm recruited to incorporate FOC functionalities in CMIS by December 2023							
				d) Interface between CMIS and AMMS established by January 2024		√					
				e) A vendor is recruited for developing the FOC part of the CMIS software							
				f) Sign service agreement between vendor and IT of BPS		√					
				g) The vendor is working in consultation with the SNKE (MIS)							
				h) FOC meeting notice, working paper and meeting minutes can be stored/generated in CMIS by February 2024		√					
				i) 01 training session conducted on using CMIS for FOC staff by February 2024		√					
				j) Agenda tracking, analytical report generation and trail facility, as well as interface with PBS website added in CMIS by May 2024			√				
				k) 10 meetings of FOC managed through the CMIS by June 2024			√				

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (ac BDT (g)	Results (h)
				l) Orient FOC member with CMIS		√					
				m) IT Assessment for Training (2)		√		√			
				n) Monitor progress.		√	√	√	√		
				o) Revise work plan if necessary.			√		√		
		Phase I: Completion of CMIS software development and testing as per existing contract.		a) A technical committee has been set up headed by the DG, B&IT, a meeting of the committee was conducted on 02/05/2023	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal IT Officials FOC officials						-
				b) Vendor provided a version of CMIS (for committees other than FOCs) for UAT							
				c) UATs were conducted in three phases, and the vendor completed most of the fine-tunings and debugging required;							
				d) Load testing was carried out by DT Global and vendor and the CMIS was found capable of managing anticipated load. Also, a database design assessment was conducted by GT Global and it was found the CMIS database design follows normalization standards and is capable of incorporating FOC functionalities; VAPT test by BCC is outstanding;							
		• **Phase II: Add FoC - specific functionalities to new CMIS, and make it ready for the new parliament**	6. IT System Acquisition	a) Identify the unmet requirements of the FOC	Mr. M.A. Kamal Billah Mr. Md. Faisal Morshed Mr. Mohammad Kawsar Alam Ms. Taslima Nur Hossain Mr. Md. Ashif Iqbal IT Officials FOC officials	√					• Unmet requirements of FOC identified • ToR for development of the FoC requirements prepared, a software firm hired • Software for FoC requirements developed • Interoperability with OCAG AMMS and Parliament website implemented in CMIS • Bi-weekly review of software development and quality assurance conducted • Piloting started • Training Needs Assessment for ensuring CMIS sustainability in terms of software development and hosting management for the IT wing of BPS conducted • VAPT for the whole data centre conducted • Business Continuity Management plan, including
				b) Review the unmet requirements of the FOC with DS, FOC and other stakeholders		√					
				c) Prepare ToR for development of the FoC requirements, and help EU hire a software firm		√					
				d) Help BPS prepare and sign an MOU with OCAG		√					
				e) Software development for interoperability between CMIS and AMMS of OCAG		√	√				
				f) Software development for interoperability with Parliament website			√				
				g) Bi-weekly review of software development and quality assurance (including review of SRS, SDD, test plans and results)		√	√	√	√		
				h) Perform a Training Needs Assessment for ensuring CMIS sustainability in terms of software development and hosting management for the IT wing of BPS		√					
				i) Arrange training on software development and hosting management for the IT wing of BPS			√	√	√		
				j) Perform VAPT for the whole data centre				√			
				k) Prepare and approve a Business Continuity Management plan, including detailed backup procedure, for CMIS				√			

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				l) Allocate dedicated server resources for CMIS so that load of other software does not affect its performance				√			detailed backup procedure, for CMIS prepared and approved • Dedicated server resources for CMIS
				m) Perform an IT capacity needs assessment and prepare an assessment report		√					
				n) Arrange training session based on the IT training needs Assessment Report			√	√			
				o) Two Training session conducted on CMIS for FOC (Q1, Q2) [as 2nd phase of deliverables will be in (Q2)]			√	√			
				p) User acceptance test on the AMMS interoperability and utility management (Q1)		√					
				q) User acceptance test on Agenda tracking, report generation (Q2)			√				
				r) Prepare an IT Sustainability plan (Q3)				√			

C-13: PROCUREMENT

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

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT (g)		Results (h)
C13 - Activity	Restructuring CPTU and Policy Reforms	**Update the existing procurement legislations /rules and procurement documents and guidelines** • Updating Public Procurement Act, 2006; • Updating Public Procurement Rules, 2008;	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Drafting of amendment of PPA-2006, PPR-2008, STDs.	CPTU Officials	√	√	√	√	Cost incurred for activity 57, BDT: 869.51		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 Shohelar Rahman Chowdhury Mr. Md. Mahfuzar Rahman		√	√	√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT) (g)		Results (h)
		• Updating e-GP guidelines 2011; • Updating Standard Tender Documents • Developing or updating e-STDs • Formation of a disposal policy • Formation of a sustainable procurement policy		e) Finalization of the changes and promulgation.	Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Mahfuzar Rahman		√	√	√			
		Restructure CPTU into an Authority • 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; b) Reviewing draft BPPA Act; c) Obtaining approval from the concerned authorities; d) Communicating with legislative division concerning the changes;						Part of activity 57		
		• Establishing a unit or team to assist the procuring Entities for climate responsive procurement		e) Finalization of the changes and promulgation.								
C13 - Activity 58	Enhancing Digitization of Public Procurement	Continue with enhanced capacity data Center Maintenance of Data Centre both main and mirror situated in BCC and CPTU for smooth operation of e-GP and e-PMIS system;	6. IT systems acquisition	a) Day to day operations and maintenance; b) Supervision of both data center; c) Capacity assessment and enhancement	Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Aknur Rahman Mr. Md. Mosharraf Hussain	√ √ √	√ √ √	√ √ √	√ √ √	Cost incurred for activity 58, BDT: 18,427.21		Operation and Maintenance of Data Centre in both places continues.
		Technological Change of e-GP system • Convert the system from monolithic to micro service	1. Analytical activities 5. Revising Procedure 6. IT System Acquisition	a) Identification of micro services b) Development of micro services c) Implementation of Micro services	Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Aknur Rahman Mr. Md. Mosharraf Hussain e-GP O&M firm	√ √ √	√ √ √	√ √ √	√ √ √	Part of activity 58		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT (g)		Results (h)
		Enhancement of e-GP system security Establishment of Security Operation Center (SOC)	6. IT System Acquisition	a) Procurement of SOC equipment	Mr. Mohammed Shoheler Rahman Chowdhury					Part of activity 58		
				b) Implementation of SOC	Mr. Md. Nasimur Rahman Sharif	√						
				C) Maintenance of SOC	Mr. Md. Mosharraf Hussain							
					e-GP O&M firm		√	√	√			
		Addition of new Module in 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. Mohammed Shoheler Rahman Chowdhury	√	√	√	√	Part of activity 58		e-CMS use in contract implementation
				b) Select more organization for piloting	Mr. Md. Aknur Rahman	√	√	√	√			
				c) Conduct training for PE's	Mr. Md. Nasimur Rahman Sharif	√	√	√	√			
				d) Conduct training for Tenderer's	Mr. Md. Mosharraf Hussain	√	√	√	√			
		Addition of new Module in e-GP system • Develop an on-line Tenderers' Data Base (TDB); • Implementation of TDB; • Select organization for data entry; • Insert data in TDB's system; • Taken up awareness program on TDB's	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process 4.Advocacy	a) Meeting with Stakeholders (PE's and Tenderer's)	Mr. Mohammed Shoheler Rahman Chowdhury	√	√	√	√	Part of activity 58		TDB's use in tender evaluation process.
				b) Select organization for data entry;	Mr. Md. Aknur Rahman	√	√	√	√			
				c) Taken awareness program (meeting, Advertisement in newspaper, workshop etc. on TDB's)	Mr. Md. Nasimur Rahman Sharif Mr. Md. Mosharraf Hussain	√	√	√	√			
		Inclusion and Update of e-STD's in e-GP system • Updates major e-STD's based on	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Find out changes in legislation;	Mr. Mohammed Shoheler Rahman Chowdhury	√				Part of activity 58		e-STD's use in tender process in e-GP system procurement.
				b) Insert changes in e-STD's	Mr. Md. Aknur Rahman		√	√	√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT (g)		Results (h)
		changes of legislation; • Publish e-STD's in e-GP platform; • Follow up activities.		c) Meeting with stakeholders on updated e-STD's (basically targeted agencies);	Mr. Md. Nasimur Rahman Sharif Mr. Md. Mosharraf Hussain				√			
		Integration of e-GP with other systems Integrate iBAS++ with e-CMS • Review iBAS++; • Review e-GP System; • Verify inter-operability possible or not; • if yes, develop integrated system.	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm	Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Aknur Rahman Mr. Md. Nasimur Rahman Sharif Mr. Md. Mosharraf Hussain					Part of activity 58		Integration completed between e-GP and iBAS++.
				b) Verify comparably between iBAS++ and e-GP system;								
				c) Developed integrated system;								
				d) time to time review;		√	√	√	√			
				e) Taken feedback from stakeholders		√	√	√	√			
		Integration of e-GP and iBAS++ for payment of fees through Automated Challan (A-Challan)	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8.Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm	Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Aknur Rahman Mr. Md. Mosharraf Hussain Technical teams of iBAS and e-GP					Part of activity 58		
				b) Study for integration options								
				c) Develop APIs for integration								
				d) Testing of APIs								
				e) Deployment in the live server								
				f) Monitoring Progress		√	√	√	√			
C13 - Activity 58	**Enhance Digitization of Public Procurement**	**Provide training to PE's, tenderers and other Stakeholders** • Review training plan with selected training provider firm; • Send training calendar to PE's and tenderer's	2. Training	a) Meeting with training provider firm;	Mr. Md. Aknur Rahman Mr. Md. Nasimur Rahman Sharif	√	√	√	√	Part of activity 58		Users will be able to use e-GP system
				b) Collect Trainee list from PE's;		√	√	√	√			
				c) Collect trainee list from tenderers		√	√	√	√			

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT (g)		Results (h)
		• Select no. of trainees		d) Start training;		√	√	√	√			
				e) Feedback from trainees about training quality;		√	√	√	√			
C13 - Activity 58	Enhance Digitization of Public Procurement	**Inclusion of new Agencies in e-GP system** Bring more offices under e-GP	8. Execution of reformed PFM process	a) Send letter to Agencies	Mr. Md. Aknur Rahman Md. Mosharraf Hussain Mr. Md. Mahfuzar Rahman	√	√	√		Part of activity 58		Implementation of e-GP in all PEs.
				b) Collect information from Agencies		√	√	√	√			
				c) Provide access in e-GP		√	√	√	√			
				d) Provide training to the users		√	√	√	√			
C13 - Activity 59	Professionalize procurement and citizen engagement	**Assess procurement management of SPSOs, IMED and CPTU**	4. Advocacy	a) Meeting regularly the officials;	Mr. Md. Nasimur Rahman Sharif Mr. Md. Mahfuzar Rahman	√	√	√	√	Cost incurred for activity 59, BDT 3,602.00		Smooth functions of the procurement management of SPSOs, IMED and CPTU
				b) Obtaining status report from them;		√	√	√	√			
				c) Taking necessary steps on correcting the deviations, if any.		√	√	√	√			
		Capacity development of Procurement Agencies • Creating procurement cells in 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;						Part of activity 59		TOR finalized and shred with the SPSOs for implementation.
				b) Revise the cells where necessary;								
				c) Obtain the final TOR from the consultant and share with all SPSOs and World Bank;								
		Capacity development of procurement officials • Provide 3-week training to officials;	2. Training	a) Request the SPSOs to send the procurement officials in the 3-week training programme;	Mr. Md. Aknur Rahman National trainers	√	√	√	√	Part of activity 59		Procurement officials are trained
				b) Training them with highest effort in order to ensure their up-gradation;		√	√	√	√			
		• Provide short training to officials;	2. Training	a) Collect nomination of the procurement officials for basic training.		√	√	√	√			

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				b) Provide training to the procurement officials		√	√	√	√			
		• CIPS' procurement program for procurement officials.	2. Training	a) Sign contract with CIPS								Accredited Procurement professionals
				b) Select participant for CIPS program								
				c) Provide training to the participants	Mr. Md. Nasimur Rahman Sharif, Mr. Md. Mahfuzar Rahman CIPS, BIGD	√	√	√	√			
		Strengthen citizen engagement through developing a communication strategy/program per region on the procurement practice of the country										
		Enhancement of citizen portal and Mobile app • 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 Mr. Md. Nasimur Rahman Sharif Mr. Md. Mahfuzar Rahman					Part of activity 59		Citizen's portal fully functional Mobile app upgraded Content Management framework developed
				b) Operationalize the citizen's portal;								
				c) Steps to continue the upgrade the mobile app of the CPTU;		√	√	√	√			
				d) Develop content management in two languages		√	√	√	√			
13 - Activity 60	Digitize project implementation monitoring of IMED	**Enhancing Project Management Information System** • Develop and expand the current project	6. IT systems acquisition	a) Invitation of REoI for selection of SI Firm	Mr. Mohammed Shoheler Rahman Chowdhury Mr. Md. Aknur Rahman.					Cost incurred for activity 60. BDT: 3,143.90		Enhanced and exhaustive PMIS with Required features
				a) Short listing of Firms								

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		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		b) Issuance of RFP to the short-listed firms	Mr. Md. Mosharraf Hussain CPTU & IMED officials and other agencies							Integrated system for Project Monitoring.
				c) Negotiation to be conducted;								
				d) Contract signing.								
				e) Finalization of SRS								
				f) System Designing								
				g) e-PMIS System Development								
				h) e-PMIS Piloting		√	√					
				i) e-PMIS System Implementation		√	√					
				j) Integration of e-PMIS with e-GP System		√	√					
				k) Integrated system implementation		√	√	√	√			
		Capacity Development of project Professional Training project officials Conduct workshop for the PDs	2. Training	a) Selection of participant	Mr. Mohammed Shohaler Rahman Chowdhury Mr. Md. Aknur Rahman.	√	√	√	√	Part of activity 60		

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 (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost lac BDT (g)	Results (h)
C14-Activity 61	Ensure governance/ leadership structure to lead and support PFM reforms is effectively operating and the Steering Committee (SC) provides strategic directions.	• **Conduct Steering Committee (SC) meetings at least twice every year.**	3.Communication and knowledge sharing	a) Organize two SC meetings in a year	PECT	√		√			Support PFM Reforms effectively
				b) Prepare the working paper of the SC meetings		√		√			
				c) Prepare and issue the meeting minutes		√		√			
				d) Follow up the decisions of SC			√		√		
		• **Continue support to the Steering Committee and**	3.Communication and knowledge sharing	a) PECT support continues to SC and PITs	PECT	√	√	√	√		
				b) Organize PIT check-in meetings to oversee the implementation progress		√	√	√	√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q3 FY 24	Q4 FY 24	Q1 FY 25	Q2 FY 25	Incremental cost (in BDT) (g)	Results (h)
		Program Implementation Teams (PITs) by PECT.		c) PECT meetings identified resolution to implementation challenges and lessons learned		√	√	√	√		
				d) Organize PFM Action Plan Stakeholders retreat				√			
		• Activate PFM Reform Learning Hub in IPF by providing logistic and technical support to IPF's human resource and capacity-building initiatives	8. Execution of reformed PFM process	a) Finalize a high-level roadmap for IPF for becoming PFM learning hub	Syed Rashedul Hossen, Director, IPF		√	√			
				b) Prepare an action plan for implementation				√			
				c) Automation of Training Management of IPF with technical support from the program			√	√	√		
				d) Set up a modern library with e-library facilities in IPF				√	√		
		• IPF to bring together government experts and lead in organizing a series of semi-annual Learning Activities (LA) to identify and share (local) implementation lessons between ministries and agencies.	7. Consultations, forums, citizens' participation;	a) Arrange knowledge-sharing workshops on lessons learned from field inspections.	Syed Rashedul Hossen, Director, IPF			√	√		
				b) Arrange seminars to disseminate the experience of implementation of PFM reforms.				√	√		
C-14- Activity 62	Establish a comprehensive monitoring and evaluation framework for the PFM reforms	• Develop an effective PFM-focused Monitoring and Evaluation (M&E) guidelines including result-based indicators and reporting template in consultation with the stakeholders.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Identify "SMART" performance indicators in consultation with PITs of each component	PECT	√					Monitoring SPFMS program activities
				b) Finalization of M&E indicators matrix for SPFMS in consultation with the stakeholders		√					
				c) Finalization of reporting template in consultation with the stakeholders		√	√				
				d) Prepare and finalize M&E guideline in consultation with stakeholders		√	√				
		• Prepare M&E report and publish in the SPFMS website on annual basis.	8. Execution of reformed PFM process	a) Conduct workshop with PITs and other stakeholders for orientation of M&E reporting template	PECT			√			
				b) Nominate the focal person from each component to collect the M&E data				√			
				c) Collect the M&E data from the PIT focal point				√			
				d) Review the collected data and cross check with the PITs to ensure quality, accuracy and reliability				√			
				e) Compile and finalize the annual M&E report of FY 2023-24 and publish in the SPFMS website.				√	√		
		• PECT to prepare semi-annual Progress Reports based on inputs from implementing agencies.	3.Communication and knowledge sharing	a) Prepare Annual work plan (AWP)	PECT	√		√			
				b) Collect updated data/ information from PITs		√		√			
				c) Prepare report based on collected information		√		√			
				d) Submit the semi-annual progress report to the Steering Committee		√		√			
				e) Publish and disseminate the approved report		√		√			
C14- Activity 63	Lead and implement a comprehensive change management program (with both the	• Arrange regular field inspections with the	8. Execution of reformed PFM process	a) Conduct field inspections with the representation from different MDAs and DPs	PECT, IPF		√		√		
				b) Prepare the report and distribute to the relevant MDAs			√		√		

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	governance bodies as well as with implementation teams/ multi-tasking agencies and or clusters).	**representation from different MDAs;** ✓ The findings and feedbacks from the beneficiaries and service providers of the field inspections are widely disseminated for necessary actions. ✓ Systematic learning and sharing of good reform practices. ✓ Carry out knowledge events and institutionalize mechanisms for knowledge sharing.		c) Arrange foreign knowledge sharing programs/ training on Leadership and Change Management			√		√		
				d) Arrange dissemination workshop on lessons learned from the previous field visits				√	√		
		• **Capacity building and training for selected change agents (including carrying out a Training Needs Assessment (TNA) and a PFM staff capacity development approach centered in IPF (include coaching, peer learning, induction training, on-job training, among others)**	6. Execution of reformed PFM process	a) Arrange stakeholders' consultation workshop	PECT Syed Rashedul Hossen, Director, IPF		√	√			Change management program implemented
				b) Finalize the report on Competency Framework & Training Need Assessment (TNA)				√			
				c) Arrange capacity development programs based on the TNA.					√		
				d) Identify and implement PFM-related Courses/certifications for civil servants	Syed Rashedul Hossen, Director, IPF		√	√	√		
		• **Develop Communication Strategy/ Guideline for communication and stakeholder engagement.**	7. Consultations, forums, citizens' participation;	a) Prepare draft communication strategy and communication plan for SPFMS	PECT	√					
				b) Consultation workshop with PITS for finalizing the communication strategy and communication plan for SPFMS		√					
				c) Approve the communication strategy and communication plan for SPFMS by SC		√					
				d) Update informative and robust SPFMS website		√	√	√	√		
		• **Strengthening Adaptive leadership skills and Implementation Coaching** ✓ Identify constraints and obstacles to successful implementation of defined PFM changes and Implementation workshops to discuss technical and adaptive challenges and solutions.	3.Communication and knowledge sharing	a) Conduct orientation training for ISCs	PECT	√	√				
				b) Active engagement of ISCs for successful implementation of activities by PITs		√	√	√	√		
				c) Conduct quarterly meeting among ISCs to discuss the learning to promote the cross-fertilization of ideas.		√	√	√	√		

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C14-Activity 64	Commission Studies and Evaluations	• Conduct research by IPF based on the PFM reform agenda and disseminate the outcome among stakeholders.	1.Analytical activities, studies, surveys	a) Conduct research on "The impact of fiscal stimulus on the economy during COVID-19 Bangladesh Perspective"	Syed Rashedul Hossen, Director, IPF		√				Research paper/article prepared.
				b) Conduct research on "Long-term financing: A critical assessment of the bond market in Bangladesh and the way forward"			√	√			
				c) Conduct research on "The factors affecting public spending allocative efficiency in Bangladesh: An empirical study on health service"				√	√		
		• Follow up the low score PIs (as per PEFA 2021) with the lead agencies.	1.Analytical activities, studies, surveys	a) Provide support to PITs to take actions how to transform low-scoring performance indicators into high- scoring.	PECT	√	√	√	√		
				b) Provide support to PITs to lead the process of revision of their current activities in line with low scoring PEFA indicators.		√	√	√	√		
				c) Provide support to central coordination committee lead by FD to monitor the progress against PEFA indicators.		√	√	√	√		
		• Carry out PEFA self-assessments every 2 years.	1.Analytical activities, studies, surveys	a) Coordinate PEFA self-assessment with relevant stakeholders.	PECT				√		
				b) Provide support in preparation of self-assessment report with the core group lead by FD.					√		
				c) Disseminate the final PEFA self-assessment report with relevant stakeholders.					√		
		• Working closely with IPF to identify specific performance deficiencies which need to be addressed through updating the training modules.	3.Communication and knowledge sharing	a) Update training modules	PECT, Syed Rashedul Hossen Director, IPF			√			
				b) Arrange follow-up workshops/seminars based on training feedback.					√		

REVENUE AND
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iBAS++
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SOE
GOVERNANCE