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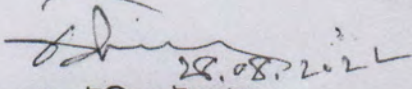
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বিষয়: **SPFMS কর্মসূচির আওতায় বাস্তবায়নাধীন 'Improving the Budget Process through Capacity Development of BMCs and BWGs' শীর্ষক ক্ষিমের Training and Capacity Development Strategy (2020-23) অনুমোদন।**

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বিশ্বব্যাংকের অর্থায়নে অর্থ বিভাগ কর্তৃক Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) শীর্ষক কর্মসূচির অধীনে বাস্তবায়নাধীন Improving the Budget Process through Capacity Development of BMCs and BWGs শীর্ষক ক্ষিমের Training and Capacity Development Strategy (2020-23)-টি নির্দেশক্রমে অনুমোদন করা হলো।

সংযুক্তিঃ বর্ণনামতে

  
(মোঃ তোহিদুল ইসলাম)  
উপসচিব  
☎ ২২২৩৩১৮৬

ই-মেইল: [touhiduli@finance.gov.bd](mailto:touhiduli@finance.gov.bd)

জাতীয় কর্মসূচি পরিচালক  
এসপিএফএমএস কর্মসূচি  
ইউসেপ চেইনী টাওয়ার (৩য় তলা), ২৫, সেগুনবাগিচা, ঢাকা

**TRAINING AND CAPACITY  
DEVELOPMENT STRATEGY (2020-2023)**

Scheme on Improving the Budget Process through  
Capacity Development of BMCs and BWGs

**Strengthening Public Financial Management Program  
(SPFMS) To Enable Service Delivery**

Finance Division, Ministry of Finance



A handwritten signature in black ink, appearing to be 'Shun'.

## Acknowledgements

### Chief Patron

Mr. Abdur Rauf Talukder  
Senior Secretary  
Finance Division

### Patron

Ms. Nazma Mobarek  
Additional Secretary, Budget Wing-1  
And NPD, SPFMS  
Finance Division

### Supervised by:

Mr. Shirajun Noor Chowdhury  
Additional Secretary, Budget-1  
Head of PIT of the Scheme  
Finance Division

### Insights and Inputs By

Mr. Md Mofidur Rahman  
Additional Secretary  
State Owned Enterprise (SOE)  
Finance Division

Dr. Mohammad Abu Yusuf  
Joint Secretary  
Budget-6 Branch  
Finance Division

Mr. Muhammad Faruq-Uz-Zaman  
Deputy Secretary, Budget-4  
Finance Division

Mr. Muhammad Anisuzzaman  
Deputy secretary, Budget-1  
Finance Division

Ms. Liza Khwaja  
Deputy Secretary, Budget-15  
Finance Division

Md. Aminul Islam  
Deputy Secretary  
Senior Consultant-Budget Release and BIP  
SPFMS Program

### Authored By

Mr. Md. Samiul Masud  
Deputy Secretary  
Senior Consultant- Training and Capacity Building  
SPFMS Program

### Special Contribution By

Deputy Secretary  
Dr. Mohammad Jashim Uddin  
Senior Consultant-Training and Capacity Building  
SPFMS Program

Gratitude to: All Participants of FGD and Consultation Group of Ministries/Divisions

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**ABDUR ROUF TALUKDER**  
Senior Secretary  
Finance Division, Ministry of Finance  
Govt. of the People's Republic of Bangladesh

## Message

The present PFM reform initiative namely 'Strengthening Public Financial Management System to Enable Service Delivery (SPFMS)' program is targeted to encompass all areas of Public Financial Management that needs improvement. The scheme on 'Improving the Budget Process through Capacity Development of BMCs and BWGs' is one of the vital components of the SPFMS program as budgeting is the ultimate tool for deriving economic performance intervened by the Government Sector. So, enhancement of human capacity, especially when it comes to the efficient and effective use of public money is very crucial.

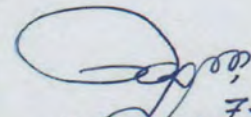
I am pleased to know that this scheme has developed a medium-term capacity development strategy along with a coherent action plan for the budget officials working as BMC-BWG members in ministries and divisions. The paper has rightly focused on gauging the competency gap that is currently prevails in many areas of budgeting and then moved on to developing an action plan that links to the competency gaps. I am very confident that the analytical findings of competency gap in budgeting and its capacity development action plan will enhance the required institutional and individual knowledge and skills of BMCS and BWGs of Ministries/Divisions.

Public financial management in Bangladesh has its long history in terms of addressing further improvement of this important public affair. As a result, numerous reform initiatives have gradually emerged and each of them have uplifted PFM coverage and quality in government organizations to significant levels over the last three decades.

Despite many significant achievements in PFM, Bangladesh still has to expect further improvements in relation to international standards. A number of pitfalls have been identified both national and international reports that have led to current and past reforms undertaken by Finance Division. Historic adherence to outdated system and change in adaptation of reform initiatives are some of the core findings that needed to be addressed with immediate effect. In this respect, I am optimistic that the scheme has elucidated the present issues in an impressive manner.

I hope and believe that the strategy and action plan laid in this document will induce its expected results and Ministries/Divisions will be able to deliver better public service than before by implementing the conceptual and technical knowledge that gained from this scheme.

Implementation of the action plan requires support from wide range of interested parties within and beyond public sector. I hereby encourage all stakeholders to participate in this interesting, enriching and endeavoring journey and make public financial management of Bangladesh achieve a soaring height.

  
7-03-22  
Abdur Rouf Talukder



## Message from the National Program Director (NPD)

A people's Republic should truly represent people's demand of public service, its nature and comprehensiveness, ease of access and at a cost bearable for everyone. In a developing country like Bangladesh, the role of the government in delivering public service effectively and efficiently is considerably high. It is because Bangladesh enshrined such vision in its constitution after liberation in 1971. The same has been envisaged in recent Perspective Plan-2041 and 8<sup>th</sup> Five Year Plan accordingly.

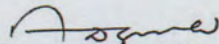
Despite the Covid-19 outbreak, country's seizing opportunity of achieving greater growth rate of 8.2% in FY19 has fallen to 5.24% yet revamping to grow up at nearly 7% at the end of FY21. This depicts the country's strong macroeconomic stability and capacity. In this regard, prudent macroeconomic decisions made by Finance Division over the years has remained praiseworthy both nationally and internationally.

Public financial management has the greater role to ensure consistency between revenue earnings and expenditure, allocate resources based on policy directives and obtain more productivity from each money spent. To ensure better use of public money, Bangladesh undertook various PFM reforms and SPFMS to Enable Service Delivery is the latest of all. Being the NPD of this program, I feel an urge to implement all the goals of 14 components that encompass all areas of PFM so that the interlinkage of the component areas is retained, and each area can develop in connection with the others.

The scheme on Improving Budget Process through Capacity Development of BMCs and BWGs is the 2<sup>nd</sup> largest scheme of 14 components. As we have observed over the years, one of the shortfalls in improvement of PFM in Ministries/Divisions, that both organizationally and individually, budgetary institutions in general do not meet the present demand of utilizing public money with greater efficiency. This is how we studied the existing conceptual and technical gaps and published PFM Strategic Plan 2016-2021 and PFM Action Plan 2021-2024 accordingly so we can enhance LMs' capacity in multi-dimensional ways through this scheme.

I am delighted that this scheme has articulated this strategic paper with specific action plan in accordance with the above reform agenda and other national plans. I am optimistic that effective implementation of the action plan will expedite the positive move towards establishment of a set of efficient PFM managers in each MDA who would take lead in conceptualizing PFM aspects and implement the norms to achieve greater public money utility.

I wish all the very best to everyone who has remained a part of this endeavor.

  
(Nazma Mobarek)  
Additional Secretary  
Finance Division  
&  
NPD, SPFMS Program

## Foreword

The Scheme on 'Improving the Budget Process through Capacity Development of BMCs and BWGs' is pleased to present its 'Training and Capacity Development Strategy' for the period 2020-2023. The Scheme is being implemented under the aegis of the 'Strengthening Public Financial Management Program to Enable Service Delivery'.

The Budget Management Committees (BMCs) and Budget Working Groups (BWGs) have been formed a decade earlier in each ministry/division with specific budgetary responsibilities. However, budgetary steps: budget preparation, execution, monitoring, and evaluation in line with the national policy frameworks and other guidelines of Finance Division are yet to create a landmark on par with comparative global standards. The introduction of MTBF in all Ministries/Divisions has thus far achieved a mixed result. Budgetary analysis that underpins appropriation of demand coherent with policy priorities needs more technical rigor and a systematic approach. There is not much emphasis yet on results -outcomes and outputs.

The core objectives of this Scheme are to identify these gap areas and suggest a capacity building plan that would address these gaps in a systematic manner, enabling the target group of stakeholders to develop a deep-rooted understanding of PFM basics as a first step, followed by capacity building in specialized areas for the relevant target group of stakeholders.

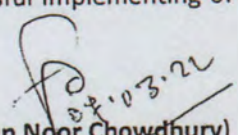
In the above context, it is a matter of pride that the Component for Enhancing Capacity of Ministries/Divisions' Budgeting Mechanism has formulated a Strategic Plan that specifically addresses the competency gaps among PFM practitioners across 62 Ministry/Divisions and proposes a linking capacity building plan.

The Strategy document charts an ambitious yet achievable set of goals and activities for now and years to come. Despite the pandemic outbreak continuing to pose a challenge for the successful implementation of the capacity building plan, we are optimistic to move forward in our agenda with alternate means of execution. The Strategic document proposes a well sequenced and diverse portfolio of capacity building interventions, in terms of behavioral, conceptual, and technical dimensions of budgeting, which I think, is a holistic approach towards capacity building and change management.

With these objectives and initiatives in mind, the proposed Strategic Plan lays down the roadmap for the country's PFM reform and human resource development, and aspires to mobilize and inject new dynamics and resourceful insights into all government ministries/divisions.

I sincerely hope that, successful implementation of this Scheme will enhance the effective utilization of scarce financial resources, and bring out the best PFM outcomes enabled through the cumulative and sustained efforts of capacity building, and knowledge and skill acquisition.

My heartiest congratulations to all those who have contributed to the preparation of this Strategic Plan document. I wish all stakeholders the very best for a successful implementing of the Strategic Plan.

  
(Shirajun Noor Chowdhury)  
Head of PIT (Additional Secretary)  
Finance Division, Ministry of Finance

## Executive Summary

*Bangladesh has set itself as an example as an emerging economy for its galloping economic growth in recent decades observed both by developed and developing countries/agencies. Recent Covid-19 outbreak accounts a growth of 5.24% in FY20, a much slower compared the increasing pace before it, Bangladesh is striving to regain herself on-track. However, despite macroeconomic sustainable achievements, public financial management in Bangladesh has fallen short in pace with that success in many terms. National and international observants and successive PFM reforms have concluded that Bangladesh PFM needs to strengthen further to capitalize on its macroeconomic achievement and opportunity. The present document is a part of the ongoing reform program -SPFMS to Enable Service Delivery and, its objective is to strengthen the budget process of Ministries/Divisions. This document followed by an action plan is targeted to devise a Capacity Development Framework for budget process for this scheme. Presently, there are two responsible committees namely BMC & BWG for budgeting in all LMs/Divisions although overall environment is also responsible for non-attainment of expected budgeting standards. Political and administrative leadership is one key part of successful implementation of this scheme whereas enhancement and implementation of conceptual and technical understanding of budget exercising staff in LMs/Division are of crucial area of attention. In view of the above, the scope of this scheme is to capture the problematic areas in organizational and individual level accumulated into a comprehensive Competency Gap Analysis and suggest an Action Plan for better performance of the committees. Therefore, two basic works have been executed in the document: 1) finding out the competency gap required to perform an acceptable level of budgetary activities and therefore, derive core intervention areas from those gaps, and 2) suggesting a capacity development plan in accordance with the competency gap. Types of intervention have been required are multifaceted as designed considering diversity of stakeholders, timeliness, modality and design, priority, and sequence etc. This scheme document tries it best to carefully prepare by restricting costs with greater outcomes. Lastly, execution of the capacity development is challenged by global pandemic Covid-19 which is why alternate arrangements have been planned in best possible ways.*

## Contents

PART 1: INTRODUCTION .....	1
1.1 Introduction .....	1
1.2 Background .....	1
1.3 Goal .....	2
1.4 Objective .....	2
1.5 Scope .....	3
1.6 Limitation .....	3
1.7 Legal and Policy Framework .....	4
PART-2: COMPETENCY GAP ANALYSIS .....	6
2.1 Competency Gap .....	7
2.2 Methodology of Analyzing Competency Gap .....	7
2.3 Finding Competency Gap .....	11
PART-3: CAPACITY DEVELOPMENT INTERVENTION .....	22
3.1 Capacity Development Interventions and Design .....	23
3.1.1 Addressing the Capacity Gaps: .....	23
3.1.2 Types and Design for Developing Intervention: .....	24
3.2 Linking Competency Gap and Interventions Area with Action Plan .....	29
PART-4: CAPACITY DEVELOPMENT ACTION PLAN .....	30
4.1 Capacity Development Action Plan: .....	31
4.2 Expected Outcome of Action Plan .....	37
PART-5: EXECUTION, EVALUATION AND RESOURCE MANAGEMENT .....	41
5.1 Implementation Arrangement Plan .....	41
5.2 Risks and Challenges of Implementation .....	47
5.3 Monitoring and Evaluation .....	48
5.4 Resource and Activity Accounting .....	49
PART-6: CONCLUSION .....	50
Annexures-1: Competency Gaps from Reform Initiatives .....	51
Annexures-2: Competency Gaps Focused Group Discussions and Consultation .....	56
Annexures-3: Competency Gaps from PEFA Assessment Summary .....	58
Annexures-4: Competency Gaps from Other Sources .....	60
Annexures-5: Year-wise Cost and Duration of local and foreign training .....	63



## LIST OF ABBREVIATIONS

ABMS	Advanced Budget Management Specialist
ADB	Asian Development Bank
APA	Annual Performance Agreement
BADA	Bangladesh Academy for Development and Administration
BCSAA	Bangladesh Civil Service Administration Academy
BMC	Budget Management Committee
BMS	Budget Management Specialist
BPATC	Bangladesh Public Administration Training Centre
BWG	Budget Working Group
CAFO	Chief Accounts and Financial Officer
CORBEC	Committee on Reforms in Budgeting and Expenditure Control
FBE	Forward Baseline Estimates
FD	Finance Division
FEEM	Fiscal Economics and Economic Management
FGD	Focused Group Discussion
FYP:	Five Year Plan
GFR	General Financial Rules
GoB	Government of Bangladesh
IBAS++	Integrated Budget and Accounting System
IPF	Institute of Public Finance
IMF	International Monetary Fund
LM	Line Ministry
M&E	Monitoring and Evaluation
MBF	Ministry Budget Framework
MDA	Ministry, Department and Agency
MDG	Millennium Development Goal
MTBF	Medium-Term Budgetary Framework
NAPD	National Academy for Planning and Development

PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PD	Project Director
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PMBM	Public Money and Budget Management (Act)
PP41	Perspective Plan-2041
RADP	Revised Annual Development Program
RIBEC	Reforms in Budgeting and Expenditure Control
SPEMP	Strengthening Public Expenditure Management Program
SPFMS	Strengthening Public Financial Management System to Enable Public Service
TNA	Training Need Analysis
ToR	Terms of Reference
WB	The World Bank

**List of Tables**

Table 1: List of Competency Gap .....	13
Table 2: Types of Capacity Development Interventions.....	24
Table 3: Favorable Phase in Year for Capacity Intervention.....	28
Table 4: Training and Capacity Development Plan, 2020-2023.....	32
Table 5:Expected Outcome from Capacity Programs.....	37
Table 6: List of Trainings and Year-wise Expected Cost.....	44

**List of Figures**

Figure 1: Methodological Framework in Identifying Competency Gap and Intervention Area..... 9

Figure 2: Modality and Dimensions of Capacity Interventions ..... 26

Figure 3: Top, Senior Officials and ..... 28

Figure 4: BWG, Mid and Entry Level Officials ..... 28

Figure 5: Secondments/Support Officials/Staff ..... 28

Figure 6: A Glimpse of Training Gantt Chart ..... 46

## PART 1: INTRODUCTION

### 1.1 Introduction

To realize the Perspective Plan-2041 (PP41) and 8<sup>th</sup> Five Year Plan, Bangladesh now sets itself in a position to deliver better public service in Public Financial Management (PFM) with specific objectives. While PP41 emphasizes on capacity development of financial institutions within 2031 by targeting to synchronize Medium-term Budgetary Framework (MTBF) through its course correction<sup>1</sup>, 8<sup>th</sup> FYP stresses on capacity development of civil servants in PFM to strengthen public sector financial management.<sup>2</sup> These policy directions are well-validated despite previous success and numerous reforms, a need for further improvements is required given that our legacy of capacity challenges and prevailing baseline of competency gap are still restrained by status-quo. Therefore, a call for positioning capacity enhancement in PFM is a top priority.

Capacity challenges have been observed in multi-dimensional areas through competency gap analysis pertained to both organizational and individual level. Organizational capacity challenges recount to inadequacy in required behavioral environment, ineffectiveness of budgetary planning in accordance with policies, weakness in efficient distribution of resources, implementation monitoring and post-implementation evaluation mechanism. On the other hand, individual competency gaps stem from inadequacy of required knowledge, skills, and attitudes to position themselves for better PFM output.

The scheme with the support of Finance Division aims to design a capacity development strategy focusing the core goals, activities and most importantly attaining DLIs & DLRs set out in the scheme document. In pursuance of this, this paper has conducted a thorough study in finding out competency gaps of budgetary institutions and individuals and establishing it with linkage to an action plan. It further moves onto how the capacity development action plan suggest transform and vitalize civil service to an effective, efficient, innovative, responsive, and accountable workforce for better budgeting outcome. Provisions of regular upgradation of this document and possible course change from the observations of all stakeholders have also been considered.

This training strategy aims to provide a systematic capacity development program for the budget management officials upon which they will be able to develop a strong foundation that deepens their understanding on PFM basics and functionalize those in their day-to-day activities.

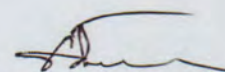
### 1.2 Background

Bangladesh is poised to elevate itself to lower-middle income countries by 2024 as the country has recently graduated from LDC status. It happened because of a sustained economic growth

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<sup>1</sup> See *Perspective Plan-2041, Bangladesh*, Source: [www.plandiv.gov.bd](http://www.plandiv.gov.bd), Page-18.

<sup>2</sup> See *8<sup>th</sup> Five Year Plan, Bangladesh*, Source: [www.plancomm.gov.bd](http://www.plancomm.gov.bd), Page-278.



rate that accounts 8.15% in FY19 with an average growth rate of around 6% over the last two decades.<sup>3</sup> However, like all other countries, this soaring growth has been slowed down due to recent Covid-19 global pandemic (despite country's economy has been exhibiting at 3.51% growth rate in FY20<sup>4</sup> with an expectation to increase at 5.47% approximately at the end of FY21).<sup>5</sup> All other macroeconomic key indicators have remained praiseworthy too. These facts manifest a clear picture of a strong macroeconomic stability in past couple of years. However, probe and findings of reform initiatives relating to PFM have not observed similar degree of success (Please see Annexure-1,2&3).

Despite significant improvement in budget classification, implementation of FMIS (iBAS++), availability of data, introduction of MTBF in all ministry/divisions etc., previous reforms through CORBEC, RIBEC, FMRP, SPEMP programs found numerous areas where capacity intervention requires an overshoot. What things are common in almost in all reform initiatives are-substantive misalignment of policy integration to budgeting, weakness in setting priority spending areas, allocative and operational efficiency, historical incremental and input-based tendency in preparing budget etc. This documents thus follows through a sequential linking process starting from determining the competency gap to capacity intervention areas, capacity development action plan, and finally implementation arrangements plan with monitoring and evaluation of undertaken interventions.

### 1.3 Goal

To improve the capacity of civil servants in managing public resources efficiently and effectively.

### 1.4 Objective

The objectives of this paper are-

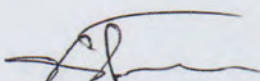
- To suggest a plan of required basic capacity development intervention for officials responsible for fiscal management.
- To minimize the competency gap for officials in leadership positions in LMs, and all others budget personnel engaged in budget preparation, execution, and monitoring.
- To facilitate enhanced institutional capacity for all PFM training centers with a faculty of highly skilled resource pool for present and future need.

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<sup>3</sup> See <https://data.worldbank.org/indicator/NY.GDP.MKTP.KD.ZG?locations=BD>

<sup>4</sup> See [https://bbs.portal.gov.bd/sites/default/files/files/bbs.portal.gov.bd/page/b343a8b4\\_956b\\_45ca\\_872f\\_4cf9b2f1a6e0/2021-08-12-10-30-5cf27cf44402f7d5c73e3cc4e4d2b664.pdf](https://bbs.portal.gov.bd/sites/default/files/files/bbs.portal.gov.bd/page/b343a8b4_956b_45ca_872f_4cf9b2f1a6e0/2021-08-12-10-30-5cf27cf44402f7d5c73e3cc4e4d2b664.pdf)

<sup>5</sup> See [https://bbs.portal.gov.bd/sites/default/files/files/bbs.portal.gov.bd/page/b343a8b4\\_956b\\_45ca\\_872f\\_4cf9b2f1a6e0/2021-08-12-10-30-5cf27cf44402f7d5c73e3cc4e4d2b664.pdf](https://bbs.portal.gov.bd/sites/default/files/files/bbs.portal.gov.bd/page/b343a8b4_956b_45ca_872f_4cf9b2f1a6e0/2021-08-12-10-30-5cf27cf44402f7d5c73e3cc4e4d2b664.pdf)



## 1.5 Scope

Capacity development interventions under the scheme are applicable to 62 Ministries/Divisions and their attached departments and agencies (MDAs) that are functionally responsible for the management of public finances. However, it also looks forward to creating a group of well-equipped civil servants' especially from field administration. Therefore, this strategic paper limits its scope to the following-

- Leadership in Financial Management
- Budget Preparation
- Budget Execution
- Strengthen BMCs and BWGs according to their ToRs
- PFM orientation for Civil Servants in MDAs (Other than above)
- Performance Measurement
- Assessment of effectiveness of capacity building programs under the scheme
- Ensure establishment of a pool of resource persons in capacity building for the above.

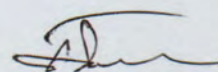
## 1.6 Limitation

Among several methods, capacity development strategies are commonly based on Training Need Assessment (TNA) that facilitates the trainee officials make a self-assessment of their required knowledge/skills to perform present job responsibilities. However, before preparing this strategic document, no such TNA had been conducted. There are a few reasons for that. In short to note, MTBF is now being implemented in all 62 Ministries/Divisions though most PFM observants remark that there is still significant gap regarding the basics of PFM concepts in LMs and thus, a survey of TNA may not depict actual need. Another observation is that 'demystifying' the concept of PFM is the job of the specialists<sup>6</sup>. However, before finalization of this documents, numerous consultations with LMs' concerned stakeholders have been conducted.

Global Covid-19 pandemic, and inception of this scheme started almost simultaneously. Therefore, the recruitment of senior consultants, consultants and junior consultants was delayed and conduction of training has been largely hampered as the country is now under partial/absolute lockdown with most public offices are closed at the time of preparing this document. This also hampered availability of important stakeholders and essential information and supplies to facilitate necessary output in framing this document.

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<sup>6</sup> See *This is PFM*, Matt Andrews, Marco Cangiano, Neil cole, Paolo de Renzio, Philipp Krause and Renaud Selingmann, CID Working Paper No. 285, July 2014.



## 1.7 Legal and Policy Framework

Public officials entrusted with management of scarce public resources are legally bound by several laws and policies of Bangladesh. To note, the following are mostly pertinent:

- The Constitution of the Peoples' Republic of Bangladesh
- Public Money and Budget Management Act, 2009
- Financial Reporting Act, 2015
- General Financial Rules, Treasury Rules, Delegation of Financial Power
- The Public Servants Act, 2018
- Perspective Plan 2021-2041
- 8<sup>th</sup> Five Year Plan

The Constitution of Bangladesh (Article 81-92) provides substantial emphasis by stating the legal framework of basic financial management. In addition, the Public Money and Budget Management Act (popularly known as PMBM Act) in 2009 specifically enforces Budgetary Institutions in section 16(2)<sup>7</sup> as below:

*"Establishment of a Budget Management Wing or Branch in all Ministries or Departments and other institutions for the purpose of analyzing the strategic objectives and policies of the Government and adopting projects or programs for formulation and implementation of ministry or departmental policies and acquiring institutional capacity and expertise in budget formulation, implementation, and monitoring"*

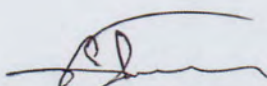
The above legal premise is a mandatory responsibility of the Budget Wing/Branch of all LMs and their Budget Management Committee (BMC) [formulated under section 16(1)], the Principal Accounting Officer (PAO), the ex-officio position of all Senior Secretary/Secretaries, have specific responsibilities (under section 19 of the same law) such as-

1. To ensure efficient and transparent financial management, internal control system
2. To ensure effective and efficient use of the resources
3. To ensure all resources under his/her authority are utilized with bonafide and compliance of law/regulation
4. To prepare budget in alignment of strategic objectives and policy frameworks of the Government
5. To comply with observation of PAC.

In addition, General Financial Rules (GFR), Treasury Rules, Internal Control and Public Expenditure Manuals issued by Finance Division have enumerated the functions, accountability and

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<sup>7</sup> See *Public Money and Budget Management Act 2009*, [www.bdlaws.minlaw.gov.bd](http://www.bdlaws.minlaw.gov.bd)

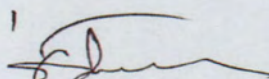




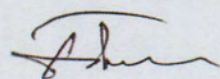
transparency of public funds utilized by PFM managers. The Public Servants Act/Rules, 2018 also restrains public officials from unfair pecuniary advantages and promotes professional integrity.

Both PP41 and 8<sup>th</sup>FYP have laid down priorities on strengthening and building capacity of public institutions by revamping sectoral strategies into functionality, M&E system, implementation of projects/programs under MTBF towards attainment of Vision2041.

Part-1 provides a glimpse of how this scheme is interconnected with broader PFM scenario of Bangladesh as well as an overall guideline of what is to be done to achieve the scheme's goal. The succeeding chapters will gradually discuss of where our competency gaps lie, how those gaps can be intervened using different approaches and finally suggest a Capacity Development Action Plan. First, we will see where our competency gaps exist in way of strengthening the budgetary process by BMCs and BWGs.

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PART-2: COMPETENCY GAP ANALYSIS

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## 2.1 Competency Gap

**Competency Framework:** Competency framework is required to identify and analyze competency gap for an organization's human resource development. Beforehand, it is essential to focus a bit on what and why we do emphasize competency gap analysis. Competency gap analysis refers to some tools or methods that are used to assess the difference/gap between the actual state of performance and performance needed to attain future goal. Organizations need to identify the skills that their employees' need are linked with their underperformance so that it helps them to carry out job responsibilities efficiently.

To analyze the competency gap, it is therefore required to know the current state of competency level and the goal set out for organization's better performance. As discussed earlier, the scope in which this strategic paper is mandated, is basically on the premise of developing LMs' capacity on budget preparation, execution, and monitoring areas. So, articulating a competency framework is a perquisite that draws down to finding the existing state/level of competency of the people working in those budget cycles.

It is important to note here that, budgetary staff do not have specific assigned tasks on individual basis in LMs neither in the ToR of BMC & BWG nor otherwise. So, many PFM staff are not familiar with their specific budgeting responsibilities although they perform many duties of budgeting with some level of skills. An ongoing assessment by the World Bank on Competency Gap Analysis for Bangladesh PFM professionals has similar findings.<sup>8</sup> So, absence of individual competency framework, on the one hand, generates less scope to draw difference between what is ought to be done and what is actually done, and on the other hand, it becomes a collective responsibility of BMC & BWG which does not provide any job specification within budget wing/branch that somewhat tend to underperformance of the two committees. Under the above circumstances, unavailability of competency framework in assessing the competency gap paves way to look for other alternative reliable sources that have been discussed in the next part.

## 2.2 Methodology of Analyzing Competency Gap

From the preceding note, it is evident that gauging competency gap in absence of competency framework provides floors to find other alternative sources. Here it would be mentionable that, Bangladesh introduced series of PFM reforms from 1989 as part of the long quest to break the cycle traditional budgeting process. In course of these consecutive reform initiatives, some successes have been yielded. Introducing MTBF and maintaining aggregate fiscal discipline in all LMs are some of those success stories. However, many reform suggestions have not been

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<sup>8</sup> See *Consultancy on Developing a Competency Framework for Public Financial Management Professionals in Bangladesh, a Training Need Analysis and a Code of Conduct for PFM professionals (Draft)*, April 2021.



implemented yet and a chronic tendency of strictness to historical process of budgeting is still at large (Please see annexure-1,2&3). So, past reforms offer a good source of measuring competency gap.

As previously mentioned, demystifying the concept of PFM is the job of the specialists. Finance Division as a whole or in part, is better aware of the pros and cons of LMs' budgeting problems. So, Focused Group Discussions within Budget Supervisors and Operational Officers have been an important source of competency gap among LMs. However, this does not limit the LMs' own need assessment of knowledge or skill requirement and therefore, stakeholder consultation can also help in collecting more gap areas. Similarly, international organizations like PEFA, The World Bank, ADB and some other organizations have occasionally evaluated Bangladesh's PFM system according to their respective framework. Their different findings, insights and observations as to our pitfall areas have also been accommodated as our competency gap.

The above explains the methodology on how in alternate ways this paper has conducted research and found the competency gap. The list below summarizes the category of sources and then explains elaborately each source and its data collection methodology:

- Domestic
  - Past Reforms (CORBEC, RIBEC, FMRP, SPEMP, SPFMS)
  - Focused Group Discussions (FGD)
  - Stakeholder Consultations
- International Focus
  - PEFA
  - WB
  - IMF
  - ADB
  - Others

Domestic sources include previous and on-going reform programs, FGDs and consultations with internal and external stakeholders. All the reforms have accumulated findings and identified some areas to improve budgetary systems/outcomes and suggested different training. It has been further followed by FGDs involving PIT members, all consultants, and other officials in Budget Wing. Lastly, a consultation meeting comprising all the stakeholders of this scheme (62 Ministries/Divisions) have been held to delve into further competency gaps/requirements.

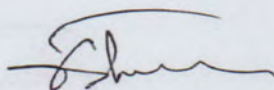
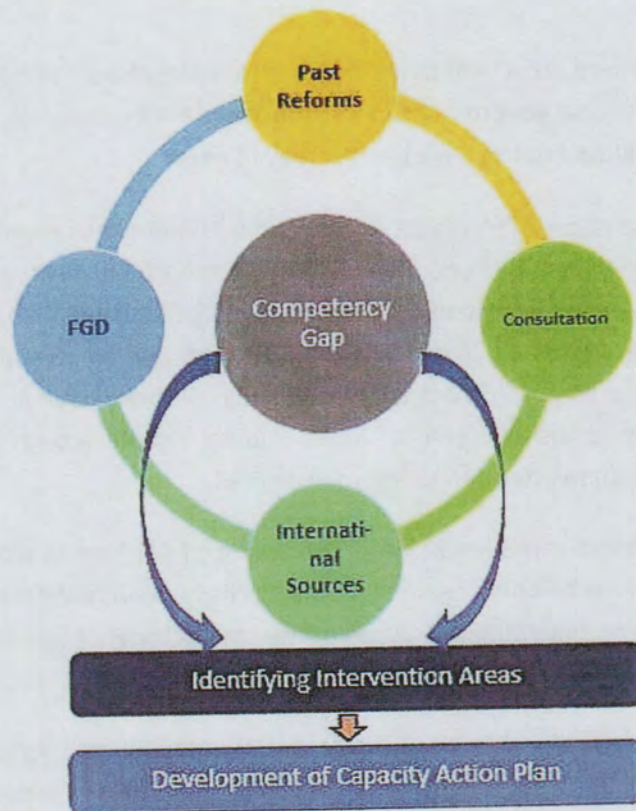


Figure 1: Methodological Framework in Identifying Competency Gap and Intervention Area



Source: Author's Own

- **Reforms:** One of the measures to find the competency gap is to look back to the past reform recommendations that have remained unfulfilled till date. Bangladesh has put importance on PFM reform since 1989 and evidence of successive reform plans has largely appreciated improvement in different PFM areas. However, there are still ample scopes to ameliorate the setbacks to further move on the development roadmap of PFM as we have aggregated a consolidated competency gap (Please see annexure 1).
- **Focused Group Discussion (FGD):** Several FGDs comprising members of Budget Wings, i.e., Budget Desk Officers (26), Branch-In-charges (8), Wing Heads (2) and other senior officials who are owing to their responsibility enriched with significant level of information, knowledge and expertise have been held (Please see annexure 2). A good amount of intervention gaps has been identified and interestingly, the major gaps are identical with finding from other sources (Please see annexure 2).
- **Stakeholder Consultation:** After the completion of FGDs, initiatives were stretched out to direct stakeholders, i.e., budget officials working in the MDAs to assess the gaps and add up

further insights on individual or organizational needs for capacity improvement (Please see annexure 2).

**International Resources:** There are a varied number of international organizations working and assessing country or sub-national governments' PFM improvement assessment. Below is a list of organizations whose evaluation reports have been surveyed here:

- **PEFA:** Bangladesh has its latest PEFA report in 2016 while the previous reports were in 2006 and 2010 respectively that assessed country's PFM performance. In short, overall score of 7 pillars and 28 (+3 for donors) performance indicators in 2006, 2010 and 2016 is 1.82, 2.07 and 1.77 respectively<sup>9</sup>. The report of 2016 also suggests that out of 28 indicators, 7 have improved, 7 remained the same and 14 deteriorated and positioned itself at 2<sup>nd</sup> in weaker to strong list of countries in the category of lower-middle income group<sup>10</sup>. This indicates Bangladesh needs immediate attention to improve its PFM.

PEFA report 2016 indicates some areas for improvement of PFM areas where Bangladesh lacks few standards. It is to be noted that PEFA rankings have been taken into consideration only which are consistent and within the scope of this strategic paper (Please see annexure 3).

- **WB, ADB, IMF And Other Sources:** Sources such as the World Bank, IMF, Asian Development Bank, and other articles have been considered to figure out the competency gap against globally accepted standards or in compliance of their own framework.

The World Bank mentions that Bangladesh has numerous loopholes in the area of ADP planning, perennial revenue deficit, revisional budget tendency, insufficiency of fund for public investment, time overrun in ADP implementation etc.<sup>11</sup>

Likewise, ADB has mentioned that MTBF not being followed in case of ADP, top-down budgetary allocation hampering assessment of actual department/agency need, incrementalism, weaker internal control etc. are the major problems in prevailing standard in Bangladesh.

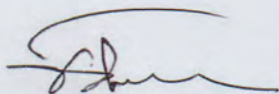
IMF staff report of 2019 emphasized the need to strengthen public investment management, including through better alignment of public investment projects with priorities identified in national and sectoral plans, while ensuring consistency of these priorities with available

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<sup>9</sup> See *Quality of Public Financial Management in Bangladesh: An Analysis from PEFA Framework Perspective*, Sk. Sharafat Hossen, IOSR Journal of Humanities and Social Sciences, Volume 20, Issue-6, June 2015

<sup>10</sup> See <https://www.pefa.org/country/bangladesh>.

<sup>11</sup> See *Bangladesh Public Expenditure Review-June 2015*, The World Bank, June 2015.



financial resources; an improved project appraisal and selection process, and integration of the ADP process with the medium-term budget, ensuring approved projects remain within available financial resources (Please see details in Annexure-4).<sup>12</sup>

### 2.3 Finding Competency Gap

The methodology of collecting competency gap from internal sources, i.e., past reforms, FGDs, Stakeholder Consultation with LMs as well as reviews on Bangladesh PFM by international renowned organization working and contributing, have been separately summarized. Annexure 1-4 will give a clear and detail picture of accumulated and consolidated information. While making this consolidation, it has been observed that many sources have hinted on some common gap areas. So, a careful and meticulous effort have been made to avoid duplication of the same recommendations. Similarly, some of the recommendations and action plans already in exercise by LMs that have been dropped off.

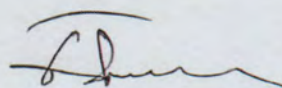
Categorization of competency gap has remained an important part of the Table-1. In terms of typology of competency gap, target groups for intervention, level of intervention had to be taken into consideration. To transform the competency gap into action plan, it was required to categorize the data into formats so that links from each part to the next can be maintained.

Table-1 has incorporated major dimensions of competency, competency gap areas (or problem statements), level of capacity intervention, target groups and some other relevant fields. Please note that, there are three major segments under which sub-categories of competency gaps are classified. Each sub-category has a number of competency groups. These three broads categories and their sub-categories are:

1. Behavioral
  - a. Behavioral attributes
2. Budget Culture
  - a. Policy Focus
  - b. Macroeconomic Framework and MTBF
  - c. Job description and PFM orientation
  - d. Budget Planning
  - e. Budget Preparation
  - f. Budget Oversight
  - g. Budget Implementation

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<sup>12</sup> See *Public Financial Management Systems-Bangladesh: Key Elements from a Financial Management Outlook*, June 2018



h. M&E and Performance Management

3. Human Resource Development

The detail of the findings of competency gap is shown in **Table-1** on the next page. The corresponding source is also mentioned in the last column. PEFA score is mentioned wherever applicable with specific mention of PEFA's competency gap findings. Table-1 presents all the competency gaps in summarized and concise points. It is then linked to the next part (Part-3: Capacity Development Intervention) in developing intervention dimensions so as to outline the Capacity Development Action Plan in Part-4.

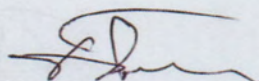




Table 1: List of Competency Gap

1 Dimensions of Capacity/Outline	2 Competency Gaps	3 Scoring (If available)	4 Level of Capacity Intervention	5 Target Group	6 Name Source and Types (Reforms/FGD/ Consultation/ PEFA/Others)
<b>Behavioral Culture</b>					
<b>Behavioral Attributes</b>					
Leadership and Ownership	<ul style="list-style-type: none"> <li>Leadership and ownership are less visible resulting in weak performance and weakening of BMC/BWG.</li> <li>Lack of expertise stems from absence of Division of Labor, i.e., budgetary planning, execution, monitoring and evaluation (mainly arising out of proper coordination).</li> </ul>	N/A	Individual	Senior Officials	CORBEC, FGD, In House Seminar
Organizational Skill	Lack of- <ul style="list-style-type: none"> <li>Teamwork</li> <li>Decision making competence</li> <li>Knowledge Management</li> <li>Global Perspective/360° Perspective</li> <li>Problem Solving</li> <li>Creative Thinking/Critical Analysis</li> <li>Results Orientation</li> <li>Networking</li> <li>Coaching and Mentoring</li> <li>Accountability</li> <li>IT Orientation</li> <li>Change adaptability</li> <li>Self-motivation</li> </ul>	N/A	Individual	Senior/Mid-level Officials	FGD

Table 1: List of Competency Gap

1	2	3	4	5	6
Dimensions of Capacity/Outline	Competency Gaps	Scoring (if available)	Level of Capacity Intervention	Target Group	Name Source and Types (Reforms/FGD/ Consultation/ PEFA/Others)
Active Engagement in Budget Process	<ul style="list-style-type: none"> <li>Senior officials' inadequate focus on budgeting, programming, and expenditure control.</li> </ul>	N/A	Individual	Senior/Mid-level Officials	CORBEC & RIBEC
<b>Budget Culture</b>					
<b>Policy Focus</b>					
Policy Analysis	<ul style="list-style-type: none"> <li>Lack of capacity in analyzing policy planning (e.g., PP41, 8thFYP, Delta Plan-2100, Sector Strategies/Policies etc.).</li> </ul>	N/A	Organization & Individual	Senior/Mid-level Officials	SPEMP, SPFMS
Policy Integration	<ul style="list-style-type: none"> <li>Minimal linkage of budget proposals reflecting ministry's policies/objectives</li> <li>Resources not focused on the government's highest priorities.</li> <li>Variance in expenditure composition denote non reflection of policy objectives (PEFA).</li> </ul>	D+	Organization & Individual	Senior/Mid-level Officials	RIBEC, SPEMP, PEFA
<b>Macroeconomic Framework and MTBF</b>					
Macroeconomic Policy Analysis	<ul style="list-style-type: none"> <li>Top officials are not familiar with basic Macroeconomic Analysis Techniques resulting failure to understand budgetary outcome.</li> </ul>	N/A	Organizational and Individual	Senior/Mid-level Officials, PDs, iBAS++ users	CORBEC
Linkage of MTMF with MTBF	<ul style="list-style-type: none"> <li>Lack of basic Understanding of the linkage between MTMF and MTBF</li> </ul>	D+		Senior/Mid-level Officials	CORBEC, PEFA

Table 1: List of Competency Gap

Dimensions of Capacity/Outline	Competency Gaps	Scoring (If available)	Level of Capacity Intervention	Target Group	Name Source and Types (Reforms/FGD/ Consultation/ PEFA/Others)
1	2	3	4	5	6
	<ul style="list-style-type: none"> <li>Weak linkage between Macroeconomic Policy and Budgeting (PEFA).</li> </ul>		Organizational and Individual		
<b>Job Description and PFM Orientations</b>					
Terms of Reference (ToR)	<ul style="list-style-type: none"> <li>Lack of understanding of ToR leading to underperformance.</li> </ul>	N/A	Organizational	BMC, BWG	FGD
Introduction to Budget Management	<ul style="list-style-type: none"> <li>Weakness in conceptual understanding of basic PFM norms.</li> <li>Weakness in understanding, analyzing, and reporting govt. adopted policies to be transformed into action plans against ToR.</li> </ul>	N/A	Organizational	Senior/Mid-level Officials	FGD/Consultation
<b>Budgetary Planning</b>					
Strategic Budget Planning	<ul style="list-style-type: none"> <li>Weaker link from Inputs → Activities → Outputs → Strategic Outcome</li> <li>Historical Incrementalism approach.</li> <li>Lack of Analytical Framework to place rational budgetary demand to FD without strategic budgetary analysis.</li> </ul>				

Table 1: List of Competency Gap

1	2	3	4	5	6
Dimensions of Capacity/Outline	Competency Gaps	Scoring (If available)	Level of Capacity Intervention	Target Group	Name, Source and Types (Reforms/FGD/ Consultation/ PEFA/Others)
1	<ul style="list-style-type: none"> <li>No forward Baseline Estimates (FBE) made of continuing Intra-sectoral estimates for future demand given current govt. policies.</li> <li>The current design of MBFs is still inhibiting shortfall (Lack of Inter-Sectoral Estimates) in its usefulness as a strategic framework to drive planning, manage performance and achieve LM's objectives effectively and efficiently.</li> <li>Lack of proper strategic planning leads to revised budget provision.</li> <li>Absence of expenditure policy proposals in the annual budget estimates align with the strategic plans (PEFA).</li> <li>More emphasis to be given on Public Investment Projects in accordance with priorities laid in policies, project appraisal and integration of ADP process with MTBF (ADB).</li> </ul>	C	Organizational	Senior/Mid-level Officials	FGD, SPEMP, CORBEC, PEFA, WB, IMF <sup>13</sup>
Aggregate Expenditure Outturn	<ul style="list-style-type: none"> <li>Deviation of actual aggregate expenditure from original budget indicates weakness in budget preparation and planning quality.</li> </ul>	B	Organizational	Senior/Mid-level Officials	PEFA, FGD

<sup>13</sup> See Bangladesh: 2019 Article IV Consultation-Press Release; Staff Report; And Statement by the Executive Director of Bangladesh, September 2019.

Table 1: List of Competency Gap

Dimensions of Capacity/Outline	Competency Gaps	Scoring (if available)	Level of Capacity Intervention	Target Group	Name Source and Types (Reforms/FGD/ Consultation/ PEFA/Others)
1	2	3	4	5	6
Allocative Efficiency	<ul style="list-style-type: none"> <li>• Gap between APA and MBF calendars and mandate</li> <li>• Resources are not focused on the government's highest priorities in alignment of policies and findings through analytical spending priority areas.</li> <li>• Resource allocation is predominantly based on implicit choice and Top-down approach.</li> <li>• Lack of reflection of previous achievement and resource demand in next year's budget.</li> <li>• No formal economic appraisal process for public investment projects (PEFA).</li> <li>• No formal linkage between recurrent costs as laid down in project documents and the budget (investment project costing) (PEFA).</li> <li>• Deviation from the previous year's estimates are not clearly explained.</li> </ul>	C	Organizational	Senior/Mid-level Officials	SPEMP, SPFMS, PEFA, ADB

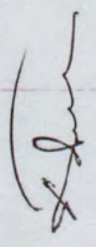


Table 1: List of Competency Gap

Dimensions of Capacity/Outline	2 Competency Gaps	3 Scoring (If available)	4 Level of Capacity Intervention	5 Target Group	6 Name, Source and Types (Reforms/FGD/ Consultation/ PEFA/Others)
<b>Budget Preparation</b>					
Rev. and Dev Budget	<ul style="list-style-type: none"> <li>Revenue Budget prepared for 3 years while ADP for only 1 year. Affects implementation and results in cost and time overrun.</li> <li>Annual revenue and expenditure forecasts are aspirational and not typically met.</li> <li>Changes in RADP is not consistent with volume of schemes/projects reflects weakness in ADP planning.</li> </ul>	N/A	Organizational	Planning Commission, BMC, BWG	ADB <sup>14</sup> , WB <sup>15</sup>
Demand and Data Analysis	<ul style="list-style-type: none"> <li>Assessing actual budget need from all subordinate offices is not in practice. It's supply and discretionary driven.</li> <li>No analytical framework followed to place appropriation demand to FD.</li> <li>Inefficiency in collecting, storing, sorting and analyzing data for planning monitoring and performance evaluation.</li> </ul>	N/A	Organizational	BMC, BWG	CORBEC, FGD

<sup>14</sup> See *Public Financial Management Systems-Bangladesh: Key Elements from a Financial Management Perspective*, Asian Development Bank, June 2018

<sup>15</sup> See *Bangladesh Public Expenditure Review Update*, The World Bank, South Asian Region, June 2015



Table 1: List of Competency Gap

Dimensions of Capacity/Outline	Competency Gaps	Scoring (If available)	Level of Capacity Intervention	Target Group	Name Source and Types (Reforms/FGD/ Consultation/ PEFA/Others)
1	2	3	4	5	6
	<ul style="list-style-type: none"> <li>Lack of data-driven decision-making related to implementation or prioritization.</li> </ul>				
<b>Budget Oversight</b>					
Effective Budget Discussion	<ul style="list-style-type: none"> <li>Formal budget presentation and debate by Cabinet and Parliament has little or no impact on budget allocation.</li> <li>Legislature does not get enough time for reviewing the budget (PEFA).</li> </ul>	D	Organizational	BMC, BWG	SPEMP, PEFA
<b>Budget Implementation</b>					
Fund Release	<ul style="list-style-type: none"> <li>Delay in budget release by approving authority caused by inadequate knowledge of know-how.</li> <li>Lack of adequate and periodical M&amp;E of revenue and expenditure to achieve target.</li> <li>Performance evaluation is less visible and ineffective</li> <li>Data extraction, synchronization, analysis, and reporting are weak.</li> <li>Significant expenditures take place for purposes that were not specified in the original budget namely additional grant, reappropriation etc.</li> <li>CAFOS have less effective accounting control and their office is not properly institutionalized.</li> </ul>	N/A	Organizational	BMC, BWG	SPFMS
Revenue & Expenditure Monitoring and Control		N/A	Organizational	Planning Commission, BMC, BWG, CAFO	CORBEC, SPEMP, FGD, ADB

Table 1: List of Competency Gap

Dimensions of Capacity/Outline	Competency Gaps	Scoring (If available)	Level of Capacity Intervention	Target Group	Name, Source and Types (Reforms/FGD/ Consultation/ PEFA/Others)
1	2	3	4	5	6
Budget Planning and Execution Gap	<ul style="list-style-type: none"> <li>CAFO's accountability is unclear in any act/rules/circulars regarding bill invoice checkpoints, pre-auditing functions</li> <li>Lack of strictness on originally approved budget resulting in appropriated to revised, revised to actual budgeted expenditure gap.</li> </ul>	D+	Organizational	BMC, BWG	SPFMS, PEFA
<b>Evaluation and Result Management</b>					
Performance Measurement	<ul style="list-style-type: none"> <li>No systematic, high-quality, and regular performance reporting against the Performance Indicators and Targets outlined in the MBFs.</li> <li>MIDAs do not assemble/analyze budget allocation/ utilization/ implementation report against delivery units. (PEFA)</li> <li>Reports on the performance evaluation of the efficiency and effectiveness of lines ministries were inadequate. (PEFA)</li> <li>Total public expenditure and revenue have remained the lowest in the world.</li> <li>Revenue inflows as projected always have deficit against expenditure estimate and retention of some budgetary resources limiting funding in investment.</li> <li>The provision of revised ADP allows significant adjustments in expenditure.</li> <li>Public investments do not guarantee efficiency in allocation and cost and time overruns (80%) projects against thinning collection of revenues.</li> </ul>	D+	Organizational	Senior/Mid-level Officers	SPEMP, PEFA, WB






Table 1: List of Competency Gap

Dimensions of Capacity/Outline	Competency Gaps	Scoring (If available)	Level of Capacity Intervention	Target Group	Name Source and Types (Reforms/FGD/ Consultation/ PEFA/Others)
1	2	3	4	5	6
Reporting	<ul style="list-style-type: none"> <li>Lack of using performance data in the main budget documents.</li> <li>Information of expenditure on extra-budgetary funds are not readily available and they are not included in the central government accounts.</li> <li>Accurate information on extra budgetary allocations on revolving fund such as microcredit, endowment and investments are not reported.</li> <li>Expenditure on statutory bodies over government transfers were omitted from the overall fiscal accounts of the central government.</li> <li>Gap in skills in using IBAS++ among budgetary staff.</li> </ul>	D	Organizational (APR)	Senior/Mid-level Officers	SPEMP, SPFMS, WB <sup>16</sup>
<b>Human Resource Management</b>					
Resource Pool (ToT)	<ul style="list-style-type: none"> <li>Knowledge, analytical and delivery capabilities are at variance and unsynchronized.</li> <li>Lack of global and country Macroeconomic perspective reflection on MTBF operation.</li> </ul>	N/A	Organizational	Finance Division	FGD/Consultation
PFM career for Civil Servants	<ul style="list-style-type: none"> <li>PFM still not considered as a pivotal career pathway for most Civil Servants.</li> </ul>	N/A	Individual	Entry and Lower to Mid-Level Officers	FGD

Note: PEFA Ranking: NS=Non-Scored; Rating Interpretation: A=4, B+=3.5, B=3, C+=2.5, C=2, D+=1.5, D=1 (Source: [www.pefa.org](http://www.pefa.org))

<sup>16</sup> See *Bangladesh: Seizing the Opportunity*, World Bank Group Policy Notes, May 2019

**PART-3: CAPACITY DEVELOPMENT INTERVENTION**

### 3.1 Capacity Development Interventions and Design

Shown in Table-1, a comprehensive list of competency gap is extracted from different internal and external sources. It depicts not only the gaps but also to what extent the gap is prevalent, who need the gaps to overcome and whether it requires an organizational or individual approach in the effort to design intervention plan. The list also facilitates possible intervention criteria in multiple dimensions so that a more effective action plan can be elaborately framed. Table-4 will incorporate all those dimensions in formulating an action plan. The description below will now focus on those different dimensions under which the action plan has been developed.

#### 3.1.1 Addressing the Capacity Gaps:

From the above Table-1, there are two levels of competency gaps-

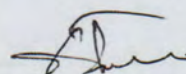
1. **Organizational**
2. **Individual**

**Organizational Gap** refers to the gaps in goal setting, formal structure, job responsibilities, collective efforts, roles in coordination and control, positionality, staffing position etc. of an organization that are required to perform assigned responsibilities efficiently and effectively. Column-4 of Table-1 that shows the competency gaps categorized as organizational can be addressed through-

- Alignment and analysis of policies and sector strategic goals
- Better alignment of organizational structure with mandate
- Better understanding of service requirement
- Proper assessment of work plan
- Adequate funding for training,
- Introducing system-centric (replacing individual-centric) approach
- Strictness in achieving organizational goal and systematic improvement of working culture.

**Individual Gaps** refer to the gaps which exhibit shortage of individual capacity in underlying theoretical knowledge, behavioral and cognitive understandability, critical analytical ability, and technical efficiency to perform the formal job responsibilities. Alongside, individual gaps also include skills in all steps and attributes of management, i.e., planning, staffing, leading, decision-making, coordinating, executing and control etc. The listed individual competency gaps can be addressed through-

- Developing baseline conceptual knowledge enabling transformation into action
- Improving Behavioral changes to support and participate in intervention initiatives
- Developing task-specific (Technical) capacity intervention
- Mapping responsibilities with ToR and supplying required knowledge/skill resources



- Monitoring of individual assigned tasks
- Incentivizing, motivating, and promoting leadership to minimize individual gaps
- Evaluation of effectiveness of interventions undertaken.

For both competency intervention level, it is required that -

- 1) Each intervention level, either knowledge, technical or behavioral, should correspond to the gaps in executable relevance.
- 2) Prepare a harmonious sequence for both organizational and individual competency interventions in a way that fulfil the goal of this scheme.

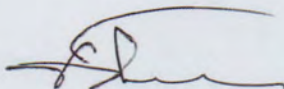
### 3.1.2 Types and Design for Developing Intervention:

Figuring out the competency gap from Table-1 now requires categorization to determine types of interventions needed and design or arrangements. This will help to articulate our capacity building action plan in the forthcoming part. Here, types and designs for interventions to be developed are listed below:

- Category of Possible Learning Interventions
- Design in Modes and Dimensions of Capacity Building Interventions
- Duration of Capacity Building Programs
- Nature of Intervention based on Core Competency
- Target Groups
- Venue
- Time of Intervention
- Priority and Sequence of Intervention
- Types of Resource Pool Engagement

#### Category of Possible Learning Interventions

Capacity building in all the MDAs in improving budget process is an arduous task, hence it cannot be only intervened by Finance Division itself. MDAs have their responsibilities too and they have their yearly resources (In Economic Code Namely Training and Foreign Visits) to enhance the required knowledge and skill by own means. Here, we have categorized three broader level of possible learning interventions from which LMs/MDAs should gain enhanced knowledge and skill in collaboration with the capacity development initiatives undertaken by Finance Division. Where Column-1 and 3 are most likely under the purview of Finance Division's intervention, Column-2 interventions are to be implemented by the MDAs themselves. Table-2 provides the detail picture below:



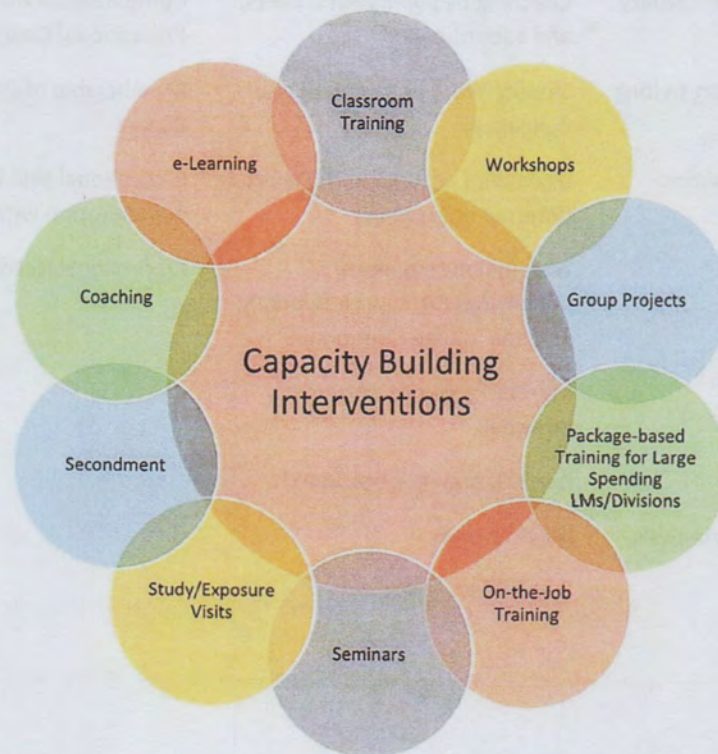
**Table 2: Types of Capacity Development Interventions**

<b>Formal Performance Improvement</b>	<b>On-the-Job Learning</b>	<b>Professional Development</b>
Leadership Programs	60 hours on-the-job training	Leadership Development
Basic, Intermediate and Tertiary Level Courses	Coaching by Supervisors, peers, and subordinates	Completion of International Professional Courses
Classroom Training-short to long term	Sharing Work Knowledge with Colleagues	Membership of Professional Bodies
Online Trainings/workshops	Discussion at Work with Expertise (Internal or External)	Professional Skill Development in Collaboration with FD
Workshops	Dissemination of more Knowledge through Networking and Knowledge Community	Professional Networks
Seminars and Forums	Mentor Programs-Formal or Informal	
Conferences	Reading and Internet Search	
IT for Data and Critical Analysis	Secondments	
Study Visits	Team Building Retreats	
Work-based Projects		

## Modes and Dimensions of Capacity Building Interventions

To develop required capacity, different dimensions and modalities of interventions are required. Below is given a list of proposed interventions:

**Figure 2: Modality and Dimensions of Capacity Interventions**



Principal Source: Ministry of Public Service, Uganda (Customized by Author)

### Duration of Capacity Building Programs:

The duration of capacity development programs is divided below. It is to be noted that there are different professional training courses offered by Finance Division ranging from long to short term (e.g., FEEM, BMS, ABMS, iBAS++ etc.).

Duration of Capacity Development Programs are-

- Long-term (4-8 weeks)
- Medium-term (2-3 weeks)
- Short Term (5-7 days)
- Day Long (1/2 days)

### Nature of Intervention based on Core Competency:

There are three types of core competency in nature. Although in Table-1, it was behavioral culture and budget culture only, budget culture can be further classified into two other categories namely conceptual and technical. So, the three core competency areas are-

- **Behavioral**- relates to adoption of change, creating and fostering favorable working environment through leading and motivating
- **Conceptual**-relates to practical application and assessment of govt. policies, frameworks, strategies, and their linkage to outcome
- **Technical**- relates to understanding and applying related rules, laws, procedures, guidelines, and analytical tools in budgeting.

### Target Groups:

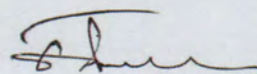
Target groups are very crucial for intervention and does not necessarily limit only within the existing officials/staff who fill the position in budgetary institutions. The major categories are-

- Parliamentarians
- Senior Officials
- BMC Committee
- BWG Committee
- Project Directors (PDs)
- Mid-level Officials
- Chief Accounts and Financial Officers (CAFOs)
- Entry Level Officials
- Support Officers-Staff

### Venue:

Capacity Building programs will be launched primarily in two venues. However, it can be extended further to other institutional areas for induction level interventions.

- Local
  - IPF
  - Other (Optional, e.g., BCSAA, BPATC, BADA, NAPD etc.)
- Foreign



**Time of Intervention:**

It is important for the trainees as well as trainers to synchronize the programs to be held at a time when availability of both parties is at maximum. It would be significantly relevant as to what extent these two groups remain occupied in budgeting activities throughout a fiscal year. Under this circumstance, training schedule has been proposed for the year of 2021, 2022 and 2023 in two different phases of the concerned year in consideration of the relatively more and less engagement in budgeting activities that is likely to achieve the desired outcome of the scheme goal. Table-3 below provides the plan:

**Table 3: Favorable Phase in Year for Capacity Intervention**

Nature of Capacity Intervention	Training Period in Year
Behavioral and Conceptual	July to December
Technical	January to June

**Priority and Sequence of Interventions:**

Building competence in budgetary institutions needs to set intervention priorities as well as its harmonious sequence so that the graduality of understanding flows in an effective manner and behavioral, conceptual, and technical knowledge for different stakeholders derives a clear understanding and reflect in working atmosphere. Below are three figures for different stakeholders for whom separate interventions have been suggested:

Figure 3: Top, Senior Officials and BMC Members

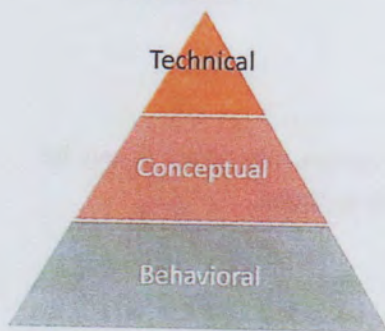


Figure 4: BWG, Mid and Entry Level Officials

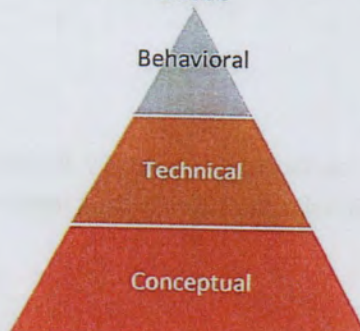
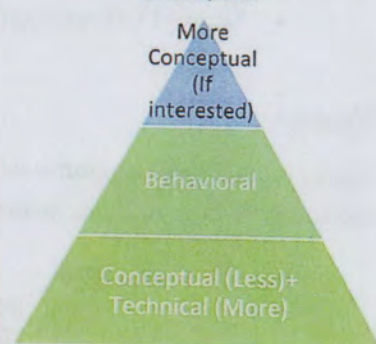


Figure 5: Secondments/Support Officials/Staff



Source: Author's Own

according to their positional hierarchy. It also explains what type of intervention is required more and of what sequential manner. This sequence is gradually lessened from greater need to lower for capacity receivers. The above three pyramid figures are also a flow of foundation according to the trainees' positionality to yield the goal of the scheme.



### Types of Resource Pool Engagement:

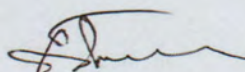
A resource pool who will be considered as Master Trainer will include broadly of two types under each there are other sub-categories. These are:

- Finance Division
  - Budget Wing
  - Macroeconomic Wing
  - IBAS++ Scheme
  
- External (Other than FD)
  - Planning Commission
  - Outside Public Sector PFM/Macroeconomic Policy Specialist

Resource pool is the heart of developing budgeting capacity for the target stakeholders. Previously resource pool was facilitated by only Finance Division. However, now the scheme prefers to expand it to hire from other public sector organizations, i.e., MDAs as well as renowned private sector academicians/experts. The objective of this inclusive resource pool is to tap a higher base of knowledge and skill resources that combine both insider and outsider's view. Presumably, the outsiders have more analytical macroeconomic or budgetary outlook, however, insiders deal with the real budgetary scenario with valid information. The blending of this two in an effective manner, if go hand in hand, would not only enrich the participants' knowledge but also make a bridge of exchange views through collaborative participation.

### 3.2 Linking Competency Gap and Interventions Area with Action Plan

In view of the above chapters covering competency gap and multi-dimensional and cross-sectional design of intervention, a solid basis for building a capacity development action plan. In the succeeding Part-4, we will find how links from each competency gap have been addressed with all necessary intervention areas relating to it. The detail description of capacity development design and frameworks, tend to summarize all the findings and ideas into a training action plan in the following Part 4.



**PART-4: CAPACITY DEVELOPMENT ACTION PLAN**

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#### 4.1 Capacity Development Action Plan:

The above literature is now centralized to coagulate into a capacity building action plan that will adhere to the baseline competency gap from Table-1. The development of capacity building action plan, i.e., training, and other capacity development initiatives have been listed in Table-3. Before going to the list, it will be worth mentioning that the following considerations have been taken in framing Table-4:

- a) Column 1 and 2, i.e., Dimensions of Capacity and Competency Gap have been analyzed in a way that overlapping of similar dimensions can be avoided in proposing a training.
- b) A harmonious sequence has been tried to maintain in proposing trainings/other interventions. The general guidelines followed in this case are:
  - o Identifying key officials who drives change or reform progress. Much emphasis on improving their role is given through incentives through varied interventions.
  - o Three broad natures of intervention have been classified for different level of officers according to their positions, expertise, and knowledge.
  - o Training sequence have been maintained in a way so that trainees gradually form understanding from base to details.
- c) All concerned officials as to the findings in competency gap have been included with the thought that bottleneck can be avoided.
- d) Existing resource pool has been suggested to enhance the knowledge and skill according to the suggested trainings and it is further suggested to expand the horizon to hire expertise outside Finance Division. Foreign training has also been a strongly suggested area where Finance Division now aspires to position itself in global best practices in PFM.
- e) Other than supply approach by Finance Division for courses such as-FEEM, BMS, ABM, IBAS++, a training under demand-driven approach from lower to mid-level civil servants has been suggested for future placement and their career choice assuming it will consolidate overall PFM scenario of the country.

Below table is given as suggestions outlined in the PFM Strategic Plan 2016-2021, PFM Action Plan 2018-2023, Program and Scheme documents. However, it is important to note that, these training/capacity development plans have been contextualized as per existing PFM scenario of budgetary institutions in Bangladesh pragmatically and with attainable approach that will comprise one or more modules each considering the coverage of the proposed training. The detailed action plan is given below in Table-4:

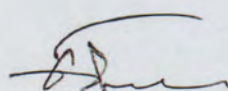


Table 4: Training and Capacity Development Plan, 2020-2023

Plan Code	Competency Gap Areas	Target Group	Target Institutions	Category of Learning and Development	Type of Training/ Development Intervention	Mode of Training	Suggestive Options subject to availability of Funding				Time Frame and Frequency				
							Duration of Training	Title of Training Program	Training Provider	Location	Estimated Number of Trainees	Y20 -21	Y21 -22	Y22 -23	
<b>Behavioral Culture</b>															
P.1	Leadership and Organizational Skill Development	Senior Officials	LMs/ Division	Formal and Professional Development	Day Long Conference	Face 2 Face	1 day (Local)	Exercising Leadership: Foundational Principles	Finance Division in collaboration with Cabinet Division	Local	40	✓	✓	✓	
		Mid to Senior Officials			Mid-term Training	Face 2 Face	1 Week	Leadership and Change Management in Public Sector Organization: Special focus on Public Financial Management	Civil Service College, UK	Foreign	20	✓	✓	✓	
P.2	Overview of Public Financial Management	Senior Officials	Ministry/ Division	Formal and Professional Development	Day Long Conference	Face 2 Face	1 day	PFM Fundamentals: Concepts, Accountability and Road to Results	Finance Division	Local	31	✓	✓	✓	

Table 4: Training and Capacity Development Plan, 2020-2023

Plan Code	Competency Gap Areas	Target Group	Target Institutions	Category of Learning and Development	Type of Training/ Development Intervention	Mode of Training	Suggestive Options subject to availability of Funding				Time Frame and Frequency				
							Duration of Training	Title of Training Program	Training Provider	Location	Estimated Number of Trainees	Y20 -21	Y21 -22	Y22 -23	
<b>Cultures: Conceptual Budget</b>															
P.3	Policy Analysis and Policy Integration	BMC, BWG, Master Trainers, FSMU	Ministry/ Division	Formal Development	Short-term Training + Workshop	Face-2-face	1 day	1. Public Policy: Fundamentals, Review and Analysis 2. MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results	IPF	Local	1000	✓	✓	✓	
P4	Policy Making	Senior Officials, BMC, BWG	Ministry/ Division	Formal Development	Medium-term Training	Face 2 Face	2-3 Weeks	Public Policy Analysis and Evidence-Based Policy Making	University of Oxford, UK/Civil Service College, UK	Foreign	20	✓	✓	✓	
P5	Public Financial Management	Senior/Mid-level Officials, BMC, BWG	Ministry/ Division	Performance Improvement	Short-Term Training	Face 2 Face	1 day	An Overall Concept and Basic Components of PFM	Finance Division	Local	2000 (BMC-1500, BWG-500)	✓	✓	✓	
P6	Macro-fiscal Management: Modelling and MTFE	Senior Officials, BMC	Ministry/ Division	Formal Development	Short-term Training	Face 2 Face	2 days	Macro-fiscal Policy and Risk Management	Civil Service College, UK/Other	Foreign	20	✓	✓	✓	

Table 4: Training and Capacity Development Plan, 2020-2023

Plan Code	Competency Gap Areas	Target Group	Target Institutions	Category of Learning and Development	Type of Training/ Development Intervention	Mode of Training	Suggestive Options subject to availability of Funding				Time Frame and Frequency			
							Duration of Training	Title of Training Program	Training Provider	Location	Estimated Number of Trainees	Y20 -21	Y21 -22	Y22 -23
	Reference (ToR)	BMC (Agencies)	Division	Development	Training	Face	New ToR: Strengthening BMC/BWG			members of BMC & BWG)				
<b>Budget Culture: Technical</b>														
P8	Budgetary Data Analysis	BWG	Ministry/ Division	Professional Development & Performance Improvement	Short Term Training	Face 2 Face	Data Mining, Analyzing and Reporting: Budget Planning, Monitoring and Evaluation	1 day	Civil Service College, UK/Others	Foreign	750 (Relevant members of BWG)	✓	✓	✓
P9	Strategic Budgeting	Mid to Senior Level Officials of BMC-BWG	Ministry/ Division	Professional Development & Performance Improvement	Medium-term Training and Workshop	Face 2 Face	Strategic Budget Planning: Integrating Policy, Priorities, Resources and Results	1 Week	Civil Service College, UK	Foreign	20 (JS/DS/SAS)	✓	✓	✓
P10	Resource Allocation	BMC and BWG Members (without rep. of other ministries)	Ministry/ Division	Performance Improvement	Short-term Training	Face to Face	Allocative Efficiency: Inter and Intra-sectoral Resource Allocation: Priorities and performance	2 Days	IPF	Local	1500	✓	✓	✓
P11	Forward Baseline Estimates (FBE)	BWG, FD Support Officers/Staff	Ministry/ Division	Performance Improvement	Medium-term Exposure Visit	Face 2 Face	MTBF Estimation and Projection: Developing Forward Baseline	5 days	Civil Service College, UK/Other	Foreign	40 (BDO of each LMs/Divisions + FD Staff)	✓	✓	✓

Table 4: Training and Capacity Development Plan, 2020-2023

Plan Code	Competency Gap Areas	Target Group	Target Institutions	Category of Learning and Development	Type of Training/ Development Intervention	Mode of Training	Suggestive Options subject to availability of Funding					Time Frame and Frequency		
							Duration of Training	Title of Training Program	Training Provider	Location	Estimated Number of Trainees	Y20 -21	Y21 -22	Y22 -23
P12	Budget Preparation- Revenue and Expenditure	Planning Commission, BMC, BWG, NBR	Ministry/ Division	Performance Improvement	Short Term Training	e-Learning/ Face 2 Face	2 days	Budget Preparation: Review and Critical Analysis of Revenue and Expenditure (OPEX+DevEx.)	Finance Division, PC, NBR Venue: IPF	Local	1000	✓	✓	✓
P13	Budget Discussion	Parliamentarians	Parliament	Performance Improvement	Medium Term Conference	Face 2 Face	1 day	Parliamentary Oversight: Discussion on Improving Effectiveness of Budget	Finance Division in collaboration with Cabinet Division	Local	75 (Presidents of all Standing Committees+ All members of PAC & Finance Committee)	✓	✓	✓
P14	Revenue and Expenditure: Planning, Execution and Monitoring	BMC, BWG, CAFOs, PDs	Ministry/ Division	Performance Improvement	Short Term Training+ Workshop	e-Learning/ Face 2 Face	2 days	Budget Planning Vs. Execution: Gap Analysis and Developing Checkpoints	Finance Division & Planning Commission	Local	1350 (Including PD-500, CAFO-45)			✓

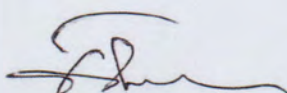
Table 4: Training and Capacity Development Plan, 2020-2023

Plan Code	Competency Gap Areas	Target Group	Target Institutions	Category of Learning and Development	Type of Training/ Development Intervention	Mode of Training	Suggestive Options subject to availability of Funding					Time Frame and Frequency		
							Duration of Training	Title of Training Program	Training Provider	Location	Estimated Number of Trainees	Y20 -21	Y21 -22	Y22 -23
P15	Performance Budgeting	BMC, BWG	Ministry/ Division	Performance Improvement	Day long Conference	Face 2 Face	1 Day	1. How Well We Did? Outcomes, Deviations, Risk Analysis and Way Forward	Finance Division	Local	75			✓
							1 Week	2. Performance Budgeting: Measures to Improve Allocative and Operational Efficiency	Govt. of New Zealand/Civil Service College, UK	Foreign	20		✓	✓
<b>Budget Culture: Conceptual and Technical</b>														
P16	Public Financial Management	BMC, BWG	Large & Strategic Spending Ministry/Division (12)	Professional Development	Medium Term Package Training	Face 2 Face	3 Days	Public Financial Management: Basic Concepts, Rules and Procedures	IPF	Local	600		✓	✓
P17	Capacity Development of Resource Pool	Finance Division	Finance Division	Performance Improvement	Mid-term Training	Face 2 Face	8 Weeks	Introduction to Econometrics: Concepts, Methods and Applications	Finance Division, Planning Commission, Other Sectoral Experts	Local	25		✓	

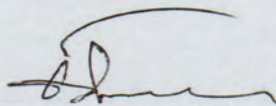
\*Trainings are subject to change under circumstances during execution



Plan Code	Competency Gap Area	Training Short Title	Target Group	Expected Outcome
				exercise leading to grow analytical ability to align MBF.
P4	Policy Making	1. Public Policy: Fundamentals, Review and Analysis 2. Evidence-Based Policy Making	Senior Officials, BMC/BWG	1) Increased capability to frame or revise effective policy through data, methodology. 2) It will also help them to upgrade to an effective MBF.
P5	Public Financial Management	Public Financial Management: Concepts, Methods and Contemporary Issues	Senior/Mid-level Officials, BMC, BWG	Enhanced understanding of role of Budgeting/MTBF/PFM among other administrative functions.
P6	Macro-fiscal Management and Modelling, MTFE	Macro-fiscal Policy and Risk Management	Senior Officials, BMC	1) Expand understanding that budget demand is depended on Macroeconomic situation of the country. 2) Broaden knowledge between linkage between overall macroeconomic scenario and MTBF. Thus, 3) This will also help to rationalize MDAs' budget demand as well as possible macroeconomic outcome inflow from the demand.
P7	Terms of Reference (ToR)	Orientation on New ToR: Strengthening BMC & BWG	BMC, BWG	An increased understanding of BMC, BWG members of what is to be done as per prevailing PFM reform outcome.
P8	Budgetary Data Analysis	Data Mining, Analyzing and Reporting: Budget Planning, Monitoring and Evaluation	BMC, BWG	1) Increased ability to analyze data will have multiple outcomes in better budgetary planning, preparation, allocation, outcome generation and place more budget demand basis. 2) Level of transparency and accountability will be increased.
P9	Strategic Budget Planning and Performance Management	Strategic Budget Planning: Integrating Policy, Priorities, Resources and Results	Senior Officials, BMC, BWG	1) The training will increase the ability of MDAs upgrade their MBF from findings of policy analysis to reflection on MBF. 2) In alignment of policies, MDAs will be able to map, interlink and



Plan Code	Competency Gap Area	Training Short Title	Target Group	Expected Outcome
				design each component of MBF separately.
P10	Resource Allocation	Allocative Efficiency: Inter and Intra-sectoral Resource Allocation: Priorities and performance	Senior Officials, BMC, BWG	<p>3) An effective MBF is expected to evolve gradually, and policy alignment will be better.</p> <p>1) Officials will be able to know about different techniques about how spending priorities are determined among a set of demanding areas.</p> <p>2) Selection of priority spending areas is expected to receive required allocation that bring outcomes among other alternatives.</p>
P11	Forward Baseline Estimates (FBE)	MTBF Estimation and Projection: Developing Forward Baseline Estimates	BMC, BWG	<p>1) After exercise/hands on training, trainees will have almost accurate projection/estimation of their budget demand.</p> <p>2) Fiscal Space is likely to increase and can be allocated in more important areas at given point of intervention.</p>
P12	Budget Preparation- Revenue and Expenditure	Budget Preparation: Review and Critical Analysis of Revenue and Expenditure (OPEX+DevEx.)	Planning Commission, NBR, BMC, BWG	<p>1) A realistic budget for both revenue and expenditure budget will be made.</p> <p>2) Development budget is expected to follow ceiling of estimation and projection for 3 years.</p> <p>3) Increased volume of schemes/projects against given ceiling will be reduced and result in decrease of cost and time overrun.</p>
P13	Budget Discussion	Parliamentary Oversight: Discussion on Improving Effectiveness of Budget	Parliamentarians and Cabinet	<p>1) Parliamentarians, specially newly elected, will have budgetary insights.</p> <p>2) An assessment can be drawn if public priority demands have been accommodated in the proposed budget or not.</p>



Plan Code	Competency Gap Area	Training Short Title	Target Group	Expected Outcome
P14	Revenue and Expenditure: Planning, Execution and Monitoring	Budget Planning Vs. Execution: Gap Analysis and Developing Checkpoints	Senior Officials, BMC, BWG, CAFOs	<p>1) The analysis will help the budget execution and monitoring officials about how the expenditure and revenue, as estimated, is on track or not. If not, what measures can be made.</p> <p>2) Deviation analysis can help to mitigate problems for now or in future.</p> <p>3) Pilferage and value for money can be ensured through establishment or implementation of proper checkpoints.</p>
P15	Performance Budgeting	<p>1) How Well We Did? Outcomes, Deviations, Operational Efficiency</p> <p>2) 2. Performance Budgeting: Measures to Improve Allocative and Operational Efficiency</p>	Senior Officials, BMC, BWG	<p>1) This assessment will gradually reduce the basic problems of Bangladesh PFM.</p> <p>2) Performance budgeting will gradually get more focus.</p>
P16	Public Financial Management	Public Financial Management: Basic Concepts, Rules and Procedures	BMC, BWG of 12 Large Spending and Strategic Ministries/Divisions	By targeting the large spending and strategic LMs, focus on allocative and operational efficiency is expected to be improved through imparting data analytics and performance achieved.
P17	Capacity development of Resource Pool	Introduction to Econometrics: Concepts, Methods and Applications	Finance Division	<p>1) Finance Division will have more enriched resource pool with higher level of knowledge and analytical ability.</p> <p>2) Diversification of resource pool will bring different outlook and expertise.</p>

## PART-5: EXECUTION, EVALUATION AND RESOURCE MANAGEMENT

### 5.1 Implementation Arrangement Plan

As discussed earlier, trainings and other capacity development activities laid in Table-4 are basically of two types -local and foreign. Table-4 has proposed 17 different training/workshop/conference/seminars both locally and abroad. Managing these capacity intervention activities needs somewhat comprehensive managerial planning and execution, especially the foreign trainings.

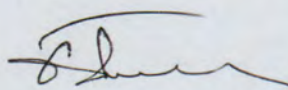
Some challenges will also encompass about engagement of resource persons' availability, maintaining sequences (as planned in Table-4) of trainees to fulfill the objective and communication with foreign authorities/governments to customize trainings as per the need of this scheme, resource demand, managing venues, travel arrangements and accommodation of the foreign trainees etc. A careful planning is thus required. Below are some hints that this scheme fostering ministry-FD can take consideration of-

#### a) Networking and Collaboration with home and abroad Training/Academic Organization:

Table-4 listed two types of training namely local and foreign. Below is given some details of how the proposed trainings can be managed through networking, communication, and collaboration etc.

Local Training: One of the terms of reference of the Senior Consultants of the scheme is to strengthen Institute of Public Finance (IPF)-the training hub of Finance Division where almost all the local trainings are hosted. Likewise, it is also expected that in public sector where PFM is already being as a professional capacity development requirement, this scheme can also extend a networking and collaborative venture with IPF for its further improvement in capacity enhancement. However, this scheme can also broaden its premise for capacity building in other Ministries/Divisions and pertinent Civil Service Academies. The following guidelines for collaborations with IPF and other institutions are suggested:

- This scheme will mainly centralize all its local trainings/capacity development activities in IPF to transfer knowledge resources and build a sustainable capacity after this scheme expires.
- A few special trainings can also be organized in different venues such as BCSAA, BPATC, NAPD, BADA etc. subject to approval and collaboration of Finance Division with those training institutions.

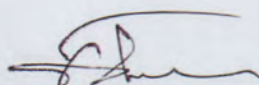


**Foreign Training:** According to the Scheme's document, provision for foreign training exists in line with local training. The above elaboration from competency gap and action plan justify that continuous global changes impacts in the field of PFM and as a growing economy Bangladesh cannot afford to lose the momentum to equip itself with the best global practices in PFM. Accordingly, it is imperative to incorporate appropriate activities to implement the foreign trainings in organizations that truly enhances the capacity of budget officials in LMs.

**Rationale:** Finance Division along with some other ministries working under the greater ambit of PFM, has a degree of expertise. As technical ministry/divisions, officers of these LMs usually are retained for a reasonable period of time that facilitates growing expertise. However, the global development in PFM sector is also getting immense momentum that this country to intends to address. As a part of this, the strategic document has taken a priority consideration to send selective officials working mostly in BMC and BWG in LMs along with Finance Division to countries/training organization of highest repute. The rationale to put here is, a) providing importance to BMCs/BWGs, b) strengthening their capacity in a global platform, and c) implemented the learnings in country context.

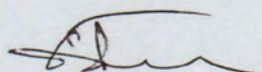
**Training Management:** Managing foreign training would require a long range of activities beforehand. The above table-4 listed few countries/institutions namely- IMF USA, UK, New Zealand, Philippines, Singapore etc. However, prevailing pandemic Covid-19 outbreak has pulled the government to restrict foreign travels of government officials. So, foreign visits are depended on improvement of Covid-19 scenario and after that relaxation of travel restriction, relevant trainings will be arranged. However, it would be necessary that a preparatory incubation plan of foreign training will be advantageous and therefore following steps should encompass-

- Corresponding with the Governmental/Non-Government/Academic Institutions well ahead of execution;
- Training arrangements with foreign governments, agencies, academic and (or) professional institutions should be finalized through MoU or formal agreements with prior negotiation of cost of training and facilities;
- The training institutions should be communicated about the title, objective of the course, country context so that they can prepare and finalize the modules and contents according to our need;
- Number of participants, arrangement of travelling, accommodation and other requisites for a foreign visitor should be finalized.



- b) **Cost Estimation for Local and Foreign Training:** In line of the above discussion, this scheme has gathered required information from different sources relating to cost and customized training especially in designing foreign trainings. As the scheme is constrained by budget in total as well as year-wise, only pertinent members of BMC, BWG and relevant officials at different levels have been considered for both local and foreign training and other capacity development interventions. However, due importance has been given in designing the overseas course that best fits the objective of this strategic document as well as minimum cost is incurred.

An extensive analysis has been conducted for each 17 proposed trainings (including their sub-components) in terms of cost, duration, number of trainees etc. An overall estimate is being shown in Table-6 in the next page.

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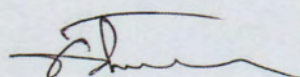
**Table 6: List of Trainings and Year-wise Expected Cost**

Training Plan Code & Title of Training & Capacity Building Program	Training Location	Type of Capacity Intervention	Number of Trainees/Year	FY 2020-2021	FY 2021-2022	FY 2022-2023
P.1.1 Exercising Leadership in Public Sector: Fundamental Principles and Change Management	Local	Conference	40	249,900	249,900	249,900
P.1.2. Leadership and Change Management in Public Sector Organization: Special focus on PFM	Foreign	Training	20	0	18,673,000	18,673,000
P.2 PFM Fundamentals: Concepts, Accountability and Road to Results	Local	Conference	31	0	240,900	240,900
P.3 Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results (for 4 Groups)	Local	Training	1,084	3,910,110	3,910,110	3,910,110
P.4. Public Policy Analysis and Evidence-based Policy Making	Foreign	Training	20	0	21,250,000	21,250,000
P.5. Public Financial Management: Concepts, Methods and Contemporary Issues	Local	Training	2000	0	6,000,000	6,000,000
P.6 Macro-Fiscal Policy and Risk Management	Foreign	Training	20	0	19,550,000	19,550,000
P.7 Orientation of New ToR: Strengthening BMC/BWG	Local	Training	2300	0	9,083,160	0
P.8 Data Mining, Analyzing and Reporting: Budget Planning, Monitoring and Evaluation	Foreign	Training	20	0	21,250,000	21,250,000
P.9 Strategic Budget Planning: Integrating Policies, Priorities, Resource and Outcome.	Foreign	Training	20	0	18,973,000	18,973,000
P.10 Allocative Efficiency: Inter and Intra-Sectoral Resource Allocation, Priority Setting and Performance	Local	Training	1500	0	5,923,800	5,923,800
P.11 MTBF Estimation and Projection: Developing Forward Baseline Estimates	Foreign	Training	20	0	17,750,000	17,750,000
P.12 Budget Preparation: Review and Critical Analysis of Revenue and Expenditure (OPEX+DevEx.)	Local	Training	1000	0	3,938,000	3,938,000
P.13 Parliamentary Oversight: Discussion on Improving Effectiveness of Budget	Local	Conference	75	0	317,850	317,850
P.14 Budget Planning Vs. Execution: Gap Analysis and Developing Checkpoints	Local	Training	1350	0	0	5,316,300
P.15.1 How Well We Did? Outcomes, Deviations, Risk Analysis and Way Forward	Local	Training	75	0	0	295,350
P.15.2 Performance Budgeting: Measures to Improve Allocative and Operational Efficiency	Foreign	Training	20	0	29,850,000	29,850,000
P.16 Public Financial Management: Basic Concepts, Rules and Procedures (For Large Spending and Strategic Ministries/Divisions)	Local	Training	569	0	4,827,350	4,827,350
P.17. Introduction to Macro Econometrics: Methods and Applications	Local	Training	20	0	1,753,000	0
<b>Cost (Per Year)</b>			<b>10184</b>	<b>4,160,010</b>	<b>183,540,070</b>	<b>178,315,560</b>
<b>Total Cost (Three Years Plan)</b>				<b>366,015,640</b>		

\*Training Budget is subject to change under circumstances during execution 44

The above year-wise training plan is prepared within the ceiling of year-wise allocation for training. However, it is important to note that prevailing Covid-19 outbreak for successive waves has its ups and downs in terms of travel and social distance constraint. Therefore, it will be over-ambitious that successful implementation of all the training plans will be feasible. And as such, there are chances of extension of this planned program to take place at favorable time.

A separate Annexure is enclosed detailing the cost of training for each participant at home and abroad in [Annexure-5](#).

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c) Development of Training Calendar:

Each year from 2021-2023 will have a training calendar at the outset of FY followed by in Table-4 of the document. A detail year-wise action/work plan will incorporate timing and sequence of the proposed capacity programs along with other intervention areas. A glimpse of the Gantt Chart will be prepared accordingly each year-a glance of which is given below:

Figure 6: A Glimpse of Training Gantt Chart

Phase, Stage, Time Period etc.	Plan Code	Last Update		July'21				August'21				September'21			
		Status	Implementation Authority	1st	2nd	3rd	4th	1st	2nd	3rd	4th	1st	2nd	3rd	4th
Approval of Training Strategic Plan	N/A														
Finalization of Draft Strategic Plan	N/A	Completed	Jashim/Samuel/tekhaz/Amin												
Submission of Final Draft Strategic Plan	N/A		PIT												
Approval of Final Training Strategic Plan	N/A		NPD												
Approval of Training Strategic Engagement															
Training Approval of Top Bureaucrats from Cabinet Division	N/A		Finance Div.												
Managing Overseas Training															
Correspondence with Overseas Training Institute	N/A		Finance Div.												
Signing Agreement/MoU with Overseas Training Institute	N/A		Finance Div.												
Training/Capacity Development Programs															
Exercising Leadership and Ownership: Foundational Principles			Finance Div.												
Leadership and Ownership in Public Sector			Finance Div.												
Transforming Leadership for reforming Public Sector: Special Focus on PFM	P1		Finance Div.												
Effective Leadership in mentoring and Coaching Skills in Public Sector			Finance Div.												
Theory of Change: Global Perspective and Responsiveness in Public Sector	P2		Finance Div.												
Public Sector Policy: Review and Analytical Outcome	P3		Finance Div.												
MBF: Review of Policy Reflection			Finance Div.												
Evidence-Based Policy Making: Use of Data, Methodology for Policy Development	P4		Finance Div.												
PFM: Institutional Role, Importance and Contemporary Perspectives of MTBF	P5		Finance Div.												
Macroeconomic Framework: Modeling and Linkage to MTBF	P6		Finance Div.												
Orientation of New ToR: Strengthening BMC/BWG	P7		Finance Div.												
Budget Planning, Monitoring, Performance Evaluation: Data Mining, Extraction, Synchronizing, Analyzing and Reporting	P8		Finance Div.												
Strategic Budget Planning: Linkage from Policy to Strategic Objectives, Activities and Results	na		Finance Div.												

Source: Author's Own

The above Gantt chart is made on weekly basis progress of all the four major activities of this scheme namely-

- Development, Submission and Approval of this Scheme Document
- Engagement and Approval of Senior Officials Training by Cabinet Division
- MoU/Agreement signing with International Organization/Govt./Academic Institution
- Training Schedule

Detail of the Training Calendar is separately exercised most likeably following the sequence of the trainings and consideration of Covid-19 situation.

## 5.2 Risks and Challenges of Implementation

Every reform initiative is afflicted by some risks or challenges of which most originates from the resistance of change by people who will or perceive to be affected because of change. A list of risks and challenges have been identified below and its possible way outs mentioned to mitigate.

Resistance by Different Level Officers: Budgeting deals with public money and officials directly or indirectly responsible for financial management can resist the introduction of new knowledge and technical skills inside their organization despite top officials' positive willingness. The systematic change by top leadership may affect vested interest of other officials and many of them are under this training plan. So, effective reform initiatives either may not take place or fail after implementation (unsuccessful implementation).

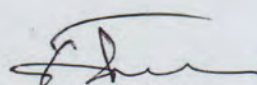
Resolution Plan: To address this, in budget executing, monitoring and control part, we have suggested a training for Secretaries, BMC, BWG members and CAFO to equip them how to monitor progress of implementation and control and establishment checkpoint of possible leakages of public money. Monitoring and evaluation by FD on the training imparted will also observe expected changes if not in place and take necessary steps for further improvement.

Covid-19 Pandemic: This scheme had started in June 2020 amid pandemic outbreak and still the country has been reeling under it. Lockdown and shut down of offices including public ones are hampering all activities including training. Sometimes, virtual training is difficult to arrange because of official or his/her family sickness. Training equipment at home or office necessary to conduct e-learning training is also challenging as every trainee will not equally equipped with the technical requirements. So, enforcing for e-training will may not bring expected result.

Resolution Plan: Inevitability of global outbreak of covid-19 has nothing to offer any alternative, so, this scheme plans to shift many of its training to periods when situation improves, and foreign movement restrictions is revived. However, certain trainings have been considered through online platform which can be implemented through participation of targeted trainees with required logistic facilities.

Engagement of Secretaries/Top Officials in Capacity Development Plan: As stated at the outset, change is difficult, and it may aggravate in adaptation for the aged and upper positional hierarchy. One the other hand, budget officials working in BMC and BWG can never be strategically strengthened without supportive leadership from the top.

Resolution Plan: The above contrast fact can be solved if given special attention by the scheme. To address this, some world's most renowned foreign institutions have been selected as foreign training attachments in the individual action plan. This will not only enhance their conceptual



and behavioral responses but also enrich portfolios. Recently, Cabinet Division has reiterated its support to organize seminars/conference/training for secretaries which is very overwhelming. The point of optimism is that training programs involving Secretaries/Top Officials can be well-executed, if designed properly, with desired outcomes.

### 5.3 Monitoring and Evaluation

**Monitoring:** The scheme will closely monitor the progress of the training imparted. After a particular training is completed, the reflection of the transferred knowledge/skills will be under scrutiny whether desired changes are happening or not. This scheme will also extend its support in cases when relating to any issues implementation of knowledge/skills transmitted into actions are problematic. Apart from this, the resource pool members of Finance Division especially working as BDOs, and Branch Heads can monitor whether the disseminated knowledge and skill are being implemented in accordance with the guideline provided. Any support from MDAs will be addressed by Finance Division and this scheme personnel combinedly.

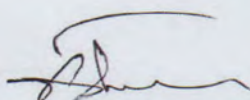
**Evaluation:** The scheme has outlined the performance management framework of LMs in its documents. A Performance Scorecard and Peer Review systems have been drafted and now pending for final approval. These two evaluative methods will be a basis for evaluation of Ministry/Divisions' yearly performance.

Scorecard: performance scorecard will be conducted by Finance Division which is being prepared on broader and sub-group basis some budgeting indicators with weighted score. Out of total 100%, ministries/divisions score against those parameter weightages will be evaluated. This scorecard acting as a yardstick will assess how the ministry/division has performed and how much it can place its budget demand to FD in tri-partite meeting for the forthcoming year.

Peer Review: Peer review will be performed by a lead ministry for all others about their performance on a set of parameters outlined in the scheme document. Examining ministry/division will have opportunity to gauge where it performed better than others and where lower indicating the reasons and ways for improvement.

Pre, On and Post Course Evaluation: Evaluation of the conducted Capacity development programs will be largely divided into following two groups-

1. Evaluation of the Trainees
2. Evaluation of the Trainers
3. Evaluation of the Scheme Performance



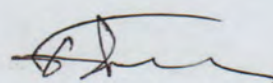
1. **Evaluation of the Trainees:** A pre-test of knowledge on the training would be conducted to gauge the level of existing knowledge. However, senior leadership trainings will be exempted of and mostly the budgetary working level (lower mid to upper) trainees will undergo this evaluation process. A post evaluation in the form of small or broader test comprising multiple choice questions and problem-solving group-works will be included for medium to long term training/capacity building programs. These tests will be conducted by the trainers. However, the post evaluation of the trainees will be conducted through Inter-ministerial Peer Review and Scorecard system as mentioned above.
2. **Evaluation of the Trainers:** Given the fact that this scheme utilizes its resources to the best, the outcome of the capacity initiatives is needed to achieve the target and, trainers' performance will add a significant boost to attain it. The resource pool will comprise members who not only are well-familiarized with the concepts of the training contents but also have strong communication skill capability.

A collective evaluation at the end of the training/capacity programs by the trainees will be conducted for each resource person. A Performance Evaluation Form (PEF) will be prepared and consulted with Finance Division prior to implementation of capacity initiatives. However, this scheme suggests that Finance Division would select members in the resource pool with pre-set criteria from the initiation to avoid frequent changes of resource pool members with low performance evaluation by trainees.

3. **Feedback and Evaluation of the Scheme:** An enhanced capacity through training interventions does not necessarily guarantee expected performance outcome in real job for officials. Different levels of troubles may be encountered by them and so it is mandatory to get their feedback about how effective the whole training had remained in terms of addressing practicality of behavioral, environmental, technical and knowledge requirement. This is how this scheme will accommodate the feedbacks taken from the Budget Desk Officers (BDOs) and Branch Heads of their respective LMs to modify the modality and design its intervention from time to time.

#### 5.4 Resource and Activity Accounting

The scheme has its yearly allocated fund for training purpose. While domestic trainings are being less costly so far and restrictions for foreign visit by government is now a barring factor for foreign training and thus cost estimation has remained suspended. Once it is permissible, the overall activity costing shall be drawn down by means of separate exercise of accounting and adjustments will be made so that all approved training can be well-funded within limits. A yearly basis action plan will accommodate the per head costing for both local and foreign



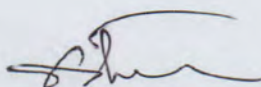
training. The approval of this document will lead to individual training/capacity initiative cost according to the action plan proposed in Table 5.

## **PART-6: CONCLUSION**

The action plan derived from the competency gap of Ministries/Divisions has provided a basis of modeling a training plan. Previous reform programs have also suggested many training programs; however, those were not as comprehensive as this as it has accumulated all data summarized to evident into action plan. Given the fact, it also poses a challenge that successful completion of trainings will evolve new and critical issues during implementation because of both adverse internalities and externalities. Further, managing overseas training in line with country's contextual PFM need may face difficulties in developing training modules and contents. As a new scheme with greater responsibility of improving budgeting process in 62 LMs/Divisions under pandemic situation has really posed challenges to complete projected deadline within June'23. However, a workable planning amid these challenges may overcome many if not all. Online Training amid severe pandemic situation, frequency changes of participating trainees in compliance with covid-19 safety protocol in face-to-face training when situation improves, workshop, seminar and conference can be effective in organizing the proposed training.

This strategy is formulated under the presumption of program tenure of 2020-2023. However, it should be updated and modified time to time by incorporating feedbacks, lessons learned from the trainers, policymaker, and participants in response to emerging and changing realities of PFM landscape. Change may also take place if program/scheme documents is updated/modified, special instruction from Program Supervisors under special situation unforeseen during the time of preparation this document. It might be reminded here that this document is basically a strategic document first and then action plan. While the strategic part will remain unchanged, the action plan e.g., budget, training plan and other relevant plans might change subject to prevailing circumstances of its execution part.

Towards the end if the timeframe of the Action Plan, a review workshop can be held and with the proceedings and insights from the workshop, updated strategy for PFM should be chalked out for a medium- and long-term basis. The objective is to institutionalize the norms and enhance capabilities of civil servants in resource allocation and strategic budgeting/planning on a sustainable basis, and which will reflect the responsibility of country's development dynamics and evolving priorities, thus equip the officials in PFM and decision making.



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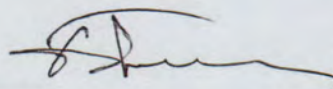
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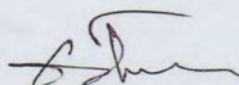


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This strategy is presumably for the year of 2021-2023 but it should be updated and modified time to time incorporating feedbacks and lessons learned from the trainers, policymaker, and participants in response to emerging and changing realities of PFM landscape.

Towards the end if the timeframe of the Action Plan, a review workshop can be held and with the proceedings and insights from the workshop, updated strategy for PFM should be chalked out for a medium- and long-term basis. The objective is to institutionalize the norms and enhance capabilities of civil servants in resource allocation and strategic budgeting/planning on a sustainable basis, and which will reflect the responsibility of country's development dynamics and evolving priorities, thus equip the officials in PFM and decision making.



Annexures-1: Competency Gaps from Reform Initiatives

S.N.	Name of Reform (Period)	Capacity Gaps		Suggested Capacity Building Initiatives/Proposed Resolutions
		Broad Areas of Problem Indicators	Details Problem Indications	
		Budget Preparation	<ul style="list-style-type: none"> <li>Budget demand is on incremental trend.</li> <li>Resource allocation is predominantly based on implicit choice and bottom-up approach.</li> </ul>	<ul style="list-style-type: none"> <li>Training in PFM- Budgeting, Financial Rules and Expenditure Control.</li> <li>Training for civil servants with techniques to transform of policies into practical functionality.</li> <li>Workshops/Seminars for Secretaries and Additional Secretaries on real-life PFM problem faced</li> </ul>
		Macroeconomic Policy Orientation on Budgetary Analysis	<ul style="list-style-type: none"> <li>Weak linkage with macroeconomic Policy/management with Budget</li> </ul>	<ul style="list-style-type: none"> <li>An intensive training for Joint Secretaries on-                             <ul style="list-style-type: none"> <li>(a) structure of budget preparation</li> <li>(b) budget execution and expenditure control</li> <li>(c) principles of PFM</li> <li>(d) institutional structure of fiscal, financial, and monetary management</li> <li>(e) program analysis and performance management</li> <li>(f) international economic relations.</li> </ul> </li> </ul>
		Expenditure Control	<ul style="list-style-type: none"> <li>Weakness in budget preparation, expenditure control and accounting.</li> </ul>	
		Budgetary Outcome Analysis	<ul style="list-style-type: none"> <li>Input-based budgetary practices and output and outcome from public expenditure are not identified. Goal achievement is unclear.</li> </ul>	
		Data Analysis	<ul style="list-style-type: none"> <li>Shortfall of data for more analysis for performance and program-based budgeting.</li> </ul>	<ul style="list-style-type: none"> <li>Training for officers who initiate the baseline work (BWG) that include-                             <ul style="list-style-type: none"> <li>Concepts</li> </ul> </li> </ul>
		Budgetary Demand Analysis	<ul style="list-style-type: none"> <li>Lack of LMS' analytical framework to place budgetary demand to FD.</li> </ul>	



S.N.	Name of Reform (Period)	Capacity Gaps		Suggested Capacity Building Initiatives/Proposed Resolutions
		Broad Areas of Problem Indicators	Details Problem Indications	
2	RIBEC (1993-2002)	Budgetary Monitoring and Control	<ul style="list-style-type: none"> <li>CAOs (now CAFOs) has less effective accounting control and their office is not properly institutionalized.</li> </ul>	<ul style="list-style-type: none"> <li>techniques with practical exercises and case studies.</li> <li>To be trained for current and future needs</li> <li>CAOs and their office should be institutionalized through training in public financial management.</li> </ul>
		Leadership/Top Management's Active Engagement in the Budget Process	<ul style="list-style-type: none"> <li>Senior officials inadequate focus on budgeting, programming, and expenditure control despite efforts.</li> </ul>	
		Leadership/Top Management's Active Engagement in the Budget Process	<ul style="list-style-type: none"> <li>Secretary's role in budget preparation is minimal.</li> </ul>	
		Policy Integration	<ul style="list-style-type: none"> <li>Minimal linkage of budget proposals reflecting ministry's policies/objectives.</li> </ul>	
		Budgetary Planning	<ul style="list-style-type: none"> <li>Incremental budget creating provision of revised priorities/objectives and performance measurement.</li> </ul>	
		Budgetary Monitoring and Control	<ul style="list-style-type: none"> <li>CAO's role is limited for accounting and financial management including budgeting.</li> </ul>	
3	FMRP	Institutional Capacity in Budget and Performance Management	<ul style="list-style-type: none"> <li>Weakened aggregate fiscal management and regulatory framework for financial and performance management.</li> </ul>	<ul style="list-style-type: none"> <li>Full implementation of MTBF at each ministry level</li> <li>Strengthening Planning in Finance Division</li> </ul>



S.N.	Name of Reform (Period)	Capacity Gaps		Suggested Capacity Building Initiatives/Proposed Resolutions
		Broad Areas of Problem Indicators	Details Problem Indications	
4	SPEMP (2009-2014)	Organizational capacity in BP and Performance Management	<ul style="list-style-type: none"> <li>Inefficiency in resource allocation and utilization, and performance management capacity in LMs.</li> </ul>	<ul style="list-style-type: none"> <li>Building wider training capacity across Bangladesh</li> </ul>
		Institutional Training Capacity  Budget Preparation and Planning; Allocative Efficiency  Policy Integration and Prioritization  Transparency in Resource Allocation  Policy Integration and Effectiveness of MBF  Effective Budget Discussion  Budget Monitoring and Control	<ul style="list-style-type: none"> <li>Lack of capacity in training academies.</li> <li>Resource allocations are largely historical and incremental.</li> <li>Resources are not focused on the government's highest priorities</li> <li>Resource ceiling is predominantly determined by the bureaucracy and thereby lacking transparency.</li> <li>The current design of MBFs inhibit usefulness as a strategic framework to drive planning, manage performance and achieve LM's objectives effectively and efficiently.</li> <li>Formal budget presentation and debate by Cabinet and Parliament has little or no impact on budget allocation.</li> <li>Systematic budget monitoring is largely absent.</li> </ul>	

S.N.	Name of Reform (Period)	Capacity Gaps		Suggested Capacity Building Initiatives/Proposed Resolutions
		Broad Areas of Problem Indicators	Details Problem Indications	
5	SPFMS (2015-2018) (Extended)	Budget Planning and Execution Gap	<ul style="list-style-type: none"> <li>Significant expenditures take place for purposes that were not specified in the original budget, i.e., allocating additional budget beyond ceiling, reappropriation from one head to another and block allocation.</li> </ul>	<ul style="list-style-type: none"> <li>Build capacity and strengthening processes to issue quarterly financial reports timely (within 3 weeks) and with variance analysis.</li> <li>Build capacity (report development, work processes, training, hands-on support) to undertake variance analysis.</li> <li>Introduce a formal Mid-year review of budget implementation by senior leadership/Cabinet that considers budget implementation so far; and implications of changes in economic parameters, internal &amp; external shocks.</li> </ul>
		Performance Management and Monitoring	<ul style="list-style-type: none"> <li>No systematic, high-quality, and regular performance reporting against the Performance Indicators and Targets outlined in the MBFs.</li> </ul>	
		Policy Integration	<ul style="list-style-type: none"> <li>Shortfall of budget alignment with government policies and priorities</li> </ul>	
		Policy Analysis	<ul style="list-style-type: none"> <li>Lack of capacity study of analyzing policy planning to assess the impact of multiple planning and budgeting systems (e.g. MTBF, MYPPI, Sector Strategies, FBE, MTSBP etc.).</li> </ul>	
		Data Mining	<ul style="list-style-type: none"> <li>Lack of using performance data in the main budget documents.</li> </ul>	
		Performance based Resource Allocation	<ul style="list-style-type: none"> <li>Lack of reflection of previous achievement and allocation of</li> </ul>	<ul style="list-style-type: none"> <li>Training for the civil servants and Parliamentarians on how to weigh the expenditures by Ministries, programs and expected outcome to measure the effectiveness of resource allocated on priority sectors.</li> <li>To develop a resource pool within Finance Division to support BMCs in various LMs.</li> </ul>



S.N.	Name of Reform (Period)	Capacity Gaps		Suggested Capacity Building Initiatives/Proposed Resolutions
		Broad Areas of Problem Indicators	Details Problem Indications	
			resources next year on budget documents.	<ul style="list-style-type: none"> <li>To build institutional training capacity of IPF to provide state-of-the-art training programs to civil servants.</li> </ul>
		Fund Release	<ul style="list-style-type: none"> <li>Delay in budget release</li> </ul>	
		Budget Executional Capacity	<ul style="list-style-type: none"> <li>Low budget absorption capacity resulting in implementation delays (80% projects), cost overruns, low return on investment and increasing debts service costs.</li> </ul>	
		Budget Planning and Execution Gap	<ul style="list-style-type: none"> <li>Lack of strictness on originally approved budget resulting in appropriated to revised, revised to actual budgeted expenditure gap.</li> </ul>	
		Capital Asset Monitoring	<ul style="list-style-type: none"> <li>Rapid increase of asset erosion cost, particularly in maintenance and repairs.</li> </ul>	

Annexures-2: Competency Gaps Focused Group Discussions and Consultation

Dimensions of Capacity	Capacity Gaps	Level of Capacity Gap	Target Groups
Resource Pool (ToT)	<ul style="list-style-type: none"> <li>Knowledge, analytical and delivery capabilities are at variance and unsynchronized.</li> <li>Lack of global and country Macroeconomic perspective reflection on MTBF operation.</li> </ul>	Individual	Resource Pool (ToT)-FD and/other Departments/Institutions
Leadership and Ownership	<ul style="list-style-type: none"> <li>Leadership and ownership and administrative development and retention of Budget Officials is less visible resulting in weak performance and strengthening of BMC/BWG.</li> <li>Lack of expertise arising out of non-existence of Division of Labor, i.e., budgetary planning, execution, monitoring and evaluation.</li> </ul>	Individual	Top Management
Policy Focus	<ul style="list-style-type: none"> <li>Less policy focus and analysis in strategic budgeting</li> <li>Less policy alignment to strategic budgeting</li> </ul>	Individual	Top Management
Strategic Budget Planning	<ul style="list-style-type: none"> <li>Weaker link from major functions with strategic objectives, strategic objectives with activities, activities with priority setting, and activities with output indicators.</li> <li>Historical Incrementalism approach</li> <li>budget demand without strategic budgetary analysis.</li> <li>No forward Baseline Estimates (FBE) made to forecast future demand for appropriation.</li> </ul>	Individual/ Organizational	Senior Officials, BMC, BWG
Budget Execution	<ul style="list-style-type: none"> <li>Strategic Priority Setting, Activities and Resource Allocation in strategic phase set by MDAs are not precisely adhered to output generation/performance measurement.</li> <li>Lack of understanding of ToR leading to underperformance.</li> </ul>	Individual	Top Management
ToR		Organizational	BMC, BWG
PFM Basics	<ul style="list-style-type: none"> <li>Weakness in conceptual understanding of basic PFM norms.</li> <li>Weakness in understanding, analyzing, and reporting govt. adopted policies to be transformed into action plans.</li> </ul>	Organizational	BMC, BWG, FD Staff/Lower to Mid-level Civil Servants



Dimensions of Capacity	Capacity Gaps	Level of Capacity Gap	Target Groups
Allocative Efficiency	<ul style="list-style-type: none"> <li>Lack of using methods in setting priority spending areas and volume of spending that yield better results among alternatives.</li> </ul>	Organizational	BMC/BWG
Fund Release	<ul style="list-style-type: none"> <li>Lack of procedural and technical knowledge of fund release procedures</li> </ul>	Organizational	BMC, BWG
M&E of Budget Implementation	<ul style="list-style-type: none"> <li>Lack of adequate and periodical monitoring and evaluation of revenue and expenditure to achieve target.</li> <li>Performance evaluation is non-existent</li> <li>Data extraction, synchronization, analysis and reporting are almost non-existent.</li> </ul>	Organizational	BMC, BWG, CAFO
PFM career for Civil Servants	<ul style="list-style-type: none"> <li>PFM still not considered as a pivotal career pathway for most Civil Servants</li> </ul>	Environmental	Lower to Mid-Level Civil Servants

**Annexures-3: Competency Gaps from PEFA Assessment Summary**

PFM Performance Indicator		Rating <sup>17</sup> 2015	Broader capacity Dimension	Competence/Performance Gap in Performance
Pillar No.	Pillar Name			
PI-1	Aggregate Expenditure Outturn	B	Budget Preparation and Planning	<ol style="list-style-type: none"> <li>1. Deviation of actual aggregate expenditure from original budget indicates weakness in budget preparation and planning quality.</li> <li>2. Enactment of revised budget regularly during halfway of FY undermines the planning and budgeting process</li> </ol>
PI-2	Expenditure Composition Outturn by Function	D+	Policy Integration/Compliance	<ol style="list-style-type: none"> <li>1. Variance in expenditure composition denote non reflection of policy objectives.</li> <li>2. Significant variance in disaggregated expenditure undermines the budget credibility of budget as a policy intent statement</li> </ol>
PI-6	Central Govt. Operation outside financial reports	D	Reporting	<ol style="list-style-type: none"> <li>1. Information of expenditure on extra-budgetary funds are not readily available and they are not included in the central government accounts.</li> <li>2. Accurate information on extra budgetary allocations on revolving fund such as microcredit, endowment and investments are not reported.</li> <li>3. Expenditure on statutory bodies over government transfers were omitted from the overall fiscal accounts of the central government.</li> </ol>

<sup>17</sup> **Rating Interpretation-** A-performance meets good international practice and the criteria for the indicator are met in a complete, orderly, accurate, timely, and coordinated way. B-performance ranging from good to medium by international standards. C-Performance ranging from medium to poor, and D-The process or procedure does not exist at all, or it is not functioning effectively.



PFM/Performance Indicator		Rating <sup>17</sup> 2015	Broader capacity Dimension	Competence/Performance Gap In Performance	
Pillar No.	Pillar Name				
PI-8	Performance Information for Service Delivery	D+	Monitoring and Evaluation/ Performance Management	1. Weak linkage between planned performance and expenditures exist 2. MDAs do not assemble/Analyze budget allocation/ utilization/ implementation report against delivery units. 3. Reports on the performance evaluation of the efficiency and effectiveness of lines ministries were inadequate	
PI-11	Public Investment Management	C	Analysis	1. No formal economic appraisal process 2. No formal linkage between recurrent costs as laid down in project documents and the budget (investment project costing).	
PI-15	Fiscal Strategy	B	Reporting	MTMPS does not describe progress made against its fiscal strategy in any details	
PI-16	Medium-Term Perspective in Expenditure Budgeting	C+	Policy Alignment (strategic plans and medium-term budgets)	1. Absence of expenditure policy proposals in the annual budget estimates align with the strategic plans 2. deviation from the previous year's estimates are not clearly explained	
PI-17	Budget Preparation Process	B	Budget Scrutiny by the legislature	Legislature does not get enough time for reviewing the budget	



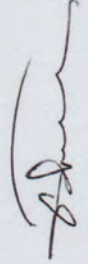
Annexures-4: Competency Gaps from Other Sources

Broader Capacity Dimension	Capacity Gap/Problem Statement	Level of Competency Gap	Sources
Budget Preparation	<p>Revenue Budget prepared for 3 years while ADP for only 1 year. Affects implementation in cost and time overrun.</p>	Organizational	ADB <sup>18</sup>
Budget Preparation	<ul style="list-style-type: none"> <li>• Top-down ceiling distributive system by Ministry/Division followed given by resource envelop. It hinders the subordinate offices reflect their actual need (Bottom-up).</li> <li>• Changes in RADP is not consistent with volume of schemes/projects reflects weakness in ADP planning.</li> <li>• Gap in skills in using IBAS++ among budgetary staff</li> </ul>	Organizational	<p>ADB</p> <p>WB<sup>19</sup></p> <p>WB<sup>20</sup></p>

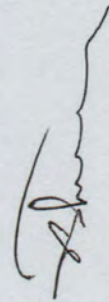
<sup>18</sup> See *Public Financial Management Systems-Bangladesh: Key Elements from a Financial Management Perspective*, Asian Development Bank, June 2018

<sup>19</sup> See *Bangladesh Public Expenditure Review Update*, The World Bank, South Asian Region, June 2015

<sup>20</sup> See *Bangladesh: Seizing the Opportunity*, World Bank Group Policy Notes, May 2019



Broader Capacity Dimension	Capacity Gap/Problem Statement	Level of Competency Gap	Sources
Resource Allocation	<ul style="list-style-type: none"> <li>• Still followed in incremental and manual process.</li> </ul>	Organizational	ADB
Budget Implementation and Control	<ul style="list-style-type: none"> <li>• Internal control system, i.e., scrutiny and oversight systems are largely missing.</li> <li>• CAFO's accountability is unclear in any act/rules/circulars regarding bill invoice checkpoints, pre-auditing functions</li> </ul>	Organizational	ADB
Macro-Fiscal Outcome	<ul style="list-style-type: none"> <li>• Total public expenditure and revenue has remained the lowest in the world.</li> <li>• Revenue inflows as projected always have deficit against expenditure estimate and retention of some budgetary resources limiting funding in investment.</li> </ul>	Organizational	WB
Development Budget	<ul style="list-style-type: none"> <li>• The provision of revised ADP allows significant adjustments in expenditure</li> <li>• Public investments do not guarantee efficiency in allocation, availability of sufficient fund for maintenance after completion.</li> <li>• Public investment and growth have no or little correlation with growth.</li> <li>• Significant time lag between actual execution and inclusion in ADP portfolio.</li> </ul>	Organizational	WB



Broader Capacity Dimension	Capacity Gap/Problem Statement	Level of Competency Gap	Sources
	<ul style="list-style-type: none"> <li>• Cost and time overruns (80%) projects against thinning collection of revenues.</li> </ul>		
Policy Integration and Alignment	<ul style="list-style-type: none"> <li>• MTBFs are not explicitly linked to medium-term strategies and business plans</li> <li>• Gap between APA and MBF calendars and mandate</li> </ul>	Organizational	WB (see foot note 11)
Aggregate Fiscal Discipline	<ul style="list-style-type: none"> <li>• Annual revenue and expenditure forecasts are aspirational and not typically met</li> </ul>	Organizational	WB (see foot note 11)
Coordination	<ul style="list-style-type: none"> <li>• Lack of coordination between planning and budget wing/branch</li> </ul>	Organizational	WB (see foot note 11)



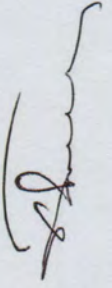
## Annexures-5: Year-wise Cost and Duration of local and foreign training

**YEAR 2020-2021**

**P.1.1: Exercising Leadership: Fundamental Principles and Change Management**

**Venue: Local**

Fiscal Year 2020-2021									
P.1.1 Exercising Leadership: Fundamental Principles and Change Management									
Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate		Amount (Taka)	Comments
			Session/Hour	Batch	Total				
Chairperson, Chief Guest, Special Guest Honorarium	1	3	1	1	3	5000	Taka / day	15,000	
Keynote Speaker	1	1	1	1	1	5000	Taka / day	5,000	
Moderator Honorarium	1	1	1	1	1	4000	Taka /day	4,000	
Speaker Honorarium	1	3	1	1	3	3000	Taka /day	9,000	
Rapporteur Honorarium	1	2	1	1	2	2500	Taka /day	5,000	
Honorarium for the Participants	1	40	1	1	40	1000	Taka / day	40,000	Sec-20, FD-20
Honorarium for Support Staffs	1	3	1	1	3	500	Taka / day	1,500	
Refreshment (light)	1	65	2	1	130	80	Taka / session	10,400	
Lunch	1	65	1	1	65	600	Taka / day	39,000	
Stationeries (Pen, Notebook, Folder etc.)	1	40	1	1	40	2500	Taka / session	100,000	
Photocopy	1	40	1	1	40	350	Taka / session	14,000	
Hall Rent	1	1	1	1	1	5000	Taka / day	5,000	
Miscellaneous	1	1	1	1	1	2000	Taka / day	2,000	
<b>Two Lac Forty Nine Thousand Nine Hundred</b>								<b>249,900</b>	



**YEAR 2020-2021**

**P.3.3: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for FD Support Staff)**

**Venue: Local**

Fiscal Year 2020-2021									
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for FSMU Officials)									
Detailed Breakdown of the Proposed Budget									
Item	Day	Quantity			Rate	Amount (Taka)	Comments		
		Person	Session/Hour	Batch				Total	
Course Director	1	1	1	1	1500	1,500			
Course Coordinator	1	2	1	1	1200	2,400			
Honorarium for Resource Persons	1	2	6	1	2500	30,000	JS-2500 DS-2000		
Honorarium for the Participants	1	10	1	1	1000	10,000			
Honorarium for Technical Assistance	1	1	1	1	1000	1,000			
Honorarium for Support Staffs	1	2	1	1	500	1,000	3 Support Staffs		
Refreshment (light)	1	18	2	1	80	2,880			
Lunch	1	18	1	1	600	10,800			
Photocopy	1	18	1	1	50	900			
Stationeries (Pen, Notebook, Folder etc.)	1	18	1	1	230	4,140			
Miscellaneous	1	1	1	1	2000	2,000			
						<b>Sixty Six Thousand and Six Hundred Twenty</b>	<b>66,620</b>		

**YEAR 2020-2021**

**P.3.4: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Ministry/Division/Agency)**

Venue: Local

Fiscal Year 2020-2021									
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Ministry/Divisions/Agencies)									
Detailed Breakdown of the Proposed Budget									
Item	Unit	Person	Quantity			Rate		Amount (Taka)	Comments
			Session/Hour	Batch	Total				
Honorarium for Resource Persons	1	2	3	39	234	2500	Taka / hour	585,000	JS-2500
Honorarium for the Participants	1	26	1	39	1014	1000	Taka / day	1,014,000	DS-2000
Conveyance for the Participants	1	26	1	39	1014	250	Taka / day	253,500	Local=250 Outside=500
Honorarium for Technical Assistance	1	1	1	39	39	1000	Taka / session	39,000	
Honorarium for Support Staffs	1	2	1	39	78	500	Taka / day	39,000	3 Support Staffs
Refreshment (light)	1	40	1	39	1560	80	Taka / session	124,800	
Photocopy	1	35	1	39	1365	50	Taka / session	68,250	
Stationeries (Pen, Notebook, Folder etc.)	1	35	1	39	1365	250	Taka / session	341,250	
Hall Rent	1	1	1	39	39	5000	Taka / day	195,000	
Miscellaneous	1	1	1	39	39	2000	Taka / day	78,000	
Twenty Seven Lac Thirty Seven Thousand and Eight Hundred								2,737,800	

**YEAR 2020-2021**

**P.3.4: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Ministry/Division/Agency)**

Venue: Local

Fiscal Year 2020-2021									
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Feedback Training)									
Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments	
			Session/Hour	Batch	Total				
Honorarium for Resource Persons	1	2	3	10	60	2500 Taka / hour	150,000	JS-2500	
Honorarium for the Participants	1	39	1	10	390	1000 Taka / day	390,000		
Honorarium for Technical Assistance	1	1	1	10	10	1000 Taka / session	10,000		
Honorarium for Support Staffs	1	2	1	10	20	500 Taka / day	10,000		
Refreshment (light)	1	50	1	10	500	80 Taka / session	40,000		
Photocopy	1	50	1	10	500	50 Taka / session	25,000		
Stationeries (Pen, Note Book, Folder etc.)	1	50	1	10	500	230 Taka / session	115,000		
Miscellaneous	1	1	1	10	10	2000 Taka / day	20,000		
Seven Lac Sixty Thousand							760,000		



**YEAR 2021-2022**

**P.1.1: Exercising Leadership: Fundamental Principles and Change Management**

Venue: Local

Fiscal Year 2022-2023									
P.1 Exercising Leadership: Fundamental Principles and Change Management									
Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments	
			Session/Hour	Batch	Total				
Chairperson, Chief Guest, Special Guest Honorarium	1	3	1	1	3	5000	15,000		
Keynote Speaker	1	1	1	1	1	5000	5,000		
Moderator Honorarium	1	1	1	1	1	4000	4,000		
Speaker Honorarium	1	3	1	1	3	3000	9,000		
Rapporteur Honorarium	1	2	1	1	2	2500	5,000		
Honorarium for the Participants	1	40	1	1	40	1000	40,000	Sec-20, FD-20	
Honorarium for Support Staffs	1	3	1	1	3	500	1,500		
Refreshment (light)	1	65	2	1	130	80	10,400		
Lunch	1	65	1	1	65	600	39,000		
Stationeries (Pen, Notebook, Folder etc.)	1	40	1	1	40	2500	100,000		
Photocopy	1	40	1	1	40	350	14,000		
Hall Rent	1	1	1	1	1	5000	5,000		
Miscellaneous	1	1	1	1	1	2000	2,000		
Two Lac Fourty Nine Thousand Nine Hundred							249,900		



**YEAR 2021-2022**

**P.1.2: Leadership and Change Management in Public Sector Organization: Special Focus on Public Financial Management**

**Venue: Civil Service College, UK**

Item	Designation	Quantity			Rate	Amount Taka
		Day	Person	Batch		
<b>PART A: Tuition Fee</b>						
Tuition Fee	All	1	20	1	320,000.00 Taka	6,400,000.00
<b>PART B: Comprehensive Allowance</b>						
Comprehensive Allowance (A)	JS/DS	7	20	1	24,500.00 Taka/day	3,430,000.00
<b>PART C: Air Fare</b>						
Air Fare (Economy Class)	JS/DS	2	20	1	200,000.00 Taka/day	8,000,000.00
<b>PART D: Terminal charge</b>						
Terminal charge 10% (Part B: A)	JS/DS	2	20	1	2,450.00 Taka/day	98,000.00
<b>PART E: Transit Fee</b>						
Transit Fee 25% (Part B: A)	JS/DS	2	20	1	6,125.00 Taka/day	245,000.00
<b>PART F: VISA Fees</b>						
VISA Fees	JS/DS	1	20	1	25,000.00 Taka/day	500,000.00
<b>PART E: Total GoB Cost (A+B+C+D+E+F)</b>						<b>18,673,000.00</b>

**YEAR 2021-2022**

**P.2: PFM Fundamentals: Concepts, Accountability and Road to Results**

Venue: Local

Fiscal Year 2021-2022											
P.2 PFM Fundamentals: Concepts, Accountability and Road to Results											
Detailed Breakdown of the Proposed Budget											
Item	Day	Quantity			Rate		Amount (Taka)	Comments			
		Person	Session/Hour	Batch	Total						
Chairperson, Chief Guest, Special Guest Honorarium	1	3	1	1	3	5000	Taka / day	15,000			
Keynote Speaker	1	1	1	1	1	5000	Taka / day	5,000			
Moderator Honorarium	1	1	1	1	1	4000	Taka / day	4,000			
Speaker Honorarium	1	3	1	1	3	3000	Taka / day	9,000			
Rapporteur Honorarium	1	2	1	1	2	2500	Taka / day	5,000			
Honorarium for the Participants	1	31	1	1	31	1000	Taka / day	31,000		Sec-20, FD-20	
Honorarium for Support Staffs	1	3	1	1	3	500	Taka / day	1,500			
Refreshment (light)	1	65	2	1	130	80	Taka / session	10,400			
Lunch	1	65	1	1	65	600	Taka / day	39,000			
Photocopy	1	40	1	1	40	2500	Taka / session	100,000			
Stationeries (Pen, Notebook, Folder etc.)	1	40	1	1	40	350	Taka / session	14,000			
Hall Rent	1	1	1	1	1	5000	Taka / day	5,000			
Miscellaneous	1	1	1	1	1	2000	Taka / day	2,000			
							<b>Two Lac Fourty Thousand Nine Hundred</b>		<b>240,900</b>		

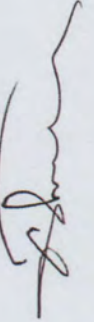
Note: This conference/workshop will encompass Senior Secretaries/Secretaries with the presence of Cabinet Secretary. In any case of unavoidable circumstance, Sr. Secretary/Secretary cannot attend, Member-Secretary of BMCs will represent them.

**YEAR 2021-2022**

**P.3.1: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Master Trainers)**

**Venue: Local**

Fiscal Year 2021-2022									
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Master Trainers)									
Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments	
			Session/Hour	Batch	Total				
Course Director	1	1	1	1	1	1500	1,500		
Course Coordinator	1	2	1	1	2	1200	2,400		
Honorarium for Resource Persons	1	2	6	1	12	2500	30,000	JS-2500 DS-2000	
Honorarium for the Participants	1	34	1	1	34	1000	34,000		
Honorarium for Technical Assistance	1	1	2	1	2	1000	2,000		
Honorarium for Support Staffs	1	2	1	1	2	500	1,000	3 Support Staffs	
Refreshment (light)	1	45	2	1	90	80	7,200		
Lunch	1	45	1	1	45	600	27,000		
Photocopy	1	45	1	1	45	50	2,250		
Stationeries (Pen, Notebook, Folder etc.)	1	34	1	1	34	230	7,820		
Hall Rent	1	1	1	1	1	5000	5,000		
Miscellaneous	1	1	1	1	1	2000	2,000		
One Lac Twenty-Seven Thousand One Hundred Seventy							122,170		



**YEAR 2021-2022**

**P.3.2: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results)  
Training for FD Support Staff)**

Venue: Local

Fiscal Year 2021-2022									
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for FD Support Staff)									
Detailed Breakdown of the Proposed Budget									
Item	Day	Quantity			Rate	Amount (Taka)	Comments		
		Person	Session/Hour	Batch				Total	
Course Director	1	1	1	2	1500	3,000			
Course Coordinator	1	2	1	2	1200	4,800			
Honorarium for Resource Persons	1	2	6	2	2500	60,000	JS-2500 DS-2000		
Honorarium for the Participants	1	26	1	2	1000	52,000			
Conveyance for the Participants	1	26	1	2	250	13,000	Local=250 Outside=500		
Honorarium for Technical Assistance	1	1	2	2	1000	4,000			
Honorarium for Support Staffs	1	2	1	2	500	2,000	3 Support Staffs		
Refreshment (light)	1	34	2	2	80	10,880			
Lunch	1	34	1	2	600	40,800			
Photocopy	1	34	1	2	50	3,400			
Stationeries (Pen, Notebook, Folder etc.)	1	34	1	2	230	15,640			
Hall Rent	1	1	1	2	5000	10,000			
Miscellaneous	1	1	1	2	2000	4,000			
<b>Two Lac Twenty-Three Thousand Five Hundred Twenty</b>						<b>223,520</b>			

**YEAR 2021-2022**

**P.3.3: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for FD Support Staff)**

Venue: Local

Fiscal Year 2021-2022										
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for FSMU Officials)										
Detailed Breakdown of the Proposed Budget										
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments		
			Session/Hour	Batch	Total					
Course Director	1	1	1	1	1	1500	Taka / day	1,500		
Course Coordinator	1	2	1	1	2	1200	Taka / day	2,400		
Honorarium for Resource Persons	1	2	6	1	12	2500	Taka / hour	30,000	JS-2500 DS-2000	
Honorarium for the Participants	1	10	1	1	10	1000	Taka / day	10,000		
Honorarium for Technical Assistance	1	1	1	1	1	1000	Taka / session	1,000		
Honorarium for Support Staffs	1	2	1	1	2	500	Taka / day	1,000	3 Support Staffs	
Refreshment (light)	1	18	2	1	36	80	Taka / session	2,880		
Lunch	1	18	1	1	18	600	Taka / day	10,800		
Photocopy	1	18	1	1	18	50	Taka / session	900		
Stationeries (Pen, Notebook, Folder etc.)	1	18	1	1	18	230	Taka / session	4,140		
Miscellaneous	1	1	1	1	1	2000	Taka / day	2,000		
							Sixty Six Thousand and Six Hundred Twenty			
							66,620			

**YEAR 2021-2022**

**P.3.4: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Ministry/Division/Agency)**

Venue: Local

Fiscal Year 2021-2022										
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Ministry/Divisions/Agencies)										
Detailed Breakdown of the Proposed Budget										
Item	Unit	Quantity			Batch	Total	Rate		Amount (Taka)	Comments
		Person	Session/Hour	Session			Day	Hour		
Honorarium for Resource Persons	1	2	3	39	234	2500	Taka / hour	585,000	JS-2500	
Honorarium for the Participants	1	26	1	39	1014	2000	Taka / day	1,014,000	DS-2000	
Conveyance for the Participants	1	26	1	39	1014	250	Taka / day	253,500	Local=250 Outside=500	
Honorarium for Technical Assistance	1	1	1	39	39	1000	Taka / session	39,000		
Honorarium for Support Staffs	1	2	1	39	78	500	Taka / day	39,000	3 Support Staffs	
Refreshment (light)	1	40	1	39	1560	80	Taka / session	124,800		
Photocopy	1	35	1	39	1365	50	Taka / session	68,250		
Stationeries (Pen, Notebook, Folder etc.)	1	35	1	39	1365	250	Taka / session	341,250		
Hall Rent	1	1	1	39	39	5000	Taka / day	195,000		
Miscellaneous	1	1	1	39	39	2000	Taka / day	78,000		
Twenty Seven Lac Thirty Seven Thousand and Eight Hundred								2,737,800		

**YEAR 2021-2022**

**P.3.4: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Ministry/Division/Agency)**

Venue: Local

Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments	
			Session/Hour	Batch	Total				
Honorarium for Resource Persons	1	2	3	10	60	2500 Taka / hour	150,000	JS-2500	
Honorarium for the Participants	1	39	1	10	390	1000 Taka / day	390,000		
Honorarium for Technical Assistance	1	1	1	10	10	1000 Taka / session	10,000		
Honorarium for Support Staffs	1	2	1	10	20	500 Taka / day	10,000		
Refreshment (light)	1	50	1	10	500	80 Taka / session	40,000		
Photocopy	1	50	1	10	500	50 Taka / session	25,000		
Stationeries (Pen, Note Book, Folder etc.)	1	50	1	10	500	230 Taka / session	115,000		
Miscellaneous	1	1	1	10	10	2000 Taka / day	20,000		
Seven Lac Sixty Thousand							760,000		

**YEAR 2021-2022**

**P.4: Public Policy Analysis and Evidence-based Policy Making**

**Venue: University of Oxford/Civil Service College, UK**

Item	Designation	Quantity			Rate	Amount Taka
		Day	Person	Batch		
<b>Fiscal Year 2021-22</b>						
<b>PART A: Tuition Fee</b>						
Tuition Fee	All	1	20	1	20	400,000.00 Taka
<b>PART B: Comprehensive Allowance</b>						
Comprehensive Allowance (B)	J.S/D.S/SAS	7	20	1	140	25,000.00 Taka/day
<b>PART C: Air Fare</b>						
Air Fare (Economy Class)	J.S/D.S/SAS	2	20	1	40	220,000.00 Taka/day
<b>PART D: Terminal charge</b>						
Terminal charge 10% (Part B: A)	J.S/D.S/SAS	2	20	1	40	2,500.00 Taka/day
<b>PART E: Transit Fee</b>						
Transit Fee 25% (Part B: A)	JS/DS/SAS	2	20	1	40	6,250.00 Taka/day
<b>PART F: VISA Fees</b>						
VISA Fees	JS/DS/SAS	1	20	1	20	30,000.00 Taka/day
<b>PART E: Total GoB Cost (A+B+C+D+E+F)</b>						<b>21,250,000.00</b>



**YEAR 2021-2022**

**P.5: Public Financial Management: Concepts, Methods and Contemporary Issues**

Venue: Local

Fiscal Year 2021-2022									
P.5 An Overall Concept and Basic Components of PFM									
Detailed Breakdown of the Proposed Budget									
Item	Quantity			Rate	Amount (Taka)	Comments			
	Day	Person	Session/Hour				Batch	Total	
Course Director	1	1	1	1500	75,000				
Course Coordinator	1	2	1	1200	120,000				
Honorarium for Resource Persons	1	2	3	2500	750,000	JS-2500 DS-2000			
Honorarium for the Participants	1	40	1	1000	2,000,000				
Conveyance for the Participants	1	40	1	250	500,000	Local=250 Outside=500			
Honorarium for Technical Assistance	1	1	1	1000	50,000				
Honorarium for Support Staffs	1	3	1	500	75,000	3 Support Staffs			
Refreshment (light)	1	40	2	80	320,000				
Lunch	1	40	1	600	1,200,000				
Photocopy	1	40	1	50	100,000				
Stationeries (Pen, Notebook, Folder etc.)	1	40	1	230	460,000				
Hall Rent	1	1	1	5000	250,000				
Miscellaneous	1	1	1	2000	100,000				
	Sixty Lac				6,000,000				

Note: total number of participants is 2007 which excludes 12 Ministries/Divisions. These are-1) Primary and Mass Education 2) Education 3) LGD 4) Water Resources 5) Agriculture 6) Communication 7) Women & Children Affairs 8) Power and Energy 9) Disaster 10) Railways 11) Social Welfare 12) Foreign Affairs

**YEAR 2021-2022**

**P.6. Macro-fiscal Policy and Risk Management  
Foreign: Civil Service College, UK/Other Institutions (As decided in future)**

Item	Designation	Quantity			Rate	Amount Taka
		Day	Person	Batch		
<b>Fiscal Year 2021-22</b>						
<b>PART A: Tuition Fee</b>						
Tuition Fee	All	1	20	1	320,000.00 Taka	6,400,000.00
<b>PART B: Comprehensive Allowance</b>						
Comprehensive Allowance (B)	J.S/D.S/SAS	7	20	1	25,000.00 Taka/day	3,500,000.00
<b>PART C: Air Fare</b>						
Air Fare (Economy Class)	J.S/D.S/SAS	2	20	1	220,000.00 Taka/day	8,800,000.00
<b>PART D: Terminal charge</b>						
Terminal charge 10% (Part B: A)	J.S/D.S/SAS	2	20	1	2,500.00 Taka/day	100,000.00
<b>PART E: Transit Fee</b>						
Transit Fee 25% (Part B: A)	JS/DS/SAS	2	20	1	6,250.00 Taka/day	250,000.00
<b>PART F: VISA Fees</b>						
VISA Fees	JS/DS/SAS	1	20	1	25,000.00 Taka/day	500,000.00
<b>PART E: Total GoB Cost (A+B+C+D+E+F)</b>						<b>19,550,000.00</b>

**YEAR 2021-2022**

**P.7: Orientation of New ToR: Strengthening BMC and BWG**

**Venue: Local**

Fiscal Year 2021-2022									
P.7 Orientation of New ToR: Strengthening BMC/BWG									
Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments	
			Session/Hour	Batch	Total				
Course Director	1	1	1	92	92	1500	138,000		
Course Coordinator	1	2	1	92	184	1200	220,800		
Honorarium for Resource Persons	1	2	3	92	552	2500	1,380,000	JS-2500 DS-2000	
Honorarium for the Participants	1	25	1	92	2300	1000	2,300,000		
Conveyance for the Participants	1	25	1	92	2300	250	575,000	Local=250 Outside=500	
Honorarium for Technical Assistance	1	1	1	92	92	1000	92,000		
Honorarium for Support Staffs	1	3	1	92	276	500	138,000	3 Support Staffs	
Refreshment (light)	1	40	2	92	7360	80	588,800		
Lunch	1	40	1	92	3680	600	2,208,000		
Photocopy	1	31	1	92	2852	50	142,600		
Stationeries (Pen, Notebook, Bag/Folder etc.)	1	31	1	92	2852	230	655,960		
Hall Rent	1	1	1	92	92	5000	460,000		
Miscellaneous	1	1	1	92	92	2000	184,000		
<b>Ninety Lac Eighty-three Thousand One Hundred Sixty</b>							<b>9,083,160</b>		

Note: This training should be provided to the venues of individual Ministry/Divisions because of large group of trainees requiring more time and venue capacity that IPF cannot provide under existing level.



**YEAR 2021-2022**

**P.8: Data Mining, Analyzing and Reporting: Budget Planning, Monitoring and Evaluation**

**Venue: Foreign, Civil Service College, UK/Other Institution (As decided in future)**

Item	Designation	Quantity			Rate	Amount Taka
		Day	Person	Batch		
<b>PART A : Tuition Fee</b>						
Tuition Fee	All	1	20	1	400,000.00 Taka	8,000,000.00
<b>PART B: Comprehensive Allowance</b>						
Comprehensive Allowance (B)	J.S/D.S/SAS	7	20	1	25,000.00 Taka/day	3,500,000.00
<b>PART C: Air Fare</b>						
Air Fare (Economy Class)	J.S/D.S/SAS	2	20	1	220,000.00 Taka/day	8,800,000.00
<b>PART D: Terminal charge</b>						
Terminal charge 10% (Part B: A)	J.S/D.S/SAS	2	20	1	2,500.00 Taka/day	100,000.00
<b>PART E: Transit Fee</b>						
Transit Fee 25% (Part B: A)	JS/DS/SAS	2	20	1	6,250.00 Taka/day	250,000.00
<b>PART F: VISA Fees</b>						
VISA Fees	JS/DS/SAS	1	20	1	30,000.00 Taka/day	600,000.00
<b>PART E : Total GoB Cost (A+B+C+D+E+F)</b>						<b>21,250,000.00</b>

**YEAR 2021-2022**

**P.9: Strategic Budgeting-Integrating Fiscal Strategy and Policy Analysis with Budget Monitoring and Evaluation**  
**Venue: Civil Service College, UK**

Item	Designation	Quantity			Rate	Amount Taka
		Day	Person	Batch		
<b>PART A : Tuition Fee</b>						
Tuition Fee	All	1	20	1	20	6,400,000.00
<b>PART B: Comprehensive Allowance</b>						
Comprehensive Allowance (A)	J.S/D.S	7	20	1	140	3,430,000.00
<b>PART C: Air Fare</b>						
Air Fare (Economy Class)	J.S/D.S	2	20	1	40	8,000,000.00
<b>PART D: Terminal charge</b>						
Terminal charge 10%	J.S/D.S	2	20	1	40	98,000.00
<b>PART E: Transit Fee</b>						
Transit Fee 25%	J.S/D.S	2	20	1	40	245,000.00
<b>PART F: VISA Fees</b>						
VISA Fees	J.S/D.S	1	20	1	20	800,000.00
<b>PART E : Total GoB Cost (A+B+C+D+E+F)</b>						<b>18,973,000.00</b>

**YEAR 2021-2022**

**P.10: Allocative Efficiency: Inter and Intra-Sectoral Resource Allocation, Priority Setting and Performance**

Venue: Local

Fiscal Year 2021-2022									
P.10 Allocative Efficiency: Inter and Intra-Sectoral Resource Allocation, Priority Setting and Performance									
Detailed Breakdown of the Proposed Budget									
Item	Quantity				Rate	Amount (Taka)	Comments		
	Day	Person	Session/Hour	Batch				Total	
Course Director	2	1	1	30	1500	90,000			
Course Coordinator	2	2	1	30	1200	144,000			
Honorarium for Resource Persons	2	2	3	30	2500	900,000	JS-2500 DS-2000		
Honorarium for the Participants	2	25	1	30	1000	1,500,000			
Conveyance for the Participants	2	25	1	30	250	375,000	Local=250 Outside=500		
Honorarium for Technical Assistance	2	1	1	30	1000	60,000			
Honorarium for Support Staffs	2	3	1	30	500	90,000	3 Support Staffs		
Refreshment (light)	2	40	2	30	80	384,000			
Lunch	2	40	1	30	600	1,440,000			
Photocopy	2	31	1	30	50	93,000			
Stationeries (Pen, Notebook, Bag/Folder etc.)	2	31	1	30	230	427,800			
Hall Rent	2	1	1	30	5000	300,000			
Miscellaneous	2	1	1	30	2000	120,000			
	Fifty-Nine Lac Twenty-Three Thousand Eight Hundred					5,923,800			

**YEAR 2021-2022**

**P.1.1: MTBF Estimation and Projection: Developing Forward Baseline Estimates**

**Venue: Govt. of Philippines/Civil Service College, UK**

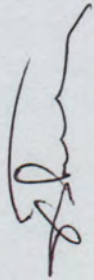
Item	Designation	Quantity				Rate	Amount Taka
		Day	Person	Batch	Total		
<b>PART A : Tuition Fee</b>							
Tuition Fee	All	1	20	1	20	320,000.00 Taka	6,400,000.00
<b>PART B: Comprehensive Allowance</b>							
Comprehensive Allowance (A)	D.S/SAS/A.S/A.O/P.O	5	20	1	100	25,000.00 Taka/day	2,500,000.00
<b>PART C: Air Fare</b>							
Air Fare (Economy Class)	D.S/SAS/A.S/A.O/P.O	2	20	1	40	200,000.00 Taka/day	8,000,000.00
<b>PART D: Terminal charge</b>							
Terminal charge 10%	D.S/SAS/A.S/A.O/P.O	2	20	1	40	2,500.00 Taka/day	100,000.00
<b>PART E: Transit Fee</b>							
Transit Fee 25%	D.S/SAS/A.S/A.O/P.O	2	20	1	40	6,250.00 Taka/day	250,000.00
<b>PART F: VISA Fees</b>							
VISA Fees	D.S/SAS/A.S/A.O/P.O	1	20	1	20	25,000.00 Taka/day	500,000.00
<b>PART E : Total GoB Cost (A+B+C+D+E+F)</b>							<b>17,750,000.00</b>

**YEAR 2021-2022**

**P.12: Budget Preparation: Review and Critical Analysis of Revenue and Expenditure (OPEX & DEVEX)**

Venue: Local

Fiscal Year 2021-2022											
P.12 Budget Preparation: Review and Critical Analysis of Revenue and Expenditure (OPEX+DevEx.)											
Detailed Breakdown of the Proposed Budget											
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments			
			Session/Hour	Batch	Total						
Course Director	2	1	1	20	40	1500 Taka / day	60,000				
Course Coordinator	2	2	1	20	80	1200 Taka / day	96,000				
Honorarium for Resource Persons	2	2	3	20	240	2500 Taka / hour	600,000	JS-2500 DS-2000			
Honorarium for the Participants	2	25	1	20	1000	1000 Taka / day	1,000,000				
Conveyance for the Participants	2	25	1	20	1000	250 Taka / day	250,000	Local=250 Outside=500			
Honorarium for Technical Assistance	2	1	1	20	40	1000 Taka / session	40,000				
Honorarium for Support Staffs	2	3	1	20	120	500 Taka / day	60,000	3 Support Staffs			
Refreshment (light)	2	40	2	20	3200	80 Taka / session	256,000				
Lunch	2	40	1	20	1600	600 Taka / day	960,000				
Photocopy	2	30	1	20	1200	50 Taka / session	60,000				
Stationeries (Pen, Notebook, Bag/Folder etc.)	2	30	1	20	1200	230 Taka / session	276,000				
Hall Rent	2	1	1	20	40	5000 Taka / day	200,000				
Miscellaneous	2	1	1	20	40	2000 Taka / day	80,000				
Thirty-Nine Lac Thirty-Eight Thousand							3,938,000				





**YEAR 2021-2022**

**P.13: Parliamentary Oversight: Discussion on Improving Effectiveness of Budget**

**Venue: Local**

Fiscal Year 2021-2022									
P.13 Parliamentary Oversight: Discussion on Improving Effectiveness of Budget									
Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments	
			Session/Hour	Batch	Total				
Course Director	1	1	1	3	3	1500	4,500		
Course Coordinator	1	2	1	3	6	1200	7,200		
Honorarium for Resource Persons	1	3	3	3	27	2500	67,500	JS-2500 DS-2000	
Honorarium for the Participants	1	25	1	3	75	1000	75,000		
Conveyance for the Participants	1	25	1	3	75	250	18,750	Local=250 Outside=500	
Honorarium for Technical Assistance	1	1	1	3	3	1000	3,000		
Honorarium for Support Staffs	1	3	1	3	9	500	4,500	3 Support Staffs	
Refreshment (light)	1	40	2	3	240	80	19,200		
Lunch	1	40	1	3	120	600	72,000		
Photocopy	1	30	1	3	90	50	4,500		
Stationeries (Pen, Notebook, Bag/Folder etc.)	1	30	1	3	90	230	20,700		
Hall Rent	1	1	1	3	3	5000	15,000		
Miscellaneous	1	1	1	3	3	2000	6,000		
Three Lac Seventeen Thousand Eight Hundred Fifty							317,850		

Note: According to PFM Reform Strategy 2016-2021, objective 4.2 explains the need to 'Enhance and their respective secretariats'.



**YEAR 2021-2022**

**P.15.2: Performance Budgeting: Measures to Improve Allocative and Operational Efficiency**  
**Venue: Treasury, New Zealand/Civil Service College, UK/Other Institutions (To be decided in future)**

Item	Designation	Quantity			Rate	Amount Taka
		Day	Person	Total		
<b>PART A: Tuition Fee</b>						
Tuition Fee	All	1	20	20	600,000.00 Taka	12,000,000.00
<b>PART B: Comprehensive Allowance</b>						
Comprehensive Allowance (A)	JS/DS/SAS	7	20	140	25,000.00 Taka/day	3,500,000.00
<b>PART C: Air Fare</b>						
Air Fare (Business Class)	JS/DS/SAS	2	20	40	330,000.00 Taka/day	13,200,000.00
<b>PART D: Terminal charge</b>						
Terminal charge 10% (Part B: A)	JS/DS/SAS	2	20	40	2,500.00 Taka/day	100,000.00
<b>PART E: Transit Fee</b>						
Transit Fee 25% (Part B: A)	JS/DS/SAS	2	20	40	6,250.00 Taka/day	250,000.00
<b>PART F: VISA Fees</b>						
VISA Fees	JS/DS/SAS	1	20	20	40,000.00 Taka/day	800,000.00
<b>PART E : Total GoB Cost (A+B+C+D+E+F)</b>						<b>29,850,000.00</b>

**YEAR 2021-2022**

**P.16: Public Financial Management: Basic Concepts, Rules and Procedures (For Large Spending and Strategic Ministries/Division)**  
**Venue: Local**

Fiscal Year 2021-2022									
P.16 Public Financial Management: Basic Concepts, Rules and Procedures (For Large Spending and Strategic Ministries/Divisions)									
Detailed Breakdown of the Proposed Budget									
Item	Quantity			Rate	Amount (Taka)	Comments			
	Day	Person	Session/Hour				Batch	Total	
Course Director	3	1	1	1500	4500				
Course Coordinator	3	2	1	1200	3600				
Honorarium for Resource Persons	3	2	3	2500	15000	JS-2500, DS-2000			
Honorarium for the Participants	3	569	1	1000	1,707,000				
Conveyance for the Participants	3	569	1	250	426,750	Local=250 Outside=500			
Honorarium for Technical Assistance	3	1	1	1000	39,000				
Honorarium for Support Staffs	3	3	1	500	58,500	3 Support Staffs			
Refreshment (light)	3	761	2	80	365,280				
Lunch	3	761	1	600	1,369,800				
Photocopy	3	634	1	50	95,100				
Stationeries (Pen, Notebook, Bag/Folder etc.)	1	634	1	230	145,820				
Hall Rent	0	0	1	0	0				
Miscellaneous	3	1	1	2000	78,000				
<b>Forty-Eight Lac Twenty-Seven Thousand Three Hundred Fifty</b>					<b>4,827,350</b>				

Note: 12 Ministries/Divisions have been selected as large spending and strategic entities who are needed to have exclusive focus in attaining allocative efficiency and performance budgeting. Total number of 600 participants have been calculated from 14 Divisions. These are-1) Primary and Mass Education 2) Education (Technical & Madrasa and Secondary & Higher Education Divisions) 3) LGD 4) Water Resources 5) Agriculture 6) Communication (Road Transport and Bridges Divisions) 7) Women & Children Affairs 8) Power and Energy 9) Disaster 10) Railways 11) Social Welfare 12) Foreign Affairs



**YEAR 2021-2022**

**P.17: Introduction to Macroeconometrics: Methods and Applications**

**Venue: Local**

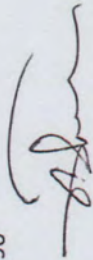
Fiscal Year 2021-2022									
Training on Introduction to Econometrics: Concepts, Methods and Applications									
Detailed Breakdown of the Proposed Budget									
Item	Day/Unit	Quantity			Rate	Amount (Taka)	Comments		
		No. of Persons/Resource Unit	Session per Day (2 hrs/Session)	Total					
Honorarium for the Resource Persons	24	2	3	144	Taka / session 2500 2000	360,000	JS-2500 DS-2000		
Honorarium for the Participants	24	20	1	480	Taka / day	480,000			
Conveyance for the Participants	24	20	1	480	Taka / day	120,000			
Honorarium for Technical Assistance	24	1	1	24	Taka / day	24,000			
Honorarium for Support Staff	24	2	1	48	Taka / day	24,000			
Refreshment (light)	24	25	2	1200	Taka / session	96,000			
Lunch	24	25	1	600	Taka / day	360,000			
Stationeries (Pen, Notebook, Bag etc.)	1	22	1	22	Taka / day	55,000			
Photocopy (Book & Others)	1	22	1	22	Taka / session	66,000			
Hall Rent	24	1	1	24	Taka / day	120,000			
Miscellaneous	24	1	1	24	Taka / day	48,000			
<b>Total Cost=</b>					<b>Taka Seventeen Lac Fifty-Three Thousand only</b>	<b>1,753,000</b>			

**YEAR 2022-2023**

**P.1.1: Exercising Leadership: Fundamental Principles and Change Management**

**Venue: Local**

Fiscal Year 2022-2023										
P.1 Exercising Leadership: Fundamental Principles and Change Management										
Detailed Breakdown of the Proposed Budget										
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments		
			Session/Hour	Batch	Total					
Chairperson, Chief Guest, Special Guest Honorarium	1	3	1	1	3	5000	15,000			
Keynote Speaker	1	1	1	1	1	5000	5,000			
Moderator Honorarium	1	1	1	1	1	4000	4,000			
Speaker Honorarium	1	3	1	1	3	3000	9,000			
Rapporteur Honorarium	1	2	1	1	2	2500	5,000			
Honorarium for the Participants	1	40	1	1	40	1000	40,000	Sec-20, FD-20		
Honorarium for Support Staffs	1	3	1	1	3	500	1,500			
Refreshment (light)	1	65	2	1	130	80	10,400			
Lunch	1	65	1	1	65	600	39,000			
Stationeries (Pen, Notebook, Folder etc.)	1	40	1	1	40	2500	100,000			
Photocopy	1	40	1	1	40	350	14,000			
Hall Rent	1	1	1	1	1	5000	5,000			
Miscellaneous	1	1	1	1	1	2000	2,000			
<b>Two Lac Forty-Nine Thousand Nine Hundred</b>							<b>249,900</b>			



**YEAR 2022-2023**

**P.1.2: Leadership and Change Management in Public Sector Organization: Special Focus on Public Financial Management**

**Venue: Civil Service College, UK**

Item	Designation	Quantity				Rate	Amount Taka
		Day	Person	Batch	Total		
<b>PART A: Tuition Fee</b>							
Tuition Fee	All	1	20	1	20	320,000.00 Taka	6,400,000.00
<b>PART B: Comprehensive Allowance</b>							
Comprehensive Allowance (A)	JS/DS	7	20	1	140	24,500.00 Taka/day	3,430,000.00
<b>PART C: Air Fare</b>							
Air Fare (Business Class)	JS/DS	2	20	1	40	200,000.00 Taka/day	8,000,000.00
<b>PART D: Terminal charge</b>							
Terminal charge 10% (Part B: A)	JS/DS	2	20	1	40	2,450.00 Taka/day	98,000.00
<b>PART E: Transit Fee</b>							
Transit Fee 25% (Part B: A)	JS/DS	2	20	1	40	6,125.00 Taka/day	245,000.00
<b>PART F: VISA Fees</b>							
VISA Fees	JS/DS	1	20	1	20	25,000.00 Taka/day	500,000.00
<b>PART E: Total GoB Cost (A+B+C+D+E+F)</b>							<b>18,673,000.00</b>

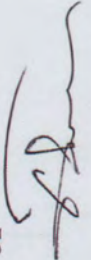
**YEAR 2022-2023**

**P.2: PFM Fundamentals: Concepts, Accountability and Road to Results**

Venue: Local

Fiscal Year 2022-2023									
P.2 PFM Fundamentals: Concepts, Accountability and Road to Results									
Detailed Breakdown of the Proposed Budget									
Item	Quantity			Rate	Amount (Taka)	Comments			
	Day	Person	Session/Hour				Batch	Total	
Chairperson, Chief Guest, Special Guest Honorarium	1	3	1	1	3	5000	Taka / day	15,000	
Keynote Speaker	1	1	1	1	1	5000	Taka / day	5,000	
Moderator Honorarium	1	1	1	1	1	4000	Taka / day	4,000	
Speaker Honorarium	1	3	1	1	3	3000	Taka / day	9,000	
Rapporteur Honorarium	1	2	1	1	2	2500	Taka / day	5,000	
Honorarium for the Participants	1	31	1	1	31	1000	Taka / day	31,000	Sec-20, FD-20
Honorarium for Support Staffs	1	3	1	1	3	500	Taka / day	1,500	
Refreshment (light)	1	65	2	1	130	80	Taka / session	10,400	
Lunch	1	65	1	1	65	600	Taka / day	39,000	
Photocopy	1	40	1	1	40	2500	Taka / session	100,000	
Stationeries (Pen, Notebook, Folder etc.)	1	40	1	1	40	350	Taka / session	14,000	
Hall Rent	1	1	1	1	1	5000	Taka / day	5,000	
Miscellaneous	1	1	1	1	1	2000	Taka / day	2,000	
<b>Two Lac Forty Thousand Nine Hundred</b>								<b>240,900</b>	

Note: This conference/workshop will encompass Senior Secretaries/Secretaries with the presence of Cabinet Secretary. In any case of unavoidable circumstance, Sr. Secretary/Secretary cannot attend, Member-Secretary of BMCs will represent them.



**YEAR 2022-2023**

**P.3.1: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Master Trainers)**

**Venue: Local**

Fiscal Year 2022-2023										
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Master Trainers)										
Detailed Breakdown of the Proposed Budget										
Item	Day	Quantity			Rate	Amount (Taka)	Comments			
		Person	Session/Hour	Batch				Total		
Course Director	1	1	1	1	1500	1,500				
Course Coordinator	1	2	1	1	1200	2,400				
Honorarium for Resource Persons	1	2	6	1	2500	30,000	JS-2500 DS-2000			
Honorarium for the Participants	1	34	1	1	1000	34,000				
Honorarium for Technical Assistance	1	1	2	1	1000	2,000				
Honorarium for Support Staffs	1	2	1	1	500	1,000	3 Support Staffs			
Refreshment (light)	1	45	2	1	80	7,200				
Lunch	1	45	1	1	600	27,000				
Photocopy	1	45	1	1	50	2,250				
Stationeries (Pen, Notebook, Folder etc.)	1	34	1	1	230	7,820				
Hall Rent	1	1	1	1	5000	5,000				
Miscellaneous	1	1	1	1	2000	2,000				
					One Lac Twenty-Seven Thousand One Hundred Seventy		122,170			



**YEAR 2022-2023**

**P.3.2: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results)  
Training for FD Support Staff  
Venue: Local**

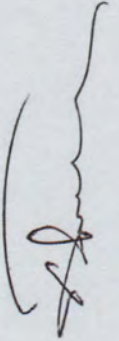
Fiscal Year 2022-2023										
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for FD Support Staff)										
Detailed Breakdown of the Proposed Budget										
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments		
			Session/Hour	Batch	Total					
Course Director	1	1	1	2	2	1500	3,000			
Course Coordinator	1	2	1	2	4	1200	4,800			
Honorarium for Resource Persons	1	2	6	2	24	2500	60,000	JS-2500 DS-2000		
Honorarium for the Participants	1	26	1	2	52	1000	52,000			
Conveyance for the Participants	1	26	1	2	52	250	13,000	Local=250 Outside=500		
Honorarium for Technical Assistance	1	1	2	2	4	1000	4,000			
Honorarium for Support Staffs	1	2	1	2	4	500	2,000	3 Support Staffs		
Refreshment (light)	1	34	2	2	136	80	10,880			
Lunch	1	34	1	2	68	600	40,800			
Photocopy	1	34	1	2	68	50	3,400			
Stationeries (Pen, Notebook, Folder etc.)	1	34	1	2	68	230	15,640			
Hall Rent	1	1	1	2	2	5000	10,000			
Miscellaneous	1	1	1	2	2	2000	4,000			
Two Lac Twenty-Three Thousand Five Hundred Twenty							223,520			

**YEAR 2022-2023**

**P.3.3: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for FSMU Officials, Finance Division)**

**Venue: Local**

Fiscal Year 2022-2023									
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for FSMU Officials)									
Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments	
			Session/Hour	Batch	Total				
Course Director	1	1	1	1	1	1500	1,500		
Course Coordinator	1	2	1	1	2	1200	2,400		
Honorarium for Resource Persons	1	2	6	1	12	2500	30,000	JS-2500 DS-2000	
Honorarium for the Participants	1	10	1	1	10	1000	10,000		
Honorarium for Technical Assistance	1	1	1	1	1	1000	1,000		
Honorarium for Support Staffs	1	2	1	1	2	500	1,000	3 Support Staffs	
Refreshment (light)	1	18	2	1	36	80	2,880		
Lunch	1	18	1	1	18	600	10,800		
Photocopy	1	18	1	1	18	50	900		
Stationeries (Pen, Notebook, Folder etc.)	1	18	1	1	18	230	4,140		
Miscellaneous	1	1	1	1	1	2000	2,000		
							<b>Sixty Six Thousand and Six Hundred Twenty</b>	<b>66,620</b>	



**YEAR 2022-2023**

**P.3.4: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Ministry/Division/Agency)**

Venue: Local

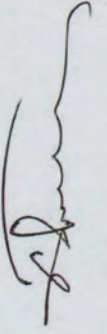
Fiscal Year 2022-2023										
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Training for Ministry/Divisions/Agencies)										
Detailed Breakdown of the Proposed Budget										
Item	Unit	Person	Quantity			Rate	Amount (Taka)	Comments		
			Session/Hour	Batch	Total					
Honorarium for Resource Persons	1	2	3	39	234	2500 Taka / hour	585,000	JS-2500		
Honorarium for the Participants	1	26	1	39	1014	1000 Taka / day	1,014,000	DS-2000		
Conveyance for the Participants	1	26	1	39	1014	250 Taka / day	253,500	Local=250 Outside=500		
Honorarium for Technical Assistance	1	1	1	39	39	1000 Taka / session	39,000			
Honorarium for Support Staffs	1	2	1	39	78	500 Taka / day	39,000	3 Support Staffs		
Refreshment (light)	1	40	1	39	1560	80 Taka / session	124,800			
Photocopy	1	35	1	39	1365	50 Taka / session	68,250			
Stationeries (Pen, Notebook, Folder etc.)	1	35	1	39	1365	250 Taka / session	341,250			
Hall Rent	1	1	1	39	39	5000 Taka / day	195,000			
Miscellaneous	1	1	1	39	39	2000 Taka / day	78,000			
Twenty Seven Lac Thirty Seven Thousand and Eight Hundred							2,737,800			

**YEAR 2022-2023**

**P.3.5: Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Feedback Training)**

Venue: Local

Fiscal Year 2022-2023									
P.3 (1) Public Policy: Fundamentals, Review and Analysis & (2) MBF Review: Policy Linkage with Strategic Objectives and Priorities leading to Results) (BC-1 Feedback Training)									
Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments	
			Session/Hour	Batch	Total				
Honorarium for Resource Persons	1	2	3	10	60	2500 Taka / hour	150,000	JS-2500	
Honorarium for the Participants	1	39	1	10	390	1000 Taka / day	390,000		
Honorarium for Technical Assistance	1	1	1	10	10	1000 Taka / session	10,000		
Honorarium for Support Staffs	1	2	1	10	20	500 Taka / day	10,000		
Refreshment (light)	1	50	1	10	500	80 Taka / session	40,000		
Photocopy	1	50	1	10	500	50 Taka / session	25,000		
Stationeries (Pen, Note Book, Folder etc.)	1	50	1	10	500	230 Taka / session	115,000		
Miscellaneous	1	1	1	10	10	2000 Taka / day	20,000		
Seven Lac Sixty Thousand							760,000		



**YEAR 2022-2023**

**P.4: Public Policy Analysis and Evidence-based Policy Making**

**Venue: University of Oxford, UK/Civil Service College, UK**

Item	Designation	Quantity				Rate	Amount Taka
		Day	Person	Batch	Total		
<b>PART A: Tuition Fee</b>							
Tuition Fee	All	1	20	1	20	400,000.00 Taka	8,000,000.00
<b>PART B: Comprehensive Allowance</b>							
Comprehensive Allowance (B)	JS/DS/SAS	7	20	1	140	25,000.00 Taka/day	3,500,000.00
<b>PART C: Air Fare</b>							
Air Fare (Economy Class)	JS/DS/SAS	2	20	1	40	220,000.00 Taka/day	8,800,000.00
<b>PART D: Terminal charge</b>							
Terminal charge 10% (Part B: A)	JS/DS/SAS	2	20	1	40	2,500.00 Taka/day	100,000.00
<b>PART E: Transit Fee</b>							
Transit Fee 25% (Part B: A)	JS/DS/SAS	2	20	1	40	6,250.00 Taka/day	250,000.00
<b>PART F: VISA Fees</b>							
VISA Fees	JS/DS/SAS	1	20	1	20	30,000.00 Taka/day	600,000.00
<b>PART E: Total GoB Cost (A+B+C+D+E+F)</b>							<b>21,250,000.00</b>

**YEAR 2022-2023**

**P.5: Public Financial Management: Concepts, Methods and Contemporary Issues**

Venue: Local

Fiscal Year 2021-2022										
P.5 An Overall Concept and Basic Components of PFM										
Detailed Breakdown of the Proposed Budget										
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments		
			Session/Hour	Batch	Total					
Course Director	1	1	1	50	50	1500	75,000			
Course Coordinator	1	2	1	50	100	1200	120,000			
Honorarium for Resource Persons	1	2	3	50	300	2500	750,000	JS-2500, DS-2000		
Honorarium for the Participants	1	40	1	50	2000	1000	2,000,000			
Conveyance for the Participants	1	40	1	50	2000	250	500,000	Local=250 Outside=500		
Honorarium for Technical Assistance	1	1	1	50	50	1000	50,000			
Honorarium for Support Staffs	1	3	1	50	150	500	75,000	3 Support Staffs		
Refreshment (light)	1	40	2	50	4000	80	320,000			
Lunch	1	40	1	50	2000	600	1,200,000			
Photocopy	1	40	1	50	2000	50	100,000			
Stationeries (Pen, Notebook, Folder etc.)	1	40	1	50	2000	230	460,000			
Hall Rent	1	1	1	50	50	5000	250,000			
Miscellaneous	1	1	1	50	50	2000	100,000			
	Sixty Lac							6,000,000		

Note: total number of participants is 2007 which excludes 12 Ministries/Divisions. These are-1) Primary and Mass Education 2) Education 3) LGD 4) Water Resources 5) Agriculture 6) Communication 7) Women & Children Affairs 8) Power and Energy 9) Disaster 10) Railways 11) Social Welfare 12) Foreign Affairs

**YEAR 2022-2023**

**P.6. Macro-fiscal Policy and Risk Management  
Foreign: Civil Service College, UK/Other Institutions (As decided in future)**

Item	Quantity				Rate	Amount Taka
	Designation	Day	Person	Batch		
<b>PART A : Tuition Fee</b>						
Tuition Fee	All	1	20	1	20	320,000.00 Taka
<b>PART B: Comprehensive Allowance</b>						
Comprehensive Allowance (B)	J.S/D.S/SAS	7	20	1	140	25,000.00 Taka/day
<b>PART C: Air Fare</b>						
Air Fare (Economy Class)	J.S/D.S/SAS	2	20	1	40	220,000.00 Taka/day
<b>PART D: Terminal charge</b>						
Terminal charge 10% (Part B: A)	J.S/D.S/SAS	2	20	1	40	2,500.00 Taka/day
<b>PART E: Transit Fee</b>						
Transit Fee 25% (Part B: A)	JS/DS/SAS	2	20	1	40	6,250.00 Taka/day
<b>PART F: VISA Fees</b>						
VISA Fees	JS/DS/SAS	1	20	1	20	25,000.00 Taka/day
<b>PART E : Total GoB Cost (A+B+C+D+E+F)</b>						<b>19,550,000.00</b>

**YEAR 2022-2023**

**P.8: Data Mining, Analyzing and Reporting: Budget Planning, Monitoring and Evaluation**

**Venue: Foreign, Civil Service College, UK/Other Institution (As decided in future)**

Item	Designation	Quantity				Rate	Amount Taka
		Day	Person	Batch	Total		
<b>PART A : Tuition Fee</b>							
Tuition Fee	All	1	20	1	20	400,000.00 Taka	8,000,000.00
<b>PART B: Comprehensive Allowance</b>							
Comprehensive Allowance (B)	J.S/D.S/SAS	7	20	1	140	25,000.00 Taka/day	3,500,000.00
<b>PART C: Air Fare</b>							
Air Fare (Economy Class)	J.S/D.S/SAS	2	20	1	40	220,000.00 Taka/day	8,800,000.00
<b>PART D: Terminal charge</b>							
Terminal charge 10% (PartB: A)	J.S/D.S/SAS	2	20	1	40	2,500.00 Taka/day	100,000.00
<b>PART E: Transit Fee</b>							
Transit Fee 25% (PartB: A)	J.S/DS/SAS	2	20	1	40	6,250.00 Taka/day	250,000.00
<b>PART F: VISA Fees</b>							
VISA Fees	J.S/DS/SAS	1	20	1	20	30,000.00 Taka/day	600,000.00
<b>PART E : Total GoB Cost (A+B+C+D+E+F)</b>							<b>21,250,000.00</b>



**YEAR 2022-2023**

**P.9: Strategic Budgeting-Integrating Fiscal Strategy and Policy Analysis with Budget Monitoring and Evaluation**  
**Venue: Civil Service College, UK**


Item	Designation	Quantity			Rate	Amount
		Day	Person	Batch		
<b>PART A : Tuition Fee</b>						
Tuition Fee	All	1	20	1	20	6,400,000.00
<b>PART B: Comprehensive Allowance</b>						
Comprehensive Allowance (A)	J.S/D.S	7	20	1	140	3,430,000.00
<b>PART C: Air Fare</b>						
Air Fare (Economy Class)	J.S/D.S	2	20	1	40	8,000,000.00
<b>PART D: Terminal charge</b>						
Terminal charge 10%	J.S/D.S	2	20	1	40	98,000.00
<b>PART E: Transit Fee</b>						
Transit Fee 25%	J.S/D.S	2	20	1	40	245,000.00
<b>PART F: VISA Fees</b>						
VISA Fees	J.S/D.S	1	20	1	20	800,000.00
<b>PART E : Total GoB Cost (A+B+C+D+E+F)</b>						<b>18,973,000.00</b>

**YEAR 2022-2023**

**P.10: Allocative Efficiency: Inter and Intra-Sectoral Resource Allocation, Priority Setting and Performance**

**Venue: Local**

Fiscal Year 2022-2023									
P.10 Allocative Efficiency: Inter and Intra-Sectoral Resource Allocation, Priority Setting and Performance									
Detailed Breakdown of the Proposed Budget									
Item	Quantity				Rate	Amount (Taka)	Comments		
	Day	Person	Session/Hour	Batch				Total	
Course Director	2	1	1	30	1500	Taka / day	90,000		
Course Coordinator	2	2	1	30	1200	Taka / day	144,000		
Honorarium for Resource Persons	2	2	3	30	2500	Taka / hour	900,000	JS-2500 DS-2000	
Honorarium for the Participants	2	25	1	30	1000	Taka / day	1,500,000		
Conveyance for the Participants	2	25	1	30	1500	Taka / day	375,000	Local=250 Outside=500	
Honorarium for Technical Assistance	2	1	1	30	1000	Taka / session	60,000		
Honorarium for Support Staffs	2	3	1	30	500	Taka / day	90,000	3 Support Staffs	
Refreshment (light)	2	40	2	30	4800	Taka / session	384,000		
Lunch	2	40	1	30	2400	Taka / day	1,440,000		
Photocopy	2	31	1	30	1860	Taka / session	93,000		
Stationeries (Pen, Notebook, Bag/Folder etc.)	2	31	1	30	1860	Taka / session	427,800		
Hall Rent	2	1	1	30	5000	Taka / day	300,000		
Miscellaneous	2	1	1	30	2000	Taka / day	120,000		
Fifty-Nine Lac Twenty-Three Thousand Eight Hundred							5,923,800		



**YEAR 2022-2023**

**P.1.1: MTBF Estimation and Projection: Developing Forward Baseline Estimates**  
**Venue: Govt. of Philippines/Civil Service College, UK**

Item	Designation	Quantity			Rate	Amount Taka
		Day	Person	Batch		
<b>PART A : Tuition Fee</b>						
Tuition Fee	All	1	20	1	320,000.00 Taka	6,400,000.00
<b>PART B: Comprehensive Allowance</b>						
Comprehensive Allowance (A)	D.S/SAS/A.S/A.O/P.O	5	20	1	25,000.00 Taka/day	2,500,000.00
<b>PART C: Air Fare</b>						
Air Fare (Economy Class)	D.S/SAS/A.S/A.O/P.O	2	20	1	200,000.00 Taka/day	8,000,000.00
<b>PART D: Terminal charge</b>						
Terminal charge 10%	D.S/SAS/A.S/A.O/P.O	2	20	1	2,500.00 Taka/day	100,000.00
<b>PART E: Transit Fee</b>						
Transit Fee 25%	D.S/SAS/A.S/A.O/P.O	2	20	1	6,250.00 Taka/day	250,000.00
<b>PART F: VISA Fees</b>						
VISA Fees	D.S/SAS/A.S/A.O/P.O	1	20	1	25,000.00 Taka/day	500,000.00
<b>PART E : Total GoB Cost (A+B+C+D+E+F)</b>						<b>17,750,000.00</b>

**YEAR 2022-2023**

**P.12: Budget Preparation: Review and Critical Analysis of Revenue and Expenditure (OPEX & DEVEX)**

**Venue: Local**

Fiscal Year 2022-2023										
P.12 Budget Preparation: Review and Critical Analysis of Revenue and Expenditure (OPEX+DevEx.)										
Detailed Breakdown of the Proposed Budget										
Item	Quantity				Rate	Amount (Taka)	Comments			
	Day	Person	Session/Hour	Batch				Total		
Course Director	2	1	1	20	1500	60,000	Taka / day			
Course Coordinator	2	2	1	20	1200	96,000	Taka / day			
Honorarium for Resource Persons	2	2	3	20	2500	600,000	Taka / hour JS-2500 DS-2000			
Honorarium for the Participants	2	25	1	20	1000	1,000,000	Taka / day			
Conveyance for the Participants	2	25	1	20	250	250,000	Taka / day Local=250 Outside=500			
Honorarium for Technical Assistance	2	1	1	20	1000	40,000	Taka / session			
Honorarium for Support Staffs	2	3	1	20	500	60,000	Taka / day 3 Support Staffs			
Refreshment (light)	2	40	2	20	80	256,000	Taka / session			
Lunch	2	40	1	20	600	960,000	Taka / day			
Photocopy	2	30	1	20	50	60,000	Taka / session			
Stationeries (Pen, Notebook, Bag/Folder etc.)	2	30	1	20	230	276,000	Taka / session			
Hall Rent	2	1	1	20	5000	200,000	Taka / day			
Miscellaneous	2	1	1	20	2000	80,000	Taka / day			
<b>Thirty-Nine Lac Thirty-Eight Thousand</b>						<b>3,938,000</b>				

**YEAR 2022-2023**

**P.13: Parliamentary Oversight: Discussion on Improving Effectiveness of Budget**

**Venue: Local**

Fiscal Year 2021-2022										
P.13 Parliamentary Oversight: Discussion on Improving Effectiveness of Budget										
Detailed Breakdown of the Proposed Budget										
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments		
			Session/Hour	Batch	Total					
Course Director	1	1	1	3	3	1500	4,500			
Course Coordinator	1	2	1	3	6	1200	7,200			
Honorarium for Resource Persons	1	3	3	3	27	2500	67,500	JS-2500 DS-2000		
Honorarium for the Participants	1	25	1	3	75	1000	75,000			
Conveyance for the Participants	1	25	1	3	75	250	18,750	Local=250 Outside=500		
Honorarium for Technical Assistance	1	1	1	3	3	1000	3,000			
Honorarium for Support Staffs	1	3	1	3	9	500	4,500	3 Support Staffs		
Refreshment (light)	1	40	2	3	240	80	19,200			
Lunch	1	40	1	3	120	600	72,000			
Photocopy	1	30	1	3	90	50	4,500			
Stationeries (Pen, Notebook, Bag/Folder etc.)	1	30	1	3	90	230	20,700			
Hall Rent	1	1	1	3	3	5000	15,000			
Miscellaneous	1	1	1	3	3	2000	6,000			
Three Lac Seventeen Thousand Eight Hundred Fifty							317,850			

Note: According to PFM Reform Strategy 2016-2021, objective 4.2 explains the need to 'Enhance and their respective secretariats'.

YEAR 2022-2023

**P.14. Budget Planning Vs. Execution: Gap Analysis and Developing Checkpoint**  
**Venue: Local**

Fiscal Year 2022-2023										
P.14 Budget Planning Vs. Execution: Gap Analysis and Developing Checkpoints										
Detailed Breakdown of the Proposed Budget										
Item	Quantity			Rate	Amount (Taka)	Comments				
	Day	Person	Session/Hour				Batch	Total		
Course Director	2	1	1	1500	81,000					
Course Coordinabr	2	2	1	1200	129,600					
Honorarium for Resource Persons	2	2	3	2500	810,000	JS-2500 DS-2000				
Honorarium for the Participants	2	25	1	1000	1,350,000					
Conveyance for the Participants	2	25	1	250	337,500	Local=250 Outside=500				
Honorarium for Technical Assistance	2	1	1	1000	54,000					
Honorarium for Support Staffs	2	3	1	500	81,000	3 Support Staffs				
Refreshment (light)	2	40	2	80	345,600					
Lunch	2	40	1	600	1,296,000					
Photocopy	2	30	1	50	81,000					
Stationeries (Pen, Note Book, Bag/Folder etc.)	2	30	1	230	372,600					
Hall Rent	2	1	1	5000	270,000					
Miscellaneous	2	1	1	2000	108,000					
				Fifty Three Lac Sixteen Thousand Three Hundred	5,316,300					

**YEAR 2022-2023**

**P.15.1: How Well We Did? Outcomes, Deviations, Risk Analysis and Way Forward**

Venue: Local

Fiscal Year 2022-2023										
P.15 How Well We Did? Outcomes, Deviations, Risk Analysis and Way Forward										
Detailed Breakdown of the Proposed Budget										
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments		
			Session/Hour	Batch	Total					
Course Director	1	1	1	3	3	1500 Taka / day	4,500			
Course Coordinator	1	2	1	3	6	1200 Taka / day	7,200			
Honorarium for Resource Persons	1	2	3	3	18	2500 Taka / hour	45,000	JS-2500 DS-2000		
Honorarium for the Participants	1	25	1	3	75	1000 Taka / day	75,000			
Conveyance for the Participants	1	25	1	3	75	250 Taka / day	18,750	Local=250 Outside=500		
Honorarium for Technical Assistance	1	1	1	3	3	1000 Taka / session	3,000			
Honorarium for Support Staffs	1	3	1	3	9	500 Taka / day	4,500	3 Support Staffs		
Refreshment (light)	1	40	2	3	240	80 Taka / session	19,200			
Lunch	1	40	1	3	120	600 Taka / day	72,000			
Photocopy	1	30	1	3	90	50 Taka / session	4,500			
Stationeries (Pen, Note Book, Bag/Folder etc.)	1	30	1	3	90	230 Taka / session	20,700			
Hall Rent	1	1	1	3	3	5000 Taka / day	15,000			
Miscellaneous	1	1	1	3	3	2000 Taka / day	6,000			
<b>Two Lac Ninety Five Thousand Three Hundred Fifty</b>							<b>295,350</b>			

**YEAR 2022-2023**

**P.15.2: Performance Budgeting: Measures to Improve Allocative and Operational Efficiency**  
**Venue: Treasury, New Zealand/Civil Service College, UK/Other Institutions (To be decided in future)**

Item	Designation	Quantity				Rate	Amount Taka
		Day	Person	Batch	Total		
<b>PART A: Tuition Fee</b>							
Tuition Fee	All	1	20	1	20	600,000.00 Taka	12,000,000.00
<b>PART B: Comprehensive Allowance</b>							
Comprehensive Allowance (A)	JS/DS/SAS	7	20	1	140	25,000.00 Taka/day	3,500,000.00
<b>PART C: Air Fare</b>							
Air Fare (Business Class)	JS/DS/SAS	2	20	1	40	330,000.00 Taka/day	13,200,000.00
<b>PART D: Terminal charge</b>							
Terminal charge 10% (Part B: A)	JS/DS/SAS	2	20	1	40	2,500.00 Taka/day	100,000.00
<b>PART E: Transit Fee</b>							
Transit Fee 25% (Part B: A)	JS/DS/SAS	2	20	1	40	6,250.00 Taka/day	250,000.00
<b>PART F: VISA Fees</b>							
VISA Fees	JS/DS/SAS	1	20	1	20	40,000.00 Taka/day	800,000.00
<b>PART E: Total GoB Cost (A+B+C+D+E+F)</b>							<b>29,850,000.00</b>



**YEAR 2022-2023**

**P.16: Public Financial Management: Basic Concepts, Rules and Procedures (For Large Spending and Strategic Ministries/Division)**  
**Venue: Local**

Fiscal Year 2021-2022									
P.16 Public Financial Management: Basic Concepts, Rules and Procedures (For Large Spending and Strategic Ministries/Divisions)									
Detailed Breakdown of the Proposed Budget									
Item	Day	Person	Quantity			Rate	Amount (Taka)	Comments	
			Session/Hour	Batch	Total				
Course Director	3	1	1	13	39	1500 Taka / day	58,500		
Course Coordinator	3	2	1	13	78	1200 Taka / day	93,600		
Honorarium for Resource Persons	3	2	3	13	156	2500 Taka / hour	390,000	JS-2500, DS-2000	
Honorarium for the Participants	3	569	1	1	1707	1000 Taka / day	1,707,000		
Conveyance for the Participants	3	569	1	1	1707	250 Taka / day	426,750	Local=250 Outside=500	
Honorarium for Technical Assistance	3	1	1	13	39	1000 Taka / session	39,000		
Honorarium for Support Staffs	3	3	1	13	117	500 Taka / day	58,500	3 Support Staffs	
Refreshment (light)	3	761	2	1	4566	80 Taka / session	365,280		
Lunch	3	761	1	1	2283	600 Taka / day	1,369,800		
Photocopy	3	634	1	1	1902	50 Taka / session	95,100		
Stationeries (Pen, Notebook, Bag/Folder etc.)	1	634	1	1	634	230 Taka / session	145,820		
Hall Rent	0	0	1	0	0	5000 Taka / day	0		
Miscellaneous	3	1	1	13	39	2000 Taka / day	78,000		
						<b>Forty-Eight Lac Twenty-Seven Thousand Three Hundred Fifty</b>	<b>4,827,350</b>		

Note: 12 Ministries/Divisions have been selected as large spending and strategic entities who are needed to have exclusive focus in attaining allocative efficiency and performance budgeting. Total number of 600 participants have been calculated from 14 Divisions. These are-1) Primary and Mass Education 2) Education (Technical & Madrasa and Secondary & Higher Education Divisions) 3) LGD 4) Water Resources 5) Agriculture 6) Communication (Road Transport and Bridges Divisions) 7) Women & Children Affairs 8) Power and Energy 9) Disaster 10) Railways 11) Social Welfare 12) Foreign Affairs