



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



FIELD INSPECTION REPORT

PFM Practice on the Ground

Rangamati District & Kaptai Upazila, Rangamati

01-04 June 2024

SPFMS

Strengthening Public Financial Management System to Enable Service Delivery

STRENGTHENING PUBLIC FINANCIAL MANAGEMENT
PROGRAM TO ENABLE SERVICE DELIVERY

Acronyms / Abbreviations

ADC	Additional Deputy Commissioner
A-Challan	Automated Challan
APP	Annual Procurement Plan
BACS	Budget and Accounting Classification System
CAO	Chief Accounts Officer
C&AG	Comptroller and Auditor General
CAFO	Chief Accounts and Finance Officer
DAO	District Accounts Offices
DC	Deputy Commissioner
DCA	Divisional Controller of Accounts
DDOs	Drawing and Disbursing Officers
DP	Development Partners
DLIs	Disbursement Linked Indicators
DLRs	Disbursements Linked Results
EFT	Electronic Fund Transfer
FAPAD	Foreign-Aided Project Audit Directorate
FD	Finance Division
FMAU	Financial Management and Audit Unit
FM	Financial Management
GoB	Government of Bangladesh
G2P	Government-to-Person Payments
GO	Government Order
LGED	Local Government Engineering Department
iBAS++	Integrated Budget and Accounting System (new)
ICT	Information and Communications Technology
IDA	International Development Association
IPF	Institute of Public Finance
ISC	Implementation Support Consultant
MFSP	Mobile Financial Services Provider
MOHFW	Ministry of Health and Family Welfare
MoF	Ministry of Finance
NPD	National Program Director
SSN	Social Safety Net
SPFMS	Strengthening Public Financial Management Program to Enable Service Delivery
SLIP	School Level Improvement Plan
NID	National Identity Card
NSSS	National Social Security Strategy
OTP	One-time password
PFM	Public Financial Management
PEC	Program Executive & Coordinator
PPO	Pension Payment Order
PPR	Public Procurement Rules
RMO	Resident Medical Officer
RPA	Reimbursable Project Aid
SOE	Statement of Expenditure
SSPs	Social Security Programmes
TDS	Tax Deducted at Source
TIN	Tax Identification Number
UAO	Upazila Accounts Offices
UNO	Upazila Nirbahi Officer
UHFPO	Upazila Health and Family Planning Officer
VAT	Value-added tax

Table of Contents

1.0	Summary of Observations	5
1.1	Service delivery challenges due to mobile network and road connections	5
1.2	Obstacles in requirement process of employees create problems to ensure efficient service delivery .	5
1.3	The capacity of the district and Upazila level health team must be strengthened to ensure better functioning iBAS++ at field level	5
1.4	Strengthening of Auditing	6
1.5	TA/DA bill automation to be done with immediate effect	6
1.6	iBAS++ training in the field level should be increased	6
2.0	Field Team Composition and List of Institutions Visited	7
2.1	Inspection Period:	7
2.2	Locations of the Field Inspections:	7
2.3	List of Inspection Team Members:.....	7
2.4	List of Institutions Visited	7
3.0	Background	8
3.1	Objectives of the Field Inspection	8
3.2	Rangamati District and Rangamati Hill District Council	8
4.0	Summary of the Questionnaire Responses	10
4.1	District Level - Rangamati.....	10
4.1.1	Office of the Deputy Commissioner (DC), Rangamati.....	10
4.1.2	Office of the District Accounts and Finance Officer, Rangamati.....	14
4.1.3	Health Sector: Rangamati General Hospital.....	16
4.1.4	Education Sector: (i) Government Girls' High School, Rangamati and (ii) Banarupa Model Govt. Primary School, Rangamati.....	20
4.1.5	District Social Welfare Office, Rangamati	24
4.1.6	Office of the Deputy Director, Department of Women Affairs, Rangamati.....	27
4.2	Upazila Level - Kaptai.....	29
4.2.1	Office of the Upazila Nirbahi Officer, Kaptai, Rangamati	29
4.2.2	Office of the Upazila Finance and Accounts Officer, Kaptai, Rangamati.....	31
4.2.3	Health Sector: Upazila Health Complex, Kaptai, Rangamati	32
4.2.4	Education Sector: (i) Shilchori Govt. Primary School, Kaptai, Rangamati and (ii) Boroichori Govt. Primary School, Kaptai, Rangamati	36
4.2.5	Upazila Social Welfare Office, Kaptai, Rangamati	40
4.2.6	Upazila Women and Children Affairs Office, Kaptai, Rangamati.....	42
5.0	Good Practices Observed	46
5.1	Office of the Deputy Commissioner (DC), Rangamati.....	46
5.2	Office of the District Accounts and Finance Officer, Rangamati	46
5.4	District Social Welfare Office, Rangamati	46
5.5	District Women and Children Affairs Office, Rangamati.....	46
5.6	Education Sector	46
5.6.1	Government Girls' High School, Rangamati	46
5.6.2	Banarupa Model Govt. Primary School, Rangamati	47
5.7	Office of the Upazila Nirbahi Officer, Kaptai, Rangamati	47
5.8	Office of the Upazila Accounts and Finance Officer, Kaptai, Rangamati	47
5.9	Health Sector: Upazila Health Complex, Kaptai, Rangamati	47

5.10	Education Sector	47
5.10.1	Shilchori Govt. Primary School, Kaptai, Rangamati	47
5.10.2	Boroichori Govt. Primary School, Kaptai, Rangamati	47
5.11	Upazila Social Welfare Office, Kaptai, Rangamati	47
5.12	Upazila Women and Children Affairs Office, Kaptai, Rangamati	47
6.0	PFM Challenges observed	48
6.1	Office of the Deputy Commissioner (DC), Rangamati	48
6.2	Office of the District Accounts and Finance Officer, Rangamati	48
6.3	Health Sector: Rangamati General Hospital	48
6.4	District Social Welfare Office, Rangamati	48
6.5	District Women and Children Affairs Office, Rangamati	48
6.6	Education Sector	48
6.6.1	Government Girls' High School, Rangamati	48
6.6.2	Banarupa Model Govt. Primary School, Rangamati	48
6.7	Office of the Upazila Nirbahi Officer, Kaptai, Rangamati	48
6.8	Office of the Upazila Accounts and Finance Officer, Kaptai, Rangamati	49
6.9	Health Sector: Upazila Health Complex, Kaptai, Rangamati	49
6.10	Education Sector:	49
6.10.1	Shilchori Govt. Primary School, Kaptai, Rangamati	49
6.10.2	Boroichori Govt. Primary School, Kaptai, Rangamati	49
6.11	Upazila Social Welfare Office, Kaptai, Rangamati	49
6.12	Upazila Women and Children Affairs Office, Kaptai, Rangamati	49
7.0	Service Delivery Challenges Observed	49
7.1	Office of the Deputy Commissioner (DC), Rangamati	49
7.2	Office of the District Accounts and Finance Officer, Rangamati	50
7.3	Health Sector: Rangamati General Hospital	50
7.4	District Social Welfare Office, Rangamati	50
7.5	District Women and Children Affairs Office, Rangamati	50
7.6	Education Sector	50
7.6.1	Government Girls' High School, Rangamati	50
7.6.2	Banarupa Model Govt. Primary School, Rangamati	50
7.7	Office of the Upazila Nirbahi Officer, Kaptai, Rangamati	50
7.8	Office of the Upazila Accounts and Finance Officer, Kaptai, Rangamati	50
7.9	Health Sector: Upazila Health Complex, Kaptai, Rangamati	50
7.10	Education Sector	51
7.10.1	Shilchori Govt. Primary School, Kaptai, Rangamati	51
7.10.2	Boroichori Govt. Primary School, Kaptai, Rangamati	51
7.11	Upazila Social Welfare Office, Kaptai, Rangamati	51
7.12	Upazila Women and Children Affairs Office, Kaptai, Rangamati	51
8.0	Locational or geographical challenges observed	51
9.0	Capacity Gaps Observed	51
10.0	Lesson Learned	52
11.0	Recommendations	52
12.0	Annexure	53
	Annex-I: Government Order (GO) for Field inspection	54
	Annex-II: Tour Schedule	56
	Annex-III: Team Formation	58
	Annex-IV: Presentation about PFM reforms presented during inspection . Error! Bookmark not defined.	

1.0 Summary of Observations

1.1 Service delivery challenges due to mobile network and road connections

Despite the government's declaration of digital manifests, government agencies have substantial challenges because there are **insufficient inter-upazila road connections and a lack of mobile network** in many areas of Rangamati. It was found throughout the field visit that 48 locations are without a mobile network, which makes it extremely difficult to ensure prompt service delivery. According to the district administration 3 out of 10 upazilas have no direct road connection. Additionally, there are 20 areas where the sole means of communication are helicopters, necessitating significant cost outlays to maintain connectivity. Due to mobile network concerns, the district administration and the Election Commission had trouble installing closed circuit cameras during local government elections.

However, **there are some areas** which seems significant as per observations by team members during the field visit:

- Together with the Rangamati Hill District Council, the District Administration is coordinating with the appropriate authorities to ensure mobile coverage throughout Rangamati;
- The construction of a border road in the Rangamati district will ensure vigorous development in future;
- The safety net beneficiaries are experiencing delays in receiving notifications due to mobile network issues, posing challenges for the service providers.
- Due to the lack of local road links, the total allowances are lower than the cost of getting the allowances, which seems a burden for the beneficiaries.

1.2 Obstacles in requirement process of employees create problems to ensure efficient service delivery

The recruitment of third- and fourth-class employee continues to present certain difficulties, which poses significant obstacles to ensure efficient service delivery. Since the Rangamati Hill District Council oversees the 20 offices have a full control over recruitment. Despite multiple attempts, the offices were unable to get approval from the Rangamati Hill District Council authorities on the hiring of third- and fourth-class employees. Most of the government offices have lack of man-power specially third and fourth classes which really need to address promptly to ensure efficient service delivery.

1.3 The capacity of the district and Upazila level health team must be strengthened to ensure better functioning iBAS++ at field level

Inadequate Public Financial Management (PFM) capacity at the local level is a prominent issue. The level of PFM skills of local officers, want of sufficient manpower, Information deficiency, and lack of effective on-the-job training contribute to low efficiency in budget execution and generating reports.

The Upazila Health and Family Planning Officer (UHFPO), Resident Medical Officer (RMO), and Account Officer are involved in fund management. The Accounts Officer is in additional charge who mainly joined as Statistician during his joining. The UHFPO is not very much familiar with the iBAS++ system and mainly dependent on the Accounts Officer. It has been found that, the password of UHFPO operated by the Accounts Officer which seemed a high security concern for the iBAS++ system. Moreover, the Accounts Officers both working in district and upazila did not get any training from iBAS++ yet who mainly working with iBAS++ system.

1.4 Strengthening of Auditing

Two separate audit directorates are responsible for the external audit of the two budgets. Two directorates under the Comptroller and Auditor General (C&AG) of Bangladesh, namely, the Local and Revenue Audit Directorate and the Foreign-Aided Project Audit Directorate (FAPAD), are responsible for conducting the external audit of non-development and development related financial activities, respectively, of the departments/programs under the MOHFW. The Financial Management and Audit Unit (FMAU) oversee overall coordination of FM and internal and external audit of all programs/projects under the MOHFW. However, the inspection team was extremely surprised to know that there had been no external audit conducted in last four (4) years at Rangamati District Hospital or Civil Surgeon Office level.

1.5 TA/DA bill automation to be done with immediate effect

It was observed that both in the district and upazila level workshop, **the requirements for automation of TA/DA bill through the iBAS++ system was emphasized.** A large number of participants opined that the TA/DA bill should be automated and manual bill should be abolished. If the TA/DA can be automated, then time, cost and visits could be reduced. Due to the road connectivity, it seemed very difficult for the officials to submit the TA/DA bill in person which creates high cost for travelling.

1.6 iBAS++ training in the field level should be increased

Most of the users' lack knowledge on iBAS++ functionalities indicating a need for comprehensive training except the accounts office. **Users were found unaware of the importance of information security and basic security practices to be absolutely followed,** and that a number of users were sharing the iBAS++ login ID and credentials. The different modules on iBAS++ should be trained to the relevant department officials including the security features of it.

2.0 Field Team Composition and List of Institutions Visited

2.1 **Inspection Period:** 01–04 June 2024

2.2 **Locations of the Field Inspections:** Rangamati District & Kaptai Upazila, Rangamati

2.3 **List of Inspection Team Members:**

- Ms. Rahima Begum, Additional Secretary, Expenditure Management-2, Finance Division
- Ms. Saima Shahin Sultana, Program Executive & Coordinator (Deputy Secretary), SPFMS Program
- Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division
- Mr. Md. Noor-E-Alam, Joint Secretary, Secondary & Higher Education Division,
- Mr. Md. Abul Kalam Azad, Deputy Secretary, Local Government Division,
- Mr. Md. Abdus Samad, Implementation Support Consultant (Deputy Secretary), SPFMS, Finance Division
- Mr. A.B.M. Sadiqur Rahman, Deputy Secretary, Administration-5 (Administration & Discipline), Ministry of Social Welfare
- Mr. Md. Nazrul Islam Majumdar, CAFO, Ministry of Social Welfare
- Ms. Tasnim Zeben Bentea Sheikh, Deputy Secretary, Ministry of Women and Children Affairs
- Mr. Tushar Kumar Paul, Deputy Secretary, Ministry of Environment, Forest and Climate Change
- Mr. Md. Akram Ali, Deputy Director (Deputy Secretary), IPF, Ministry of Finance
- Mr. Sattyajit Roy Das, Senior Assistant Secretary (School-1), Ministry of Primary and Mass Education
- Mr. M K Hasan Morshed, Senior Assistant Secretary, Health Services Division
- Mr. Ashek Md. Joglul Abedin; Implementation Support Consultant (ISC)
- Mr. Nazrul Islam, Consultant, SPFMS, Finance Division
- Mr. A K M Rahmat Ali Howlader, Consultant, SPFMS, Finance Division
- Mr. Md. Abdur Rahman, Junior Consultant, SPFMS, Finance Division
- Ms. Tanzia Rahman Chowdhury, Junior Consultant (Executive), SPFMS, Finance Division
- Mr. Sajon Das, Junior IT Consultant, SPFMS, Finance Division
- Mr. Md. Masud, Junior Consultant (Executive), SPFMS, Finance Division

Representatives from Development Partners

- Mr. Nazmus Sadat Khan, Economist and Co-TTL, SPFMS, The World Bank, Dhaka Office
- Dr. Feroz Faruque, PFM Advisor, Global Affairs Canada

GO is attached in **Annexure I** of the report and the team formations are annexed in **Annexure –III** of the report.

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

- **District Level:**
 1. Office of the Deputy Commissioner (DC), Rangamati
 2. Office of the District Accounts and Finance Officer, Rangamati
 3. Rangamati General Hospital
 4. District Social Welfare Office, Rangamati
 5. District Women Affairs Office, Rangamati
 6. Government Girls' High School, Rangamati
 7. Banarupa Model Govt. Primary School, Rangamati
- **Upazila Level:**
 1. Office of the Upazila Nirbahi Officer, Kaptai, Rangamati
 2. Upazila Health Complex, Kaptai, Rangamati
 3. Office of the Upazila Accounts and Finance Officer, Kaptai, Rangamati
 4. Upazila Social Welfare Office, Kaptai, Rangamati
 5. Upazila Women Affairs Office, Kaptai, Rangamati
 6. Shilchori Govt. Primary School, Kaptai, Rangamati
 7. Boroichori Govt. Primary School, Kaptai, Rangamati

3.0 Background

The Government of Bangladesh has been implementing several Public Financial Management (PFM) reform initiatives in Bangladesh since 1989s. Following this, a program titled **Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)** was started under the Finance Division which has been implementing over nine years from 2018 to 2026. The SPFMS is supporting the Finance Division (FD) under the Ministry of Finance in implementing eight (08) selected components out of the total of Fourteen (14) in the PFM Action Plan which would enable better resource availability for social service delivery. There are separate schemes for the successful implementation of the 8 components and all the schemes have been approved by the Hon'ble Finance Minister. The total cost of the SPFMS program is \$170 million out of which IDA will finance US\$100 million & Government of Bangladesh would finance US\$70 million. This program is structured with 10 disbursement linked indicators (DLIs) and 45 disbursements linked results (DLRs). Each disbursement linked indicator (DLI) will have disbursement linked results (DLRs) which would need to be achieved for disbursement.

The purpose of a field inspection report is to describe the observation of people, places, and/or events and to analyze the observed data in order to identify and categorize common themes in relation to a research problem or goals. In the context of the PFM Action Plan, the field inspections are organized to observe how the PFM reforms are being implemented at grass root levels. For example: are DDOs receiving 80% of their budget by July 31st as intended? Are teachers paid on time? Do we have textbooks and equipment in the schools in January? Moreover, the PFM field inspections would assess service delivery of commodities, infrastructure, and human resources by applying the key components of the PFM cycle which are: (1) Call for budget, (2) Budget formulation (3) Budget Approval, (4) Budget execution, (5) Budget evaluation and (6) Budget Revision.

To observe the PFM reform implemented in the ground level, the field inspection was carried out in Rangamati District and Kaptai Upazila on June 01, 2024 to June 04, 2024. The field visit team comprised of officials and representatives from different Ministries, Departments, Institute of Public Finance (IPF), the World Bank and the Global Affairs Canada as well as from SPFMS program (*details participants list is mentioned in section 2.3 of the report*). Moreover, during various office visits in both District and Upazila level; the National Program Director (NPD), Program Executive & Coordinators (PECs), Sr. Consultants, Implementation Support Consultants (ISCs) of SPFMS Program including Consultants from iBAS++ team were connected virtually.

3.1 Objectives of the Field Inspection

Following are the objectives of the field inspection-

- To observe PFM practices on the ground and draw lessons for possible course correction.
- Checking whether PFM systems and rules are followed or not (including the existing and new systems).
- Understanding the challenges faced at the local level (both technical and non-technical).
- Identify emerging innovative practices that could be shared and scaled up.
- Understanding how institutions on the ground collaborate and work together.
- Sensitizing both public officials, beneficiaries, and the general public and surrounding the public facilities about the ongoing PFM reform.

3.2 Rangamati Hill District Council

Rangamati Hill District Council (the then Rangamati Local Government Council) was established on March 6, 1989, by Act No. 19 of 1989, **with the goal of ensuring the entire socioeconomic development of the district's backward people**. The Hon'ble President consented to this act on

February 26, 1989, and it was published in the Bangladesh Gazette on March 6, 1989. Followed by this law, a general election was held on June 25, 1989, and a council consisting of one chairman (tribal) and 30 tribal and non-tribal members was formed.

On the basis of historical peace accord signed on 2nd December 1997 between the National Committee on Chittagong Hill Tracts and PCJSS, some major amendments, passed in National Assembly in 1998, have been done in the aforesaid act by the act of 9 of 1998. By the act of 9 of 1998, after peace accord, this council is now renamed as Rangamati Hill District Council.

This council has been in function since its formation, with the aim of coordinating all of the district's GOB and NGOs' activities. It undertakes numerous development projects and oversees the various government and semi-government ministries that have been transferred to the council to satisfy current needs. Under the jurisdiction, the Rangamati Hill District Council oversee the 20 following government offices: (i) Department of Agriculture Office, (ii) Department of Fisheries, (iii) Cotton Development Board, (iv) District Livestock Department, (v) Horticulture Center, (vi) Bangladesh Agricultural Development Institute, (vii) District Hospital, (viii) Civil Surgeon office, (ix) Family Planning Department, (x) Dept. of Public Health Engineering, (xi) Education Engineering Department, (xii) Health Engineering Department, (xiii) Higher Education Department, (xiv) District Primary Education Department, (xv) Ethnic People Cultural Institute, (xvi) District Public Library, (xvii) District Shilpakala Academy, (xviii) Nursing Training Institute, (xix) Family Planning Training Institute, and (xx) Textile Vocational Institute. Following the historic peace treaty, the government has taken several initiatives to strengthen the council. Some new departments will be transferred to this council, and the required by-laws, rules, and regulations are being developed. In addition, the government has taken steps to implement overall development initiatives linked to transfer departments through this council. The government allocation to this council has remarkably been increased. So, for fulfilling the long cherished goal of its people, this council has now been regarded as the main focal point of administration as well as development activities of this hill district.

4.0 Summary of the Questionnaire Responses

4.1 District Level - Rangamati

4.1.1 Office of the Deputy Commissioner (DC), Rangamati

On 02 June 2024 from 10:00 AM to 12.30 PM, an exchange of view workshop was held with district level officers presided by Mr. Mohammad Mosharraf Hossain Khan, Deputy Commissioner & District Magistrate, Ms. Rahima Begum, Additional Secretary (Expenditure-2), Finance Division, Ministry of Finance was the Chief Guest and Dr. Nuyan Khisa, Civil Surgeon attended as Special Guest of the workshop. In the workshop a total of 58 participants were present and 12 participants attended through Zoom platform. The workshop was commenced by an opening remark from Mr. Mohammad Saiful Islam, Additional Secretary, Budget-1, Finance Division, Ministry of Finance and National Program Director (NPD), SPFMS Program. In his speech, he mentioned briefly he initiatives taken by the Finance Division and SPFMS program covering the concept of Smart Bangladesh, Vision-2041, Delta Plan 2100 and other remarkable ongoing initiatives taken by the government. He also informed some recent development of



SPFMS program e.g., Online Pension system, A-Challan system, LPC automation, bill submission automation etc. He also requested the participants to discuss about the challenges they faced in the field level during providing the service delivery by which Finance Division and SPFMS program will work collectively mitigate it. Mr. Mohammad Mosharraf Hossain Khan, Deputy Commissioner (DC), Rangamati in the opening remarks, thanked the field team to select the hill district Rangamati. He also thanked for introducing the online pension system, iBAS++ system and other digital initiatives taken by the Finance Division and SPFMS program. He also clarified the matter of the smooth process of bill submission for which iBAS++ team has made a great contribution to the national economy, transparency and accountability to the people.

After the introductory speech of DC, Rangamati a brief presentation was conducted by Ms. Saima Shahin Sultana, Program Executive and Coordinator (Deputy Secretary), SPFMS, Finance Division, MoF. During the presentation, Ms. Saima explained the objectives, processes and initiatives of PFM reform in Bangladesh. She also shared all the success stories of PFM reform initiatives such as iBAS++, automation of civil service pension, revenues and fees included in A-Challan System, initiation of Universal Pension, automation of social safety net programs, automation of national savings certificates and EFT payment to all the GoB officials including primary school teachers. After the presentation, the floor was opened for Q&A sessions and discussion on the matter of challenges faced by the stakeholders in the field. All the challenges and suggestions taken from the floor was duly noted by the field inspection team.

Program Executive and Coordinators (PECs), Senior Consultants, Implementation Support Consultants (ISCs), Functional Consultants, Consultants and Junior Consultants of SPFMS Program were present virtually during the workshop. The following are the questions and feedback received during the workshop:

- 1) **Ques: Mr. Mohammad Musa, Divisional Accountant, Roads and Highways Department, Rangamati:**
Does Rangamati's Department of Roads and Highways provide the option of receiving a salary through

iBAS++? At the moment, the Rangamati Hill District Council pays them by cheque. As salary was being withheld, there appeared to be some issues with the Smart NID card and regular NID card number. In the Smart NID Card, he also changed his name, but he was unable to link the iBAS++ with the regular NID card. Is there any remedy to the problem?

- 2) **Ans: Mr. Md. Nazrul Islam, Consultant, iBAS++ Scheme, SPFMS, FD, MoF:** Mr. Nazrul Islam, a Consultant for iBAS++, responded by stating that the Rangamati Hill District Council from each MDA's through iBAS++ system. The Council distributed the funds in accordance with demand after depositing the funds in their own account. Furthermore, he stated that the decision to move the Rangamati Hill District Council to iBAS++ is a matter of policy that needs to be made by higher authorities. Furthermore, in response, Ms. Saima Shahin Sultana stated that iBAS++ is now making efforts to incorporate local government institutions into the system; ideally, this will result in the Rangamati Hill District Council being integrated appropriately.

Regarding the NID-related concerns, Mr. Nazrul stated that all NID numbers will be automatically merged if the NID remains unchanged in accordance with the employee's service record and BSI-9. Additionally, the SSC Certificate, the Chairman of the Union Parishad Certificate, and the Upazila Chairman's Certificate must be provided in order to modify the name in the NID as supporting document.

- 3) **Ques: Ms. Kaniz Jahan Bindu, District Food Controller, Office of the District Food Controller, Rangamati:** The District Food Controller expressed gratitude to the Finance Division for implementing the A-Challan, which makes daily reconciliation easier. Certain bills related to the contractors' payment must be paid on a daily basis which has been done by other parties. However, the bills that are paid on a daily basis are paid via her DDO account in the iBAS++ system on a monthly basis to the contractor. There are situations where the system does not have the access of contractors either in the beneficiaries or supplier codes. Does the issue provide any potential future challenges?

Ans: Mr. Md. Nazrul Islam, Consultant, iBAS++ Scheme, SPFMS, FD, MoF: In reply, Mr. Nazrul mentioned that the bill for the contractors should be paid against their names only. If the bill paid against the contractors then in future no problems arises, he added.

- 4) **Ques: Mr. Md. Rezuhanul Hoque, Deputy Assistant Director, Regional Passport Office, Rangamati:** Sometimes, because of the end of the fiscal year, TA/DA bills, festival bills, and rest & recreation bills were not received in time after being submitted after few months. Does this problem have a solution? Recipients occasionally encountered difficulties adjusting the excess amount they previously paid for the renewal of their passport. What the procedures for the adjustment? Occasionally, submitted bills go unpaid because there aren't sufficient funds in that specific code. What are the solutions of the problem?

Ans: Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division: To prevent any issues, the bills for the festival, rest & recreation, and TA/DA should be prepared in advance. Unless an unforeseen circumstance occurs, it is his or her responsibility to submit the bill on time.

Mr. Md. Nazrul Islam Majumdar, CAFO, Ministry of Social Welfare: If the TA/DA bill, festival, rest and recreation bills submitted and not received by the employee, then the relevant authority can pay the bills later on by proper evaluation.

Mr. Md. Nazrul Islam, Consultant, iBAS++ Scheme, SPFMS, FD, MoF: There is a provision for reallocation through the appropriate authorities in response to the budget reallocation. However, if a code lacks a budget or funds the appropriate department is accountable.

- 5) **Ques: Mr. Mohammad Shahjahan, Deputy Assistant Director, Youth Development Department, Rangamati:** Department of Youth Development, Rangamati was already using the iBAS++ system and

was not subject to the jurisdiction of Rangamati Hill District Council, which made the Council very upset. The Ministry and Council met to resolve the matter. The budget for the following fiscal year may be shifted to Rangamati Hill District Council. What happens if the department's budget is submitted to Hill District Council's accounts, which they must convert from digital to manual?

Ans: Mr. Md. Nazrul Islam, Consultant, iBAS++ Scheme, SPFMS, FD, MoF. The Local Government Division of the government made this choice. For other departments to transfer to Hill District Council and vice versa, the same procedures will apply form Youth Department.

- 6) **Ques: Mr. Mridul Kanti Talukdar, District Education Officer, Rangamati:** Since there are no longer four upazila education officers available, he is in charge as DDO for one district and four upazila offices. Officials from the four upazilas have not received their salaries for the past two to three months because to a specific person's five DDO-ship. Mr. Mridul attempted to use iBAS++ to resolve the issue, but he was advised that he needed to mitigate it from the Ministry directly. What will the problem's remedy be? Moreover, after submitting the 2 (two) rest and reaction bills the authority failed to pay in due time due to lack of fund when iBAS++ was not introduced. Will he get the unpaid bill as he is going to LPR soon? Because both online and manual procedures are operating simultaneously, he also had some difficulties in obtaining TA. He needs to visit the offices twice instead of once. Is it possible to integrate TA bills that are entirely online?

Ans. Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division, MoF: He asked for iBAS++ to record the issues raised by the District Education Officer in Rangamati. He stated that 1,369 cost centers and about 5.75 lakh stakeholders are employed under the Directorate of Primary Education. Several district government officials may also have similar issues which need to be addressed. He also informed that, iBAS++ system is trying to integrate the total TA/DA bill through online after completing the trial and error basis.

- 7) **Ques: Mr. Mohammad Omar Farooq, Deputy Director, Social Welfare Officer, Rangamati:** There is no problem of getting salaries and other benefits by the officials. The social welfare office had distributed 58,644 beneficiaries' allowances through mobile financial services specially Bkash. The major problem seemed the coverage of mobile network is not available all over Rangamati districts. Some beneficiaries are getting their allowance messages when they came to the bazar areas where mobile network is available. Moreover, the road communication is also a barrier for the beneficiaries to reach the social welfare office or bazar. For some of the beneficiaries it took 2-3 days to reach the social welfare office or bazar. Is there any option to ensure the mobile coverage all over Rangamati?

Ans: Ms. Rahima Begum, Additional Secretary (Expenditure-2), FD, MoF: In reply, she said through Ministry of Postal and Telecom she will talk to ensure more mobile network coverage in Rangamati.

- 8) **Ques: Mr. Mohammad Monir Hossain, Senior District Election Officer, Rangamati:** He informed the participants about 3 different types of National Identity Card and their integration with iBAS++ system. He also asked why the TA/DA bill could submit through both online and physical which is time consuming? Moreover, the field level officials have lack of training for which budget preparation and budget execution could be done properly.

Ans: Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division: He suggested the District Election Officer to write request letter by their appropriate authority to National Program Director of SPFMS to arrange separate training sessions for the Election Commission's officials who are working on budget preparation and execution.

Mr. Md. Nazrul Islam, Consultant, iBAS++ Scheme, SPFMS, FD, MoF. Regarding the TA/DA, he replied that the system is now in the process of trial and error basis to finalize the TA/DA module online. Only 20%-30% are now submitting the TA/DA online. When the government officials will submit 100% TA/DA online then the physical submission will be closed.

- 9) **Ques: Mr. Md. Didarul Islam, Assistant Director, Fire Service and Civil Defence, Rangamati.** He joined the Fire Service and Civil Defence Department in 1997 through a project and become permanent and get salary from revenue from 2002. During his probation period he did not get salary for 5 months (February-June 1998) due to lack of budget. Will it create any problem to get his pension for break of service?

Ans: Md. Nazrul Islam Majumdar, CAFO, Ministry of Social Welfare: As Mr. Didar was not under revenue at that time so there is no issue of break of service. So, there will be no problem for him to get the pension in future.

10) **Ques: Mr. Odir Chandra Das, District Fisheries Officer, Rangamati.** He could not integrate his smart NID with iBAS++ system, is there any remedies of this problem? Moreover, as the District Fisheries Office is under the Rangamati Hill District Council, so they are facing problems of disbursement of salaries at upazila level offices. Moreover, due to lack of training, they are not well acquainted to give answers to the Audit observations by Government Audit Authority. Is there any option for training for them to face the audit team in future?

Ans: Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division: In reply, he suggested to talk with the District Accounts and Finance Office for integration problem of smart NID with iBAS++. If the problem exists, then can talk with iBAS++ team through their help desk. Moreover, he also requested the District Fisheries Officer to write application to the higher authority as they can arrange any trainings in future to face the audit teams to give reply of the management letters.

Mr. Nazmus Sadat Khan, Economist and Co-TTL, SPFMS, The World Bank, Dhaka Office, as representatives of the development partners, thanked the district government for organizing the engaging session. Additionally, he expressed gratitude to the Finance Division and SPFMS for regularly scheduling the field visit in order to guarantee accountability and transparency. The district administration was also thanked by Dr. Feroz Faruque, PFM Advisor, Global Affairs Canada, for organizing such a participating workshop. In order to better serve the people of Bangladesh, he also listed the development initiatives carried out by Global Affairs Canada, such as the establishment of a nursing college, financial and technical support for the health sector, and a social welfare department. He stressed the importance of the environment and women's empowerment as major concerns from Global Affairs Canada, which the government should also investigate.



At the conclusion of the workshop, the Chief Guest, Ms. Rahima Begum, Additional Secretary (Expenditure-2) of the Finance Division, Ministry of Finance, expressed her gratitude to each and every participant for coming and taking part in the vibrant discussion. She described Public Financial Management's historical development from COREC to the SPFMS Program. She also talked about how the Medium Term Budgetary Framework (MTBF) was introduced, how it has evolved, and how it helps with budget preparation for various MDAs. She thanked the SPFMS Program personnel for choosing Rangamati to see the service delivery challenges at the field level. She mentioned that, 20% of the total people are now directly covered through iBAS++ which has introduced new modules for smooth functioning at field levels. She gave an overview about the success stories of digitalization of pension services including face Detection App covered all over Bangladesh. She also expressed her gratitude to the Senior District Election Officer for providing a thorough explanation of the confusion surrounding the National Identity Card and the iBAS++ application. Additionally, she directed the District Finance and Accounts Officer to make sure that government employees receive their salaries and benefits on schedule, as this will encourage them to strive toward improving service delivery.

As a Chairperson of the workshop, Mr. Mohammad Mosharraf Hossain Khan, Deputy Commissioner & District Magistrate of Rangamati thanked the Finance Division and SPFMS for selecting the district Rangamati with full of natural beauty. Also thanked the participants and experts from different MDAs for creating a lively session. He stated the mobile network and inaccessible areas of Rangamati sometimes produce challenges to ensure smooth service delivery to the inhabitants. He also mentioned that establishment of inter-connecting board roads will definitely ensure development activities more dynamic and smoothen. He thanked the Finance and iBAS++ team for sending the cash assistance to the Corona pandemic affected underdeveloped communities within 7 days' operation. The easy calculation of GPF is like a magic for him after the automation.

4.1.2 Office of the District Accounts and Finance Officer, Rangamati

As a part of the field visit, twenty-two members team led by Ms. Rahima Begum, Additional Secretary, Expenditure Management-2, Finance Division visited District Accounts and Finance Office, Rangamati where all the field level team members from different MDAs were present.

The observation team addressed key question-answer session led by Mr. Md. Nazrul Islam Majumdar, CAFO, Ministry of Social Welfare with the office for a better understanding of PFM and iBAS++ challenges, good practices, and recommendations. The District Accounts and Finance Officer (DAFO) and auditors were present during the discussion. Following is the summary of the key discussion from the session:



Question/ Discussion Topic	Response from participants
Opening Questions <ul style="list-style-type: none"> Can you tell us about your office functions? How those functions organized/ distributed among your staffs? Is your office well equipped with adequate manpower? Do you have well equipped IT and logistic support with uninterrupted internet connection in your office? 	<ul style="list-style-type: none"> All accounts and pension related activities to the government institutions and its' officials are done by the District Accounts and Finance Office. As per the direction of CGA instructions and organogram, these functions organized and distributed among the staffs. There is lack of 6 auditors in the office out of 12 sanctioned post in the office. The office is well equipped with IT and logistic support with uninterrupted internet connection in the office. The office also has generator support for uninterrupted electric connection.
Opportunities Constraints <ul style="list-style-type: none"> What are the key issues you face at work on a regular basis? What are some limitations or constraints to provide services? 	<ul style="list-style-type: none"> As per the discussion, it has been found that lack of manpower is one of the key challenges faced daily basis by the District Accounts and Finance Office. Auditors are the working force for the initial scrutiny of any accounts and pension related activities.
PFM Process <ul style="list-style-type: none"> Do you check iBAS++ generated reports regularly? Do you find the reports appropriate? Mention your suggestions (if any) for improving the format of report to make it clearer and your suggestions for including any other report (s)? 	<ul style="list-style-type: none"> The DAFO and the auditors checked iBAS++ generated reports as per requirements. The respondents find the report appropriate. But they requested to include the TA/DA online 100%. The officials under District Accounts and Finance Office found the auto generated reports very useful compare to the manual process.

Question/ Discussion Topic	Response from participants
<ul style="list-style-type: none"> • How do you describe your experience with iBAS++ specially about auto generated reports? • What are the challenges you faced to generate the report(s)? • Do you have any grievance management system in your office? • What are the main challenges you faced using iBAS++? Is there any gap between the system and practice? • What are the challenges you faced during working with pensioners and GPF beneficiaries? • How satisfactory services you received against your enquiries from iBAS++ help desk? • What is your experience about other DDOs in using iBAS++? 	<ul style="list-style-type: none"> • No major challenges faced to generate the reports by the officials. • There is no formal grievance management system in the DAFO. But the District Accounts and Finance Officer, Rangamati always welcomed to receive any complaints by the service recipients. • No major deviations found in between the system and practice in iBAS++. • It was quite difficult when there was no service for online face detection app. Now it become very easy for the officials with pensioners. As the GPF are now automatically calculated to there is no major difficulties now. • They seemed very happy with the services received from iBAS++ help desk. • The DDOs are satisfied with the services provided by the accounts office.

Story of Pensioner at Office of the District Accounts and Finance Officer, Rangamati



“Now I have no phobia about pension settlement”

.... .. *Abdul Qader, a pension holder*

Abdul Qader, an Office Assistant of Rangamati Deputy Commissioner’s Office has a phobia about settling his pension after retirement. As a staff of DC office since the early 1980s, he witnessed the plight of retired persons. Qader said, “I observed retired people waiting in the office for hours in several days and it took months to settle their pension. In most cases, they had to go back to their old work stations to collect documents and obtain clearance for unnecessary reasons”.

Abdul Qader went on retirement in 2018. “I am familiar with the relevant officials of district accounts office, so I don’t have much trouble settling my retirement. However, I had to visit the office in person and move my pension file from one table to another. In addition, I had to wait in a long queue at the bank to draw my pension”.

“The EFT system was introduced to my pension in 2021. Since then, my life has now become easier”, Qader expressed his great satisfaction adding, “In each month, my pension quantity transferred to my bank account instantly and I can draw the amount at my convenience. Now I have no phobia about pension settlement”.

Qader is aware of the mobile life verification app, but he has not yet used it. “In fact, the district accounts office is conveniently located near my residence, so I prefer to personally go for life verification. However, I acknowledge that this app is extremely beneficial for individuals residing far away and also for retired individuals who may have physical limitations.”

4.1.3 Health Sector: Rangamati General Hospital

In the Rangamati district, regarding health sector, the observation team consist of four-member led by Mr. Tushar Kumar Paul, Deputy Secretary, Ministry of Environment, Forest and Climate Change along with Mr. M K Hasan Morshed, Senior Assistant Secretary, Health Services Division, Mr. Ashek Md. Joglul Abedin, Implementation Support Consultant (ISC), SPFMS, Finance Division and Dr. Feroz Faruque, PFM Advisor, Global Affairs Canada. The team visited Rangamati General Hospital. The Civil Surgeon cum Supervisor of the hospital, Consultants, Resident Medical Officer (RMO), Accountant, and other duty doctors on duty were present. The health service providers were happy with the iBAS++ but not very well acquainted with the system. The civil surgeon and doctors are mostly dependent on the accountant who mainly manage budget execution, recording transactions and reviewing reports. During the questionnaire survey, it was found that most of the staff required extensive training on different modules of iBAS++. It has been observed that Rangamati Hill District Council, which oversees all financial transactions, is directly in charge of managing Rangamati General Hospital.



During the visit, the team observed that the Citizen Charter is available and is accessible by the public through a display board; health center has working internet, and a steady supply of electricity; health professionals are available and an attendance register is maintained. The hospital authority prepared the Annual Procurement Plan (APP) but were found non-accessible to the citizen. The field team found an information desk but was non-working for lack of man-power. It has been found that, the facilities are well maintained and related medical equipment were quite sufficient. It has been found that, a Special Care Newborn Unit (SCANU) and Kangaroo Mother Care (KMC) Corner have been supported by UNICEF and funded by Global Affairs Canada (GAC). The following are the discussion highlights:



Question/ Discussion Topic	Response from participants						
<ul style="list-style-type: none"> What is the current manpower situation i.e., total posts, vacant posts and in service post? Can you give a brief statement about the hospital/ health center activities? How many patients do you receive per day approximately? Could you please mention some PFM related activities? Do you find any positive impact of those reform activities in your day-to-day work? What are the main challenges (PFM Reform activities related) faced by the hospital/ center? 	<ul style="list-style-type: none"> During the inspection, it was found that the hospital administration is having difficulties providing the services as intended because of a manpower shortage. The following details were provided regarding the current state of the office's staffing: <table border="1" style="margin: 10px auto; width: 80%; text-align: center;"> <thead> <tr style="background-color: #008080; color: white;"> <th>Sanctioned Manpower</th> <th>Existing</th> <th>Vacant</th> </tr> </thead> <tbody> <tr> <td>203</td> <td>137</td> <td>66</td> </tr> </tbody> </table> With the announcement of the Ministry of Health, Rangamati General Hospital has expanded from 50 beds to 100 beds. In addition, Rangamati Hill District Council is now constructing a new building that it hopes to open as a 150-bed hospital quite soon. Currently, the hospital provides services to 160–180 patients each day on 	Sanctioned Manpower	Existing	Vacant	203	137	66
Sanctioned Manpower	Existing	Vacant					
203	137	66					

Question/ Discussion Topic	Response from participants																																								
	<p>average. The following table provides a summary of the data from the past 07 days:</p> <table border="1" data-bbox="775 309 1382 589"> <thead> <tr> <th>Date</th> <th>No of Patients</th> </tr> </thead> <tbody> <tr> <td>26/05/2024</td> <td>421</td> </tr> <tr> <td>27/05/2024</td> <td>307</td> </tr> <tr> <td>28/05/2024</td> <td>243</td> </tr> <tr> <td>29/05/2024</td> <td>375</td> </tr> <tr> <td>30/05/2024</td> <td>352</td> </tr> <tr> <td>31/05/2024</td> <td>0* (Holiday)</td> </tr> <tr> <td>01/06/2024</td> <td>483</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Additionally, it was found that, on average, over 300 patients were receiving treatment outdoors the hospital. The new admission and current patient data from the relevant authority are displayed in the following table: <table border="1" data-bbox="775 775 1382 1088"> <thead> <tr> <th>Date</th> <th>New Admission</th> <th>Total no of Patients</th> </tr> </thead> <tbody> <tr> <td>26/05/2024</td> <td>65</td> <td>169</td> </tr> <tr> <td>27/05/2024</td> <td>41</td> <td>164</td> </tr> <tr> <td>28/05/2024</td> <td>49</td> <td>159</td> </tr> <tr> <td>29/05/2024</td> <td>52</td> <td>155</td> </tr> <tr> <td>30/05/2024</td> <td>66</td> <td>159</td> </tr> <tr> <td>31/05/2024</td> <td>51</td> <td>171</td> </tr> <tr> <td>01/06/2024</td> <td>63</td> <td>176</td> </tr> </tbody> </table> It has been reported that the hospital authority received an additional budget from Rangamati Hill District Council for the purchase of medicines, on top of the regular budget. The implementation of iBAS++ made it possible to disburse the pension benefits without difficulty. Rangamati's Civil Surgeon Dr. Nuyan Khisa said that the hospital is currently operated under the leadership by the Rangamati Hill District Council, and they are pleased with the services they have received from the council. The hospital building has been expanded horizontally on 11 February 2020 by the financial support from Rangamati Hill District Council. 	Date	No of Patients	26/05/2024	421	27/05/2024	307	28/05/2024	243	29/05/2024	375	30/05/2024	352	31/05/2024	0* (Holiday)	01/06/2024	483	Date	New Admission	Total no of Patients	26/05/2024	65	169	27/05/2024	41	164	28/05/2024	49	159	29/05/2024	52	155	30/05/2024	66	159	31/05/2024	51	171	01/06/2024	63	176
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<ul style="list-style-type: none"> Can you describe your budget preparation process? What is working well and where do you see bottlenecks? What about budget execution? What are the key issues/bottlenecks you have identified? Is there any unused or idle medical equipment in the hospital? If yes then, did they purchase it according the APP? Did you establish any linkages with the LGIs such as Union Parishad to formulate budget? 	<ul style="list-style-type: none"> During budget preparation, the Civil Surgeon office received demand form the relevant departments by which budget demand has been prepared. From the very first time in FY 2023-2024, the hospital got Supplementary Budget from Ministry of Health. The Civil Surgeon Office and the Rangamati General Hospital informed that, they received the budget on 1st July of each year. After submitting the demand, through the cheque budget has been disbursed to the relevant offices by Rangamati Hill District Council. 																																								

Question/ Discussion Topic	Response from participants
<ul style="list-style-type: none"> • What are the issues faced by your officers with regards to budget execution? (DAFO, UAFO, procurement etc.) • Do you prepare APP? • How does the regular procurement process work? • How are the accounts maintained? When the last audit was held? • Do you have any Internal Audit arrangement? • What has been your experience with iBAS++ especially coding, recording transactions, monthly or other reports and reconciliation? • Do you use your own user ID to get into iBAS++? • Did you get the EFT on timely manner? • Is everyone under this hospital/ health center get their salaries through EFT? • Have encountered any challenges or difficulties with the iBAS++ system? Did they received any training related with iBAS++? • Do you need any sort of training related to PFM/ BACS & iBAS++/ Budget Preparation/ Execution etc.? 	<ul style="list-style-type: none"> • The Annual Procurement Plans for the hospital and Civil Surgeon Office have been prepared on regular basis. The authority purchased the product as per the PPR Rules and PPR Guidelines. The Accountant of the General Hospital reconcile the accounts yearly with Rangamati Hill District Council and District Accounts and Finance Office, Rangamati. • The accounts maintained properly by the accountant and the last audit was held on 19 June 2016. There is no practice of internal audit system formally by the authority but the Health Ministry did some internal audit practices by themselves. The staffs are not getting the salary through iBAS++ rather by cheque timely from Rangamati Hill District Council. There is no practice of EFT salary transfer in the Rangamati General Hospital. • The Residential Medical Officer received iBAS++ training in 2022 at Dhaka but the Accountant did not receive any training related to iBAS++ yet.
<ul style="list-style-type: none"> • Can you tell us more about your efforts to engage citizens in the budget cycle (formulation, execution, monitoring)? • Who are the civil society groups you have worked with? (List some names)? • Can you give examples of community engagement? 	<ul style="list-style-type: none"> • At the meeting arranged by the Socheton Nagorik Committee (SONAC) of the TIB, citizen demands were received and taken into consideration while the demands were being prepared. Two examples of civil society groups in Rangamati includes members of SONAC, TIB and the NGO named Nari Pokkho.
<ul style="list-style-type: none"> • Percentage of male and female doctors, staff and others officers? • Have you provisioned budget to address gender issues? • Are there separate toilet facilities for female workers? • Is there any breastfeeding center? • How do you maintain sanitary hygiene both for the patient and workers? 	<ul style="list-style-type: none"> • Overall, the ratio of men to women was recorded at 32.11: 67.88. It has been discovered that there is no budget set out to deal with gender issues. However, the field team found that a distinct ticket counter line for men and women is still in place. Additionally, there are no dedicated toilets for female employees. A neatly clean breast feeding room was noted at the hospital's ground floor entrance to the main building. The Civil Surgeon stated that there is a shortage of cleaners to maintain sanitary hygiene for patients and staff. Despite these obstacles, the hospital's authorities are making a great effort to keep hygienic conditions high.

4.1.3.1 Responses from the beneficiaries

The field team members and Mr. A K M Rahmat Ali Howlader, Communication Consultant, SPFMS program visited Rangamati General Hospital to get response from the patients/ recipients/ beneficiaries. One of the patient parent's interview as service recipient and a doctor's interview and service provider are attached in Annexue-2. Following table shows the response from the patient's mother regarding the service delivery by the hospital:

Response from beneficiaries (Patients)	
<ul style="list-style-type: none"> How did you admit to the hospital? Were the Staff (non-medical professionals. i.e. admissions, room service/ ward service, or cleaning staff) professional and attentive? 	<ul style="list-style-type: none"> The patient, who was experiencing vomiting and diarrhea, had come to the hospital with her mother, who lived 20 kilometers away. The nurses were highly professional and attentive in their behavior and in the services they provided.
<ul style="list-style-type: none"> How is the process for patient care: registration, payment / bills (extra payment)? 	<ul style="list-style-type: none"> They can easily get admitted to the hospital by paying the government fees only.
<ul style="list-style-type: none"> Have you been able to get medicine from the hospital/health center? Was it on time? Did you face any sort of difficulties? What percentage of required medicine are available in the health center? 	<ul style="list-style-type: none"> 90% of medicines were provided by the hospital and 10% needed to buy from outside pharmacies.
<ul style="list-style-type: none"> How was the service (pathological test/ doctors and nurse service both indoor and outdoor) you have received so far? How much time did the doctor/ nurse allow for patients? Is there anything you are dissatisfied about? What can be improved? Or any suggestions? Are you satisfied with the quality of food? How satisfied are you with the cleanliness of the facility? Are you well aware of all the healthcare services that the hospital offer? 	<ul style="list-style-type: none"> The services received by the patient seemed very satisfactory and not dissatisfaction reported during the visit. The parent of the patient was satisfied with the quality of food and cleanliness of the facility. They were fully informed about the fees and services offered by the hospital through the Citizen Charter board.



“Admitting my son was hassle-free, and the doctors and nurses were incredibly helpful”

.... Ranga Bi Chakma, a service recipient of district hospital Ranga Bi Chakma brought her four-year-old boy Sadak Khisa, who was suffering from severe stomach pain and was admitted to Rangamati District Hospital on the morning of 2 June, 2024. Thankfully, Sadak's condition improved significantly by afternoon, and he was even playing with his mother in the hospital bed.

Ranga was very happy with her experience at the hospital. She said, "Admitting my son was hassle-free, and the doctors and nurses were incredibly helpful. They did everything they could to improve my son's health. Even better, the hospital provided all the medicine and saline we needed, so I didn't have to worry about extra costs".

Despite living 43 kilometers away in Haripara village, Ranga opted for Rangamati District Hospital for her son's treatment. This choice stemmed from her positive experience delivering her baby there. Back then, she underwent a cesarean section at the hospital, and everything went well without any charges. This prior excellent service and the hospital's trustworthy staff convinced Ranga to travel the distance for her son's care.



“The uniqueness of the services of this hospital is availability of medicine”

.... Dr. Nasrin Nahar, a physician of district level hospital Rangamati District Hospital's medical officer Dr. Nasrin Nahar, is in charge of the mother and child care unit. Despite the limited infrastructure and logistical facilities, she is doing her best to provide quality care.

Dr. Nasrin said, "The uniqueness of this hospital is the availability of medicine free of charge for both outdoor and indoor patients. Another unique aspect is the reliance of patients on the quality of services provided by doctors, nurses and medical professionals".

Described the pressure of patients she said, " Both outdoor and indoor areas are crowded with patients, and we have to provide services that exceed the capacity of the hospital beds. It is difficult to manage the huge number of attendants".

Nevertheless, Dr. Nasrin pointed out that all the services required in Special Care Newborn Units (SCANUs) are not possible to provide due to a lack of trained personnel and logistical facilities. " We have no choice but to allow mothers to stay in SCANUs since we lack the resources".

As a result of a massive power outage, patients and attendants are suffering. A backup power source is important for hospitals. "Currently, we provide power only to SCANUs. However, this is not sufficient to cover the needs of the hospitals.

4.1.4 Education Sector: (i) Government Girls' High School, Rangamati and (ii) Banarupa Model Govt. Primary School, Rangamati

The field visit teams visited one government high school and one government primary school in the Rangamati district namely: **Government Girls' High School, Rangamati and Banarupa Model Govt. Primary School, Rangamati** where the headmaster, class teachers, guardians, accountant, staffs and students were present during the discussion. The government high school was visited by a four-member team led by Mr. Md. Noor-E-Alam, Joint Secretary, Secondary and Higher Education Division, Education Ministry. The team included Mr. Md. Nazrul Islam Majumdar, Chief Accounts and Finance Officer, Ministry of Social Welfare, Mr. Nazmus Sadat Khan, Economist and Co-TTL, SPFMS, the World Bank, Dhaka Office, and Mr. Md. Masud, Junior Consultant, SPFMS, Finance Division, MoF.

Moreover, Banarupa Model Govt. Primary School, Rangamati was visited by a three- member team led by Mr. Md. Abdus Samad, Implementation Support Consultant (Deputy Secretary), SPFMS, Finance Division, MoF. The other team members included Mr. Md. Akram Ali, Deputy Secretary, IPF and Mr. Sattyajit Roy Das, Senior Assistant Secretary (School-1), Ministry of Primary and Mass Education.

Both the team observed the school premises clean. During the visits, it was found that all the teachers (100%) are getting with salary through EFT and received it on time. In the case of fund for Banarupa Model Govt. Primary School, allocation lies with the ministry's policy of students' ratio which was distributed by the District Primary Education Office. Highlighted discussion is mentioned in the below sections.

4.1.4.1 Government Girls' High School, Rangamati

During the visit of the school, the team found that, the school authority received partial fund on July 2023 and rest of the fund in October 2023. The teacher student ratio was found 1: 40 in Government Girls' High School, Rangamati. This is the best girls' school in Rangamati but the team observed that, the standard is not up to the mark and have a scope to more improvement in terms of teaching quality and management context. The leave registered are not well maintained as observed by the field visit team members. Moreover, the cash book was not well maintained in prescribed form.



There are 16 senior teachers and 14 assistant teachers serving in the school. A half yearly parents' meeting organized in the school premise where the parents could give suggestions to the school authority for improvement. Moreover, there is no institutional system for parents to complain where the traditional way to complain directly to the head master of the school. The school authority had no participation in the budget cycle and there were no gender groups in the school during the visit.

Some of the highlighted discussions during the visit are mentioned below:

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
Budget formulation execution auditing <ul style="list-style-type: none"> Can you describe the budget preparation process? What about budget execution? When do you receive your fund? 	<ul style="list-style-type: none"> They have a little knowledge on the budget preparation process. The school authority knows the budget execution process.

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<ul style="list-style-type: none"> • What is working well and where do you see bottlenecks? • Are payments being audited? 	<ul style="list-style-type: none"> • The team found that, the school authority received partial fund on July 2023 and rest of the fund in October 2023. • This is the best girls' school in Rangamati but the team observed that, the standard is not up to the mark and have a scope to more improvement in terms of teaching quality and management context.
<p>PFM Processes</p> <ul style="list-style-type: none"> • How are salaries and payments made to school teachers? • Are they paid on time? • How are leave records maintained? • What are the cash transactions and how are those are maintained? • How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed? • Are they aware of any PFM-related reforms? • What are the positive areas of using iBAS++? • Do they use their own ID to get into iBAS++? • Do they have access to various reports in the iBAS++ system? • Do they reconcile their accounts with DAFO/UAO? How? • Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience? 	<ul style="list-style-type: none"> • The salaries and payments are paid in time through iBAS++ system. • It has been observed that, there are attendance registered and leave records in the school but the leave records are not maintained regularly. • The cash book was not well maintained in prescribed form found during the field visit. • No information has been found regarding "SLIP" (School Level Improvement Plan) funds. • The respondents are not aware about PFM related reforms. • Timely receipt of salaries is the positive area of using iBAS++. • They response positive while asking of using their own ID to get into iBAS++. • They also response positive while asking accessing to various reports in iBAS++ system. • No response found while asking the reconciliation of accounts with DAFO/ UAO. • They did not face any difficulties while using the system of iBAS++.
<p>Citizen Engagement</p> <ul style="list-style-type: none"> • Can you tell us more about parents'/students' participation in the budget cycle (formulation, execution, monitoring)? • Was the community given an opportunity to identify the needs or priorities for public services? • Can you give examples of community engagement? • Have you increased investments in areas they have advocated for? • Can you describe the system in place for parents to complain? Can you share about school supervision activities? 	<ul style="list-style-type: none"> • The parents or students were not participating in the budget cycle. • The community given a little opportunity to identify the needs or priorities for public services. • A half yearly parents' meeting organized in the school premise where the parents could give suggestions to the school authority for improvement. • No institutional system exists for parents to complain where the traditional way to complain directly to the head master of the school.
<p>Gender Participation</p> <ul style="list-style-type: none"> • Can you tell us more about gender issues? Have you provisioned a budget to address gender issues? • Do you work with gender groups? • How do they participate in the budget cycle? • Can you share more about specific activities conducted this year? Such as International Women Day. 	<ul style="list-style-type: none"> • There is no symbol of gender participation issue in the school. • The school authority only observed National days set by the government.

4.1.4.2 Banarupa Model Govt. Primary School, Rangamati

While visiting the Government Primary School the field visit team found that, the teacher and student ratio is 1: 32. The dropout rate of the school is less than 1%. Moreover, the male and female student ratio is 265: 283. The primary school is surrounded by boundary wall. There is a small playground in the school premises. The students were getting text books in time but not satisfied with the quality of the text book.

While visiting the college the team found that the principal and the responsible staff were familiar with iBAS++; all the teachers and staff received their salary on time through EFT on time. Some of the major discussions are highlighted below:



Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<p>Budget formulation execution auditing</p> <ul style="list-style-type: none"> Can you describe the budget preparation process? What about budget execution? When do you receive your fund? What is working well and where do you see bottlenecks? Are payments being audited? 	<ul style="list-style-type: none"> School authority is not preparing any budget as the District Education Office prepared all the budget. School authority only execute the SLIP fund and contingency fund only. In consultation with the teachers' forum, the school authority executes the received fund. Usually the SLIP released during September – October year. The teachers and staffs are getting salary on time After a long leave specially after the maternity leave, the female teacher needs to submit the pay bill manually. In their opinions, the pay bill submission should be incorporated in the iBAS++ system. All the payments received by the school authority is being audited by the District Education Office.
<p>PFM Processes</p> <ul style="list-style-type: none"> How are salaries and payments made to school teachers? Are they paid on time? How are leave records maintained? What are the cash transactions and how are those are maintained? How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed? Are they aware of any PFM-related reforms? What are the positive areas of using iBAS++? 	<ul style="list-style-type: none"> The school teachers are getting their salaries and payment through EFT on time. The leave records are well maintained by the school authority. Regarding the cash transactions, only some contingency bills were paid. All vouchers were kept properly and well- maintained for all cash transactions. The school authority followed the PPR and PPA during execute the SLIP fund. The teachers and staffs are aware about the PFM related reforms and very satisfied especially the pension service. The positive areas of iBAS++ includes: on time services and hassle free services by the beneficiaries.

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<ul style="list-style-type: none"> Do they use their own ID to get into iBAS++? Do they have access to various reports in the iBAS++ system? Do they reconcile their accounts with DAFO/UAO? How? Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience? 	<ul style="list-style-type: none"> The head master has his own iBAS++ ID and access to various reports in the iBAS++ system. The school authority helped the district/ upazila Education Office reconcile the accounts with Accounts office. They do not face any difficulties in the system of iBAS++. As the password needs to change after 3 months' interval where they face challenge. If they faced any difficulties, they contracted with concerned upazila education officer.
<p>Citizen Engagement</p> <ul style="list-style-type: none"> Can you tell us more about parents'/students' participation in the budget cycle (formulation, execution, monitoring)? Was the community given an opportunity to identify the needs or priorities for public services? Can you give examples of community engagement? Have you increased investments in areas they have advocated for? Can you describe the system in place for parents to complain? Can you share about school supervision activities? 	<ul style="list-style-type: none"> As the school authority is not involved in the budget preparation process so there is no scope of parents to involve in the budget cycle. But while execute the SLIP fund, the authority made consultations with teachers and parents. While attending the guardian meeting, the parents given an opportunity to give their suggestions. The best example of community engagement is holding regular School Management Committee (SMC). As the SLIP fund is calculated in connection with the number of students, so there is no scope to increase it. The school authority set a suggestion box where the parents/ students can drop complains. The guardian has the access to talk with the head master about their grievances.
<p>Gender Participation</p> <ul style="list-style-type: none"> Can you tell us more about gender issues? Have you provisioned a budget to address gender issues? Do you work with gender groups? How do they participate in the budget cycle? Can you share more about specific activities conducted this year? Such as International Women Day. 	<ul style="list-style-type: none"> The school authority is gender sensitized. As there is no budget for gender so they could not address gender issues.

4.1.4.2.1 *Response from the beneficiaries*

A focus group discussion with parents and students were done while visited the Shilchori Govt. Primary School, Kaptai. Following are the responses received during the visit:

- It has been found that, no fee is paid for their children to attend.
- The text books are distributed on time by the school authority. The parents' have no idea regarding the procurement process.
- They found the teachers' attendance register is maintained properly.
- Through the MFS, the students were getting stipend twice in a year.
- Raising contributions through the local representatives, various national days are observed by the school authority.
- The parents have no contribution in the budget preparation for the school.
- The parents and students suggested to arrange a playground in the school premises. The appropriate authority of the government should take necessary actions to arrange the space of playground.

- As they have informed that, the expenditure amount for the school is less than their expectations.
- There school feeding is currently not functional. Moreover, dowry, health and nutrition related awareness program were organized by the school authority.

4.1.5 District Social Welfare Office, Rangamati

As a part of the field visit, a four-member team led by Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division. The team included Mr. A.B.M. Sadiqur Rahman, Deputy Secretary, Administration-5 (Administration & Discipline), Ministry of Social Welfare, Dr. Feroz Faruque, PFM Advisor, Global Affairs Canada and Mr. Sajon Das, Junior IT Consultant, SPFMS, Finance Division. The team observed that, a one of the major stakeholders of PFM reform, District Social Service Office seems very happy with automation of social safety net programs. Moreover, all the officials and staffs of the office are getting the salary by EFT (100%). Some of the major discussions are highlighted below:

Question/ Discussion Topic	Response from participants																					
<ul style="list-style-type: none"> • Can you tell us about the organization regarding allowances given under social safety net programs? 	<p>There are as many as 8 individual types of allowances are given to the citizens. These are: 1) Old age allowances, 2) Widow & husband deserted women, 3) Poor Disable Allowance 4) Transgender/ Hizra community, 5) Under privileged special allowances, 6) Disable Education scholarship 7) Under privileged Education allowance, 8) Tea worker allowances etc. Following table shows in the details of the allowances:</p> <table border="1"> <thead> <tr> <th>#</th> <th>Name of the allowances</th> <th>No. of beneficiaries</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Old age allowances</td> <td>1,853</td> </tr> <tr> <td>2.</td> <td>Widow & husband deserted women</td> <td>565</td> </tr> <tr> <td>3.</td> <td>Disable allowances</td> <td>801</td> </tr> <tr> <td>4.</td> <td>Disable Education scholarship</td> <td>51</td> </tr> <tr> <td>5.</td> <td>Under privileged special allowances</td> <td>27</td> </tr> <tr> <td>6.</td> <td>Under privileged Education allowances</td> <td>34</td> </tr> </tbody> </table>	#	Name of the allowances	No. of beneficiaries	1.	Old age allowances	1,853	2.	Widow & husband deserted women	565	3.	Disable allowances	801	4.	Disable Education scholarship	51	5.	Under privileged special allowances	27	6.	Under privileged Education allowances	34
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1.	Old age allowances	1,853																				
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<ul style="list-style-type: none"> • Do you need any institutional (both manpower and technical) support to provide the existing service properly? 	<p>There is a shortest of officers to provide this technical support.</p>																					
<ul style="list-style-type: none"> • How many beneficiaries are getting SSN benefit in your District/ Upazila? • How do you select beneficiaries? • Do you feel any pressure for selecting beneficiaries? 	<ul style="list-style-type: none"> • There are a total 58,746 beneficiaries in the eight social safety net schemes. • Beneficiaries are primarily selected by Union Committees. After the selection, Upazila Committee scrutinized and finalized list if necessary to coordinate and fund allowances then District Counselor approved the list as appealing authority. • No pressure feels for selecting beneficiaries by the committees. 																					
<ul style="list-style-type: none"> • How you provide the allowance to beneficiaries? • Do you have a system in place for getting complaints from the beneficiaries? • Do you address the complaints properly? Do you maintain complaints register? 	<ul style="list-style-type: none"> • Payrolls are generated every three months; bills are sent through MIS system and payment are made through EFT. • There is no separate Help Desk in social service office but ward workers collect the problems from beneficiaries. • Official registers are only maintained when Bkash number is changed with necessary comments. 																					
<ul style="list-style-type: none"> • What about budget execution? What key issues/bottlenecks/difficulties have you identified? 	<ul style="list-style-type: none"> • Sometimes budget is allocated not sufficiently, so that they have to fix up or curtail eligible list to adjust. 																					

Question/ Discussion Topic	Response from participants
<ul style="list-style-type: none"> What is the total number of service taker for last month and last year? 	<ul style="list-style-type: none"> The beneficiaries get their allowances through banks and mobile financial services like bKash/Nagad/Rocket. Most of the beneficiaries receive their allowances smoothly.
<ul style="list-style-type: none"> Are payments being audited? 	<ul style="list-style-type: none"> Yes, the payments are being audited.
<ul style="list-style-type: none"> What is the fund allocation procedure? How are funds disbursed to local organizations? How are the accounts maintained? How would you describe your experience with iBAS++ especially coding, recording transactions? 	<ul style="list-style-type: none"> Funds are allocated centrally based on total beneficiaries and the rate of allowances. Funding is provided online through iBAS++ and transmitted by the central MIS and by Bkash/Nagad. The account was maintained through Central MIS system of the Department. They face no problem in using iBAS++ system. They have trained personnel in the office.
<ul style="list-style-type: none"> Was the community given an opportunity to identify the needs or priorities for public services? Can you give examples of community engagement? 	<ul style="list-style-type: none"> Yes, the community given an opportunity to identify the needs or priorities for public services. When the monthly bazar is held in upazila, the Chairman/member informs the beneficiaries that the money will be deposited/transmitted in Bkash.
<ul style="list-style-type: none"> What is the ratio of male female beneficiaries in old age allowances? Can you share more about specific activities conducted this year related to gender? 	<ul style="list-style-type: none"> The ratio of male: female beneficiaries in old age allowances is 53%: 47%. No, the Social Welfare Office had no specific activities conducted this year related to gender.
<ul style="list-style-type: none"> What are the main challenges you faced in budget preparation/execution? Do union social workers face the significant challenges? (Logistics etc.) 	<ul style="list-style-type: none"> They are not facing any problem with beneficiaries' budget but Social Service office is facing problem with electricity bill budget of the office is insufficiency. They are facing problem to submit their local tour diary bill. In the Hill district area, the fare is very high. There is no rickshaw or local bus to travel in this areas. Even riding cycle is very difficult for many hill areas.

4.1.5.1 Response from the beneficiaries

The field team members and Mr. A K M Rahmat Ali Howlader, Communication Consultant, SPFMS program visited Social Welfare Office to get responses from the recipients/ beneficiaries. Following table shows the responses from the beneficiaries through a Focus Group Discussion (FGD) with 9 different beneficiaries regarding the service delivery by the Social Welfare Office, Rangamati:

Response from beneficiaries (Beneficiaries)	
<ul style="list-style-type: none"> Do you receive your allowance in every month? 	<ul style="list-style-type: none"> Most of the time received the allowances on time. Due to mobile network coverage received allowances not in the due time.
<ul style="list-style-type: none"> Do you face OTP and EFT-related challenges? 	<ul style="list-style-type: none"> In 48 areas where there is no/less access of mobile network, they have to travel a long distance by walking to get the OTP or EFT related under fair mobile coverage areas. Moreover, sometimes the beneficiaries have to go weekly haat or bazar areas to withdraw the allowances from MFS agents.
<ul style="list-style-type: none"> Do you satisfy with the digital services (get allowance through mobile app/bank)? 	<ul style="list-style-type: none"> It will be helpful for the beneficiaries if the Rangamati District and upazila areas covered under fair coverage of mobile network.

Response from beneficiaries (Beneficiaries)	
<ul style="list-style-type: none"> Are you aware about the MFS fraudulent? 	<ul style="list-style-type: none"> Yes, the beneficiaries are aware about Mobile Financial Service (MFS) related fraudulences through the monthly meetings arranged in the unions or upazila levels by the Social Welfare Officials.
<ul style="list-style-type: none"> Do you get your allowance in your own mobile phone? 	<ul style="list-style-type: none"> No, some beneficiaries are getting their allowances through son's/ daughter's mobile numbers.
<ul style="list-style-type: none"> Do you have to pay any other fees to get your allowance? 	<ul style="list-style-type: none"> It has been reported that, no extra fee is needed to pay during getting their allowances.
<ul style="list-style-type: none"> Do you think the service provider are cordial? 	<ul style="list-style-type: none"> The beneficiaries are very satisfied with the cooperation received from the service provider.
<ul style="list-style-type: none"> Do you get all facilities (waiting room, drinking water/toilet) from service provider's office whenever you visit their office for allowance? 	<ul style="list-style-type: none"> Yes, all facilities are available during visiting the service provider's office.
<ul style="list-style-type: none"> Is there any complaint system in place for users? 	<ul style="list-style-type: none"> For MFS related complains they have to visit the Customer Care offices at Rangamati town.
<ul style="list-style-type: none"> Is the complaint properly addressed by the service provider? 	<ul style="list-style-type: none"> The service provider tried their best to resolve their problems.
<ul style="list-style-type: none"> Do you have any suggestions to improve the existing services? 	<ul style="list-style-type: none"> The MFS Customer Care Office should be established in the remote areas of Rangamati District which will definitely help the beneficiaries a lot. The mobile overage all over Rangamati should be geared up by the appropriate authorities.



"I receive widow allowance of Taka 1650 every three months in my mobile phone"

.... *Aung Ching, a beneficiary of widow allowance.*

Aung Ching Rakhain lost her husband Lamo Rakhain about ten years back. She has two sons and a daughter. Her oldest son and daughter were married at some point and she somehow managed to maintain her family.

Aung Ching, a resident of Tabalchari area in Rangamati district headquarters, heard about widow allowances from the Social Welfare Department of the Ministry of Social Welfare. The ward commissioner issued her a card for widow allowances and she is now receiving Taka 550 per month as widow allowance. She is receiving this amount in her Bikash account every month .

"I receive widow allowance of Taka 1650 every three months in my mobile phone and do not need to pay any charges to anyone else" said Aung Ching , adding " This amount has greatly helped me in dealing with my hardship".

The Social Welfare Department provides soft loans to vulnerable communities. "I became one of the 10 members of the Kali Mandir Group in my locality and received a loan of Taka 50,000" Aung Ching said.

She invested the loan amount in traditional garments shop where her daughter - in - law (widow of her older son) contributed to run the business. Additionally , Aung Ching makes and markets home - made bread , which is also helping her overcome hardships.

Story of Social Safety Beneficiaries at District Social Welfare Office, Rangamati

4.1.6 Office of the Deputy Director, Department of Women Affairs, Rangamati

As a part of the field visit, a four-member team led by Mr. Md Abul Kalam Azad, Deputy Secretary, Local Government Division, visited Office of the Deputy Director, Department of Women Affairs, Rangamati. The team included Ms. Tasnim Zeben Bentea Sheikh, Deputy Secretary, Ministry of Women and Children Affairs, Mr. Nazrul Islam, Consultant, SPFMS, Finance Division and Ms. Tanzia Rahman Chowdhury, Junior Consultant (Executive), SPFMS, Finance Division. The team observed one of the major stakeholders of PFM reform, district Women Affairs office seems very happy with automation of allowances to the women beneficiaries. Moreover, all the officials and staffs of the office are getting the salary on time. Some of the major discussions are highlighted below:

Questions asked/information shared by the inspection team	Office of the Deputy Director, Department of Women Affairs, Rangamati								
<ul style="list-style-type: none"> Please state your organization in brief 	<p>The team was informed about the many activities of the Department of Women Affairs, Rangamati, by Ms. Anuka Khisa, Deputy Director (Additional Charge). According to her, the department's primary function is to coordinate public and private initiatives and programs carried out for women's development through the Directorate of Women Affairs under the Ministry of Women and Child Affairs. She emphasized that the primary objective is to empower women by achieving gender parity and ensuring women's participation in societal development.</p>								
<ul style="list-style-type: none"> Please brief us about your human resource with their job description. 	<p>Besides shortage of manpower, they are not facing any difficulties to provide the services properly. Regarding the status of current manpower in the office, the following information were presented:</p> <table border="1" data-bbox="683 1010 1396 1077"> <thead> <tr> <th data-bbox="683 1010 1018 1048">Sanctioned Manpower</th> <th data-bbox="1023 1010 1203 1048">Existing</th> <th data-bbox="1208 1010 1396 1048">Vacant</th> </tr> </thead> <tbody> <tr> <td data-bbox="683 1048 1018 1077">14</td> <td data-bbox="1023 1048 1203 1077">05</td> <td data-bbox="1208 1048 1396 1077">09</td> </tr> </tbody> </table>			Sanctioned Manpower	Existing	Vacant	14	05	09
Sanctioned Manpower	Existing	Vacant							
14	05	09							
<ul style="list-style-type: none"> How many beneficiaries get service from your office usually in a day? 	<p>Regarding the number of beneficiaries from the respective office in a day, the Deputy Director (Additional Charge) replied that 3-4 persons got services in a day.</p>								
<ul style="list-style-type: none"> What is the total number of service taker for last month and last year? 	<p>According to Ms. Anuka Khisa's response, the office provided services to 75 beneficiaries in the previous month and 895 beneficiaries over the course of the previous year.</p>								
<ul style="list-style-type: none"> Could you please tell us about selection procedure of beneficiaries? 	<p>The policy specified in the programs pertaining to women and child assistance, microcredit for women's self-employment, and vulnerable women benefited program, among others, was appropriately followed during the beneficiary selection process, she replied.</p>								
<ul style="list-style-type: none"> How do you distribute the allowance among the beneficiaries? 	<p>In response, the Deputy Director (Additional Charge) stated that the iBAS++ system is used to distribute the allowance among beneficiaries under the government-to-beneficiary (G2B) model.</p>								
<ul style="list-style-type: none"> How about automation system of service delivery in your office? 	<p>Delivered through iBAS++ directly from mother and child support programs.</p>								
<ul style="list-style-type: none"> What about budget execution? What key issues/ bottlenecks/ difficulties have you identified? 	<p>Budget is properly implemented. No problem has been found so far in the implementation of the budget.</p>								
<ul style="list-style-type: none"> Are payments being audited? 	<p>Yes. The last audit was done in the financial year 2019-2020.</p>								
<ul style="list-style-type: none"> How far the fund release procedure automated? 	<p>100% fund release is automatic.</p>								
<ul style="list-style-type: none"> How about fund disbursement to field office and beneficiaries? 	<p>Field office as usual through iBAS++ to beneficiaries through iBAS++ but based on MIS data distribution of allowances to beneficiaries takes 2 months to one year. Allowances are regularly not paid on time. Reconciliation of discounted amount and amount distributed to beneficiaries is not done.</p>								

Questions asked/information shared by the inspection team	Office of the Deputy Director, Department of Women Affairs, Rangamati			
	Allowances are regularly not paid on time.			
<ul style="list-style-type: none"> How are the accounts maintained? 	Reconciliation of discounted amount and amount distributed to beneficiaries is not done.			
<ul style="list-style-type: none"> Would you please describe your experience/observation with iBAS++ especially coding, recording transactions and Electronic Fund Transfer (EFT)? 	There is no problem in the Deputy Director's office.			
<ul style="list-style-type: none"> Was the community given an opportunity to identify the needs or priorities for public services? 	Yes, there is no publicity about the benefits payable under the mother and child Support Scheme. Because this office did not get any allocation for this. Most of the public is not aware of the program.			
<ul style="list-style-type: none"> Can you give examples of community engagement? 	Beneficiaries come through Union Parishad Chairman and Member, Municipality.			
<ul style="list-style-type: none"> Can you tell us more about gender issues? Have you provisioned budget to address gender issues? 	All our programs are aimed at eliminating gender inequality, but there is no allocation for gender equality training in this financial year.			
<ul style="list-style-type: none"> How many women beneficiaries do you serve? 	A total 8,431 beneficiaries are currently served by the office.			
	Sl.	Upazila/ Municipality	2023-24	Grand Total (till date)
	1.	Rangamati Municipality	188	446
	2.	Baghaichari Municipality	228	445
	3.	Langadu	508	1,510
	4.	Baghaichari	528	1,323
	5.	Kaptai	240	526
	6.	Kawkhali	344	694
	7.	Naniarchar	111	464
	8.	Juraichari	215	406
	9.	Barkal	444	907
	10.	Rajasthali	199	468
	11.	Belaichari	96	382
	12.	Rangamati Sadar	562	860
		Total	3,663	8,431
<ul style="list-style-type: none"> Can you share more about specific activities conducted in this year? 	No special action was taken.			
<ul style="list-style-type: none"> What are the main challenges you faced? 	1. Not enough manpower. 2. Due to the lack of network in remote areas, money discount messages are not received on time 3. They are not getting allowances regularly every month and there is no redress from the Deputy Director's office. Only when a beneficiary does not get the allowance and complains does it come to know.			

4.2 Upazila Level - Kaptai

4.2.1 Office of the Upazila Nirbahi Officer, Kaptai, Rangamati

Kaptai upazila in Rangamati district, Chittagong Hill Tracts, is an area of natural beauty. Kaptai Lake in Rangamati is the country's largest artificial lake, and travelers can experience the panoramic grandeur of winding mountain roads and waterfalls. This artificial lake is South Asia's largest, covering an area of around 11,000 square kilometers. On June 3, 2024, the field inspection team visited Kaptai (detailed schedule are given in Annex II) and held an exchange of views workshop with the relevant officials at the upazila level.

The workshop was held in the Upazila Conference Room from 10 a.m. to 12.30 p.m. with 46 participants, including the Upazila Nirbahi Officer (UNO), a member of the Rangamati Hill District Council, the Upazila Chairman, Upazila Vice- Chairman and Upazila personnel from other departments. In the opening remarks, UNO emphasized the importance of the SPFMS project in automating and digitizing the process of utilizing public funds. He also thanked the field inspection team for visiting Kaptai Upazila and documenting the experiences and challenges faced by DDOs and beneficiaries during the PFM process.



After the speech of Md. Mohi Uddin, UNO, a brief presentation was delivered by Ms. Saima Shahin Sultana, Program Executive and Coordinator (Deputy Secretary), SPFMS, Finance Division, MoF; started by explaining the objective, process and initiatives of PFM reform. She shared all the success of reform initiatives over a period of 40 years. After the presentation, the floor was open for Q&A sessions and challenges faced by the stakeholders in the field were discussed.

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1) **Q. Ms. Tania Akhter, Upazila Election Officer, Kaptai:** Is it necessary to submit the LPC to the Accounts Office in hardcopy after the transfer of any new or earlier officials, or is it created automatically? Some officials are not receiving their salaries for two or three months since the Accounts Office is not making any efforts about the LPC of the earlier officer. Due to some salary and TA/DA calculation difficulties some of the officials are not getting their salaries for last 1 or 2 months.

Ans: Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division: In order to address the issues with LPC, the former officer should communicate verbally or in writing to the Upazila Accounts Officer about his or her transfer. The needed documentation as listed in Articles 44 and 47 should have been covered by the documents. He further recommended that the Upazila Finance and Accounts Officer take prompt measures to investigate the matter with effective solutions.

Mr. Sajon Das, Junior IT Consultant, SPFMS, Finance Division: Nowadays, the majority of bills are uploaded online to the iBAS++ system. After consulting with the Accounts Office in Kapatai, if issues still persist, the Upazila Election Officer should get in communication with the iBAS++ office immediately.

2) **Q. Mr. Md. Enamul Haque Hazari, Upazila Livestock Officer, Kaptai:** While preparing 3 bills into iBAS++ system an automatic number/ EFT number has been numbered automatically. Are there any solutions of the problem?

Ans. Mr. Md. Nazrul Islam, Consultant, iBAS++ Scheme, SPFMS, FD, MoF: iBAS++ team has note down the problems and will solve the problems immediately.

- 3) **Q. Mr. Delwar Hossain, Assistant Information Officer, Kaptai:** After submitting the TA bill online they have to submit the hardcopy to the appropriate authority as well. Should the online and hardcopy both should be simultaneously submitted?

Ans. Mr. Md. Nazrul Islam, Consultant, iBAS++ Scheme, SPFMS, FD, MoF. Regarding the TA/DA, he replied that the system is now in the process of trial and error basis to finalize the TA/DA module online. Only 20%-30% are now submitting the TA/DA online. When the government officials will submit 100% TA/DA online then the physical submission will be closed.

- 4) **Q. Mr. Nazmul Hassan, Upazila Social Service Officer, Kaptai:** After 4 months the old allowances, disable allowances and other relevant allowances can be sent for 3 months to the beneficiaries. Is there any option as solutions?

Ans: Md. Nazrul Islam Majumdar, CAFO, Ministry of Social Welfare: With regard to the government's payment of social safety nets and other benefits, the Bangladesh Bank has certain guidelines. Disbursing the entire amount is not feasible at this moment.

- 5) **Q. Ms. Rini Chakma, Upazila Women Affairs Officer, Kaptai:** There are different amount of payments for lactating mothers in the upazila. The authority received some complains about it.

Ans: Ms. Tasnim Zebe Bentea Sheikh, Deputy Secretary, Ministry of Women and Children Affairs: With the support from the World Food Program, the Ministry of Women and Children disburse monthly allowance centrally. So, sometimes some ambiguities might happen.

Md. Nazrul Islam Majumdar, CAFO, Ministry of Social Welfare: These Government to People (G2P) payment is being disbursed by the system, while is taking information indicated in the MIS. If the MIS get 2 months' then the amount will be disbursed accordingly. He requested the Upazila Women Affairs Officer to communicate with the head office to resolve the problem.

- 6) **Q. Mr. Md. Imran Ahmed, Upazila Agriculture Officer, Kaptai:** There are 16 Agriculture Officers who are having trouble getting their pay fixation. Issues can occasionally occur when an accounts officer's signature is obtained without a DDO's signature. Additionally, there are a few issues with the officials' TA/DA bill.

Ans. Mr. Md. Nazrul Islam, Consultant, iBAS++ Scheme, SPFMS, FD, MoF. The Accounts Office should handle problems related to pay fixation. Only the designated individual should sign if the Self Drawing Officer (SDO) and DDO are the same person. Individual signatures should be made if the SDO and DDO are separate individuals. Regarding the officials' TA/DA bill, the same recommendations are prevailing.

- 7) **Q. Mr. Sosanko Bikash Chakma, Upzila Family Planning Officer, Kaptai:** Due to Bkash's complexity, one of his children receives a disability allowance but does not always obtain it on time.

Ans: Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division: Need to communicate with Bkash customer care to resolve if any technical problem arises. Otherwise should communicate with Upazila Social Welfare Officer immediately to resolve the issue.

- 8) **Q. Md. Mohi Uddin, Union Nirbahi Officer (UNO), Kaptai:** Apart from his UNO DDO-ship, he has additional duties. Because of this, he was unable to pay officials connected to transport because of different DDO-ships.

Ans: Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division: After the workshop, the iBAS++ team will look into the matter to resolve the issue.

9) **Q. Dr. Md. Omar Faruk, Upazila Health and Family Planning Officer (Additional Charge) and Residential Medical Officer, Upazila Health Complex, Kaptai:** The DDO's name occasionally disappeared from the iBAS++ system when a TA bill was submitted. Because of the reason the bill wasn't received on time.

Ans. Mr. Md. Nazrul Islam, Consultant, iBAS++ Scheme, SPFMS, FD, MoF. Generally speaking, the issue shouldn't be with the system. Should the issue persist, he ought to promptly get in touch with the iBAS++ team and the Accounts Office.

Following the open discussion, the Upazila Administration was praised by Dr. Feroz Faruque, PFM Advisor, Global Affairs Canada, for hosting such a participating workshop. A few key takeaways from the workshop were the absence of a mobile network in some Rangamati neighborhoods and issues with road connections, according to

Mr. Nazmus Sadat Khan, economist and co-TTL, SPFMS, The World Bank, Dhaka Office. The newly elected Kaptai Upazila Chairman Mr. Md. Nasir Uddin and previous Chairman Mr. Md. Mofizul Haque praised Finance Division and SPFMS program for arranging such informative workshop at Kaptai Upazila. Mr. Aung Shui Chain Chowdhury, Member of Rangamati Hill District Council requested the iBAS++ team to



integrate the Rangamati Hill District Council in iBAS++ system which will definitely increase accountability and transparency. He also complimented the field team for organizing such an informative workshop, which has greatly expanded their understanding of iBAS++.

The Chief Guest of the Workshop, Ms. Rahima Begum, Additional Secretary (Expenditure-2), Finance Division, Ministry of Finance, expressed her gratitude to the upazila administration for arranging such wonderful workshop. She also praised the elected representatives of Upazila Parishad for their better practice of political co-existence.

She covered the government's political commitment as well as the historical background of PFM's voyage in Bangladesh. Improved PFM in Bangladesh is primarily driven by the Smart Economy and Smart Bangladesh agendas. Md. Mohi Uddin, Union Nirbahi



Officer (UNO), Kaptai, expressed gratitude to the Finance Division, other MDAs and SPFMS for selecting Kaptai as the venue of the field visit and for helping them comprehend the obstacles and bottlenecks that exist here currently. He also thinks the take ways of the workshop will help them to give better service delivery in future.

4.2.2 Office of the Upazila Finance and Accounts Officer, Kaptai, Rangamati

As a part of the field visit, twenty-two members team led by Ms. Rahima Begum, Additional Secretary, Expenditure Management-2, Finance Division visited Upazila Accounts and Finance Office, Kaptai, Rangamti where all the

officials from the respective office were present. The observation team addressed key question-answer session led by Mr. Md. Nazrul Islam Majumdar, CAFO, Ministry of Social Welfare with the office for a better understanding of PFM and iBAS++ challenges, good practices, and recommendations. Following is the summary of the key discussion from the session:

Question/ Discussion Topic	Response from participants
<p>Opening Questions</p> <ul style="list-style-type: none"> • Can you tell us about your office functions? • How those functions organized/ distributed among your staffs? • Is your office well equipped with adequate manpower? • Do you have well equipped IT and logistic support with uninterrupted internet connection in your office? 	<ul style="list-style-type: none"> • The key functions of the office lid with: Bill scrutiny, payment and entry, Pre-audit function and Pension related activities of the upazila. • The functions of the office are distributed to 2 Supers, 2 auditors, 1 Junior Auditor, 1 accountant and 1 MLSS. • There are 4 desktops, 1 laptop, 1 printer and 3 scanners available in the office.
<p>Opportunities Constraints</p> <ul style="list-style-type: none"> • What are the key issues you face at work on a regular basis? • What are some limitations or constraints to provide services? 	<ul style="list-style-type: none"> • There are 7 posts for computer operators in the office but currently 6 computer operators are working. So, lack of manpower is the key issue they face at work on a regular basis. • The false One Time Password (OTP) is one of the technical limitations to provide services. The other one is shortage of papers for printing.
<p>PFM Process</p> <ul style="list-style-type: none"> • Do you check iBAS++ generated reports regularly? • Do you find the reports appropriate? Mention your suggestions (if any) for improving the format of report to make it clearer and your suggestions for including any other report (s)? • How do you describe your experience with iBAS++ specially about auto generated reports? • What are the challenges you faced to generate the report(s)? • Do you have any grievance management system in your office? • What are the main challenges you faced using iBAS++? Is there any gap between the system and practice? • What are the challenges you faced during working with pensioners and GPF beneficiaries? • How satisfactory services you received against your enquiries from iBAS++ help desk? • What is your experience about other DDOs in using iBAS++? 	<ul style="list-style-type: none"> • They checked iBAS++ reports in every alternative day rather than checking reports regularly. • The reports are appropriate in nature. • The Upazila Accounts and Finance Office have to oversee 5-10 cases of grievance management issues monthly. • Due to low speed of internet, the reports need long time to download. • They faced some challenges regarding determining the opening and closing balance of accounts. • The officials were very happy with the services received from iBAS++ help desk.

4.2.3 Health Sector: Upazila Health Complex, Kaptai, Rangamati

In the Rangamati district, regarding health sector, the observation team consist of four-member led by Mr. Tushar Kumar Paul, Deputy Secretary, Ministry of Environment, Forest and Climate Change, Mr. M K Hasan Morshed, Senior Assistant Secretary, Health Services Division, and Mr. Ashek Md. Joglul Abedin, Implementation Support Consultant (ISC), SPFMS, Finance Division. The team visited Kaptai Upazila Health Complex and met with Residential Medical Officer, Specialized doctors, Accountant, storekeeper, and other duty doctors.

As a part of supervision, the inspection team leader Ms. Rahima Begum, Additional Secretary, Expenditure Management-2, Finance Division, Ms. Saima Shahin Sultana, Program Executive & Coordinator (Deputy Secretary), SPFMS, Finance Division, Mr. A K M Rahmat Ali Howlader, Consultant, SPFMS, Finance Division and Mr. Md. Abdur Rahman, Junior Consultant, SPFMS, Finance Division suddenly visited the office. Both teams tried to find out the key challenges and activities of the Health Complex and tried to find out the challenges and suggestions from the service providers and service recipients.

During the visit, the team observed that Citizen Charter is available and Health Complex has working internet, and a steady supply of electricity;

Health professionals are available and the attendance register is maintained. An operable breast feeding center has been found at the entrance of the health complex. Under the financial support of Health Ministry, a Non-Communicable Disease (NCD) has been established. There are also support by the Health Complex including a Tele-Medicine Services through app and Community Vision Center. But



the facilities are not well maintained and related equipment are sufficient but not operational due to the absence of technicians. The following are the discussion highlights:

Question/ Discussion Topic	Response from participants														
<ul style="list-style-type: none"> • What is the current manpower situation i.e., total posts, vacant posts and in service post? • Can you give a brief statement about the hospital/ health center activities? • How many patients do you receive per day approximately? • Could you please mention some PFM related activities? • Do you find any positive impact of those reform activities in your day-to-day work? • What are the main challenges (PFM Reform activities related) faced by the hospital/ center? 	<ul style="list-style-type: none"> • During the inspection, it was found that the Health Complex is having difficulties providing the services as intended because of a manpower shortage. The following details were provided regarding the current state of the office's staffing: <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="background-color: #008080; color: white;">Sanctioned Manpower</th> <th style="background-color: #008080; color: white;">Existing</th> <th style="background-color: #008080; color: white;">Vacant</th> </tr> </thead> <tbody> <tr> <td>170</td> <td>112</td> <td>58</td> </tr> </tbody> </table> • It has been found that, the health complex is having 50 bedded but the authority can have provided services service for 31 bed only. For the lack of cleaner in the health complex the doctors could not provide the service to the patients properly. There are on average 150-200 patients are taking treatment in the outdoor and 15-20 patients in emergency. The following table provides a summary of the data about patients received services from indoor, outdoor and emergency from the past 07 days: <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="background-color: #008080; color: white;">Date</th> <th style="background-color: #008080; color: white;">No of Patients served at Indoor</th> <th style="background-color: #008080; color: white;">No of Patients served at Outdoor</th> <th style="background-color: #008080; color: white;">No of Patients served in Emergency</th> </tr> </thead> <tbody> <tr> <td>27/05/2024 – 02/06/2024</td> <td>145</td> <td>655</td> <td>83</td> </tr> </tbody> </table> • The automation of PFM-related tasks has numerous benefits, including the ability to submit TA/DA bills online and receive salaries via electronic funds transfer (EFT). Furthermore, there has been a decrease in the time required for bill submission and receipt. 	Sanctioned Manpower	Existing	Vacant	170	112	58	Date	No of Patients served at Indoor	No of Patients served at Outdoor	No of Patients served in Emergency	27/05/2024 – 02/06/2024	145	655	83
Sanctioned Manpower	Existing	Vacant													
170	112	58													
Date	No of Patients served at Indoor	No of Patients served at Outdoor	No of Patients served in Emergency												
27/05/2024 – 02/06/2024	145	655	83												

Question/ Discussion Topic	Response from participants
	<ul style="list-style-type: none"> For the health complex, there are no sources of safe drinking water. Due to the crisis of safe drinking water, the authority needs to bring water from a distanced place. It is also difficult for the authority to dig deep tube wells nearby in order to provide safe drinking water.
<ul style="list-style-type: none"> Can you describe your budget preparation process? What is working well and where do you see bottlenecks? What about budget execution? What are the key issues/bottlenecks you have identified? Is there any unused or idle medical equipment in the hospital? If yes then, did they purchase it according to the APP? Did you establish any linkages with the LGIs such as Union Parishad to formulate budget? 	<ul style="list-style-type: none"> Since Rangamati Hill District Council is directly in charge of the Health Complex, no funds have been disbursing directly. The authority received full cooperation from Rangamati Hill District Council and Upazila Administration in financial aspects. Moreover, the Kaptai Upazila administration gave medical equipment to the health complex which helped them to provide better services to the patients. Procurement of the health complex followed PPR guidelines and APPs prepared earlier. The health complex has unused oxygen concentrators received from health ministry during last stage to Corona. The health complex has good communication channel with upazila parishad and Rangamati Hill District Council.
<ul style="list-style-type: none"> What are the issues faced by your officers with regards to budget execution? (DAFO, UAFO, procurement etc.) Do you prepare APP? How does the regular procurement process work? How are the accounts maintained? When the last audit was held? Do you have any Internal Audit arrangement? What has been your experience with iBAS++ especially coding, recording transactions, monthly or other reports and reconciliation? Do you use your own user ID to get into iBAS++? Did you get the EFT on timely manner? Is everyone under this hospital/ health center get their salaries through EFT? Have encountered any challenges or difficulties with the iBAS++ system? Did they received any training related with iBAS++? Do you need any sort of training related to PFM/ BACS & iBAS++/ Budget Preparation/ Execution etc.? 	<ul style="list-style-type: none"> There is some dissatisfactory behaviour from the Upazila Accounts office by the auditors. They have prepared the Annual Procurement Plan (APP). The procurement process done as per the PPR. The last year audit has been done in 2023. Moreover, they have reconciled their accounts with Upazila Accounts and Finance Office. They don't have any internal audit arrangement right now. They have no major problems regarding iBAS++ expect some TA/DA related issues which have already been discussed in the workshop. The user ID and passport of Upazila Health and Family Planning Officer (UHFPO) lies with accountant. The officials under the hospital/ health center get the salary through EFT on timely manner. The Accountant did not receive any training related to iBAS++. One of the doctor received iBAS++ training in Chottogram. Most of the doctors and officials of the health complex are keen to received training on BACS and iBAS++.
<ul style="list-style-type: none"> Can you tell us more about your efforts to engage citizens in the budget cycle (formulation, execution, monitoring)? 	<ul style="list-style-type: none"> There is no formal process of involvement for engaging the citizens in the budget cycle. Only the hospital management meeting held on irregular basis. The Chandrongona Mission Hospital (a missionary hospital)

Question/ Discussion Topic	Response from participants												
<ul style="list-style-type: none"> Who are the civil society groups you have worked with? (List some names) Can you give examples of community engagement? 	<p>and local NGO called Hill Flower jointly arranged a meeting recently.</p> <ul style="list-style-type: none"> The President of Kaptai Press Club and Wakga Union Parishad Chairman Mr. Chironjib Tochonga are involved with some activities with the health complex. 												
<ul style="list-style-type: none"> Percentage of male and female doctors, staff and others officers? Have you provisioned budget to address gender issues? Are there separate toilet facilities for female workers? Is there any breastfeeding center? How do you maintain sanitary hygiene both for the patient and workers? 	<ul style="list-style-type: none"> Following table shows the ratio of male and female doctors, staff and other officers in Kaptai Health Complex: <table border="1"> <thead> <tr> <th>Category</th> <th>Male (%)</th> <th>Female (%)</th> </tr> </thead> <tbody> <tr> <td>Doctor</td> <td>62.5%</td> <td>37.5%</td> </tr> <tr> <td>Nurse/ Brother</td> <td></td> <td>100%</td> </tr> <tr> <td>Other staff</td> <td>50%</td> <td>50%</td> </tr> </tbody> </table> <ul style="list-style-type: none"> There is no provision of budget to address gender. An operable breast feeding center has been found at the entrance of the health complex. Lack of cleaner it seemed difficult to maintain sanitary hygiene both for the patient and workers. Only two cleaners of which one is outsourced and one is their own staff to support them. 	Category	Male (%)	Female (%)	Doctor	62.5%	37.5%	Nurse/ Brother		100%	Other staff	50%	50%
Category	Male (%)	Female (%)											
Doctor	62.5%	37.5%											
Nurse/ Brother		100%											
Other staff	50%	50%											

4.2.3.1 Response from the beneficiaries

The field team members visited Kaptai Health Complex to get response from the patients/ recipients/ beneficiaries. Following table shows the response from the patient's mother regarding the service delivery by the hospital:

Response from beneficiaries (Patient)	
<ul style="list-style-type: none"> How did you admit to the hospital? Were the Staff (non-medical professionals. i.e. admissions, room service/ ward service, or cleaning staff) professional and attentive? 	<ul style="list-style-type: none"> After getting the direction from Chottogram Medical College and Hospital, the patient got admitted at this health complex due to abscess on foot 12 days ago. The parents of the patient are very happy with the behaviour and sincerity of the doctors, nurses and staff of the health complex.
<ul style="list-style-type: none"> How is the process for patient care: registration, payment / bills (extra payment)? 	<ul style="list-style-type: none"> The patient only deposits the government fee for getting admitted in the health complex.
<ul style="list-style-type: none"> Have you been able to get medicine from the hospital/health center? Was it on time? Did you face any sort of difficulties? What percentage of required medicine are available in the health center? 	<ul style="list-style-type: none"> The patient is getting medicine from the health complex on regular basis. About 90% medicines are available in the health complex.
<ul style="list-style-type: none"> How was the service (pathological test/ doctors and nurse service both indoor and outdoor) you have received so far? How much time did the doctor/ nurse allow for patients? Is there anything you are dissatisfied about? What can be improved? Or any suggestions? 	<ul style="list-style-type: none"> The patients are satisfied with the services received from the hospital. The doctors and nurses are giving sufficient time to the patients. The food quality of the hospital is satisfactory. They received the toilet and health complex premises neat and clean.

Response from beneficiaries (Patient)

- Are you satisfied with the quality of food?
- How satisfied are you with the cleanliness of the facility?
- Are you well aware of all the healthcare services that the hospital offer?

4.2.4 Education Sector: (i) Shilchori Govt. Primary School, Kaptai, Rangamati and (ii) Boroichori Govt. Primary School, Kaptai, Rangamati

4.2.4.1 Shilchori Govt. Primary School, Kaptai, Rangamati

Shilchori Government Primary School was visited by a four-member team led by Mr. Md. Noor-E-Alam, Joint Secretary, Secondary and Higher Education Division, Education Ministry. The team included Mr. Md. Nazrul Islam Majumdar, Chief Accounts and Finance Officer, Ministry of Social Welfare, Mr. Nazmus Sadat Khan, Economist and Co-TTL, SPFMS, the World Bank, Dhaka Office, and Mr. Md. Masud, Junior Consultant, SPFMS, Finance Division, MoF.

The team visited Shilchori Govt. Primary School in Kaptai Upazila, Rangamati, where the head master, assistant teachers, guardians, students and staffs present during the discussion. The team observed that all the teachers are getting with salary through EFT on time. There is no



boundary walls in the educational institution with no playground in the premises. The school is maintaining their attendance register which is observed as good practice by the team. The teachers-students' ratio of the school was 1: 16.5 during the visit observed by the team. Following is the summary of the key discussion from the session:

Questions asked/information shared by the inspection team	Responses from the respondents
Budget formulation execution auditing <ul style="list-style-type: none"> • Can you describe the budget preparation process? • What about budget execution? • When do you receive your fund? • What is working well and where do you see bottlenecks? • Are payments being audited? 	<ul style="list-style-type: none"> • The school authority prepared the budget and send it to the upazila education office. • They have no knowledge in budget execution. • The school received the budget in normally in September. • The fund received by the school authority is limited as per need. Sometimes, it has been found that, the extra curriculum activities by the students were through contribution by the teachers. • The high level officials from the Upazila Education Office done the audits on vouchers related to upazila education office.
PFM Processes <ul style="list-style-type: none"> • How are salaries and payments made to school teachers? 	<ul style="list-style-type: none"> • The salaries and payments made to school teachers through iBAS++ system. • The salaries and payments are done in time.

Questions asked/information shared by the inspection team	Responses from the respondents
<ul style="list-style-type: none"> • Are they paid on time? • How are leave records maintained? • What are the cash transactions and how are those are maintained? • How are “SLIP” (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed? • Are they aware of any PFM-related reforms? • What are the positive areas of using iBAS++? • Do they use their own ID to get into iBAS++? • Do they have access to various reports in the iBAS++ system? • Do they reconcile their accounts with DAFO/UAO? How? • Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience? 	<ul style="list-style-type: none"> • Yes, leave register is maintained. • Cash book has been maintained. The bill submitted to accounts through Upazila Education Office. • No SLIP funds received by Shilchori Government Primary School. • The respondents are not aware about PFM reforms. • The positive area of using iBAS++ is received salaries on time. • They no iBAS++ ID of their own. • As they have no iBAS++ ID of their own, so they have no access to various reports in iBAS++ system. • Reconcile the accounts with Upazila Accounts office is not practiced.
<p>Citizen Engagement</p> <ul style="list-style-type: none"> • Can you tell us more about parents'/students' participation in the budget cycle (formulation, execution, monitoring)? • Was the community given an opportunity to identify the needs or priorities for public services? • Can you give examples of community engagement? • Have you increased investments in areas they have advocated for? • Can you describe the system in place for parents to complain? Can you share about school supervision activities? 	<ul style="list-style-type: none"> • There is no parents'/students' participation in the budget cycle. • No, community engagement for identifying needs or priorities for public services. • Through the involvement in school management there seemed some community engagement. • The school authority arranged some parents' meetings where complains can be put.
<p>Gender Participation</p> <ul style="list-style-type: none"> • Can you tell us more about gender issues? Have you provisioned a budget to address gender issues? • Do you work with gender groups? • How do they participate in the budget cycle? • Can you share more about specific activities conducted this year? Such as International Women Day. 	<ul style="list-style-type: none"> • There is no gender related activities seen by the team. As a result, no gender related activities had been done in the school.

4.1.3.1 Response from the beneficiaries

A focus group discussion with parents and students were done while visited the Shilchori Govt. Primary School, Kaptai, Rangamati. Following are the responses received during the visit:

- It has been found that, no fee is required for their children to attend the school.
- The text books are distributed on time by the school authority. The parents' have no idea regarding the procurement process.
- Regarding ensuring transparency, the parents suggested to involved the School Management Committee/ teachers or parents in the committee.

- They found the teachers are attending the classes on time.
- The parents and students are satisfied with the services received by the school authority including receiving scholarship/ stipends in time.
- The students and parents have no complains about the services received from mobile financial services (MFS).
- The SMC members have the participation during using the SLIP fund.
- The suggestions received from the SMC members have taken into consideration.
- There are some awareness programs e.g. awareness against deworming and personal cleanliness by the school authority. The school feeding is currently closed.

4.2.4.2 Boroichori Govt. Primary School, Kaptai, Rangamati

Boroichori Government Primary School was visited by a three-member team led by Mr. Md. Abdus Samad, Implementation Support Consultant (Deputy Secretary), SPFMS, Finance Division, MoF. The other team members included Mr. Md. Akram Ali, Deputy Secretary, IPF and Mr. Sattyajit Roy Das, Senior Assistant Secretary (School-1), Ministry of Primary and Mass Education.



During the visit to the school, the team found several good observations/practices such as: citizen charter is available in the school premises, text books are distributed on time, playground in the premises is available and accessible by the students, separate toilet for girls and women. The team members found that, the teachers-students’ ratio of the school found 1:30 and the drop-out rate is 0.42%. Some of the highlighted discussions during the visit are mentioned below:

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<p>Budget formulation execution auditing</p> <ul style="list-style-type: none"> • Can you describe the budget preparation process? • What about budget execution? • When do you receive your fund? • What is working well and where do you see bottlenecks? • Are payments being audited? 	<ul style="list-style-type: none"> • The Primary Education Officer, Kaptai is mainly responsible for budget preparation. The school authority mainly prepares the budget of the school and send to the officer for compilation. • Thee school management (SMC) Is mainly responsible for monitoring of the budget execution as per plan. • This year the fund received on February 2024. • No budget is allocated for reform initiatives by the school authority. • The Primary Education Officer, Kaptai audited the disbursements made by the office to the school authority.
<p>PFM Processes</p> <ul style="list-style-type: none"> • How are salaries and payments made to school teachers? • Are they paid on time? • How are leave records maintained? 	<ul style="list-style-type: none"> • The school teachers are receiving their salaries and payments on time through Electrical Fund Transfer (EFT). • The school authority maintained the leave records through leave register.

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<ul style="list-style-type: none"> • What are the cash transactions and how are those are maintained? • How are “SLIP” (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed? • Are they aware of any PFM-related reforms? • What are the positive areas of using iBAS++? • Do they use their own ID to get into iBAS++? • Do they have access to various reports in the iBAS++ system? • Do they reconcile their accounts with DAFO/UAO? How? • Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience? 	<ul style="list-style-type: none"> • The cash transactions i.e., SLIP funds are maintained through cash register. • The expenditure of unconditional block grants of SLIP fund managed through stock and cash registers. • The school teachers have some awareness on PFM related issues mainly the pension related information. • The positive areas of using iBAS++ system is reducing time and cost as a whole. • The headmaster need not to use the iBAS++ ID and password for any kind of transactions. • The school authority only reconciles their accounts with Upazila Primary Education Office not with UAO.
<p>Citizen Engagement</p> <ul style="list-style-type: none"> • Can you tell us more about parents'/students' participation in the budget cycle (formulation, execution, monitoring)? • Was the community given an opportunity to identify the needs or priorities for public services? • Can you give examples of community engagement? • Have you increased investments in areas they have advocated for? • Can you describe the system in place for parents to complain? Can you share about school supervision activities? 	<ul style="list-style-type: none"> • There is no participation from parents'/students' participation in the budget cycle. • The community did not have an opportunity to identify the needs or priorities for public services. • No community engagement found in the school. • The school authority set a complain box in front of the Head teachers' office. Moreover, Deputy Director, District Primary Education Office, Thana Education Officer, Assistant Thana Education Officers inspect the box regularly to supervise the activities.
<p>Gender Participation</p> <ul style="list-style-type: none"> • Can you tell us more about gender issues? Have you provisioned a budget to address gender issues? • Do you work with gender groups? • How do they participate in the budget cycle? • Can you share more about specific activities conducted this year? Such as International Women Day. 	<ul style="list-style-type: none"> • The school authority reconstructed a separate female washroom to address minimize the gender related hassle. • There are no gender groups worked in the school.

4.1.3.1 Response from the beneficiaries

A focus group discussion with parents and students were done while visited the Boroichori Government Primary School, Kaptai, Rangamati. Following are the responses received during the visit:

- It has been found that, no fee is required for their children to attend the school.
- The text books are distributed on time by the school authority. The quality of the text books was not good and thorns quickly. The parents have no idea about the curriculum. Moreover, according to the parents, the students seemed very reluctance about the study and examination.
- They found the teachers are attending the classes on time.

- The parents are satisfied with the services received by the school authority including receiving scholarship/ stipends in time through MFS (Nagad). But the number of students receiving the scholarships are not known to them.
- There are some problems regarding creating the PIN number and withdrawing cash from the MFS agents.
- The SMC members have the participation during budget preparation. But the guardians have no access in the budget preparation process.
- As per suggested by the guardians, the school authority build sitting areas for the parents specially women.
- No safety net programs are available right now. Some medical activities found on semiannual basis.

4.2.5 Upazila Social Welfare Office, Kaptai, Rangamati

A four-member team led by Mr. Md. Rafiqul Islam, Program Executive and Coordinator (Joint Secretary), SPFMS, Finance Division. The team included Mr. A.B.M. Sadiqur Rahman, Deputy Secretary, Administration-5 (Administration & Discipline), Ministry of Social Welfare, and Mr. Sajon Das, Junior IT Consultant, SPFMS, Finance Division. The team observed that, as a key stakeholder of PFM Reform, the Upazila Social welfare office is playing a vital role in distributing different social safety net programs. The team tried to find out the key challenges and activities of the Social Welfare office through a question-answer session and open discussion. A summary of the discussion is highlighted below:



Questions asked/information shared by the inspection team	Response from Upazila Social Services Office, Kaptai																					
<ul style="list-style-type: none"> • Can you tell us about the organization regarding allowances given under social safety net programs? 	<ul style="list-style-type: none"> • There are 5 individual types of allowances served by the office. Following table shows the beneficiaries status under the office: <table border="1" data-bbox="671 1357 1362 1637"> <thead> <tr> <th>#</th> <th>Name of the allowances</th> <th>No. of beneficiaries</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Old age allowances</td> <td>2,562</td> </tr> <tr> <td>2.</td> <td>Widow & husband deserted women</td> <td>1,719</td> </tr> <tr> <td>3.</td> <td>Disable allowances</td> <td>1,082</td> </tr> <tr> <td>4.</td> <td>Disable Education scholarship</td> <td>08</td> </tr> <tr> <td>5.</td> <td>Team Worker allowance</td> <td>90</td> </tr> <tr> <td colspan="2">Grand Total</td> <td>5,461</td> </tr> </tbody> </table> 	#	Name of the allowances	No. of beneficiaries	1.	Old age allowances	2,562	2.	Widow & husband deserted women	1,719	3.	Disable allowances	1,082	4.	Disable Education scholarship	08	5.	Team Worker allowance	90	Grand Total		5,461
#	Name of the allowances	No. of beneficiaries																				
1.	Old age allowances	2,562																				
2.	Widow & husband deserted women	1,719																				
3.	Disable allowances	1,082																				
4.	Disable Education scholarship	08																				
5.	Team Worker allowance	90																				
Grand Total		5,461																				
<ul style="list-style-type: none"> • Do you need any institutional (both manpower and technical) support to provide the existing service properly? 	<ul style="list-style-type: none"> • Yes, officers and union workers are less than required. 																					
<ul style="list-style-type: none"> • How many beneficiaries are getting SSN benefit in your District/ Upazila? 	<ul style="list-style-type: none"> • There are 5,461 beneficiaries getting social safety net allowance from the upazila. The ratio of male and female beneficiaries are mentioned in the following table: 																					

Questions asked/information shared by the inspection team	Response from Upazila Social Services Office, Kaptai			
	#	Name of the allowances	No. of beneficiaries (Male)	No. of beneficiaries (Female)
	1.	Old age allowances	1,276	1,286
	2.	Widow & husband deserted women	-	1,719
	3.	Disable allowances	646	436
	4.	Disable Education scholarship	4	4
	5.	Team Worker allowance	48	42
	Grand Total		1,974 (36.15%)	3,487 (63.85%)
<ul style="list-style-type: none"> How do you select beneficiaries? 	<ul style="list-style-type: none"> Beneficiaries are selected through Union Committee. 			
<ul style="list-style-type: none"> Do you feel any pressure for selecting beneficiaries? 	<ul style="list-style-type: none"> No pressure observed during selecting the beneficiaries. 			
<ul style="list-style-type: none"> How you provide the allowance to beneficiaries? 	<ul style="list-style-type: none"> Payrolls are generated every three months; bills are sent through MIS system and payment are made through EFT. 			
<ul style="list-style-type: none"> Do you have a system in place for getting complaints from the beneficiaries? 	<ul style="list-style-type: none"> No formal system in place for getting complaints from the beneficiaries. 			
<ul style="list-style-type: none"> Do you address the complaints properly? Do you maintain complaints register? 	<ul style="list-style-type: none"> Official registers are only maintained when Bkash number of the beneficiaries has been changed. 			
<ul style="list-style-type: none"> What about budget execution? What key issues/ bottlenecks/ difficulties have you identified? 	<ul style="list-style-type: none"> No. 			
<ul style="list-style-type: none"> Are payments being audited? 	<ul style="list-style-type: none"> Yes, payments to the beneficiaries are being audited by Head office, Department of Social Services. 			
<ul style="list-style-type: none"> What is the fund allocation procedure? 	<ul style="list-style-type: none"> The fund is allocated as per departmental practice. 			
<ul style="list-style-type: none"> How are funds disbursed to local organizations? 	<ul style="list-style-type: none"> The funds distributed through the head office. 			
<ul style="list-style-type: none"> How are the accounts maintained? 	<ul style="list-style-type: none"> The accounts are maintained through central MIS system. 			
<ul style="list-style-type: none"> How would you describe your experience with iBAS++ especially coding, recording transactions? 	<ul style="list-style-type: none"> They have no experience with iBAS++ especially coding, recording transactions. 			
<ul style="list-style-type: none"> Was the community given an opportunity to identify the needs or priorities for public services? 	<ul style="list-style-type: none"> Yes, the union committee was given opportunity to identify the need of the community. 			
<ul style="list-style-type: none"> Can you give examples of community engagement? 	<ul style="list-style-type: none"> Monthly meetings are held in Union Parishads. 			
<ul style="list-style-type: none"> What is the ratio of male female beneficiaries in old age allowances? 	<ul style="list-style-type: none"> For ration of male and female in old age allowance is 50%:50%. 			

Questions asked/information shared by the inspection team	Response from Upazila Social Services Office, Kaptai
<ul style="list-style-type: none"> Can you share more about specific activities conducted this year? 	<ul style="list-style-type: none"> Regarding gender, the office did not arrange any specific activities.
<ul style="list-style-type: none"> What are the main challenges you faced in budget preparation/execution? 	<ul style="list-style-type: none"> They are not facing any major problems.
<ul style="list-style-type: none"> Do union social workers face the significant challenges? (Logistics etc.) 	<ul style="list-style-type: none"> No significant challenges faced by the union social workers.

4.2.5.1 Response from the beneficiaries

The field team members visited Upazila Social Welfare Office to get responses from the recipients/ beneficiaries. Following table shows the responses from the beneficiaries through a Focus Group Discussion (FGD) with 13 different beneficiaries regarding the service delivery by the Social Welfare Office, Rangamati:

Questions asked/information shared by the inspection team	Response from beneficiaries
<ul style="list-style-type: none"> Do you receive your allowance in every month? 	<ul style="list-style-type: none"> Yes, they received their allowances in every month.
<ul style="list-style-type: none"> Do you face OTP and EFT-related challenges? 	<ul style="list-style-type: none"> No challenges have been mentioned.
<ul style="list-style-type: none"> Do you satisfy with the digital services (get allowance through mobile app/bank)? 	<ul style="list-style-type: none"> They are satisfied with the digital service.
<ul style="list-style-type: none"> Are you aware about the MFS fraudulent? 	<ul style="list-style-type: none"> Yes, awareness on MFS fraudulence are given in monthly meeting held at union parishads.
<ul style="list-style-type: none"> Do you get your allowance in your own mobile phone? 	<ul style="list-style-type: none"> Received the allowances in their own mobile phones.
<ul style="list-style-type: none"> Do you have to pay any other fees to get your allowance? 	<ul style="list-style-type: none"> No other fees are paid to get their allowances.
<ul style="list-style-type: none"> Do you think the service provider are cordial? 	<ul style="list-style-type: none"> The service providers are very cordial in nature and services.
<ul style="list-style-type: none"> Do you get all facilities (waiting room, drinking water/toilet) from service provider's office whenever you visit their office for allowance? 	<ul style="list-style-type: none"> Yes, most of the facilities are received from service provider's office whenever beneficiaries visited their office for allowance.
<ul style="list-style-type: none"> Is there any complaint system in place for users? 	<ul style="list-style-type: none"> No formal complaint system is provided by the office. But MFS customer care has complaint system in place.
<ul style="list-style-type: none"> Is the complaint properly addressed by the service provider? 	<ul style="list-style-type: none"> Yes, complaints are properly address by the service providers.
<ul style="list-style-type: none"> Do you have any suggestions to improve the existing services? 	<ul style="list-style-type: none"> Need some MFS Customer Care at different locations.

4.2.6 Upazila Women and Children Affairs Office, Kaptai, Rangamati

Inspection team visited in Upazila Women and Children Affairs office, Kaptai, Rangamati. As a part of the field visit, a Four-member team led by a four-member team led by Mr. Md Abul Kalam Azad, Deputy Secretary, Local

Government Division, visited Office of the Deputy Director, Department of Women Affairs, Rangamati. The team included Ms. Tasnim Zeben Bentea Sheikh, Deputy Secretary, Ministry of Women and Children Affairs, Mr. Nazrul Islam, Consultant, SPFMS, Finance Division and Ms. Tanzia Rahman Chowdhury, Junior Consultant (Executive), SPFMS, Finance Division.

As a part of supervision, the inspection team leader Ms. Rahima Begum, Additional Secretary, Expenditure Management-2, Finance Division along with Ms. Saima Shahin Sultana, Program Executive & Coordinator (Deputy Secretary), SPFMS, Finance Division, Mr. A K M Rahmat Ali Howlader, Consultant, SPFMS, Finance Division and Mr. Md. Abdur Rahman, Junior Consultant, SPFMS, Finance Division had a sudden visit to the office. Both teams tried to find out the key challenges and activities of the Women and Children Affairs office through a question-answer session and open discussion with the officials and beneficiaries. A summary of the discussion is highlighted below:



Questions asked/information shared by the inspection team	Office of the Response from Upazila Women and Children Affairs Office, Kaptai, Rangamati						
<ul style="list-style-type: none"> Please state your organization in brief 	The office named as Upazila Women Affairs Officer's Office, Kaptai, Rangamati. It worked to implement a comprehensive program of inclusion of women in the mainstream of development, including gender equality, women's rights and empowerment.						
<ul style="list-style-type: none"> Please brief us about your human resource with their job description. 	<p>The following table shows the current human resource in the office in brief:</p> <table border="1"> <thead> <tr> <th>Sanctioned Manpower</th> <th>Existing</th> <th>Vacant</th> </tr> </thead> <tbody> <tr> <td>05</td> <td>03</td> <td>02</td> </tr> </tbody> </table> <p>2 posts of staff are currently vacant.</p>	Sanctioned Manpower	Existing	Vacant	05	03	02
Sanctioned Manpower	Existing	Vacant					
05	03	02					
<ul style="list-style-type: none"> How many beneficiaries get service from your office usually in a day? 	Regarding the number of beneficiaries from the respective office in a day, the Upazila Women Affairs Officer replied that 02-03 persons got services in a day.						
<ul style="list-style-type: none"> What is the total number of service taker for last month and last year? 	Last Month (May 2024) 15 beneficiaries, Last Year (2023) 350 beneficiaries						
<ul style="list-style-type: none"> Could you please tell us about selection procedure of beneficiaries? 	Beneficiaries are selected through selection committee following the relevant policies of mother and child support program, microcredit program, vulnerable women benefited program.						
<ul style="list-style-type: none"> How do you distribute the allowance among the beneficiaries? 	G2B distributes allowances using the iBAS++ system.						
<ul style="list-style-type: none"> How about automation system of service delivery in your office? 	Delivered through iBAS++ directly from mother and child support programs.						
<ul style="list-style-type: none"> What about budget execution? What key issues/bottlenecks/ difficulties have you identified? 	Budget is properly implemented. No problem has been found so far in the implementation of the budget.						
<ul style="list-style-type: none"> Are payments being audited? 	Yes. The last audit was done in the financial year 2019-2020.						

Questions asked/information shared by the inspection team	Office of the Response from Upazila Women and Children Affairs Office, Kaptai, Rangamati
<ul style="list-style-type: none"> How far the fund release procedure automated? 	100% fund release is automatic.
<ul style="list-style-type: none"> How about fund disbursement to field office and beneficiaries? 	Field office as usual through iBAS++ to beneficiaries through iBAS++ but based on MIS data distribution of allowances to beneficiaries takes 2 months to one year. Allowances are regularly not paid on time. Reconciliation of discounted amount and amount distributed to beneficiaries is not done.
<ul style="list-style-type: none"> How are the accounts maintained? 	Reconciliation of discounted amount and amount distributed to beneficiaries is not done.
<ul style="list-style-type: none"> Would you please describe your experience/observation with iBAS++ especially coding, recording transactions and Electronic Fund Transfer (EFT)? 	There is no problem in Upazila Women and Children Affairs Office, Kaptai, Rangamati office.
<ul style="list-style-type: none"> Was the community given an opportunity to identify the needs or priorities for public services? 	Yes, there is no publicity about the benefits payable under the mother and child Support Scheme. Because this office did not get any allocation for this. Most of the public is not aware of the program.
<ul style="list-style-type: none"> Can you give examples of community engagement? 	Beneficiaries come through Union Parishad Chairman, Member, Municipality.
<ul style="list-style-type: none"> Can you tell us more about gender issues? Have you provisioned budget to address gender issues? 	All our programs are aimed at eliminating gender inequality, but there is no allocation for gender equality training in this financial year.
<ul style="list-style-type: none"> How many women beneficiaries do you serve? 	Total 526 beneficiaries
<ul style="list-style-type: none"> Can you share more about specific activities conducted in this year? 	No special action was taken.
<ul style="list-style-type: none"> What are the main challenges you faced? 	1. Not enough manpower. 2. Due to the lack of network in remote areas, money discount messages are not received on time 3. They are not getting allowances regularly every month and there is no redress from the Deputy Director's office. Only when a beneficiary does not get the allowance and complains does it come to know.



“Transfer of financial incentive directly to our accounts help eliminating the forgery”

.... ..Asma Begum, a beneficiary of MCBP

Asma Begum resides in Fakira Gona village within the Chandra Gona union of Kaptai upazila. She faces the challenge of supporting her family amidst financial difficulties, being the mother of two daughters. Her husband, Mohammad Razu, works as a CNG driver and is the sole earning member in their family.

Abdul Mannan, a local ward member, notified her that the Ministry of Women and Children Affairs offers a financial incentive through the 'Mother and Child Benefit Program (MCBP)'. Asma registered for the MCBP in July 2023 during her pregnancy. She qualified to receive financial assistance under the MCBP for 36 consecutive months. The monthly financial incentive amounts to Taka 800, which is then directly deposited into her mobile account through bKash.

“It was a big support for my family. This amount contributed to run my family well and there is no hustle to receive this amount. My financial incentive transferred to my mobile bikash account directly”.

Asma is set to receive a sum of Taka 28,800 over the course of 36 months through MCBP. She emphasized that there are no fees or bribes required for her enrollment. Despite occasional delays in the monthly installments reaching her bikash account, Asma clarified that this does not result in any loss of her total payment. She mentioned, "I receive the payment for 3-4 months at once." Asma also highlighted the benefits of having financial incentives transferred directly to their accounts, as it helps prevent any fraudulent activities by intermediaries.

5.0 Good Practices Observed

Almost 100% of the officials in district and Upazila offices received their salary on time, the District and Upazila Accounts officers were providing support to the offices in executing their budget. Moreover, PFM is a familiar tool to the public sector service providers. Following are some good practices observed during the field inspection:

5.1 Office of the Deputy Commissioner (DC), Rangamati

- Deputy Commissioner (DC) was very much aware about the iBAS++ ID, password and kept it confidential.
- The budget execution and monitoring process has been supervised directly by ADC (General) and NDC.
- The district administration has a good liaison with Rangamati Hill District Council which help them to ensure better service delivery to the inhabitants.

5.2 Office of the District Accounts and Finance Officer, Rangamati

- The staffs of District Accounts and Finance Office were very much aware about iBAS++ ID password and kept confidential.
- The office is well equipped with IT and logistic support with uninterrupted internet connection in the office. The office also has generator support for uninterrupted electric connection.
- The DAFO and the auditors checked iBAS++ generated reports as per requirements.

5.3 Health Sector: Rangamati General Hospital

- Have a good relation with the LGIs i.e. Rangamati Hill District Council by which the Civil Surgeon received financial support for vertical extension of Rangamati General Hospital in 2020.
- The hospital authority arranged some pathological tests for patients such as: TSH, FT3, FT4 and troponin. The authority also used the new constructed Rangamati Medical College premises for test purposes.
- There is separate male: female medicine and ticket counter maintained. 90% medicines are provided by the hospital authority to the patients.
- For the security of the hospital premises were used CCTV cameras .
- Citizen Charter is available and is accessible by the public through a display board; health center has working internet, and a steady supply of electricity; health professionals are available and an attendance register is maintained.

5.4 District Social Welfare Office, Rangamati

- Women beneficiaries are trained to operate their own or relatives' mobile phones.
- Beneficiaries are selected as per government rules and procedures. Moreover, the beneficiaries are very satisfied with the cooperation received from the District Social Welfare Office.
- Union Parishad Chairmen and members are helpful to the beneficiaries especially where there is no mobile network.

5.5 District Women and Children Affairs Office, Rangamati

- The beneficiaries are selected by the concern formed committee following rules and regulations by the government.
- iBAS++ system is used smoothly to distribute the allowance among beneficiaries under the government-to-beneficiary (G2B) model.

5.6 Education Sector

5.6.1 Government Girls' High School, Rangamati

- The teachers and staff are getting salaries on time (100%).

- A half yearly parents' meeting organized in the school premise where the parents could give suggestions to the school authority for improvement.

5.6.2 Banarupa Model Govt. Primary School, Rangamati

- School authority set a suggestion box where any one (parents/ students) can complain.
- The school authority helped the district/ upazila Education Office reconcile the accounts with Accounts office.
- The teachers and staff are getting salaries on time (100%).
- The leave records are well maintained by the school authority.

5.7 Office of the Upazila Nirbahi Officer, Kaptai, Rangamati

- Upazila Nirbahi Officer (UNO) was very aware about iBAS++ ID, password and kept confidential.
- Good relations with the local representatives with the upazila administration has smoothen the service delivery to the beneficiaries.

5.8 Office of the Upazila Accounts and Finance Officer, Kaptai, Rangamati

- UAO confirmed that the number of DDOs was reviewed and reconciled regularly.
- iBAS++ reports were generated duly and reviewed by UAO.

5.9 Health Sector: Upazila Health Complex, Kaptai, Rangamati

- The service recipients were happy with the services provided by the Upazila Health Complex.
- An operable breast feeding center has been found at the entrance of the health complex.
- Under the financial support of Health Ministry, a Non-Communicable Disease (NCD) has been established.
- There are also support by the Upazila Health Complex including a Tele-Medicine Services through app and Community Vision Center where both found operational.

5.10 Education Sector

5.10.1 Shilchori Govt. Primary School, Kaptai, Rangamati

- The school is maintaining their attendance register which is observed as good practice by the team
- The teachers and staff are getting salaries on time (100%).
- Regarding ensuring transparency, the parents suggested to involved the School Management Committee/ teachers or parents in the committee.

5.10.2 Boroichori Govt. Primary School, Kaptai, Rangamati

- The school authority set a complain box in front of the Head teachers' office. Moreover, Deputy Director, District Primary Education Office, Thana Education Officer, Assistant Thana Education Officers inspect the box regularly to supervise the activities.
- The school authority reconstructed a separate female washroom to address minimize the gender related hassle.
- The teachers and staff are getting salaries on time (100%).

5.11 Upazila Social Welfare Office, Kaptai, Rangamati

- Payments to the beneficiaries are being audited by Head office, Department of Social Services.
- Monthly meetings with the beneficiaries are held in Union Parishads.

5.12 Upazila Women and Children Affairs Office, Kaptai, Rangamati

- Beneficiaries are selected through selection committee following the relevant policies of mother and child support program, microcredit program, vulnerable women benefited program.

6.0 PFM Challenges observed

Following are some PFM challenges observed in the offices/ institutions as per the visit by the team members in Rangamati District and Kaptai Upazila:

6.1 Office of the Deputy Commissioner (DC), Rangamati

- Less opportunity to work with iBAS++ system as most of the offices are handed over to Rangamati Hill District Council.
- Lack of trainings in budget preparation and budget execution by the officials.

6.2 Office of the District Accounts and Finance Officer, Rangamati

- Lack of manpower for smooth functioning of the regular activities i.e., shortage of 6 auditors in the office out of 12 sanctioned post in the office.

6.3 Health Sector: Rangamati General Hospital

- As the hospital is directly under the supervision of Rangamati Hill District Council so iBAS++ related issues are absent in the financial process.
- Lack of trainings for the doctors and other officials who are working to on financial related activities.

6.4 District Social Welfare Office, Rangamati

- A good number of beneficiaries are illiterate to operate their own mobile phones.
- Insufficient logistics and traveling allowance considering the hilly areas.
- Lack of manpower to serve the beneficiaries.
- Scarcity of electricity and mobile network in many areas.

6.5 District Women and Children Affairs Office, Rangamati

- Tracking out the discontinue of inflow and outflow of money
- Rapidly emerging internet network and uncertainty
- Ensuring to supply of enough and skilled manpower to the unsettled troubled offices.
- Lack of values and ethics for quick performance to some service provider officers
- Lack of technical knowledge of the beneficiaries.

6.6 Education Sector

6.6.1 Government Girls' High School, Rangamati

- The school authority had no participation in the budget cycle and there were no gender groups in the school during the visit.
- They have a little knowledge on the budget preparation process.
- The team found that, the school authority received partial fund on July 2023 and rest of the fund in October 2023.

6.6.2 Banarupa Model Govt. Primary School, Rangamati

- Most of the government offices/ institutions were handed over to the Rangamati Hill District Council for which their financial management is not maintained under the iBAS++ system yet.
- After a long leave specially after the maternity leave, the female teacher needs to submit the pay bill manually. In their opinions, the pay bill submission should be incorporated in the iBAS++ system.

6.7 Office of the Upazila Nirbahi Officer, Kaptai, Rangamati

- Due to the road connectivity, it is difficult to get the services by the beneficiaries in shortage period of time.

- Lack of manpower is a challenge to ensure service delivery to the beneficiaries on time.

6.8 Office of the Upazila Accounts and Finance Officer, Kaptai, Rangamati

- Lack of manpower is the key issue they face at work on a regular basis.
- The false One Time Password (OTP) is one of the technical limitations to provide services.

6.9 Health Sector: Upazila Health Complex, Kaptai, Rangamati

- Budget has been distributing as per the number of beds of the health complex which seemed not adequate for them to manage.
- No formal training for the officials who are working with iBAS++ directly.

6.10 Education Sector:

6.10.1 Shilchori Govt. Primary School, Kaptai, Rangamati

- The fund received by the school authority is limited as per need. Sometimes, it has been found that, the extra curriculum activities by the students were through contribution by the teachers.
- There is no parents'/students' participation in the budget cycle.

6.10.2 Boroichori Govt. Primary School, Kaptai, Rangamati

- There is no participation from parents'/students' participation in the budget cycle.
- The community did not have an opportunity to identify the needs or priorities for public services.
- No community engagement found in the school.

6.11 Upazila Social Welfare Office, Kaptai, Rangamati

- Lack of manpower to ensure service delivery
- Due to the lack of network in remote areas, money entrance messages are not received on time
- The beneficiaries are not getting allowances regularly every month and there is no redress from the Deputy Director's office. Only when a beneficiary does not get the allowance and complains does it come to know.

6.12 Upazila Women and Children Affairs Office, Kaptai, Rangamati

- Field office as usual through iBAS++ to beneficiaries through iBAS++ but based on MIS data distribution of allowances to beneficiaries takes 2 months to one year.
- Allowances are regularly not paid on time.
- Reconciliation of discounted amount and amount distributed to beneficiaries is not done.

7.0 Service Delivery Challenges Observed

Following are some service delivery challenges observed by the field inspection team during visit in Rangamati district and Kaptai Upazila:

7.1 Office of the Deputy Commissioner (DC), Rangamati

- Despite the government's declaration of digital manifests, government agencies have substantial challenges because there are insufficient inter-upazila road connections and a lack of mobile network in many areas of Rangamati.
- It was found throughout the field visit that 48 locations without a mobile network, which makes it extremely difficult to guarantee prompt service delivery.
- According to the district administration 3 out of 10 upazilas have no road connection. Additionally, there are 20 areas where the sole means of communication are helicopters, necessitating significant cost outlays to maintain connectivity.

7.2 Office of the District Accounts and Finance Officer, Rangamati

- TA/DA online and physical services sometimes create challenges the officials to manage and disburse.
- It has been found that lack of manpower is one of the key challenges faced daily basis by the District Accounts and Finance Office.

7.3 Health Sector: Rangamati General Hospital

- Lack of waste management plant in the hospital premises. Currently with the financial support of UNDP, a waste management plant is under construction.
- Lack of Radiologist in the hospital which hampers the service delivery to the patients. The recruitment process is maintained by the Rangamati Hill District Council itself.
- Due to lack of manpower, the information desk is currently unavailable.

7.4 District Social Welfare Office, Rangamati

- The MFS customer care centers are not available in many hilly areas.
- Acute shortage of manpower in social service office.

7.5 District Women and Children Affairs Office, Rangamati

- Internet network service is not enough and available in the area.
- Enough publicity has not been done to collect the beneficiaries.
- The local concern offices cannot know if the selected beneficiaries are getting their allocated money in time or not.
- Lack of capacity both of the stakeholders and beneficiaries.
- Coming to an end of corruption of the service providers.

7.6 Education Sector**7.6.1 Government Girls' High School, Rangamati**

- There is no institutional system for parents to complain where the traditional way to complain directly to the head master of the school.

7.6.2 Banarupa Model Govt. Primary School, Rangamati

- The internet coverage of the surrounding areas found very limited.
- Some of the teachers and students need to travel the hilly areas to attend school.

7.7 Office of the Upazila Nirbahi Officer, Kaptai, Rangamati

- Lack of manpower is a challenge to ensure service delivery to the beneficiaries on time.

7.8 Office of the Upazila Accounts and Finance Officer, Kaptai, Rangamati

- Due to low speed of internet, the reports need long time to download.
- The Upazila Accounts and Finance Office faced some challenges regarding determining the opening and closing balance of accounts.

7.9 Health Sector: Upazila Health Complex, Kaptai, Rangamati

- Due to lack of budget, services to the patients are not provided satisfactorily.
- There is a huge concerns of security of the health complex by the officials and patients due to lack of sufficient night guards.

7.10 Education Sector**7.10.1 Shilchori Govt. Primary School, Kaptai, Rangamati**

- The fund received by the school authority is limited as per need. Sometimes, it has been found that, the extra curriculum activities by the students were through contribution by the teachers.

7.10.2 Boroichori Govt. Primary School, Kaptai, Rangamati

- The community did not have an opportunity to identify the needs or priorities for public services.

7.11 Upazila Social Welfare Office, Kaptai, Rangamati

- The MFS customer care centers are not available in many hilly areas.
- Acute shortage of manpower in social service office.

7.12 Upazila Women and Children Affairs Office, Kaptai, Rangamati

- Upazila Social Welfare Office communicates with the Bank Manager frequently to solve the allowances payment issues arise by beneficiaries.
- There is lack of manpower to serve the beneficiaries.
- Due to the lack of network in remote areas, money discount messages are not received on time
- The beneficiaries are not getting allowances regularly every month and there is no redress from the Deputy Director's office. Only when a beneficiary does not get the allowance and complains does it come to know.

8.0 Locational or geographical challenges observed

Despite the government's declaration of digital manifests, government agencies have substantial challenges because there are insufficient inter-upazila road connections and a lack of mobile network in many areas of Rangamati. It was found throughout the field visit that 48 locations without a mobile network, which makes it extremely difficult to ensure prompt service delivery. According to the district administration 3 out of 10 upazilas have no direct road connection. Additionally, there are 20 areas where the sole means of communication are helicopters, necessitating significant cost outlays to maintain connectivity. Due to mobile network concerns, the district administration and the Election Commission had trouble installing closed circuit cameras during local government elections. Furthermore, the SMS is not being on time to social safety net recipients when their monthly or quarterly payments are being disbursed. The beneficiaries are unable to get the payments on time due to the mobile network and road connection, which causes challenges for the relevant offices to handle. Due to problems with road connectivity, there are additional challenges with district and upazila administration to oversee the operations of the relevant offices under their jurisdiction.

9.0 Capacity Gaps Observed

Despite facing some challenges in the district and Upazila level office, PFM reforms were still working well in the field. Both service providers and recipients were much more interested about the iBAS++ system. Within a short period, service providers of the public sector gained the required IT knowledge on the system. Following are some capacity gaps observed on different sectors by the team in Rangamati district and Kaptai Upazila:

- Despite of being a requirement, DDOs under the district level offices were not reviewing the report regularly due to lack of awareness. Only the Accounts office had done it properly.
- As twenty (20) government offices have been handed over to the Rangamati Hill District Council, but their financial management is not covered under the iBAS++ system yet.
- According to the District Women and Children Affairs Officer it has been found that, technical knowledge of the beneficiaries to inform their objections to the authority is not sound enough. Most of them have not their own mobile phone. Many of them cannot save their receipt messages of money.
- The local concern offices are suffering from manpower shortage due to some technical issues by the Rangamati Hill District Council specially for 3rd and 4th class employees.

- Lack of enough knowledge and skills of the service provider officers of the local offices in health services.
- It had been found in Upazila Parishad meeting that DDOs were not reviewing the report regularly. Only the accounts office had done it properly.

10.0 Lesson Learned

Following are some lessons learned by inspection team during field visit:

- Network and Connectivity are vital to ensure smooth service delivery in the hill districts and other remote areas.
- Shortage of manpower is another challenge of service delivery, which may be addressed by the concerned authorities.
- The DDOs should be encouraged to print the iBAS++ reports regularly to find out the irregularities

11.0 Recommendations

- Rangamati Hill District Council should operate in financial statement through iBAS++ system.
- The iBAS++ users in the field level suggested 24 hours' customer service by the iBAS++ support team.
- Need to introduce user-friendly password changing system in iBAS++ system.
- Coordination should be carried on with all relevant stakeholders.
- Monitoring of the Finance Division on service delivery should be kept on with the concerns.
- Field inspection in every division should be continued to vibrant the service delivery to the beneficiaries.
- To set up digital complain box at all the service delivery points.

12.0 Annexure

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

Annex-II: Tour Schedule

Annex-III: Team formation with roles and responsibilities

Annex-IV: Power Point Presentation during the inspection

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

একই স্মারক নম্বর ও তারিখের স্থলাভিষিক্ত

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়, অর্থ বিভাগ
বাজেট অনুবিভাগ-১, বাজেট শাখা-৩
www.mof.gov.bd

স্মারক নং-০৭.০০.০০০০.১০৩.১৮.০১৩.২০(অংশ-২)-৮২৪

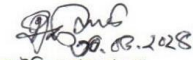
তারিখ: ০১ জ্যৈষ্ঠ ১৪৩১
১৫ মে ২০২৪

বিষয়: SPFMS কর্মসূচির আওতায় আগামী ২-৩ জুন ২০২৪ তারিখে রাজ্যমাটি জেলা ও কাপ্তাই উপজেলা পরিদর্শন টিমে কর্মকর্তা মনোনয়ন।

অর্থ বিভাগের 'Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)' শীর্ষক কর্মসূচির আওতায় বাস্তবায়নধীন 'PFM Reforms Leadership, Coordination and Monitoring' শীর্ষক ক্রিমের আওতায় আগামী ২-৩ জুন ২০২৪ তারিখে রাজ্যমাটি জেলা ও কাপ্তাই উপজেলা পরিদর্শনের লক্ষ্যে নিম্নবর্ণিত কর্মকর্তাদেরকে নির্দেশক্রমে মনোনয়ন প্রদান করা হলো:

ক্রমিক	নাম, কার্যালয় ও পদবি	মোবাইল
১.	জনাব রহিমা বেগম, অতিরিক্ত সচিব, অর্থ বিভাগ	০১৫৫২-৩২০১২২
২.	জনাব সায়েমা শাহীন সুলতানা, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর, এসপিএফএমএস কর্মসূচি	০১৭১২-০২০৯৫৪
৩.	জনাব মোঃ রফিকুল ইসলাম, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর, এসপিএফএমএস কর্মসূচি	০১৭১১-৭০৭৮০২
৪.	জনাব মোঃ নূর-ই-আলম, যুগ্মসচিব, মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ	০১৭৯৮-৫৯৬২৯০
৫.	জনাব এ. বি. এম, সাদিকুর রহমান, উপসচিব, সমাজকল্যাণ মন্ত্রণালয়	০১৭১২-১২৫৭৭১
৬.	জনাব তাসনিম জেবিন বিনতে শেখ, উপসচিব (বাজেট ও অডিট), মহিলা ও শিশু বিষয়ক মন্ত্রণালয়	০১৭১০-৯৭৩৫২১
৭.	জনাব মোঃ আকরাম আলী, উপ-পরিচালক, ইনস্টিটিউট অব পাবলিক ফাইন্যান্স	০১৭২২-২১২৪৮২
৮.	জনাব তুষার কুমার পাল, উপসচিব, পরিবেশ, বন ও জলবায়ু পরিবর্তন মন্ত্রণালয়	০১৩০৩-২১৮৮৪১
৯.	জনাব মোঃ আবুল কালাম আজাদ, উপসচিব, স্থানীয় সরকার বিভাগ	০১৯৯৩-০৩৮২৫৪
১০.	জনাব নজরুল ইসলাম মজুমদার, সিএএফও, সমাজকল্যাণ মন্ত্রণালয়	০১৭৩৯-৮০২৭৪০
১১.	জনাব এম কে হাসান মোর্শেদ, সিনিয়র সহকারী সচিব, স্বাস্থ্য সেবা বিভাগ	০১৯১৮-৫১৭৬৩৯
১২.	জনাব সত্যজিত রায় দাশ, সিনিয়র সহকারী সচিব, প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়	০১৭১২-৯৭৩৫৯৪
১৩.	জনাব মোঃ আব্দুস সামাদ, ইমপ্লিমেন্টেশন সাপোর্ট কনসালটেন্ট, এসপিএফএমএস কর্মসূচি	০১৭১৬-২৪৪৫৪৬
১৪.	জনাব আশেক মোঃ জগলুল আবেদীন, ইমপ্লিমেন্টেশন সাপোর্ট কনসালটেন্ট, এসপিএফএমএস কর্মসূচি	০১৯১৯-৪০৬০৬৯
১৫.	জনাব মোঃ নজরুল ইসলাম, কনসালটেন্ট, এসপিএফএমএস কর্মসূচি	০১৮১৯-৬৩৩০৬৩
১৬.	জনাব এ. কে. এম. রহমত আলী হাওলাদার, পরামর্শক, এসপিএফএমএস কর্মসূচি	০১৭১৫-০৯০৯৮৯
১৭.	জনাব সাজন দাস, জুনিয়র আইটি কনসালটেন্ট, এসপিএফএমএস কর্মসূচি	০১৭১৩-০২৮৬২৭
১৮.	জনাব মোঃ আব্দুর রহমান, জুনিয়র পরামর্শক, এসপিএফএমএস কর্মসূচি	০১৫১৫-৬০৯৪৬৩
১৯.	জনাব তানজিয়া রহমান চৌধুরী, জুনিয়র পরামর্শক, এসপিএফএমএস কর্মসূচি	০১৮৪৩-৬৪৩০০১
২০.	জনাব মোঃ মাসুদ, জুনিয়র পরামর্শক, এসপিএফএমএস কর্মসূচি	০১৯১২-৭৯০৫৯৮

২। বর্ণিত পরিদর্শনে অংশগ্রহণকারী কর্মকর্তাগণ তাদের নিজ নিজ মন্ত্রণালয়/বিভাগ/দপ্তর হতে বিধি অনুযায়ী ডিএ প্রাপ্য হবেন।


(নূরউদ্দিন আল ফারুক)

উপসচিব

☎ ২২২৩৩০১৮৬

ই-মেইল: nalfaruk@yahoo.com

বিতরণ (জ্যেষ্ঠতার ভিত্তিতে নয়):

- জনাব রহিমা বেগম, অতিরিক্ত সচিব, অর্থ বিভাগ
- জনাব সায়েমা শাহীন সুলতানা, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর, এসপিএফএমএস কর্মসূচি
- জনাব মোঃ রফিকুল ইসলাম, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর, এসপিএফএমএস কর্মসূচি
- জনাব মোঃ নূর-ই-আলম, যুগ্মসচিব, মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ
- জনাব এ. বি. এম, সাদিকুর রহমান, উপসচিব, সমাজকল্যাণ মন্ত্রণালয়
- জনাব তাসনিম জেবিন বিনতে শেখ, উপসচিব (বাজেট ও অডিট), মহিলা ও শিশু বিষয়ক মন্ত্রণালয়
- জনাব মোঃ আকরাম আলী, উপ-পরিচালক, ইনস্টিটিউট অব পাবলিক ফাইন্যান্স
- জনাব তুষার কুমার পাল, উপসচিব, পরিবেশ, বন ও জলবায়ু পরিবর্তন মন্ত্রণালয়
- জনাব মোঃ আবুল কালাম আজাদ, উপসচিব, স্থানীয় সরকার বিভাগ

১০. জনাব নজরুল ইসলাম মজুমদার, সিএফও, সমাজকল্যাণ মন্ত্রণালয়
১১. জনাব এম কে হাসান মোর্শেদ, সিনিয়র সহকারী সচিব, স্বাস্থ্য সেবা বিভাগ
১২. জনাব সত্যজিত রায় দাশ, সিনিয়র সহকারী সচিব, প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়
১৩. জনাব মোঃ আব্দুস সামাদ, ইমপ্লিমেন্টেশন সাপোর্ট কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৪. জনাব আশেক মোঃ জগলুল আবেদীন, ইমপ্লিমেন্টেশন সাপোর্ট কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৫. জনাব মোঃ নজরুল ইসলাম, কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৬. জনাব এ. কে. এম. রহমত আলী হাওলাদার, পরামর্শক, এসপিএফএমএস কর্মসূচি
১৭. জনাব সাজন দাস, জুনিয়র আইটি কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৮. জনাব মোঃ আব্দুর রহমান, জুনিয়র পরামর্শক, এসপিএফএমএস কর্মসূচি
১৯. জনাব তানজিয়া রহমান চৌধুরী, জুনিয়র পরামর্শক, এসপিএফএমএস কর্মসূচি
২০. জনাব মোঃ মাসুদ, জুনিয়র পরামর্শক, এসপিএফএমএস কর্মসূচি

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

১. সচিব, মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
২. সচিব, স্থানীয় সরকার বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৩. সচিব, পরিবেশ, বন ও জলবায়ু পরিবর্তন মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৪. সচিব, স্বাস্থ্য সেবা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৫. সচিব, প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৬. সচিব, মহিলা ও শিশু বিষয়ক মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৭. সচিব, সমাজ কল্যাণ মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৮. হিসাব মহানিয়ন্ত্রক, হিসাব মহানিয়ন্ত্রকের কার্যালয়, সেগুন বাগিচা, ঢাকা
৯. জেলা প্রশাসক, রাঙ্গামাটি
১০. পুলিশ সুপার, রাঙ্গামাটি
১১. উপজেলা নির্বাহী অফিসার, কাপ্তাই, রাঙ্গামাটি
১২. জেলা একাউন্টস এন্ড ফিন্যান্স অফিসার, রাঙ্গামাটি
১৩. উপজেলা একাউন্টস এন্ড ফিন্যান্স অফিসার, কাপ্তাই, রাঙ্গামাটি
১৪. জাতীয় কর্মসূচি পরিচালক (SPFMS) ও অতিরিক্ত সচিব (বাজেট-১), মহোদয়ের ব্যক্তিগত কর্মকর্তা, অর্থ বিভাগ

Annex-II: Tour Schedule

PFM Field Inspection Agenda / Schedule

DATES: 01/06/2024 to 04/06/2024

Date	Time	ACTIVITIES
29/05/2024 Wednesday	03.00 pm	<ul style="list-style-type: none"> • General Discussing regarding the overall planning and expectation from field visit, • Formation of Groups by team members • Assignment of duties and responsibilities of different groups • Discussion regarding Questionnaires • Housekeeping and Logistics • Closing Remarks

DAY-1 ACTIVITIES

Team 1

Date	Time	ACTIVITIES
01/06/2024 Saturday	10:15 AM	Travel by Air to Chattogram
	11.15 AM	Reached Shah Amanat International Airport, Chattogram
	12.15 PM	Lunch at Chattogram
	01:30 PM	Travel to Rangamati from Chattogram (by road)
	04:30 PM	Check-in at Parjatan Holiday Complex, Rangamati
	05.30 PM	Evening Tea
	08.00 PM	Team orientation meeting with Deputy Commissioner, Rangamati followed by dinner

Team 2

DATE	TIME	ACTIVITIES
01/06/2024 Saturday	07:00AM - 07:30AM	Team Assembles
	07:30AM	Departure and Travel
	01.00	Lunch
	02:00PM	Arrival and check in Parjatan Holiday Complex, Rangamati
	05.30 PM	Evening Tea
	08.00 PM	Team orientation meeting with Deputy Commissioner, Rangamati followed by dinner

DAY-2 ACTIVITIES

Date	Time	Activities	Remarks
02/06/2024 Sunday	09:30 AM -12:30 PM	Workshop on Public Financial Management Reforms with Deputy Commissioner, Local public representatives, district level officers, members from civil society, head/ representative from govt. educational institutions.	Deputy Commissioner, Rangamati and SPFMS Program Office
	12:30 PM-01:30PM	Lunch & Prayer	Circuit House, Rangamati
	01:30 PM-03:00 PM	Group visit: • General Hospital, Rangamati/ Civil Surgeon	Head of concerned office and group-wise

Date	Time	Activities	Remarks
		Office, Rangamati <ul style="list-style-type: none"> • Dept. of Social Service, Rangamati • District Govt. Education institutions (1 Primary & 1 High School/ College; selected by DC Office, Rangamati) • Dept. of Women Affairs, Rangamati 	team members
	03:00PM 04:00PM	Group visit & meeting: <ul style="list-style-type: none"> • District Accounts Office, Rangamati 	All team members
	04:00PM	Back to Parjatan Holiday Complex, Rangamati and stay in Rangamati	All team members
	07.30PM	Team Debriefing, discussion and followed by dinner	All team members

DAY-3 ACTIVITIES

Date	Time	Activities	Remarks
03/06/2024 Monday	7:30 AM- 8:15 AM	Breakfast at Parjatan Holiday Complex, Rangamati	-
	8:15 AM	Travel to Kaptai Upazila from Parjatan Holiday Complex, Rangamati	-
	09:30 AM- 12:30 PM	Workshop on Public Financial Management Reforms with UNO, local public representatives, Upazilla level govt. officers, members from civil society, head/ representative from govt. Educational institutions.	UNO- Kaptai and SPFMS Program Office, FD
	12:30 PM - 01:30 PM	Lunch & Prayer	Nisorgo Eco-Resort, Kaptai
	01:30PM - 03:00PM	Group Visit: <ul style="list-style-type: none"> • Upazila Health Complex, Kaptai • Upazila Social Services Office, Kaptai • Upazila Govt. Education institutions (2 Primary Schools; Selected by UNO) • Upazila Women Affairs Office, Kaptai 	Head of concerned office and group-wise team members
	03:00PM 04:00PM	Group visit & meeting: <ul style="list-style-type: none"> • Upazila Accounts Office, Kaptai 	All team members
	04:00PM	Departure for Rangamati	All team members
	07:30PM	Teams debriefing and written feedback from team members	All team members
09.00 PM	Dinner and night stay at Parjatan Holiday Complex, Rangamati	All team members	

DAY-4 ACTIVITIES

Date	Time	ACTIVITIES
04/06/2024 Tuesday	06.45 AM	Check-out, team assembles, breakfast and departure for Dhaka
	07:00 AM	<ul style="list-style-type: none"> • Travel to Chattogram from Rangamati (Team-1) • Travel to Dhaka from Rangamati (Team-2)
	11:40 AM	Departure for Dhaka from Shah Amanat International Airport, Chattogram (Team-1)
	12.30 PM	Arrival at Hazrat Shahjalal International Airport (HSIA) – Dhaka

Annex-III: Team Formation

Rangamati District and Kaptai Upazila

Sl.	Name & Designation	Office	Assigned Group
1.	Ms. Rahima Begum Additional Secretary	Expenditure Management-2, Finance Division, MoF	Overall Inspection
2.	Ms. Saima Shahin Sultana Program Executive & Coordinator (Deputy Secretary)	SPFMS, Finance Division, MoF	Overall Inspection
3.	Mr. A K M Rahmat Ali Howlader Communication Consultant	SPFMS, Finance Division, MoF	Overall Inspection
4.	Mr. Md. Abdur Rahman Junior Consultant, SPFMS, Finance Division	SPFMS, Finance Division, MoF	Overall Inspection
5.	Mr. Md. Rafiqul Islam Program Executive and Coordinator (Joint Secretary)	SPFMS, Finance Division, MoF	Social Welfare
6.	Mr. A.B.M. Sadiqur Rahman Deputy Secretary, Administration-5 (Administration & Discipline)	Ministry of Social Welfare	Social Welfare
7.	Mr. Sajon Das Junior IT Consultant, iBAS++ & BACS	SPFMS, Finance Division, MoF	Social Welfare
8.	Dr. Feroz Faruque PFM Advisor	Global Affairs Canada	Social Welfare (Upazila)
9.	Mr. Tushar Kumar Paul Deputy Secretary	Ministry of Environment, Forest and Climate Change	Health
10.	Mr. M K Hasan Morshed Senior Assistant Secretary	Health Services Division	Health
11.	Mr. Ashek Md. Joglul Abedin Implementation Support Consultant (ISC)	SPFMS, Finance Division, MoF	Health
12.	Dr. Feroz Faruque PFM Advisor	Global Affairs Canada	Health (District)
13.	Mr. Md. Noor-E-Alam Joint Secretary	Secondary and Higher Education Division, Ministry of Education	Education (High School/College)
14.	Mr. Md. Nazrul Islam Majumdar Chief Accounts and Finance Officer (CAFO)	CAFO, Ministry of Social Welfare	Education (High School/College)
15.	Mr. Nazmus Sadat Khan Economist and Co-TTL, SPFMS,	The World Bank, Dhaka Office	Education (High School/College)
16.	Mr. Md. Masud Junior Consultant (Executive)	SPFMS, Finance Division, MoF	Education (High School/College)
17.	Mr. Md. Abdus Samad Deputy Secretary & Implementation Support Consultant (ISC)	SPFMS, Finance Division, MoF	Education (Primary School)
18.	Mr. Md. Akram Ali Deputy Director (Deputy Secretary)	Institute of Public Finance Bangladesh (IPF)	Education (Primary School)
19.	Mr. Sattyajit Roy Das Senior Assistant Secretary (School-1)	Ministry of Primary and Mass Education	Education (Primary School)
20.	Mr. Md Abul Kalam Azad Deputy Secretary	Local Government Division	Women Affairs

Sl.	Name & Designation	Office	Assigned Group
21.	Ms. Tasnim Zeben Bentea Sheikh Deputy Secretary	Ministry of Women and Children Affairs	Women Affairs
22.	Mr. Nazrul Islam Consultant	SPFMS, Finance Division, MoF	Women Affairs
23.	Ms. Tanzia Rahman Chowdhury Junior Consultant (Executive)	SPFMS, Finance Division, MoF	Women Affairs

Annex-IV: Presentation about PFM reforms presented during inspection



সরকারি আর্থিক ব্যবস্থাপনা সংস্কার

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



১৯৭১ রাজনৈতিক মুক্তির দর্শন স্বাধীন ও সার্বভৌম বাংলাদেশ

২০২১ অর্থনৈতিক মুক্তির দর্শন অধ্যম জায়ের ডিজিটাল বাংলাদেশ

২০৪১ সাংস্কৃতিক মুক্তির দর্শন অদ্যাপ্রদায়িক, প্রগতিশীল, অগ্রদ্রুতমূলক, উন্নত সমৃদ্ধ স্মার্ট বাংলাদেশ

২০৭১ সনাক্তির সর্বোচ্চ শিখর স্বাধীনতার ১০০ বছর পূর্তি

২১০০ নিরাক্ষর ব-হীণ ডেপ্টা গ্রান

স্মার্ট নাগরিক, স্মার্ট সমাজ, স্মার্ট বাংলাদেশ ২০৪১, স্মার্ট সরকার, স্মার্ট অর্থনীতি

বাংলাদেশঃ অর্থনৈতিক অগ্রযাত্রা

সরকারি আর্থিক ব্যবস্থাপনা (Public Financial Management- PFM)

- সরকারি আর্থিক ব্যবস্থাপনাঃ

রাজস্ব সংগ্রহ ও ব্যবস্থাপনা, বাজেট পরিকল্পনা, প্রণয়ন ও বাস্তবায়ন, সরকারি ক্রয়, কর্মসূচি ও প্রকল্প বাস্তবায়ন এবং নিরীক্ষা প্রভৃতি

- উদ্দেশ্যঃ

আর্থিক শৃঙ্খলা প্রতিষ্ঠা, জবাবদিহিতা ও স্বচ্ছতা নিশ্চিতকরণ সম্ভব;

- অর্জনঃ

সামষ্টিক অর্থনৈতিক স্থায়িত্ব, দারিদ্র বিমোচন ও অর্থনৈতিক প্রবৃদ্ধি অর্জন



3

PFM সংস্কার

CORBEC	RIBEC	FMRP	SPEMP	PEMSP	SPFMS
১৯৮৯-৯০	১৯৯৫-০২	২০০৩-০৯	২০০৯-২৫	২০১৪-১৯	২০১৯-২৬
Phase - ১		Phase - ২	Phase - ৩		Phase - ৪

CORBEC:

- উন্নত সরকারি বাজেট প্রক্রিয়া এবং অ্যাকাউন্টিং ক্লাসিফিকেশন সিস্টেম

RIBEC:

- ১৩-digit classification সিস্টেমের বিকাশ

Note:
TAS=Transaction Accounting System

- ২০০৩ সালে TAS এর প্রবর্তন যা জেলা পর্যায়ে সেন্সেনগুলিকে ক্যাপচার করে
- TAS ২০০৭ সালে IBAS দ্বারা প্রতিস্থাপিত হয়েছিল
- MTBF

SPEMP:

- IBAS++ এবং নতুন BACS এর সামগ্রিক কাঠামো উন্নয়ন

PEMSP:

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

- উন্নয়নশীল সেবা প্রদান এবং ধারাবাহিক উন্নয়নের জন্য পিএফএম ফাংশনগুলির সম্পূর্ণ কভারেজ বৃদ্ধি

4

সরকারি আর্থিক ব্যবস্থাপনা সংস্কার এবং SPFMS

- ২০১৬-২১ মেয়াদে সরকারি আর্থিক ব্যবস্থাপনা সংস্কার কৌশল প্রণয়ন ও বাস্তবায়ন
- পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট (PFM) অ্যাকশন প্ল্যান (২০১৮-২৩) প্রণয়ন ও বাস্তবায়ন
- স্ট্রেন্গেনিং পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট প্রোগ্রাম টু এনালব সার্ভিস ডেলিভারি (SPFMS) শীর্ষক একটি কর্মসূচি নেওয়া হয়েছে যার লক্ষ্য দ্রুততার সাথে অধিকতর ভালো সরকারি সেবা প্রদান।
- সরকার ২০২৫-২০৩০ মেয়াদে সরকারি আর্থিক ব্যবস্থাপনা সংস্কার কৌশল প্রণয়ন করছে।

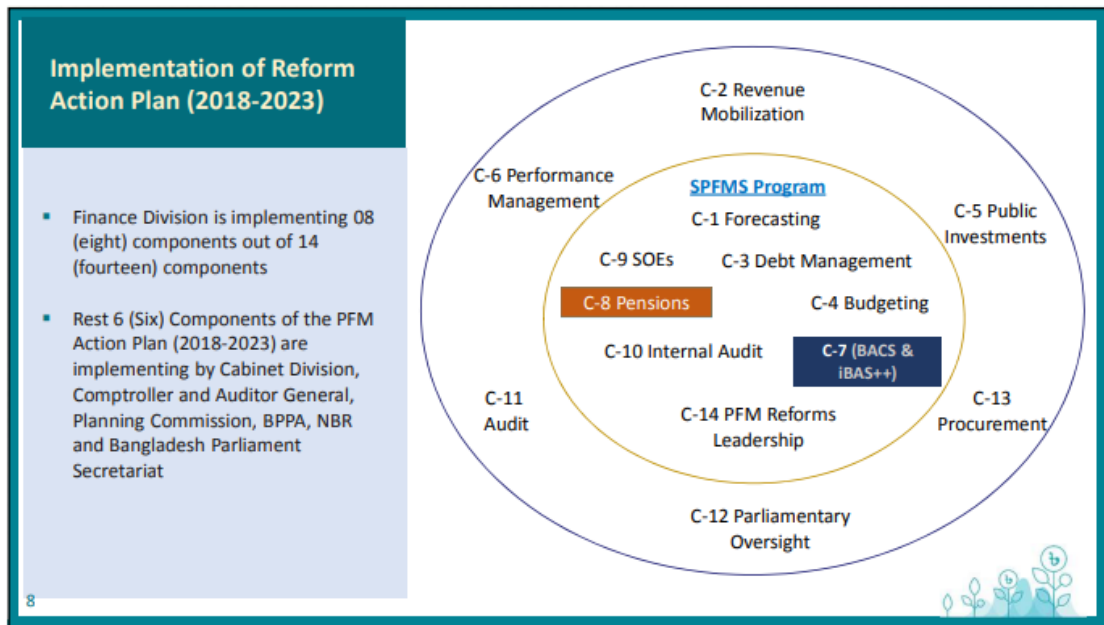
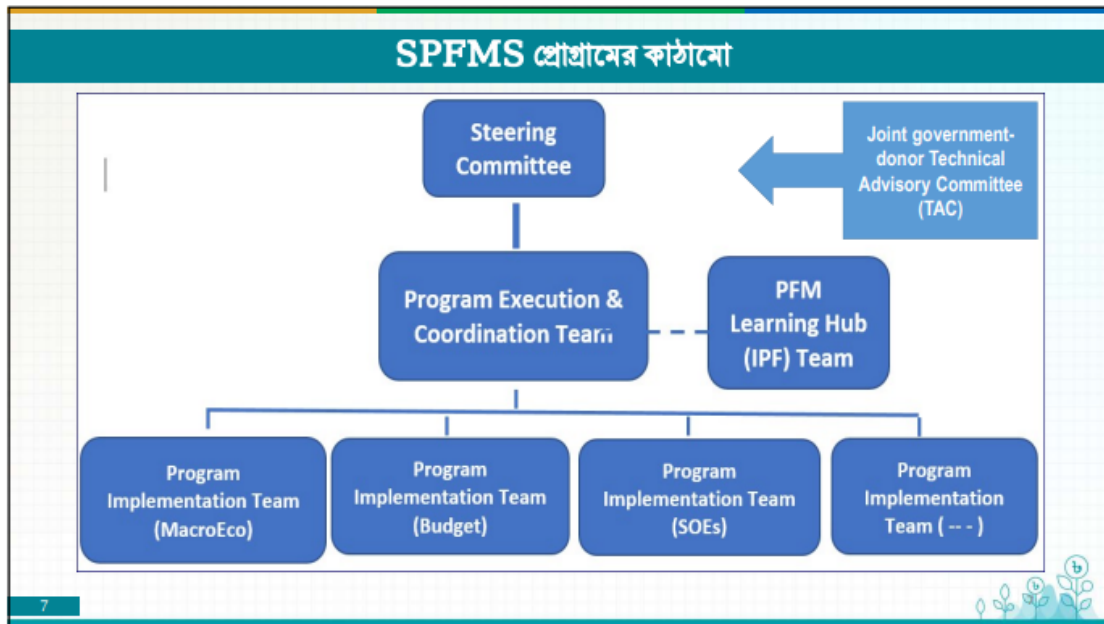



5

SPFMS প্রোগ্রাম


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

6



iBAS++

- সমন্বিত বাজেট ও হিসাবরক্ষণ পদ্ধতি বা ‘আইবাস++’ (Integrated Budget and Accounting System- iBAS++) বাংলাদেশ সরকারের একটি সমন্বিত আর্থিক ব্যবস্থাপনা তথ্য পদ্ধতি (Integrated Financial Management Information System - IFMIS)।
- এর মাধ্যমে সরকারের আয়-ব্যয় সংশ্লিষ্ট সকল আর্থিক লেনদেন সম্পন্ন হয় এবং আর্থিক কার্যক্রম সম্পর্কিত তথ্য সংরক্ষিত হয়।



9



১. পেপারলেস অনলাইন বিল

- বেতন-ভাতার বিল স্বয়ংক্রিয়ভাবে প্রস্তুত এবং দাখিলের সুবিধা;
- অনলাইনে নিজ নিজ বেতন-ভাতা বিলের সর্বশেষ অবস্থা পর্যবেক্ষণের সুবিধা;
- ইএফটির মাধ্যমে বেতন ভাতা প্রাপ্তি;

11

২. সেবা সহজীকরণ

সূচক	পূর্বে	বর্তমানে
সময়	৩ দিন	১০ মিনিট
ব্যয়	১২০ টাকা	০ টাকা
পরিদর্শন	৩ (বিল দাখিল, চেক সংগ্রহ, চেক জমা)	০ পরিদর্শন
মান	৭০% - ৭৫%	১০০%
সন্তুষ্টি	৬৫% - ৭০%	১০০%

12

৩. অর্থ সাশ্রয়

- কাগজ বাবদ অর্থ সাশ্রয় (প্রতি অর্থবছরে) : ৪ কোটি ৩০ লক্ষ টাকা
- সেবা সহজীকরণে (প্রতি অর্থবছরে) মোট অর্থ সাশ্রয় (কাগজের মূল্যসহ) **১৬ কোটি ৫০ লক্ষ টাকা**
- ৫১ হাজার ভূতুড়ে (fake) কর্মচারী চিহ্নিত হওয়ায় অর্থ সাশ্রয় হচ্ছে (প্রতি অর্থবছরে) ১২৭৫ কোটি টাকা।

13

৪. বিবিধ অনলাইন প্রতিবেদন

- সরকারি কর্মকর্তাদের বিভিন্ন প্রতিবেদন আইবাস++ সিস্টেম হতে স্বয়ংক্রিয়ভাবে পাওয়া যাচ্ছেঃ-
 - অগ্রীম আয়কর কর্তন,
 - বাড়ী ভাড়া কর্তন
 - জিপিএফ রিপোর্ট
 - অন্যান্য কর্তন (যেমন: গ্যাস, পানি);

Month	Amount	Balance
Jan-23	1000000.00	1000000.00
Feb-23	1000000.00	2000000.00
Mar-23	1000000.00	3000000.00
Apr-23	1000000.00	4000000.00
May-23	1000000.00	5000000.00
Jun-23	1000000.00	6000000.00
Jul-23	1000000.00	7000000.00
Aug-23	1000000.00	8000000.00
Sep-23	1000000.00	9000000.00
Oct-23	1000000.00	10000000.00
Nov-23	1000000.00	11000000.00
Dec-23	1000000.00	12000000.00
Total	12000000.00	12000000.00

14

৭. অনলাইন প্রশিক্ষণ ব্যবস্থাপনা

<http://training.finance.gov.bd/onlinetraining>



- আইবাস++ সম্পর্কিত প্রশিক্ষণ প্রদানের উদ্দেশ্যে সিস্টেম চালু হয়েছে;
- প্রশিক্ষণার্থী নিজেই নিবন্ধন করতে পারেন এবং ট্রেনিং ম্যাটেরিয়াল ডাউনলোড করতে পারেন;
- প্রশিক্ষণ সম্পর্কিত বিভিন্ন ধরনের বিশ্লেষণ ও পরিসংখ্যান তৈরি এবং প্রশিক্ষণ সম্পর্কিত মূল্যায়নের ব্যবস্থা রয়েছে;

১৭

৮. অটোমেটেড চালান পদ্ধতি বা এ-চালান [Automated Challan System, A-Challan]



- যে কোন বাণিজ্যিক ব্যাংকের যে কোন শাখার কাউন্টারে (OTC) ট্রেজারি চালান জমার সুবিধা;
- যেকোন স্থান থেকে অনলাইনে - ডেবিট/ক্রেডিট কার্ড, ইন্টারনেট ব্যাংকিং ও মোবাইল ফিন্যান্সিয়াল সার্ভিসের মাধ্যমে জমা প্রদানের ব্যবস্থা;
- চালান জমা ও যাচাই অনলাইনভিত্তিক হওয়ায় জালিয়াতির সুযোগ নেই;
- রাজস্ব ফাঁকি রোধে স্বয়ংক্রিয়ভাবে ব্যাংক, হিসাবরক্ষণ কার্যালয় ও সংশ্লিষ্ট প্রতিষ্ঠানের মধ্যে সংগতিসাধনের ব্যবস্থা;
- ২০২৩-২৪ অর্থ বছরে ফেব্রুয়ারী মাস পর্যন্ত মোট রাজস্বের ২৫% অটোমেটেড চালান সিস্টেমে আদায় হয়েছে।

১৮

৯. পেনশনারদের জন্য সেবা



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

19

PENSIONER LIFE VERIFICATION APP

পেনশনারদের জন্য একটি Face Detection Based Mobile app প্রস্তুত করা হয়েছে



SPECIAL FEATURE

Face Detection Based Life Verification

One App Multiple Users access

Linked with NID Database and Pension Database



20

১০. সামাজিক নিরাপত্তা বেটনির সুবিধাভোগী



- সামাজিক নিরাপত্তা কার্যক্রমসমূহের অন্যতম হচ্ছে – বয়স্ক ভাতা, বিধবা ভাতা, প্রতিবন্ধী ভাতা, শিক্ষার্থীদের জন্য উপবৃত্তি ইত্যাদি;
- 'ইএফটি'-সুবিধাপ্রাপ্ত মোট সামাজিক নিরাপত্তা বেটনির সুবিধাভোগী - ০৩ কোটি;
- করোনায় ক্ষতিগ্রস্ত ৩৫ লক্ষ পরিবারের মধ্যে মাননীয় প্রধানমন্ত্রীর পক্ষ থেকে মোবাইল ব্যাংকিং পরিষেবার মাধ্যমে পরিবার প্রতি ২,৫০০/- টাকা উপহার প্রদান:

21



১১. জাতীয় সঞ্চয়পত্র ব্যবস্থাপনা সিস্টেম



- দেশব্যাপী বিস্তৃত বাংলাদেশ ব্যাংকসহ সকল বাণিজ্যিক ব্যাংকের কাউন্টারে সঞ্চয়পত্র বিক্রয় সেবা চালু হয়েছে;
- ইএফটির মাধ্যমে অর্থ পরিশোধের ব্যবস্থাসহ সঞ্চয়পত্রের ব্যবস্থাপনা scrip-less করা হয়েছে;
- মোট ১২,৫৪,১৭৯ জন বিনিয়োগকারীর ১,৬২,৯৫৩ (এক লক্ষ বাষট্টি হাজার নয়শত তিগ্গান) কোটি টাকা এই সিস্টেমের মাধ্যমে জমা হয়েছে

22





SPFMS প্রোগ্রামের প্রধান অর্জন - এক নজরে (১/৫)

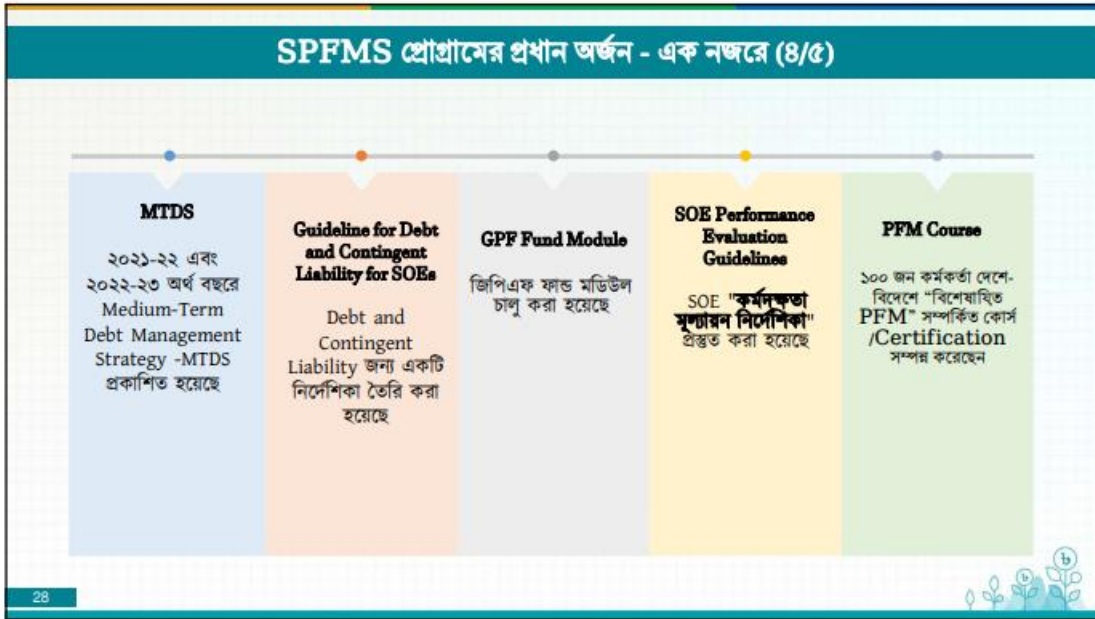
BACS	A-Challan	EFT-Salary	Social Safety Net Program	ABs
বাজেট প্রণয়ন ও বাস্তবায়ন, হিসাবরক্ষণ এবং রিপোর্টিং এর জন্য নতুন BACS প্রণয়ন করা হয়েছে	সরকারি রাজস্ব সংগ্রহ ব্যবস্থাপনা সুবিন্যস্তকরণ, জাগিয়াতি প্রতিরোধ এবং সরকারি কোষাগারে তাকনিকভাবে রাজস্ব/ফি জমা দেওয়ার জন্য অটোমেটেড চালান (এ-চালান) ব্যবস্থা চালু করা হয়েছে	সকল কর্মকর্তা এবং কর্মচারী (প্রতিরক্ষা সহ) EFT দ্বারা বেতন পাচ্ছেন	২০২২-২৩ অর্থবছরে ০৮ টি মন্ত্রণালয়/ বিভাগের অধীন ২৫টি সামাজিক সুরক্ষা নেট প্রোগ্রামের আওতায় প্রায় ০৩ কোটি সুবিধাভোগী সামাজিক সুবিধা পেয়েছেন	স্বায়ত্তশাসিত সংস্থাগুলোকে পিএল অ্যাকাউন্ট সিস্টেমের আওতায় আনা হচ্ছে, বর্তমানে ৬৫টি AB এই সিস্টেমটি ব্যবহার করছে এবং এই অর্থ বছরের মধ্যে ১০০টি স্বায়ত্তশাসিত সংস্থাকে এই সিস্টেমের আওতায় আনা হবে

25

SPFMS প্রোগ্রামের প্রধান অর্জন - এক নজরে (২/৫)

টিএ/ডিএ বিল অটোমেশন	Stock Take of Bank Accounts of Public Sector	SAEs	Field level Budget Preparation	Foreign Missions
সরকারি কর্মকর্তা/কর্মচারীদের টিএ/ডিএ বিল অনলাইনে দাখিল ও ইএফটি-তে পরিশোধ পদ্ধতি চালু করা হয়েছে	গন খাতের (পাবলিক সেক্টর) ব্যাংক হিসাব ব্যবস্থাপনায় শৃংখলা প্রতিষ্ঠা ও অধিকতর সংহত করার জন্য সকল প্রতিষ্ঠানের ব্যাংক অ্যাকাউন্ট এর ডাটাবেস তৈরি করার উদ্যোগ নেওয়া হয়েছে। ইতোমধ্যে, ২৮,২৭০টি ব্যাংক অ্যাকাউন্টের তথ্য সিস্টেমে এন্ট্রি দেওয়া হয়েছে।	৫টি SAEs- PWD, RHD, Forest, Railway এবং DPHE iBAS++ ব্যবহার করছে।	মাঠ পর্যায়ের বাজেট প্রণয়নের আওতা বৃদ্ধি করা হয়েছে। এ পর্যন্ত ২৪৩৫টি মাঠ পর্যায়ের অফিস অনলাইনের মাধ্যমে তাদের বাজেট প্রস্তুত করেছে।	৮১টি বিদেশী মিশনের মধ্যে ২০টি তে iBAS++ চালু করা হয়েছে, বাকি মিশন গুলোতে iBAS++ সিস্টেম চালু করার কাজ চলমান আছে।

26



SPFMS প্রোগ্রামের প্রধান অর্জন - এক নজরে (৫/৫)

<p>Macro Fiscal Forecasting</p> <p>সরকারের বাজেট প্রণয়নে MFMOD কার্যকর ব্যবহার।</p>	<p>Debt Bulletins</p> <p>অর্থ বিভাগের ওয়েব সাইটে নিয়মিতভাবে ত্রৈমাসিক Debt Bulletin প্রকাশ</p>	<p>NSC Automation</p> <p>জাতীয় সংসদ ক্রিমের অটোমেশন</p>	<p>Internal Audit Units in High Spending Departments</p> <p>প্রাথমিক শিক্ষা অধিদপ্তর, স্থানীয় সরকার প্রকৌশল অধিদপ্তর, সরকার ও জনপথ অধিদপ্তর ও গণপূর্ত অধিদপ্তরে Internal Audit Unit গঠন এবং স্বাস্থ্য অধিদপ্তরে Internal Audit Unit গঠন প্রক্রিয়া চলমান</p>
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29

ডাবিষ্যত পরিকল্পনা ১/২

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

30

ভবিষ্যত পরিকল্পনা ২/২

- অলাভজনক স্বায়ত্তশাসিত/স্থানীয় সরকার প্রতিষ্ঠানসমূহের প্রাপ্তি ও ব্যয় পর্যায়ক্রমে আইবাস++ এ অন্তর্ভুক্তি;
- সহজে বেতন বিল দাখিল ও প্রতিবেদন প্রাপ্তির লক্ষ্যে 'iBAS Safe' শীর্ষক আপস চালু;
- কৃত্তিম বুদ্ধিমত্তা ব্যবহার করে আইবাস++ এর সাপোর্ট সার্ভিস উন্নয়নে চ্যাটবট (Chatbot) ব্যবস্থা চালু;
- সম্পদ ব্যবস্থাপনার জন্য একটি অ্যাসেট ম্যানেজমেন্ট সাব-মডিউল তৈরি;
- IPSAS Cash স্ট্যান্ডার্ড থেকে IPSAS Accrual স্ট্যান্ডার্ড এ স্থানান্তর;

31

iBAS++ is awarded ISO certification 27001
For
Information Security Management System

ধন্যবাদ

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

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

 <https://spfms.gov.bd/>