



# PUBLIC FINANCIAL MANAGEMENT ((PFM) ACTION PLAN SEMI-ANNUAL PROGRESS REPORT

JANUARY-JUNE 2025



Strengthening Public Financial Management Program to  
Enable Service Delivery (SPFMS)  
Finance Division, Ministry of Finance



PUBLIC FINANCIAL MANAGEMENT (PFM) ACTION PLAN

# **SEMI-ANNUAL PROGRESS REPORT**

JANUARY – JUNE 2025

**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 CONTENTS

|   |           |
|---|-----------|
| <b>A. Abbreviations and Acronyms</b>  | <b>3</b>  |
| <b>B. Executive Summary</b>   | <b>7</b>  |
| <b>C. The SPFMS and its Governance Structure</b>                            | <b>9</b>  |
| <b>D. Overview of PFM Action Plan Finances</b>                              | <b>12</b> |
| <b>E. SPFMS – at a Glance</b>   | <b>13</b> |
| <b>F. Achievements</b>  | <b>15</b> |
| <b>G. Achievements During January 2025 – June 2025</b>                      | <b>16</b> |
| C-1: Revenue and Expenditure Forecasting                                    | 16        |
| C-2: Domestic Resource Mobilization   | 21        |
| C-3: Debt Management  | 26        |
| C-4: Planning and Budget Preparation  | 30        |
| C-5: Public Investment Management   | 34        |
| C-6: Public Sector Performance Management                                   | 39        |
| C-7: IBAS++ / BACS Implementation   | 41        |
| C-8: Pension Management   | 51        |
| C-9: State Owned Enterprises' Governance                                    | 56        |
| C-10: Internal Audit and Audit Follow-up                                    | 60        |
| C-11: Strengthen External Scrutiny and Oversight                            | 68        |
| C-12: Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure | 72        |
| C-13: Procurement   | 75        |
| C-14: PFM Leadership, Coordination and Monitoring                           | 78        |
| <b>G. Challenges</b>  | <b>84</b> |
| <b>H. Highlights and Lessons from the Immediate Past</b>                    | <b>86</b> |
| <b>I. Annual Work Plan</b>  | <b>88</b> |

## A. ABBREVIATIONS AND ACRONYMS

|                |   |
|----------------|---|
| <b>AB</b>      | Autonomous Body   |
| <b>ADB</b>     | Asian Development Bank                                      |
| <b>ADP</b>     | Annual Development Plan                                     |
| <b>AEO</b>     | Authorized Economic Operator                                |
| <b>AIT</b>     | Asian Institute of Technology                               |
| <b>AMMS</b>    | Audit Monitoring and Management System                      |
| <b>AMS</b>     | ADP/RADP Management System                                  |
| <b>AO</b>      | Administrative Officer                                      |
| <b>APA</b>     | Annual Performance Agreement                                |
| <b>APAMS</b>   | Annual Performance Agreement Management System              |
| <b>API</b>     | Application Programming Interface                           |
| <b>ASYCUDA</b> | Automated System for Customs Data                           |
| <b>AVS</b>     | Account Verification System                                 |
| <b>AWP</b>     | Annual Work Plan  |
| <b>BACS</b>    | Budget and Accounting Classification System                 |
| <b>BB</b>      | Bangladesh Bank   |
| <b>BBS</b>     | Bangladesh Bureau of Statistics                             |
| <b>BC</b>      | Budget Circular   |
| <b>BCC</b>     | Bangladesh Computer Council                                 |
| <b>BCP</b>     | Business Continuity Plan                                    |
| <b>BDT</b>     | Bangladeshi Taka  |
| <b>BETF</b>    | Bank-Executed Trust Fund                                    |
| <b>BGMEA</b>   | Bangladesh Garment Manufacturers and Exporters Association  |
| <b>BEPZA</b>   | Bangladesh Export Processing Zones Authority                |
| <b>BKMEA</b>   | Bangladesh Knitwear Manufacturers and Exporters Association |
| <b>BIBM</b>    | Bangladesh Institute of Bank Management                     |
| <b>BIGM</b>    | Bangladesh Institute of Governance and Management           |
| <b>BIN</b>     | Business Identification Number                              |
| <b>BIP</b>     | Budget Implementation Plan                                  |

|               |  |
|---------------|--|
| <b>BIPS</b>   | Bangladesh Institute of Parliamentary Studies    |
| <b>BMC</b>    | Budget Management Committees                     |
| <b>BMS</b>    | Budget Management Specialist                     |
| <b>BPATC</b>  | Bangladesh Public Administration Training Centre |
| <b>BPS</b>    | Bangladesh Parliament Secretariat                |
| <b>BPPA</b>   | Bangladesh Public Procurement Authority          |
| <b>BRTA</b>   | Bangladesh Road Transport Authority              |
| <b>BSW</b>    | Bangladesh Single Window                         |
| <b>BWG</b>    | Budget Working Group                             |
| <b>CAFO</b>   | Chief Accounts and Finance Officer               |
| <b>CBA</b>    | Cost-Benefit Analysis                            |
| <b>CBS</b>    | Core Banking Software                            |
| <b>CGA</b>    | Controller General of Accounts                   |
| <b>CGDF</b>   | Controller General Defence Finance               |
| <b>CIA</b>    | Certified Internal Auditor                       |
| <b>CF</b>     | Consolidated Fund                                |
| <b>CISA</b>   | Certified Information Systems Auditor            |
| <b>CLPIAs</b> | Certificate License Permit Issuing Agencies      |
| <b>CMIS</b>   | Committee Management Information System          |
| <b>COFOG</b>  | Classification of the Functions of Government    |
| <b>CPTU</b>   | Central Procurement Technical Unit               |
| <b>CRU</b>    | Coordination and Reforms Unit                    |
| <b>DAFOs</b>  | District Accounts and Finance Officers           |
| <b>DC</b>     | Deputy Commissioner                              |
| <b>DCAs</b>   | Divisional Controller of Accounts                |
| <b>DCL</b>    | Debt and Contingent Liabilities                  |
| <b>DDO</b>    | Drawing and Disbursing Officer                   |
| <b>DDT</b>    | Debt Dynamics Tools                              |
| <b>DG</b>     | Director General                                 |
| <b>DGHS</b>   | Directorate General of Health Services           |



|               |   |
|---------------|---|
| <b>DIMAPP</b> | Digitizing Implementation Monitoring and Public Procurement Project |
| <b>DLIs</b>   | Disbursement Linked Indicators                                      |
| <b>DLP</b>    | Data Loss Prevention  |
| <b>DLRs</b>   | Disbursement Linked Results   |
| <b>DoGA</b>   | Directorate of Government Accommodation                             |
| <b>DPs</b>    | Development Partners  |
| <b>DPHE</b>   | Department of Public Health Engineering                             |
| <b>DSA</b>    | Debt Sustainability Analysis  |
| <b>DR</b>     | Disaster Recovery   |
| <b>DRM</b>    | Domestic Revenue Mobilization                                       |
| <b>DRP</b>    | Disaster Recovery Plan  |
| <b>DSL</b>    | Debt Service Liability  |
| <b>EBF</b>    | Extra Budgetary Fund  |
| <b>EFD</b>    | Electronic Fiscal Devices   |
| <b>EFT</b>    | Electronic Funds Transfer   |
| <b>e-GP</b>   | e-Government Procurement  |
| <b>ELPC</b>   | Expected Last Pay Certificate                                       |
| <b>EM</b>     | Expenditure Management  |
| <b>ePPO</b>   | Electronic Pension Payment Order                                    |
| <b>e-PMIS</b> | Electronic Project Management Information System                    |
| <b>e-TDS</b>  | Electronic Tax Deduction at Source                                  |
| <b>ERD</b>    | Economic Relations Division   |
| <b>ERT</b>    | Evaluation Research Teams   |
| <b>EU</b>     | European Union  |
| <b>FAMS</b>   | Foreign Aid Management System                                       |
| <b>FD</b>     | Finance Division  |
| <b>FEEM</b>   | Fiscal Economics and Economic Management                            |
| <b>FOC</b>    | Financial Oversight Committee                                       |
| <b>FPP</b>    | Financial Programming and Policies                                  |
| <b>FRS</b>    | Functional Requirement Specification                                |
| <b>FYP</b>    | Five Year Plan  |
| <b>G2P</b>    | Government to Public  |
| <b>GCRD</b>   | Green Climate Resilient Development                                 |
| <b>GDP</b>    | Gross Domestic Product  |
| <b>GEMS</b>   | Government Employee Management System                               |
| <b>GFMIS</b>  | Government Finance Management Information System                    |
| <b>GFS</b>    | Government Finance Statistics                                       |

|               |   |
|---------------|---|
| <b>GO</b>     | Government Order                                      |
| <b>GOB</b>    | Government of Bangladesh                              |
| <b>GPF</b>    | General Provident Fund                                |
| <b>GRS</b>    | Grievance Redress System                              |
| <b>GTF</b>    | Government Tenderer's Forum                           |
| <b>HR</b>     | Human Resources                                       |
| <b>IAC</b>    | Internal Audit Committee                              |
| <b>IAU</b>    | Internal Audit Unit                                   |
| <b>iBAS++</b> | Integrated Budget and Accounting System               |
| <b>ICD</b>    |   |
| <b>IEC</b>    | International Electrotechnical Commission             |
| <b>IMED</b>   | Implementation Monitoring and Evaluation Division     |
| <b>IPE</b>    | Independent Performance Evaluation                    |
| <b>IPF</b>    | Institute of Public Finance                           |
| <b>IPEC</b>   | Independent Performance Evaluation Committee          |
| <b>IPSAS</b>  | International Public Sector Accounting Standards      |
| <b>ISC</b>    | Implementation Support Consultant                     |
| <b>ISMS</b>   | Information Security Management Services              |
| <b>ISO</b>    | International Organization of Standards               |
| <b>IT</b>     | Information Technology                                |
| <b>ITSM</b>   | Information Technology Service Management             |
| <b>IVAS</b>   | Integrated VAT Administration System                  |
| <b>JICA</b>   | Japan International Cooperation Agency                |
| <b>KPIs</b>   | Key Performance Indicators                            |
| <b>LARMS</b>  | Land Acquisition and Requisition Management System    |
| <b>LC</b>     | Letter of Credit                                      |
| <b>LFA</b>    | Logical Framework Analysis                            |
| <b>LG</b>     | Local Government                                      |
| <b>LGED</b>   | Local Government Engineering Department               |
| <b>LGIs</b>   | Local Government Institutions                         |
| <b>LGRD</b>   | Local Government, Rural Development and Co-operatives |
| <b>LM</b>     | Line Ministry   |
| <b>LTU</b>    | Large Taxpayers' Unit                                 |
| <b>MAF</b>    | Ministry Assessment Format                            |

|              |   |
|--------------|---|
| <b>MAPS</b>  | Methodology for Assessing Procurement Systems |
| <b>MBF</b>   | Ministry Budget Framework                     |
| <b>MCBP</b>  | Mother and Child Benefit Program              |
| <b>MDAs</b>  | Ministries, Divisions, Agencies               |
| <b>MEW</b>   | Macroeconomic Wing                            |
| <b>MFS</b>   | Mobile Financial Services                     |
| <b>MICR</b>  | Magnetic Inked Character Reader               |
| <b>MIS</b>   | Management Information System                 |
| <b>MLTRS</b> | Medium and Long-term Revenue Strategy         |
| <b>MoA</b>   | Memorandum of Agreement                       |
| <b>MoF</b>   | Ministry of Finance                           |
| <b>MoP</b>   | Ministry of Planning                          |
| <b>MoPA</b>  | Ministry of Public Administration             |
| <b>MoU</b>   | Memorandum of Understanding                   |
| <b>MoWR</b>  | Ministry of Water Resources                   |
| <b>MPs</b>   | Member of Parliament                          |
| <b>MRA</b>   | Mutual Recognition Agreement                  |
| <b>MTBF</b>  | Medium Term Budgetary Framework               |
| <b>MTDS</b>  | Medium-Term Debt Strategy                     |
| <b>MTMF</b>  | Medium-Term Macroeconomic Framework           |
| <b>MTMPS</b> | Medium-Term Macroeconomic Policy Statement    |
| <b>MTRS</b>  | Medium Term Revenue Strategy                  |
| <b>MYPIP</b> | Multi Year Public Investment Program          |
| <b>NAP</b>   | National Adaptation Plan                      |
| <b>NBR</b>   | National Board of Revenue                     |
| <b>NCGP</b>  | National Committee on Government Performance  |
| <b>NDC</b>   | Nationally Determined Contribution            |
| <b>NID</b>   | National Identification                       |
| <b>NIS</b>   | National Integrity Strategy                   |
| <b>NoA</b>   | Notification of Award                         |
| <b>NPD</b>   | National Program Director                     |
| <b>NSC</b>   | National Savings Certificates                 |
| <b>NSD</b>   | National Saving Department                    |
| <b>NSW</b>   | National Single Window                        |
| <b>NTR</b>   | Non-Tax Revenue                               |
| <b>OCAG</b>  | Office of the Comptroller and Auditor General |
| <b>OCDS</b>  | Open Contracting Data Standard                |

|                 |   |
|-----------------|---|
| <b>OPTMS</b>    | Online Pension Tracking & Monitoring System   |
| <b>OTP</b>      | One Time Password                             |
| <b>PAM</b>      | Privilege Access Management                   |
| <b>PAMS</b>     | Project Appraisal Management System           |
| <b>PAR</b>      | Public Account of the Republic                |
| <b>PC</b>       | Planning Commission/ Personal Computer        |
| <b>PCC</b>      | Program Coordination Committee                |
| <b>PCA</b>      | Post Clearance Audit                          |
| <b>PIS</b>      | Performance Improvement Strategies            |
| <b>PSDS</b>     | Public Sector Debt Statistics                 |
| <b>PE</b>       | Procuring Entity/ Power and Energy            |
| <b>PEC</b>      | Program Executive Coordinator                 |
| <b>PECT</b>     | Program Execution & Coordination Team         |
| <b>PEFA</b>     | Public Expenditure & Financial Accountability |
| <b>PFM</b>      | Public Financial Management                   |
| <b>PIEP</b>     | Primary Education Improvement Project         |
| <b>PIM</b>      | Public Investment Management                  |
| <b>PITs</b>     | Program Implementation Teams                  |
| <b>PL</b>       | Personal Ledger                               |
| <b>PMIS</b>     | Project Management Information System         |
| <b>PNR</b>      | Passenger Name Record                         |
| <b>PPA</b>      | Public Procurement Act                        |
| <b>PPE</b>      | Property, Plant, Equipment                    |
| <b>PPP</b>      | Public Private Partnership                    |
| <b>PPR</b>      | Public Procurement Rules                      |
| <b>PPRC</b>     | Power and Participation Research Center       |
| <b>PPS</b>      | Project Planning System                       |
| <b>P&amp;FM</b> | Pension and Fund Management                   |
| <b>PRL</b>      | Post Retirement Leave                         |
| <b>PSDS</b>     | Public Sector Debt Statistics                 |
| <b>PO</b>       | Personal Officer                              |
| <b>PT</b>       | Penetration Testing                           |
| <b>PWD</b>      | Public Works Department                       |
| <b>P&amp;FM</b> | Pension and Fund Management                   |
| <b>PforR</b>    | Program-for-Results                           |
| <b>RADP</b>     | Revised Annual Development Plan               |
| <b>RBIA</b>     | Risk-Based Internal Auditing                  |
| <b>RHD</b>      | Roads and Highway Department                  |
| <b>RPA</b>      | Reimbursable Project Assistance               |

|               |  |
|---------------|--|
| <b>RTI</b>    | Right to Information   |
| <b>SABRE</b>  | State-owned Enterprises Autonomous Bodies Budget and Reporting Evaluation System |
| <b>SAF</b>    | Sector Appraisal Format  |
| <b>SAFE</b>   | Secured, Authentic, Faster, Easier   |
| <b>SAP</b>    | Sector Action Plan   |
| <b>SAMP</b>   | Special Account Management Portal  |
| <b>SC</b>     | Steering Committee   |
| <b>SDOs</b>   | Self-Drawing Officers  |
| <b>SIEM</b>   | Security Information and Event Management  |
| <b>SOE</b>    | State Owned Enterprise   |
| <b>SOE MC</b> | SOE Monitoring Cell  |
| <b>SPA</b>    | Sector Performance Analysis  |
| <b>SPBMU</b>  | Strengthening Public Budget Management Unit                                      |
| <b>SPEMP</b>  | Strengthening Public Expenditure Management Program                              |
| <b>SPFMS</b>  | Strengthening Public Financial Management Program to Enable Service Delivery     |
| <b>SPIMS</b>  | Strengthening Public Investment Management System Project                        |

|                 |  |
|-----------------|--|
| <b>SQT</b>      | Software Quality Testing                           |
| <b>SRS</b>      | Single Registry System                             |
| <b>SSP</b>      | Sector Strategy Paper                              |
| <b>STDs</b>     | Standard Tender Documents                          |
| <b>TAC</b>      | Technical Advisory Committee                       |
| <b>TDM</b>      | Treasury and Debt Management                       |
| <b>TDS</b>      | Tax Deduction at Source                            |
| <b>TFA</b>      | Trade Facilitation Agreement                       |
| <b>ToT</b>      | Training of Trainers                               |
| <b>TOTP</b>     | Time-based One Time Password                       |
| <b>TO&amp;E</b> | Table of Organization, and Equipment               |
| <b>TSA</b>      | Treasury Single Account                            |
| <b>T&amp;T</b>  | Telephone & Telegraph                              |
| <b>UNO</b>      | Upazila Nirbahi Officer                            |
| <b>USD</b>      | United States Dollar                               |
| <b>USAID</b>    | United States Agency for International Development |
| <b>VA</b>       | Vulnerability Assessment                           |
| <b>VAT</b>      | Value Added Tax                                    |
| <b>WB</b>       | The World Bank                                     |

## B. EXECUTIVE SUMMARY

12<sup>th</sup> Semi-Annual Progress Report provides an update on the implementation status of the Public Financial Management (PFM) Action Plan 2024–2028 for the period covering January 01 to June 30, 2025. The report reflects key achievements, challenges encountered, and progress made across the reform pillars outlined in the PFM framework. It also includes updates on specific activities planned for this reporting period, identifies areas requiring further attention and assesses the overall trajectory of the reform agenda in relation to the established targets and timelines. The key organizations that closely collaborated on the Public Financial Management (PFM) Action Plan include the Cabinet Division, Planning Commission, BPPA, NBR, OCAG, and the Bangladesh Parliament Secretariat. In addition, Development Partners (DPs) such as the World Bank, Global Affairs Canada and the European Union provided essential support throughout the process.

The PFM Action Plan progress report is prepared semi-annually by the PECT based on regular inputs received from the Program Implementation Teams (PITs) for their respective components. The PITs have revised the Annual Work Plans (AWPs), outlining the specific actions aligned with achievement of the overall goals of the PFM Action Plan. In planning these activities, both the PITs and PECT have taken into consideration the findings and recommendations of the latest PEFA Assessment 2021 report for Bangladesh, issued by the PEFA Secretariat, with particular attention to cross-cutting issues

such as gender, climate change and disaster resilience.

The 5<sup>th</sup> Steering Committee (SC) meeting was convened on 23 June 2025 via Zoom platform, where several key decisions were taken to support the effective implementation of the PFM Reform Strategy. It was emphasized that the allocated program budget must be efficiently and timely utilized within the program period to achieve the intended reform outcomes. The PITs were advised to give priority to meet all remaining DLR targets by February 2026. Furthermore, the PECT and PITs across all schemes were urged to initiate the formulation of the 3rd PFM Reform Strategy (2025–2030) by August 2025. The World Bank was also requested to expedite the disbursement and to complete the outstanding activities under SPMEP-BETF by June 2026.

The 3<sup>rd</sup> PFM Reform Strategy (2025–2030) is currently under development and is expected to be finalized soon. To ensure it aligns with international standards, the Steering Committee recommended engaging a qualified international expert or reputed consulting firm and the procurement process is already underway.

During the reporting period, the SPFMS Program achieved notable progress in advancing financial management reforms. Key accomplishments include the development of a comprehensive 52-year macroeconomic dataset comprising 194 indicators and the launch of a web-based platform to ensure efficient data storage and real-time updates. Complementing these efforts, the 12<sup>th</sup> and 13<sup>th</sup>

issues of the Quarterly Debt Bulletin were published in May 2025 and made publicly accessible via the Finance Division's website, further promoting transparency and data-driven decision-making in public financial management.

Moreover, the budget release rate increased notably to 67.45% during January–June 2025, up from 39.71% during July–December 2024, reflecting improved fiscal execution. The Automated Challan (A-Challan) system, integrated with 61 scheduled banks and connected to key government services via API, now covers all 202 identified revenue and fee types, facilitating the collection of Tk. 2,65,708 crore which is approximately 70% of total government revenue in FY 2024–25. Additionally, automation of pension and GPF fund management systems has enhanced service delivery, while the timely submission of annual financial and appropriation accounts demonstrates strengthened compliance with international accounting standards.

Throughout the reporting timeframe, notable progress was achieved in enhancing public investment planning, performance evaluation, and internal audit capacity. The Programming Division successfully developed and operationalized the Multi-Year Public Investment Program (MYPIP) module within the AMS, which has been effectively utilized by all MDAs in key sectors for the preparation of ADP/RADP from FY 2021–22 to 2025–26. This enabled more accurate projection of project-specific resource requirements over the budget year and two outer years. In parallel, institutional mechanisms for performance evaluation and accountability were strengthened through the approval of the Independent Performance Evaluation Guideline (IPEG), formation of Evaluation

Research Teams (ERTs), and establishment of the Independent Performance Evaluation Committee (IPEC) for SOEs and ABs. Furthermore, a series of targeted workshops and training events were conducted between January and June 2025 to enhance internal audit and procurement functions.

To assess PFM practices and identify areas for improvement, the field visits were conducted in Dinajpur district and Fulbari upazila (May 20–21, 2025) and Moulvibazar district and Barlekha upazila (May 25–26, 2025), respectively. The team held workshops with stakeholders at DC and UNO offices and visited various service delivery institutions, such as accounts offices, hospitals, schools, and social welfare offices to review progress and challenges in implementing PFM reforms.

Finally, the total cost of the reforms for 14 (fourteen) components of the SPFMS program is BDT 120.72 crore (USD 14.37 million) for this reporting period. Of this amount, BDT 19.99 crore (USD 2.38 million) equivalent spent by different DPs to support PFM reforms for Component 2 (Domestic Resource Mobilization), Component 11 (Strengthening External Scrutiny and Oversight), Component 12 (Strengthening Parliamentary Oversight and Scrutiny of Public Expenditure and SPEMP-BETF in Bangladesh.

## C. THE SPFMS AND ITS GOVERNANCE STRUCTURE

The development objective of the Strengthening Public Financial Management (PFM) Program to Enable Service Delivery (SPFMS) –

a **Program-for-Results (PforR) Project for Bangladesh** – is to improve fiscal forecasting, budget preparation and execution, financial reporting, and transparency. These improvements aim to enhance resource availability for service delivery across selected Ministries, Departments, and Agencies. This program builds on the **PFM Action Plan (2018–2023)**, which was approved to support the implementation of the **PFM Reform Strategy (2016–2021)**. The Action Plan serves as an operational document aligned with the Strategy and should be read alongside it to gain a comprehensive understanding of the PFM reform agenda in Bangladesh. This PFM Action Plan provides:

The implementation roadmap for those priority actions with clear institutional responsibilities.

Cost-benefit analysis of sub-activities.

Results indicators to monitor the successful implementation.

Elaboration on the governance structure for reforms and the change management approach.

To ensure the smooth implementation of the Strengthening Public Financial Management for Social Protection (SPFMS) program, the Finance Division has established a comprehensive Public Financial Management

(PFM) governance structure.

This structure is led by a **Steering Committee (SC)** chaired by **Dr. Md Khairuzzaman Mozumder**, Secretary of the Finance Division. Dr. Khairuzzaman Mozumder assumed the role of Finance Secretary. As part of the governance structure, the **Additional Secretary (Budget-1) Ms. Bilquis Jahan Rimi** serves as the **National Program Director (NPD)** for the SPFMS program, with the primary responsibility of coordinating and facilitating the implementation of the **PFM Action Plan**.

To implement Component 14: “PFM Reforms Leadership, Coordination, and Monitoring”, a Program Execution and Coordination Team (PECT) has been established. This team is responsible for the overall coordination and change management across the Action Plan. In support of the broader implementation:

**Seven Project Implementation Teams (PITs)** have been formed within the Finance Division.

**PIT-equivalent teams** are being established in **six other institutions**, bringing the total number of **Program Implementation Teams to 13**.

These 13 teams are tasked with leading the execution of their respective components of the PFM Action Plan.

Each team will be supported by a **full-time Implementation Support Consultant (ISC)**, who will assist in executing tasks and facilitating learning within their team.



The brief discussion of the SPFMS governance structures is discussed below:

**The Steering Committee**, chaired by the Finance Secretary, includes representatives from the Cabinet Division, Office of the Comptroller and Auditor General (OCAG), Controller General of Accounts (CGA), National Board of Revenue (NBR), Economic Relations Division, and the Planning Commission. It oversees the progress of implementation, provides policy direction, and ensures a supportive environment for the success and sustainability of reforms. The Committee also determines necessary course corrections based on implementation experiences and recommendations from the PECT.

## PECT:

PECT is taking the lead in coordinating the Public Financial Management (PFM) reforms. PECT's role includes:

Leading and coordinating reform efforts with active support from line ministries and development partners.

Developing progress and performance indicators for each activity cluster.

Supporting the capacity development of each Project Implementation Team

(PIT) to enable effective PFM-focused monitoring.

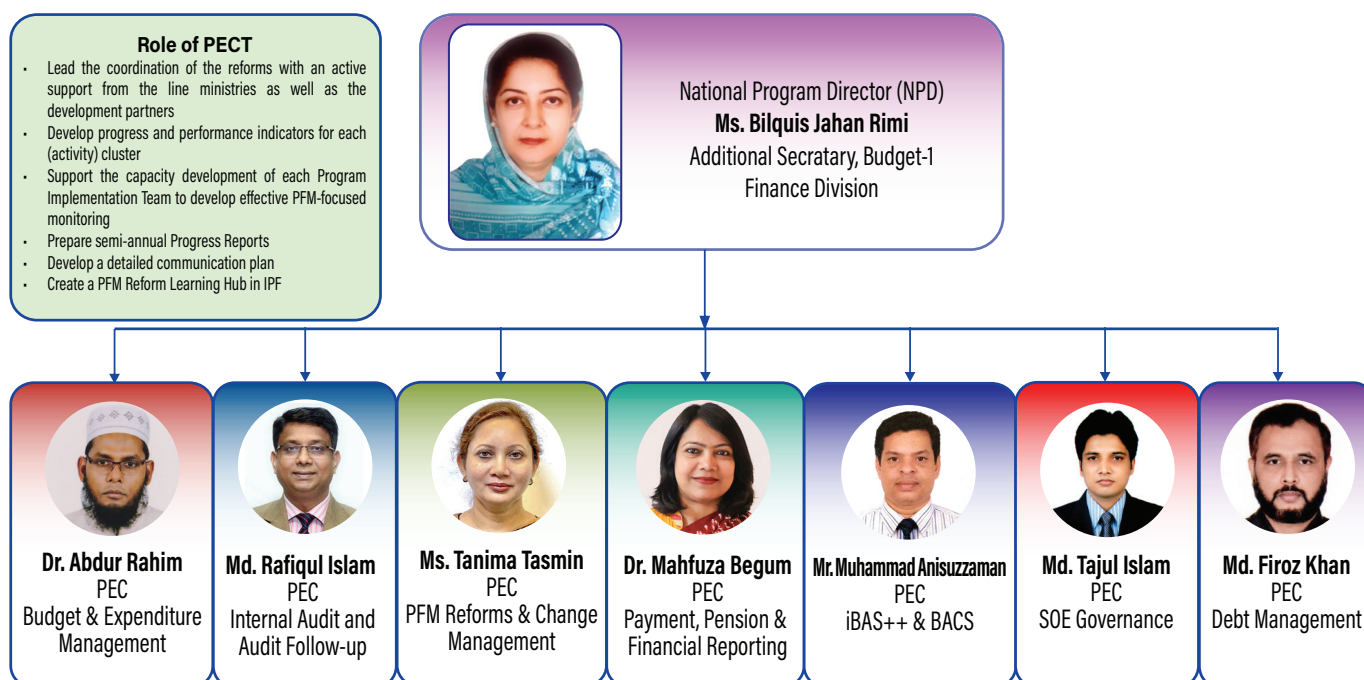
Preparing semi-annual progress reports to track reform implementation.

Designing a comprehensive communication plan to ensure transparency and stakeholder engagement; and

Establishing a PFM Reform Learning Hub within the IPF to promote knowledge sharing and continuous learning.



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



**PITs:**

In close coordination with PECT, 13 PITs have been formed within different PFM institutions. These teams hold primary accountability for implementing the respective components of the PFM Action Plan. Their responsibilities include preparing implementation documentation such as work plans and budget allocations, providing financial oversight during program execution, and ensuring that performance targets are achieved.

**ISCs:**

The implementation support consultants have been deployed to facilitate the active functioning of PITs. Preparation of the semi-annual progress reports, along with retreats and regular Public Financial Management (PFM) field inspections, serve as important coordination instruments.



## D. OVERVIEW OF PFM ACTION PLAN FINANCES

**The total cost of the reforms is BDT 120.04 crore (USD 14.29 million) for this reporting period.**

Of this amount, BDT 76.41 crore (USD 9.10 million) spent on the DP Fund on treasury, while BDT 19.99 crore (USD 2.38 million) spent on donor executed. BDT 23.64 crore (USD 2.38 million) equivalent spent by governments' operating cost allocation/ governments co-financing to DP projects. In previous reporting time, the total cost of the reforms was 2102.13 crore, and the cumulative cost is 2222.17 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from January 2025 to June 2025.

**Table 01:** Overview of PFM Action Plan Finances

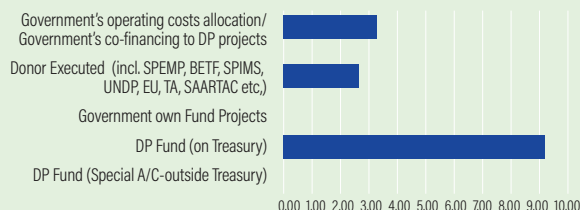
amount in lac BDT

| Component Name   | DP Fund (Special A/C-outside Treasury) | DP Fund (on Treasury) | Government own Fund Projects | Donor Executed (incl. EU TA) | Governments' operating costs allocation/ Governments' co-financing to DP projects | Total     | Total cost from September 2018 to December 2024 | Cumulative Costs as of June 2025 | Percentage of each Component |
|--|--|-----------------------|------------------------------|------------------------------|---|-----------|---|----------------------------------|------------------------------|
| 1  | 2                                      | 3                     | 4                            | 5                            | 6   | 7         | 8   | 9                                | 10                           |
| C-1: Revenue Expenditure and Forecasting                     |  | 188.36                |                              |                              | 246.43  | 434.79    | 3,772.91  | 4,207.70                         | 1.89%                        |
| C-2: Domestic Resource Mobilization                          |  |                       |                              | 136.67                       |   | 136.67    | 55,070.60                                       | 55,207.27                        | 24.84%                       |
| C-3: Debt Management   |  | 233.14                |                              |                              | 323.18  | 556.32    | 4,523.30  | 5,079.62                         | 2.29%                        |
| C-4: Planning and Budget Preparation                         |  | 317.48                |                              |                              | 629.82  | 947.30    | 9,157.68  | 10,104.98                        | 4.55%                        |
| C-5: Public Investment Management                            |  |                       |                              |                              |   | 0.00      | 2,215.20  | 2,215.20                         | 1.00%                        |
| C-6: Public Sector Performance Management                    |  |                       |                              |                              |   | 0.00      | 266.34  | 266.34                           | 0.12%                        |
| C-7: iBAS++/BACS Implementation                              |  | 3995.47               |                              |                              | 421.77  | 4,417.24  | 25,212.22                                       | 29,629.46                        | 13.33%                       |
| C-8: Pension Management                                      |  | 555.80                |                              |                              | 372.58  | 928.38    | 7,329.42  | 8,257.80                         | 3.71%                        |
| C-9: State Owned Enterprises' Governance                     |  | 317.19                |                              |                              | 160.10  | 477.29    | 3,468.10  | 3,945.39                         | 1.77%                        |
| C-10: Financial Reporting                                    |  | 282.24                |                              |                              | 164.39  | 446.63    | 2,804.67  | 3,251.30                         | 1.46%                        |
| C-11: Strengthen External Scrutiny and Oversight             |  |                       |                              | 220.18                       |   | 220.18    | 3,760.31  | 3,980.49                         | 1.79%                        |
| C-12: Strengthen Parliamentary Oversight and Scrutiny Public |  |                       |                              | 76.04                        |   | 76.04     | 1,638.44  | 1,744.48                         | 0.77%                        |
| C-13: Procurement  |  |                       |                              |                              | 114.46  | 114.46    | 78,672.62                                       | 78,787.08                        | 35.44%                       |
| C-14: PFM Reforms Leadership, Co-ordination and Monitoring   |  | 1751.29               |                              |                              |   | 1,751.29  | 10,037.24                                       | 11,788.53                        | 5.30%                        |
| SPEMP-BETF   |  |                       |                              |                              | 1566.28   | 1,566.28  | 2,284.09  | 3,850.37                         | 1.73%                        |
| Total in lac BDT   | 0.00                                   | 7,640.97              | 0.00                         | 1,999.17                     | 2,432.73  | 12,072.87 | 210,213.14                                      | 222,286.01                       | 100.0%                       |
| Total in mil USD   | 0.00                                   | 9.10                  | 0.00                         | 2.38                         | 2.90  | 14.37     |   |                                  |                              |
| Percentage for each source of Fund                           | 0%                                     | 63%                   | 0%                           | 17%                          | 20%   | 100%      |   |                                  |                              |

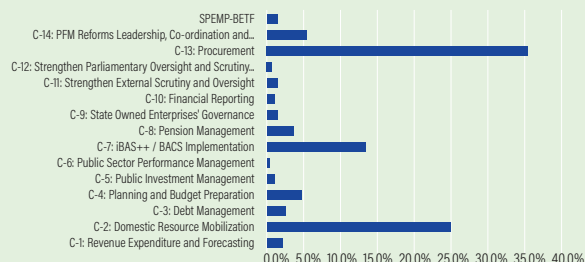
Note:

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

### Cost by Type of Funding

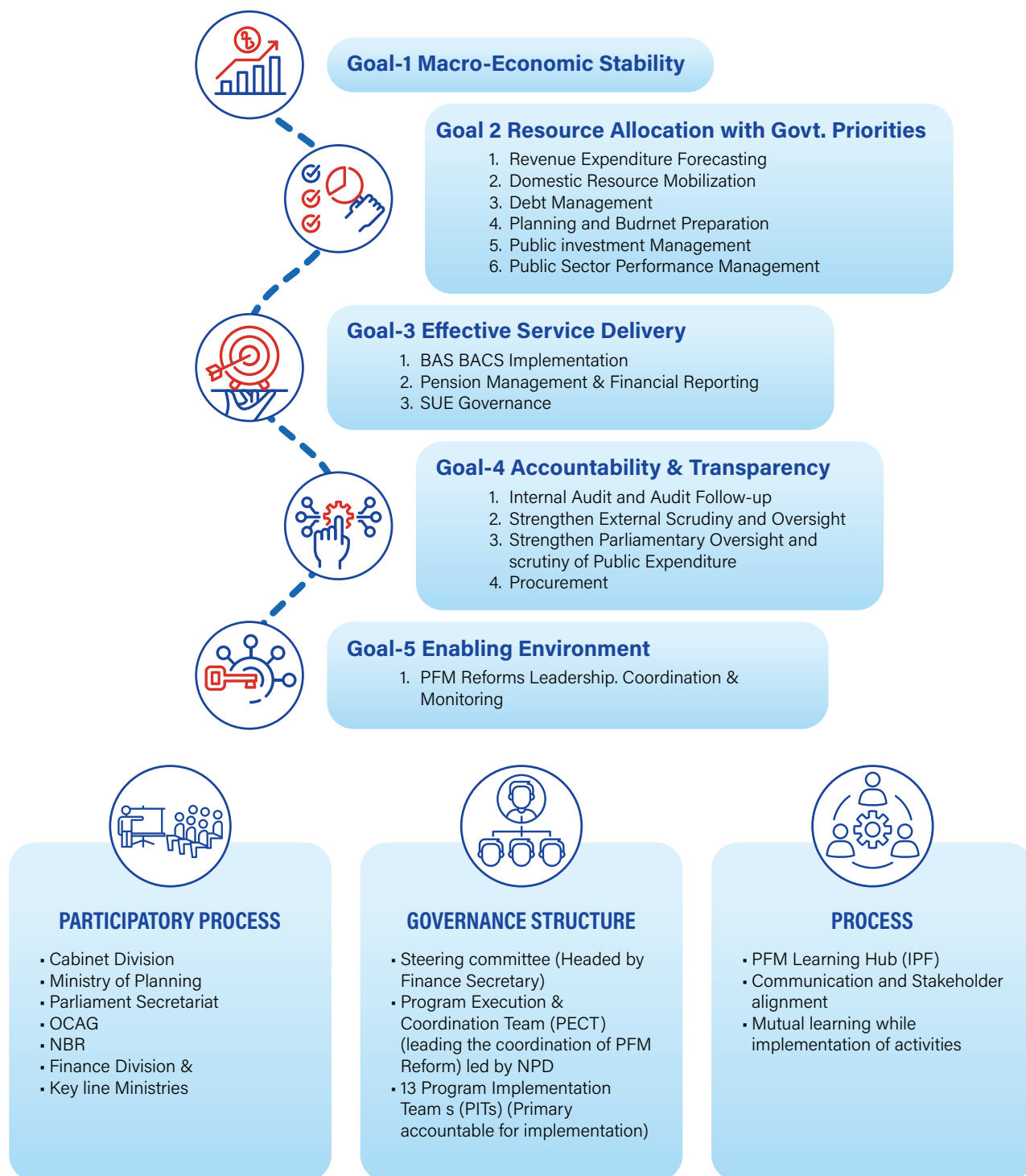


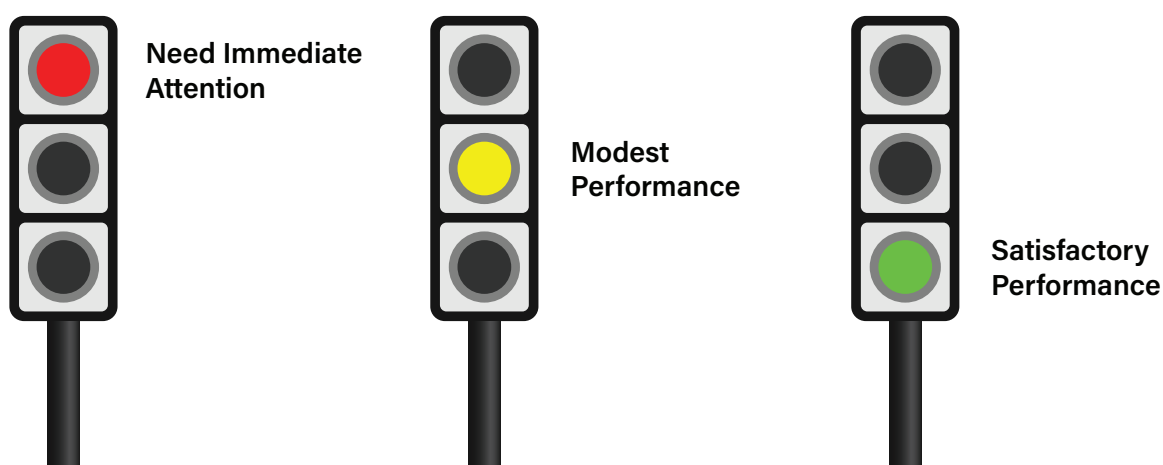
### Cost by Component



## E. SPFMS – AT A GLANCE

### PFM ACTION PLAN 2024-28 FOR BETTER PUBLIC FINANCIAL MANAGEMENT IN BANGLADESH

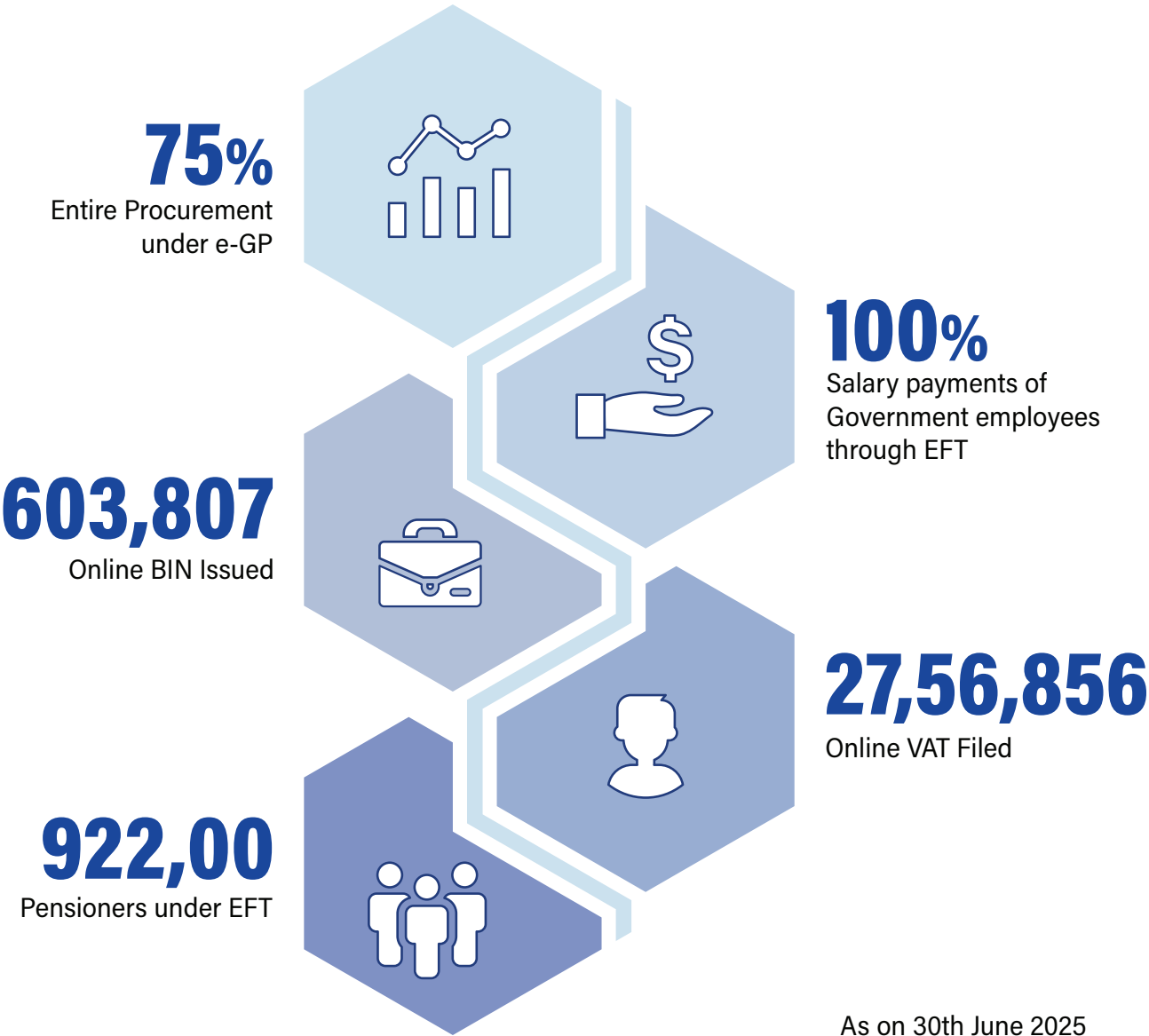




**Figure:** Traffic light that represents the progress of each of the PFM Action Plan components

|  |  |
|--|--|
| C-1 : Revenue and Expenditure Forecasting                                    |  |
| C-2 : Domestic Resource Mobilization   |  |
| C-3 : Debt Management  |  |
| C-4 : Planning and Budget Preparation  |  |
| C-5 : Public Investment Management   |  |
| C-6 : Public Sector Performance Management                                   |  |
| C-7 : iBAS++/BACS Implementation   |  |
| C-8 : Pension Management and Financial Reporting                             |  |
| C-9 : State Owned Enterprise Governance                                      |  |
| C-10 : Internal Audit & Audit Follow-up                                      |  |
| C-11 : Strengthen External Scrutiny and Oversight                            |  |
| C-12 : Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure |  |
| C-13 : Procurement   |  |
| C-14 : PFM Reform Leadership, Coordination and Monitoring                    |  |

# F. ACHIEVEMENTS



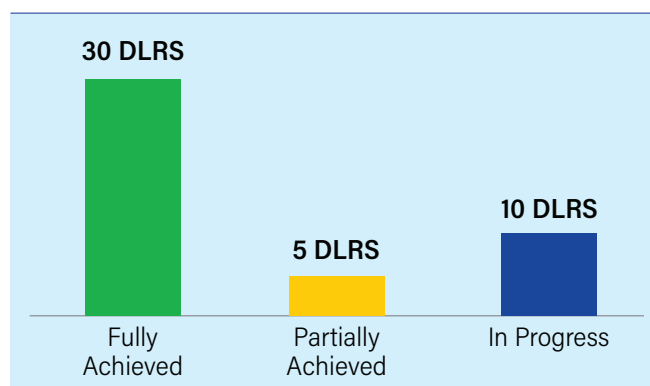
As on 30th June 2025

## G. ACHIEVEMENTS DURING JANUARY 2025 – JUNE 2025

5. Disbursement Linked Results (DLRs) have made significant progress from January 1, 2025, to June 30, 2025.

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, 30 DLRs (66.67%) are entirely completed, 5 DLRs (11.11%) are partially achieved, and 10 (22.22%) DLRs are still in progress.

**Figure 01:** DLR Achievement Status



### C-1: REVENUE AND EXPENDITURE FORECASTING

| Wing, Division          | Activities from Action Plan | Corresponding DLI | Progress Traffic                     |
|-------------------------|-----------------------------|-------------------|--------------------------------------|
| Macroeconomics Wing, FD | 1 & 2                       | 1                 | <span style="color: green;">●</span> |

#### C1: PIT



**Dr. Ziaul Abedin**  
Additional Secretary  
Macroeconomic,  
Finance Division



**Md. Monzorul Haque**  
Joint Secretary  
Macroeconomic Policy Analysis and  
Forecasting, Finance Division



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



**Dr. K M Alamgir Kabir**  
Deputy Secretary  
Macroeconomic-1  
Finance Division



**Tasnova Rahman**  
Senior Assistant Secretary  
Macroeconomic-1  
Finance Division

#### PEC & ISC



**Dr. Mahfuza Begum**  
Deputy Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Md. Rashedur Rahman**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 6. OBJECTIVES

The Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) was designed to enhance the Finance Division's ability to deliver accurate fiscal forecasts and prepare more effective budgets. Central to the program was the development of advanced macroeconomic models to provide reliable revenue and expenditure projections, forming the foundation of the Medium-Term Macroeconomic Framework (MTMF). These models aimed at improving fiscal discipline and resource allocation, enabling the government to implement sustainable fiscal policies. A key focus was building institutional capacity within the Ministry of Finance (MoF) by training a skilled workforce to manage and sustain these models. Through regular training and technical support, SPFMS aimed to create a self-reliant team capable of guiding fiscal policymaking.

SPFMS also emphasized enhancing fiscal risk analysis by developing comprehensive risk matrices and conducting scenario analyses to prepare for various economic conditions. This capability was vital for anticipating shocks and maintaining fiscal stability amid domestic and global uncertainties. The program promoted data-driven decision-making by streamlining data collection and integration from key stakeholders like the Bangladesh Bank (BB), Bangladesh Bureau of Statistics (BBS), and National Board of Revenue (NBR). Efficient data-sharing mechanisms and modern technologies, e.g., APIs were introduced to improve the accuracy and timeliness of forecasts. Additionally, SPFMS sought to adopt best practices from countries like Malaysia and Indonesia, customizing and localizing models to address Bangladesh's unique economic challenges. This approach underscored the program's commitment to building a robust and sustainable fiscal forecasting and budget preparation system.

## 7. OUTPUTS

- The third training on MFMod, held at the World Bank Dhaka office, offered participants in-depth technical guidance on the model, including its backend operations. Participants also acquired basic programming skills, learned to use fundamental commands in EViews, built a simplified macroeconomic model within the software, and performed basic scenario analyses using the EViews programming language.
- A comprehensive macroeconomic dataset covering 52 years (1973–2024) with approximately 145 variables and indicators has been compiled to support the model. Furthermore, a web-based data management platform has been established to efficiently store and update MFMod data.
- High-frequency data collected from various ministries, divisions, and stakeholders have been integrated into this dataset.
- Efforts have been undertaken to subscribe to the CEIC Global Database and World Trend Plus, significantly enhancing the Macroeconomic Wing's capacity to generate robust medium-term forecasts.
- An Annual Performance Report, aligned with the SPFMS Monitoring and Evaluation (M&E) framework, has been submitted to measure the output and effectiveness of MFMod.
- Nine Annual Fiscal Reports have

been revised based on inputs from Macroeconomic Wing (MEW) officials and finalized for publication on the Finance Division's website.

- The FD Business Newsflash, a WhatsApp-based platform, is actively disseminating essential economic and business news sourced from leading daily newspapers by scheme officials.

- A compendium containing all prior training and workshop resources related to macroeconomic modeling has been prepared to support ongoing model development.
- Three all-in-one PCs have been provided under the Scheme to ensure logistical support for MEW officials.

**Table 02:** The following training sessions & workshops have been scheduled for January-June 2025.

| No | Description  | Date                  |
|----|--|-----------------------|
| 1. | 3 days training on Financial Programming and Policies (FPP) Review       | 28.01.2025-30.01.2025 |
| 2. | 5 days training on Financial Programming and Policies (FPP)              | 09.02.2025-13.02.2025 |
| 3. | 5 days training on MFMod (Exploring the Backend & Programming in EViews) | 16.02.2025-20.02.2025 |
| 4. | Office Management Training for Finance Division Staff                    | 09.03.2025-10.04.2025 |
| 5. | Workshop on Navigating through Dynamic Global Landscape                  | 04 May 2025           |
| 6. | Workshop on Medium-term Outlook of Bangladesh Economy                    | 05 May 2025           |
| 7. | Workshop on Government Expenditure and Debt Management                   | 06 May 2025           |
| 8. | Workshop on Fiscal Risks and Way Forward                                 | 07 May 2025           |
| 9. | Workshop on Revenue Outlook and Mobilization Strategy                    | 12 May 2025           |

## 8. CHALLENGES

In the current iteration of MFMOD, several limitations exist:

- The monetary sector is currently absent.
- It has not been tailored specifically for the Bangladesh context.
- Its web-based database lacks dynamism.
- Capacity-building training provided so far has been insufficient for the full internalization of MFMOD.
- Integration of the DDTx tool and climate-related components into MFMOD remains incomplete.
- There is no comprehensive system for

fiscal risk assessment within the current MFMOD framework.

- MFMOD lacks a dedicated supply-side module.
- Its capability for projecting revenue and expenditure is limited.
- There has been insufficient production of policy notes and policy research, along with inadequate collaboration with key stakeholders. Moreover, resource allocation by fiscal authorities currently does not align with policy recommendations derived from research.
- Logistical support for MEW officials.

## 9. MITIGATIONS

- Upgrading the model's input system by embedding both supply-side (production, labor, capital) and demand-side (consumption, investment, net exports) components in line with National Income Accounting standards.
- Incorporating monetary variables and flexible financing scenarios which will cover private sector financing growth, domestic borrowing, external grants and loans, and contingent liabilities to reflect evolving fiscal realities.
- Producing user manuals of MFMOD and MFT, including guidance on data input, model calibration, scenario design, and interpretation of outputs.
- Making necessary arrangements with key stakeholders for dynamic data-sharing through API and ensuring smooth data-sharing through collaboration.
- Subscribing to reputed international databases like Global Trade Analysis Project (GTAP), CEIC Database and leveraging ASYCUDA data for real-time tracking and policy responsiveness.

## 10. PROJECTS/SCHEMES CONTRIBUTING TO THIS SCHEME/COMPONENT

- Revenue and Expenditure Forecasting provides the foundation for fiscal projections, ensuring evidence-based budgeting. It integrates fiscal forecasts into budgetary frameworks, enhancing resource allocation efficiency, which relates to component 4: Planning and Budget Preparation.
- The schemes for debt management, iBAS++/BACS implementation, pension management, SOE governance, financial reporting, and PFM reform leadership are vital for enhancing fiscal forecasting, particularly in developing a macroeconomic model.
- Debt Management ensures the accurate tracking of public debt, allowing for informed projections in budgetary forecasting. Implementing iBAS++ and BACS streamlines financial reporting and improves data accuracy, essential for precise forecasting.
- Pension Management supports long-term fiscal stability by forecasting future liabilities. SOE Governance enhances transparency and accountability, which are critical for assessing fiscal risks and ensuring sustainable public finances. Financial Reporting ensures timely and accurate information, integral for developing reliable macroeconomic models.
- Almost all schemes collectively create a robust foundation for developing macroeconomic models, enabling more accurate fiscal forecasting, better budgetary allocations, and enhanced decision-making processes, ensuring fiscal stability and effective public financial management.




## 11. LESSONS LEARNED

- The component has significantly improved fiscal forecasting by using dynamic macroeconomic model, enabling data-driven decision-making, and fostering institutional capacity within the MEW, Finance Division. Creating a 52-year macroeconomic dataset and integrating high-frequency data have enhanced projection reliability.
- However, challenges persist, including absence of monetary and debt module within the model specification, limited adoption data-sharing mechanisms and integrating real-time data. Institutional coordination issues and frequent turnover of trained officials hinder knowledge retention and continuity.
- The scheme has proposed regulatory frameworks for standardized data-sharing, capacity-building initiatives, and establishing a dedicated macroeconomic modeling unit to address these challenges. Future steps include further refining forecasting tools, strengthening research collaborations, and conducting targeted training programs. Continued fiscal risk analysis and stakeholder coordination improvements will be vital for sustaining progress.

## 12. NEXT STEPS

- 10 (ten) research papers (policy notes) on various macroeconomic issues will be prepared by July 2025. These policy notes will be written by the officials of MEW and scheme consultants where all logistics support is provided by the scheme.
- The database (MFDB) will be updated with the recent data.
- The terms and conditions for subscribing to the CEIC Global database are in negotiating stage and the subscription process will be finalized after fruitful negotiation.
- Another 15 EViews software licenses will be purchased for MEW officials and scheme consultants by the scheme under the SPFMS program.
- Periodic coordination meetings will be arranged with data-sharing agencies to ensure effective collaboration.
- Five-day long training on Advance Excel, Eviews and PPR for MEW officials and scheme consultants to improve capacity building knowledge which will be organized in July-September 2025 at Finance Division.
- A stakeholder seminar or workshop on policy notes output validation is expected to be organized during the first quarter of FY2025-26.

## C-2: DOMESTIC RESOURCE MOBILIZATION

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

### C2: PIT



**G M Abul Kalam Kaikobad**  
Member (Tax Audit, Intelligence & Investigation), NBR



**Mohammad Fyzur Rahman**  
Commissioner (Grade 3)  
NBR



**Md. Mosaddeque Hossain**  
first Secretary (Tax monitoring and Training), NBR



**Md. Jafar Imam**  
first Secretary (Tax Information and Evaluation), NBR



**Syed Mukaddes Hossain**  
Second Secretary (Customs: Valuation), NBR

### PEC & ISC



**Md. Firoz Khan**  
Deputy Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Samsuddin Munna**  
Senior Assistant Secretary  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 13. OBJECTIVES

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, improve taxpayers' behavior in tax compliance and improve NBR's PEFA score in the next assessment, and thereby, contribute to better mobilization of domestic revenue.

## 14. OUTCOMES

The Income Tax Act, 2023 and the Customs Act of 2023 aim at enhancing facilitation of sustainable development, investment and, industrialization, and integrated national financing framework (INFF) and, international trade and, social equity and embolden revenue collection as international best practices like ensuring of equality or ability, progressive taxation and, harmonization and, certainty and, convenience and, tax expenditure and, taxing rights and, cross border transactions and, Double Taxation avoidance agreement (DTAA) and, Transfer Pricing (TP) and, Mutual legal agreement (MLA), Authorized Economic Operator (AEO), Mutual Recognition Agreement (MRA), Risk Management, Post Clearance Audit (PCA), and Non-Intrusive Inspection (NII). These acts also include provisions for Advance Ruling, Stakeholder Consultation, National Enquiry Point (NEP) Website, Advance Passenger Information (API), and Passenger

Name Record (PNR), in accordance with international agreements, conventions, and the WTO Trade Facilitation Agreement (TFA).

Through the promulgation of VAT and Supplementary Duty Act, 2012, a modern streamline VAT system has been introduced in Bangladesh. 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 and services have been introduced. Online registration for enlistment became mandatory and as of now the Integrated VAT Automation System (IVAS) has issued a total of 603,807 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 January 2025 to June 2025, a total of 27,56,856 VAT returns has been submitted online.

## 15. OUTPUTS

- Both wings of the NBR, Direct and Indirect Taxes, submitted the Medium and Long-Term Revenue Strategy Report to the NBR for final review and approval. The NBR formed a combined committee consisting of officials from both wings. The Validation of the two reports of MLTRS completed in January 2025.
- After months of effort, the Indirect and direct Tax Wing prepared a tax-expenditure analysis and submitted it to the NBR.
- NBR organized several capacity-building training sessions and

workshops on topics such as Authorized Economic Operators, Risk Management, Trade Policies, etc. with the assistance of development partners including ADB, WB, and USAID.

- NBR formed a team to prepare the Customs Modernization Strategic Action Plan 2024-2026 with the assistance of the Asian Development Bank. Several capacity-building workshops were held to enhance the officials' ability to prepare the strategic document.
- NBR simplified the VAT return form for retailers and incorporated it in the EFDs so that the retailers can easily submit the VAT return.

- After carefully reviewing PFM sub-activities and key steps, NBR prepared a new work plan based on the latest PEFA assessment with a view to improving 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.

- 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.

## 16. 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 2026. 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.

## Customs & VAT Wing

### 17. 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 lakh (US\$74.1 million) in July 2017 which has a closing date of 31 December 2026. 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:**

- The Soft launching of National Single Window Project started in January 2025.
- All necessary training, workshops and awareness programs are given to the relevant stakeholders and offices.
- All the necessary software has already been developed.
- This Project is ongoing.
- In the meantime, 19 (Nineteen) CLPIA Offices have been using National Single Window Platform.

**B. Bond Management Automation project:**

GOB approved "Bond Management Automation Project" of BDT 9,301.98 lakh in July 2017 and has a closing date of 31 December 2024. The program is

implemented by the NBR. The aim of this project is the automation of customs bond management to bring full transparency into 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:**

- The Bond Automation Project was supposed to be terminated on 3rd December 2024. But for unavoidable circumstances the duration of the project was extended to 28 February 2025.
- Necessary integration already done with all stakeholders like BGMEA, BKMEA, BEPZA and Bangladesh Bank.
- All modules are operational at present. The process of onboarding all the bonded units is going on.

## Income Tax Wing

**A. Training on Auditing under Income Tax ACT, 2023:**

In the Income Tax Act 2023, income tax return audit activities have been introduced in a new way. There are four steps in the audit process after the audit selection phase. In this new system, it is necessary to prepare the "Income tax Return Audit Manual" to conduct the audit activities properly at the field level. Training is needed so that field-level officials can adopt the new audit system. Besides, it is necessary to organize a workshop with monitoring officers to ensure transparency and accountability of audit activities. Out of four key steps, two have been conducted successfully. Building

Officials Capacity through dissemination of Audit system, Workshop on field management system during auditing of them officers will be able to conduct audit activities in a fair and accurate manner. The following plan would apply to the DRM sub tasks-

- Automated selection of risks for tax audit of the returns.
- Capacity building on new auditing system for the field officers.
- Training on the inspection procedure for the tax authorities.
- Views exchange meeting among the monitoring officials.

- Training on audit coordination systems among the different field teams.
- Seminar for validation and finalization of Income Tax Audit Manual.
- Training in Risk Based Audit Selection for efficient and professional performance.

## **B. Rolling out of Income Tax Act 2023**

The Income Tax Act has brought about changes in many areas like the preparation of tax forms, preparation of tax notices, tax collection from taxpayers/companies, etc. To efficiently implement the act and boost tax collection, the NBR needs to educate the taxpayers about the new act. The following activities will be considered under the scope of the DRM sub-task: (please provide the update)

- Development of a communication strategy.
- Implementation of structured outreach programs.
- Orientation to the officials of the tax zones.
- Development and dissemination of Information, Education and Communications (IEC) materials. They include digital content like video tutorials on different aspects of the tax act.
- Training for a team of experts to educate the key stakeholders like CFOs, tax lawyers and professionals, business chambers and the like.
- Review of business processes in Income Tax Act, 2023.
- Develop compliance risk management system.
- Training on auditing under Income Tax Act, 2023.

## **C. Develop compliance risk management system**

It is very important to check the rules that have been introduced in the Income Tax Act, 2023 for filing returns. The following activities will be considered under the scope of the DRM sub-task:

- Training on how to monitor the audited cases being solved in accordance with guidelines formulated by NBR.
- Seminar on the identification of various legal and regulatory obstacles to improve voluntary tax compliance.
- Training on acquisition and examination of data concerning revenue risk transactions.


## **D. Capacity building for NBR staff to start implementation of MLTRS**

The Income Tax Wing has drafted the MLTRS. The DRM sub-task will start supporting a series of consultative meetings on the section on direct taxes with different stakeholders to validate the MLTRS. The DRM sub-task would have the following plan to support validation and finalization of the MLTRS:

- Consultations for direct taxes.
- Merge the sections on direct taxes.
- Capacity building on priority areas to start implementation of MLTRS.



### C-3: DEBT MANAGEMENT

| Wing, Division                            | Activities from Action Plan | Corresponding DLI | Progress Traffic  |
|---|-----------------------------|-------------------|---|
| Debt Management Wing,<br>Finance Division | 5, 6 & 7                    | 1                 |  |

#### C3: PIT



**Hasan Khaled Foisal**  
Additional Secretary  
TDM, Finance Division



**Mohd Rashedul Amin**  
Joint Secretary  
Debt Management  
Finance Division



**Sahana**  
Joint Secretary, NTR,  
Finance Division



**Mst Nazneen Sultana**  
Joint Secretary  
TDEM Branch  
Finance Division



**Farid Ahmed**  
Deputy Secretary  
Government Debt Management  
Finance Division

#### PEC & ISC



**Md. Firoz Khan**  
Deputy Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Md. Ariful Islam**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 18. OBJECTIVES

The objective of this scheme is to enhance the government's debt management capacity, which will, in turn, strengthen the overall fiscal situation of the country. The scheme also minimizes the borrowing costs subject to keeping risks at an acceptable level and supporting the development and functioning of the domestic debt markets.

Another objective is to prepare and publish Medium-Term Debt Management Strategy (MTDS), Debt Sustainability Analysis (DSA) reports, and Quarterly Debt Bulletins on a regular basis. Finally, the scheme would strengthen the capacity of the Treasury and Debt Management (TDM) Wing to ensure efficient and effective debt management.

## 19. OUTCOMES

- Publishing Medium-Term Debt Management Strategy (MTDS) on a regular basis.
- MTDS and DSA frameworks have been

prepared, and quarterly debt bulletins are published regularly.

- Publishing Debt Sustainability Analysis (DSA) report.

## 20. OUTPUTS

- The 12<sup>th</sup> & 13<sup>th</sup> issues of the Quarterly Debt Bulletin have been published in May 2025. It is now available on the Finance Division's website.
- The Medium-Term Debt Strategy (MTDS) and Debt Sustainability Analysis (DSA) are regularly published and available on the Finance Division's website.
- A strategic framework for inspecting and supporting DSL implementation is being drafted and is targeted for completion by December 2025.
- A foreign training program titled "Debt Management Strategy and System" had been arranged with the assistance of BETF in Indonesia from 06-12 January 2025.
- Comprehensive inventory of outstanding debt and government guarantees has been completed.
- Needs assessments for skill gaps in relevant agencies have been completed, and orientation workshops have been conducted.
- Debt database enhancements, integrating iBAS++, Bangladesh Bank (BB), National Savings Certificates (NSC), and ERD data, are underway.
- Sukuk guidelines were issued on 08 October 2020.
- A guideline for Non-Tax Revenue (NTR) has been developed and disseminated on 03 October 2024.
- Operational strategy for MTDS implementation has been developed.
- As of June 30, 2025, under the NSC Online Management System, NSCs worth 479.40 billion Taka have been issued to 41,09,476 NID holders, associated with 76,44,889 registration numbers.

**Table 03:** The following training / workshops have been arranged during January-June 2025:

| No | Description   | Date                   |
|----|---|------------------------|
| 1. | Training on Liability Management Operation                              | 26-29 January, 2025    |
| 2. | Training on NSC Online Management System                                | 12,13,15 February 2025 |
| 3. | Workshops on the Newly launched Manual 2024 on NTR and Non- NBR revenue | 18-28 February 2025    |
| 4. | Training on Oracle Database Backup File Restore                         | 19-20 April, 2025      |
| 5. | Workshop on DSL management in Bangladesh                                | 20-22 April 2025       |
| 6. | Workshop on Primary Dealer Guidelines                                   | 23 April, 2025         |
| 7. | Workshop on Cash Management System and Treasury Single Management (TSA) | 26-27 April 2025       |
| 8. | Workshop on "An Overview of Public-Private Partnership (PPP) Projects"  | 07 May 2025            |
| 9. | Navigating Public Debt Management in Bangladesh                         | 27 June 2025           |

## 21. CHALLENGES AND MITIGATIONS

### CHALLENGES

- Updating and integrating the debt database across agencies remain incomplete, limiting



the efficiency of data management.

- Scalability and sustainability of NSC Management System.
- Arranging foreign training.
- Allocation of adequate human resources.
- Fragmented debt management system across different ministries and agencies including Finance Division, Bangladesh Bank, Economic Relations Division, National Savings Department, and Bureau of Statistics.
- Existing debt management rules are not fully aligned with international standards.

## MITIGATIONS

- Continuous communication with the data-providing agencies is being conducted for smooth data collection and updating of the debt database.
- The officials of NSC issuing offices are being trained in capacity building for the sustainability of the NSC management system, and this training program will continue throughout the year.
- The documentation for the NSC management system, NTR database and Debt Bulletin is currently being worked on.

## 22. 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 lakh (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 fully achieved.

### B. IMF:

IMF has supported the capacity-building training sessions on Public Sector Debt Statistics (PSDS), MTDS, DSA, etc. efficient and effective debt management.

## 23. LESSONS LEARNED

- A lack of interoperability among existing debt databases hampers efficient debt management. Future efforts should prioritize integration for real-time, centralized updates.
- Insufficient skills and tools within the Treasury and Debt Management (TDM) Wing present a challenge. Addressing these gaps through targeted training programs and international collaboration is essential.
- Limited transparency and public trust in current debt practices call for simplified and regularly updated debt data published on accessible platforms.
- The absence of diverse debt financing tools, such as green and social bonds, restricts market growth. Developing innovative instruments can attract sustainable financing.
- Existing debt management rules are not fully aligned with international standards, which impedes modernization. Finalizing public debt regulations and aligning them internationally are priorities.
- Inconsistent coordination among key agencies like the Finance Division, BB, ERD, and BBS hinders effective decision-making.

Structured inter-agency training and dialogues are needed.

- Establishing a permanent unit within the TDM Wing can ensure sustained capacity and continuous improvement of debt management reforms.
- Enhancements in automation, such as DSL software, diaspora bonds,

and NSC management systems, have proven effective. However, scalability and completion of these systems are critical for sustainability.

- Regular publication of debt bulletins, MTDS, and DSA has improved fiscal disclosure, but comprehensive efforts are required to maintain consistency and transparency.


## 24. NEXT STEPS

- The Quarterly Debt Bulletin, Medium-Term Debt Strategy (MTDS), and Debt Sustainability Analysis (DSA) will be regularly published to ensure public disclosure.
- The Debt Service Liability (DSL) software will be fully operationalized very soon.
- A seminar will be organized to enhance collaboration between the government and private sectors, aiming to improve infrastructure and public service delivery through private sector engagement.
- 2<sup>nd</sup> session of the Training on DSA is scheduled for January 2026.
- A national workshop on MTDS for the 2025-2026 period is planned for January 2026.
- Debt Sustainability Analysis will be published by August 2025.
- Training on Contingent Liability Management will be arranged from April 2026
- Training on 'MTDS' and 'Cash Management' will be arranged in April 2026
- The Debt Service Liability (DSL) software is expected to become fully operational by June 2026
- Arrange a Debt Summit in collaboration with national and international

stakeholders by December 2025.

- Introduce innovative instruments, such as green and social bonds, to expand domestic debt markets.
- Align debt management rules with international standards and finalize public debt regulations.
- Develop a centralized, automated debt database, updated in real-time and accessible across relevant agencies.
- New Features including Self-service: online purchases via ACS, banking, cards, MFS, Automatic client Reports, EFT Expansion for post office savings bank, System Integration: NID, iBAS++, NBR, Bangladesh Bank, Reconciliation, Commission Accounting, Partial Encashment, Diaspora Bond Handling: Penalty, Death Benefit, Nominee Change, Stop Payment, Tax Certs via Email, Restructuring, Refactoring etc. will be included in the existing modules for external/domestic debt management.
- Finalize and implement new modules for external/domestic debt management on Prize Bond: Issuance, lottery, claims, EFT payments, Postal Life Insurance: Issuance, tracking, claims, payments.
- Simplify and publish debt data through public portals to promote fiscal transparency.

## C-4: PLANNING AND BUDGET PREPARATION

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

### C4: PIT



**Muhammad Faruq-Uz-Zaman**  
Joint Secretary, Budget-8,  
Finance Division



**Muhammad Abul Kasem**  
Joint Secretary, Budget-6,  
Finance Division



**Mst Rukshana Rahman**  
Joint Secretary, Budget-11,  
Finance Division



**Dr. Mst. Sheren Shobnom**  
Deputy Secretary, Budget-10  
Finance Division



**Md Zakir Hossain**  
Deputy Secretary, Budget-1  
Finance Division

### PEC & ISC



**Dr. Abdur Rahim**  
Joint Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Most. Farhana Afsana Chowdhury, BPAA**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 25. OBJECTIVES

To improve the overall budget preparation and implementation process, Budget Management Committees (BMCs) and Budget Working Groups (BWGs) have been established in all ministries, divisions, and other government institutions. These committees play a crucial role in ensuring that budgets are prepared in line with each ministry's mission and strategic objectives. BMCs are responsible not only for preparing and implementing the budget but also for monitoring results outlined in the Ministry Budget Framework (MBF) using their Key Performance Indicators (KPIs). BMCs and BWGs are vital for ensuring that public money is used effectively and delivers maximum value. Many of these committees,

however, lack sufficient capacity and resources to carry out all their responsibilities under their broad terms of reference. Under this scheme, efforts are being made to strengthen the capacity of BMCs and BWGs so that they can better coordinate operating and development budgets, align budgets more effectively with national development strategies as well as gender, social, and climate considerations, and ensure financial data is properly linked with performance data. Additionally, this capacity building aims to improve fund release procedures and establish clear connections between sectoral plans and resources, and between inputs and the outputs or outcomes they are intended to achieve.

## 26. OUTCOMES

To ensure the timely release and distribution of approved 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 number of DDOs, and budget amount released to DDOs at a point in time. A sample of the report is shown in table-1. The report allows the budget wing to identify the DDOs who have not received the budget yet and to take corrective measures to enable improved budget utilization. Timely release and distribution of budget ensure better service delivery as well as expenditure management to ensure aggregate fiscal discipline.

Three foreign training courses under the Memorandum of Agreement (MoA) with Civil Service College, UK were conducted. These are: 1) Leadership and Change Management in Public Sector Organization: Special Focus on Public Financial Management, 2) Macro fiscal policy: Management, Modeling, Risks and

3) Strategic Budget Planning: integrating Policies, Priorities, Resources and Results. The tenure of each of these training courses was 1 week where 20 officials (in total 60 officials) from Line Ministries predominantly and few officials from FD attended in each of these trainings.

To date, under this program, several successful trainings/ workshops have been conducted, including Three days training 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 Macro econometrics Methods and Applications, Leadership and Change Management in Public Sector Organizations with a special focus on PFM; Strategic Budget Planning: Integrating Policies, Resources, and Priorities; Macro fiscal Policy and Risk Management and Peer Review of selected 10 MDAs.

## 27. OUTPUTS

**Table 04:** Budget Release Status (Fiscal Year 2024-25, Up to June (pre) 2025)

(Amount in Thousand)

| Type  | Activity          | Total Active DDO  | Approved Budget (2024-25) | Distribution (Authorization) DDO | Budget Released | % DDO Distribution (Cumulative) | % Budget Released (Cumulative) |
|-------|-------------------|-------------------|---------------------------|----------------------------------|-----------------|---------------------------------|--------------------------------|
| 11    | General activity  | General activity  | 29487                     | 145439,63,80                     | 29074           | 151957,62,67                    | 98.61                          |
| 12    | Special Activity* | Special Activity* | 0                         | 355387,64,31                     | (6408) **       | 242988,16,70                    | 0.00                           |
| 13    | Support Activity  | Support Activity  | 368                       | 13822,87,13                      | 267             | 13822,87,13                     | 72.55                          |
| 14    | Local Government  | Local Government  | 0                         | 896,43,30                        | 6               | 808,32,06                       | 0.00                           |
| 21    | Non-ADP           | Non-ADP           | 65                        | 16453,30,52                      | 66              | 7914,17,01                      | 101.54                         |
| 22    | ADP               | ADP               | 1323 -(0) **              | 265000,00,01                     | 1313            | 120088,09,67                    | 99.24                          |
| Total |                   | 31239             | 796999,89,07              | 30726                            | 537579,25,24    | 98.36                           | 67.45                          |

Source: iBAS++; Date: 15 July 2025

During this reporting period (January 2025–June 2025), significant progress was achieved under the Scheme for Improving the Budget Process through Capacity Development of BMCs and BWGs.

- Under **DLR 2.2**, which requires that 15% of BMCs undertake inter-ministerial peer reviews in line with protocols established under the monitoring framework (DLR 2.1), ten major high-spending ministries and divisions successfully completed their Peer Review Scorecards. As a result, the disbursement for this DLR was received on January 26, 2025.
- For **DLR 2.4**, which targets improving the average performance score of BMCs by at least 25% through inter-ministerial peer reviews, a comprehensive roadmap has been developed and is currently being implemented. This roadmap includes workshops and training sessions, two of which have already been conducted at Pan Pacific Sonargaon. During the quarter, individual meetings were held with the selected ten ministries and divisions. Of these, five reports have been fully prepared, while the remaining reports are in progress. Once all reports are completed, they will undergo third-party validation to fulfil the requirements of DLR 2.4.
- Regarding **DLR 2.5**, efforts are ongoing to calculate social sector expenditure. To support this, initiatives have been taken to create a dedicated tab in the iBAS++ system to directly extract the relevant data. Once the tab is finalized and expenditure calculation is completed, the report will be submitted for third-party verification.
- As part of ongoing capacity development, a four-day **Microsoft Excel training program** is being conducted in four batches for officials and staff of Budget Wings 1 and 2 of the Finance Division. The training, scheduled from March to April 2025, comprised a total of 50 participants.
- Additionally, **Crystal Reporting training** was arranged for IT personnel of the Finance Division and SPFMS Program. BC-1 training was conducted from December 26, 2024, to January 8, 2025, with 989 participants from all MDAs, followed by a BC-1 feedback session from January 12 to 20, 2025, involving 305 participants.
- During this period, assistance was provided in developing an upgraded format for tripartite meeting working papers. The **Citizen Budget format** is also under review. Meanwhile, several meetings / workshops are going on to upgrade the Budget Implementation Plan (BIP).
- Two workshops on **Climate Financing for Sustainable Development – Budget Report 2025–26** were held on May 4 and May 21, 2025. In parallel, two workshops titled **“Fostering Gender Parity in Bangladesh – Gender Budget Report 2025–26”** were conducted on April 17 and May 8, 2025.
- A **progress review meeting** was held on April 9, 2025, to discuss preparations for budget-related books, publications, and ordinances for FY 2025–26. Additionally, a **Workshop on MTBF and BC-2** was organized on April 16, 2025, attended by 157 participants.
- Overall, PIT meetings and other regular activities under the scheme are progressing smoothly.



## 28. CHALLENGES AND MITIGATIONS

As budget distribution, the process towards budget holders has been expedited via iBAS++, the DDOs now receiving the budget online (through iBAS++) immediately after the budget is approved in the parliament. However, reportedly, there are still some delays in case of a few departments in the distribution of budget to the field level where some manual intervention is required. Efforts are continuously made to ensure the in-time distribution of budget to the DDOs. International training is not conducted as the government put restrictions on foreign visits.

### MITIGATION MEASURES:

- Issuance of directives by the Finance Division to select MDAs for ensuring the release of budget/fund by 31 July to field offices (whose budgets are under group office code).
- Arrange awareness building program 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.

## 29. PROJECTS/SCHEMES CONTRIBUTING TO THIS COMPONENT OF THE PFM ACTION PLAN

### A. 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.

## 30. NEXT STEPS

- A dissemination workshop on Peer Review is planned, preferably outside Dhaka. Additionally, after completing this workshop the report will be sent for validation, and the process will be expanded to cover the remaining ministries.
- A variety of training sessions will be conducted for Line Ministry (LM) and Finance Division (FD) officials to provide comprehensive learning experience on budget formulation and PFM-related issues.
- Training programs on Gender and Climate Budgeting covering data mining, analysis, and reporting will commence shortly.
- Further enhancements to the budget execution modules in the iBAS++ system will be undertaken to improve the monitoring of fund release timelines for DDOs and project directors, alongside the establishment of a structured monitoring mechanism.
- Several training programs on the budget-making process will be organized
- A rigorous three-day training program on PFM: Concept, Rules, and Procedures will be arranged soon, covering all ministries.
- Arrange overseas training upon withdrawal of restrictions on foreign visits.

## C-5: PUBLIC INVESTMENT MANAGEMENT

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

### C5: PIT



**Musrat Meh Jabin**  
Chief (Additional Secretary)  
Programming Division  
Planning Commission



**Nusrat Noman**  
Joint Chief  
Programming Division  
Planning Commission



**Md. Ibrahim Khalil**  
Deputy Chief  
Programming Division  
Planning Commission



**Lasmi Chakma**  
Senior Assistant Chief  
Programming Division  
Planning Commission



**Mithun Paul Dip**  
Research Officer  
Programming Division  
Planning Commission

### PEC & ISC



**Md. Firoz Khan**  
Deputy Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Md. Ariful Islam**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 31. OBJECTIVES

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.

## 32. 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.

- Multi Year Public Investment Program (MYPIP) guidelines have been issued in May 2024. MYPIP for PE & LGRD sector including Green Climate Resilient Development (GCRD) indicators have been updated and MYPIP for health; Housing and Community Amenities; Environment, Climate Change and Water Resources; Industry and Economic Services; Agriculture; and Transport and Communication sector have been prepared and approved.
- 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 digitalized version (online) of MAF and SAF (PAMS-Project Appraisal Management System) system to support the use of MAF and SAF by Ministries/Divisions and Sector Divisions of Bangladesh Planning Commission. The digitalized system PAMS has been integrated with the Project Processing, Appraisal & Management System (PPS).
- 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." AMS has established interface/linkage with the data bases of Finance Division (iBAS++). After establishing the interface, the Finance Division receives ADP/RADP allocation from AMS and Programming Division is receiving cumulative expenditure of the project from iBAS++. Recently Application Programming Interface (API) has been developed to integrate PPS and AMS. The AMS will also establish interface/linkage with other existing databases -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, ADP/RADP 2023-24, ADP 2024-25 and 2025-26, all MDAs under Local Government and Rural Development (LGRD); Power and Energy (PE); Health; Housing and Community Amenities; Environment, Climate Change and Water Resources; Industry and Economic Services; Agriculture; and Transport and Communication 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, an updated version of Sector Strategy Paper (SSP) for the Local Government and Rural Development (LGRD), and Power & Energy (PE) sector, has been published and circulated. Sector Action Plan (SAP) for 4 sectors (Environment and Climate Change, Agriculture, Local Government & Rural Development and General Public Services) have been published and circulated. Sector Action Plan (SAP) for more 5 (five) sectors (Health; Religion, Culture and Recreation; Education; Science and Information



Technology; and Social Protection) are at the final stage of approval.

- 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.
- A handbook for DPP preparation has been published and it is available on the Planning Division and the Planning Commission website.
- A Model Logical Framework for Investment Project has been published and circulated among stakeholders. It is available on the Planning Division and the Planning Commission website.
- Handbook on Cost-Benefit Analysis (CBA) of Public Investment Projects-Applications with Excel models have been developed and circulated. It is available on the Planning Division and the Planning Commission website.
- Public Investment Management (PIM) Reform Program 2024-28 has been published which lays out a roadmap to achieve future PIM system, including a set of key performance indicators to monitor the outcomes and progresses of PIM reform.
- PIM Guideline has been approved and circulated among stakeholders, and it is available on the Planning Division and the Planning Commission website.
- Conducted training programs on MAF, SAF, CBA and LFA for concerned officers of all Ministry/Division and Sector Divisions of the Planning Commission.
- Sector Performance Analysis (SPA) for PE and LGRD sector have been developed.
- Strategic ADP guidelines (guidelines for using Sector Strategy Paper, Sector Action Plan and Multi Year Public Investment

Program tools in the ADP/RADP preparation process) have been published.

- 10 PIM documents [1. Ministry Assessment Format (MAF) - English Version, 2. Sector Appraisal Format (SAF) Manual -Bangla Version, 3. Ministry Assessment Format (MAF) Manual -Bangla Version, 4. Sector Appraisal Format (SAF) Manual -English Version, 5. Ministry Assessment Format (MAF) Manual -English Version, 6. Public Investment Management (PIM) Reform Program 2024-2028, 7. Strategic ADP Guideline, 8. Handbook for DPP preparation, 9. Sector Appraisal Format (SAF) - English Version, 10. Handbook for DPP preparation- Bangla version) have been published and circulated among the stakeholders. Training conducted for all budget entities and divisions of the Planning Commission on MAF/ SAF.
- Sector Boundary Guideline has been approved and uploaded to the Planning Division and Planning Commission's website for general access.
- A climate-smart appraisal checklist for major infrastructure projects has been developed, initially focusing on the Transport & Communication; and Environment, Climate Change & Water Resources sectors. These methods will incorporate climate risks and adaptation measures into project evaluation.
- A selection and prioritization criteria for major infrastructure projects of all economic Sectors that is aligned with NAP and NDC principles has been approved.
- A high-level Program Coordination Committee (PCC), headed by the planning minister/ Adviser, has been formed to oversee and coordinate Public Investment Management in Bangladesh. The PCC will coordinate stakeholders, review project progress, facilitate key decisions, and refine PIM policies.
- To enhance capacity building and ensure the effective application of key PIM tools, the Programming Division has formally requested the Bangladesh Public Administration Training

Centre (BPATC) to incorporate the Ministry Assessment Format (MAF) and Sector

Appraisal Format (SAF) into its training curricula.

### 33. 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 FY 2021-22, but full-fledged integration has not been completed to get optimal benefit. The next critical steps will be to extend the interface/linkages with databases of the 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. Furthermore, training for concerned officials from all MDAs on AMS is ongoing. As the officials are transferred at a regular interval, training programs need to be continued round the year. It has been planned to continue the training programs on the PIM tools round the year for the newcomers under the upcoming JICA supported Strengthening Public Investment Management Reform project.

### 34. PROJECTS/SCHEMES CONTRIBUTING TO THIS COMPONENT

**A. JICA-supported Strengthening Public Investment Management System Project (SPIMS):** Programming Division of Bangladesh Planning Commission implemented “Strengthening Public Investment Management System Project (SPIMS)” for BDT 7146.93 Lakh (\$ 8.5 million) since 2014 and completed on 30 June 2024. During the first four years, JICA provided technical cooperation to the PIM Reform Wing formed at the Programming Division, Bangladesh Planning Commission. The SPIMS project 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 Proposals (DPPs); 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 demonstrated its strong commitment to PIM reform by approving the PIM tools and establishing the PIM Reform Wing within the Programming Division. In addition, the use of the PIM tools is officially incorporated in the 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 has prepared “PIM Reform Program 2024-28” with the support of SPIMS, organized training for rolling out MAF/SAF to all sectors, disseminated the PIM training programs-developed by SPIMS to national training institutions for public officials.

## 35. NEXT STEPS

In FY 2025-26, 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 databases; (2) consolidating the use of the PIM tools (MAF/SAF/SSP/MYPIP) in all sectors; and (3) strengthening PIM Reform Wing to ensure sustainability of PIM reform.

**i. Enhancing interface/linkages of AMS with other databases:** To further increase efficiency in managing the ADP/RADP in annual budget cycle, the Programming Division will:

- 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). It is noted that recently AMS established interface/linkages with the PPS, and it will be upgraded regularly.
- Introduce unique project code in the ADP process.
- Continue training activities for officials in all sectors to manage the AMS system, including its MYPIP module and its interface/linkages with the other databases.

**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:

- 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 digitalized version (online) of MAF/SAF system (PAMS-Project Appraisal Management 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.

- Support all sectors to use SSP, SAP and MYPIP in the budget process through (a) providing technical support for MDAs to use SSP/MYPIP in actual annual budget cycle, and (b) providing training for officials on MYPIP module of AMS.
- Organize training on digitalized MAF/ SAF (PAMS) to all sectors.

**iii. Strengthening PIM Reform Wing to ensure sustainability of PIM reform:** To achieve this outcome, the following activities will be undertaken in FY 2025-26:

- Update and implementation of 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 lays out a roadmap to achieve future PIM system, including a set of key performance indicators to monitor the outcomes and progresses of PIM reform.
- Transfer PIM training programs developed by SPIMSto training institutions of the Government to embed PIM training in the national training programs. To facilitate this process, Training of Trainers (ToT) was conducted to enhance a pool of human resources for PIM.
- Prepare a roll out strategy of the PIM tools to all other sectors.
- Prepare a roll out strategy for the PIM tools for other sectors.

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

- Using Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) in all other economic sectors.
- Training in DPP preparation and approval processes by using PPS platform to ensure

full compliance with the notification issued by the Planning Division (June 2022) on 'Guidelines on Development Project Formulation, Processing, Approval and Revision in the Public Sector.'

- Development of SSP/SAP and MYPIP for all other sectors including GCRD indicators.
- Training on Cost-Benefit Analysis for the officials of Agencies, Ministries/Divisions & Sector level in accordance with the module developed.
- Training on Logical Framework for the officials of Agencies, Ministries/Divisions

& Sector level in accordance with the module developed.

- Developing climate sensitive CBA in for 2/3 piloting economic sectors

- v. **Guideline for Evaluation Policy (guideline of IMED):** The Implementation Monitoring and Evaluation Division (IMED) is the key Division of the government which monitors and evaluates the ongoing projects and completed projects of ADP/RADP. Considering the importance of having an evaluation policy guideline of the IMED, 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                       | -                 | ●                |

### C6: PIT



**Mohammed Humayun Kabir**  
Additional Secretary  
Cabinet Division



**A. S. M. Ferdoush**  
Joint Secretary, Performance  
Policy and Evaluation Branch  
Cabinet Division



**Md. Asaduzzaman**  
Joint Secretary  
Performance Implementation  
Monitoring Branch  
Cabinet Division



**Shahanara Begum**  
Joint Secretary  
Good Governance &  
Grievance Redress Branch  
Cabinet Division



**Kawser Aziz**  
Deputy Secretary  
Performance Management  
(Evaluation) Branch  
Cabinet Division

### PEC & ISC



**Md. Rafiqul Islam**  
Joint Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Md. Abdul Kader**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

### 36. OBJECTIVES

The objective of the Component-6 of PFM Reform Action Plan is to enhance public sector performance management in Bangladesh. Annual Performance Agreement (APA) is one of the important tools for public sector performance management. APA, developed by the Government of Bangladesh, is a written commitment of works to be done by a ministry/division, directorate, or field-level office for a specific financial year. 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. 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. Work plans for five good governance tools (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 monitors the implementation of APA. The Cabinet Division is implementing Component 6 of the PFM Action Plan. The objective of component 6 is to improve the quality of APAs, enhance monitoring, transparency/accountability and develop a system to incentivize MDAs.

### 37. OUTCOME

The expected outcome of Component 6 is to improve the government performance

management system by enhancing the capacity of the MDAs.

### 38. OUTPUTS

- A committee has been formed for restructuring the APA to address the reform activities of the interim government headed by honorable Advisor to the Ministry of Finance according to the decision of Advisory council meeting.
- A Sub-committee was formed for recommendation to restructure APA according to the decision of the aforesaid committee.
- The Sub-committee has prepared a draft

structure for APA.

- Seven workshops have been arranged to inform the Ministry/Division about the new structure of APA.
- Development of APAMS 3rd version software has been done.
- Meetings of the APA reform/restructuring committee were held on March 9 and 21 May 2025 to prepare a better structure of the existing APA in light of the reform proposals of the interim government.

### 39. CHALLENGES AND MITIGATIONS

- Restructuring APA in line with the priority/reform proposals of the interim

government.

- Stakeholders need to be sensitized with the



priority agenda of government.

- Preparing APA in new format within the scheduled time.
- The required features and data analytics tools for APAMS 3rd version are complex.
- Vendor management for a complex

system is a challenge.

- Finding appropriate sources of funds for incentivizing MDAs.
- Improving transparency and openness in the APAs of field level offices. More training and consultations are required.

#### 40. PROJECTS/SCHEMES CONTRIBUTING TO THIS COMPONENT


No project/scheme under this component is running at this moment. However, a global benchmark exposure visits and study training for strengthening Annual

Performance Management (APA) is expected to be arranged under BETF. After a discussion with the World Bank representative, the component communicated with Civil Service College, UK in this regard.

#### 41. NEXT STEP

Reforming APA considering the interim governments' reform initiatives.

#### C-7: iBAS++/ BACS IMPLEMENTATION

| Wing, Division          | Activities from Action Plan | Corresponding DLI | Progress Traffic  |
|-------------------------|-----------------------------|-------------------|---|
| iBAS++ Project Unit, FD | 18-40                       | 4, 8              |  |

#### C7: PIT



**Md. Hasanul Matin**  
Additional Secretary  
Budget-2, Finance Division



**Urmi Tamanna**  
Joint Secretary  
Budget-5, Finance Division



**Md. Tarikul Islam Khan**  
Joint Secretary  
Budget-4, Finance Division



**Abul Basher Md. Amir Uddin**  
Joint Secretary  
Budget-3  
Finance Division



**Mohammad Kabir Hossain**  
Additional CGA (Accounts)  
Office of the Controller  
General of Accounts

#### PEC & ISC



**Muhammad Anisuzzaman**  
Deputy Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Md. Dalim Sarker**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 42. OBJECTIVES

The objective of the component is to improve the comprehensiveness and timeliness of in-year budget out-turn reports that will enable decision-making by

budget controlling offices. Another objective is to strengthen better cash management and enhance fiscal discipline and transparency.

## 43. OUTCOME

- 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 government and reduce the cost of

borrowing by the government.

- Reduce Special Account 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.

## 44. OUTPUTS: (CUMULATIVE)

- A new sub-module has been developed for the field offices under the Budget Preparation module. At present, 4,264 field offices including CGA, CGDF, and Primary Education offices up to the district level are using this module for submitting their budget. Gradually rest offices will be included in the system.
- 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 Goods and Services related bills online and the Accounts Office will process the submitted bills through the system. This system is currently operational in all CAFO and 7 DCAs. The mode of Payment is EFT instead of MICR Cheque.
- iBAS SAFE, an Android mobile-friendly app, has been developed for all SDOs to submit Pay Bill through mobile phone where the app generates time-based OTP for every 30 seconds. User can use this TOTP for all necessary screens in iBAS++. Moreover,

Special Account Management Portal (SAMP), Penalty Module, Device Registration and One User, One ID, Multiple Roles, Payment through EFT for Leave Encashment have been developed in iBAS++ system.

- To collect comprehensive and detailed information on special bank accounts outside the TSA (Treasury Single Account), a sub-module of iBAS++ has been developed to verify the collected bank account information. By this time, the system has received 1,93,285 bank accounts information with 5,313 dormant bank accounts from 87,200 institutions and concerned banks verified 66,366 bank accounts.
- The functionality for the automatic calculation of loan repayments and house loan subsidies for government employees through the banking system has been integrated with the iBAS++ system and now a dedicated dashboard is going to be developed.
- API with Directorate of Government Accommodation (DoGA) has been completed



with the accommodation module in the iBAS++ system. To monitor accommodation clearance, the report on sub module in iBAS++ has been introduced.

- For better cash management and strengthening the TSA, Personal Ledger (PL) Account system has been introduced in Autonomous Bodies including their projects in 2019. At present, 159 ABs and 352 projects are using this system.
- The beneficiary allowances under various social safety net programs (old age allowance, widow allowance, honorarium of valiant freedom fighters, maternity allowance, all education stipends and allowances to the backward people) are being delivered directly to the beneficiary's bank or mobile account through G2P. In this regard, API between SPBMU and other MFS (Bkash, Nagad and Rocket) has been established. At present about 3.26 crore beneficiaries under the 8 Ministries/Divisions received social benefits through EFT. Implementation of Single Registry System (SRS) has been developed to modernize the selection of beneficiaries under social safety net programs and to improve transparency and management in the selection system.
- 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. Till December 2024, a total of 200 bills (53,55,33,846/- taka) of RHD, PWD & DPHE departments have been processed through e-GP and iBAS++ integration facility.
- iBAS++ module has been rolled out in 51 Foreign Missions and detailed plan has been undertaken to roll out in the rest of the missions.
- All functionalities related to the pay and allowances of the Defense officers and staff have been incorporated in iBAS++. Defense officials are now getting their pay

and allowances through EFT.

- Budget of Bangladesh Railway is being prepared by using new BACS. 117 DDO level offices have been preparing their detail budget by using the budget preparation module of iBAS++ since FY 2022-23. Around 98% of employees of BR are now getting their salary through EFT.
- Pay & allowance, GPF, and Pension of SAEs are being provided through iBAS++ module.
- The "Supply of Funds and Other Remittance Transactions" module of Bangladesh Post has been fully developed and deployed by iBAS++, spanning from the FRS preparation stage in June 2024 to full live operation in July 2025. This module digitizes all postal sub-treasury transactions with the central treasury, including EFT-based withdrawals, remittances, A-Challan integration, and a fully paperless LC issuance process. Currently, over BDT 1 lakh crore in treasury transactions are routed through the system, with auto-generated registers, reports, and reconciliation mechanisms, thereby ensuring enhanced transparency and operational efficiency.
- Automated Challan (A-challan) system has been introduced to get real-time deposits of revenue/fees in the government treasury and has been rolled out in 61 scheduled banks. API between 'A Challan' and other systems like BRTA, Ministry of Land, e-Passport, Birth Registration, export-import, iVAS, e-return, e-TDS, e-GP, environment system, Police clearance etc. have been established. Moreover, out of 202 identified types of government revenue/fees, all 202 have been brought under the system. In FY 2024-25, a total of Tk. 2,65,708 crore was collected through this system, accounting for approximately 70% of total government revenue.
- The integration of the ASYCUDA World system and the A-Challan system has been completed. The ASYCUDA system, integrated with the A-Challan platform, was successfully piloted at the Custom House ICD, Kamalapur

on 23rd April 2025. Following the successful completion of the pilot phase, the system has been progressively rolled out to several key customs locations, including Pangaon Custom House, Dhaka Custom House, Chattogram Custom House, Benapole Custom House, and Mongla Custom House. At present, customs duties from all the aforementioned Custom Houses are being collected through the A-Challan system, ensuring greater efficiency, transparency, and accountability in revenue collection.

- The FRS, SRS and system development for the new sub module the Land Acquisition Payment System through EFT have been completed. Subsequently, the API integration between ACPS and iBAS++ will be finalized. Moreover, Integration between iBAS++ and LARMS ((Land Acquisition and Requisition Management System) will be carried out after the Ministry of Land completes its full preparation of the system.
- The FRS and SRS for ERD foreign loan authority has been successfully completed.
- From the fiscal year 2024–2025, leave encashment payments for government officers and staff are being made through EFT (Electronic Fund Transfer) instead of cheques in all Chief Accounts and Finance Offices (CAFOs). This marks a significant improvement in the Accounting Module. In addition, the Functional Requirement Specification (FRS) for submitting leave encashment bills of government officers and staff through the Budget Execution Module has been submitted and approved for necessary next steps.
- In the context of finalizing the Draft Economic Code Manual, the Finance Division formed 12 review committees and 1 coordination committee. Based on the opinions/ recommendations of these committees and necessary revisions, the Finance Division submitted the Draft Economic Code Manual to the Office of the Comptroller and Auditor

General (CAG) for approval on December 15, 2024. To finalize the Economic Code Manual, the CAG Office formed a 25-member committee and subsequently established 7 sub-committees.

- A Public Asset Register has been developed for managing motor vehicles (Economic Code 4112101) by linking it with BACS and iBAS++. Piloting has been completed in the Finance Division, Energy and Mineral Resources Division, their subordinate offices, and the Office of the Comptroller and Auditor General (OCAG). Three committees—Steering, Asset Registry Design, and Asset Management Policy—have been formed to guide and monitor progress. A workshop on the Public Asset Register was held on 19th June 2025. Additionally, an iBAS++ team inspected PWD, RHD, and LGED to explore API integration with their systems, aiming to expand the register to include infrastructure and immovable assets.
- Application Programming Interface (API) has been done with 19 MDAs, for example, NID, ADP Management System, e-GP, e-TDS, e-return, e-passport, birth registration, iVAS, PEMS, SPBMU MIS, Govt. Accommodation System and so on, 32 Commercial Banks (AB Bank, Agrani Bank, BDBL, DBBL, BRAC and so on) and 6 MFS (Nagad, BKash, Rocket, Upay, Tap, and Okay Walet) with the iBAS++ system.
- The Organogram Sub-Module was developed in 2020 to ensure access to accurate information on the government's approved manpower structure. As of now, approved manpower data from 87% of government offices has been collected and entered the system. A workshop on the Organogram Sub-Module was held on 23rd June 2025, bringing together key stakeholders to review progress and demonstrate system capabilities. Notably, an automated organogram tree can now be generated directly from the iBAS++ Organogram Sub-Module, enhancing transparency and ease of access to organizational structure data.

- Service stage functionalities (PRL, Attachment, Deputation, Lien, Leave Management, Service extension, Suspension, Penalty and Death) of employee management have been incorporated in iBAS++. Leave automation for Vacation Department is closest to Development based on their yearly declared Vacation Calendar.
- The Online Leave Management System is now fully ready. Piloting has already been completed and the Roll out will start soon. Automated Leave Certificate, system-generated Leave A/C and an important part of e-Audit Register is ready.
- A Local Government (LG) Module is currently under development to collect income and expenditure data from local government bodies. Initially, the module will be piloted in one City Corporation and four Union Parishads. The Functional Requirement Specification (FRS) for the Local Government Sub-Module has been completed, and an online interface for the module has also been developed. Economic codes for both the City Corporation and Union Parishads have been prepared in alignment with the BACS classification, but they are pending verification by the Office of the Comptroller and Auditor General (CAG). Additionally, the design of the user registration process for accessing the LG Sub-Module has been finalized. A standardized format for collecting income and expenditure information from LGIs has also been developed.
- Automation of Debit/Credit scroll with Bangladesh Bank to get real-time receipt and expenditure data of the TSA (Treasury Single Account).
- For maintaining the security of iBAS++ system as per the ISO/IEC 27001:2013 security & standards, the iBAS++ system has achieved the ISO (International Organization for Standardization) certification on 5th March 2024.
- The iBAS++ system has been actively working to address all gaps identified in the previous security assessment. Appropriate measures have been taken, including the procurement of essential tools such as Vulnerability Assessment (VA) tools, Privileged Access Management (PAM) solutions, and others to mitigate systematic risks. Additionally, one Information Security Management System (ISMS) policy and 36 related procedures have been updated and approved by the management.
- Disaster Recovery (DR) drill has been successfully conducted on 19 September 2024. Vulnerability Assessment (VA) tool has been implemented for regular assessment.
- 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.
- The new and more functional website of iBAS++ system has been developed and started from 1 July 2024.
- Total number of employees recruited in the iBAS++ scheme is 93 where 56 employees are IT related, and the remaining 37 employees are functional level.
- Till June 2025 1,13,387 government officials have received training on different modules of iBAS++. Training of Trainers (ToT) has been provided to 2,362 participants on the Accounting Module, Budget Preparation Module, Budget Execution Module, DDO Other Bill Sub-Module, Payment & Expenditure Module, Stock-take of Bank Account Sub-Module, and Information Security Management System. Also, 160 workshops with 7,094 participants have been conducted on various topics.

## 45. OUTPUTS

- In the Expenditure and Payment Module of the iBAS++ System, a functionality named 'DDO Other Bills' has been added through which the DDO can submit all types of Bills (other than Pay and Allowances) online. This system has been implemented in All CAFO's & all DCA's.
- "DDO Other Bills" of group code 32 (Administrative Expenses), 41 (Capital Expenses) & 42 (Project Expenses) are now paying in EFT instead of Cheque from 2024-2025. Account Verification System (AVS) has been developed for recipient bank account verification for EFT.
- Integration protocol with all Commercial Banks has been developed to verify Employees' and Suppliers' Bank Account information in iBAS++.
- iBAS SAFE, an Android mobile-friendly app, has been developed for all SDOs to submit pay bill through mobile phone where the app generates time-based OTP for every 30 seconds. Users can use this TOTP for all necessary screens in iBAS++.
- To clean unnecessary user ID from iBAS++ system One User, One ID, Multiple Roles has been developed, and Device registration functionality has been developed for security purpose through which one user can use only two devices at a time. Moreover, Special Account Management Portal (SAMP) and Penalty Module have been developed in iBAS++ system.
- To collect comprehensive and detailed information on special bank accounts outside the TSA (Treasury Single Account), a sub-module of iBAS++ has been developed to verify the collected bank account information. By this time, 66,366 bank accounts have been verified by the bank end.
- The API integration comprising 9 issues between GEMS and iBAS++ is nearly finalized to facilitate the execution of the interest-free car loan.
- To ensure proper management of the 'House Loan Subsidy' sub-module, a dedicated dashboard has been developed.
- API with Directorate of Government Accommodation (DoGA) has been completed with the accommodation module in the iBAS++ system. To monitor accommodation clearance, the report on sub module in iBAS++ has been introduced.
- PL account has been implemented in 23 ABs and 47 Projects during the period of January-June 2025.
- Social Protection Dashboard has been developed to visualize all social protection programs regarding budget, expenditure, progress of resource utilization etc.
- API has been established with different cash programs for receiving beneficiary data for the Single Registry System. For example, API connectivity with the Mother and Child Benefit Program (MCBP) MIS of the Ministry of Women and Children Affairs to check double dipping with one program of the Ministry of Social Welfare and one program of the Ministry of Food.
- The ASYCUDA system, integrated with the A-Challan platform, was successfully piloted at the Custom House ICD, Kamalapur on 23rd April 2025. Following the successful completion of the pilot phase, the system has been progressively rolled out to several key customs locations, including Pangaon Custom House, Dhaka Custom House, Chattogram Custom House, Benapole Custom House, and Mongla Custom House. At present, customs duties from all the Custom Houses are being collected through the A-Challan system, ensuring greater efficiency, transparency, and accountability in revenue collection.
- The FRS, SRS and system development for the new sub module the Land Acquisition Payment



System through EFT have been completed. Subsequently, the API integration between ACPS and iBAS++ will be finalized. Moreover, Integration between iBAS++ and LARMS (Land Acquisition and Requisition Management System) will be carried out after the Ministry of Land completes its full preparation of the system.

- The FRS and SRS for ERD foreign loan authority has been successfully completed.
- From the fiscal year 2024–2025, leave encashment payments for government officers and staff are being made through EFT (Electronic Fund Transfer) instead of cheques in all Chief Accounts and Finance Offices (CAFOs). This marks a significant improvement in the Accounting Module. In addition, the Functional Requirement Specification (FRS) for submitting leave encashment bills of government officers and staff through the Budget Execution Module has been submitted and approved for necessary next steps.
- The Finance Division submitted the Draft Economic Code Manual to the Office of the Comptroller and Auditor General (CAG) for approval on December 15, 2024. To finalize the Economic Code Manual, the CAG Office formed a 25-member committee and subsequently established 7 sub-committees.
- As part of the continued rollout and system enhancement, a workshop on the Public Asset Register was held on 19th June 2025, bringing together key stakeholders to review progress and plan next steps. In addition, a technical team from iBAS++ conducted field inspections of three major engineering departments: Public Works Department (PWD), Roads and Highways Department (RHD), and Local Government Engineering Department (LGED) - to assess their existing systems for potential API integration with the Public Asset Register.
- The “Supply of Funds and Other Remittance Transactions of Bangladesh Post Office”

module has been fully developed and deployed by iBAS++. As of 01 July 2025, the system has been live across all 72 Head Post Offices, with daily operations being seamlessly conducted through the platform. All treasury transactions including cash requisitions, remittances, and reconciliations are now processed in real-time with full automation.

- A workshop on the Organogram Sub-Module was held on 23rd June 2025, bringing together key stakeholders to review progress and demonstrate system capabilities. Notably, an automated organogram tree can now be generated directly from the iBAS++ Organogram Sub-Module, enhancing transparency and ease of access to organizational structure data.
- During a meeting of the Government Finance Statistics (GFS) Working Group - comprising representatives from the Local Government Division and the Office of the Controller General of Accounts (CGA) - a committee was formed to develop a standardized format for accurately accounting for the expenditures of Local Government Institutions (LGIs) in accordance with GFS guidelines. The committee is also working on developing economic codes for LGIs in alignment with the Budget and Accounting Classification System (BACS).
- Implemented security solutions, including Privileged Access Management (PAM) and Vulnerability Assessment (VA) and Penetration Testing (PT) solutions.
- Conducted the Surveillance-01 audit for ISO/IEC 27001:2013 certification on 27–28 January 2025.
- Conducted general awareness training for consultants.
- Reviewed the ISMS policy and 38 procedures in accordance with ISO/IEC 27001:2022.
- Reviewed forms and templates to ensure compliance with ISO/IEC 27001:2022.
- Conducted an internal audit as per ISO/IEC 27001:2022 requirements.

- Completed the transition audit for ISO/IEC 27001:2022 on 8 May 2025 and recommended for certification version update.
- The IT Service Management (ITSM) system has been implemented.
- 20,750 government officials have been provided training during this period. 05 Workshops have been conducted on various modules among 253 participants. Training of Trainers (ToT) has been provided to 145 participants on Budget Preparation, Budget Execution and Leave Management Module.

## 46. 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 bills 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 take of special Bank Accounts outside TSA is also a challenging task. However, online training, video tutorial, and automated support system utilizing artificial intelligence are 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 minimize the gaps.
- Another challenge of the iBAS++ system is that the iBAS++ system uses monolithic architecture, which limits flexibility, scalability, and ease of maintenance, making the shift to microservices-based architecture a pressing need to enhance modularity and efficiency. Ensuring data security and privacy amidst rising cyber threats, integrating legacy systems, and scaling to accommodate a growing number of users and transactions are significant concerns.

## 40. 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.

**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.

## 48. NEXT STEPS

- At present, 4,264 field offices including CGA, CGDF, and Primary Education offices up to the district level are using budget preparation modules for submitting their budget. Gradually rest offices will be included in the system.
- Rollout of the Expenditure and Payment Module for online bill submission in all DDO along with GoB Projects offices of all DAFOs & UAOs. To make dynamic TDS (Tax Deduction at Source), an API will be set up with e-TDS of NBR soon.
- From January 1, 2025, payments through EFT (Electronic Fund Transfer) have been initiated in all Chief Accounts and Finance Offices (CAFOs) for Economic Code groups 32, 41, and 42, replacing the previous MICR cheque system. In the current fiscal year, it is planned to roll out EFT for all payments under the DDO "Other Bills" category. Leave encashment payments have already been successfully implemented through EFT in all CAFOs. This year, the EFT system will also be implemented in all Divisional Controller of Accounts (DCAs), District Accounts and Finance Offices (DAFOs), and Upazila Accounts Offices (UAOs).
- Digital signatures will be introduced for risky transactions on a priority basis. After Digital Signature, Paperless Bills Submission will be initiated. Making integration with AMMS 2.0 of OCAG, there should be provision to archive auditable Digital Vouches in the system.
- Implementation of Payment through EFT in all bills other than pay bill. Fully rollout of Device Registration for the purpose of eliminating any fraudulent activities by iBAS++ users especially outlined for Accounting Users.
- Piloting the iBAS SAMP (Special Account Management Portal) applicable for RPA through Special Account which would be Umbrella-type functionality so that all such projects' expenditure and accounting treatments can be captured easily. Meanwhile the Finance Division issued a Circular to make Pilot activities for ASSET Project under Technical and Madrassah Education Division and PIEP projects under Ministry of Primary and Mass Education.
- All historical data (Master Data from Joining, Family Information, Inheritance Data, Annual Increments, Promotional Records, Lien, Deputation, Attachment, Loans and advances, Leave Record, Departmental proceedings, Public Debt Recovery and Audit objections) will have been incorporated against every employee in iBAS++ after development of e-Service History in line with Pension Simplification Order 2020.
- A detailed stock-take with verification 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).
- The API integration comprising 9 issues between GEMS and iBAS++ will be finalized to facilitate the execution of the interest-free car loan.
- 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.
- It is expected that the ERD will be able to issue foreign loan payment through iBAS++ by August 2025. The key benefits of this authority include the automation of ERD processes, auto-generation of debit scrolls in Bangladesh Bank's Core Banking Solution (CBS), and automated reconciliation among Bangladesh




Bank (BB), ERD, and the Office of the Controller General of Accounts (CGA). This will also enable real-time accounting, timely month-end closing, and more accurate financial reporting.

- Develop and implement system interfaces with other PFM systems
- Automate Service Statement of the government employees.
- As part of the piloting process, the Office of the Deputy Commissioner, Dhaka, is preparing their system ACPS. Once ready, the API integration with iBAS++ will be finalized. Integration between iBAS++ and LARMS (Land Acquisition and Requisition Management System) will be carried out after the Ministry of Land completes its full preparation of the system.
- As the next steps, MoUs and API development with PWD, RHD, and LGED will be undertaken to facilitate the stock-taking of all assets (buildings, roads, bridges, culverts) maintained by them. Additionally, system upgradation and testing for motor vehicle asset management across all MDAs will commence in August 2025, as per Finance Division's instructions.
- A dashboard will be designed for enhanced visualization and monitoring, and workshops and training sessions will be organized for stakeholders across all Ministries, Divisions, and Agencies (MDAs) to support full adoption and effective use of the module.
- On successful implementation of the Local Government sub module in the City Corporation and 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.

- Conducting relevant stakeholder meetings and group exercise with the City Corporations and Union Parishads to develop economic code of the incomes and expenditures of local government institutions in accordance with the BACS.
- Conduct general awareness training for consultants.
- Provide user training on the use of the IT Service Management System (ITSM).
- The Security Information and Event Management (SIEM) solution will be implemented.
- Data Loss Prevention (DLP) security solutions will be implemented.
- BCP and DRP related drills like cyber drills, fire drills, and power drills will be conducted.
- Ensure readiness of ISMS policies and procedures for the Surveillance-02 audit as per ISO 27001:2022.
- Internal audit as per ISO/IEC 27001:2022 requirements will be conducted in November 2025.
- The Surveillance-02 audit will be conducted for ISO/IEC 27001:2022 certification continuation in January 2026.
- Develop dynamic report management system for user organizations.
- Develop Public finance portal with easily accessible and comprehensible oversight data for the public.
- Provide relevant training to the relevant stakeholders (for example, users, SDOs, DDOs) of the iBAS++ system on budget preparation, budget execution and accounting module.

## C-8: PENSION MANAGEMENT

| Wing, Division                     | Activities from Action Plan | Corresponding DLI | Progress Traffic  |
|------------------------------------|-----------------------------|-------------------|---|
| Controller General of Accounts, FD | 41-44                       | 5 & 8             |  |

### C8: PIT



**S M Rezvi**  
Controller General  
of Accounts (CGA)  
Office of the Controller  
General of Accounts



**Farmeen Mowla**  
Additional Controller General  
of Accounts (Administration)  
Office of the Controller General  
of Accounts



**A F M Fazle Rabbi**  
Joint Secretary  
Regulation-1 Branch  
Finance Division



**Md. Mamun-UI-Mannan**  
Chief Accounts & Finance Officer  
Pension & Fund Management  
Office of the Controller General  
of Accounts



**Mohammad Alamgir Hossain**  
Deputy Controller General  
of Accounts (Accounts-1)  
Office of the Controller General of  
Accounts

### PEC & ISC



**Dr. Mahfuza Begum**  
Deputy Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Samsuddin Munna**  
Senior Assistant Secretary  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 49. OBJECTIVES

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. Moreover,

the scheme is committed to improving the comprehensiveness and timeliness of in-year budget out-turn reports that will enable decision-making by budget controlling offices and enhance transparency.

## 50. 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.

## 51. OUTPUTS (CUMULATIVE)

### Pension

- Central Pension Offices for Civil (CAFO-P&FM), Defence (CCDF-P&FM), Postal (CAFO Postal), T&T (CAFO T&T) and ADG (Finance, East & West) for Bangladesh Railway are operational.
- NID & e-PPO based 'Centralized Pensioner Database' created
- Around 79% of Pensioners (Civil), 98% of pensioners (CGDF), 47% of Postal and 92% of T&T pensioners are centralized.
- 100% of new pensioners (Civil, CGDF, Railway, Postal & BTCL) are paid through EFT.
- Mobile applications for pensioners' life verification (both android & iOS) are operational.
- Mobile App based Life Verification system for Autonomous Bodies Pensioners has been introduced.
- Awareness campaign/ Workshops/ Seminars/ Webinar for the pensioners have been arranged.
- The pension week to deliver one stop service along with to disseminate the development have been arranged.
- Integrated mechanisms have been developed between Payroll and Pension Module to deactivate an employee automatically after entering in pension.
- 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](http://www.cafopfm.gov.bd) c) Dedicated Front Desk at Pension & Fund Management Office to address all pension issues.
- EFT Platform for Autonomous Bodies Pensioners has been developed and is functional.
- About 30% of Autonomous bodies pensioners are under EFT coverage.

- iBAS++ System based communication channel has been developed between Central office and field accounting offices.
- Family Pensioner's data entry, entitlement defining process & life verification system has been redesigned in accordance with the new government order.
- Detailed business process and requirements along with dependencies and crosscutting issues to streamline Pre-pension phase (Executive, NOC issuing authority, Audit Clearance etc.) has been prepared.
- Content of automation and digitalization for Pre-Pension Automation (Pension Forms, ELPC, Service Statement, NoCs) has been prepared.
- Draft business process has been developed for OPTMS.
- Addition of new features in "Pensioners Verification App" like "Tax Certificate, ePPO".

### Fund

- Automation of GPF Management system for Civil, Defense, Railway, Postal and Forest Department are implemented.
- NID based comprehensive beneficiary database created for GP Fund Management.
- Ensured digital GPF Account number (10 digits) for each employee.
- Developed online system for GPF account opening, nominee selection and change, calculation of yearly interest and final payment.
- System generated sub ledger and account slip created in the system.
- Other than GPF, Personal Ledger Account for the autonomous bodies and police departments have been introduced.
- GPF final payment mechanism for the railway pensioners done.
- EFT for GPF final payment automated and rolled out in four CAFOs.
- Automation of contractors' security deposits is completed.
- Automation of fund transfer in case of job switch is done.

- EFT for GPF final payment automated and rolled out in four CAFOs.
- Automation of GPF final payment in case of deactivated NID is completed. Now testing is underway.
- Business process developed for the automation of court deposits.
- An updated GPF ledger is developed.
- The GPF direct payment mechanism in the system through a-challan has been developed for those who are doing jobs on lien.
- Training on the automation of contractors' security deposits and job switch cases is given to the staff of LGED, CAFO/LGD and CGDF respectively.

#### **Financial Reporting**

- 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) eliminated. The Finance Account of FY 22-23 and FY 23-24 has been prepared and submitted within 6 months of the financial year end, complying with the International Public Sector Accounting Standards. In addition, 3 (three) new annexures have

- been incorporated for better understanding.
- GFS report backlog from FY 2016-17 to FY 2020-21 (5 years) has been submitted and accepted by IMF and GFS report of FY 2022-23, FY 2023-24 and FY 2024-25 (July-December) has been submitted.
- Appropriation Accounts (Defence) has been prepared and submitted with necessary notes for the From FY 2019-20 to FY 2022-23.
- 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 approved by CAG and Business process also prepared.
- Real-time monitoring and timely submission of Annual Financial Statement (AFS) ensured.
- 99 Officials have passed the IPSAS Certification course.
- GFS-COFOG training has been conducted, and COFOG data has been mapped.
- COFOG Manual is being prepared.
- The AFS Procedural manual and GFS handbook have been developed.
- COFOG Manual is being prepared.

## **52. OUTPUTS (JULY 2024- DECEMBER 2024)**

### **Pension**

- Detailed business processes and requirements along with dependencies and crosscutting issues to develop OPTMS with payroll database and other stakeholders (NOC issuing authority, Audit Clearance etc.) implementing the OPTMS has been completed.
- Face Detection Based Life Verification App for Autonomous Bodies' pensioners has been introduced.
- Death cum Retirement Gratuity Nomination Process has been introduced in system.
- Gratuity EFT Payment Process has been launched.

- Addition of new features in "Pensioners Verification App" like, Tax Certificate, ePPO.

### **Fund**

- EFT for GPF final payment was automated and rolled out in four CAFOs.
- Automation of contractors' security deposits is completed.
- Automation of GPF final payment in case of deactivated NID is completed. Now testing is underway.
- A business process developed for the automation of court deposits.
- An updated GPF ledger is developed.
- The GPF direct payment mechanism in the system through A-chalan has been

developed for those who are doing jobs on lien.

- Training on automation of contractors' security deposits and job switch cases is given to the staff of LGED, CAFO/LGD, and CGDF, respectively.

### **Year-end Fiscal Reporting**

- A successful Workshop on Pathway to Accrual has been organized. Some challenges and the next gradual steps have been identified for smooth transition from Cash basis accounting to Accrual accounting.
- Appropriation Accounts (Postal) along with Proforma Accounts and Appropriation Accounts (Railway) with Proforma Accounts has been approved by the CAG office. Business Process designed and data pulling is underway for preparing proforma accounts of Bangladesh Railway and Bangladesh Post office.
- Successful groundwork completed for removing long pending data mismatches (FY 2018-19 to 2020-21) between the

expenditure shown in iBAS++ reports and Batch cover sheets of Bangladesh Railway.

- GFS Reports for the first two quarters of FY 2024-25 (July 24- December 24) have been submitted.
- The AFS Procedural manual and GFS handbook have been developed and submitted to CGA for review.

### **In-year Fiscal Reporting**

- Consolidated Accounting Statement for Bangladesh Railway has been redesigned. The statement shows revenue data are more accurate now and mis posting of revenue data has been solved.
- Initiatives taken to increase coverage of GFS. Primarily the Chart of Accounts of Dhaka North and Dhaka South City Corporations are analyzed for this purpose.
- Monitoring reports to examine the accuracy and completeness of Appropriation Accounts are available in IBAS++ Accounting Module.
- Clearance processes for advance/suspense and Remittance accounts reviewed and bottlenecks identified.

## **53. CHALLENGES AND MITIGATIONS**

- In case of Inactive NID (for deceased employees), the GPF final payment is not possible to pay. However, the implementation process is in progress.
- For the job switch case, GPF balance transfer to new job is not possible on the front end. Business modality developed in this respect. Implementation process is in progress in this regard.
- Generation of Control ledger at Central (CAFO-P&FM) level takes too much time as closing balances of GPF are stored at neither individual level nor pay-point level. Closing balances are generated by calculating each individual opening balances, subscription/refund, withdrawal, and interest. Redesigning

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).
- Preparing Appropriation Accounts with Proforma Accounts (For Bangladesh Postal and Bangladesh Railway) for consecutive 7 years within the next few months is a challenging task. However, it is expected that all the appropriation accounts will be completed by October, 2025.
- Increasing GFS Coverage is a gigantic task. Distinct Chart of accounts, different accounting systems across the General Government may take much time to increase GFS coverage.



## 54. 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 was initially approved in October 2019 with a total allocation of BDT 101,64 Lakh (USD 12.1

million) and a scheduled completion date of 12 June 2023. Following a revision approved on 8 June 2023, the scheme’s closing date has been extended to 30 June 2026, with the total funding revised to BDT 7,88.09 lakh (USD 9.38 million). The scheme is implemented by Finance Division, and Office of the Controller General of Accounts is working as PIT.

## 55. NEXT STEPS

### Pension

- Prepare the prototype of OPTMS.
- Digitalization of Pension forms.
- Centralize the rest of the Civil & CGDF pensioners in respective central pension offices.
- Automation of ELPC, Service Statement, Leave Accounts, NOCs etc.
- Bring Rest of the Postal pensioners under EFT Coverage.
- Introducing Gratuity EFT Payment process to all Accounts Offices.
- Make a system-based nominee declaration process for all employees and accounts offices.

### Fund

- Introduce Personal Ledger Account for the Contractors’ Deposit, Land Acquisition and Court deposit in the system.
- Introduce draft GPF user manual into the system.
- GPF payment mechanism to nominees via DDO in case of deactivated NIDs.
- Automation regarding deduction of GPF subscription and GPF-related refund through the newly developed A-challan system so that all credits to GPF become automatically accounted for the ledger.
- Arranging a workshop for the finalization of the GPF Operation Manual for Pay-


Point users.

- Automation of land acquisition deposit.
- Automation of court deposit.
- Automatic accounting entry of GPF interest from CF to PAR.

### Financial Reporting:

- Organize Workshop and finalization of GFS Handbook and AFS Handbook.
- Organize more workshops on Pathway to Accrual and initiate the work process for phased transition.
- Develop procedures for streamlining advance/ suspense accounts.
- Establish efficient month and year end accounts for closing processes.
- Develop the business process to collect and reconcile data with ERD, Debt Management wing, Finance Division and Foreign Missions.
- Develop Business Process and format for proper disclosure of external assistance
- Develop sub-ledgers for assets and liabilities.
- Training in newly approved Proforma Accounts.
- Preparing Proforma Accounts of Bangladesh Railway and Post office.
- Develop a format for disclosing guarantee liabilities in the notes of the Financial Statement.

## 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             |  |

### C9: PIT



**Rahima Begum**  
Director General  
(Additional Secretary)  
Monitoring Cell, Finance Division



**Homayra Begum**  
Additional Secretary  
Finance Division



**Md. Amirul Islam**  
ADG-1 (Joint Secretary),  
Monitoring Cell, Finance Division



**Mahedi Masuduzzaman**  
Joint Secretary  
SOE-1 Branch  
Finance Division



**Mohammad Sohrab Hossain**  
Financial Analyst  
Monitoring Cell  
Finance Division

### PEC & ISC



**Md. Tajul Islam**  
Deputy Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Md. Abdul Kader**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 56. OBJECTIVES

State-Owned Enterprises (SOEs) play an important role in shaping the economic development of the country. The contribution of SOEs to GDP, value addition, employment generation and revenue earning is important. SOEs provide important contributions to the major sectors such as power, gas, water, industry, transport and communication, shipping, construction, real estate etc. The

objectives of the scheme are to improve the understanding of appropriate authority about SOEs' debt and their contingent liabilities to ensure transparency, better managed and closely supervised SOEs; and to strengthen the oversight and performance monitoring of SOEs which will ultimately benefit to improve performance, reporting, and public disclosure of the SOEs/ABs.

## 57. OUTCOMES

- **Approval of Independent Performance Evaluation Guideline (IPEG):** The Finance Division approved the Independent Performance Evaluation

Guideline (IPEG) to assess the performance of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs). The guideline sets out clear roles, responsibilities,



methodologies, and procedural frameworks for conducting independent performance evaluations.

- **Formation of Evaluation Research Teams (ERTs):** Three Evaluation Research Teams (ERTs) were constituted to conduct in-depth studies on the performance of selected SOEs and ABs, with a mandate to provide actionable recommendations for performance improvement.
- **Establishment of the Independent Performance Evaluation Committee (IPEC):** An Independent Performance Evaluation Committee (IPEC), comprising 13 experts from relevant fields, was established. The committee oversees the evaluation process, guides ERTs, reviews reports, and validates assessment scores.
- **Regulatory Procedure on SOE Debt and Contingent Liabilities:** The Finance Division approved a formal procedure to regulate and monitor the debt and contingent liabilities of SOEs and ABs. This aims to ensure systematic and timely collection, verification, and consolidation of financial data.

- **Publication of Audited Financial Statements (AFS):** AFS for FYs 2021–22, 2022–23, and 2023–24 was published and uploaded by 123, 129, and 135 SOEs/ABs respectively, on their official websites and the Finance Division website, enhancing transparency and accountability.
- **Approval of Performance Improvement Strategies (PIS):** The Finance Division approved Performance Improvement Strategies (PIS) for four underperforming SOEs. The reports outline short, medium, and long-term measures to improve institutional efficiency and financial sustainability. These have been made publicly available on the Finance Division's website.
- **Development and Publication of PPE Policy Manual:** A comprehensive Policy and Procedure Manual on Property, Plant, Equipment (PPE), and other assets were developed for SOEs and ABs. The manual ensures standardized financial and physical control over fixed assets, including procedures for depreciation, asset disposal, revaluation, and delegation of authority. It has been approved and published by the Finance Division.

## 58. OUTPUTS

- **Publication of Debt and Contingent Liabilities Statements:** The Ministry of Finance published the Debt and Contingent Liabilities Statements covering fiscal risks for 50 SOEs/ABs for FY 2021–22 and 101 SOEs/ABs for FY 2022–23. These statements enhance transparency and support informed fiscal decision-making.
- **Completion of Independent Performance Evaluation (IPE) Reports:** Aggregated and entity-specific IPE reports were completed for 10

SOEs/ABs for FY 2021–22 and 20 SOEs/ABs for FY 2022–23. All reports, including recommendations for performance improvement, have been approved and made publicly available on the Finance Division's website.

- **Integration of SOE Budgets into SABRE+ System:** The annual budget process for 71 SOEs/ABs was successfully completed using the newly developed SABRE+ system, facilitating improved budget formulation, execution, and monitoring.

- **Capacity Building Initiatives:** A total of 90 workshops and 93 training sessions were conducted for officials of SOEs/ABs and the Finance Division. These initiatives focused on strengthening institutional capacity, enhancing financial reporting, and improving performance evaluation practices.
- **Integration with iBAS++ System:** An API-based integration between the Budget Module of the SABRE+ system and the iBAS++ platform has been successfully established. This integration enables SABRE+ to retrieve relevant data directly from iBAS++, enhancing data consistency and operational efficiency.

## 59. CHALLENGES AND MITIGATIONS

- **Delayed and Incomplete Data Submission:** Many SOEs and ABs have shown reluctance in submitting financial and non-financial data, with delays, incompleteness, or inaccuracies being common. This hampers effective monitoring and evaluation.
  - **Mitigation:** Regular follow-ups, reminders, and capacity-building initiatives are being undertaken. Efforts are underway to institutionalize a standardized reporting framework and promote compliance through digital tools (e.g., SABRE+).
- **Non-Adherence to Reporting Formats:** Some entities fail to follow the prescribed formats for submitting financial information, which creates inconsistencies and complicates consolidation and analysis.
  - **Mitigation:** Targeted training sessions and the dissemination of user-friendly templates have been initiated to improve adherence to standardized formats.
- **Lack of Qualified Accounting Personnel:** A significant number of SOEs/ABs lack professionally trained accountants, which undermines the quality of financial reporting.
  - **Mitigation:** Proposals are being developed to ensure recruitment of qualified financial professionals and strengthen internal audit functions across entities.
- **Delayed Audits of Financial Statements:** Many SOEs/ABs do not conduct timely audits of their annual financial statements, limiting transparency and fiscal oversight.
  - **Mitigation:** The Finance Division is considering the introduction of legal provisions to mandate the timely completion and disclosure of audited financial statements.
- **Underreporting of Debt and Contingent Liabilities (DCL):** Several entities fail to report DCL information accurately or at all, posing fiscal risk assessment challenges.
  - **Mitigation:** A formal procedure for regulating and reporting DCL has been approved. Monitoring compliance is ongoing, with non-compliant entities being identified for corrective action.
- **Slow Implementation of Performance Improvement Strategies (PIS):** Some SOEs that have received approved PIS reports have been slow to implement the recommended actions.
  - **Mitigation:** The Finance Division is engaging directly with these entities to facilitate progress tracking and implementation support. Consideration is also being given to linking PIS implementation with future budget approvals.

## 60. PROJECTS/SCHEMES CONTRIBUTING TO THIS COMPONENT

**A. Scheme on “Strengthening of SOEs’ Governance”:** The non-ADP scheme titled “Strengthening of SOEs’ Governance” was initially approved in May 2019 with a total allocation of BDT 13,356 lakh (USD 15.9 million) and a scheduled completion date of 30 June 2023. Following a revision approved on 8 June 2023, the scheme’s closing date has been extended to 30 June 2026, with


the total funding revised to BDT 7,630.21 lakh (USD 9.08 million). The program is being implemented by the Finance Division as part of the World Bank co-financed Strengthening Public Financial Management to Enable Service Delivery (SPFMS) project.

**B. SEMP BETF:** No new support has been provided by the BETF during the past six months.

## 61. NEXT STEPS

- **Finalize and Publish DCL Statements:** Complete validation and official publication of the aggregated and individual Debt and Contingent Liabilities (DCL) Statements for 120 SOEs and ABs for FY 2023–24.
- **Approve and Disseminate IPE Reports:** Submit the Independent Performance Evaluation (IPE) reports of 30 SOEs/ABs for formal approval and disseminate findings to relevant stakeholders for action.
- **Institutionalize Performance Recognition:** Continue organizing Reward Ceremonies to institutionalize recognition of high-performing SOEs/ABs and incentivize continuous improvement.
- **Expand Performance Improvement Strategies (PIS):** Finalize and initiate implementation of Performance Improvement Strategies for the newly assessed SOEs/ABs, ensuring close follow-up on progress.
- **Scale up Asset Reporting Using PPE Manual:** Support more SOEs in rolling out Statements of Assets using the PPE Manual, beginning with the initial 10 and gradually expanding coverage.
- **Operationalize SABRE+ Across Entities:** Ensure full operational deployment of the SABRE+ system: including Budget, IPE, DCL, and TO&E modules—across all targeted SOEs and ABs.
- **Enhance System Integration:** Strengthen the API connectivity between SABRE+ and the iBAS++ system to enable real-time data-sharing and reduce duplication of effort.
- **Achieve ISO Certification for SABRE+ System:** Undertake necessary preparations, including system audits and documentation, to obtain ISO 20000 (IT service management) and ISO 27000 (information security management) certifications for the SABRE+ system, ensuring alignment with international standards.

## C-10: INTERNAL AUDIT AND AUDIT FOLLOW-UP

| Wing, Division                     | Activities from Action Plan | Corresponding DLI | Progress Traffic  |
|------------------------------------|-----------------------------|-------------------|---|
| Expenditure Management<br>Wing, FD | 50                          | 9                 |  |

### C10: PIT



**Rahima Begum**  
Director General  
(Additional Secretary)  
Monitoring Cell, Finance Division



**Mohammad Azad Sallal**  
Joint Secretary  
Exp. Management &  
Internal Audit-3 Branch  
Finance Division



**Kowser Nasrin**  
Joint Secretary  
Exp. Management-1  
Finance Division



**Mohammad Golam Kabir**  
Deputy Secretary  
Implementation-1  
Finance Division



**Mohammad Showkat Ullah**  
Deputy Secretary  
Expenditure Management-6,  
Finance Division

### PEC & ISC



**Md. Rafiqul Islam**  
Joint Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Mohammad Rezwanaul Islam**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 62. OBJECTIVES

The objectives of the scheme are as follows:

- Establishing 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
- Establishing a system for carrying out annual procurement post reviews and follow up of actions recommended for improving procurement and contract management.

## 63. OUTPUTS

Under this scheme with a view to achieving the above-mentioned objectives, the following activities are performed from January 2025 to June 2025:

### A. Seminar on Inception of Internal Audit Execution in PWD (07 January 2025)

**Guest and Participants:** A seminar titled 'Inception of Internal Audit Execution in

PWD' was held on January 07, 2025, in the conference room PWD, Pourto Bhaban (1st Floor), Dhaka. The event was organized by the Internal Audit & Audit Follow-up Scheme of the SPFMS Program under the Finance Division. Mr. Mohammad Shamim Akhter, Chief Engineer, PWD attended as Chief Guest, while the seminar was chaired by Mr. Munshi Abdul Ahad, Addl. Secretary, EM Wing & Head of PIT, IA Scheme, FD. Mr. Md. Shahidul Alam, Additional Chief Engineer, E&C Wing, PWD, attended as Special Guest.

**Moderation:** The session was moderated by Mr. Md. Shafiqul Islam, ACE (P&SP) & Head of IAU, PWD. The seminar was attended by Officers from different concerned Auditee offices of PWD, IAU Teams; IA Tech-teams of Finance Division; PIT of FD and IA Scheme.



**Take away:** During the seminar, the keynote presentation was jointly delivered by Mr. Rafiqul Islam, Joint Secretary and PEC of the SPFMS program, and Mr. M. Iqbal Hossain.

- In his presentation, Mr. Rafiqul Islam covered the basics of Risk-Based Internal Auditing (RBIA), risk registers, audit planning, and the internal audit execution process and procedures for PWD.
- Meanwhile, Mr. Iqbal focused on the relationship and cooperation between auditors and auditees.
- Following the keynote presentation; Mr. Emadul Hassan (CIA), Senior Consultant (IA) of the IA Scheme, and Mr. Md. Shafiqul Islam, ACE (P&SP) & Head of IAU, PWD jointly discussed the IA execution forms, objectives, and the next steps in the RBIA process at PWD.

## **B. Annual Procurement Planning (APP) Review (8,9 January 2025)**

As per the execution of DLR 9.2 of Internal Audit and audit Follow up scheme, Annual Procurement Plans (APP) of all schemes, SPFMS for 2024-25 year have been reviewed for updating on January 8 & 9, 2025

## **C. Workshop Stakeholders Consultation (January 16-18, 2025)**

A two-day long Stakeholders Consultation Workshop was held from January 16 to 18, 2025, in Proshika (HRDC), Manikganj. The event was organized by the Internal Audit & Audit Follow-up Scheme of the SPFMS Program under the Finance Division.

**Guest and Participants:** Hon'ble Secretary of Finance Division, Dr. Md. Khairuzzaman Mozumder attended the workshop as Chief Guest, while the seminar was chaired by Mr. Shirajun Noor Chowdhury, Additional Secretary, Budget and Macroeconomics, Finance Division.

Also present as special guests were Md. Abdul Hakim, Director General of the Directorate of Primary Education; Syed Moinul Hasan, Chief Engineer of the Roads and Highways Department; Md Shafiqul Islam, Additional Chief Engineer of the Public Works Department. Ms. Bilquis Jahan



Rimi, Additional Secretary (Budget-1) and the National Program Director of the SPFMS delivered the welcome address and Mr. Munshi Abdul Ahad, Additional Secretary, Finance Division, delivered a vote of thanks.



**Take away:** During the inaugural session, presentations on various aspects of internal auditing were delivered by Mohammad Azad Sallal, Joint Secretary, Finance Division; Md. Rafiqul Islam, Joint Secretary and Program Executive and Coordinator, SPFMS; and Mohammad Shawkat Ullah, Deputy Secretary, Finance Division. The presentations emphasized the necessity of establishing an independent Internal Audit Unit (IAU) and developing a standardized organogram for reporting lines. Additionally, officials from DPE, RHD, and PWD shared updates on their progress in building the capacity of Internal Audit Units, execution activities, challenges faced, and the way forward.

#### D. Workshop on Follow-up Findings of Post Procurement Review for FY 2023-24 (28 January 2025)

The workshop on Post Procurement Review is one of the key activities of Internal Audit and

Audit Follow-up Scheme of SPFMS Program. A validation workshop on Post Procurement Review Report for FY 2023-24 was held on 28 January 2025, in the conference room of the SPFMS program.

**Guests and Participants:** Ms. Bilquis Jahan Rimi, Additional Secretary (Budget-1), Finance Division & the NPD, SPFMS Program, attended as the Chief Guest, while Mr. Munshi Abdul Ahad, Additional Secretary, Expenditure Management, Finance Division and Head of PIT, IA Scheme, presided over the workshop. The attendees included Program Executives and Coordinators (PECs) and consultants involved in the procurement process for various schemes under the SPFMS Program.

**Take away:** During the validation workshop, Mr. Md. Nasir Uddin, Senior Consultant (Procurement Specialist) of the IA Scheme, presented follow-up findings from the Post Procurement Review (PPR) Report for FY 2023-24. Feedback & suggestion received during the workshop was duly noted by Mr. Md. Nasir Uddin and his team to guide future improvements in the report and enhance the overall procurement process.

#### E. Seminar on Inception of Internal Audit Execution at LGED (05 February 2025)

A seminar titled 'Inception of Internal Audit Execution at LGED' was held on February 05, 2025, in the conference room LGED office, Agargaon, Dhaka. The event was organized by the Internal Audit & Audit Follow-up Scheme of the SPFMS Program under the Finance Division.

**Guests and Participants:** Mr. Munshi Abdul Ahad, Additional Secretary, Expenditure Management, Finance Division & Head of PIT attended as Chief Guest, while the seminar was chaired by Mr. Md. Abdur Rashid Miah, Chief Engineer, Local Government Engineering Department. The seminar was attended by Officers from different concerned Auditee offices of LGED, IAU Teams; IA Tech-teams of Finance Division; PIT of Finance Division and IA Scheme.



**Take away:** During the seminar, the keynote presentation was jointly delivered by Mr. Rafiqul Islam, Joint Secretary and PEC of SPFMS program, and Mr. M. Iqbal Hossain, CIA, CISA.

- In his presentation, Mr. Rafiqul Islam covered the basics of Risk-Based Internal Auditing (RBIA), risk registers, audit planning, and the internal audit execution process and procedures for LGED.
- Meanwhile, Mr. Iqbal focused on the relationship and cooperation between auditors and auditees.
- After the keynote presentation, Mr. Samiron Kumar Datta, Consultant of the IA Scheme, and Mr. Zabed Karim, ACE (Audit) & Head of LGED IAU, jointly elaborated on the IA execution forms, objectives, and the subsequent steps in the RBIA process.

#### **F. Inauguration Ceremony on Basic Training Course for Capacity Building of HR of IAU-DGHS and officials of IA Wing of FD on Internal Audit Charter & RBIA Manual (16-18 March 2025)**

The "Scheme on Internal Audit & Audit follow up" under the SPFMS organized a 3 day Long Basic Training Course for Capacity Building of HR of IAU-DGHS and officials of IA Wing of FD on Internal Audit Charter & RBIA Manual. It was held in the Conference Room of SPFMS Program office and was presided over by Ms. Rahima Begum, Additional Secretary, Expenditure

Management, Finance Division & Head of PIT, IA Scheme. Over the course of three days, multiple training sessions were facilitated by Mr. Md. Rafiqul Islam, Joint Secretary and Program Executive & Coordinator (PEC), in collaboration with Senior Consultants (Internal Audit) of the IA Scheme and invited resource person holding CIA professional certification. Course contents covered Basics of IA Scheme, Internal Audit Charter and Internal Audit Manual.

This comprehensive 3-days training program designed specifically for the Internal Audit Unit (IAU) members of Directorate General of Health Services (DGHS). This training is designed for orientation and to strengthen participants' skills and knowledge in various areas of internal audit functions with a focus on key areas such as objectives, scopes and legal basis, the Model Internal Audit Charter, key issues from the Risk-Based Internal Audit (RBIA) Manual, and the various forms & appendices referenced in the RBIA manual.



#### **G. Orientation Training and Workshop for newly onboard Consultants and concerned Officers of IA Scheme (22-23 April 2025)**

Under the "Scheme on Internal Audit & Audit Follow-Up" of SPFMS program, a two-day Orientation Training and Workshop was organized for newly onboarded Consultants and relevant Officers of the Internal Audit Scheme. It was held in the Conference Room of SPFMS Program office

The workshop was presided over by Ms. Rahima Begum, Additional Secretary, Expenditure



Management Wing of Finance Division, and Head of the PIT, IA Scheme. Ms. Bilquis Jahan Rimi, Additional Secretary (Budget 1), Finance Division and the NPD of the SPFMS Program, attended the event as the Chief Guest. Throughout the two-day program, a series of training sessions were conducted by Mr. Md. Rafiqul Islam, Joint Secretary and PEC, in collaboration with Senior Consultants (Internal Audit) of the IA Scheme. The course content covered Internal Audit Charter and Manual for developing IA Web-portal and database Software. This comprehensive two-day training program was specifically designed for the newly onboarded Consultants under the Internal Audit (IA) Scheme, as well as relevant officials from the Internal Audit Wing, and Expenditure Management Wing of the Finance Division, DGHS, DPE, LGED, PWD, and RHD.

**Take away:** The program aimed to provide orientation and enhance participants' skills and knowledge across all aspects of internal audit functions. Key focus areas included the objectives, scope, and legal framework of internal audit, the Model Internal Audit Charter, critical issues highlighted in the Risk-

Based Internal Audit (RBIA) Manual, including various forms and appendices as per the RBIA Manual. The Chief Guest and the Chairperson emphasized values, code of ethics, limitations and enthusiasm of this change management approach in the public sector.

#### **H. Inception of IAU of DGHS & IA Scheme Technical Team and Workshop on Basic of Internal Audit (IA) Execution (28 April 2025)**

A workshop titled "Inception of IAU of DGHS & IA Scheme Technical Team and Workshop on Basic of Internal Audit (IA) Execution" was organized by the "Scheme on Internal Audit & Audit Follow-Up" of SPFMS program. It was held in the Conference Room (2nd Floor), DGHS, Mohakhali, Dhaka.

The workshop was presided over by Prof. Dr. Md. Abu Jafor, Directorate General, Directorate General of Health Services (DGHS). Special Guest was Ms. Rahima Begum, Additional Secretary, Expenditure Management Wing of Finance Division and Head of the PIT, IA Scheme; and Mr. Rizwanur Rahman, ADG (Administration), DGHS. Ms. Bilquis Jahan Rimi, Additional Secretary (Budget 1), Finance Division, and the NPD of the SPFMS Program, honored the event by attending as the Chief Guest. The workshop was attended by Officers of DGHS, HR of IAU & IA Scheme Tech-Team members, SPFMS, Finance Division.

**Take away:** During the workshop, the keynote presentation was jointly delivered by Mr. Rafiqul Islam, Joint Secretary and PEC of the SPFMS program, and Mr. M. Iqbal Hossain, CIA, CISA. (Sr. Consultant of IA Scheme).

- Mr. Rafiqul Islam discussed key aspects of the SPFMS program, including the fundamentals of Risk-Based Internal Auditing (RBIA), and the internal audit execution process and procedures for the DGHS.
- Mr. Iqbal Hossain, on the other hand, focused on the Draft Inception Workplan for internal audit execution & capacity building activities for IAU-DGHS.





- Following the presentations, IAU-DGHS officials were divided into two groups to review the Draft Workplan and later shared their findings through group presentations. The session concluded with a presentation on the 'Basics of Internal Audit' delivered by the Consultant of the IA Scheme.
- During the workshop, the Chief Guest and the Chairperson emphasized values, code of ethics, limitations and enthusiasm of this change management approach in the public sector.

#### I. Seminar on Inception of IAU Team & Internal Audit Execution at PWD, Rangpur Zone (05 May 2025)

A seminar titled "Inception of IAU Team & Internal Audit Execution at PWD, Rangpur Zone" was organized by the Internal Audit & Audit Follow-Up Scheme of SPFMS program. It was held in the Conference Room, Rangpur PWD Zone, Rangpur. The seminar was presided over by Mr. Md. Nasim Khan, Additional Chief Engineer, Rangpur PWD Zone, Rangpur. Special Guest was Sheikh Mizanur Rahman, Superintendent Engineer, Rangpur PWD Circle, Rangpur. Mr. Muhammad Rabiul Faisal, Deputy Commissioner and District Magistrate of Rangpur, attended the seminar as Chief Guest. The workshop was attended by Officers of PWD, HR of IAU & IA Scheme Tech-Team members, SPFMS, Finance Division.

**Take away:** During the seminar, Mr. Rafiqul Islam, Joint Secretary and PEC of IA Scheme,

SPFMS Program, delivered the keynote presentation.

- His address focused on key aspects of Risk-Based Internal Audit, including the fundamentals, audit planning, and procedures, as well as fostering effective relationships and cooperation between auditors and auditees.
- Following the keynote presentation and the remarks by the Chief Guest and Chairperson, Internal Audit Consultant Mr. Inual Haque delivered a detailed PowerPoint presentation on the objectives of internal audit, execution procedures, and relevant forms from the IA Manual. This was followed by a presentation on the Risk-Based Internal Audit (RBIA) process within the Public Works Department (PWD), delivered by Ms. Santana Sheik, Executive Engineer and Team Leader of the IAU-PWD team.
- During the seminar, the Chief Guest and the Chairperson emphasized values, code of ethics, limitations and enthusiasm of this change management approach in the public sector.



## 64. PROJECTS/SCHEMES CONTRIBUTING TO THIS COMPONENT

### **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.

## 65. MAJOR CHALLENGES

- Internal audit units face limited independence, hindering effective functioning and transparency in audit practices.
- Lack of sufficient resources, such as qualified staffing, office space etc.
- Insufficient technical expertise in IT based audit tools and risk management practices among internal auditors.
- Inadequate risk-based auditing practices, limiting internal audits' ability to identify high-risk areas.
- Resistance from different stakeholders to welcome Risk-based internal audit as a change management toolkit for the Top management.
- A top-down approach (Tone at the top) is needed.
- Frequent transfers of Skilled IAU members after capacity-building training.
- Inadequate policy support for internal audits, limiting their alignment with overall PFM reforms objectives.
- Barrier of coordination between internal and external auditors.
- Sustainability of IAUs after SPFMS Program.

## 66. LESSONS LEARNED


- Internal audit units (IAUs) require greater operational independence to enhance transparency and effectiveness. Strengthening governance structures and policies is essential to ensure IAUs function without undue influence.
- A key lesson is the need for continuous capacity development in audit tools and risk management. Investing in training and certification programs for internal auditors can improve audit quality and risk-based auditing practices.
- Frequent transfers of skilled auditors disrupt institutional knowledge and audit consistency. A permanent setup and organogram for the respective departments can mitigate this challenge. Need to raise policy issues at the Top of the government to strengthen Good Governance.

## 67. NEXT STEPS

- Continue support to the 1st Batch of CIA Professional Exam Candidates (15 Officers of concerned MDAs).
- Printing & distribution of customized Charter & Manual by five different MDAs.
- Provide Technical Training to all the members of IAUs & IACs.
- Arrange Seminars/ Conferences with the top officials from MDAs and field level.
- Arrange Retreat Programs (Series of Workshop/ Seminar) for covering all concerned Stakeholders.
- Arrange Workshops/ Seminars at eight Administrative Divisions as per approval.
- Approval of Internal Audit Execution Report for DPE, RHD, PWD, & LGED.
- Digital development activities are going on: User-friendly digital tools, techniques and approaches (Web-portal and Database Software) to facilitate the documentation and quick response of internal audit activities for concerned MDAs as well as for Expenditure Management Wing, Finance Division.
- Hands-on Training: IA Execution Process & Procedures based on Charter & Manual for the IAUs is a continuous task.
- Setting up the IAU in the DGHS and deploying HR through capacity-building training/ workshop.
- Resolving Internal Audit recommendations for DPE and RHD.
- Documentations and dissemination the knowledge and experiences.



## C-11: STRENGTHEN EXTERNAL SCRUTINY AND OVERSIGHT

| Wing, Division | Activities from Action Plan | Corresponding DLI | Progress Traffic  |
|----------------|-----------------------------|-------------------|---|
| OCAG           | 51-54                       | -                 |  |

### C11: PIT



**Miajee Md. Shaifulla Shobhan**  
Deputy Comptroller and Auditor General  
(Accounts and Reports)  
Office of the Comptroller and Auditor  
General of Bangladesh



**Bikash Chandra Mitra**  
Director General  
Commercial Audit Directorate



**Md. Bodiozzaman**  
Director General  
Directorate of Revenue Audit



**Shahzahan Siraz**  
Additional Deputy Comptroller and  
Auditor General (Admin)  
Office of the Comptroller and Auditor  
General of Bangladesh



**Pranab Sarker**  
Director (R&D)  
Office of the Comptroller and  
Auditor General of Bangladesh

### PEC & ISC



**Md. Firoz Khan**  
Deputy Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Md. Rashedur Rahman**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 68. OBJECTIVES

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 the 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.

## 69. 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 2025-26 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 auditors and auditees, the operational framework engulfs all auditing standards, instructions/guidance issued with an operational focus in a hierarchical order. Under the leadership of CAG, he has been working to update the existing legal framework to align with the latest international standards, best practices, and country perspectives. OCAG already promulgated Government Auditing standards of Bangladesh (GASB), 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 reforms and status is under consideration of CAG as a constitution-provided sole mandate. Moreover, OCAG has prepared a training policy for the first time to guide the FIMA in implementing training courses designed and developed in line with the needs of relevant stakeholders with the assistance of EU Supported TA Project.
- 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 administered 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 on 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 provides training for the Responsible Party on AMMS 2.0.

- With the ample leadership of the Hon'ble Comptroller and Auditor General of Bangladesh, OCAG has already established one stop service centers and help desks across the Audit and Accounts department for ensuring quality and prompt services (Audit, Payments, Pension, GPF etc.) to the citizens of the country. Moreover, increasing the focus of audit, Performance and IT Audits are being given importance. As part of this a Performance and IT Audit Cell has already been formed at the OCAG level. Moreover, an advisory committee has also been formed to provide guidance and oversee the performance of the cell as well as the model audit teams.



## 70. OUTPUTS

- The OCAG has already prepared a draft Communication Strategy with the assistance of the EU Funded TA. The final tasks of the communication strategy are work in progress.
- The Audit results of a Model Financial Audit on the Finance Accounts FY 2021-2022 of the Budgetary Central Government (BCG) and Model Financial Audit on Microcredit Regulatory Authority FY 2022-2023 have been disseminated to internal stakeholders through workshop.
- Three (03) Model Performance Audits have been completed, and audit results have also been communicated to internal stakeholders through the workshop.
- Three (03) Model IT Audits have been completed, and audit results have also been communicated to internal stakeholders through workshop.
- Eleven(11)officialsofOCAGhavesuccessfully qualified as Certified Information System Auditor (CISA).
- The final tasks of the Accounts Code are still in Progress.
- The Bangla Version of Performance Audit Guidelines have been approved by the Hon'ble CAG.
- Continuous Professional Development (CPD) Course of FIMA - 3 courses are completed. 69 participants attended the course.
- The IT Audit Guidelines are a work in progress.
- A Self-Disclosure Policy and Terms of Reference (ToR) for the AQAC wing has been submitted by the EU TA Team, but a task team is in the process to be formed for reviewing these documents.

## 71. CHALLENGES AND MITIGATIONS

During this period, the main challenge faced was the limited availability of international consultants for a sufficient duration. In particular, the absence of experts in Performance Audit and IT Audit hindered the achievement of several planned activities in these areas. Currently, no international consultants are engaged across the audit streams.

Additionally, to implement AMMS 2.0 and align with modern, automated auditing practices, OCAG is collaborating with the World Bank under an umbrella project titled Strengthening Institutions for Transparency and Accountability (SITA). As the EU TA Project has concluded, OCAG is planning to transition from AMMS 2.0 to ADME with support from the World Bank-funded SITA project.

## 72. PROJECTS/SCHEMES CONTRIBUTING TO THIS COMPONENT

### A. SPEMPBETF-Sub-tasks-Accountability:

Under this initiative, a detailed training proposal for the capacity development of OCAG officials has been submitted in the field of "Mega Projects Audit" and "SDG Implementation Audit". Additionally, a concept note has been submitted based

on the work plan approved by the SPFMS Authority. Following this, a delegation of 14 officials from OCAG visited SAI Japan to gain first-hand experience on the Public Construction Works Audit. A workshop will be arranged to disseminate the insights and learn from this visit to the internal stakeholders, A

detailed report on the visit will be submitted to the development partners and the SPFMS Authority.

**B. EU-funded Technical Assistance “Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh” (EUR 10m, 60 months):**

The EU-funded TA project, which began in September 2020 and received a no-cost extension until June 2025, is now nearing completion. Following the inception period, a work plan was prepared by the consultancy firm and approved by OCAG. The TA focused mainly on two areas: (i) audit planning and methodology, and (ii) professional development and capacity building, particularly through FIMA. From January to June 2025, key activities under the TA were successfully completed, marking the final phase of implementation:

- The OCAG has already prepared a draft Communication Strategy with the assistance of the EU Funded TA. The final tasks of the communication strategy are work in progress.
- The Audit results of a Model Financial Audit on the Finance Accounts FY 2021-2022 of the Budgetary Central Government (BCG) and Model Financial Audit on Microcredit Regulatory Authority FY 2022-2023 have been disseminated


to internal stakeholders through workshop.

- Three (03) Model Performance Audits have been completed, and audit results have also been communicated to internal stakeholders through the workshop.
- Three (03) Model IT Audits have been completed, and audit results have also been communicated to internal stakeholders through workshop.
- Eleven(11)officialsofOCAGhavesuccessfully qualified as Certified Information System Auditor (CISA).
- The final tasks of the Accounts Code are still in Progress.
- The Bangla Version of Performance Audit Guidelines have been approved by the Hon’ble CAG.
- Continuous Professional Development (CPD) Course of FIMA - 3 courses are completed. 69 participants attended the course.
- The IT Audit Guidelines are a work in progress.
- A Self-Disclosure Policy and Terms of Reference (ToR) for the AQAC wing has been submitted by the EU TA Team, but a task team is in the process to be formed for reviewing these documents.

## 73. NEXT STEPS

- Development of IT Strategic Plan for OCAG.
- Procurement of Data Analytics Tool.
- Developing IT Audit Guidelines.
- Developing IT Co-Sourcing Strategy.
- Facilitating overseas training programs on IT and Performance Auditing.
- Finalization of Accounts Code.
- Finalization of Communication Strategy.
- Developing Self-Disclosure Policy.
- Developing Handbook on Audit of Works.
- Finalization of ToR of AQAC Wing.
- Development of ToR of Research and Development Wing.
- Professional Development of OCAG officials (CIPFA, CISA, CISM, IPSAS, MCIPS, PESA-P etc.)
- Preparing and finalizing the documents relating to the SITA project for the successful implementation of the on-going activities and most importantly this support is needed for thinking about the sustainability issues.

## 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                      | -                 |  |

### C12: PIT



**AKM Benjamin Riazi**  
Additional Secretary  
Bangladesh Parliament Secretariat



**Faisal Morshed**  
Deputy Secretary, FOC  
Bangladesh Parliament Secretariat



**Mohammed Kawsar Alam**  
Director, Planning and Development  
Bangladesh Parliament Secretariat



**Taslima Nur Hossain**  
Senior Assistant Secretary  
Planning and Development  
Bangladesh Parliament Secretariat



**Ashif Iqbal**  
Maintenance Engineer  
Hardware Operations  
Bangladesh Parliament Secretariat

### PEC & ISC



**Md. Rafiqul Islam**  
Joint Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Md. Rashedur Rahman**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 74. OBJECTIVES

The objectives of the scheme are as follows:

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

## 75. OUTPUTS

### Monthly meetings of the Program Implementation Team (PIT)

- The monthly Program Implementation Team (PIT) meetings were held on January 27, March 25, and May 28, 2025.
- The meetings chaired by the PIT

Head from the Bangladesh Parliament Secretariat. Attendees included members of the Program Execution and Coordination Team (PECT) from the Finance Division, PIT Team, as well as representatives from DT Global and the European Union.

- The focus of these meetings was to review the progress of the activities related to the Parliament Component, in line with the revised Annual Work Plan.

#### **Publication of Parliament Research Brief**

- A research brief titled “The Relationship Between the National Parliament and the Academic World: The Role of the Bangladesh Institute of Parliamentary Studies (BIPS)” has been prepared and approved by the EU.
- The brief has been published in June 2025 by DT Global.

#### **Trainers’ training for selected officials of the FOCs of the BPS**

- A 12-day Training of Trainers (ToT) program was held from April 15 to May 5, 2025.
- It aimed to enhance BPS officials’ knowledge of Public Financial Management (PFM) and included practical adult learning training.
- 10 participants attended, with the expectation that they would lead sessions for BPS staff and stakeholders to support PFM reforms.

#### **Capacity Building Training on Research and Computer Literacy for Bangladesh Parliament Secretariat Officials**

- A training program for BPS officials on research and drafting was held from May 25 to 29, with 16 participants.
- The aim was to improve skills in data management, research, and report writing, ultimately addressing skill gaps and enhancing institutional capacities.

#### **Developing the FOC part of the CMIS Software**

- The FOC CMIS software has been developed and completed, trial and commissioning period has been fixed for 03 months (till October 2025) to incorporate the feedback from FOC and IT officials.
- Software Quality Testing (SQT) is being done by the BCC. DT Global is taking necessary steps to complete the testing process through communicating with BCC as soon as possible.

#### **Training on “Committee Management Information System (CMIS) Software”**

- The 45-day training for the “Committee Management Information System (CMIS) Software” started on December 15, 2024, and concluded on June 2, 2025, at the ICT Training Centre, BPS.
- The following topics were covered during this period:
  - Software development of FOC CMIS (14 days)
  - Software deployment of FOC CMIS (02 days)
  - Database design and administration of FOC CMIS (02 days)
  - Software quality assurance (02 days)
  - Server management, virtualization, and Networking (13 days)
  - IT security basics (04 days)
  - User training on FOC CMIS (05 days)
  - Training on FOC CMIS Administration (02 days)
  - User Acceptance Testing of CMIS (06 days)

## **76. CHALLENGES AND MITIGATIONS**

**Challenges:** 12th Bangladesh Parliament was dissolved in August 2024. The political

situation necessitated a revision of the EU-led program activities for Parliament.

**Mitigations:** Activities were revised based on these principles: Activities involving MPs were excluded, while those involving

Bangladesh Parliament Secretariat officials were included. New activities were added to replace the dropped ones.

## 77. PROJECTS/SCHEMES CONTRIBUTING TO THIS COMPONENT

### **Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure: EU-funded technical assistance “Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh”:**

The objective of this program includes supporting the three Parliamentary Financial Oversight Committees to fulfil 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.

## 78. NEXT STEPS

Based on the above-mentioned principles, the following activities to be undertaken during the remaining period of the program:

- Refreshers Training on “Fundamentals of Accounting and Auditing for FOC related Activities Content Based Training for the Officers (Part-1)”
- Refreshers Training on “Fundamentals of Accounting and Auditing for FOC related Activities Content Based Training for the Officers (Part-2)”
- Refreshers Training on “Fundamentals of Accounting and Auditing for FOC related Activities Content Based Training for the Officers (Part-3)”

## C-13: PROCUREMENT

| Wing, Division                                 | Activities from Action Plan | Corresponding DLI | Progress Traffic  |
|--|-----------------------------|-------------------|---|
| Bangladesh Public Procurement Authority (BPPA) | 57-60                       | -                 |  |

### C13: PIT



**Mirza Ashfaqur Rahman**  
Chief Executive officer (CEO)  
Bangladesh Public Procurement  
Authority (BPPA)



**Md. Nasimur Rahman Sharif**  
Director (Joint Secretary)  
Bangladesh Public  
Procurement Authority (BPPA)



**Md. Mahfuzar Rahman**  
Director (Joint Secretary)  
Bangladesh Public  
Procurement Authority (BPPA)



**Laboni Chakma**  
Director (Deputy Secretary)  
Bangladesh Public Procurement  
Authority (BPPA)



**Md. Mosharraf Hussain**  
Senior System Analyst  
Bangladesh Public Procurement  
Authority (BPPA)

### PEC & ISC



**Md. Firoz Khan**  
Deputy Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Ashek Md. Joglul Abedin**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division

## 79. OBJECTIVES

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 overtime in the country (Section 65 of PPA-2006 and Rule 128 of PPR-2008). Digitizing

Implementation Monitoring and Public Procurement (DIMAPP) Project for Bangladesh is supporting towards a better Procurement management system in Bangladesh especially digitizing and strengthening the capacity of procurement professionals. This component of procurement aims for the expansion of the e-GP system that will improve procurement-related governance issues at the local level providing greater transparency with reduced discretionary authority for all sector operations in Bangladesh.



## 80. OUTCOMES

The outcome of this component includes the following:

- 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 reducing the carbon footprint.
- Professionalism is increasing among the officials of the procuring entities and agencies due to the capacity development program.
- Site-specific citizen monitoring of public works contracts is continuing in 48 sub-districts covering 8 divisions.
- Government Tenderer's Forum (GTF) is formed in all districts and is operational to resolve the procurement-related issues at the local level.
- Citizen portal "Sarkari Kroy Batayan" ([www.citizen.cptu.gov.bd](http://www.citizen.cptu.gov.bd)) is well functioning to disseminate updated procurement and contract management data following the Open Contracting Data Standard (OCDS).

## 81. OUTPUTS

The above-mentioned outcomes have been associated with the following measurable outputs:

- The Public Procurement Act, 2006 and e-GP guidelines have been amended.
- e-GP system is managed and maintained. Opening committee is removed from the e-GP system.
- Automatic opening system has been deployed in e-GP system.
- Evaluation committee formation is changed in e-GP as per amended e-GP guidelines.
- 63,194 tenders are invited in this reporting period from 01 January to 30 June 2025.
- Security Operation Center (SOC) for e-GP cyber security is functioning 24/7 basis.
- 232 branches of the registered banks are newly connected with e-GP and now 7,574 branches of the 53 registered Banks are providing banking services to the e-GP users.
- Fees of e-GP 2,88,04,400 taka are transferred to treasury directly through A-challan in the last 6 months.
- Procurement post review of 13 Procuring Agencies' procurement is conducted through independent consultants.
- 3-week basic public procurement management training is provided to 507 government officials.
- The data center is managed and maintained for the smooth operation of the national e-GP system.
- Citizen portals are being maintained. Enhanced Electronic Project Management Information System (e-PMIS) is ongoing, and access is given to 150 new project directors for managing their projects.
- 66 users are trained on the e-PMIS system. 2 workshops for the project directors are conducted on e-PMIS.
- 4 awareness workshops and 4 orientation workshops are conducted on e-GP.

## 82. CHALLENGES AND MITIGATIONS

Maintaining cybersecurity of the e-GP system is a continuous challenge. BPPA has

limited in-house technical specialists.

## 83. PROJECTS/SCHEMES CONTRIBUTING TO THIS COMPONENT

### **Digitizing Implementation Monitoring and Public Procurement Project (DIMAPPP):**

GOB has been implementing DIMAPPP at a cost of BDT 955.12 crore (GOB BDT 26925.57 Lakh and PA BDT 68586.36 Lakh) since 2017 and has an expected closing date on 31 December 2025. The 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

## 84. NEXT STEPS

More Standard Tender Documents (STDs) will be translated to e-STDs for e-GP System. More focus will be given, bringing all procurement under the purview of e-GP. As recommended in the Bangladesh Public Procurement Assessment (MAPS) Report,

June 2020, new features will be included in the e-GP System to further enhance/modernize Bangladesh public procurement system. Enhanced e-PMIS system is being implemented for better monitoring of 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                |  |

### C14: PIT



**Dr. Ziaul Abedin**  
Additional Secretary  
Macroeconomic,  
Finance Division



**Mohammad Abul Hashem**  
Director (Joint Secretary)  
Institute of Public Finance  
Bangladesh (IPF)



**Md. Shohag Husain**  
Deputy Director  
Senior Assistant Secretary  
Institute of Public Finance  
Bangladesh (IPF)

### PEC & ISC



**Tanima Tasmin**  
Joint Secretary  
Program Executive &  
Coordinator (PEC)  
SPFMS, Finance Division



**Ashek Md. Joglul Abedin**  
Implementation Support  
Consultant (ISC)  
SPFMS, Finance Division



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

## 85. OBJECTIVES

The PFM reform agenda aims at improving the functionality, efficiency, and effectiveness of the PFM systems, introducing changes in PFM systems, processes, and practices, and enabling better coordination among various stakeholders of the PFM systems. Thus,

component 14 of the PFM Action Plan spells out all details and requirements to begin its implementation, including the establishment of the PFM governance structure to lead and support the reforms.

## 86. OUTCOMES

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

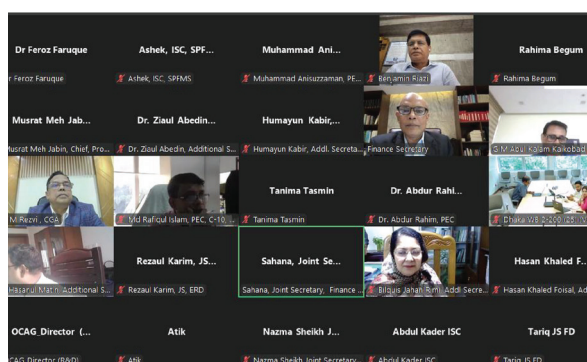
components. All 3 (three) Independent Verification Agencies are on board. The three (3) agencies are PwC, OCAG, and Cabinet Division. Eleven (11) field inspections have been successfully completed in Kishorgonj, Natore, Khulna, Bagerhat, Panchagarh, Sylhet, Patuakhali, Chapainawabgonj, Rangamati,

Dinajpur and Moulovibazar District. Two PFM stakeholders' retreats have been successfully organized. Moreover, a larger

scale validation workshop for Draft PFM Reform Strategy 2025-2030 was held on 28-30 November 2024.

## 87. OUTPUTS

- 11<sup>th</sup> PFM Action Plan Progress Report (June 2024- December 2024) has been published in March 2025. The report has been distributed to the stakeholders as well as uploaded on the website.
- The AWP of 14 (fourteen) components of the PFM Action Plan have been included in the Semi-Annual PFM Action Plan progress report.
- The 5<sup>th</sup> Steering Committee was held on 23 June 2025 through Zoom platform chaired by Dr. Md. Khairuzzaman Mozumder, Chairperson of the Steering Committee and Secretary, Finance Division, Ministry of Finance. After a fruitful discussion the following decisions were undertaken in the meeting: (i) The expenditure of the allocated budget of the program should be enhanced and utilized within the program tenure



in order to achieve the overall objectives of the program as stipulated in the PFM Reform Strategy, (ii) The PITs should be aware of achieving all targets of the rest DLRs within February 2026, (iii) The PECT and PITs of all the schemes should take proper initiative to formulate the 3rd PFM Reform Strategy (2025-30) by August 2025,

(iv) The program should take necessary steps for recruiting an international consultant or a reputed firm who has expertise in formulating international standard PFM Reform Strategy, (v) The scheme will take measures to arrange a PFM stakeholders Retreat within October 2025, and (vi) The World Bank will speed up the expenditure of the completion of all unfinished works under SPMEP-BETF within June 2026 for proper utilization of the BETF.

- In accordance with DLR-10.5, the M&E Guidelines 2024 has already been approved and on that basis the 1st M&E Report has already been prepared and published in the SPFMS website on 3 November 2024. To fulfil the condition of DLR-10.5, the 2nd M&E Report (July 2024-June 2025) is in progress now. For the write up of the 2nd M&E Report, the protocols have been maintained since July 2024. The six-monthly monitoring report of selected result and process indicators which are mentioned in the M&E Guidelines 2024 was submitted to the NPD on 12 January 2025. After that the 3rd quarterly monitoring report of selected result and process indicators to the NPD on 23 June 2025. In fact, the six-monthly monitoring and 3rd quarterly monitoring report are the foundation for the writing up of the 2nd M&E report. These reports were prepared through intensive consultation with 8 components personnel.
- Two issues of the SPFMS e-Newsletter were developed and published, covering October-December 2024 and January-March 2025. These editions showcased program activities and reform milestones. Technical assistance was provided to develop the new SPFMS website, ensuring improved design and user accessibility. Content and design materials were created to promote iBAS++, which were shared

through social media to enhance public awareness. SPFMS ensured extensive media coverage for its major events, strengthening its public profile. Additionally, eight human-interest stories were developed during field visits to Dinajpur and Moulvibazar districts, capturing the impact of PFM reforms on service recipients.

- The 12<sup>th</sup> Technical Advisory Committee (TAC) meeting was held on March 11, 2025, in the Finance Division's conference room. The meeting was co-chaired by Ms. Bilquis Jahan Rimi, National Program Director of the SPFMS Program and Additional Secretary of Budget-1 and Mr. Robert Yungu, Senior Public Sector Specialist and Program Manager from the World Bank. Representatives from the World Bank, European Union, Global Affairs Canada, and various government agencies including the Cabinet Division, National Board of Revenue, Planning Division, Office of the Comptroller and Auditor General, different wings of the Finance Division, the Program Execution and Coordination Team, and Implementation Support Consultants of the SPFMS Program were present during the meeting.
- Implementation Support Mission by the World Bank was held between April 20 – May 6, 2025. The following agenda were discussed during the mission: (i) low utilization of Program Expenditure Framework, (ii) DLRs at risk, (iii) transition strategy and sustainability plan, (iv) program closing date, and (v) proposal for a follow-up operation.
- To observe PFM practices on the ground and draw lessons for possible course correction, the 10th field visit in Dinajpur District and Fulbari Upazila has been conducted from May 20 – May 21, 2025. The 11th field visit was conducted in Moulvibazar district and Barlekha upazila from May 25- May 26, 2025. The team members consist of representatives



from FD, high spending Ministries/Division, IPF, Development Partners and program officials. During field inspections, the team arranged workshops at DC offices and UNO offices on PFM reforms with the stakeholders and visited Accounts office, hospitals, educational institutions, Social Welfare offices and Women Affairs offices at both district and upazila level to observe the service delivery and challenges of PFM reform initiatives.

- Three (3) PECT meetings during the tenure (January- June 2025) have been conducted. The meeting's agenda was to discuss the progress and current status of eight (8) schemes implemented by different wings/ agencies under the Finance Division.
- The SPEMP- BETF provides technical assistance to facilitate the implementation of the components of the PFM Action Plan. The extension of the SPEMP program up to June 2026 has been approved by the Development Partners(DPs) considering recent feedback from the Finance Division and SPFMS. After a trivial discussion, 36 BETF Supported Activities were approved for implementation covering three



categories i.e. consultancy services, local training and foreign training. A monitoring committee, led by the NPD of SPFMS and comprising representatives from PITs, DPs, PECs of the SPFMS program, and other stakeholders, have been formed to oversee the implementation of these activities. The following is the status of SPEMP- BETF activities in a nutshell:

- Foreign Training Activities total: 17, Done: 06
- Consultancy related Activities total: 12, Done: 09
- Local Training Activities total: 07, Done: 06
- The final report of research titled “Long-term financing: A critical assessment of the bond market in Bangladesh and the way forward” conducted by BIBM has already been submitted and published in International Journal Trade and Global Markets, Vol. 20, Nos. 3/4, 2024. The final report has been disseminated through a workshop held on 23 March 2025. Another research titled “The factors affecting public spending allocative efficiency in Bangladesh: An empirical study on health services” is currently being conducted by BIGM with the inception report already submitted to IPF. A validation workshop was held on 23 March 2025 to finalize the methodology of the research. Notable research on “State of the Real Economy: A Study on Household Economic Realities and Policy Options towards Strengthening Economic Democracy” is being conducted by Power and Participation Research Center (PPRC). The draft report has already been disseminated on 19 June 2025.
- Two (2) 5-days’ professional development programs on Budget Management and Financial Affairs in AIT, Thailand were arranged to provide a comprehensive understanding



of budget and financial management among 40 officers. These officers were selected based on their top-ranking performance in the 20-days’ Budget Management Specialist (BMS) course conducted by the IPF. These officers successfully completed the program which was designed to offer both theoretical knowledge and practical exposure through a blending of lectures, case studies, hands-on sessions, and field visits.

- A total of 154 civil servants (23.38% women participants) has already completed their PFM related courses/certifications. Out of 154 civil servants, 47 have already completed their master’s or certification courses related to Public Financial Management (PFM) abroad based on FEEM certifications. The remaining 107 participants completed ‘International Public Sector Accounting Standards (IPSAS)’ course in 6 batches.
- The 3rd PFM Reform Strategy 2025-2030 is in process and is expected to formulate the Reform Strategy by November 2025. For the formulation of the new reform strategy, a reputed firm will be procured, and the procurement process is in process now.
- The training programs arranged during January – June 2025 by the component-14: PFM Reforms Leadership, Coordination and Monitoring are as follows:



**Table 05:** Training under Component-14: PFM Reforms Leadership, Coordination & Monitoring, Jan–Jun 2025

| SL | Date                | Title   | Participants                       | Number of Participants |
|----|---------------------|---|------------------------------------|------------------------|
| 1  | 22-25 February 2025 | Advance Excel Training                            | PECs & ISCs, SPFMS                 | 31                     |
| 2  | 1-4 March 2025      | Advance Excel Training                            | Jr. Consultants, SPFMS             | 31                     |
| 3  | 4-8 May 2025        | Office Management and Skills Development Training | AOs & POs, Regulation Wing, FD     | 30                     |
| 4  | 13-15 May 2025      | ISC Orientation Training                          | ISCs, SPFMS                        | 9                      |
| 5  | 18-22 May 2025      | MS Office Application                             | AOs & POs, Regulation Wing, FD     | 30                     |
| 6  | 25-29 May 2025      | Office Management and Skills Development Training | AOs & POs, Implementation Wing, FD | 30                     |
| 7  | 3-4 June 2025       | Audit, Audit Objections and Resolutions           | Jr. Consultants, SPFMS             | 26                     |
| 8  | 15-19 June 2025     | Office Management and Skills Development Training | AOs & POs, Macro-2 Wing, FD        | 25                     |

## 88. CHALLENGES AND MITIGATIONS

- As per the Technical Notes, several activities appear to be designed to foster institutional collaboration, alignment, and learning. Specifically, semi-annual retreats for the program implementation teams are important in this light. The last semi-annual program/stakeholder retreats were organized by PECT during 27-29 September 2023 at Dream Square Resort, Gazipur. However, from October 2023 to June 2025 no retreats have taken place. It was thought earlier that a retreat is an opportunity to share progress and ideas openly between PITs and relevant stakeholders inside and outside the government and to receive further suggestions.
- It was decided on the 4th Steering Committee Meeting held on 29 August 2024; the 3rd PFM Reform Strategy 2025-2030 should be formulated within November 2024 to ensure timely progress of PFM Action Plan. However, the 3rd PFM Reform Strategy 2025-30 is still in process for formulation.
- For SPFMS M&E Framework, one important result-based indicator for component 14 has been undertaken as “M&E infrastructure established and functional”. The indicator implies that the target 90% needs to be achieved in case of all components’ result indicators if they can attain the targets. To bring about the target of this indicator, it requires much attention to all components’ cooperation to achieve the respective components’ targets of the result indicators.
- As the program will be ended on June 2026, the approved SPFMS Communication Plan is hard to implement fully within this short period of time. To ensure timely and effective execution, it is crucial to issue clear instructions from the top management to all eight schemes, emphasizing the prioritization of communication activities outlined in the plan. Initiatives should be taken to accelerate the implementation of planned communication activities. This requires a coordinated effort across all

schemes to ensure that the objectives of the SPFMS Communication Plan are met within the available timeframe.

- As the program nears its conclusion, there is a unique and critical opportunity to showcase its achievements and success stories. This effort would contribute to building support and recognition at all levels. However, it appears that

adequate emphasis has not been placed on highlighting these accomplishments. To ensure the program's impact is recognized and appreciated, visibility materials should be created and disseminated as per the approved communication plan. This includes brochures, infographics, reports, and other materials that highlight key milestones, successes, and program objectives.

## 89. PROJECTS/SCHEMES CONTRIBUTING TO THIS COMPONENT

### **Scheme on "PFM Reforms Leadership, Coordination and Monitoring:**

The non-ADP scheme on "PFM Reforms Leadership, Coordination and Monitoring" was approved in May 2019 with total funding of BDT14,000 lakh (USD 16.6 million) and has a closing date of 30 June 2023. In the

revised scheme document approved on 08 June 2023 it has been extended to a closing date of 30 June 2026. The total funding in the revised document raised to BDT 16,634.20 lakh (USD 19.8 million). The program is implemented by the Finance Division under the WB co-financed SPFMS.

## 90. NEXT STEPS

- To oversee PFM Action Plan implementation and provide policy guidance, Steering Committee meetings need to be held twice a year as per the Action Plan.
- The 2nd M&E report will be prepared and submitted by October 2025.
- Op-eds and other forms of post-editorial content should be developed and strategically published in prominent newspapers to effectively communicate the achievements and insights of the program. The articles can serve as powerful tools for building awareness and support among stakeholders.
- The funds for scholarships on FEEM Course and foreign training courses on BMS course will be provided by the SPFMS program to IPF for

institutionalizing continuous and systematic learning and sharing of good practices through which a learning hub will be activated at IPF. The institute is expected to deliver the heart of the PFM reform effort, facilitate the identification and share critical reform elements and implementation lessons across government departments.

- To transform IPF into a national and regional center of excellence, a high-level roadmap for its growth as a premier institution that meets international standards in PFM training, research, and capacity-building has been undertaken. The final Strategic Roadmap for IPF will be submitted by the respective consultants on 17 July 2025.
- More demand-driven foreign trainings need to be arranged on leadership and change management supported by SPEMP- BETF.

## H. CHALLENGES

### 91. STRUCTURAL AND TIMING CONSTRAINTS UNDERMINE USE OF MFMOD IN BUDGET PLANNING

The integration of MFMOD outputs into the Medium-Term Macroeconomic Policy Statement (MTMPS) and the national budget formulation process has not yet been realized. This delay is primarily attributed to structural limitations within the current model and constraints related to timing. Notably, the model provides an inadequate representation of the monetary sector, capturing only the policy interest rate while excluding key indicators such as broad money (M2), reserve money, and credit to the private sector. In addition, the debt module falls short of adequately reflecting Bangladesh's fiscal risk profile, as it lacks comprehensive variables related to contingent liabilities, interest payments, and non-bank domestic borrowing. Moreover, the model's insufficient linkage between inflation, debt servicing, and fiscal sustainability undermines its effectiveness in supporting robust medium-term fiscal analysis.

### 92. CHALLENGES IN STRENGTHENING AN INTEGRATED AND SUSTAINABLE DEBT MANAGEMENT FRAMEWORK IN BANGLADESH

Bangladesh faces persistent challenges in establishing a cohesive and efficient debt management framework due to the incomplete integration of debt databases across key agencies, which undermines data accuracy, consistency, and timely access. The fragmentation of responsibilities among institutions such as the Finance Division, Bangladesh Bank, ERD, NSD, and BBS results in duplication, coordination gaps, and inefficiencies. Furthermore, the existing legal and regulatory framework is not fully aligned with international best practices, with notable gaps in areas

like debt sustainability analysis, risk management, and reporting standards, limiting the government's capacity to manage fiscal risks and ensure long-term debt sustainability.

### 93. IBAS++ SYSTEM: ADDRESSING KEY BOTTLENECKS IN DIGITAL PUBLIC FINANCIAL MANAGEMENT

The iBAS++ system faces several critical challenges in its implementation and scalability. While the overall security environment has been assessed against international standards and improvement measures are underway, ensuring comprehensive rollout—particularly of the Payment and Expenditure Module—remains difficult due to the need for extensive training and technical support for over 30,000 officers and a much larger user base. Conducting a thorough inventory of special bank accounts outside the TSA also poses operational hurdles. Additionally, the system's current monolithic architecture restricts flexibility, scalability, and maintenance, underscoring the urgency of transitioning to a microservices-based architecture. Other ongoing challenges include maintaining data security amidst rising cyber threats, integrating legacy systems, and supporting increasing transaction volumes. Efforts such as online training, AI-based automated support, and continuous stakeholder engagement are being pursued to address these issues.

### 94. COMPLEXITIES IN MODERNIZING GPF AND PUBLIC FINANCIAL REPORTING SYSTEMS

Several challenges continue to impact the efficiency of GPF management and public financial reporting. Final GPF payments for deceased employees with inactive NIDs and balance transfers for job changes remain unresolved, though solutions are

under implementation. Generating the Control Ledger at the central level is time-consuming due to the lack of stored closing balances, requiring a redesign of the data structure. Limited ownership of accounting data by Railway and Postal authorities hampers consolidation and correction of Appropriation Accounts. Preparing seven years of Proforma and Appropriation Accounts for these sectors by October 2025 is a significant task. Additionally, expanding GFS coverage remains complex due to inconsistent charts of accounts and diverse accounting systems across government entities.

#### **95. ISSUES AFFECTING FINANCIAL OVERSIGHT AND PERFORMANCE IN SOES AND ABS**

Significant challenges persist in the financial reporting and oversight of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs). Delays, incomplete data submissions, and inaccuracies from many entities hinder effective monitoring and evaluation. Non-compliance with prescribed reporting formats further complicates data consolidation and analysis. A shortage of qualified accounting personnel undermines report quality, while delayed audits reduce transparency and fiscal

accountability. Additionally, underreporting debt and contingent liabilities obscures accurate fiscal risk assessment. Lastly, the slow implementation of Performance Improvement Strategies hampers efforts to enhance operational efficiency and governance.

#### **96. OBSTACLES TO BUILDING ROBUST INTERNAL AUDIT FUNCTIONS IN PUBLIC FINANCIAL MANAGEMENT**

Internal audit units (IAUs) face multiple challenges that limit their effectiveness and transparency. These include restricted independence, inadequate resources, and insufficient technical expertise in IT-based audit tools and risk management. The lack of robust risk-based auditing reduces their ability to focus on critical areas, while resistance from stakeholders hampers the adoption of modern audit practices. Frequent transfers of trained staff, weak policy support, and poor coordination between internal and external auditors further undermine audit quality. Additionally, ensuring the sustainability of IAUs beyond the SPFMS program remains a pressing concern, highlighting the need for stronger top-down leadership and institutional reforms.

# I. HIGHLIGHTS AND LESSONS FROM THE IMMEDIATE PAST

## 97. LESSONS FROM ENHANCING DATA-DRIVEN FISCAL POLICY AND INSTITUTIONAL CAPACITY

The program has notably advanced fiscal forecasting using a dynamic macroeconomic model, supported by a comprehensive 52-year dataset and integration of high-frequency data, thereby improving projection accuracy and enabling more data-driven decisions within MEW and the Finance Division.

transparency in fund distribution. Furthermore, the procedures for fund release have been streamlined to facilitate faster budget utilization, enabling timely execution of development and operational activities. Moving forward, it is imperative to maintain continuous monitoring and capacity-building efforts to ensure sustained system performance and further improvements in fiscal management and service delivery.

## 98. INTEGRATION AND INSTRUMENT DEVELOPMENT FOR STRENGTHENING DEBT MANAGEMENT

The limited use of diverse financing instruments, including green and social bonds, has constrained market expansion, underscoring the importance of developing innovative tools to attract sustainable funding. Establishing a permanent unit within the TDM Wing emerged as essential for maintaining capacity and driving continuous reforms. While automation improvements—such as DSL software and enhanced management of diaspora bonds and NSC—have shown positive results, ensuring their scalability and full implementation remains vital for long-term sustainability.

## 100. THE IMPLEMENTATION OF THE DIGITIZED PENSION SCHEME FOR GOVERNMENT EMPLOYEES IN BANGLADESH HAS OFFERED VALUABLE INSIGHTS AND UNDERScoreD SEVERAL CRITICAL AREAS FOR ONGOING IMPROVEMENT

One of the most significant lessons learned is the paramount importance of data quality. Accurate, standardized, and updated employee data particularly related to service records, salary history, and retirement eligibility is essential to support the full automation of pension processing. Recent efforts under the iBAS++ system have focused on integrating such data across ministries and agencies, which has improved consistency but requires further refinement.

## 99. FOLLOWING THE IMPLEMENTATION OF THE IBAS++ SYSTEM, THE BUDGET ALLOCATION PROCESS TO BUDGET HOLDERS HAS BEEN SIGNIFICANTLY ACCELERATED

DDOs now receive their budget allocations electronically and in real-time through iBAS++ immediately upon formal budget approval. This digital mechanism eliminates traditional delays and enhances

**101. REGULAR FOLLOW-UPS, REMINDERS, AND TARGETED CAPACITY-BUILDING INITIATIVES ARE BEING CARRIED OUT TO ENHANCE COMPLIANCE AND REPORTING STANDARDS ACROSS SOES AND ABS**

Efforts are also in progress to institutionalize a standardized reporting framework and promote its adoption through digital platforms such as SABRE+. In parallel, proposals are being formulated to recruit qualified financial professionals and strengthen internal audit functions, ensuring improved financial governance and accountability.

**102. INTERNAL AUDIT UNITS (IAUS) REQUIRE ENHANCED OPERATIONAL INDEPENDENCE TO FUNCTION EFFECTIVELY AND TRANSPARENTLY, WHICH NECESSITATES STRENGTHENED GOVERNANCE STRUCTURES AND CLEAR POLICY FRAMEWORKS**

A key lesson from current practices is the importance of continuous capacity development, particularly in audit tools and risk management, through regular training and professional certification programs. Additionally, frequent transfers of trained auditors disrupt institutional memory and audit consistency.

**103. ALIGNING WITH INTERNATIONAL BEST PRACTICES, SPFMS STAKEHOLDERS HAVE ENHANCED THEIR UNDERSTANDING OF CORE MONITORING AND EVALUATION (M&E) PRINCIPLES**

through developing the “SPFMS Monitoring and Evaluation Guidelines 2024”. SPFMS personnel are now equipped in defining and aligning their interventions with intermediate and final outcomes.



# J. ANNUAL WORK PLAN

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

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

| Serial (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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26  | Incremental cost lakh BDT (g) | Results (h)  |
|--|---|---|---|--|--|----------|----------|----------|---|-------------------------------|--|
| C1-Activity 1  | Replace macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting | Identify model requirements (with specific purpose and outputs) in consultation with relevant wings   | 1.Analytical activities, studies, surveys;            | a. Study different types of macroeconomic models for forecasting and identify what is suitable                             | -  | Done     |          |          |   | 92.8                          | Model requirement specification approved   |
|  |   |   |   | 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, literature reviews; | a. Consult local experts and arrange workshops on macroeconomic models for forecasting                                     | -  | Done     |          |          |   | 301.57                        | Visited Malaysia & Indonesia from 05-11 November 2024 and documented lessons learned                 |
|  |   |   |   | b. Participate in courses on macroeconomic modeling or conduct study tours   |  | Done     |          |          |   |                               |  |
|  |   | Identify software requirement for the selected model building and application   | 6. IT systems acquisition                             | a. Study different types of software requirements for the identified macro econometric model                               | -  | Done     |          |          |   | 438.93                        | Report on software requirement submitted and approved by FD  |
|  |   |   |   | b. Obtain macro econometric model  | -  | Done     |          |          |   |                               |  |
|  |   |   |   | c. Configure FD's Macro econometric data into the macro econometric model  |  | Done     |          |          |   |                               |  |
|  |   | Procure identified software<br>– Prepare specifications<br>– Complete other mandatory requirement & application configuration   | 6. IT systems acquisition                             | a. Procure identified various required statistical packages  | -  | Done     |          |          |   | 189.94                        | 15 EViews license software were purchased in November 2024. 15 more EViews license need to purchase. |
|  |   |   |   | b. Procurement of EViews software.   | -  | Done     |          |          |   |                               |  |
| Collect data from BBS, BB and other stakeholders via API by materializing the signed MoU | 1. Analytical activities, studies, surveys  | a. Data collection and processing<br><br>b. Identify missing data<br><br>c. If API is not adopted by relevant stakeholders, continue pursuing to achieve this objective | Dr. Md Rashedur Rahman Sardar, DS                     | √  | √  | √        | √        |          | Data Collection from iBAS++ is completed through API. But other stakeholders were not eligible to provide data over API, they provide manually. |                               |  |
|  |   |   |   | √  | √  | √        | √        |          |   |                               |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|------------|--------------------------------------|--|--|---|--|----------|----------|----------|----------|-------------------------------|--|
|            |                                      | Transfer data from the existing model set-up.  | 6. IT systems acquisition                      | a. Identify data series for the specified macro econometric model   | Dr. KM Alamgir Kabir, DS                   | √        | √        |          |          |                               |  |
|            |                                      |  |  | b. Compile and validate those data  |  | √        | √        |          |          |                               |  |
|            |                                      |  |  | c. Consult with the World Bank to integrate those data for improved model accuracy and alignment.   |  | √        | √        |          |          |                               |  |
|            |                                      | Arrange a number of extensive training courses on Macroeconometric Model organized for transfer of software.   | 2. Training                                    |   | Dr. KM Alamgir Kabir, DS                   |          |          |          |          |                               |  |
|            |                                      | Identify possible stakeholders and make data-sharing arrangements.<br>– coordinate closely with the data sources agency (BBS, NBR, NSD, TDM wing of FD, CGA, Bangladesh Bank, ERD) | 3. Communication and knowledge sharing         | a. Create and approve the list of potential stakeholders  | Dr. Md Rashedur Rahman Sardar, DS          | Done     |          |          |          |                               | MoUs approved by Finance Secretary and signed by respective stakeholders |
|            |                                      |  |  | b. Design the criteria and framework for data-sharing arrangement and create a template MoU for stakeholders to sign  |  | Done     |          |          |          |                               |  |
|            |                                      |  |  | c. Sign MoU with stakeholders   |  | Done     |          |          |          |                               |  |
|            |                                      |  |  | d. Arrange to have regular coordination meetings  |  | Done     |          |          |          |                               |  |
|            |                                      |  |  | e. Web interface  |  |          |          | √        | √        |                               |  |
|            |                                      | Make a work improvement team comprising officials from the MEW, Budget and TDM and capacitate the team to produce a fiscal risk matrix   | 8. Execution of reformed PFM process           | a. Program Implementation Team Formulation  | Mr. Md. Monzorul Haque, Joint Secretary    | Done     |          |          |          |                               | PIT Team Established   |
|            |                                      |  |  | b. Organize capacity-building workshops to train PITs and officials from various government ministries/divisions in preparing and analyzing the fiscal risk matrix. |  | Done     |          |          |          |                               |  |
|            |                                      | Capacitate the WIT by providing relevant local and foreign training  | 2. Training                                    | a. Provide relevant training  | Mr. Md. Monzorul Haque, Joint Secretary    |          |          | √        | √        |                               |  |
|            |                                      |  |  | b. Organize workshops   |  |          |          | √        | √        |                               |  |
|            |                                      | Develop and implement a capacity building/ change management plan for the MEW officials  | 2. Workshop and training                       | a. Develop ToR for the need assessment of change management for MEW officials   | Dr. Md Rashedur Rahman Sardar, DS          |          | √        | √        | √        | 2529.27                       | EOI published, ToR and training module developed                         |
|            |                                      |  |  | b. Hire consultants for change management needs assessment  |  |          | √        | √        | √        |                               |  |
|            |                                      |  |  | c. Core members of MEW receive local/ overseas training on change management  |  |          | √        | √        | √        |                               |  |
|            |                                      | Implement a dynamic model and consult with key stakeholders including academics and the private sector on the outcome of the model.  | Analytical activities, workshop, consultation; | a. Arrange workshop   | Dr. Md Rashedur Rahman Sardar, DS          |          | √        | √        |          |                               |  |
|            |                                      |  |  | b. Present output   |  |          | √        | √        |          |                               |  |
|            |                                      |  |  | c. Incorporate suggestions from the stakeholders and incorporate those into the specified model   |  |          | √        | √        | √        |                               |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|------------|--------------------------------------|---|---|--|--|----------|----------|----------|----------|-------------------------------|--|
|            |                                      | <ul style="list-style-type: none"> <li>Run the model.</li> <li>Test on various scenarios</li> <li>Compare model outcome with prior years' actual to assess the credibility of data, estimates, and forecast the model.</li> </ul> |   |  |  |          |          |          |          |                               |  |
|            |                                      | <b>Use data for an upgraded macroeconomic model for</b> <ul style="list-style-type: none"> <li>MTMF</li> <li>Coordination Council meeting</li> <li>Budget analysis</li> </ul>   | 5. Drafting/revising laws, strategies, regulations, framework, procedures | a. Coordinate with MEW, FD<br>b. Submit model output to MEW for review<br>c. Incorporate their recommendations<br>d. Submit it before PIT Head to take necessary actions.  | Dr. Md Rashedur Rahman Sardar, DS              |          | √        |          |          |                               |  |
|            |                                      |   |   |  |  |          | √        |          | √        |                               |  |
|            |                                      |   |   |  |  |          | √        | √        | √        |                               |  |
|            |                                      |   |   |  |  |          | √        | √        |          |                               |  |
|            |                                      | <b>The output of the upgraded macro econometric model will be used to prepare Medium-Term Macroeconomic Policy Statement (MTMPS).</b>   | 5. Drafting/revising laws, strategies, regulations, framework, procedures | a. Coordinate with MEW, FD<br>b. Submit model output to MEW for review<br>c. Incorporate their recommendations<br>d. Submit the revised output before PIT Head to take necessary actions (place the output before coordination council for further discussions and other relevant FD budget related committees to incorporate in MTMPS). | Mr. Md. Monzorul Haque, Joint Secretary        |          | √        |          |          |                               |  |
|            |                                      |   |   |  |  |          | √        |          |          |                               |  |
|            |                                      |   |   |  |  |          | √        | √        |          |                               |  |
|            |                                      |   |   |  |  |          | √        | √        |          |                               |  |
|            |                                      | <b>Writing 10 Policy Notes on priority issues of Bangladesh Macroeconomic Forecasting</b>   | 1. Analytical activities  | a. Form 10 groups for writing policy notes on designated topics<br>b. Assigning those topics for doing econometric analysis with economic interpretation and discussion<br>c. Review the policy notes  | Dr. KM Alamgir Kabir, DS                       | √        | √        |          |          | 10.5                          | 10 (research papers) policy notes are completed. It will be disseminated by different workshops. |
|            |                                      |   |   |  |  |          |          |          |          |                               |  |
|            |                                      |   |   |  |  |          |          |          |          |                               |  |
|            |                                      | <b>Publish the Yearly Fiscal Report on the FD website and publish a yearly report on differences between the forecast and actual budget outcomes of the previous financial year (Quarterly/half/ monthly).</b>                    | 3. Communication and knowledge sharing                                    | a. Write yearly fiscal report<br>b. Submit to MEW for review<br>c. Publish to FD website   | Dr. KM Alamgir Kabir, DS                       | √        | √        | √        | √        |                               | Yearly Fiscal Reports are published in FD website.   |
|            |                                      |   |   |  |  | √        | √        | √        | √        |                               |  |
|            |                                      |   |   |  |  | √        | √        | √        | √        |                               |  |
|            |                                      | <b>Develop Web-based macroeconomic data module.</b>   | 6. IT systems acquisition   | a. Develop a macro data hub<br>b. Continuously update the data series  | Ms. Tasnova Rahman, Senior Assistant Secretary | √        | √        | √        | √        |                               | MFDB, the web based macroeconomic data module, is underdeveloped.                                |
|            |                                      |   |   |  |  | √        | √        | √        | √        |                               |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|----------------|--|--|--|--|--|----------|----------|----------|----------|-------------------------------|--|
|                |  | Incorporate underlying assumptions explicitly into relevant budget documents placed before the parliament including MTMPS, Budget Speech.  | 1.Analytical activities                    | a. Conduct scenario analysis by running the model<br>b. Get MEW's input for revision<br>c. submit the output before PIT Head to take necessary actions (place the output before coordination council for further discussions and other relevant FD budget related committees to incorporate in MTMPS). | Dr. KM Alamgir Kabir, DS                       | √        | √        | √        | √        |                               |  |
| 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 (Fiscal Risk Matrix)  | Training                                   | a. Conduct internal research to develop a framework for the quantification of fiscal risks and other fiscal indicators.  | Mr. Md. Monzorul Haque, Joint Secretary        | √        | √        |          |          | 295.68                        | Draft framework approved by Finance Secretary; Training module developed   |
|                |  |  |  | b. Host 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 with the ministries/ agencies (such as BB, NBR, EPB, Ministry of Agriculture, Ministry of Industries, Ministry of Environment, Ministry of Forest & 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.  | Mr. Md. Monzorul Haque, Joint Secretary        | √        | √        |          |          | 50                            | Training/ workshop module developed.   |
|                |  | Enhance communication with academic/ research institutions   | 3.Communication and knowledge sharing      | a. Organize consultation meeting with the academic/research institution  | Mr. Md. Monzorul Haque, Joint Secretary        | √        | √        |          |          |                               | Training/ workshop module developed  |
|                |  |  |  | b. Organizing consultation meetings / knowledge sharing workshops/training with private sector or academia/research institutions.  |  |          |          | √        |          |                               |  |
|                |  | Assess annual aggregate revenues and expenditure variances   | 1. Analytical activities, studies, surveys | a. Identify Data gaps  | Ms. Tasnova Rahman, Senior Assistant Secretary |          | √        | √        |          |                               | Improved accuracy in revenue and expenditure forecasting, reducing budgetary gaps and enhancing fiscal discipline. |
|                |  |  |  | b. Reconciliation of data from multiple sources  |  |          | √        | √        |          |                               |  |
|                |  |  |  | c. Hold extra sessions for analysis of variances.  |  |          | √        | √        |          |                               |  |
|                |  | Strengthening ties with the private sector or academic fiscal research and statistics units  | 1. Analytical activities, studies, surveys | a. Third-party consultations   | Dr. KM Alamgir Kabir, DS                       |          |          | √        | √        |                               | Increased collaboration on data-driven fiscal policy analysis and evidence-based decision-making.                  |
|                |  |  |  | b. Agreements for data sharing   |  |          |          | √        | √        |                               |  |
|                |  |  |  | a. Prepare joint research products with the private sector stakeholders  |  |          |          | √        | √        |                               |  |
|                |  |  |  | b. Establish frameworks for collaboration  |  |          |          | √        | √        |                               |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|---|--|--|--|----------|----------|----------|----------|-------------------------------|---|
|            |                                      | <b>Strengthening the capacity of macroeconomic reporting.</b>   |  | a. Capacity building in the areas of reporting                   | Mr. Md. Monzorul Haque, Joint Secretary        |          | √        | √        | √        |                               | Enhanced quality and timeliness of macroeconomic reports, improving policy transparency and decision-making.  |
|            |                                      |   |  | b. Data processing enhancement                                   |  |          | √        | √        | √        |                               |   |
|            |                                      |   |  | c. Data visualization and reporting.                             |  |          | √        | √        | √        |                               |   |
|            |                                      |   |  | d. Standardize reporting by using templates.                     |  |          | √        | √        | √        |                               |   |
|            |                                      | <b>Update climate fiscal framework to enable climate resilience and environmental management</b>  | 5. Drafting /revising laws, strategies, regulations, framework, procedures | a. A broad consultation with several stakeholders.               | Dr. Md. Rashedur Rahman Sardar, DS             |          |          | √        | √        |                               | Integrated climate-responsive budgeting within the fiscal framework to address environmental risks.           |
|            |                                      |   |  | b. Data gathering on environmental indicators                    |  |          |          | √        | √        |                               |   |
|            |                                      |   |  | c. Consult with environmental agencies                           |  |          |          | √        | √        |                               |   |
|            |                                      |   |  | d. Sharpen climate-related fiscal projections.                   |  |          |          | √        | √        |                               |   |
|            |                                      | <b>Establish knowledge sharing channels with the private sector and the academic research institutions to enrich economic forecasting capabilities.</b> | 3.Communication and knowledge sharing                                      | a. Institutional agreements on participation                     | Mr. Md. Monzorul Haque, Joint Secretary        |          | √        | √        | √        |                               |   |
|            |                                      |   |  | b. Design an online portal for knowledge sharing.                |  |          | √        | √        | √        |                               |   |
|            |                                      |   |  | c. Periodic forums and webinars                                  |  |          | √        | √        | √        |                               |   |
|            |                                      | <b>Conduct Action Research for Fiscal Impact Reporting resulted from any proposed changes in revenue and expenditure policy.</b>                        | 1. Analytical activities, studies, surveys                                 | a. Empirical research and policy experimentation                 | Ms. Tasnova Rahman, Senior Assistant Secretary |          |          | √        | √        |                               |   |
|            |                                      |   |  | b. Analyzing long-term fiscal impacts                            |  |          |          | √        | √        |                               |   |
|            |                                      |   |  | c. Engage external experts for validation.                       |  |          |          | √        | √        |                               |   |
|            |                                      | <b>Suggest a set of policy options to mitigate the risks.</b>   | 5. Drafting /revising laws, strategies, regulations, framework, procedures | a. Setting recommendations in the context of national priorities | Dr. Md. Rashedur Rahman Sardar, DS             |          |          | √        | √        |                               |   |
|            |                                      |   |  | b. Policy simulation exercises                                   |  |          |          | √        | √        |                               |   |
|            |                                      |   |  | c. Prepare scenario-based policy recommendation                  |  |          |          | √        | √        |                               |   |
|            |                                      | <b>Prepare a Fiscal Risk Matrix of potential risks and link with contingent liabilities.</b>  | 5. Drafting /revising laws, strategies, regulations, framework, procedures | a. Coordination across Ministries and Agencies                   | Dr. KM Alamgir Kabir, DS                       |          |          | √        | √        |                               | A structured framework identifying and categorizing fiscal risks with their corresponding mitigation measures |
|            |                                      |   |  | b. Develop a risk assessment dashboard                           |  |          |          | √        | √        |                               |   |
|            |                                      |   |  | c. Regular updates to refine the risk estimates                  |  |          |          | √        | √        |                               |   |

## 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) | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|-----------------|---|--|---|--|--|----------|----------|----------|----------|-------------------------------|---|
| C2 - Activity 4 | Increase tax collection through improved tax administration                   | Develop "Customs Litigation and Arrear Management System"  | 5. Drafting/revising laws, strategies, regulations, framework, procedures | a. Tender document preparation   | Customs Modernization Branch               | √        |          |          |          |                               | A digital Platform which will give both Customs authority and stakeholders instant access to data and decisions related to customs litigation and arrear. Also give entry, access and utilization of data and decisions to solve litigation and realization of arrears quickly and efficiently. |
|                 |   |  |   | b. Tender process.   |  | √        | √        |          |          |                               |   |
|                 |   |  |   | c. Vendor selection  |  |          | √        |          |          |                               |   |
|                 |   |  | 6. IT systems acquisition;  | d. System development  |  |          | √        |          |          |                               |   |
|                 |   |  |   | e. System User Acceptance Test (UAT)   |  |          |          | √        |          |                               |   |
|                 |   |  |   | f. System Integration  |  |          |          | √        |          |                               |   |
|                 |   |  | 8. Execution of reformed PFM process                                      | g. Go Live   |  |          |          |          | √        |                               |   |
| C2 - Activity 3 | Develop and implement Revenue Strategies for effective revenue administration | SoP for Risk Management based selectivity criteria for VAT Audit   | 4. Advocacy;  | a. Arrange a comprehensive workshop for preparing the SoP  | VAT Policy Branch                          | √        |          |          |          |                               | SoP Draft   |
|                 |   |  | 5. Drafting/revising laws, strategies, regulations, framework, procedures | b. Preparing a draft Sop   |  | √        |          |          |          |                               | SoP Ready   |
|                 |   |  |   | c. Finalizing the SoP  |  | √        |          |          |          |                               | Audit selection based on SoP.   |
| C2 - Activity 3 | Develop and implement Revenue Strategies for effective revenue administration | Make a Database for Customs Classification Decisions   | 8. Execution of reformed PFM process                                      | a. Complete procurement process and select a vendor  | Customs Policy Branch & PIT Member         | √        |          |          |          |                               | A Document Management Platform which will give everyone instant access to classification rulings issued by NBR. This will help all stakeholders to ascertain corresponding HS code of a product and resolve litigation emanated from it.  |
|                 |   |  |   | b. Organize all classification rulings in a systematic and user-friendly document system where everyone can find files easily. |  |          | √        |          |          |                               |   |
|                 |   |  |   | c. Develop the online "Document Management Platform"   |  |          | √        | √        |          |                               |   |
|                 |   |  |   | d. Upload all documents  |  |          |          |          | √        |                               |   |
|                 |   |  |   | e. Make the system accessible to all stakeholders  |  |          |          |          | √        |                               |   |
|                 |   |  |   | f. Take feedback from users and make necessary adjustments if needed   |  |          |          |          | √        |                               |   |
|                 |   | Arranging trainings, workshops, awareness programs regarding the enforcement of new Customs Act for Customs personnel and staff, stakeholders and others | 3. Communication and knowledge sharing;                                   |  |  |          |          |          | √        |                               | Efficient workforce and aware stakeholders.   |
|                 |   |  |   |  |  | √        | √        |          |          |                               |   |
|                 |   |  | 2. Training;  | a. Training  |  |          |          |          |          |                               |   |
|                 |   |  | 3. Communication and knowledge sharing;                                   | b. Workshop  |  |          |          | √        | √        |                               |   |



| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|-----------------|---|---|---|--|--|----------|----------|----------|----------|-------------------------------|---|
| C2-Activity 4   | Increase tax collection through improved tax administration                   | Training on Auditing Under Income Tax Act, 2023 | 3. Communication and knowledge sharing; | a. Finalizing and Validating the Audit Manual  | Audit wing (Income Tax)                    | √        |          |          |          |                               | Audit Manual  |
|                 |   |   | 2. Training;                            | b. Building Officials Capacity through dissemination of Audit system                                 |  | √        |          |          |          |                               | Officers will be able to conduct audit activities in a fair and accurate manner   |
|                 |   |   |   | c. Workshop on field management system during auditing   |  | √        |          |          |          |                               |   |
|                 |   |   | 3. Communication and knowledge sharing; | d. Auditing of Digital economy and e commerce  | PTI (Income Tax)                           |          | √        |          |          |                               |   |
|                 |   |   | 6. IT systems acquisition;              | e. Development of an audit software  | Tax Information wing                       |          | √        |          |          |                               |   |
|                 |   |   |   | f. Digital Conversion of Offline Returns   | Tax Information wing                       |          |          | √        |          |                               |   |
| C2 - Activity 3 | Develop and implement Revenue Strategies for effective revenue administration | Comprehensive automation of Income tax          | 6. IT systems acquisition;              | a. e-Return system development for Corporates  | Tax information wing                       |          |          | √        |          |                               | Faceless return submission will be ensured. Digital capacity and cyber security will be enhanced. Officers will be skilled in the proper application of the law Feedback and new ideas on revenue strategy. |
|                 |   |   |   | b. Mobile App for e-Return submission and services   |  |          |          | √        |          |                               |   |
|                 |   |   |   | c. Upgradation of existing TIN registration platform   |  |          |          | √        |          |                               |   |
|                 |   |   |   | d. Upgradation of Personal e-Return system   |  |          | √        |          |          |                               |   |
|                 |   |   | 3. Communication and knowledge sharing; | e. Training to the officers in upgraded systems  |  |          |          |          | √        |                               |   |
|                 |   |   |   | f. Training to the stake holders and tax payers  |  |          |          |          | √        |                               |   |
|                 |   |   | 6. IT systems acquisition;              | g. Integration of Chabot to the eReturn system   | Tax Information wing                       |          |          | √        |          |                               |   |
| C2-Activity 4   | Increase tax collection through improved tax administration                   | Develop Compliance Risk Management System       | 3. Communication and knowledge sharing; | a. Establishing standards for revenue risk identification  | Audit wing (Income Tax)                    |          | √        |          |          |                               | Officers will get expertise on Risk Base Audit Selection  |
|                 |   |   | 2. Training;                            | b. Collection and analysis of Data from financial report, banks, RJSC, CDBK, Customs, VAT & others   |  |          | √        |          |          |                               |   |
|                 |   |   |   | c. Workshop on legal and regulatory obstacle identification in order to improve voluntary compliance |  |          | √        |          |          |                               |   |
|                 |   |   | 6. IT systems acquisition;              | d. integration for data with various offices and institutes and organizations through API            | Tax Information wing                       |          |          |          |          |                               |   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)                         |
|-----------------|---|--|---|--|--|----------|----------|----------|----------|-------------------------------|-------------------------------------|
| C2 - Activity 3 | Develop and implement Revenue Strategies for effective revenue administration | Capacity building for NBR Staff to start implementation of MLTRS | 5. Drafting/revising laws, strategies, regulations, framework, procedures | a. Workshop for Income tax officials about MLTRS | Kor-5 (Income Tax)                         | √        |          |          |          |                               | feedback on MLTRS                   |
|                 |   |  | 3. Communication and knowledge sharing;                                   | b. Seminar on tax policy reform needs for MLTRS  |  | √        |          |          |          |                               | Recommendation for Revenue Strategy |

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

\*Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' 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) | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh 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 and design a communication platform for multiple agencies involved (e.g., FD, BB, ERD, NSD, CGA). | 5. Drafting/revising laws, strategies, regulations, framework, procedures; | c. Assess the current MTDS implementation mechanism and identify challenges   | Mohd Rashedul Amin, Joint Secretary        | Done     |          |          |          | 250                           | The operational strategy for MTDS implementation.                    |
|                |   |  | 6. IT systems acquisition;   | d. Study the MTDS template and develop a draft operational strategy addressing challenges and suggesting recommendations. |  | Done     |          |          |          |                               | Annual Plan  |
|                |   |  | 4. Advocacy  | e. Design and conduct training for relevant stakeholders on the MTDS.   |  | √        |          |          |          |                               | A training strategy is under process to be finalized                 |
|                |   |  | Review   | f. Identify the objectives of the multi-agency communication platform and evaluate current incompatibilities.             |  | Done     |          |          |          |                               | Identifying areas of improvement                                     |
|                |   |  |  | g. Recruit IT services and communication consultants to design and create the communication platform.                     |  | Done     |          |          |          |                               | Efficient Communication  |
|                |   |  |  | h. Update Public Debt Rules 1946.   |  |          |          |          | √        |                               | Public Debt Rules, 2024/5.   |
|                |   |  |  | i. Update and consolidation of BGTB Rules   |  |          | √        |          |          |                               |  |
|                |   |  |  |   |  |          |          |          |          |                               |  |
|                |   | Hold a Debt Review Summit with all concerned parties to discuss MTDS.  | 7. Consultations, forums, citizens' participation.                         | a. Identify objectives of the summit and design sessions accordingly;   | Mohd Rashedul Amin, Joint Secretary        | Done     |          |          |          | 100                           | Recommendations on Debt Management Strategy and debt Sustainability. |
|                |   |  | 4. Advocacy  | b. Hire a think tank or agency to manage the event;   |  |          | √        |          |          |                               |  |
|                |   |  |  | c. Invite all relevant stakeholders and confirm attendance;   |  |          | √        |          |          |                               |  |
|                |   |  |  | d. Organize the Debt Review Conference  |  |          |          | √        |          |                               |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------------------|---|--|---|---|--|----------|----------|----------|----------|-------------------------------|---|
|                        |   | <b>Using the 2024 MTDS as the base, develop a plan and procedure to update the strategy annually to reflect data collected from above agencies.</b>  | 5. Drafting / revising laws, strategies, regulations, framework, procedures | a. Study the current MTDS and identify areas of improvement;                                      | Mohd Rashedul Amin, Joint Secretary        | √        | √        |          |          | 100                           | Updated MTDS.   |
|                        |   |  |   | b. Conduct an exercise to further develop MTDS implementation operations strategy;                |  | √        | √        |          |          |                               |   |
|                        |   |  |   | c. Create a data collection and collation plan and integrate it into the communications platform; |  | √        | √        |          |          |                               |   |
|                        |   |  |   | d. Analyze the data at regular intervals and update MTDS accordingly                              |  | √        |          |          |          |                               |   |
|                        |   | <b>Improve the quality of Debt Sustainability Analysis (DSA) Report and publish it periodically</b>  |   | a. Assess the debt dynamics and sustainability more accurately                                    | Mohd Rashedul Amin, Joint Secretary        | √        | √        |          |          |                               | DSA Report 2024/25  |
|                        |   |  |   | b. Design and conduct training for relevant stakeholders on the DSA                               |  | √        | √        |          |          |                               |   |
|                        |   |  |   | c. Collect data for DSA report and publish the report   |  | √        | √        |          |          |                               |   |
|                        |   | <b>Implement Liability Management Operations (LMO) by incorporating buyback and exchange mechanisms for T-Bond</b>   |   | a. Introducing buybacks and exchanges for T-Bond reducing refinancing risk                        | Mohd Rashedul Amin, Joint Secretary        |          |          | √        | √        |                               | Minimizing refinancing risk                                 |
|                        |   |  |   | b. Design and conduct training for relevant stakeholders of LMO operations                        |  | √        | √        |          |          |                               |   |
| <b>C3 - Activity 6</b> | <b>Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability</b> | <b>Operationalize Debt Database (DMFAS)</b>  | 5. Drafting / revising laws, strategies, regulations, framework, procedures | a. Assess the capacity of implementing unit;  | Mohd Rashedul Amin, Joint Secretary        |          | √        |          |          | 1,2 00                        | 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.  |  |          |          |          | √        |                               |   |
|                        |   | <b>Install/develop a debt database in the middle office and make necessary integration with existing debt databases used by different debt management entities, i.e., ERD, BB, NSD, etc.</b> | 1. Analytical activities, studies, surveys, Training                        | a. Provide training for FD and other relevant officials   | Mohd Rashedul Amin, Joint Secretary        |          |          |          |          |                               | Development of Debt database software needs to be completed |
|                        |   |  |   | b. Develop external/ domestic Loan/ debt Management Module  |  |          | √        |          |          |                               |   |
|                        |   |  |   | c. Develop a Sovereign Guaranteed Loan/ debt Module   |  |          | √        | √        | √        |                               |   |
|                        |   |  |   | d. Develop a domestic loan/debt management module   |  |          |          |          | √        |                               |   |
|                        |   |  |   | e. Develop MIS for Debt Strategy  |  |          | √        |          |          |                               |   |
|                        |   |  |   | f. Integration with iBAS++, BB, Debt Management System for T. Bill & T. Bond, NSC, and ERD System |  |          |          | √        | √        |                               |   |
|                        |   |  |   |   |  |          | √        | √        | √        |                               |   |

| Serial<br>(a) | PFM Action<br>Plan - Activity<br>Title (b) | Sub-activity (c)  | Activity Type*<br>(d)                                | Key Steps / (Current Status &<br>Achievements) (e)  | PIT member/<br>other official<br>responsible (f) | Q1<br>FY<br>26 | Q2<br>FY<br>26 | Q3<br>FY<br>26 | Q4<br>FY<br>26 | Incremental<br>cost lakh<br>BDT (g) | Results<br>(h)                                  |
|---------------|--|---|--|---|--|----------------|----------------|----------------|----------------|-------------------------------------|---|
|               |  | Assess the capacity and performance of the FD's Treasury and Debt Management Wing   | 1. Analytical activities, studies, surveys;          | g. Conduct an internal evaluation of the FD's Treasury and Debt Management Wing to identify gaps in skills and resources; | Farid Ahmed, Deputy Secretary                    |                | √              |                |                | 100                                 | A training strategy is underway to be finalized |
|               |  |   |  | h. Hire external consultants to suggest recommendations based on gaps identified;   |  |                | √              |                |                |                                     |   |
|               |  |   |  | i. Develop training modules and design training sessions for FD's relevant unit according to the needs identified;        |  |                |                | √              |                |                                     |   |
|               |  |   |  | j. 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.) | 3. Communication and knowledge sharing               | a. Develop TOR for hiring expert consultants; (not required).   | Mohd Rashedul Amin, Joint Secretary              | Done           |                |                |                | 250                                 |   |
|               |  |   |  | b. Recruit consultants to catalog relevant information; (not required).   |  |                |                |                |                |                                     |   |
|               |  |   |  | c. Create a report on outstanding debt and contingent liability.  |  |                |                |                |                |                                     |   |
|               |  |   |  | d. Share with all stakeholders  |  |                |                |                |                |                                     |   |
|               |  |   |  | e. Develop excel base database on PPP   |  |                | √              |                |                |                                     |   |
|               |  |   |  | f. Develop database on contingent liabilities   |  |                |                | √              |                |                                     |   |
|               |  |   |  | g. DSL software operationalization  | Mst Nazneen Sultana, Joint Secretary             |                | √              | √              |                |                                     |   |
|               |  |   |  | h. Drafting Inspection Strategy for DSL   |  |                |                | √              |                |                                     |   |
|               |  |   |  | i. Drafting Equity Guideline 'O' draft  |  |                | √              |                |                |                                     |   |
|               |  | Create a database for national savings  |  | a. Regular management and maintenance of the NSC database.  | Mohd Rashedul Amin, Joint Secretary              | √              | √              | √              |                | 100                                 |   |
|               |  | Developing and updating NSC automated management system   | 1. Analytical activities, studies, surveys, Training | b. Updating and integration of national savings certificate management  | Mohd Rashedul Amin, Joint Secretary              | √              | √              |                |                |                                     |   |
|               |  |   |  | c. Automation of post office savings scheme and integration with the concerned system                                     |  | √              | √              |                |                |                                     |   |
|               |  |   |  | d. Automation of Diaspora Bond and integration with the concerned system  |  | √              | √              |                |                |                                     |   |
|               |  |   |  | e. Ensure full coverage of EFT Payment for-profit and principal   |  | √              | √              |                |                |                                     |   |
|               |  |   |  | f. Integration with NID, iBAS++, NBR, BB & other concerned offices  |  | √              | √              |                |                |                                     |   |
|               |  |   |  | g. Ensuring different limits of purchasing saving scheme  |  | Done           |                |                |                |                                     |   |

| Serial<br>(a) | PFM Action<br>Plan - Activity<br>Title (b) | Sub-activity (c)   | Activity Type*<br>(d)  | Key Steps / (Current Status &<br>Achievements) (e)   | PIT member/<br>other official<br>responsible (f) | Q1<br>FY<br>26 | Q2<br>FY<br>26 | Q3<br>FY<br>26 | Q4<br>FY<br>26 | Incremental<br>cost lakh<br>BDT (g) | Results<br>(h)   |
|---------------|--|--|--|--|--|----------------|----------------|----------------|----------------|-------------------------------------|--|
|               |  |  |  | h. Establish MIS for the NSC system  |  | √              | √              |                |                |                                     |  |
|               |  |  |  | i. Develop an auto reconciliation system with concerned offices through integration among the systems  |  | √              | √              |                |                |                                     |  |
|               |  |  |  | j. Implement Self Service Module   |  | √              | √              |                |                |                                     |  |
|               |  |  |  | k. Post Office Savings Bank Accounting and EFT implementation  |  | √              | √              |                |                |                                     |  |
|               |  | <b>Introduce publication of quarterly debt bulletin and annual debt portfolio report</b>             | 3.Communication and knowledge sharing                                    | a. Collect data for the debt bulletin;   | Farid Ahmed Deputy Secretary                     | √              | √              | √              |                | 100                                 | 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                                   |  | √              | √              | √              |                |                                     |  |
|               |  | <b>Put in place and expand TSA which includes Special Accounts and EBFs</b>                          | 5.Drafting/revising laws, strategies, regulations, framework, procedures | a. Identify the objectives for setting up TSA.   | Farid Ahmed Deputy Secretary                     | √              | √              |                |                | 200                                 | Data regarding Special Accounts and EBFs has been collected under the iBAS++ scheme.           |
|               |  |  |  | b. Create a TSA plan and establish TSA.  |  | √              | √              |                |                |                                     |  |
|               |  |  |  | c. Collect data about special accounts and EBFs and include them in the TSA.                           |  | √              | √              |                |                |                                     |  |
|               |  |  |  | Regularly update the TSA.  |  | √              | √              |                |                |                                     |  |
|               |  | <b>Annually publish updated national debt status through media and GoB website</b>                   | 3.Communication and knowledge sharing                                    | a. Collect data about national debt status through an integrated IT platform                           | Farid Ahmed Deputy Secretary                     | √              |                |                |                | 50                                  | Final publication of the annual national debt status on different media and the GoB website    |
|               |  |  |  | b. Create draft reports on national debt status;   |  | √              |                |                |                |                                     |  |
|               |  |  |  | c. Get approval from Finance Secretary on the final publication;                                       |  | √              |                |                |                |                                     |  |
|               |  |  |  | d. Hold a press conference to publish the report to the media and upload the report on the GoB website |  | √              |                |                |                |                                     |  |
|               |  | <b>FD's Debt Management Wing to convene monthly meetings of heads of other Debt Management Units</b> | 3. Communication and knowledge sharing                                   | a. Conduct month meetings of FD and other Debt Mgt unit heads.   | Mohd Rashedul Amin, Joint Secretary              | √              | √              |                |                | 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.  |  | √              | √              |                |                |                                     |  |
|               |  | <b>Develop a web based NTR database</b>  | 6. IT systems acquisition  | a. Create a mechanism for database implementation and management.                                      | Sahana, Joint Secretary- NTR                     | √              |                |                |                |                                     | Defined process and resources for database management  |



| 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 26   | Q2 FY 26                     | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |     |  |
|---|--------------------------------------|--|--|---|--|--|------------------------------|----------|----------|-------------------------------|--|-----|--|
|   |                                      |  |  | b. Follow the procurement process and publish EOI   |  | √  |                              |          |          |                               | EOI published and meeting with vendors                                     |     |  |
|   |                                      |  |  | c. Evaluate EOI and select vendor and sign a contract with the vendor                                     |  | √  |                              |          |          |                               | Selected vendor with a signed contract                                     |     |  |
|   |                                      |  |  | d. NTR entry and reporting database with equity, dividend and lending management                          |  | √  | √                            | √        |          |                               | Develop NTR database   |     |  |
|   |                                      | Policy dialogues, workshops and seminars for awareness building among NTR generating units | 3.Communication and Knowledge sharing<br><br>4. Advocacy | a. Invite all relevant stakeholders in NTR generation.  | Sahana, Joint Secretary- NTR   | √  |                              |          |          |                               | Involving public and private sector stakeholders developed a NTR guideline |     |  |
|   |                                      |  |  | b. Recruit think tanks and event management through a procurement process to organize the program.        |  |  | √                            |          |          |                               |  |     |  |
|   |                                      |  |  | c. Develop and circulate a NTR Guideline  |  |  |                              | √        |          |                               |  |     |  |
|   |                                      | 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.          | Sahana, Joint Secretary- NTR | √        | √        | √                             |  | 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<br>4. Advocacy           |  |  | a. Conduct a needs assessment of skills among relevant agencies and stakeholders.                         | Sahana, Joint Secretary- NTR   | Done   |                              |          |          | 250                           | A training strategy is underway to be finalized                            |     |  |
|   |                                      |  |  | b. Establish TOR for hiring consultants/firms to provide training based on the needs identified.          |  | Done   |                              |          |          |                               |  |     |  |
|   |                                      |  |  | c. Publish EOI and hire consultants/firms through the recruitment process to training the relevant units. |  | √  |                              |          |          |                               |  |     |  |
|   |                                      |  |  | d. Organize training and capacity-building sessions to meet the gaps.                                     |  | √  |                              |          |          |                               |  |     |  |
|   |                                      |  |  | e. Conduct workshop on DSL with the leading Ministries and Divisions.                                     |  | Done   |                              |          |          |                               |  |     |  |
|   |                                      |  |  | f. Conduct an orientation workshop on PPP for FD officials  |  |  |                              | √        |          |                               |  |     |  |
|   |                                      |  |  | g. Capacity Development for IPF Officials on PPP  |  | √  |                              |          |          |                               |  |     |  |
|   |                                      |  |  | h. Interagency training for Govt. Stakeholders on PPP organized and facilitated by IPF                    |  |  | √                            |          |          |                               |  |     |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------|--------------------------------------|------------------|--------------------|--|--|----------|----------|----------|----------|-------------------------------|-------------|
|            |                                      |                  |                    | i. Organize a seminar for fostering strong collaboration between government and private sectors to facilitate efficient infrastructure and public service delivery through private sector. |  | Done     |          |          |          |                               |             |
|            |                                      |                  |                    | j. Conduct a daylong workshop on DSA involving ERD, BB, TDM, MCRO officials  |  | √        |          |          |          |                               |             |
|            |                                      |                  |                    | k. Arrange a National Workshop on MTDS (2024-2025)   |  | √        | √        |          |          |                               |             |

#### 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 (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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|----------------------|---|---|---|---|---|----------|----------|----------|----------|-------------------------------|-------------|
| <b>C4-Activity 8</b> | <b>Improve the effectiveness of BMC and BWG</b> | <ul style="list-style-type: none"> <li>Assess how the BMC and BWG are functioning and develop a performance improvement program</li> <li>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.</li> <li>Roll out the peer review process among the selected MDs.</li> <li>Conduct inter-ministerial peer review of selected MDs.</li> <li>Organize consultation meeting with the MDs about the findings of peer review for necessary improvement of budget preparation</li> </ul> | 1. Analytical activities, training, workshop etc. | a. Training/workshop on Terms of Reference (ToR) of BMCs and BWGs<br>b. Arrange capacity development trainings for the members of BMC/BWG of LM and recommend fine-tuning.<br>c. Conduct training on Public Financial Management of budget officials of LM<br>d. Conduct training/workshop on peer review guideline in selected ministries/ divisions using approved performance scorecard and peer review guidelines.<br>e. Workshop on BIP/ Data Analysis<br>f. Provide tangible incentives, such as certificates, awards, or small financial rewards, to reviewers who consistently contribute to the peer review process<br>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.<br>h. Workshop on MTBF/MBF/ Budget in Brief<br>i. Develop and integrate a mapping tool in the iBAS++ for generating data on social sector spending. | • Mr. Muhammad Faruq-Uz-Zaman<br>• Muhammad Abul Kasem<br>• Mst Rukshana Rahman<br>• Mr. Md. Zakir Hossain<br>• Dr. Mst. Sheren Shabnam | √        | √        | √        | √        |                               |             |
|                      |   |   |   |   |   | √        | √        | √        | √        |                               |             |
|                      |   |   |   |   |   | √        | √        | √        | √        |                               |             |
|                      |   |   |   |   |   | √        | √        | √        |          |                               |             |
|                      |   |   |   |   |   | √        | √        | √        |          |                               |             |
|                      |   |   |   |   |   | √        | √        | √        |          |                               |             |
|                      |   |   |   |   |   | √        | √        | √        | √        |                               |             |
|                      |   |   |   |   |   | √        | √        | √        |          |                               |             |
|                      |   |   |   |   |   | √        | √        |          |          |                               |             |



| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------------|--------------------------------------|---|---|---|---|----------|----------|----------|----------|-------------------------------|-------------|
| <b>C4-Activity 10</b> | <b>Efficient budget release</b>      | • 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. Muhammad Faruq-Uz-Zaman<br>Muhammad Abul Kasem<br>Mst Rukshana Rahman<br>Mr. Md. Zakir Hossain<br>Dr. Mst. Sheren Shabnam | √        | √        |          |          | -                             | -           |
|                       |                                      |   |   | 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 DDOs/project directors and establishing a monitoring mechanism.<br>• Effective monitoring of budget execution and timely review and management of outliers<br>• 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 within 31st July of each FY through iBAS++ |   | 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).   |   | √        | √        |          |          | -                             | -           |
|                       |                                      |   |   | 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|-----------------------|---|---|--------------------|---|--|----------|----------|----------|----------|-------------------------------|--|
| <b>C5-Activity 11</b> | <b>Improve public investment formulation, appraisal, and approval processes</b> | <b>Use Ministry Assessment Format (MAF)/Sector Appraisal Format (SAF) in all sectors.</b> | 2. Training        | a. Preparation of training plans & materials.             | Mr. Mithun Paul Dip                        | √        | √        | √        | √        | 130.00                        | Training on MAF and SAF have been conducted. MAF and SAF have been revised based on green book 2022 and circulated. ToT on MAF & SAF has been completed. |
|                       |   |   |                    | b. Conduct training on MAF for Ministry/ Division/Agency. |  | √        | √        | √        | √        |                               |  |
|                       |   |   |                    | c. Conduct training on SAF for sector Divisions.          |  | √        | √        | √        | √        |                               |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|--|---|---|--|----------|----------|----------|----------|-------------------------------|---|
|            |                                      | <b>Introduce the digital MAF and SAF system (PAMS-Project Appraisal Management System) in all Sectors.</b>                     | 6. IT System acquisition                          | a. Develop digital MAF and SAF (PAMS)                             | Mr. Mithun Paul Dip                        | √        | √        |          |          | 65.00                         | Digitalized MAF and SAF System (PAMS-Project Appraisal Management System) has been developed.   |
|            |                                      |  | 3. Communication and knowledge sharing            | b. Dissemination of PAMS (digital MAF and SAF)                    |  | √        | √        | √        | √        |                               |   |
|            |                                      |  | 2. Training                                       | a. Conduct training on PAMS                                       |  |          | √        | √        | √        |                               |   |
|            |                                      | <b>Integration of PAMS (digital MAF &amp; SAF) with PPS (Project Processing, Appraisal and Management System)</b>              | 6. IT System acquisition                          | a. Integration with PPS   | Mr. Md. Ibrahim Khalil                     | √        | √        |          |          | 80.00                         | Integration of PAMS with PPS is done. For better performance a module is being developed for PAMS inside the PPS.                       |
|            |                                      |  | 2. Training                                       | a. Conduct training on PAMS in PPS                                |  | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Develop and validate the "project concept note".</b>  | 1. Analytical activities, studies, surveys        | a. Preparation of guidelines for "Project concept Note"           | Ms. Nusrat Noman                           | √        | √        | √        |          | 20.00                         | -   |
|            |                                      |  |   | b. Develop Project concept note                                   |  | √        | √        | √        | √        |                               |   |
|            |                                      |  | 3.Communication and knowledge sharing             | a. Consultations with stakeholder and Validation                  |  |          |          | √        | √        |                               |   |
|            |                                      |  |   | b. Dissemination with stakeholders.                               |  |          |          | √        | √        |                               |   |
|            |                                      | <b>Develop a procedure to capture future recurrent cost implications in the revenue budget at the project appraisal stage.</b> | 3.Communication and knowledge sharing             | a. Examine DPP item 32.1 & 13 through MAF & SAF                   | Ms. Lasmi Chakma                           | √        | √        | √        | √        | 5.00                          | Included in DPP item 13 & 32.1 and addressed in MAF & SAF.  |
|            |                                      |  | 7. Consultations, forums, citizens' participation | b. Consultation with relevant stakeholders and develop framework. |  |          | √        | √        | √        |                               |   |
|            |                                      | <b>Review the use of disaster and climate change tools.</b>  | 2. Training                                       | a. Examine DPP item 25.3, 25.3 (A), 26 Through MAF & SAF          | Ms. Nusrat Noman                           | √        | √        | √        | √        | 5.00                          | 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. |  | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Review gender analysis during project appraisal.</b>  | 2. Training                                       | a. Examine DPP item 25.4 through MAF & SAF                        | Mr. Mithun Paul Dip                        | √        | √        | √        | √        | 15.00                         | Embedded in DPP item 25.4. The proposed project has been examined whether it is gender sensitive or not.                                |
|            |                                      |  | 3.Communication and knowledge sharing             | b. Consultation with relevant stakeholders and develop framework. |  |          | √        | √        | √        |                               |   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------------------|--|---|---|---|--|----------|----------|----------|----------|-------------------------------|---|
|                        |  | <b>Preparation of Handbook for Development Project Proposal (DPP) based on the prescribed templates.</b>        | 1. Analytical activities, studies, surveys  | a. Develop Handbook for DPP preparation                                   | Mr. Md. Ibrahim Khalil                     |          |          |          |          | 20.00                         | Handbook for DPP preparation is published.  |
|                        |  |   | 3.Communication and knowledge sharing   | b. Dissemination with the relevant stakeholders.                          |  | √        | √        | √        | √        |                               |   |
|                        |  | <b>Use of Excel model of Cost-Benefit Analysis (CBA) during project formulation and appraisal.</b>              | 3.Communication and knowledge sharing   | a. Dissemination of excel model of CBA                                    | Mr. Mithun Paul Dip                        | √        | √        | √        | √        | 20.00                         | Excel model of CBA has been developed.  |
|                        |  | <b>Use of example Logical Framework for project formulation and appraisal.</b>                                  | 3.Communication and knowledge sharing   | a. Dissemination of example/Sample Logical Framework                      | Ms. Lasmi Chakma                           | √        | √        | √        | √        | 20.00                         | Note for Logical Framework with examples/Samples has been published.  |
| <b>C5- Activity 12</b> | <b>Strengthen strategic linkages between the ADP, FYP and MTBF</b> | <b>Roll out Sector Strategy Papers (SSP) /Sector Action Plan (SAP) to some other selected sectors.</b>          | 1. Analytical activities, studies, surveys;   | a. Preparation of Sector Strategy Papers (SSP)/ Sector Action Plan (SAP). | Ms. Nusrat Noman                           | √        | √        | √        | √        | 200.00                        | SSP for PE & LGRD Sector updated and circulated. SAP for Environment, Climate Change and Water Resources; LGRD; General Public Services, and Agriculture Sectors published. |
|                        |  |   | 3. Communication and knowledge sharing  | b. Consultation with stakeholders   |  | √        | √        | √        | √        |                               |   |
|                        |  |   |   | c. Dissemination with relevant stakeholders.                              |  |          |          | √        | √        |                               |   |
|                        |  | <b>Roll out Multi Year Public Investment Program (MYPIP) to some other selected sectors.</b>                    | 1. Analytical activities, studies, surveys<br>3.Communication and knowledge sharing | a. Preparation of guidelines for MYPIP.                                   | Mr. Md. Ibrahim Khalil                     |          |          |          |          | 150.00                        | MYPIP guideline circulated. MYPIP for 8 Sectors developed. Preparation MYPIP for 2 more Sectors initiated.  |
|                        |  |   |   | b. Develop MYPIP  |  | √        | √        | √        | √        |                               |   |
|                        |  |   |   | c. Consultation with stakeholders   |  | √        | √        | √        | √        |                               |   |
|                        |  |   |   | d. Dissemination of MYPIP   |  | √        | √        | √        | √        |                               |   |
|                        |  | <b>Fixation of Green Climate Resilience Development (GCRD) Indicator and embed with MYPIP module in the AMS</b> | 1. Analytical activities, studies, surveys  | a. Fixation of GCRD indicators  | Mr. Mithun Paul Dip                        | √        | √        | √        | √        | 50.00                         | GCRD guidelines have been circulated  |
|                        |  |   |   | b. Put targets and Results  |  | √        | √        | √        | √        |                               |   |
|                        |  |   | 6. IT System acquisition  | c. Embed with MYPIP in the AMS  |  | √        | √        | √        | √        |                               |   |
|                        |  | <b>Conduct training program on Multi Year Public Investment Program (MYPIP).</b>                                | 2. Training   | a. Develop training Plans and materials                                   | Mr. Md. Ibrahim Khalil                     | √        | √        | √        | √        | 60.00                         | -   |
|                        |  |   |   | b. Conduct training on MYPIP  |  | √        | √        | √        | √        |                               |   |
|                        |  | <b>Demonstration of Sector Results Framework (SRF).</b>   | 1. Analytical activities, studies, surveys  | a. Update information of SRF  | Ms. Lasmi Chakma                           | √        | √        | √        | √        | 35.00                         | SPA report has been prepared for two sectors.   |
|                        |  |   |   | b. Preparation of SPA Report  |  | √        | √        | √        | √        |                               |   |



| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|--|--|--|--|----------|----------|----------|----------|-------------------------------|---|
|            |                                      |  | 3.Communication and knowledge sharing                | c. Consultation with Stakeholders                                      |  | √        | √        | √        | √        |                               |   |
|            |                                      |  |  | d. Demonstration/ distribution   |  |          | √        | √        | √        |                               |   |
|            |                                      | <b>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.</b> | 1. Analytical activities, studies, surveys           | a. Collect information on expenditure of completed projects.           | Mr. Mithun Paul Dip                        | √        | √        | √        | √        | 75.00                         | Module has been developed in the AMS for 8 sectors.       |
|            |                                      |  |  | b. Analysis and grouping of expenditure trend                          |  | √        | √        | √        | √        |                               |   |
|            |                                      |  |  | c. Preparation of expenditure profile sector by sector                 |  | √        | √        | √        | √        |                               |   |
|            |                                      |  |  | d. Embed expenditure profile/FBE in the AMS.                           |  | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Develop a PIM capacity development plan.</b>  | 2. Training<br>3.Communication and knowledge sharing | a. Communication with organizations work for PIM capacity development. | Ms. Nusrat Noman                           | √        | √        | √        | √        | 100.00                        | -   |
|            |                                      |  |  | b. Preparation of capacity development planned and execution of plan.  |  | √        | √        | √        | √        |                               |   |
|            |                                      |  |  | c. Take part in PIM related training seminar workshop etc.             |  | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Update Public Investment Management Guideline (PIMG) and Public Investment Management Reform Program (PIMRP) [if and when necessary]</b>  | 1. Analytical activities, studies, surveys           | a. Preparation of concept note on PIMG & PIMRP                         | Ms. Nusrat Noman                           |          |          |          | √        | 75.00                         | PIM Guideline and PIM Reform Program have been published. |
|            |                                      |  |  | b. Update PIMG & PIMRP   |  |          |          |          | √        |                               |   |
|            |                                      |  | 3.Communication and knowledge sharing                | c. Review/consultation with stakeholders                               |  |          |          |          | √        |                               |   |
|            |                                      |  | 1. Analytical activities, studies, surveys           | d. Finalization of PIMG and PIMRP                                      |  |          |          |          | √        |                               |   |
|            |                                      |  | 3.Communication and knowledge sharing                | e. Dissemination/circulation   |  |          |          |          |          |                               |   |
|            |                                      | <b>Promote Project Management Professional (PMP) certification.</b>  | 2. Training  | a. Preparation of training plans and materials                         | Ms. Lasmi Chakma                           | √        | √        | √        | √        | 50.00                         | -   |
|            |                                      |  | 3.Communication and knowledge sharing                | b. Conduct training for relevant officials.                            |  | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Provide on job training on AMS and MYPIP.</b>   | 2. Training  | a. Preparation of training plans and materials                         | Mr. Mithun Paul Dip                        | √        | √        | √        | √        | 20.00                         | A separate module for MYPIP has been built in the AMS.    |
|            |                                      |  | 3.Communication and knowledge sharing                | b. Conduct training for relevant officials.                            |  | √        | √        | √        | √        |                               |   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|--|--|--|--|----------|----------|----------|----------|-------------------------------|---|
|            |                                      | <b>Introduce unified project code system.</b>  | 6. IT System acquisition   | a. Develop a general guideline/ technique for project coding.                              | Mr. Md. Ibrahim Khalil                     | √        | √        | √        | √        | 10.00                         | -   |
|            |                                      |  |  | b. Introduce unified code for projects.  |  | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Strengthen PIM wing as the anchor organization for PIM reform.</b>  | 3.Communication and knowledge sharing                                    | a. Coordination among stakeholders for PIM Reform activities.                              | Ms. Nusrat Noman                           | √        | √        | √        | √        | 50.00                         | -   |
|            |                                      |  |  | b. Consultation about PIM related policies guideline etc. with stakeholders when necessary |  | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Strengthening translation of capital costs into budget estimates.</b>   | 5.Drafting/revising laws, strategies, regulations, framework, procedures | a. Preparation of a framework to translate capital cost into recurring budget estimates.   | Ms. Nusrat Noman                           | √        | √        | √        | √        | 75.00                         | -   |
|            |                                      |  |  | b. Share and consult the framework with stakeholders                                       |  | √        | √        | √        | √        |                               |   |
|            |                                      |  |  | c. Implement translating capital costs into budget estimates.                              |  | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Delineating sector boundaries.</b>  | 5.Drafting/revising laws, strategies, regulations, framework, procedures | a. Preparation of concept/note/ examples of sector boundary.                               | Mr. Md. Ibrahim Khalil                     |          |          |          |          | 50.00                         | Sector reclassification is completed aligning the Classification of the Functions of the Government (COFOG). The Sector boundary guideline is prepared, approved and uploaded in the Planning Commission Website. |
|            |                                      |  |  | b. Preparation of draft sector boundaries for all sectors                                  |  |          |          |          |          |                               |   |
|            |                                      |  |  | c. Review/consultation   |  |          |          |          |          |                               |   |
|            |                                      |  | 3.Communication and knowledge sharing                                    | d. Dissemination/distribution.   |  |          |          | √        | √        |                               |   |
|            |                                      | <b>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.</b> | 5.Drafting/revising laws, strategies, regulations, framework, procedures | a. Develop a skeleton framework to prepare Annual PIM report.                              | Mr. Md. Ibrahim Khalil                     | √        | √        | √        | √        | 45.00                         | -   |
|            |                                      |  |  | b. Preparation of Annual PIM report.   |  |          |          |          | √        |                               |   |
|            |                                      | <b>Translation of PIM guideline and Sector Boundary Guideline in Bangla.</b>   | 5.Drafting/revising laws, strategies, regulations, framework, procedures | a. Translate PIM guideline and Sector Boundary Guideline in Bangla                         | Mr. Md. Ibrahim Khalil                     | √        | √        | √        |          | 25.00                         | -   |
|            |                                      |  |  | b. Review of the Bangla draft of PIM guideline and Sector Boundary Guideline               |  |          | √        | √        | √        |                               |   |
|            |                                      |  | 3. Communication and knowledge sharing                                   | c. Finalize the Bangla draft of PIM guideline and Sector Boundary Guideline                |  |          |          | √        | √        |                               |   |
|            |                                      |  |  | d. Dissemination of PIM guideline and Sector Boundary Guideline                            |  |          |          |          | √        |                               |   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|----------------|---|--|--|--|--|----------|----------|----------|----------|-------------------------------|-------------|
| 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, 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                          | √        | √        | √        | √        | 125.00                        | -           |
|                |   |  |  | 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.  | 1. Analytical activities, studies, surveys                                 | a. Conduct progress review meeting for low performing projects.                  | Focal Point, IMED                          | √        | √        | √        | √        | 20.00                         | -           |
|                |   |  | 3. Communication and knowledge sharing                                     |  |  |          |          |          |          |                               |             |
|                |   |  | 2. Training  | b. Training for project directors.   |  | √        | √        | √        | √        |                               |             |
|                |   | Strengthen project management for critical infrastructure projects to control cost and time overruns. Review LM level public investment planning and cost estimation processes.  | 3. Communication and knowledge sharing                                     | c. Involved local public representative to overcome the implementation obstacle. | Line Ministries                            | √        | √        | √        | √        | 10.00                         | -           |
|                |   |  | 1. Analytical activities, studies, surveys                                 | a. Considering the MTBF ceiling while calculating.                               |  | √        | √        | √        | √        |                               |             |
|                |   | Improve through capacity building, training, incentives, sanctions and monitoring performances of LMs.   |  | b. Calculating Project Appraisal and cost estimation properly.                   | Focal Point, IMED                          | √        | √        | √        | √        | 20.00                         | -           |
|                |   |  | 2. Training  | a. Prepare training plan including the performance monitoring of LMs.            |  | √        | √        | √        | √        |                               |             |
|                |   |  | 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.                       |  | √        | √        | √        | √        |                               |             |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|--|--|--|--|----------|----------|----------|----------|-------------------------------|---|
|            |                                      | <b>Preparation of Project Evaluation Policy guideline.</b> | 5.Drafting/revising laws, strategies, regulations, framework, procedures | a. Prepare draft of the guideline                      | Focal Point, IMED                          |          |          |          |          | 15.00                         | Final draft Project Evaluation Policy guideline has been prepared. Now it is in the review process. |
|            |                                      |  | 3. Communication and knowledge sharing                                   | b. Consultation/collect comments from the stakeholders |  |          | √        | √        |          |                               |   |
|            |                                      |  |  | c. Finalize the guideline                              |  |          |          | √        | √        |                               |   |
|            |                                      |  |  | d. Dissemination of the guideline                      |  |          |          |          | √        |                               |   |

## 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)  | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|-----------------------|---|---|--|---|---|----------|----------|----------|----------|-------------------------------|---|
| <b>C6-Activity 14</b> | <b>Produce high quality APAs with meaningful indicators and targets that are aligned with national priorities</b> | <ul style="list-style-type: none"> <li>Arrange regular trainings for government officials on APA preparation, monitoring and evaluation.</li> <li>Arrange regular consultation workshops with stakeholders/experts for improving quality of APA.</li> <li>APA activities are set as per policy guidance.</li> <li>APA targets are set as per budget allocation.</li> <li>Research conducted on finding ways to improve APA</li> </ul> | 1) Analytical activities, studies, surveys | a. Arrange training programs and stakeholder discussions (meeting/ workshop /seminar) | <ul style="list-style-type: none"> <li>A. S. M. Ferdoush, JS</li> <li>Md. Asaduzzaman,JS</li> <li>Shahanara Begum,JS</li> <li>Kawser Aziz, DS</li> </ul>  | √        | √        | √        | √        | 40 (GOB)                      | <ul style="list-style-type: none"> <li>Skill and knowledge of government officials will enhance.</li> <li>Quality of APA will enhance (such as greater alignment with national policies, budget allocation, and good governance initiatives).</li> <li>Knowledge on improving performance management will improve.</li> </ul> |
|                       |   |   | 2) Training                                | b. Arrange consultation workshop for alignment of APA with policy and budget          |   |          |          | √        | √        |                               |   |
|                       |   |   | 3) Communication and knowledge sharing     | c. Arrange consultation workshop with national and field level stakeholders.          |   | √        | √        | √        | √        |                               |   |
|                       |   |   | 4) Advocacy                                | d. Explore funding for Research and conduct research (given arrangement of fund)      |   | √        | √        | √        | √        |                               |   |
| <b>C6-Activity 15</b> | <b>Adopt a comprehensive technology-based monitoring and evaluation system.</b>                                   | <ul style="list-style-type: none"> <li>Launch APAMS 3rd version software</li> <li>Train government offices of the use of APAMS (3rd Version)</li> <li>Improve the 3rd Version (if required)</li> </ul>  | 6) IT Systems acquisition                  | a. Launch APAMS 3rd version software  | <ul style="list-style-type: none"> <li>A. S. M. Ferdoush, JS</li> <li>Md. Asaduzzaman, JS</li> <li>Shahanara Begum,JS</li> <li>Kawser Aziz, DS</li> </ul> | √        | √        |          |          | 135 (GOB)                     | <ul style="list-style-type: none"> <li>New version of APAMS software will be developed.</li> <li>Government offices can easily monitor and report progress/ performance issues; Evaluation of performance are more logical to all.</li> </ul>   |
|                       |   |   |  | b. Arrange training programs for government officials on APAMS (3rd Version)          |   | √        | √        | √        | √        |                               |   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|-----------------|---|---|---|---|--|----------|----------|----------|----------|-------------------------------|---|
| C6- Activity 16 | Incentivize MDAs based on performance                       | <ul style="list-style-type: none"> <li>Award best performing ministries/divisions every year.</li> <li>Ensure best performing departments and field level offices are also awarded by respective higher offices.</li> <li>Arrange exchange programs (national/ international) for best performing government offices</li> </ul> | 3) Communication and knowledge sharing            | a. Arrange APA & NIS award giving ceremony for ministries/divisions   | <ul style="list-style-type: none"> <li>A. S. M. Ferdoush, JS</li> <li>Md. Asaduzzaman, JS</li> <li>Shahanara Begum, JS</li> <li>Kawser Aziz, DS</li> </ul> | √        |          |          |          | 15 (GOB/ External sources)    | <ul style="list-style-type: none"> <li>A fair competition among government offices to achieve performance targets will be visible.</li> <li>Performance enhancement, better staff satisfaction and retention of trained and skilled staff. Improved focus of MDAs on service delivery.</li> </ul> |
|                 |   |   |   | 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)                         |  | √        | √        | √        | √        |                               |   |
| C6- Activity 17 | Ensure greater openness and transparency of the APA process | <ul style="list-style-type: none"> <li>Ensure APA preparation/ monitoring/evaluation through a consultative way</li> <li>Ensure the APAs, quarterly reports and evaluation results are published in the respective websites.</li> </ul>   | 3) Communication and knowledge sharing            | a. Ensure stakeholder participation in process related with APA preparation, monitoring and evaluation              | <ul style="list-style-type: none"> <li>A. S. M. Ferdoush, JS</li> <li>Md. Asaduzzaman, JS</li> <li>Shahanara Begum, JS</li> <li>Kawser Aziz, DS</li> </ul> | √        | √        | √        | √        | 20 (GOB)                      | <ul style="list-style-type: none"> <li>A transparent APA process will be visible</li> <li>Transparency and accountability of government offices will enhance.</li> </ul>  |
|                 |   |   | 7) Consultations, forums, citizens' participation | b. All APAs, progress reports and evaluation reports are published in the websites of respective government offices |  | √        | √        | √        | √        |                               |   |

### 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) | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh 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.          | Ms Urmi Tamanna                            | √        | √        | √        | √        |                               | -           |
|                 |  |   |   | 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  | Ms Urmi Tamanna                            | √        | √        | √        | √        |                               | -           |
|                 |  |   |   | b. Collect feedback from the workshops          |  | √        | √        | √        | √        |                               |             |

| 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 26        | Q2 FY 26  | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |  |
|------------|--------------------------------------|---|---|--|---|---|-----------------|-----------|----------|----------|-------------------------------|-------------|--|
|            |                                      | 10 iBAS++ reports are developed and made available in iBAS++ system for budget execution decisions                                | 1.Analytical activities, studies, surveys                                 | a. Prepare report formats  | Ms Urmi Tamanna   | Completed   |                 |           |          |          | Done                          |             |  |
|            |                                      |   |   | b. Make them available in the Budget Execution module  |   | Completed   |                 |           |          |          |                               |             |  |
|            |                                      | 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   | Ms Urmi Tamanna   | Completed   |                 |           |          |          | Done                          |             |  |
|            |                                      |   |   | b. Use the formats in producing budget documents   |   | Completed   |                 |           |          |          |                               |             |  |
|            |                                      | 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  | Ms Urmi Tamanna   | √   | √               | √         | √        |          | -                             |             |  |
|            |                                      | 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<br>6. IT systems acquisition         | a. Ensure months close on time   | Ms Urmi Tamanna   |   |                 |           | √        |          |                               |             | -  |
|            |                                      |   |   | 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:<br>– Report generation<br>– System robustness<br>– System performance<br>b. User-friendliness | Ms Urmi Tamanna | Completed |          |          |                               |             | At Macro level iBAS++ improvement areas have been identified |
|            |                                      |   |   |  | c. Prepare a time-bound action plan for each of the improvement areas identified. |   | Completed       |           |          |          | -                             |             |  |
|            |                                      |   |   |  | d. Convene a workshop with stakeholders to discuss and finalize the workplan      |   |                 |           |          |          | -                             |             |  |
|            |                                      | 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:<br>i. Bill preparation and submission for Self-Drawing Officer<br>ii. Bill preparation, submission and accounting DDOs<br>iii. Bill and payment processing<br>iv. Bank reconciliation<br>v. Correction journals | Ms Urmi Tamanna   | √   | √               | √         | √        |          | 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) | Q1 FY 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------|--------------------------------------|---|---|--|--|-----------|----------|----------|----------|-------------------------------|-------------|
|            |                                      |   |   | vi. Month closing and accounting.<br>vii. Budget preparation<br>viii. Fund release<br>ix. Re-appropriation<br>x. Bill and payment processing and accounting for SAEs<br>xi. Bill and payment processing and accounting for projects<br>xii. Bill and payment processing and accounting for foreign missions<br>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.  |  | √         | √        | √        | √        |                               |             |
|            |                                      | <b>Map manual processes in accounts offices and manual records kept outside iBAS++</b>  | 1. Analytical activities, studies, surveys                                  | a. Prepare a draft report listing all processes and records in accounts offices along with automation status.  | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |   |   | b. Arrange a workshop to finalize the report with final mapping of areas and processes identified.   |  | Completed |          |          |          |                               |             |
|            |                                      | <b>Prepare process flow charts and develop a time-bound process improvement plan</b>  | 5. Drafting/ revising laws, strategies, regulations, framework, procedures; | a. Prepare a report with process flow charts for the identified processes to automate, along with formats of electronic records  | Ms. Urmi Tamanna                           |           |          | √        | √        |                               | -           |
|            |                                      |   |   | b. Develop a time-bound improvement plan   |  |           |          | √        | √        |                               |             |
|            |                                      |   |   | 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  |  |           |          | √        | √        |                               |             |
|            |                                      | <b>Automate funds release and re-appropriation procedures. Check consistency between government's rules/ regulation/circulars and iBAS++ operating procedures</b> | 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  | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |   |   | b. Recommend changes in iBAS++ operating procedure and issue detailed change request   |  | Completed |          |          |          |                               |             |
|            |                                      |   |   | c. Complete iBAS++ development to implement the change requests  |  | Completed |          |          |          |                               |             |
|            |                                      |   |   | d. Roll out approved procedures and changed iBAS++ functionalities to autonomous organizations   |  | √         | √        | √        | √        |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|-----------------|--|--|--|---|--|-----------|----------|----------|----------|-------------------------------|---|
| 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;<br><br>7. Consultations, forums, citizens' participation            | a. Prepare a list of GoB systems which can be interfaced with iBAS++, including the following:<br>i. Social protection system,<br>ii. Bangladesh Bank real-time gross settlement system/automated clearing house<br>iii. E-government procurement (e-GP)<br>iv. Personnel Management Information System (PMIS) of MoPA<br>v. Payroll and pension database,<br>vi. The National Board of Revenue (NBR) | Mr. Md Tarikul Islam Khan                  | Completed |          |          |          |                               | Done  |
|                 |  |  |  |   |  | Completed |          |          |          |                               |   |
|                 |  | Develop a time-bound interface implementation plan and submit quarterly progress reports                                 | 5. Drafting/ revising laws, strategies, regulations, framework, procedures;<br>8. Execution of reformed PFM process. | a. Prepare a time-bound interface implementation plan<br><br>b. Consult with stakeholder to finalize the action plan  | Mr. Md Tarikul Islam Khan                  | Completed |          |          |          |                               | Done  |
|                 |  |  |  |   |  | Completed |          |          |          |                               |   |
|                 |  | 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.<br><br>b. Implement the interface through providing access details and training to NBR.   | Mr. Md Tarikul Islam Khan                  | Completed |          |          |          |                               | Done  |
|                 |  |  |  |   |  | Completed |          |          |          |                               |   |
|                 |  | 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.<br><br>b. Consult with Bangladesh Bank and agree upon a solution and timeline.<br><br>c. Develop the agreed interface in iBAS++ (implementation in FY 21-22)  | Mr. Md Tarikul Islam Khan                  |           |          | √        | √        |                               | -   |
|                 |  |  |  |   |  |           |          | √        | √        |                               |   |
|                 |  |  |  |   |  |           |          | √        | √        |                               |   |
|                 |  | Update and strengthen iBAS++ to have appropriate linkage and interoperability with e-GP system and develop comprehensive | 6. IT systems acquisition  | a. Prepare a technical report describing the list of possible information that can be exchanged between iBAS++ and eGP, taking into consideration the introduction of a rate table  | Mr. Md Tarikul Islam Khan                  | Completed |          |          |          |                               | Interface has been established, however, implement the interface in all departments is ongoing. |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------|---|---|---|--|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                 |   | training and capacity building program for iBAS++ and e-GP interface  |   | b. Share the technical report with CPTU, and finalize it   |  | Completed |          |          |          |                               |             |
|                 |   |   |   | c. Prepare a time-bound action plan developing the interface.  |  | Completed |          |          |          |                               |             |
|                 |   |   |   | d. Develop and implement the interface   |  | Completed |          |          |          |                               |             |
|                 |   | 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. Md Tarikul Islam Khan                  | Completed |          |          |          |                               | Done        |
|                 |   |   |   | b. Consult with Planning Commission and collect its requirement from iBAS++ API for introducing unified project code |  | Completed |          |          |          |                               |             |
|                 |   |   |   | c. Develop API for Planning Commission   |  | Completed |          |          |          |                               |             |
| C7- Activity 21 | Introduce commitment controls for better cash management. | Prepare an FRS for Commitment Control Management  | 3.Communication and knowledge sharing.<br>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. 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  |  | √         | √        | √        | √        |                               |             |
|                 |   | Develop a sub-module for Commitment Control   | 6. IT systems acquisition   | a. Develop a sub-module  | Mr. Md Tarikul Islam Khan                  | √         | √        | √        | √        |                               | -           |
|                 |   |   |   | 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   | Mr. Md Tarikul Islam Khan                  | √         | √        | √        | √        |                               | -           |
|                 |   |   |   | b. Implement the training plan   |  | √         | √        | √        | √        |                               |             |
|                 |   |   |   | c. Collect input in the system from all institutions   |  | √         | √        | √        | √        |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|----------------|--|---|--|--|--|-----------|----------|----------|----------|-------------------------------|-------------|
| 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. Abul Basher Md. Amir Uddin             |           |          | √        | √        |                               |             |
|                |  |   |  | 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. Abul Basher Md. Amir Uddin             |           |          | √        | √        |                               |             |
|                |  |   |  | 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. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               |             |
|                |  |   |  | 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<br>6. IT systems acquisition | a. Identify nature of payment transaction of all govt institutions including SAEs  | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                |  |   |  | b. Analyze the bottlenecks to make payment through EFT and find out solutions  |  | Completed |          |          |          |                               |             |
|                |  |   |  | c. Prepare an employee database  |  | Completed |          |          |          |                               |             |
|                |  |   |  | d. Ensure Government payment transactions in respect of Pay & Allowances are made through EFT  |  | Completed |          |          |          |                               |             |
|                |  | Develop computer audit procedures to reduce the risk of fraud   | 3.Communication and knowledge sharing.<br>6. IT systems acquisition    | a. Arrange knowledge sharing programs to gather experiences from other countries   | Mr. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               |             |
|                |  |   |  | b. Develop the procedures and finalize it through validation   |  | √         | √        | √        | √        |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------|---|---|--|---|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                 |   | Government payment transactions in respect Pensions are made through EFT  | 1.Analytical activities, studies, surveys<br>8. Execution of reformed PFM process<br>6. IT systems acquisition           | a. Identify nature of payment transaction of Pension allowances of all govt institutions including SAEs   | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                 |   |   |  | b. Analyze the bottlenecks to make payment through EFT and find out solutions   |  | Completed |          |          |          |                               |             |
|                 |   |   |  | c. Prepare an employee database and pay fixation system   |  | Completed |          |          |          |                               |             |
|                 |   |   |  | d. Ensure Government payment transactions in respect of Pension Allowances are made through EFT   |  | Completed |          |          |          |                               |             |
|                 |   | Government payment transactions in respect all Social Safety Net payments are made through EFT                                      | 1.Analytical activities, studies, surveys<br>8. Execution of reformed PFM process<br>6. IT systems acquisition           | a. Identify nature of payment transaction of Social SafetyNet payment of the govt   | Mr. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               | -           |
|                 |   |   |  | 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.<br><br>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. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                 |   |   |  | b. Arrange knowledge sharing programs to gather experience of several other countries.  |  | Completed |          |          |          |                               |             |
|                 |   |   |  | c. Prepare a System Design Document based on the SRS prepared.  |  | Completed |          |          |          |                               |             |
|                 |   |   |  | d. Develop full-fledged Expenditure and Payment module.   |  | Completed |          |          |          |                               |             |
|                 |   | Prepare and implement a progressive roll-out plan for the Expenditure and Payment Module  | 8. Execution of reformed PFM process   | a. Prepare a progressive roll-out plan for the Expenditure and Payment module   | Mr. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               | Done        |
|                 |   |   |  | 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.   | Mr. Abul Basher Md. Amir Uddin             |           | √        | √        | √        |                               | -           |
|                 |   |   |  | b. Prepare online interactive training materials with FAQs.   |  |           | √        | √        | √        |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------|--|---|---|--|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                 |  | Establish a helpline to remotely support the DDOs   | 8. Execution of reformed PFM process                                      | a. Provide ToT to competent officials so that they can be the first line of support for DDOs.  | Mr. Abul Basher Md. Amir Uddin             | √         | √        |          |          |                               | -           |
|                 |  |   |   | 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   | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | -           |
|                 |  |   |   | b. Develop process for online bill submission  |  | Completed |          |          |          |                               |             |
|                 |  |   |   | 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. | a. Analyze the bottleneck 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 | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                 |  |   |   | b. Find out solutions to allocate fund to the service delivery units of those two ministries   |  | Completed |          |          |          |                               |             |
|                 |  |   | 8. Execution of reformed PFM process                                      | c. Draft a policy paper to allocate fund to service delivery units and collect feedback through workshops  |  | Completed |          |          |          |                               |             |
|                 |  |   |   | d. Finalize the policy paper to allocate fund to service delivery units considering the feedback collected   |  | Completed |          |          |          |                               |             |
|                 |  | 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   | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                 |  |   |   | b. Implement the system to allocate fund to the service delivery units of those two ministries   |  | Completed |          |          |          |                               |             |
|                 |  | 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.   |  | Completed |          |          |          |                               | Done        |
| 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. Mohammad Kabir Hossain                 | √         | √        | √        | √        |                               | -           |
|                 |  |   |   | b. Based on the assessment report, develop a plan for developing, testing, and incorporating additional modules in iBAS++  |  | √         | √        | √        | √        |                               |             |



| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------------|---|---|---|--|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                       |   | <b>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</b> | 3.Communication and knowledge sharing;<br><br>4.Advocacy                  | a. Knowledge sharing forum/ workshop to promote the iBAS++ and share the lessons learned.  | Mr. Mohammad Kabir Hossain                 | Completed |          |          |          |                               | Done        |
|                       |   | <b>Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures)</b>   | 5.Drafting/revising laws, strategies, regulations, framework, procedures; | b. Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures)<br><br>c. Consult stakeholders on the rollout strategy and timeline and finalize | Mr. Mohammad Kabir Hossain                 | √         | √        |          |          |                               | -           |
|                       |   |   |   |  |  | √         | √        |          |          |                               |             |
| <b>C7-Activity 25</b> | <b>Develop a module for Financial and non-financial asset management.</b> | <b>Develop a classification system to rate the condition and operational utility of all fixed assets</b>  | 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   |  | √         | √        | √        | √        |                               |             |
|                       |   | <b>Appoint a consultant to review the records and selectively visit high value sites</b>  | 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                 | √         | √        | √        | √        |                               | -           |
|                       |   | <b>Review, compilation of existing rules and formulate new one for financial and non-financial assets monitoring</b>  | 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   |  |           |          |          | √        |                               |             |
|                       |   | <b>Develop reporting format for major non-financial assets monitoring</b>   | 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   |  |           |          |          | √        |                               |             |
|                       |   |   |   | d. Finalize report format considering feedback   |  |           |          |          | √        |                               |             |
|                       |   | <b>Develop reporting format for financial assets monitoring</b>   | 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   |  |           |          |          | √        |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|----------------|---|---|--------------------------------------|--|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                |   |   |                                      | 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. Mohammad Kabir Hossain                 | Completed |          |          |          |                               | Done        |
|                |   |   |                                      | b. Recommend actions to improve validation process.  |  | Completed |          |          |          |                               |             |
|                |   | 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. Mohammad Kabir Hossain                 | Completed |          |          |          |                               | Done        |
|                |   |   |                                      | b. Prepare System Requirements Specification (SRS) for a sub-module to track and assist quick settlement of pension cases.                                 |  | Completed |          |          |          |                               |             |
|                |   |   |                                      | c. Prepare System Design Document (SDD) for a sub-module to track and assist quick settlement of pension cases.  |  | Completed |          |          |          |                               |             |
|                |   |   |                                      | d. iBAS++ development to incorporate the sub-module.   |  | Completed |          |          |          |                               |             |
|                |   | 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. Mohammad Kabir Hossain                 | Completed |          |          |          |                               | Done        |
|                |   | 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. Mohammad Kabir Hossain                 | Completed |          |          |          |                               | Done        |
|                |   | Develop online training modules   | 2. Training                          | a. Develop online training modules   | Mr. Mohammad Kabir Hossain                 | √         | √        |          |          |                               | -           |
|                |   | 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. Mohammad Kabir 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) | Q1 FY 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|--|--|---|--|---|--|-----------|----------|----------|----------|-------------------------------|-------------|
| 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;<br><br>6. IT systems acquisition | a. Identify potential fiduciary risk areas of iBAS++ in terms of procedures, process flow and system security   | Ms Urmi Tamanna                            | √         | √        | √        | √        |                               | Done        |
|  |  |   |  | 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.   |  | Completed |          |          |          |                               |             |
|  |  |   |  | d. Prepare ToR and procedure manual for setting-up a unit in FSMU-FD for user authentication, access and activity monitoring.   |  | Completed |          |          |          |                               |             |
|  |  | 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. | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|  |  |   |  | b. Prepare a time-bound work plan for implementing digital signature  |  | √         | √        | √        | √        |                               |             |
|  |  |   |  | c. Implement digital signature in all appropriate sub-modules of iBAS++   |  | Completed |          |          |          |                               |             |
|  |  | Update Business Continuity Management (BCM) plan annually and undertake periodic disaster recovery tests  | 5.Drafting/revising laws, strategies, regulations, framework, procedures;<br>6. IT systems acquisition     | a. Review the existing Business Continuity Management (BCM) and identify the areas requiring changes.   | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|  |  |   |  | b. Discuss with management and update Business Continuity Management (BCM) for 2021-22  |  | Completed |          |          |          |                               |             |
|  |  |   |  | c. Perform periodic disaster recovery tests as outlined in BCM plan and prepare test report   |  | √         | √        | √        | √        |                               |             |
|  |  |   |  |   |  | Completed |          |          |          |                               |             |
|  |  | Implementation of feedback received from the assessment of iBAS++ system security certification   | 1.Analytical activities, studies, surveys<br>8. Execution of reformed PFM process                          | a. Feedback Analysis  | Ms. Urmi Tamanna                           | √         | √        | √        | √        |                               | Done        |
|  |  |   |  | b. Action Planning and Prioritize Improvements  |  | √         | √        | √        | √        |                               |             |
|  |  |   |  | c. Execute Action Plans and Track Progress  |  | √         | √        | √        | √        |                               |             |
|  |  |   |  | d. Verify Effectiveness and document changes  |  | √         | √        | √        | √        |                               |             |
| Commission a full third-party assessment of iBAS++ to obtain system security certification | 8. Execution of reformed PFM process   | a. Select Certification Body, Define Scope, Documentation Review, Engage Internal Stakeholders  | Ms. Urmi Tamanna   | Completed   |  |           |          |          | 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) | Q1 FY 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------|--------------------------------------|--|--|--|--|-----------|----------|----------|----------|-------------------------------|-------------|
|            |                                      |  |  | b. Assessment & Audit, LA Training   |  | Completed |          |          |          |                               |             |
|            |                                      |  |  | c. Audit Report, Corrective Action, and Verifications  |  | Completed |          |          |          |                               |             |
|            |                                      |  |  | 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  | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |  |  | b. Guideline and Procedure Development Mapping with control standards, Document Creation   |  | Completed |          |          |          |                               |             |
|            |                                      |  |  | c. Review and Approval   |  | Completed |          |          |          |                               |             |
|            |                                      |  |  | d. Implementation and Training   |  | Completed |          |          |          |                               |             |
|            |                                      | 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<br>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.                                     | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |  |  | b. Gap Assessment including Review Documentation, Interviews and Surveys, Identify Gaps, Document Findings etc.                                      |  | Completed |          |          |          |                               |             |
|            |                                      |  |  | c. Gap Analysis Report, Prioritize Gaps, Develop an Action Plan  |  | Completed |          |          |          |                               |             |
|            |                                      |  |  | d. Remediation and Continuous Improvement, Implement Corrective Actions, Monitoring and Verification, Documentation                                  |  | Completed |          |          |          |                               |             |
|            |                                      | Conduct a risk assessment and define a risk treatment methodology  | 1.Analytical activities, studies, surveys<br>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  | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |  |  | b. Conduct Risk Assessment including Identify Assets, Identify Threats and Vulnerabilities, Assess Risks, Prioritize Risks                           |  | Completed |          |          |          |                               |             |
|            |                                      |  |  | c. Formulation of Risk Treatment Methodology with Define Risk Criteria, Select Treatment Options, Develop Treatment Plans, Document the Methodology. |  | Completed |          |          |          |                               |             |
|            |                                      |  |  | d. Implementation, Monitor and Review  |  |           | √        | √        | √        |                               |             |
|            |                                      | Implement controls to mitigate risks   | 8. Execution of reformed PFM process   | a. Control Selection and Planning, Identify Mitigation Measures.   | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |  |  | b. Execute Implementation Plans, Integrate Controls  |  | Completed |          |          |          |                               |             |
|            |                                      |  |  | c. Continuous Monitoring, Control Testing  |  | √         | √        | √        | √        |                               |             |
|            |                                      |  |  | d. Documentation and Review  |  | Completed |          |          |          |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------|---|--|---|---|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                 |   | 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                | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|                 |   |  |   | b. Review and Gap Analysis of the documents, Scheduled Review and Update, Establish Review Periods                      |  | Completed |          |          |          |                               |             |
|                 |   |  |   | c. Revision and Approval  |  | Completed |          |          |          |                               |             |
|                 |   |  |   | 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)  | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|                 |   |  |   | 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   | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|                 |   |  |   | b. Prepare and communicate Audit calendar, Audit Schedule, Audit plan.  |  | Completed |          |          |          |                               |             |
|                 |   |  |   | 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   | Ms. Urmi Tamanna                           |           |          | √        | √        |                               | Done        |
|                 |   |  |   | b. Prepare Comprehensive DR Drill Procedure   |  |           |          | √        | √        |                               |             |
|                 |   |  |   | c. Perform DR drill as per the plan and procedure   |  |           |          | √        | √        |                               |             |
|                 |   |  |   | d. Prepare report and communicate   |  | Completed |          |          |          |                               |             |
| C7- Activity 28 | Implement Automated Challan (A-Challan) System for real-time revenue receipts to strengthen Treasury Single Account (TSA) | 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                     | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | 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) | Q1 FY 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------|--------------------------------------|--|---|---|--|-----------|----------|----------|----------|-------------------------------|-------------|
|            |                                      |  |   | b. Prepare required policies and procedures for implementing A-Challan System |  | Completed |          |          |          |                               |             |
|            |                                      |  |   | c. Prepare an action plan to implement A-Challan System                       |  | Completed |          |          |          |                               |             |
|            |                                      | <b>Implement Automated Challan (A- Challan) System for better revenue receipt management and cash management and strengthening the Treasury Single Account</b> | 5.Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition | a. Prepare FRS to introduce Automated Challan (A- Challan) System             | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |  |   | b. Develop system for Automated Challan (A- Challan) System                   |  | Completed |          |          |          |                               |             |
|            |                                      |  |   | c. Pilot the developed system   |  | Completed |          |          |          |                               |             |
|            |                                      |  |   | d. Prepare FRS to introduce Automated Challan (A- Challan) System             |  | Completed |          |          |          |                               |             |
|            |                                      | <b>Include all revenue/ receipt items in A-Challan system and make the system available to the public for depositing revenues and fees</b>                     | 1.Analytical activities, studies, surveys   | a. Prepare a list of all revenue/receipt items                                | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |  |   | b. Incorporate all revenue/receipt items in the system                        |  | Completed |          |          |          |                               |             |
|            |                                      |  |   | c. Make the system available to the public for depositing revenues and fees   |  | Completed |          |          |          |                               |             |
|            |                                      | <b>Integrate A-Challan System with other PFM systems of government</b>   | 8. Execution of reformed PFM process  | a. Identify other PFM systems to establish API                                | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |  |   | b. Design and develop API document to establish API with other systems        |  | Completed |          |          |          |                               |             |
|            |                                      |  |   | c. Integrate A-Challan System with other PFM systems of the government        |  | Completed |          |          |          |                               |             |
|            |                                      | <b>Integrate A-Challan System with all scheduled local banks for increasing collection points</b>  | 5.Drafting/revising laws, strategies, regulations, framework, procedures. 6. IT systems acquisition | a. Make aware the stakeholders of the importance of A Challan system          | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |  |   | b. Design and develop API document.   |  | Completed |          |          |          |                               |             |
|            |                                      |  |   | c. Integrate A-Challan System with all scheduled local banks                  |  | Completed |          |          |          |                               |             |
|            |                                      | <b>Integrate A-Challan System with Mobile Financial Services (MFS)</b>   | 6. IT systems acquisition   | a. Arrange stakeholders' consultation with all MFS Organizations              | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|            |                                      |  |   | b. Design and develop API document.   |  | Completed |          |          |          |                               |             |
|            |                                      |  |   | c. Establish interfaces with all MFS  |  | Completed |          |          |          |                               |             |
|            |                                      | <b>Provide training to all users of A-Challan System</b>   | 2. Training   | a. Prepare a training plan  | Ms. Urmi Tamanna                           | √         |          | √        | √        |                               | Done        |
|            |                                      |  |   | 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)                      |  | Completed |          |          |          |                               |             |



| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|----------------|--|--|---|---|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                |  | 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                                   | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|                |  |  |   | b. Arrange workshop on those draft report formats                           |  | Completed |          |          |          |                               |             |
|                |  |  |   | c. Collect feedback from the workshop and finalize the reports format       |  | Completed |          |          |          |                               |             |
|                |  |  |   | d. Make the reports available in the system                                 |  | Completed |          |          |          |                               |             |
|                |  | Implement dedicated Help-Desk services   | 8. Execution of reformed PFM process  | a. Set up a dedicated help desk service                                     | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|                |  |  |   | b. Review questions and problems  |  | Completed |          |          |          |                               |             |
|                |  |  |   | 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                            | Ms. Urmi Tamanna                           | √         | √        | √        | √        |                               | -           |
|                |  |  |   | 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  | Ms. Urmi Tamanna                           |           |          | √        | √        |                               |             |
|                |  |  |   | 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 | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|                |  |  |   | b. Collect idea from the workshop and prepare a draft framework             |  | Completed |          |          |          |                               |             |
|                |  |  |   | c. Arrange workshop with experts on draft conceptual framework              |  | Completed |          |          |          |                               |             |
|                |  |  |   | d. Finalize conceptual framework  |  | Completed |          |          |          |                               |             |
|                |  | 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                                   | Ms. Urmi Tamanna                           | Completed |          |          |          |                               | Done        |
|                |  |  |   | b. Arrange workshop to discuss the FRS with experts and collect feedback    |  | Completed |          |          |          |                               |             |
|                |  |  |   | c. Finalize FRS using feedback  |  | Completed |          |          |          |                               |             |
|                |  |  |   | d. Develop software for VAT collection and monitoring                       |  | Completed |          |          |          |                               |             |
|                |  | Implement and roll out of the system for VAT collection  | 2. Training   | a. Prepare a training plan to implement the system                          | Ms. Urmi Tamanna                           |           |          | √        | √        |                               | Done        |
|                |  |  |   | b. Prepare training materials and make them available for the users         |  |           |          | √        | √        |                               |             |
|                |  |  |   | c. Implement training plan and roll out the system for vat collection       |  |           |          | √        | √        |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|----------------|--|---|--|---|--|-----------|----------|----------|----------|-------------------------------|-------------|
| 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 |  | 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. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               | -           |
|                |  |   |  | 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. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                |  |   |  | b. Develop an idea based on knowledge sharing   |  | Completed |          |          |          |                               |             |
|                |  |   |  | 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. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                |  |   |  | 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. Abul Basher Md. Amir Uddin             |           |          | √        | √        |                               | -           |
|                |  |   |  | 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. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               | -           |
|                |  |   |  | 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. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               | -           |
|                |  | Integration of SPBMU with Birth and Death Registration System   | 6. IT systems acquisition  | a. Arrange consultation with stakeholders   | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                |  |   |  | b. Design and Develop document for API  |  | Completed |          |          |          |                               |             |
|                |  |   |  | c. Sign MoU   |  | Completed |          |          |          |                               |             |
|                |  |   |  | d. Accomplish Integration   |  | Completed |          |          |          |                               |             |
|                |  | Maintenance of MISs for uninterrupted social safety net payment to beneficiaries  | 1. Analytical activities, studies, surveys<br>8. Execution of reformed PFM process | a. Review MISs regularly  | Mr. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               | -           |
|                |  |   |  | b. Address line Ministries' upgradation request   |  | √         | √        | √        | √        |                               |             |
|                |  |   |  | c. Analyze security threats of the MISs   |  | √         | √        | √        | √        |                               |             |
|                |  |   |  | d. Resolve the security issues when required  |  | √         | √        | √        | √        |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------------------|--|---|---|---|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                        |  | <b>Procure required hardware and software</b>   | 8. Execution of reformed PFM process  | a. Prepare a procurement plan with specification  | Mr. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               | -           |
|                        |  |   |   | b. Procure related hardware and software  |  | √         | √        | √        | √        |                               |             |
| <b>C7- Activity 31</b> | <b>Stock-take of Bank Accounts outside TSA and expand the coverage of TSA.</b> | <b>Hold consultations with all stakeholders of special accounts, extra budgetary funds and aided funds</b>                          | 7. Consultations, forums, citizens' participation   | a. Arrange several workshops with stakeholders  | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                        |  |   |   | b. Raise awareness among them to list Bank Account Information of own institutions, projects, EBFs and so on since inception. |  | Completed |          |          |          |                               |             |
|                        |  | <b>Prepare FRS for preparing a database of Bank accounts outside of the TSA</b>   | 5.Drafting/revising laws, strategies, regulations, framework, procedures  | a. Analyze types of Bank accounts hold by institutions, projects and EBFs   | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                        |  |   |   | b. Prepare FRS for preparing a database of Bank accounts outside of the TSA   |  | Completed |          |          |          |                               |             |
|                        |  |   |   | c. Validate FRS by experts through workshop and finalize it   |  | Completed |          |          |          |                               |             |
|                        |  | <b>Developing a system for collecting Bank Accounts of public sector entities</b>   | 6. IT systems acquisition   | a. Develop the system for collecting Bank Accounts of public sector entities  | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                        |  |   |   | b. Test the system  |  | Completed |          |          |          |                               |             |
|                        |  |   |   | c. Pilot the system and update it   |  | Completed |          |          |          |                               |             |
|                        |  | <b>A stock-take of bank accounts of Budgetary Central Government units including projects</b>                                       | 8. Execution of reformed PFM process  | a. Prepare a training plan to train employees of BCG units to provide Bank Account info in the system                         | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | -           |
|                        |  |   |   | b. Implement training plan and collect feedback   |  | Completed |          |          |          |                               |             |
|                        |  |   |   | c. Incorporate feedback and improve the system  |  | Completed |          |          |          |                               |             |
|                        |  |   |   | d. Stock-take of bank accounts of Budgetary Central Government units including projects                                       |  | √         | √        | √        | √        |                               |             |
|                        |  | <b>The number of dormant/inactive bank accounts, and the bank accounts of closed projects will be determined and reduced by 50%</b> | 5.Drafting/revising laws, strategies, regulations, framework, procedures<br>8. Execution of reformed PFM process              | a. Identify dormant and inactive bank accounts of BCG Units including projects  | Mr. Abul Basher Md. Amir Uddin             |           |          | √        | √        |                               | -           |
|                        |  |   |   | b. Reduce them gradually  |  | √         | √        | √        | √        |                               |             |
|                        |  | <b>Issuing Government Circular and Sensitize relevant stakeholders</b>  | 5.Drafting/revising laws, strategies, regulations, framework, procedures<br>7. Consultations, forums, citizens' participation | a. Issue a circular to limit opening number of Bank Accounts  | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | 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) | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------|---|--|---|---|--|----------|----------|----------|----------|-------------------------------|-------------|
|                 |   | Conduct Training Program for GoB officials and Bank Employees  | 2. Training   | a. Prepare a training plan for employees and bankers<br>b. Implement the training plan and collect feedback<br>Incorporate feedback and update the system | Mr. Abul Basher Md. Amir Uddin             |          |          | √        | √        |                               | Done        |
| 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   | Ms. Urmi Tamanna                           | √        | √        | √        | √        |                               | -           |
|                 |   |  |   | 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   | Ms. Urmi Tamanna                           |          |          | √        | √        |                               | -           |
|                 |   |  |   | 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.   | Ms. Urmi Tamanna                           |          |          | √        | √        |                               | -           |
|                 |   |  |   | b. Arrange workshop with experts on draft reporting format  |  |          |          | √        | √        |                               |             |
|                 |   |  |   | c. Incorporate feedback and finalize the common reporting format (Financial Statement) for ABs.   |  |          |          | √        | √        |                               |             |
|                 |   | 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.  | Ms. Urmi Tamanna                           |          |          | √        | √        |                               | -           |
|                 |   |  |   | 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  | Ms. Urmi Tamanna                           |          |          | √        | √        |                               | -           |
|                 |   |  |   | b. Prepare a chart of accounts of those identified items  |  | √        | √        | √        | √        |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------------|--|---|---|---|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                       |  | <b>Develop common Financial Reporting format for each group of the LGIs i.e., for union, council etc.</b> | 5.Drafting/revising laws, strategies, regulations, framework, procedures. | a. Identity the nature of budgeting and expenditure of each group of the LGIs i.e., for union, council etc.             | Ms. Urmi Tamanna                           | √         | √        | √        | √        |                               | -           |
|                       |  |   |   | 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  |  | √         | √        | √        | √        |                               |             |
|                       |  | <b>Prepare Functional Requirement Specification to develop iBAS++ LGI Sub-module</b>                      | 5.Drafting/revising laws, strategies, regulations, framework, procedures. | a. Analyze LGIs related Rules, Regulations and the process of Budgeting and expenditure management                      | Ms. Urmi Tamanna                           |           | √        |          |          |                               | -           |
|                       |  |   |   | 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  |  |           |          | √        |          |                               |             |
|                       |  | <b>Develop iBAS++ LGI Sub-module</b>  | 6. IT systems acquisition   | a. Develop iBAS++ LGI Sub-module  | Ms. Urmi Tamanna                           |           |          | √        | √        |                               | -           |
|                       |  |   |   | b. Test the sub-module  |  |           |          | √        | √        |                               |             |
|                       |  |   |   | c. Pilot the module and update it   |  |           |          | √        | √        |                               |             |
|                       |  | <b>Roll out iBAS++ LGI Sub-module and BACS in LGIs</b>  | 8. Execution of reformed PFM process                                      | a. Prepare a training Plan to implement iBAS++ LGI Sub-module and BACS in LGIs.   | Ms. Urmi Tamanna                           |           |          | √        | √        |                               | -           |
|                       |  |   |   | b. Prepare training materials   |  |           |          | √        | √        |                               |             |
|                       |  |   |   | c. Implement training plan  |  |           |          | √        | √        |                               |             |
|                       |  |   |   | d. Bring all LGIs under this sub-module gradually   |  |           |          |          |          |                               |             |
| <b>C7-Activity 34</b> | <b>Roll out of iBAS++ Foreign Mission Sub-module</b> | <b>Prepare an FRS for iBAS++ Foreign Mission Sub-module</b>   | 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. Md. Tarikul Islam Khan                 | Completed |          |          |          |                               | Done        |
|                       |  |   |   | b. Develop a draft FRS to develop iBAS++ LGI Sub-module   |  | Completed |          |          |          |                               |             |
|                       |  |   |   | c. Arrange workshop with experts and finalize the FRS   |  | Completed |          |          |          |                               |             |

| 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 26  | Q2 FY 26                       | Q3 FY 26  | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |  |      |
|---|--|---|---|---|---|---|--------------------------------|-----------|----------|-------------------------------|-------------|--|------|
|   |  | Develop iBAS++ Foreign Mission Sub-module   | 6. IT systems acquisition   | a. Develop iBAS++ Foreign Mission Sub-module.   | Mr. Md. Tarikul Islam Khan  | Completed   |                                |           |          |                               | Done        |  |      |
|   |  |   |   | b. Test the sub-module  |   | Completed   |                                |           |          |                               |             |  |      |
|   |  |   |   | c. Pilot the module and update it   |   | Completed   |                                |           |          |                               |             |  |      |
|   |  | 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 implement iBAS++ Foreign Mission Sub-module                                | Mr. Md. Tarikul Islam Khan  | √   | √                              | √         | √        | -                             |             |  |      |
|   |  | Arrange Capacity building program for the employee working in Foreign Missions                | 2. Training<br>8. Execution of reformed PFM process   | a. Prepare a training Plan to implement iBAS++ Foreign Mission Sub-module   | Mr. Md. Tarikul Islam Khan  |   | √                              | √         | √        |                               | -           |  |      |
|   |  |   |   | 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<br>6. IT systems acquisition | a. Consult with stakeholders to develop data collection procedure | Mr. Abul Basher Md. Amir Uddin | Completed |          |                               |             |  | Done |
|   |  |   |   |   |   | b. Prepare an FRS for the database                                |                                | Completed |          |                               |             |  |      |
| c. Develop the architecture of the interoperable Organogram sub-module. | Completed  |   |   |   |   |   |                                |           |          |                               |             |  |      |
| d. Develop the system, test and pilot it                                | Completed  |   |   |   |   |   |                                |           |          |                               |             |  |      |
| e. Update the system  | Completed  |   |   |   |   |   |                                |           |          |                               |             |  |      |
| Collect and input organogram data in the system                         | 1.Analytical activities, studies, surveys                        |   |   | a. Arrange workshop with different Ministries/Divisions   | Mr. Abul Basher Md. Amir Uddin  | √   | √                              | √         | √        |                               | -           |  |      |
|   |  |   |   | b. Identify the problems they are facing to provide information   |   | Completed   |                                |           |          |                               |             |  |      |
|   |  |   |   | 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                                 | Mr. Abul Basher Md. Amir Uddin  | √   | √                              | √         | √        |                               | -           |  |      |
|   |  | 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<br>6. IT systems acquisition | a. Prepare an FRS to add functionalities in iBAS++ Budget preparation Sub-module to incorporate field level offices | Mr. Abul Basher Md. Amir Uddin  | Completed   |                                |           |          |                               | Done        |  |      |
|   |  |   |   | b. Add functionalities in iBAS++ Budget preparation Sub-module to incorporate field level offices                   |   | Completed   |                                |           |          |                               |             |  |      |
|   |  |   |   | c. Test, pilot the system and update it   |   | Completed   |                                |           |          |                               |             |  |      |



| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------|--|--|---|--|--|-----------|----------|----------|----------|-------------------------------|-------------|
|                 |  | Implement the system to bring all field level offices under Budget Preparation Sub-module of iBAS++  | 2. Training<br>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++   | Mr. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               | Done        |
|                 |  |  |   | b. Roll out Budget preparation module to all govt. hospitals.  |  | √         | √        | √        | √        |                               |             |
|                 |  |  |   | c. Roll out Budget preparation module to all Primary Education Offices                                   |  | Completed |          |          |          |                               |             |
|                 |  |  |   | d. Roll out Budget preparation module to all field level offices under Ministry of Public Administration |  | Completed |          |          |          |                               |             |
|                 |  |  |   | 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                                       |  | Completed |          |          |          |                               |             |
|                 |  |  |   | h. Roll out Budget preparation module to other offices   |  | Completed |          |          |          |                               |             |
|                 |  | Develop comprehensive training and capacity building program for field level offices to bring them under Budget Preparation Sub-module of iBAS++ | 2. Training<br>8. Execution of reformed PFM process   | a. Develop a comprehensive training plan   | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done        |
|                 |  |  |   | b. Prepare training materials and make them available in iBAS++ system                                   |  | Completed |          |          |          |                               |             |
|                 |  |  |   | c. Implement training plan   |  | √         | √        | √        | √        |                               |             |
|                 |  |  |   | d. Collect feedback from participants and update the system  |  | √         | √        | √        | √        |                               |             |
| 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. Mohammad Kabir Hossain                 | Completed |          |          |          |                               | Done        |
|                 |  |  |   | 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<br>6. IT systems acquisition | a. Prepare an FRS to automate employees' Leave management  | Mr. Mohammad Kabir Hossain                 | Completed |          |          |          |                               | Done        |
|                 |  |  |   | b. Arrange workshop with experts to share the FRS and collect feedback                                   |  | Completed |          |          |          |                               |             |
|                 |  |  |   | c. Finalize the FRS and develop the system and pilot it.   |  | Completed |          |          |          |                               |             |
|                 |  |  |   | d. Update the system and roll out it   |  | Completed |          |          |          |                               |             |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|-----------------|--|---|---|--|----------------------------|--|----------|----------|----------|----------|-------------------------------|-------------|
|                 |  | Automation of Loans and Advances Management   | 5.Drafting/revising laws, strategies, regulations, framework, procedures<br>6. IT systems acquisition | a. Prepare an FRS to automate employees' Loans and Advances Management   | Mr. Mohammad Kabir Hossain | Completed                                  |          |          |          |          | Done                          |             |
|                 |  |   |   | b. Arrange workshop with experts to share the FRS and collect feedback   |                            | Completed                                  |          |          |          |          |                               |             |
|                 |  |   |   | c. Finalize the FRS and develop the system and pilot it.   |                            | Completed                                  |          |          |          |          |                               |             |
|                 |  |   |   | d. Update the system and roll out it   |                            | Completed                                  |          |          |          |          |                               |             |
|                 |  | Automation of employees' Departmental proceeding management                           | 5.Drafting/revising laws, strategies, regulations, framework, procedures<br>6. IT systems acquisition | a. Prepare an FRS to automate employees' Departmental proceeding management  | Mr. Mohammad Kabir Hossain | √  | √        | √        | √        |          | -                             |             |
|                 |  |   |   | 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<br>6. IT systems acquisition | a. Prepare an FRS to automate employees' Audit observation Management  | Mr. Mohammad Kabir Hossain | √  | √        | √        | √        |          | -                             |             |
|                 |  |   |   | 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<br>6. IT systems acquisition | a. Prepare an FRS to produce System generated NOC for employees'' govt. accommodation                              | Mr. Mohammad Kabir Hossain | √  | √        |          |          |          | -                             |             |
|                 |  |   |   | 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   |                            |  |          | √        | √        |          |                               |             |
| 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. Md. Tarikul Islam Khan | Completed                                  |          |          |          |          | Done                          |             |
|                 |  |   |   | b. Identify and categorized different types of SOEs Budgeting, Expenditure and Accounting process                  |                            | Completed                                  |          |          |          |          |                               |             |
|                 |  |   |   | c. Prepare a general report format of SOEs Budgeting, Expenditure and Accounting process                           |                            | Completed                                  |          |          |          |          |                               |             |
|                 |  |   |   | d. Arrange workshop with experts and finalize the format   |                            | Completed                                  |          |          |          |          |                               |             |

| 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 26  | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|----------------|--|---|---|--|--|-----------|----------|----------|----------|-------------------------------|--|
|                |  | Incorporate the format in the iBAS++ system               | 6. IT systems acquisition   | a. Develop the system to implement the format  | Mr. Md. Tarikul Islam Khan                 | Completed |          |          |          |                               | Incorporating additional economic codes required for capturing SOEs financial transaction. |
|                |  |   |   | b. Pilot the system and update it  |  | Completed |          |          |          |                               |  |
|                |  | 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. Md. Tarikul Islam Khan                 | Completed |          |          |          |                               | Done   |
|                |  |   |   | b. Integrate the SOE system of SOE Scheme with iBAS++ system                         |  | Completed |          |          |          |                               |  |
| 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<br>6. IT systems acquisition.<br>1. Analytical activities, studies, surveys | a. Analyze present Project Accounting process that causes delay in month close       | Mr. Abul Basher Md. Amir Uddin             | Completed |          |          |          |                               | Done   |
|                |  |   |   | b. Arrange consultation with project experts to solve the problems                   |  | Completed |          |          |          |                               |  |
|                |  |   |   | c. Prepare an FRS for Project Accounting Sub-module                                  |  | Completed |          |          |          |                               |  |
|                |  |   |   | d. Arrange workshop with experts to finalize the FRS.                                |  | Completed |          |          |          |                               |  |
|                |  |   |   | e. Develop and test the system for Project Accounting                                |  | Completed |          |          |          |                               |  |
|                |  |   |   | f. Pilot the system and update it  |  |           |          | √        | √        |                               |  |
|                |  | Roll out the Project Accounting Sub-module                | 2. Training   | a. Make a training plan to roll-out the Project accounting Sub-module                | Mr. Abul Basher Md. Amir Uddin             | √         | √        | √        | √        |                               | -  |
|                |  |   |   | 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.<br>1.Analytical activities, studies, surveys<br>6. IT systems acquisition   | a. Analyze present food accounts adjustment process that causes delay in month close | Mr. Mohammad Kabir Hossain                 |           | √        |          |          |                               | Done   |
|                |  |   |   | 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  |  |           |          |          | √        |                               |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------|--------------------------------------|--|--------------------|---|--|----------|----------|----------|----------|-------------------------------|-------------|
|            |                                      | 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. Mohammad Kabir Hossain                 | √        | √        | √        | √        |                               | -           |
|            |                                      |  |                    | 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 (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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|----------------|---|---|--|--|--|----------|----------|----------|----------|-------------------------------|---|
| C8-Activity 41 | Create a well-functioning CPFO (Central pension & Fund Office) 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)             | Done     |          |          |          | 200                           | The Centralized Pension Office is established and functional.<br>Almost all of the pensioners of the Government are under EFT coverage  |
|                |   |   |  | b. Bring pensioners of Postal Department and BTCL under EFT coverage   |  | Done     |          |          |          |                               |   |
|                |   |   |  | c. Centralize all circle pensioners to concerned Central Pension Office (CPFOs)  |  | √        | √        |          |          |                               |   |
|                |   |   |  | d. Design and implement EFT payment process for 26 autonomous bodies' pensioners   |  | √        | √        | √        |          |                               |   |
|                |   | Establish procedures and guidelines and apply the necessary resources to address the considerable backlog of pension payments.  | 5.Drafting/ revising laws, strategies, regulations, framework, procedures; | a. Arrange workshops for Pension's Operational Manual.   | CAFO (P&FM)                                | √        | √        |          |          | 170                           | The number of cases of delayed pension payments is reduced by 50%.<br>Guideline and procedures will be available for the stakeholders<br>Backlog of sanction and payment process of gratuity of new pension is reduced and timeliness of payment is ensured |
|                |   |   |  | b. Finalization of Draft Pension Manual (Operational Manual for Pay-Points)  |  | √        | √        |          |          |                               |   |
|                |   |   |  | c. Arrange workshops of the Manual for Executive   |  |          |          | √        | √        |                               |   |
|                |   |   |  | d. Finalization of Draft Pension Manual (Manual for Executive)   |  |          |          | √        | √        |                               |   |
|                |   |   |  | e. Arrange Workshop for awareness building in line with Pension Simplification Order to address Pension Backlog Cases.                                   |  | √        | √        | √        | √        |                               |   |
|                |   |   |  | f. Arrange workshops/seminars to finalize functional/business process of Online Pension Tracking and Monitoring System (OPTMS) and to make it functional |  | √        | √        | √        | √        |                               |   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|--|---|--|--|----------|----------|----------|----------|-------------------------------|---|
|            |                                      | • <b>Develop a centralized, common shared web-based personnel and pension database consisting of key dates that will trigger actions under iBAS++.</b>   | 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 along with introducing Online Pension Tracking & Monitoring System (OPTMS) | Addl CGA (Accts)                           | √        | √        | √        | √        | 150                           | • A centralized, common shared web-based personnel and pension database under iBAS++ created.<br>• Pension database & digitalize pension sanction and verification process streamlined. |
|            |                                      |  |   | 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. To ease life verification process and update pensioner database with recent photograph, develop an image capturing mechanism using webcam.  |  | √        | √        | √        | √        |                               |   |
|            |                                      | • <b>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.</b> | 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 cases prepared.<br>• Bottleneck and stages will be identified that creates 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.  |  | Done     |          |          |          |                               |   |
|            |                                      |  |   | c. System generated monitoring tool will be incorporated in Pension Module to identify the backlog cases.  |  | Done     |          |          |          |                               |   |
|            |                                      |  |   | d. Finalize an inference about bottleneck of backlog pension from the survey and disseminate the knowledge to stakeholders.  |  | Done     |          |          |          |                               |   |
|            |                                      | • <b>Develop a comprehensive communication and change management strategy and implement required program to this effect.</b>   | 5. Drafting/ revising laws, strategies, regulations, framework, procedures; | a. Suggestions for revising existing provisions of Rules and Regulations to conform with changing scenario.  | Addl CGA (Accts)                           | √        | √        | √        | √        | 100                           | • Change management strategy for this Scheme.   |
|            |                                      |  |   | b. Training / awareness program for the Executive Departments  |  | √        | √        | √        | √        |                               |   |
|            |                                      |  |   | c. A Communication Strategy Paper/ Handbook will be prepared.  |  | √        | √        | √        | √        |                               |   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|------------|--------------------------------------|---|---|--|--|----------|----------|----------|----------|-------------------------------|--|
|            |                                      | • <b>Conduct seminars and use all available communication means to raise pensioners' awareness of their obligations and rights.</b> | 4. Advocacy   | a. Awareness campaign/ Workshops/ Seminars/ Webinar for the pensioners.  | Addl CGA (Accts)                           | Done     |          |          |          | 100                           | • Awareness created.   |
|            |                                      |   |   | b. Arrange a Pension week to deliver one stop service.   |  | Done     |          |          |          |                               |  |
|            |                                      |   |   | c. Conduct a Pensioner Satisfaction Survey.  |  | √        | √        |          |          |                               |  |
|            |                                      | • <b>Develop Online Pension Tracking and Monitoring System (OPTMS).</b>   | 6. IT systems acquisition   | a. Define the details business process and requirements along with dependencies and crosscutting issues to develop OPTMS with payroll database and other stakeholders (NOC issuing authority, Audit Clearance etc.) to implement the OPTMS | CAFO (P&FM)                                | Done     |          |          |          | 100                           | • Pension Preparation, Sanction & Payment Process will be automated and timeliness of processing, approval & payment will be ensured |
|            |                                      |   |   | b. Digitalization of all documents (ELPC, Leave Statement, NOCs, Service Statements etc.) to introduce OPTMS   |  | √        | √        | √        | √        |                               |  |
|            |                                      |   |   | c. Develop the Platform connecting with Pensioners, Payroll database, Sanction authority, NOCs issuing authority and payment authority   |  | √        | √        | √        | √        |                               |  |
|            |                                      |   |   | d. Develop and introduce Pensioner tracking and monitoring system (OPTMS) as a toll to streamline pension preparation, sanction and payment process which will reduce the backlog and ensure the timeliness of gratuity payment.           |  | √        | √        | √        | √        |                               |  |
|            |                                      |   |   | 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  |  |          |          | √        | √        |                               |  |
|            |                                      | • <b>Simplify Pensioners' Authentication and Verification Process.</b>  | 6. IT systems acquisition   | a. Develop a "Face detection App for pensioners' Life Verification".   | CAFO (P&FM)                                | Done     |          |          |          | 80                            | • The service at pensioners' doorstep to simplify verification process available.  |
|            |                                      |   |   | b. Introducing Face Detection Based Life Verification App for Autonomous Bodies' pensioner   |  | Done     |          |          |          |                               |  |
|            |                                      |   |   | c. Develop business process of Bio Matrix verification Process.  |  | √        | √        | √        | √        |                               |  |
|            |                                      |   |   | d. Design the system to be verified in iBAS++ validating from NID database.  |  | Done     |          |          |          |                               |  |
|            |                                      | • <b>Provide Pension Card (ePPO) to all pensioners</b>  | 5. Drafting/ revising laws, strategies, regulations, framework, procedures; | a. Create content of digital PPO & D-half.   | CAFO (P&FM)                                | Done     |          |          |          | 80                            | • System generated PPO & D-half produced.  |
|            |                                      |   |   | b. Produce System generated PPO & D-half.  |  |          |          | √        | √        |                               |  |
|            |                                      |   |   | c. Disseminated the ePPO to Pensioners.  |  |          |          | √        | √        |                               |  |



| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|-----------------|---|--|---------------------------|---|--|----------|----------|----------|----------|-------------------------------|---|
|                 |   | • 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)                                | Done     |          |          |          |                               | • 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)                                | Done     |          |          |          | 30                            | • 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     |          |          |          | 30                            | • Ensured hassle free family pension.                                 |
|                 |   |  |                           | b. Develop the system to disburse family pension based on declared nominee information in pensioner master data |  | Done     |          |          |          |                               |   |
| C8- Activity 42 | Maintain accurate records of GPF contributions, balances, and outstanding loans and advances. | • Determine the iBAS ++ 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)                                | Done     |          |          |          | 200                           | • Online GPF services for CGDF and ADG (Finance), Bangladesh Railway. |
|                 |   |  |                           | b. Draft of GPF Operation Manual for Pay-point user   |  | √        | √        |          |          |                               | • Standardized procedures through manuals and revised rules.          |
|                 |   |  |                           | c. Arranging workshop for finalization of GPF Operation Manual for Pay-point user.                              |  |          | √        |          |          |                               | • Ensured online GPF management for BGB                               |
|                 |   |  |                           | d. BGB Personnel GPF Opening Balance Entry and Approval   |  | Done     |          |          |          |                               | • Efficient handling of GPF of deceased employees.                    |
|                 |   |  |                           | e. Develop mechanism for GPF Subsidiary Ledger Debit in case of deceased employee.                              |  | Done     |          |          |          |                               | • Improved data accuracy and transparency                             |
|                 |   |  |                           | 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.   |  | Done     |          |          |          |                               |   |
|                 |   |  |                           | h. GPF final payment mechanism for the railway pensioners.  |  | Done     |          |          |          |                               | • Ensured final payment of GPF for the Railway                        |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|---|---------------------------|--|--|----------|----------|----------|----------|-------------------------------|---|
|            |                                      |   |                           | i. GPF final payment mechanism in case of deactivated NID  |  | √        | √        | √        |          |                               | • Ensured final payment for deactivated NID   |
|            |                                      |   |                           | j. Advance payment mechanism in case of loan taking from GPF for house construction purpose.                                   |  | √        | √        |          |          |                               |   |
|            |                                      |   |                           | k. Suggestions for revising existing provisions of GPF Rules and Regulations (GPF Rules 1979) conforming to changing scenario. |  |          | √        | √        | √        |                               | • Updated GPF regulations aligned with current needs.   |
|            |                                      |   |                           | l. GPF Module will be implemented for Forest, Postal Department and Bangladesh Missions abroad.                                |  | Done     |          |          |          |                               | • Automated GPF management for Forest, Postal Department and thirty Bangladesh Missions abroad. |
|            |                                      |   |                           | m. Provide user-end GPF Services by improving online facilities for employees including Lien and Deputation.                   |  | √        | √        | √        | √        |                               | • Enhanced employee access to GPF services online.  |
|            |                                      |   |                           | n. Develop GPF Data Quality Improvement Mechanism.   |  | √        | √        | √        | √        |                               | • Accurate, reliable GPF data ensured.  |
|            |                                      |   |                           | o. Maintain accurate records of PAR balances (contractor's deposit, Land acquisition register) other than GPF.                 |  | √        | √        | √        | √        |                               | • Proper recording of other fund balances   |
|            |                                      |   |                           | p. Automation of fund (GPF balance) transfer in case of job switch case.   |  | Done     |          |          |          |                               | • Smooth, automatic GPF transfer during job changes.  |
|            |                                      |   |                           | q. Automation of Contractors Security Deposits.  |  | Done     |          |          |          |                               | • Digital management of contractor deposits.  |
|            |                                      | • Produce an annual report on the status of the GPF, indicating summaries of transactions (advances, loans, terminal 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                           | • Individual and cumulative GPF balances become traceable and auditable.                        |
|            |                                      |   |                           | b. Develop a Comprehensive GPF Status Report.  |  | Done     |          |          |          |                               | • Complete overview of GPF accounts for management and monitoring.                              |
|            |                                      |   |                           | c. Develop a pay-pointwise yearly report for the calculated profit amount.   |  | Done     |          |          |          |                               | • Profit distribution becomes transparent and trackable at pay-point level.                     |
|            |                                      |   |                           | d. Develop a comprehensive GPF Advance Information Report that reflects the number of total and current installments.          |  | Done     |          |          |          |                               | • Clear visibility of advance disbursement and recovery status.                                 |
|            |                                      |   |                           | e. Develop a final payment eligibility report.   |  | √        | √        | √        |          |                               | Smooth identification of employees eligible for GPF final payment.                              |
|            |                                      |   |                           | f. Creation of PL Account for Police in iBAS++ System  |  | Done     |          |          |          |                               | • Enables police personnel to manage and monitor their GPF transactions digitally.              |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|---|--|--|--|----------|----------|----------|----------|-------------------------------|---|
|            |                                      |   |  | g. Develop GPF Application Trackers on a weekly basis  |  | √        | √        |          |          |                               |   |
|            |                                      |   |  | h. Develop employee query management mechanism for GPF   |  |          |          |          |          |                               | • Timely response and resolution of employee GPF-related queries  |
|            |                                      | • 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 relevant business process.  | Addl CGA (Accts)                           | Done     |          |          |          | 60                            | • Established feature to retain individual GPF balances during temporary exit from public service.  |
|            |                                      |   |  | 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)                                | Done     |          |          |          | 100                           | • Central fund offices for the civil and defense accounting circles have already been created. Discussion was held with the railway accounting circle in this regard. They proposed that the existing fund office of the railway is enough to act as a central fund office. |
|            |                                      |   |  | b. Develop the system to establish other CAFOs.  |  | Done     |          |          |          |                               |   |
|            |                                      |   |  | c. Capture the balances in the system.   |  | Done     |          |          |          |                               |   |
|            |                                      | • 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)                                | Done     |          |          |          | 50                            | • Accurate, verified, and system-captured GPF balances for Defence, Railway, and Postal departments.  |
|            |                                      |   |  | b. Design the system 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++ |  | Done     |          |          |          |                               |   |
|            |                                      | • Provide a 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)                                | Done     |          |          |          | 20                            | • Direct and automated GPF payment to nominees of deceased employees.   |
|            |                                      |   |  | b. Develop the system to pay the nominee   |  | √        | √        |          |          |                               |   |
|            |                                      | • Maintain accurate records of Public Account of the Republic (PAR) balances other than GPF   | 5.Drafting/ revising laws, strategies, regulations, framework, procedures; | a. Identify the other PAR  | Addl CGA (Accts)                           | Done     |          |          |          | 30                            | • Accurate and updated digital records of PAR balances.   |
|            |                                      |   |  | b. Develop a detailed business process   |  | √        | √        | √        | √        |                               |   |
|            |                                      |   |  | c. Develop the system to entry the PAR balances  |  | √        | √        | √        | √        |                               |   |
|            |                                      |   |  | d. To develop training materials   |  | Done     |          |          |          |                               |   |
|            |                                      |   |  | e. Organize ToT.   |  | √        | √        |          |          |                               |   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26   | Incremental cost lakh BDT (g) | Results (h)   |
|-----------------|--|--|---|--|--|----------|----------|----------|--|-------------------------------|---|
| 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.  |  | Done     |          |          | 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. Develop the business process to collect and reconcile data with ERD, Debt Management wing FD and Foreign Mission.   | DCGA (Accnts)                              | √        | √        |          |  | 100                           | In progress. Accounts (Foreign Missions) will be fully automated and ministry accounts will be generated from the iBAS++ system.  |
|                 |  | 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 Transaction Recording process in iBAS++ System.  | 5. Drafting / revising laws, strategies, regulations, framework, procedures | a. Develop sub-ledgers for assets and liabilities.   | Add CGA (Accnts)                           | √        | √        | √        | √  | 50                            | New GL accounts, Control Ledgers and Subsidiary Ledgers are being developed. Accounts and reports will be developed from ledgers, not the general journal tables of iBAS++. |

| 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 26                          | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|-----------------|---|---|---|--|--|-----------------------------------|----------|----------|----------|-------------------------------|---|
|                 |   | • <b>Develop business process for effective reconciliation among Budget Preparation Module, Budget Execution Module, Accounting Module (including sub-modules) of iBAS++.</b> | 5. Drafting / revising laws, strategies, regulations, framework, procedures | a. Develop a business procedure for reconciliation among different modules of iBAS++.  | ADCGA (Accounts) and iBAS++                | Beyond Jurisdiction of FR scheme. |          |          |          | 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.  |  |                                   |          |          |          |                               |   |
|                 |   | • <b>Update business process for establishment of efficient monthly accounts closing processes.</b>   | 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.                          |
|                 |   | • <b>Update business process for monthly reconciliation of accounts and develop reconciliation reporting format of related PL ledger with ERD, DMW and BB.</b>                | 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 | • <b>Adopt and implement Financial Reporting under the Cash Basis of Accounting (the Cash Basis IPSAS).</b>   | 5. Drafting / revising laws, strategies, regulations, framework, procedures | a. 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                              |          |          |          | 50                            | • Financial reporting under IPSAS implemented.                                  |
|                 |   |   |   | b. Develop a format for disclosing guarantee liabilities in the notes of FS  |  |                                   |          | √        | √        |                               |   |
|                 |   |   |   | c. Discuss and share the draft format with related stakeholders  |  |                                   |          |          | √        |                               |   |
|                 |   | • <b>Update Account Code, Procedures Manual and Design and issue new reporting format.</b>  | 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. |  | 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.   |  | √                                 | √        |          |          |                               |   |

| 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 26                            | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|---|---|--|---|-------------------------------------|----------|----------|----------|-------------------------------|---|
|            |                                      |   |   | e. Update existing Account code for BCG.   |   | Ongoing. Will be completed by OCAG. |          |          |          |                               |   |
|            |                                      |   |   | f. Develop draft Accounting Procedure Manual.  |   |                                     |          | √        | √        |                               |   |
|            |                                      | • <b>Train CGA and OCAG staff on IPSAS compliance.</b>  | 2. Training   | a. To launch the IPSAS Certification Training by the capacity of the officials who got IPSAS Certification.            | Add CGA (Admin)                             | Done                                |          |          |          | 75                            | • 99 officials 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                                |          |          |          |                               |   |
|            |                                      | • <b>Establish clear responsibilities within the CGA office to produce timely annual financial statements (AFS).</b>                              | 5. Drafting / revising laws, strategies, regulations, framework, procedures | a. Establishing draft TOR and role defining.   | ADCGA (Accounts)                            | Will be done by CGA office.         |          |          |          | 25                            | • Ensuring timely production of Financial Reports   |
|            |                                      |   |   | b. Develop a monitoring setup, discussion, and implementation.   |   |                                     |          |          |          |                               |   |
|            |                                      | • <b>Update business process for efficient year-end accounts closing processes.</b>   | 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.   |   | Done                                |          |          |          | 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.                                     |   | Done                                |          |          |          |                               |   |
|            |                                      | • <b>Timely submission of Government-wide other committed financial reporting mainly GFS, COFOG for ensuring accountability and transparency.</b> | 5. Drafting / revising laws, strategies, regulations, framework, procedures | a. Generate COFOG Report from iBAS++   | Add CGA (Accnts), DCGA                      |                                     | √        |          |          | 15                            | • It will ensure the acceptance and increase coverage of the financial reports internationally. |
|            |                                      |   |   | b. Develop COFOG Manual  |   | √                                   | √        |          |          |                               |   |
|            |                                      |   |   | c. Organize advance (Analysis and decision making) GFS training course with the help of SARTTAC                        |   | Done                                |          |          |          |                               |   |
|            |                                      |   |   | d. Organize Workshop and Finalization of GFS Handbook.   |   | √                                   | √        |          |          |                               |   |
|            |                                      | • <b>Map among Old COA1 (13 Digits) and New COA2 (56 Digits) with GFS Chart of Accounts.</b>  | 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.                                      |
|            |                                      | • <b>Develop Chart-of-Accounts (CoA) Manual.</b>  | 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 stakeholders by iBAS++.   |   | 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)       | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|------------|--------------------------------------|--|---|---|--|----------|----------|----------|----------|-------------------------------|--|
|            |                                      | • <b>Develop Procedural Handbook for AFS (Annual Financial Statement).</b>   | 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.  |  | √        |          |          |          |                               |  |
|            |                                      | • <b>Develop business process for generating Proforma accounts for Bangladesh Railway and Bangladesh Post Office and CGDF.</b> | 5. Drafting / revising laws, strategies, regulations, framework, procedures | a. To Develop Draft Business Process for Proforma Accounts of BR, CGDF and Post office. | ADCGA (Accounts), CAFO (Postal) and FA&CO (East) | Done     |          |          |          | 15                            | • It will strengthen institutional arrangements to generate Proforma accounts. |
|            |                                      |  |   | b. Discuss the draft business process with related stakeholders.                        |  | √        | √        |          |          |                               |  |
|            |                                      |  |   | c. Finalize the business process.   |  | √        |          |          |          |                               |  |
|            |                                      | • <b>Provide training on GFS and COFOG to officials of CAG, Finance Division, CGA, CGDF and ADG Finance (Railway)</b>          | 2. Training   | a. To identify the need assessment  | GFS Core   | Done     |          |          |          | 50                            | • It will help to achieve understanding on COFOG and GFS.                      |
|            |                                      |  |   | b. To develop training materials  |  | Done     |          |          |          |                               |  |
|            |                                      |  |   | c. Organize ToT.  |  | √        | √        |          |          |                               |  |

### C- 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) | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------------|---|---|--|---|--|----------|----------|----------|----------|-------------------------------|-------------|
| C-9 Activity -45 | Strengthen accountability and transparency of SOEs through improved reporting and public disclosure | • 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. Amirul Islam                           | √        | √        | √        | √        | -                             | -           |
|                  |   |   |  | b. Organize SOE conference with stakeholders for qualified AFS  |  |          | √        |          | √        |                               |             |
|                  |   | • 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                            | Done     |          |          |          | -                             | -           |
|                  |   |   |  | b. Identify challenges and gaps of the current data collection and quality control method.                    |  | Done     |          |          |          |                               |             |
|                  |   |   |  | c. Finalize the system of timely collection of financial and non-financial data and ensure quality control.   |  |          | √        | √        | √        |                               |             |
|                  |   |   |  |   |  |          |          |          |          |                               |             |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|------------------------|--|---|---|---|---|----------|----------|----------|----------|-------------------------------|--|
|                        |  | • <b>Ensure regular publication of Audited Financial Statements of all SOEs within six months of the end of the fiscal year</b> | 3. Communication and knowledge sharing                                    | a. Update the comprehensive list of SOEs/ABs.   | Md. Firoz Ahmed                                       | √        | √        |          |          | -                             | -  |
|                        |  |   |   | 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<br>Md. Sohrab Hossain                 | √        | √        |          |          |                               |  |
|                        |  |   |   | c. Conduct meetings with LM and SOEs to find solutions to non-publication and or delayed financial statements and audit reports for some SOEs.  | Md. Firoz Ahmed<br>Khaled Bin Hafiz                   |          |          | √        | √        |                               |  |
|                        |  |   |   | d. Ensure preparation of Audited Financial Statements and publish on the website of SOEs and Finance Division.  | Ibrahim Khalil<br>Ariful Islam                        | √        | √        |          |          |                               |  |
|                        |  | • <b>Design and develop a comprehensive database portal for SOEs and ABs with financial and non-financial information</b>       | 6. IT systems acquisition   | a. Has been merged with sub-activity 472  |   |          |          |          |          | -                             | Report of Audited financial statements available to policy makers. |
|                        |  | • <b>Launch database portal for SOEs and ABs with financial and non-financial information</b>                                   | 6. IT systems acquisition   | a. Has been merged with sub-activity 472  |   |          |          |          |          | 300                           | -  |
|                        |  | • <b>Prepare a list of SOEs those published Annual Financial Statement maintaining standards and timeliness</b>                 | 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  |   |          | √        | √        |          |                               |  |
|                        |  |   |   | d. Issue letter of appreciation for publishing audited financial statements accordingly   |   |          |          | √        |          |                               |  |
| <b>C9- Activity 46</b> | <b>Inform appropriate authority on fiscal risks and contingent liability</b> | • <b>Adopt policies and procedures to identify and assess the potential fiscal risk and contingent liabilities arising</b>      | 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<br>Mahedi Masuduzzaman<br>M. H Abbasi | 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)                         | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------|--------------------------------------|--|---------------------------------------|---|--|----------|----------|----------|----------|-------------------------------|-------------|
|            |                                      | 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 |                                       | b. Develop policy and procedure to regulate debt and contingent liabilities.  |  | Done     |          |          |          |                               |             |
|            |                                      |  |                                       | c. Arrange virtual workshops to share and collect feedback from stakeholders.   |  | Done     |          |          |          |                               |             |
|            |                                      |  |                                       | d. Get final approval of Debt and Contingent Liabilities Policy and Procedure to identify and assess the potential fiscal risk and contingent liabilities arising from their debts/liabilities, guarantees, non-performance and other Public Service Obligations. |  | Done     |          |          |          |                               |             |
|            |                                      |  |                                       | e. Update DCL procedure   |  |          | √        |          |          |                               |             |
|            |                                      | • 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. Amirul Islam<br>Md Sohrab Hossain                              | √        |          |          |          | 400                           | -           |
|            |                                      |  |                                       | b. Arrange awareness building meetings/workshops with senior management of SOEs on oversight arrangements of SOEs to build awareness.   | Syed Khaled Bin Hafiz<br>Md. Ibrahim Khalil<br>Md Sohrab Hossain   |          | √        |          | √        |                               |             |
|            |                                      | • Pilot the preparation of annual SOEs fiscal risk, debt and contingent liability statements for submission to the appropriate authority with 10 SOEs.   | 8.Execution of reformed PFM process   | a. Orientation of the SOE officials about the format of collecting data on debt and contingent liability  | Done   |          |          |          |          | -                             | -           |
|            |                                      |  |                                       | b. Collect data on debt and contingent liabilities in the designed format   | Done   |          |          |          |          |                               |             |
|            |                                      |  |                                       | c. Prepare pilot report on debt and contingent liabilities of the selected SOEs   | Done   |          |          |          |          |                               |             |
|            |                                      |  |                                       | d. Arrange training/ workshop on pilot report   | Done   |          |          |          |          |                               |             |
|            |                                      |  |                                       | e. Submit report to the appropriate authority   | Done   |          |          |          |          |                               |             |
|            |                                      | • 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 SOEs /ABs   | Md. Firoz Ahmed<br>Md. Mahbubul Morshed<br>Mohammad Sohrab Hossain | √        |          |          | √        | √                             | -           |
|            |                                      |  |                                       | b. Analyze the data and prepare DCL statement   |  |          | √        |          |          |                               |             |
|            |                                      |  |                                       | c. Arrange workshop for stakeholder consultation  |  |          | √        |          |          |                               |             |
|            |                                      |  |                                       | d. Get approval from the appropriate authority  |  |          | √        |          |          |                               |             |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)                              |
|----------------|--|---|--------------------------|--|--|----------|----------|----------|----------|-------------------------------|--|
| C9-Activity 47 | Strengthening oversight and performance monitoring of SOEs | 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   | Homayra Begum                              | √        | √        |          |          | 400                           | -  |
|                |  |   |                          | b. Arrange local training program/ workshop on SOE performance monitoring and management for Monitoring Cell and SOE Wing officials. |  | √        | √        | √        | √        |                               |  |
|                |  |   |                          | c. Arrange foreign training program on SOE performance monitoring and management for Monitoring Cell and SOE Wing officials.         | Homayra Begum<br>Syed Khaled Bin Hafiz     |          | √        | √        | √        |                               |  |
|                |  | 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   | Md. Firoz Ahmed                            | √        | √        | √        | √        | -                             | Comprehensive database of SOEs developed |
|                |  |   |                          | b. Identify and approve the modules for database   |  | Done     |          |          |          |                               |  |
|                |  |   |                          | c. Prepare Functional Requirement Specification (FRS) of DCL of SOEs and ABs.  |  | Done     |          |          |          |                               |  |
|                |  |   |                          | d. Prepare FRS of IPE of SOEs and ABs.   | Syed Khaled Bin Hafiz                      | Done     |          |          |          |                               |  |
|                |  |   |                          | e. Prepare FRS of Budget Management of SOEs and ABs  | Md. Ibrahim Khalil                         | Done     |          |          |          |                               |  |
|                |  |   |                          | f. Prepare FRS of existing TO&E (Manpower, Table of Organization, and Equipment) of SOEs and ABs.                                    | Mohammad Sohrab Hossain                    | √        |          |          |          |                               |  |
|                |  |   |                          | g. Arrange stakeholders' consultation workshop on DCL FRS of SOEs and ABs  | Md. Firoz Ahmed                            | Done     |          |          |          |                               |  |
|                |  |   |                          | h. Arrange stakeholders' consultation workshop on IPE FRS of SOEs and ABs  | Md. Sadekur Rahman                         | Done     |          |          |          |                               |  |
|                |  |   |                          | i. Updating BACS with Code Classification of SOEs and ABs  | Md. Firoz Ahmed                            | √        | √        | √        | √        |                               |  |
|                |  |   |                          | j. Arrange consultation workshop with iBAS++ on SOEs and ABs' Database FRS and BACS code   |  | √        |          |          |          |                               |  |
|                |  |   |                          | k. Arrange stakeholders' consultation workshop on TO&E (Manpower, Table of Organization and Equipment) FRS of SOEs and ABs           | Md. Tajul Islam                            | √        |          |          |          |                               |  |
|                |  |   |                          | l. Develop a database for SOEs and ABs with financial and non-financial information  |  | √        | √        | √        | √        |                               |  |
|                |  |   |                          | m. Installation and configuration Server for SOE Database  | Md. Firoz Ahmed                            | Done     |          |          |          |                               |  |
|                |  |   |                          | n. Piloting Budget modules   |  | 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)  | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|--|--------------------------------------|--|---|--|---|----------|----------|----------|----------|-------------------------------|---|
|  |                                      |  |   | o. Training on Budget modules  |   |          | √        | √        | √        |                               |   |
|  |                                      |  | p. Rollout budget module  |  |   | √        | √        | √        |          |                               |   |
|  |                                      | • <b>Develop and implement API (Application Programming Interface) on SOEs and ABs database with iBAS++</b>  | 6. IT systems acquisition   | a. Prepare Functional Requirements Specification (FRS) to identify API integration points/ require data-sharing. | Md. Firoz Ahmed<br>Syed Khaled Bin Hafiz<br>Md. Ibrahim Khalil<br>Mohammad Sohrab Hossain | Done     |          |          |          | -                             | -   |
|  |                                      |  |   | b. Prepare Software Requirements Specification (SRS)   |   | √        | √        |          |          |                               |   |
|  |                                      |  |   | c. Prepare a Memorandum of Understanding (MoU) and sign with iBAS++.   |   | Done     |          |          |          |                               |   |
|  |                                      |  |   | d. Develop API and test integration  |   | √        |          |          |          |                               |   |
|  |                                      |  |   | e. Implement API with iBAS++.  |   | √        |          |          |          |                               |   |
|  |                                      |  |   |  |   |          |          |          |          |                               |   |
|  |                                      | • <b>Review the existing Laws, Rules and Regulations applicable to SOEs and ABs to suggest recommendations.</b>  | 1.Analytical activities, studies, surveys   | a. Review the existing laws, rules and regulations of SOEs and ABs   | Syed Khaled Bin Hafiz   |          | √        | √        | √        | 150                           | SOEs' rules and regulations reviewed for improving SOEs legal framework |
|  |                                      |  |   | b. Categorize SOEs and ABs by nature and functions   |   |          | √        | √        | √        |                               |   |
|  |                                      |  |   | c. Arrange workshops with stakeholders regarding findings from existing Acts, Rules and Regulations              |   |          |          | √        | √        |                               |   |
|  |                                      |  |   | d. Prepare and submit recommendations on the basis of findings of the study.                                     |   |          |          |          | √        |                               |   |
|  |                                      | • <b>Enhance capacity of Line Ministries /Divisions, SOEs and ABs to improve the performance of SOEs and ABs</b>   | 2.Training  | a. Has been merged with sub-activity 471   |   |          |          |          |          | -                             | -   |
|  |                                      | • <b>Commission independent performance evaluations of SOEs and ABs each year to validate their performance according to the information provided by SOEs and ABs.</b> | 8.Execution of reformed PFM process (such as functioning of BMC or carrying out performance valuation of SOEs | a. Selection of another 10 (Ten) SOEs/ ABs to conduct IPE for FY 2023-24   | Mahedi Masuduzzaman<br>Md. Ibrahim Khalil<br>Mohammad Sohrab Hossain                      | √        |          |          |          | 1800                          | SOE Performance Evaluation reports published                            |
|  |                                      |  |   | b. Arrange Training on IPE Process for the stakeholders of selected SOEs/ ABs for 2023-24                        |   | √        | √        |          |          |                               |   |
|  |                                      |  |   | c. Prepare inception report for the selected SOEs/ABs  |   | √        | √        |          |          |                               |   |
|  |                                      |  |   | d. Collect data & documents to prepare draft IPE reports for the selected SOEs/ABs                               |   | √        | √        |          |          |                               |   |
|  |                                      |  |   | e. Prepares IPE draft reports  |   |          | √        | √        |          |                               |   |
| f. Collect feedback on draft IPE reports |                                      |  |   | √  |   | √        |          |          |          |                               |   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------------------|---|---|--|---|--|----------|----------|----------|----------|-------------------------------|-------------|
|                        |   |   |  | g. Finalizes the final IPE reports to   |  |          | √        | √        |          |                               |             |
|                        |   |   |  | h. Select 10 more SOEs/ABs to conduct IPE for next fiscal year (FY 2024-25)                                 |  |          |          |          | √        |                               |             |
|                        |   | • <b>Reward better performance of SOEs and ABs based on IPE result</b>  | 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<br>Md Mahabubul Murshed   |          |          | √        |          | -                             | -           |
|                        |   |   |  | b. Publish the better performing SOEs and ABs IPE report on FD website                                      |  |          |          | √        |          |                               |             |
|                        |   |   |  | c. Arrange award ceremony   |  |          |          | √        | √        |                               |             |
| <b>C9- Activity 48</b> | <b>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</b> | • <b>Review the existing asset management and accounting procedure of SOEs and ABs</b>  | 5.Drafting/revising laws, strategies, regulations, framework, procedures   | a. Review existing management system of property, plant, equipment and other assets                         |  | Done     |          |          |          | -                             | -           |
|                        |   |   |  | b. Collect information on existing property, plant, equipment and other assets                              |  | Done     |          |          |          |                               |             |
|                        |   |   |  | c. Identify the gap of existing system of property, plant, equipment and other assets                       |  | Done     |          |          |          |                               |             |
|                        |   | • <b>Compilation of circular related to Assets including Property, Plant and Equipment</b>  | 1.Analytical activities, studies, surveys  | a. Collect existing circular, order, rules related to Assets (Property, Plant and Equipment)                |  | Done     |          |          |          | -                             | -           |
|                        |   |   |  | b. Review existing circular, order, rules of related to Assets (Property, Plant and Equipment)              |  | Done     |          |          |          |                               |             |
|                        |   |   |  | c. Compile existing circular, order, rules of related to Assets (Property, Plant and Equipment)             |  | Done     |          |          |          |                               |             |
|                        |   | • <b>Develop a Manual for Property, Plant, Equipment (PPE) and other assets of SOEs and ABs in order to ensure the quality of accounting procedure.</b> | 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 |  | Done     |          |          |          | -                             | -           |
|                        |   |   |  | b. Arrange stakeholder's consultation workshop  |  | Done     |          |          |          |                               |             |
|                        |   |   |  | c. Finalize the procedure from the authority  |  | Done     |          |          |          |                               |             |
|                        |   |   |  | d. Get approval of the Policy, procedure, manual  |  | Done     |          |          |          |                               |             |
|                        |   | • <b>Roll-out the preparation of statements of assets of 10 SOEs following the PPE manual.</b>  | 5.Drafting/revising laws, strategies, regulations, framework, procedures   | a. Consult with line Ministries/ Divisions for sensitization to roll out this manual                        | Md. Firoz Ahmed<br>Md. Tajul Islam         | √        |          |          |          | -                             | -           |
|                        |   |   |  | b. Arrange meeting with the concerned SOE/AB to meet their need   |  |          | √        | √        |          |                               |             |
|                        |   |   |  | c. Prepare draft to roll out this manual  |  |          | √        | √        |          |                               |             |



| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)                               |
|-----------------|---|---|--|---|--|----------|----------|----------|----------|-------------------------------|---|
| C9- Activity 49 | Assess underperforming SOE/ABs and propose Performance Improvement Strategy for under-performing SOEs | • Identify and listing under-performing SOEs and ABs  | 1, Analytical activities, studies, surveys | a. Identified the under-performing SOEs and ABs   | Md. Firoz Ahmed<br>Md Sohrab Hossain       |          | √        | √        |          | 200                           | Criteria to help classify risks developed |
|                 |   |   |  | b. Find out the root causes of under performance of the selected underperforming SOEs and ABs.                            |  |          | √        | √        |          |                               |   |
|                 |   |   |  | c. Prepare a list of least performing SOEs and ABs for Performance Improvement Strategy (PIS)                             | Ms. Homayra Begum                          |          |          | √        |          |                               |   |
|                 |   | • 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<br>Syed Khaled Bin Hafiz    |          |          | √        |          | -                             | -   |
|                 |   |   |  | b. Conduct physical inspection of the selected SOEs and ABs   | Mahedi Masuduzzaman                        |          |          | √        | √        |                               |   |
|                 |   |   |  | c. Collect data and information of selected underperforming SOEs  | Md Firoz Ahmed<br>Syed Khaled Bin Hafiz    |          |          | √        | √        |                               |   |
|                 |   |   |  | d. Prepare draft Performance Improvement Strategy for under-performing SOEs   |  |          |          | √        | √        |                               |   |
|                 |   | • 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 Firoz Ahmed                             |          |          | √        | √        | -                             | -   |
|                 |   |   |  | b. Arrange validation workshop  | Syed Khaled Bin Hafiz                      |          |          | √        | √        |                               |   |
|                 |   |   |  | c. Finalize the performance Improvement of strategy PIS   |  |          |          | √        | √        |                               |   |
|                 |   |   |  | d. Get approval the performance Improvement of strategy   | Mahedi Masuduzzaman                        |          |          | √        | √        |                               |   |

## 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) | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY z26 | Incremental cost lakh 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 | 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                                       |          |          |          |           |                               |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|---|--|--|--|----------|----------|----------|----------|-------------------------------|---|
|            |                                      | <ul style="list-style-type: none"> <li>Establish Internal audit cell or unit in Finance Division to formulate IA policy, guidance notes, training manual and module.</li> <li>Designate existing human resources in expenditure management wing of Finance Division.</li> </ul> |  | d. Conduct Post Procurement Review and arrange capacity-building training/ workshop of the SPFMS program for FY 2019-20 and FY 2020-21.<br>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.<br>f. Trainings (local, foreign) /seminars/ workshops/FEVs for the officials of concerned MDAs.<br>g. Prepare and finalize the Standard Operating Procedure (SOP) and Strategic Implementation Plan (SIP) on Internal Audit process and procedure.<br>h. Establish Internal audit unit in Finance Division<br>i. Appoint required manpower in IAU of FD<br>j. Prepare operating guidelines (ToR) for the IAU/ IAC/IAW/CIAC of FD & other MDAs | Done<br>Done<br>Head of PIT<br>Done<br>Done<br>Head of PIT<br>Head of PIT and members of PIT                         |          |          |          |          |                               |   |
|            |                                      | <ul style="list-style-type: none"> <li><b>Implement the already developed strategy for strengthening internal audit and issue the Internal Audit Charter &amp; Manual</b></li> </ul>  | 5. Drafting/ revising laws, strategies, regulations, framework, procedures | a. Prepare the draft Internal Audit Charter and Risk-based Audit Manual<br>b. Arrange validation workshops on Internal Audit Charter and Risk-based Audit Manual to collect feedback from stakeholders.<br>c. Arrange Seminar for PAOs on Internal Audit Charter and Risk-based Audit Manual.<br>d. Finalize the Internal Audit Charter & Risk Based Audit Manual.<br>e. Internal Audit Charter and manual approved by the Senior Secretary of the Finance Division.<br>f. Conduct Post Procurement Review and arrange capacity-building training/ workshop of the SPFMS program for FY 2021-2022, 2022-23 & 2023-24 for follow-up report.<br>g. Issue the IA Charter and RBA Manual to establish IAU & IAC.                           | Done<br>Done<br>Done<br>Done<br>Done<br>Head of PIT and Mr. Mohammad Showkat Ullah<br>Head of PIT and members of PIT |          |          |          |          | 290                           | The model IA charter & RBA Manual have been issued and now is in the process of printing.<br><br>Post Procurement Review Reports of FY 2019-20 and 2020-21 which are already been approved will be sent to CPTU |
|            |                                      | <ul style="list-style-type: none"> <li><b>Conduct awareness/ sensitization of Principal Accounting Officers (PAO) on</b></li> </ul>   | 3. Communication and knowledge sharing;                                    | a. Conduct awareness/sensitization of Principal Accounting Officers (PAO) through seminar/ workshop.   | Ms. Nasima Parvin<br>Ms. Dil Afroza  | √        | √        | √        | √        |                               | Awareness/ sensitization of Principal Accounting Officers (PAO)   |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY z26 | Incremental cost lakh BDT (g)            | Results (h)  |
|------------|--------------------------------------|--|--|--|--|----------|----------|----------|-----------|--|--|
|            |                                      | the relevance of Internal Audit that will support PAOs in meeting their duties and responsibilities under Section 19 of the Public Monies and Budget Management Act 2009 (PMBM Act 2009) | 4. Advocacy  |  |  |          |          |          |           |  |  |
|            |                                      | • <b>Develop a comprehensive program for building capacity to use the internal audit Charter &amp; manual.</b>   | 2. Training  | 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 |
|            |                                      |  | 5. Drafting/ revising laws, strategies, regulations, framework, procedures | 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 comprehensively.  | RHD: Ms. Dil Afroza<br>DPE & LGED: Mr. Mohammad Azad Sallal<br>PWD: Mr. Mohammad Showkat Ullah<br>DGHS: Mr. Ripon Kumer Saha | √        | √        | √        | √         |  |  |
|            |                                      |  |  | e. Validation workshop with the stakeholders of concerned IAU on customization of Charter & Manual and Risks Analysis Register prepared by the IAU & Sr. Consultants (IA). |  | √        |          |          |           |  |  |
|            |                                      |  |  | f. Finalize the RBIA plan, identified risks & Audit Universe through capacity building on Internal Audit Execution to IAUs of concerned five departments.                  | √  |          |          | √        |           |  |  |
|            |                                      |  |  | g. Capacity-building of FD officials especially to Internal Audit Wing & Expenditure Management Wing on Internal Audit, Procurement and related issues.                    | Head of PIT and Mr. Mohammad Azad Sallal   | √        | √        |          |           |  |  |
|            |                                      |  |  | h. Arrange workshop/ Seminar for updating the Delegation of Financial Power & other regulations related with Internal Audit  | Head of PIT and Mr. Mohammad Azad Sallal   | √        | √        |          |           |  |  |
|            |                                      | • <b>Establish and conduct training for Internal Audit Committees</b>  | 3. Communication and knowledge sharing;<br>4. Advocacy                     | a. Arrange meeting/ workshop/ seminar for IAC & Concerned officials to execute & resolve process.  | Head of PIT and Mr. Mohammad Showkat Ullah   | √        | √        |          |           | Training for the IAC have been completed |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------|--------------------------------------|---|--|--|---|----------|----------|----------|----------|-------------------------------|---|
|            |                                      | • <b>Introduce modern internal audit tools and techniques; adoption of internal audit standard in IA manual.</b>  | 6. IT systems acquisition  | a. Develop user-friendly tools, techniques and approaches to facilitate the conduct of internal audit activities   | Head of PIT and members of PIT  | √        | √        |          |          |                               |   |
|            |                                      |   |  | b. Develop IA Web portal, Database Software & Apps to interfacing IA function with iBAS++, e-GP, other IT platform and to manage Internal Audit Wing (IAW) & Expenditure Management Wing activities. | Head of PIT and members of PIT  | √        | √        |          |          |                               |   |
|            |                                      | • <b>Prepare Risk-Based Audit (RBA) plans concentrating on systemic issues to meet the Committee on Sponsoring Organizations (COSO) Enterprise Risk Management objectives by ensuring:</b><br>– Conformity to the Government's strategy;<br>– Effectiveness and efficiency of operations;<br>– Reliability of financial reporting; and<br>– 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 by the IAUs  | RHD: Ms. Dil Afroza<br>DPE & LGED: Mr. Mohammad Azad Sallal<br>PWD: Mr. Mohammad Showkat Ullah<br>DGHS: Mr. Ripon Kumer Shaha | √        | √        |          |          | 230                           | Risk-Based Audit (RBA) plans deployed                               |
|            |                                      |   |  | b. Identify and assess process-wise risks, mitigation plan for concerned departments   |   | √        | √        |          |          |                               |   |
|            |                                      |   |  | c. Draft risk-based Internal Audit Annual Plan for individual department based on identified risks   |   | √        |          |          |          |                               |   |
|            |                                      |   |  | d. Arrange stakeholders' consultation workshop   | Head of PIT   | √        | √        | √        | √        |                               |   |
|            |                                      |   |  | e. Finalize the Risk-based Audit Plan by the IAU and approved by the concerned PAOs  | Concerned Head of IAU and members of PIT  | √        |          |          | √        |                               |   |
|            |                                      | • <b>Engage Internal Auditors amongst the existing human resources.</b>   | 7. Consultations, forums, citizen participation;<br><br>8. Execution of reformed PFM process | a. Provide Logistic support to IAU of selected departments   | Head of PIT and PEC   | √        | √        | √        | √        | 250                           | Internal Auditors for selected departments are successfully engaged |
|            |                                      |   |  | b. Provide technical support for risk-based internal audit execution and capacity building comprehensive training) to Internal Audit Unit of selected Departments.                                   | Ms. Dil Afroza<br>Mr. Mohammad Showkat Ullah  | √        | √        | √        | √        |                               |   |
|            |                                      |   |  | c. Provide rewards and incentives for attached/appointed IAUs team of selected Departments.  | Ms. Nasima Parvin<br>Mr. Mohammad Azad Sallal   | √        | √        | √        | √        |                               |   |
|            |                                      |   |  | d. Select 2 Departments for Internal Audit Execution and prepare reports in accordance with the Model Charter and RBA Manual.  | 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)   | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY z26 | Incremental cost lakh BDT (g) | Results (h)  |
|------------|--------------------------------------|--|--------------------|--|--|----------|----------|----------|-----------|-------------------------------|--|
|            |                                      |  |                    | e. Execution of Internal Audit in remaining concerned 3 departments and prepare reports in accordance with the Model Charter and RBIA Manual as well as follow-up IA execution | LGED: Mr. Mohammad Azad Sallal<br>PWD: Mr. Mohammad Showkat Ullah<br>DGHS: Mr. Ripon Kumer Shaha | √        | √        | √        |           |                               |  |
|            |                                      |  |                    | f. Execute follow-up IA and resolve the findings   | RHD: Ms. Dil Afroza<br>DPE: Mr. Mohammad Azad Sallal   | √        | √        |          |           |                               |  |
|            |                                      | • <b>Provide Sponsorship to selected staff to study for the certified Internal Auditor (CIA) Program of the Institute of Internal Auditors</b> | 2. Training        | a. Provide Sponsorship to selected staff to study for the certified Internal Auditor (CIA) Program   | Head of PIT and members of PIT   | √        | √        | √        |           |                               | Increased number of qualified and certified internal auditors in public sector |
|            |                                      |  |                    | b. Monitor Progress of the selected candidates   |  | √        | √        | √        | √         |                               |  |
|            |                                      | • <b>Reward pilot ministries that have undergone risk-based internal audit and those who issue timely internal audit reports</b>               | 4. Advocacy        | a. Reward pilot ministries that have undergone risk-based internal audit   | Head of PIT  | √        | √        | √        | √         |                               |  |

### 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) | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)           |
|------------------------|--|---|--|---|--|----------|----------|----------|----------|-------------------------------|-----------------------|
| <b>C11-Activity 51</b> | <b>Rolling Out ISSAI Compliant entity wide audit</b> | • <b>Implement the ISSAI implementation strategies developed by OCAG.</b> | 5. Drafting/revising laws, strategies, regulations, framework, procedures; | a. a) Updating Accounts code                    | Mr. Shahzahan Siraz                        | √        | √        |          |          | 50                            | Updated Accounts Code |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|------------------------|---|--|--|--|--|----------|----------|----------|----------|-------------------------------|---|
|                        |   | • <b>Conduct SAI PMF self-assessment by OCAG staff and conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.</b>   | 1.Analytical activities, studies, surveys                                | a. Conduct SAI PMF self-assessment.  | Mr. Pranab Sarker                          |          |          | √        | √        | 100                           | SAI PMF assessment<br>Peer Review Report                      |
|                        |   |  |  | b. Conduct Peer reviews by developed SAI to evaluate the performance of SAI.   |  |          |          | √        | √        |                               |   |
|                        |   | • <b>Prepare and implement quality control process/ policy for ISSAI compliant entity wide audit.</b>  | 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  |  | √        | √        |          |          |                               |   |
|                        |   | • <b>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.</b> | 5.Drafting/revising laws, strategies, regulations, framework, procedures | a. Prepare Practice Notes/Handbook for Audit of Works  | Mr. Pranab Sarker                          |          |          | √        | √        | 20                            | Practice Notes/ Handbook Developed                            |
|                        |   |  |  | b. Translate PA Guidelines into standard Bangla.   | Mr. Pranab Sarker                          |          |          | √        |          |                               | Bangla Version of PA Guidelines Issued                        |
|                        |   | • <b>Conduct a good number of quality assurance reviews by experts (Both local and international.</b>  | 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. Pranab Sarker                          |          |          | √        | √        | 50                            | Audit QA Report   |
|                        |   | • <b>Create avenues for citizen participation to deepen OCAG's commitment towards citizen engagement</b>   | 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. Pranab Sarker                          |          |          | √        | √        | 100                           | Special Audit report.   |
|                        |   |  |  | c. Updating Communication Strategy.  | Mr. Pranab Sarker                          | √        | √        |          |          | 20                            | Communication Strategy  |
|                        |   |  |  | d. Developing Self-disclosure Policy.  | Mr. Shahzahan Siraz                        | √        | √        |          |          | 30                            | Self-disclosure Policy.                                       |
| <b>C11-Activity 52</b> | <b>Improve timeliness and disclosure of audit reports and strengthen citizen engagement</b> | • <b>Make all recent audit reports public on website in a user friendly, standardized, and accessible format, and upload</b>   | 7. Consultations, forums, citizens' participation                        | a. Publish audit reports in OCAG website after discussion in the PAC meeting into the Parliament.  | Mr. Pranab Sarker                          |          |          | √        | √        |                               | Disclosure of audit reports.                                  |



| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)                   |
|-----------------|---|---|---|--|--|----------|----------|----------|----------|-------------------------------|-------------------------------|
|                 |   | annually, and improve timeliness of audit reports and make them publicly available.   |   |  |  |          |          |          |          |                               |                               |
|                 |   | • Review and improve the strategy paper for improved timely responses to recommendations from the PAC.  | 4. Advocacy<br>5. Drafting/ revising laws, strategies, regulations, framework, procedures | a. Develop strategies for improving awareness and timely responsiveness of auditees to implement PAC recommendations.  | Mr. Bikash Chandra Mitra                   |          |          | √        | √        | 20                            | Improve Timeliness            |
|                 |   |   |   | b. Design follow-up report format to track the implementations progress of PAC recommendations.  | Mr. Bikash Chandra Mitra                   | √        | √        |          |          | 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. Bikash Chandra Mitra                   | √        | √        |          |          | 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.          |
|                 |   |   |   | b. Implementation of Human Resource software for OCAG.   |  | √        | √        | √        | √        | 20                            | Partially Achieved            |
|                 |   | • Establish capacity building program for OCAG staff.   | 2. Training   | a. Undertake on-the-job, knowledge exchange with other SAs training for the staff in the fields of social, environment, IT and Financial audit.                | Mr. Pranab Sarker                          |          |          | √        | √        | 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          |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|------------|--------------------------------------|---|--------------------|---|--|----------|----------|----------|----------|-------------------------------|--|
|            |                                      | • <b>Conduct an institutional assessment and capacity building program, inclusive of rewards for completion of training programs.</b>         | 2.Training         | a. Develop a 10 days IT Audit training program for 25 of different level officials.   | Mr. Miajee Md. Shaifulla Shobhan           | √        | √        |          |          | 150                           | Completed  |
|            |                                      | • <b>Capacity Development of OCAG to enhance their knowledge and skills in conducting Mega-Projects Audit and SDG Implementation Audit</b>    | 2.Study Visits     | a. Organized a 10-day Study Visit in Japan for 15 Mid and Senior Level Officials of OCAG on Mega-Projects Audit.                                  | Mr. Miajee Md. Shaifulla Shobhan           |          |          | √        |          | 50                            | Completed  |
|            |                                      |   |                    | b. Organized a 10-day Study Visit in abroad and Twining with other SAs for 15 Mid and Senior Level Officials of OCAG on SDG Implementation Audit. | Mr. Pranab Sarker                          |          |          | √        | √        | 100                           | Capacity Development   |
|            |                                      | • <b>Develop and implement a change management strategy to include coaching of OCAG senior officials.</b>                                     | 2.Training         | a. Develop and implement a change management strategy including overseas training of OCAG senior officials.                                       | Mr. Bikash Chandra Mitra                   |          |          | √        | √        | 100                           | Capacity Development   |
|            |                                      | • <b>Support OCAG's ongoing professional accreditation program of CIPFA and other appropriate programs.</b>                                   | 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 (11 officials have successfully Qualified for CISA) |
|            |                                      | • <b>The FIMA, in conjunction with OCAG, will design and implement a training and accreditation program based on international standards.</b> | 2.Training         | a. Strengthen the capacity of FIMA to implement audit training courses by establish e-Learning facilities.  | Mr. Bikash Chandra Mitra                   |          |          | √        | √        | 100                           | E-learning facilities  |
|            |                                      | • <b>Strengthen FIMA to enable professionalization of the auditors</b>  | 2.Training         | a. Design and implement training program on audit AMMS 2.0, iBAS++, BACS and other CAATs software.  | Mr. Pranab Sarker                          | √        | √        | √        | √        | 100                           | Capacity Development   |
|            |                                      |   |                    | b. Undertake national and international training program for the newly recruited Auditors.  | Mr. Md. Bodiozzaman                        | √        | √        | √        | √        | 100                           |  |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)   |
|-------------------|---|--|-------------------------------------|--|--|----------|----------|----------|----------|-------------------------------|---|
| 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. Md. Bodiozzaman                        | √        | √        | √        | √        | 50                            | Full functional AMMS 2.0. (Partially Achieved)      |
|                   |   |  |                                     | b. Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS 2.0.   | Mr. Md. Bodiozzaman                        | √        | √        | √        | √        | 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                                |
|                   |   |  |                                     | d. Enhance professional competence to Audit in IT environment especially IT system based financial management such as IBAS++, e-GP system, e-Mutation System and Motor Vehicle Registration and Management 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, FABAs, ASICUDA and Central Bank Software.   | Mr. Pranab Sarker                          |          |          | √        | √        | 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. Pranab Sarker                          |          |          | √        | √        | 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. Shahzahan Siraz                        |          |          | √        | √        | 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. Shahzahan Siraz                        | √        | √        | √        | √        | 100                           | 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. Shahzahan Siraz                        |          |          | √        | √        | 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) | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)  |
|-----------------|--|---|--------------------|--|--|----------|----------|----------|----------|-------------------------------|--|
| C12-Activity 55 | Support Timely Legislative Scrutiny                              | • Content-based training for the trainers (ToT) of the BPS  | 2. Training        |  | • PIT Head<br>• PIT Members                |          | √        |          |          |                               | Enhanced the capacity of selected BPS officials to deliver effective training. |
|                 |  | • Training on Research and Drafting for Bangladesh Parliament Secretariat Officials   | 2. Training        | This initiative will feature a content-based training program focusing on the essentials of research and drafting for officials of the BPS who are involved in creating various reports for the Public Accounts Committee and the Estimates Committee.   | • PIT Head<br>• PIT Members                |          | √        |          |          |                               | Improved the digital literacy of BPS officials.                                |
|                 |  | • 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        | Three content-based Refreshment training for the BPS officials-<br>a. "Fundamentals of Accounting and Auditing for FOC related Activities: Content Based Training for the Officers" (part -1)<br>b. "Fundamentals of Accounting and Auditing for FOC related Activities: Content Based Training for the Officers" (part -2)<br>c. "Fundamentals of Accounting and Auditing for FOC related Activities: Content Based Training for the Officers" (part -3)  | • PIT Head<br>• PIT Members                |          |          | √        | √<br>√   |                               | Trainers trained.  |
| C12-Activity 56 | Strengthen the MIS and improve its use for Parliamentary purpose | • IT training on CMIS Software for BPS Officials  | 2. Training        | Provide specialized IT training on FOC CMIS Software for the staff of the Bangladesh Parliament Secretariat (BPS). The goal is to enhance the technical skills of these officials, enabling them to efficiently manage and operate the digital tools and systems crucial for their daily tasks.<br>a. Software development of FOC CMIS-14 days<br>b. Software deployment of FOC CMIS-02 days<br>c. Database administration-02 days<br>d. Software quality assurance-02 days<br>e. Server virtualization, & networking-13 days<br>f. IT security basics-04 days<br>g. User training on FOC CMIS-05 days<br>h. Training on FOC CMIS administration-02 days<br>i. User Acceptance Testing of CMIS-06 days | • PIT Head<br>• PIT Members                | √        | √        |          |          |                               | Strengthening the IT proficiency of BPS staff                                  |

### C-13: PROCUREMENT

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

| Serial (b)        | PFM Action Plan - Activity Title (c)         | Sub-activity (d)   | Activity Type* (e)   | Key Steps / (Current Status & Achievements) (f)                    | PIT member/ other official responsible (g)   | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (i)                         | Results (j)  |
|-------------------|--|--|--|--|--|----------|----------|----------|----------|---|--|
| C13 - Activity 57 | Restructuring CPTU and Policy Reforms        | <b>Update the existing procurement legislations /rules and procurement documents and guidelines</b> <ul style="list-style-type: none"> <li>Updating Public Procurement Act, 2006;</li> <li>Updating Public Procurement Rules, 2008;</li> <li>Updating e-GP guidelines 2011;</li> <li>Updating Standard Tender Documents</li> <li>Developing or updating e-STDs</li> <li>Formation of a disposal policy</li> <li>Formation of a sustainable procurement policy</li> </ul> | 5.Drafting/ revising laws, strategies, regulations, framework, procedures; | a. Drafting of amendment of PPR-2008, STDs,                        | CPTU Officials   | √        | √        | √        | √        | Cost incurred for activity 57: Part of BDT: 1,839.95  | 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. S.M. Moin Uddin Ahmed<br>Mr. Md. Mahfuzar Rahman                               |          | √        | √        | √        |   |  |
|                   |  |  |  | e. Finalization of the changes and promulgation.                   |  |          | √        | √        | √        |   |  |
|                   |  | <b>Restructure CPTU into an Authority</b> <ul style="list-style-type: none"> <li>Drafting the BPPA Act;</li> <li>Consequential Change of PPA-2006 and PPR 2008;</li> <li>Obtaining Approval from the Secretaries Committee and Legislative Division</li> </ul>   | 8.Execution of reformed PFM process  | a. Drafting BPPA Act;  |  |          |          |          |          | Part of activity 57                                   |  |
|                   |  |  |  | b. Reviewing draft BPPA Act;                                       |  |          |          |          |          |   |  |
|                   |  |  |  | c. Obtaining approval from the concerned authorities;              |  |          |          |          |          |   |  |
|                   |  |  |  | d. Communicating with legislative division concerning the changes; |  |          |          |          |          |   |  |
|                   |  | • 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 | <b>Continue with enhanced capacity data Center</b> <ul style="list-style-type: none"> <li>Maintenance of Data Centre both main and mirror situated in BCC and CPTU for smooth operation of e-GP and e-PMIS system;</li> </ul>  | 6. IT systems acquisition  | a. Day to day operations and maintenance;                          | Mr. S.M. Moin Uddin Ahmed<br>Mr. Md. Mosharraf Hussain<br>Mr. Shah Eyamin-UI Islam | √        | √        | √        | √        | Cost incurred for activity 58: Part of BDT: 28,676.51 | Operation and Maintenance of Data Centre in both places continues. |

| Serial (b) | PFM Action Plan - Activity Title (c) | Sub-activity (d)  | Activity Type* (e)   | Key Steps / (Current Status & Achievements) (f)  | PIT member/ other official responsible (g)  | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (i) | Results (j)   |
|------------|--------------------------------------|---|--|--|---|----------|----------|----------|----------|-------------------------------|---|
|            |                                      |   |  | b. Supervision of both data center;  |   | √        | √        | √        | √        |                               |   |
|            |                                      |   |  | Capacity assessment and enhancement  |   | √        | √        | √        | √        |                               |   |
|            |                                      |   |  |  |   |          |          |          |          |                               |   |
|            |                                      | <b>Technological Change of e-GP system</b><br>• Convert the system from monolithic to micro service   | 1. Analytical activities<br>5. Revising Procedure<br>6. IT System Acquisition  | a. Identification of micro services  | Mr. S.M. Moin Uddin Ahmed<br>Mr. Md. Mosharraf Hussain<br>Mr. Shah Eyamin-UI Islam<br>e-GP O&M firm Dev | √        | √        | √        | √        | Part of activity 58           |   |
|            |                                      |   |  | b. Development of micro services   |   |          |          |          |          |                               |   |
|            |                                      |   |  | c. Implementation of Micro services  |   | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Enhancement of e-GP system security</b><br>• Establishment of Security Operation Center (SOC)  | 6. IT System Acquisition   | a. Procurement of SOC equipment  | Mr. S.M. Moin Uddin Ahmed<br>Mr. Md. Mosharraf Hussain<br>Ms. Laboni Chakma<br>e-GP O&M firm Dev        |          |          |          |          | Part of activity 58           |   |
|            |                                      |   |  | b. Implementation of SOC   |   |          |          |          |          |                               |   |
|            |                                      |   |  | c. Maintenance of SOC  |   |          | √        | √        | √        |                               |   |
|            |                                      | <b>Addition of new Module in eGP system</b><br>• Finalization of e-contract management System(e-CMS);<br>• Implementation of e-CMS;<br>• Piloting e-CMS;<br>• Training on e-CMS for PE's and Tenderer's.  | 5.Drafting/ revising laws, strategies, regulations, framework, procedures;<br>8. Execution of reformed PFM process               | a. Meeting with Stakeholders   | Mr. S.M. Moin Uddin Ahmed<br>Mr. Md. Mosharraf Hussain<br>Ms. Laboni Chakma<br>Mr. Shah Eyamin-UI Islam | √        | √        | √        | √        | Part of activity 58           | e-CMS use in contract implementation                      |
|            |                                      |   |  | b. Select more organization for piloting   |   | √        | √        | √        | √        |                               |   |
|            |                                      |   |  | c. conduct training for PE's   |   | √        | √        | √        | √        |                               |   |
|            |                                      |   |  | d. Conduct training for Tenderer's   |   | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Addition of new Module in eGP system</b><br>• Develop an on-line Tenderers' Data Base (TDB);<br>• Implementation of TDB;<br>• Select organization for data entry;<br>• Insert data in TDB's system;<br>• Taken up awareness program on TDB's | 5.Drafting/ revising laws, strategies, regulations, framework, procedures;<br>8. Execution of reformed PFM process<br>4.Advocacy | a. Meeting with Stakeholders (PE's and Tenderer's)                                       | Mr. S.M. Moin Uddin Ahmed<br>Mr. Md. Mosharraf Hussain<br>Ms. Laboni Chakma<br>Mr. Shah Eyamin-UI Islam | √        | √        | √        | √        | Part of activity 58           | TDB's use in tender evaluation process.                   |
|            |                                      |   |  | b. Select organization for data entry;   |   | √        | √        | √        | √        |                               |   |
|            |                                      |   |  | c. Taken awareness program (meeting, Advertisement in newspaper, workshop etc. on TDB's) |   | √        | √        | √        | √        |                               |   |
|            |                                      | <b>Inclusion and Update of e-STD's in e-GP system</b><br>• Updates major e-STD's based on changes of legislation;<br>• Publish e-STD's in e-GP platform;<br>• Follow up activities.   | 5.Drafting/ revising laws, strategies, regulations, framework, procedures;   | a. Find out changes in legislation;  | Mr. S.M. Moin Uddin Ahmed<br>Mr. Md. Mosharraf Hussain<br>Ms. Laboni Chakma<br>Mr. Shah Eyamin-UI Islam | √        | √        |          |          | Part of activity 58           | e-STD's use in tender process in e-GP system procurement. |
|            |                                      |   |  | b. Insert changes in e-STD's   |   |          | √        | √        | √        |                               |   |
|            |                                      |   |  | c. Meeting with stakeholders on updated e-STD's (basically targeted agencies);           |   |          |          | √        | √        |                               |   |



| Serial (b)               | PFM Action Plan - Activity Title (c)                      | Sub-activity (d)  | Activity Type* (e)   | Key Steps / (Current Status & Achievements) (f)                           | PIT member/ other official responsible (g)   | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (i)                        | Results (j)  |
|--------------------------|---|---|--|---|--|----------|----------|----------|----------|--|--|
|                          |   | <b>Integration of e-GP with other systems</b><br>Integrate iBAS++ with e-CMS<br>• Review iBAS++;<br>• Review e-GP System;<br>• Verify inter- operability possible or not;<br>• if yes, develop integrated system. | 5.Drafting/ revising laws, strategies, regulations, framework, procedures;<br><br>8. Execution of reformed PFM process | a. Meeting with Finance Division and PFM project including developer firm | Mr. S.M. Moin Uddin Ahmed<br>Mr. Md. Mosharraf Hussain<br>Ms. Laboni Chakma<br>Mr. Shah Eyamin-Ul Islam                |          |          |          |          | 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;<br><br>8.Execution of reformed PFM process  | a. Meeting with Finance Division and PFM project including developer firm | Mr. S.M. Moin Uddin Ahmed<br>Mr. Md. Mosharraf Hussain<br>Mr. Shah Eyamin-Ul Islam<br>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  |  | √        | √        | √        | √        |  |  |
|                          |   | <b>Provide training to PE's, tenderer's and other Stakeholders</b><br>• Review training plan with selected training provider firm;<br>• Send training calendar to PE's and tenderer's<br>• Select no. of trainees | 2. Training  | a. Meeting with training provider firm;                                   | Ms. Laboni Chakma<br>Mr. Shah Eyamin-Ul Islam  | √        | √        | √        | √        | 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                                    |  | √        | √        | √        | √        |  |  |
|                          |   |   |  | d. Start training;  |  | √        | √        | √        | √        |  |  |
|                          |   |   |  | e. Feedback from trainees about training quality;                         |  | √        | √        | √        | √        |  |  |
|                          |   | <b>Inclusion of new Agencies in e-GP system</b><br>• Bring more offices under eGP   | 8. Execution of reformed PFM process   | a. Send letter to Agencies  | Mr. Md. Mahfuzar Rahman<br>Md. Mosharraf Hussain<br>Mr. Shah Eyamin-Ul Islam   | √        | √        | √        |          | 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  |  | √        | √        | √        | √        |  |  |
| <b>C13 - Activity 59</b> | <b>Professionalize procurement and citizen engagement</b> | <b>Assess procurement management of SPSOs, IMED and CPTU</b>  | 4. Advocacy  | a. Meeting regularly the officials;                                       | Mr. Md. Mahfuzar Rahman<br>Ms. Laboni Chakma   | √        | √        | √        | √        | Cost incurred for activity 59: Part of BDT: 5,378.59 | 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.           |  | √        | √        | √        | √        |  |  |
|                          |   | <b>Capacity development of Procurement Agencies</b><br>• Creating procurement cells in organizations;<br>• Reorganize the cells in the organizations where key procurement official changes;                      | 3. Communication and knowledge sharing   | Communicate with organizations where cells yet to be formed;              |  |          |          |          |          | Part of activity 59                                  | TOR finalized and shred with the SPSOs for implementation.             |
|                          |   |   |  | d. Revise the cells where necessary;                                      |  |          |          |          |          |  |  |

| Serial (b)       | PFM Action Plan - Activity Title (c)               | Sub-activity (d)  | Activity Type* (e)                     | Key Steps / (Current Status & Achievements) (f)  | PIT member/ other official responsible (g)   | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (i)                        | Results (j)  |
|------------------|--|---|--|--|--|----------|----------|----------|----------|--|--|
|                  |  | • Finalization of TOR for the cells.  |  | e. Obtain the final TOR from the consultant and share with all SPSOs and World Bank;   |  |          |          |          |          | Part of activity 59                                  | Procurement officials are trained  |
|                  |  | <b>Capacity development of procurement officials</b><br>• Provide 3-week training to officials;   | 2. Training                            | a. Request the SPSOs to send the procurement officials in the 3-week training program; | Mr. Shah Eyamin-UI Islam<br>National trainers  | √        | √        | √        | √        |  |  |
|                  |  |   |  | 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.                 |  | √        | √        | √        | √        |  |  |
|                  |  |   |  | 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  |  |          |          |          |          |  |  |
|                  |  | <b>Strengthen citizen engagement through developing a communication strategy/ program per region on the procurement practice of the country</b>   |  |  |  |          |          |          |          |  |  |
|                  |  | <b>Enhancement of citizen portal and Mobile app</b><br>• Finalize landscape analysis and software requirement specification for citizen portal;<br>• Operationalize citizen portal;<br>• Upgrade CPTU's mobile app;<br>• Develop content management framework (bilingual –Bangla and English) | 3. Communication and knowledge sharing | a. Landscape analysis and software requirement for the portal;                         | Mr. S.M. Moin Uddin Ahmed<br>Mr. Md. Mahfuzar Rahman<br>Ms. Laboni Chakma  |          |          |          |          | Part of activity 59                                  | Citizen's portal fully functional<br><br>Mobile app upgraded<br><br>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 | <b>Enhancing Project Management Information System</b><br>• Develop and expand the current project management information system (PMIS) to collect and monitor real-time physical implementation data and financial data.   | 6. IT systems acquisition              | a. Invitation of REoI for selection of SI Firm   | Mr. Md. Mahfuzar Rahman<br>Md. Mosharraf Hussain<br>Mr. Shah Eyamin-UI Islam<br>CPTU & IMED officials and other agencies |          |          |          |          | Cost incurred for activity 60: Part of BDT: 5,579.15 | Enhanced and exhaustive PMIS with Required features<br><br>Integrated system for Project Monitoring.       |
|                  |  |   |  | b. Short listing of Firms  |  |          |          |          |          |  |  |
|                  |  |   |  | c. Issuance of RFP to the short-listed firms   |  |          |          |          |          |  |  |
|                  |  |   |  | d. Negotiation to be conducted;  |  |          |          |          |          |  |  |
|                  |  |   |  | e. Contract signing.   |  |          |          |          |          |  |  |
|                  |  |   |  | f. Finalization of SRS   |  |          |          |          |          |  |  |

| Serial (b) | PFM Action Plan - Activity Title (c) | Sub-activity (d)  | Activity Type* (e) | Key Steps / (Current Status & Achievements) (f) | PIT member/ other official responsible (g)            | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (i) | Results (j) |
|------------|--------------------------------------|---|--------------------|---|---|----------|----------|----------|----------|-------------------------------|-------------|
|            |                                      | • Integrate PMIS with the e-GP system including contract implementation   |                    | g. System Designing                             |   |          |          |          |          |                               |             |
|            |                                      |   |                    | h. e-PMIS System Development                    |   |          |          |          |          |                               |             |
|            |                                      |   |                    | i. e-PMIS Piloting                              |   |          |          |          |          |                               |             |
|            |                                      |   |                    | j. e-PMIS System Implementation                 |   | √        | √        | √        | √        |                               |             |
|            |                                      |   |                    | k. Integration of e-PMIS with e-GP System       |   | √        | √        | √        | √        |                               |             |
|            |                                      |   |                    | l. Integrated system implementation             |   | √        | √        | √        | √        |                               |             |
|            |                                      | <b>Capacity Development of project Professional</b><br>Training project officials<br>Conduct workshop for the PDs | 2. Training        | a. Selection of participants                    | Mr. S.M. Moin Uddin Ahmed<br>Mr. Shah Eyamin-Ul Islam | √        | √        | √        | √        | Part of activity 60           |             |
|            |                                      |   |                    | b. Provide Training to the participants         |   | √        | √        | √        | √        |                               |             |
|            |                                      |   |                    |   |   |          |          |          |          |                               |             |
|            |                                      |   |                    |   |   |          |          |          |          |                               |             |

#### 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) | Q1 FY 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------------------|--|--|---------------------------------------|---|--|----------|----------|----------|----------|-------------------------------|-------------|
| <b>C14-Activity 61</b> | <b>Ensure governance/ leadership structure to lead and support PFM reforms is effectively operating and the Steering Committee (SC) provides strategic directions.</b> | • <b>Conduct Steering Committee (SC) meetings at least twice every year.</b>                         | 3.Communication and knowledge sharing | a. Organize two SC meetings in a year   | All PECs                                   |          | √        |          | √        |                               |             |
|                        |  |  |                                       | b. Prepare the working paper of the SC meetings   |  |          | √        |          | √        |                               |             |
|                        |  |  |                                       | c. Prepare and issue the meeting minutes  |  |          | √        |          | √        |                               |             |
|                        |  |  |                                       | d. Follow up the decisions of SC  |  |          | √        | √        | √        |                               |             |
|                        |  | • <b>Continue support to the Steering Committee and Program Implementation Teams (PITs) by PECT.</b> | 3.Communication and knowledge sharing | a. PECT support continues to SC and PITs  | All PECs                                   | √        | √        | √        | √        |                               |             |
|                        |  |  |                                       | b. Organize PIT check-in meetings to oversee the implementation progress                |  | √        | √        | √        | √        |                               |             |
|                        |  |  |                                       | c. PECT meetings identified resolution to implementation challenges and lessons learned |  | √        | √        | √        | √        |                               |             |
|                        |  |  |                                       | d. Organize PFM Action Plan Stakeholders retreat  |  |          |          | √        |          |                               |             |

| Serial<br>(a) | PFM Action Plan - Activity Title (b)   | Sub-activity (c)  | Activity Type*<br>(d)   | Key Steps / (Current Status & Achievements) (e)   | PIT member/<br>other official responsible (f) | Q1<br>FY 26 | Q2<br>FY 26 | Q3<br>FY 26 | Q4<br>FY 26 | Incremental cost lakh BDT (g) | Results (h)                                     |
|---------------|--|---|---|---|---|-------------|-------------|-------------|-------------|-------------------------------|---|
|               |  | • <b>Activate PFM Reform Learning Hub in IPF by providing logistic and technical support to IPF's human resource and capacity-building initiatives</b>  | 8. Execution of reformed PFM process  | a. Finalize a high-level roadmap for IPF, the reform learning hub                                       | Md. Shohag Husain                             | √           |             |             |             |                               |   |
|               |  |   |   | b. Prepare an action plan for implementation  |   | √           | √           |             |             |                               |   |
|               |  |   |   | c. Automation of Training Management of IPF with technical support from the program                     |   | √           | √           | √           |             |                               |   |
|               |  |   |   | d. Inauguration of IPF's new website  |   |             |             |             |             |                               | Done  |
|               |  |   |   | e. Set up a modern library with e-library facilities in IPF   |   |             | √           | √           |             |                               |   |
|               |  | • <b>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.</b> | 7. Consultations, forums, citizens' participation;                          | a. Arrange knowledge-sharing workshops on lessons learned from field inspections.                       | Md. Shohag Husain                             |             | √           |             |             |                               |   |
|               |  |   |   | b. Arrange follow-up workshops/ seminars based on training feedback.                                    |   |             | √           |             |             |                               |   |
|               | <b>Establish a comprehensive monitoring and evaluation framework for the PFM reforms</b> | • <b>Develop an effective PFM-focused Monitoring and Evaluation (M&amp;E) guidelines including result- based indicators and reporting template in consultation with the stakeholders.</b>                       | 5. Drafting/ revising laws, strategies, regulations, framework, procedures; | a. Identify "SMART" performance indicators in consultation with PITs of each component                  | All PECs                                      |             |             |             |             |                               | Done  |
|               |  |   |   | b. Finalization of M&E indicators matrix for SPFMS in consultation with the stakeholders                |   |             |             |             |             |                               | Done  |
|               |  |   |   | c. Finalization of reporting template in consultation with the stakeholders                             |   |             |             |             |             |                               | Done  |
|               |  |   |   | d. Prepare and finalize M&E guideline in consultation with stakeholders                                 |   |             |             |             |             |                               | Done  |
|               |  | • <b>Prepare M&amp;E report and publish in the SPFMS website on annual basis.</b>   | 8. Execution of reformed PFM process  | a. Conduct workshop with PITs and other stakeholders for orientation of M&E reporting template          | All PECs                                      | √           |             |             |             |                               | Done  |
|               |  |   |   | b. Nominate the focal person from each component to collect the M&E data                                |   | √           |             |             |             |                               | Done  |
|               |  |   |   | 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 & 2024-25 and publish in the SPFMS website. |   | √           | √           |             |             |                               | The report of FY 2023-24 has already published. |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------------------|---|---|---------------------------------------|---|--|----------|----------|----------|----------|-------------------------------|-------------|
|                        |   | • <b>PECT to prepare semi-annual Progress Reports based on inputs from implementing agencies.</b>   | 3.Communication and knowledge sharing | a. Prepare Annual work plan (AWP)<br>b. Collect updated data/ information from PITs<br>c. Prepare report based on collected information<br>d. Submit the semi-annual progress report to the Steering Committee<br>e. Publish and disseminate the approved report  | All PECs                                   | √        |          | √        |          |                               |             |
|                        |   |   |                                       |   |  | √        |          | √        |          |                               |             |
|                        |   |   |                                       |   |  | √        |          | √        |          |                               |             |
|                        |   |   |                                       |   |  | √        |          | √        |          |                               |             |
|                        |   |   |                                       |   |  | √        |          | √        |          |                               |             |
| <b>C14-Activity 63</b> | <b>Lead and implement a comprehensive change management program (with both the governance bodies as well as with implementation teams/ multi-tasking agencies and or clusters).</b> | <ul style="list-style-type: none"> <li>• <b>Arrange regular field inspections with the representation from different MDAs;</b> <ul style="list-style-type: none"> <li>– The findings and feedbacks from the beneficiaries and service providers of the field inspections are widely disseminated for necessary actions.</li> <li>– Systematic learning and sharing of good reform practices.</li> <li>– Carry out knowledge events and institutionalize mechanisms for knowledge sharing.</li> </ul> </li> <li>• <b>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)</b></li> </ul> | 8. Execution of reformed PFM process  | a. Conduct field inspections with the representation from different MDAs and DPs<br>b. Prepare the report and distribute to the relevant MDAs<br>c. Arrange foreign knowledge sharing programs/ training on "Strategic Human Resource Management, Business Leadership and Change Management"<br>d. Arrange dissemination workshop on lessons learned from the previous field visits   | All PECs IPF                               |          | √        | √        |          |                               |             |
|                        |   |   |                                       |   |  |          | √        | √        |          |                               |             |
|                        |   |   |                                       |   |  |          | √        | √        |          |                               |             |
|                        |   |   |                                       |   |  |          |          | √        |          |                               |             |
|                        |   |   | 8. Execution of reformed PFM process  | a. Prepare of Competency Framework for Public Financial Management Professionals in Bangladesh, a Training Needs Analysis and a Code of Conduct for PFM professionals.<br>b. Share the draft report with relevant stakeholders.<br>c. Arrange stakeholders' consultation workshop.<br>d. Finalize the report on Competency Framework & Training Need Assessment (TNA).<br>e. Arrange capacity development programs based on the TNA.<br>f. Identify and implement PFM-related Courses/certifications for civil servants | All PECs Md. Shohag Husain                 |          | √        |          |          |                               |             |
|                        |   |   |                                       |   |  |          |          | √        |          |                               |             |
|                        |   |   |                                       |   |  |          |          | √        |          |                               |             |
|                        |   |   |                                       |   |  |          |          |          | √        |                               |             |
|                        |   |   |                                       |   |  |          |          |          | √        |                               |             |
|                        |   |   |                                       |   |  |          |          |          | √        |                               |             |

| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h) |
|------------------------|---|--|--|---|--|----------|----------|----------|----------|-------------------------------|-------------|
|                        |   | • <b>Develop Communication Strategy/ Guideline for communication and stakeholder engagement.</b>   | 7. Consultations, forums, citizens' participation; | a. Prepare draft communication strategy and communication plan for SPFMS  | All PECs                                   |          |          |          |          |                               | Done        |
|                        |   |  |  | b. Consultation workshop with PITs for finalizing the communication strategy and communication plan for SPFMS   |  |          |          |          |          |                               | Done        |
|                        |   |  |  | c. Approve the communication strategy and communication plan for SPFMS by competent authority   |  |          |          |          |          |                               | Done        |
|                        |   |  |  | d. Implement the approved communication strategy as per the approved plan   |  | √        | √        | √        | √        |                               |             |
|                        |   |  |  | e. Update informative and robust SPFMS website  |  | √        | √        | √        | √        |                               |             |
|                        |   | • <b>Strengthening Adaptive leadership skills and Implementation Coaching</b><br>– 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  | All PECs                                   |          | √        |          |          |                               |             |
|                        |   |  |  | 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.  |  | √        | √        | √        | √        |                               |             |
| <b>C14-Activity 64</b> | <b>Commission Studies and Evaluations</b> | • <b>Conduct research by IPF based on the PFM reform agenda and disseminate the outcome among stakeholders.</b>  | 1.Analytical activities, studies, surveys          | a. Conduct research on 'The impact of fiscal stimulus on the economy during COVID-19 Bangladesh Perspective'  | Md. Shohag Husain                          |          |          |          |          |                               | Done        |
|                        |   |  |  | b. Conduct research on 'Long-term financing: A critical assessment of the bond market in Bangladesh and the way forward'                                |  |          |          |          |          |                               | Done        |
|                        |   |  |  | c. Conduct research on 'The factors affecting public spending allocative efficiency in Bangladesh: An empirical study on health service                 |  | √        | √        |          |          |                               |             |
|                        |   |  |  | d. Conduct research on 'State of the Real Economy: A Study on Household Economic Realities and Policy Options Towards Strengthening Economic Democracy' | Md. Shohag Husain                          | √        | √        |          |          |                               |             |
|                        |   | • <b>Follow up the low score PIs (as per PEFA 2021) with the lead agencies.</b>  | 1.Analytical activities, studies, surveys          | a. Provide support to PITs to take actions how to transform low-scoring performance indicators into high-scoring.                                       | All PECs                                   | √        | √        | √        | √        |                               |             |
|                        |   |  |  |   |  |          |          |          |          |                               |             |



| 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 26 | Q2 FY 26 | Q3 FY 26 | Q4 FY 26 | Incremental cost lakh BDT (g) | Results (h)                 |
|------------|--------------------------------------|---|---|--|--|----------|----------|----------|----------|-------------------------------|-----------------------------|
|            |                                      |   |   | 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.                 |  | √        | √        | √        | √        |                               |                             |
|            |                                      | • <b>Carry out PEFA self-assessments every 2 years.</b>   | 1.Analytical activities, studies, surveys | a. Coordinate PEFA self-assessment with relevant stakeholders.   | All PECs                                   |          | √        |          | √        |                               |                             |
|            |                                      |   |   | 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.   |  |          | √        |          | √        |                               |                             |
|            |                                      | • <b>Working closely with IPF to identify specific performance deficiencies which need to be addressed through updating the training modules.</b> | 3.Communication and knowledge sharing     | a. Update training modules   | All PECs<br>Md. Shohag Husain              |          | √        |          |          |                               | 1st PFM reform summit held. |
|            |                                      |   |   | b. Arrange seminars to disseminate the experience of implementation of PFM reforms.  |  |          |          |          |          |                               |                             |
|            |                                      | • <b>Conduct Final Evaluation after completion of the program.</b>  | 1.Analytical activities, studies, surveys | a. Communicate with the PITs to collect information for the report.  | All PECs                                   |          |          | √        | √        |                               |                             |
|            |                                      |   |   | b. Prepare draft report of the final evaluation  |  |          |          | √        | √        |                               |                             |
|            |                                      |   |   | c. Share the report with PITs to finalize it.  |  |          |          | √        | √        |                               |                             |
|            |                                      |   |   | d. Incorporating the feedback finalize the evaluation.   |  |          |          | √        | √        |                               |                             |



INSTITUTION OF ENGINEERS, BANGLADESH (IEB)  
4TH FLOOR, RAMNA, DHAKA-1000  
Phone: 02-55110530  
Web: <http://spfms.gov.bd>