



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

REPORT ON FIELD INSPECTION

PFM PRACTICES ON THE GROUND IN

Patuakhali District
Kalapara Upazila, Patuakhali
18-21 March, 2023



SPFMS

STRENGTHENING PUBLIC FINANCIAL MANAGEMENT PROGRAM
TO ENABLE SERVICE DELIVERY

Executive Summary

The PFM Action Plan 2018-23 (Recently revised and restructured for 2024-28) was approved by the Ministry of Finance under the mandate of PFM Reforms Strategy 2016-21 by which the Program titled Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) of Finance Division has started its actions (50 Activities) comprises of 14 components. Among them 8 components are implementing through the 8 Wings of the Finance Division separately with 8 schemes.

As the government financial management reforms in the public sector, coordination and monitoring are very important to service delivery, efficiency and economy of government operations, especially in the field level offices. Eventually Component-14 (PFM Reforms Leadership, Coordination and Monitoring) is mandated to monitor and supervise by visiting Districts and Upazila-level offices. In the meantime, 6 field-visits in several Districts and Upazilas have been executed and reported to the concerned offices to disseminate lesson-learned and to improve service delivery.

In this connection, a team comprises of 27 members of different MDAs along with Development Partners was formed to visit to Patuakhali District and Kalapara Upazila dated 18-21 March, 2023. Moreover, during various office visits both at District and Upazila levels, the National Program Director (NPD), Program Executive & Coordinators (PECs) are connected virtually. The main objectives of the field inspection are to check PFM systems and rules, to observe PFM practices, to understand the challenges and collaborations amongst deferent offices, to sensitize and feedback of public officials and beneficiaries, to mitigate problems and complains etc.

During the visit the members were divided by 5 groups and inspected physically to 5 sectoral Upazila and District level offices and educational institutions maintaining time-schedule on 19 March and 20 March respectively with integrated questionnaires relevant to the concerned offices and stakeholders. Earlier, two separate workshops were arranged in UNO office, Kalapara and DC office, Patuakhali where all core officers and available public representatives were present as participants and delivered their comments and observations. The District and Upazila account offices have coordinated and addressed the sequences and every difficulty during the inspections. In this way, the report on the field visit has been compiled and prepared with practical findings, observations and comments as well as way-forward for records and implodents to enable service delivery. All references and documents including questionnaires with answers were incorporated in the report. Overall, the team is pleased to observe that the PFM reform agenda is spreading nationwide, and people have started enjoying the benefit of it. Most of the officials who participated in the inspection are aware of the PFM issues and how to ensure efficient service delivery.

The Field-visit Team would like to thank and pay gratitude to the all the people representatives of Patuakhali District, field-level officers, stakeholders, beneficiaries, especially to the DC of Patuakhali, UNO of Kalapara Upazila and their concerned staffs. Special gratitude to the Senior Secretary of Finance division, National Project Director, PECs of SPFMS Program, all concerned of different Ministries/ Divisions and Finance division for their earnest supervision and participation.



Table of Contents



1.0	Background of the Field Inspection	5
1.1	Objectives of the Field Inspection	6
2.0	Field Team Composition and List of Institutions Visited	7
2.1	Inspection Period: 18-21 March 2023.	7
2.2	Locations of the Field Inspections: Patuakhali District & Kalapara Upazila, Patuakhali.....	7
2.3	List of Inspection Team Members: <i>(Not according to Seniority)</i>	7
2.4	List of Institutions Visited <i>(Details tour schedule is attached in Annexure II)</i>	7
3.0	Summary of the Questionnaire Responses	9
3.1	Upazila Level – Kalapara, Patuakhali.....	9
3.1.1	Deputy Commissioner’s (DC) Office, Patuakhali	9
3.1.2	Upazila Accounts Office, Kalapara, Patuakhali	11
3.1.3	Office of the Women Affairs officer, Kalapara, Patuakhali.....	14
3.1.4	Health Sector: Kalapara Upazila Health Complex	16
3.1.5	Education Sector: Khepupara Govt. Model Secondary School and Govt. Mozahar Uddin Biswas Degree College, Kalapara Upazila, Patuakhali	18
3.1.6	Upazila Social Services Office, Kalapara Upazila, Patuakhali.....	21
3.2	District Level - Patuakhali.....	23
3.2.1	Office of the Deputy Commissioner (DC), Patuakhali.....	23
3.2.2	District Accounts and Finance Office, Patuakhali	24
3.2.3	Health Sector: Patuakhali 250 bed Sadar Hospital.....	27
3.2.4	Education Sector: 62 No Dibuapur Model Govt. Primary School and Patuakhali Govt. Jubilee High School.....	29
3.2.5	District Social Welfare Office, Patuakhali	32
3.2.6	District Women Affairs office, Patuakhali, Patuakhali	34



4.0	Good Practices Observed	36
4.1	Government Offices	36
4.1.1	Deputy Commissioner's (DC) Office, Patuakhali	36
4.1.2	District Accounts and Finance Office, Patuakhali	36
4.1.3	District Social Welfare Office, Patuakhali	36
4.2	Health Sector: Patuakhali 250 Bed Sadar Hospital.....	36
4.3	Education Sector.....	36
4.3.1	62 No. Dibuapur Model Primary School	36
4.3.2	Patuakhali Govt. Jubilee High School.....	36
4.4	Government Offices	37
4.4.1	Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali	37
4.4.2	Upazila Accounts Office, Kalapara, Patuakhali	37
4.4.3	Upazila Social Services Office, Kalapara, Patuakhali.....	37
4.5	Education Sector.....	37
4.5.1	Khepupara Govt. Model Secondary School, Kalapara, Patuakhali.....	37
4.5.2	Govt. Mozaher Uddin Biswas Degree College, Kalapara, Patuakhali	37
5	PFM Challenges Observed	38
5.1	Government Offices	38
5.1.1	Deputy Commissioner's (DC) Office, Patuakhali	38
5.1.2	District Accounts and Finance Office, Patuakhali	38
5.1.3	District Social Welfare Office, Patuakhali	38
5.2	Health Sector	38
5.2.1	Patuakhali 250 bed Sadar Hospital	38
5.3	Education Sector.....	38
5.3.1	62 No. Dibuapur Govt. Model Primary School.....	38
5.3.2	Patuakhali Govt. Jubilee High School.....	38
5.4	Government Offices	39
5.4.1	Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali	39
5.4.2	Upazila Accounts Office, Kalapara, Patuakhali	39
5.5	Education Sector.....	39
5.5.1	Khepupara Govt. Model Secondary School, Kalapara, Patuakhali.....	39
5.5.2	Govt. Mozaher Uddin Biswas Degree College, Kalapara, Patuakhali	39
6.0	Service Delivery Challenges Observed	40
6.1	Government Offices	40
6.1.1	Deputy Commissioner's (DC) Office, Patuakhali	40
6.1.2	District Accounts and Finance Office, Patuakhali	40
6.1.3	District Social Welfare Office, Patuakhali	40
6.1.4	Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali	40
6.1.5	Office of the Social Services, Kalapara, Patuakhali.....	40
6.2	Health Sector	40
6.3	Education Sector.....	40
7.0	Capacity Gaps Observed	41
8.0	Summary of Observations (Section 4.0 to 7.0)	41
9.0	Lessons Learned	42
10.0	Suggestions to Improve the Questionnaires	43
11.0	Recommendations	43
12.0	Annexure	44
	Annex-I: Government Order (GO) for Field inspection.....	46
	Annex-II: Tour Schedule	48
	Annex-III: Team Formation	50
	Annex-IV: Presentation about PFM reforms presented during inspection	52
	Annex-V: Rapporteurs Report	70

Acronyms

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



1.0 Background of the Field Inspection

The Government of Bangladesh has been implementing several Public Financial Management (PFM) reform initiatives in Bangladesh since 1989s. Subsequently, a program titled Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) was started under the Finance Division over five years from 2018 to 2023. Under the Ministry of Finance, the program is supporting Finance Division (FD) in implementing eight (08) selected schemes out of the total of 14 (fourteen) components in the PFM Action Plan that would enable better resource availability for social service delivery. Out of the total cost of \$170 of the SPFMS program, IDA will finance US\$100 million & Government of Bangladesh will finance US\$70 million. This program structured with ten disbursement-linked indicators (DLIs) and 45 disbursement-linked results (DLRs). Each disbursement-linked indicator (DLI) will have disbursement-linked results (DLRs) that need to achieve for disbursement. The purpose of a field inspection report is to describe the observation of people, places, and or events and to analyze the observed data to identify and categorize common themes to a research problem or goal. In the context of the PFM Action Plan, field inspections are organized to observe how the PFM reforms are being implemented at the grassroots levels. PFM field inspections would assess service delivery of commodities, infrastructure, and human resources by applying the key components of the PFM Cycle which are: (1) Call for budget, (2) Budget formulation (3) Budget Approval, (4) Budget execution, (5) Budget evaluation and (6) Budget Revision.

This field inspection was carried out in Patuakhali District and Kalapara Upazila under Patuakhali District which was successfully conducted during March 18 - 21, 2023. The field visit team comprised officials and representatives from the different Ministries, Departments, Development Partners (DPs) and the SPFMS program (details participants list are mentioned in section 2.3 of the report). Moreover, during various office visits both at District and Upazila levels, the National Program Director (NPD), Program Executive & Coordinators (PECs) and other program officials were connected virtually.

1.1 Objectives of the Field Inspection

The Following are the objectives of the field inspection-

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



2.0 Field Team Composition and List of Institutions Visited

2.1 Inspection Period: 18-21 March 2023.

2.2 Locations of the Field Inspections: Patuakhali District & Kalapara Upazila, Patuakhali.

2.3 List of Inspection Team Members: (Not according to Seniority)

- Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), Finance Division;
- Mr. Md. Rafiqul Islam, Program Executive & Coordinator (Joint Secretary), SPFMS Program, Finance Division;
- Mr. Md. Abdus Salam, Joint Secretary (Budget-1), Health Services Division;
- Ms. Ferdous Roushan Ara, Joint Secretary (Budget & Audit), Ministry of Primary and Mass Education;
- Mr. Md. Noor-E-Alam, Deputy Secretary (Budget), Secondary and Higher Education Division;
- Ms. Tasnim Zaben Bentea Sheikh, Deputy Secretary, Ministry of Women and Children Affairs;
- Ms. Najneen Perveen, Deputy Secretary (Budget-1), Ministry of Environment, Forest and Climate Change;
- Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant (iBAS++ & BACS rollout), SPFMS Program, Finance Division;
- Mr. Mohammed Hossain, Assistant Secretary, Ministry of Social Welfare;
- Mr. Sujit Kumar Baidya, Asst. Chief Accounts and Finance Officer, CAFO/ Ministry of Public Administration;
- Mr. Md. Shahed Hasan, Consultant (Finance and Accounts Manager), SPFMS Program, Finance Division;
- Mr. Mohammad Rezwanul Islam, Implementation Support Consultant (ISC), SPFMS Program, Finance Division;
- Mr. Iftekhhar Hassan, Implementation Support Consultant (ISC), SPFMS Program, Finance Division;
- Mr. Monirul Alam, Consultant, SPFMS Program, Finance Division;
- Mohammad Moshir Rahman, Consultant (Office Manager), SPFMS, Finance Division
- Mr. Tapas Kumar Chowdhury, Junior IT Consultant, SPFMS Program, Finance Division;
- Mr. Abdur Rahman, Junior Consultants, SPFMS Program, Finance Division;
- Mr. Shafiul Alam Sharif, Junior IT Consultant, SPFMS Program, Finance Division;
- Mr. Shabbir Ibn Daud, Jr. Consultant (Safety Net System Implementation and Support), SPFMS Program, Finance Division;
- Mr. Akkas Alam, Junior Consultant (Procurement), SPFMS Program, Finance Division.

Representatives from Development Partners

- Dr. Feroz Faruque, PFM Technical Specialist, FSSP- Global Affairs Canada (GAC);
- Mr. Faruk Hossain, Program Assistant, the World Bank;
- Ms. Rizwana Tabassum, Research Analyst, the World Bank.

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

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

- **District Level:**
 1. Deputy Commissioner's (DC) Office, Patuakhali
 2. District Accounts and Finance Office, Patuakhali
 3. District Social Welfare Office, Patuakhali
 4. District Women Affairs office, Patuakhali
 5. Patuakhali 250 bed Sadar Hospital

6. 62 No Dibupur Model Govt. Primary School, Patuakhali
7. Patuakhali Government Jubilee High School

■ **Upazila Level:**

1. Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali
2. Upazila Accounts Office, Kalapara, Patuakhali
3. Upazila Social Services Office, Kalapara, Patuakhali
4. Office of the Women Affairs officer, Kalapara, Patuakhali
5. Kalapara Upazila Health Complex
6. Govt. Mozaharuddin Biswas Degree College, Kalapara, Patuakhali
7. Khepupara Govt. Model Secondary School, Kalapara, Patuakhali



3.0 Summary of the Questionnaire Responses

3.1 Upazila Level – Kalapara, Patuakhali

3.1.1 Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali

A consultation workshop on PFM field inspection was held on March 19, 2023, at the Conference Room of Upazila Nirbahi Officer, Kalapara, Patuakhali. The workshop was chaired by Md. Jahangir Hossen, Upazila Nirbahi Officer (UNO), while Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), Finance Division, attended as Chief Guest; Mr. S.M Rakibul Ahsan, Upazila Chairman, Kalapara, Patuakhali, attended as Special Guest and other Upazila-level officers from various departments participated the workshop. During the workshop, Ms. Nazma Mubarek, Additional Secretary and National Program Director (NPD) of SPFMS program; Mr. Mohammad Saiful Islam, Additional Secretary (Budget-2), Finance Division and PIT Head of BACS and iBAS++ and all program officials of SPFMS Program joined virtually.



Welcome & Introductory Speech

Mr. Md. Rafiqul Islam, Program Executive & Coordinator of the SPFMS program, briefed the importance of the PFM reform to enable service delivery in the automation process of utilization of public money. He also shared the inspection objectives with the audience. He thanked UNO, Kalapara for his extended support and cooperation in arranging the field inspection at this Upazila level. After the introductory speech and welcoming participants, Mr. Md. Rafiqul Islam requested to deliver the workshop presentation to Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant, SPFMS, Finance Division.

Presentation & PFM Knowledge Sharing

Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant, SPFMS, Finance Division, delivered a brief presentation on PFM reform, reform objective, process and current initiatives. During his presentation, he mentioned, the Government vision (2021-2041) aims to make Bangladesh a middle-income economy by 2021, upper middle income by 2031, and Higher income by 2041, including reducing poverty from 40 per cent to 15 per cent and to become 25th largest economy by 2036. A strong PFM system is needed to ensure financial discipline, accountability and transparency. He mentioned, SPFMS program has developed new BACS for budget formulation and implementation, accounting and reporting. We have already introduced Automated Challan (A-Challan) to streamline government revenue collection management, prevent fraud and prompt the deposit of revenue/fees into the government treasury. He also stated all officers and employees (including defense) are getting their salary by EFT. About 2.73 crore beneficiaries have received social benefits under 25 social safety net programs under 8 Ministries/Departments in FY 2021-22. 90% of new pensioners are being paid via EFT soon after their retirement.

He informed, now Government Financial Statements are generated from iBAS++ in a new format. In his presentation he also mentioned, 'The PFM Action Plan (2018-23) lays out the roadmap for the implementation of the 50 priority activities of the PFM Reform Strategy (2016-2021). For this, a program titled Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) has been taken up with the aim of better government service delivery.'

Speech by the Chief Guest

Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), Finance Division, thanked Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant, SPFMS, Finance Division, for his presentation. He requested the participants to raise any questions, observations, suggestions and recommendations in light of the presentation and current field-level experience. In his speech he mentioned, Public Financial Management (PFM) is an essential part of Bangladesh's development process. Sound financial management helps to achieve macroeconomic stability, poverty alleviation and economic growth. He also moderated the open discussion, question and answer session.

Speech by the Special Guest

Mr. S.M Rakibul Ahsan, Upazila Chairman, Kalapara, Patuakhali, mentioned that since he is not acquainted with this system, he felt fortunate to be here and extend his knowledge. He added, people will get service at their doorsteps, and a huge amount of public money will be saved through this SPFMS program. Also, through this field inspection, many barriers and challenges will be identified, which can make the service delivery of the Government offices more effective in the upcoming days. Finally, he thanked SPFMS program officials for arranging this high-level workshop at the District & Upazila level.

Speech by Ms. Nazma Mubarek, Additional Secretary and National Program Director, SPFMS Program

During her speech, Ms. Mubarek mentioned, all of you are concerned about the responsibility of Finance Division to make the PFM reforms effective and efficient for service delivery. In this regard, the field inspection team went to Kalapara Upazila to observe whether the people are getting the benefits of the reforms. She also added, one of the objectives of this field visit is to identify the problems and challenges that you face while delivering various government financial assistance such as allowances, pension, social protection and other benefits. Finally, she extended her gratitude to the Upazila Nirbahi Officer (UNO) and all other officials of Kalapara Upazila for their active support and cooperation.

Speech by Mr. Mohammad Saiful Islam, Additional Secretary, Budget-2, Finance Division

Welcoming everyone to attend the exchange of views, he said that, we sit in Dhaka and formulate all the policies. However, we found differences between the government's reform agenda and field practices. For this reason, consultation or inspection meeting at the field level is necessary. Otherwise, it is not understood whether it is being implemented at the field level. For example, the last time we went to Sylhet, we saw that there were many complications in the services we provided through G2P. This workshop brought up many important issues which need to be addressed. He said we recorded all of your discussions, observations and recommendations and will take necessary steps based on this.

During his address, he highlighted the considerable challenges of achieving optimal output from iBAS++. He emphasized the ongoing commitment to promptly resolving all issues and obstacles faced by users. He said our service area, specially iBAS++, has increased significantly. We have managed to bring almost 20% of people under this service. Finally, he thanked field administration, stakeholders, Upazila level officers and elected representatives for their cooperation to success this visit and he concluded by affirming, 'You are the backbone of iBAS++ system'.

Speech by Ms. Saima Shahin Sultana, Program Executive & Coordinator, PFM Reforms Leadership, Coordination and Monitoring, SPFMS Program

Ms. Saima expressed her satisfaction at the collective presence in this workshop. She highlighted her appreciation for the extensive discussions on PFM reform and public service delivery, remarking on the notable enthusiasm and

attentiveness toward PFM reform. Concluding her remarks, she extended gratitude to all attendees for their collaboration, which contributed to the accomplishment of the field visit.

Speech by the Chairperson:

Mr. Md. Jahangir Hossen, Upazila Nirbahi Officer (UNO), Kalapara, paid his gratitude to the field inspection team for choosing Kalapara Upazila and coming there to capture their experiences and challenges faced by the beneficiaries under the PFM process. He mentioned, the government has to make a fiscal forecast on how the revenue generation will be. If we cannot make a proper plan, development projects cannot run properly. We must mark how much money is necessary to allocate to a particular sector. The importance of PFM reform here is immense. We used to do traditional budgeting; now, we have moved to MTBF.

During his address, he noted that previously, we had to endure waiting periods of 2-3 months before obtaining the last payment certificate; however, we receive it within a month and its possible due to the enhanced efficiency of the current system. He urged that, still we facing problem with GPF. We deposit the money in the bank before sending it to the office. However, entry is not made on regularly. He suggested, since the money has been deposited online, if it is linked to the iBAS++ system then there is no need to go to the office, which will eventually reduce our sufferings in this regard.

Open Discussion / Feedback / Queries

Mr. Md. Khalilur Rahman, Upazila Accounts Officer, Kalapara mentioned iBAS++ is successful in transferring salary through EFT at all levels. **But if bandwidth can be faster, we will receive OTP without delay. He also recommended developing a mobile app for more output.** He said I would feel better if the TA/DA bills were also included in this system. Sometimes we faced difficulties in depositing vaccination fees through A Channel code. UAO also said it is difficult to determine which bill belongs to whom, as there are no distinguishing signals for different Ministries. Identifying the statements would be much easier if such signals were in place.

Reply: In response to the question Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant, SPFMS, Finance Division updated, 1st OTP is available, but 2nd one is closed now. Currently, OTP only send through mobile, not in email.

Md. Oliul Islam, Upazila Social Services Officer, Kalapara, said beneficiaries are not receiving their pregnancy allowances and are absent from the payroll in the system. He informed beneficiaries frequently change their phone numbers, which causes the amounts to bounce back when reissued. He also said some people received their allowances in one instalment, 2nd instalment has been returned. This problem is happening due to frequently SIM change. For example, a female beneficiary named Masuma Akhter is not getting an allowance. Her name is not available in iBAS++. We informed Dhaka Office. After receiving this instalment, the Dhaka office asked to notify the issues.

Reply: Shabbir Ibn Daud, Jr. Consultant (Safety Net System Implementation Support), iBAS++ & BACS, SPFMS explained the issues. He said, the payment would bounce back if the account was damaged or the password needed to be corrected. We also observed similar bounce-back issues are found with education trust allowances.

Apu Saha, Senior Upazila Fisheries Officer, Kalapara, Patuakhali suggested, it would be preferable to have the monthly reconciliation reports generated automatically.

3.1.2 Upazila Accounts Office, Kalapara, Patuakhali

As a part of the field visit, four members team led by Ms. Najneen Perveen, Deputy Secretary (Budget-1), Ministry of Environment, Forest and Climate Change, visited Upazilla Accounts Office, Patuakhali. The team included Mr. Mohammed Hossain, Assistant Secretary, Ministry of Social Welfare; Mr. Sujit Kumar Baidya, Asst. Chief Accounts and Finance Officer, CAFO/ Ministry of Public Administration; Mr. Shabbir Ibn Daud, Jr. Consultant (Safety Net System Implementation and Support), iBAS++ & BACS; Auditors and other Officials were present. Senior team members of the field inspection were also present during the discussion. The observation team arranged a question-answer session and requested participants to share the challenges or any other issues they want to highlight of a better understanding of PFM and iBAS++ challenges, good practices, and recommendations.

Following is the summary of the key discussion from the session:

Question/Feedback from the participants in District Controller of Accounts Office	Observations/Findings/Recommendations
Do DDOs submit bills online? (%) Accounting records are available and well- maintained?	Yes. All the bills are submitted online and accounting records are well-maintained
Managerial records are well maintained.	They maintain the records as per official requirement
Is a citizen charter available?	Yes, available
Can you tell us about your office functions?	<ul style="list-style-type: none"> ▪ Work list chart is available ▪ Work responsibilities are found
What are the key issues you face at work on a regular basis?	<ul style="list-style-type: none"> ▪ Slow Internet connection, not properly work ▪ EFT/OTP service delayed due to Teletalk/ DFS ▪ Sharing financial code having budget constraints in iBAS++ system automation
What are some limitations or constraints to providing services?	<ul style="list-style-type: none"> ▪ Faces Challan adjustment problem sometimes ▪ Shortage of Manpower ▪ Shortage of training on iBAS++ system
Do you check regularly iBAS++ generated reports?	<ul style="list-style-type: none"> ▪ Not regular basis, check when required.
Do you find the reports appropriate? Mention your suggestions (if any) for improving the format of the report to make it clearer and your suggestions for including any other report (s)?	<ul style="list-style-type: none"> ▪ Yes. Reports are found appropriate
How do you describe your experience with iBAS++ especially about auto- generated reports?	So far, they are having positive experience with auto-generated reports from iBAS++
What are the challenges you faced to generate the report (s)?	Due to poor internet speed faces problem in generating report.
What are the main challenges you faced using iBAS++? Is there any gap between the system and practice?	Shortage of training on iBAS++ system and lack of computer literacy.
What are the challenges you faced during working with pensioners and GPF beneficiaries?	No challenges in case of pensioners and GPF beneficiaries since these become more easier after the introducing iBAS++.
What is your experience with other DDOs in using iBAS++?	<ul style="list-style-type: none"> ▪ Some DDOs share their User ID and passwords with their office staff. ▪ Some DDOs fail to meet the accounts and expenditure reconciliation deadlines.
Do you have any Grievance management system in your office?	No grievance mechanism system is found.
Questionnaire for Pension Beneficiaries	
Are you getting your pension and allowances through EFT (in your bank account) by the first week of every month?	Yes, pension and allowances are received through EFT on timely manner
Are you getting the right amount of money as per your fixation?	Yes, they are getting actual amount of money as per fixation
Are you getting your pension-related information through SMS on your mobile phone?	Yes, SMS are received
Have you gone to the Accounts office to get an annual increment on 1st July 2022? If yes explain why?	No, didn't went to the accounts office to get annual increment
Is the benefit (increment) added automatically upon completion of 65 years of your age? (If the pensioner age completed 65)	Yes, added automatically
If you have already done life verification, did you get the "verification required" SMS? If yes, was the assistance given by the Accounts Office in carrying out the life verification appropriate?	Yes, carrying out the life verification
Are the difficulties in manual pension collection mitigated by paying pensions through EFT? Do you have any observations regarding this process?	No difficulties are found

Question/Feedback from the participants in District Controller of Accounts Office	Observations/Findings/Recommendations
How do you contact the Accounts Office to inquire or make a complaint about your pension? (Tick multiple answers if necessary)	Over phone communication
Is there a delay in receiving the gratuity order? If yes please mention how long it takes?	It takes 2-3 Months
Is there delay in receipt of gratuity check from Accounts Office after gratuity order? If yes please mention how long it takes.	No. It takes only 2-3 days to get the gratuity cheque.
How long it will take to get your first pension?	EFT (Immediately after the gratuity payment) payment is not ensured on the 1st day of the month.
Do you have any suggestion to improve the overall Pension Administrative Process?	Only the pension payment process is online. However, before applying to the CGA office for gratuity payment and pension payment, all the clearance process from the controlling authority needs to be online to get the best service.
To see whether timely payment of the gratuity/family pension cases is disposed of as per Citizen Charter.	Yes, it takes 2-3 days
To see how many pensioners are being paid monthly pension and allowances from this office and how many pensioners have been transferred to CAFO Pension and Fund Management Office so far.	Ensured proper support from the CAFO Pension and Fund Management office
To see whether the monthly pensioners' allowances are being paid on time or not.	Yes, monthly pensioners' allowances are being paid on time
To verify that pension registrars are being maintained/updated.	Yes, pension registrars are being maintained /updated
To review proceedings against pension if there are any grievances.	No grievance response mechanisms are found

Observation from Field Inspection Team are as follows:

Question from the Field Inspection Team	Observations/ Findings/ Feedback
How conversant are you about the new Budget & Accounting Classification System (BACS)?	The team found that the officers in the Accounts office need extensive training on the Budget & Accounting Classification System (BACS). The officers also requested to arrange in-person training on iBAS++ modules.
Are you aware that iBAS++ ID and password should be kept confidential and not be shared with others?	iBAS++ ID and password were not shared. DDO are aware and careful about this.
How would you describe your experiences with iBAS++ especially auto generated reports?	Overall experience is good. Nevertheless, sometimes it takes a long time to generate the reports. Pension status report sometimes changes.
How conversant they are with new Budget & Accounting Classification System?	Divisional Controller of Accounts (DCA) is well conversant with BACS and also shares updates with others.
Do you face any problems understanding the new coding structure?	The office is satisfied with the new coding structure with specific code.
Any challenges related to budget distribution.	As per the reality of the field, budget distribution is incomplete.
Any challenges related to pension management.	There is no backlog observed in pension management. At present, 92 personnel are getting their pensions regularly
Good Practice Observed	<ul style="list-style-type: none"> ▪ UAO confirmed that DDO review and reconciles the reports regularly; ▪ GPF balances are reconciled by UAO and the team without facing any technical challenges; ▪ GPF balance can view without any technical difficulties.

3.1.3 Office of the Women Affairs officer, Kalapara, Patuakhali

A three-member team led by Ms. Tasnim Zaben Bentea Sheikh, Deputy Secretary, Ministry of Women and Children Affairs visited District Women Affairs Office, Patuakhali. The team included Mr. Mohammad Moshir Rahman, Consultant, Office Manager, SPFMS, Finance Division, and Mr. Md. Shafiul Alam Sharif, Junior IT Consultant, SPFMS, Finance Division. Mr. Faruk Hossain, Program Assistant, the World Bank, also joined the team during the visit. The team observed that major stakeholders of the PFM reforms at the District level office seem very happy with the automation of services. Moreover, all the officials and staffs of the office are getting the salary by EFT (100%).



The team also observed:

- There is an information panel on budget expenditures accessible to the public.
- Facilities are well maintained within a limited scale.
- Beneficiaries are selected properly.
- Accounts records are well-maintained through iBAS++.
- IT equipment: Only one desktop and one laptop are available in the office.
- No complaint system is maintained for users.
- There are no records of receipts with signatures/thumb imprints of program beneficiaries acknowledging receipt of direct cash transfers made to them. But digital documents are preserved.

Question from the Field Inspection Team	Observations/ Findings/ Feedback
Can you tell us about the organization?	<ul style="list-style-type: none"> ▪ The office is in a tin shade structure and very poor in condition. ▪ A new two-room space allotted in the new UNO Bhaban and will be shifted to the new building soon.
How many staff do you have?	Four persons (including officer and staff)
How many beneficiaries do you serve?	<ul style="list-style-type: none"> ▪ Vulnerable Woman Benefit (VWB): 3,689 ▪ Ma o Shisu project is closed recently. A new program is taken for 90 persons per Union. ▪ There are 1,080 persons at 12 Unions 480 person's beneficiaries and Municipality. Total of 1560 beneficiaries. ▪ Provide Ultra Sonography (USG) support.
How you select beneficiaries?	Online Application-verified by the Union and UP Chairman and Upazila VWB Committee- Card distribution by UNO office.
How you provide the allowance to beneficiaries?	Through MFS and 800 TK per person
Do you have a system in place for complaints?	No complaints readdress system are found

Question from the Field Inspection Team	Observations/ Findings/ Feedback
What about budget execution? What key issues/bottlenecks have you identified?	<ul style="list-style-type: none"> ▪ At present no computer operator is available ▪ Budget should be increased at least at 20%
Are payments being audited?	Yes, but not on regular basis
What is the fund allocation procedure?	Directed by the Directorate Head office and it's limited and fixed
How are funds disbursed to local organizations?	Funds are disbursed on time i.e. 1st July of the year by iBAS++
How are the accounts maintained?	Manually and online by iBAS++
Was the community given an opportunity to identify the needs or priorities for public services?	<ul style="list-style-type: none"> ▪ UP Chairman, Union Members are engaged ▪ Kishor-Kishori Club, consist of 10 Kishor and 20 Kishori. They organize session in weekends or weekly holidays and during the session the members received tiffin (Banana, Egg, Cake, Orange) amounting 20tk per person ▪ Organized Uthan Biythok
Can you give examples of community engagement?	<ul style="list-style-type: none"> ▪ Protection from Child marriage ▪ FY 2021-22 06 incidents and during FY 2022-23 only 01 incidents were addressed.
Can you tell us more about gender issues? Have you provisioned budget to address gender issues?	Consisting 10 Kishor and 20 Kishori; Kishor-Kishori Club established but gender issues not addressed in budgeting.
How many women beneficiaries do you serve?	Provide Micro Credit Loan with 5% interest
Can you share more about specific activities conducted this year?	Ma o Shisu Shohayok Project paying BDT 800 per month through MFS beneficiaries over 22 months period
What are the main challenges you faced?	<ul style="list-style-type: none"> ▪ Political influence in beneficiary's selection. ▪ Limited manpower ▪ Budget limitation ▪ No training program except Sewing and Crafting

3.1.4 Health Sector: Kalapara Upazila Health Complex



Consisting of three members, the inspection team of the health sector was led by Mr. Md. Abdus Salam, Joint Secretary (Budget-1), Health Services Division. The other two members were Mr. Md. Shahed Hasan, Consultant, Finance and Accounts Manager, SPFMS, Finance Division and Mr. Mohammad Rezwanul Islam, Implementation Support Consultant (ISC), SPFMS, Finance Division. Dr. Feroz Faruque, PFM Technical Specialist from the Development Partner, FSSP- Global Affairs Canada (GAC), also joined the team during the hospital visited. During FGD held at the Upazila Health Complex, the Upazila Health & Family Planning Officer, Medical Officers, Accountant and Storekeeper were present and contributed with their valuable feedback.



During the visit, it is found that the health service providers had some familiarity with iBAS++ though they were not fully proficient with the system. Most of the relevant staff exhibited a lack of knowledge in different modules of iBAS++ indicating a need for extensive training. The team also observed that Citizen Charter is available in the health complex.

Internet facilities are available and electricity supply is stable. Health professionals are available and the attendance register is well-maintained.

Currently, all sorts of OT are not available due to insufficient aestheticians. The team also observed that, there are delays in collecting and registering the ambulance fees collected from patients, as it remains unaccounted for several days or even months with the drivers. In addition to the shortage of medical doctors, the absence of accounts officers and storekeepers has led to the lack of specific storage facilities to ensure the safekeeping of medical items. Moreover, certain audit observations have remained unresolved for a significant period of time. The following are the discussion highlights:

Question/ Discussion	Response from participants
<ul style="list-style-type: none"> ▪ Can you tell us about the health center, approximately how many patients do you receive per day? ▪ What are the main challenges (PFM Reform activities related) faced by the center? 	<p>At the Kalapara Upazila health complex, there are 57 vacancies out of the 160 sanctioned posts, with an urgent need for Junior Consultants in Surgery, Orthopedics, and Anesthesiology. Currently, the facility only has two Junior Consultants and nine Medical Officers available. They get their salary and other bills through EFT (100%). The main change that has been brought out by the reform program is electronic cash transfer and they appreciated it much. Some of the challenges (PFM Reform activities related) faced by the center are as follows:</p> <ul style="list-style-type: none"> ▪ There have been reports of Medical Officers encountering issues when receiving their salaries through iBAS++.

Question/ Discussion	Response from participants
	<ul style="list-style-type: none"> ▪ Despite submitting their bills through the iBAS++ system and having the concerned DDO forward them, some Medical Officers have yet to receive their bills even after 14 days have passed. ▪ According to the accountant, some bills were left pending due to insufficient budget even after being received. It is implying that there is a gap in knowledge regarding the budget preparation process. ▪ Reconciliation is not conducted regularly. ▪ Separate coding for income in the iBAS++ system would be preferable. ▪ So far, didn't receive any training on iBAS++ modules and requested to provide physical training.
<ul style="list-style-type: none"> ▪ What are the issues faced by your officers about budget? (DAFO, UAFO, procurement, etc.) ▪ How does the regular procurement process work? ▪ Do you have any Internal Audit arrangements? ▪ What has been your experience with iBAS++ especially coding, recording transactions, monthly or other reports, and reconciliation? ▪ Do you use your user ID to get into iBAS++? ▪ Did you get the EFT on time? ▪ Is everyone in this hospital getting their salaries through EFT? 	<ul style="list-style-type: none"> ▪ There is a need for additional training on budget preparation, as staff often struggle to determine which codes are appropriate for their demands due to a lack of knowledge and training. ▪ Although the procurement process in complies with the PPR, they urged to need for PPR-related training. ▪ The most recent audit was conducted during the period of 2020-21 and they do not have any arrangements for Internal Audit. ▪ Every staff of the facilities get their salaries through EFT and there are no reporting issues with this process.
<ul style="list-style-type: none"> ▪ Percentage of male and female doctors, staff, and other officers? ▪ Have you provisioned a budget to address gender issues? 	<ul style="list-style-type: none"> ▪ The inspection team observed male-female ratio of the doctors are 70:30. ▪ In the health complex, the total sanctioned post is 160, but at the time of the field visit, the filled-up post was 103 i.e., around 35% of the post is still vacant. There is no provision for gender issues in the budget.
Response from beneficiaries (Patients)	
<ul style="list-style-type: none"> ▪ What is the process for patient care: registration, payment/bills (extra payment)? 	<ul style="list-style-type: none"> ▪ The patient care service at the hospital is unsatisfactory, despite adhering to the prescribed citizen charter without any additional payment required. ▪ The Hospital environment is not hygienic, and the condition of the washrooms is very poor. ▪ The emergency room is too small, and the hospital is located near the highway. It receives a high influx of patients, causing challenges for doctors to attend to all of them simultaneously.
<ul style="list-style-type: none"> ▪ Were you able to get medicine in the hospital/health center? Was it on time? Did you face any sort of difficulties? ▪ What percentage of required medicine is available in the health center? 	<ul style="list-style-type: none"> ▪ The Hospital's storeroom is insufficiently spacious, making it challenging to store a large scale of medicines. As a result, only 70% to 80% of the required Medicines are available. ▪ Some admitted patients have reported that not all Medicines are available at the hospital, and have had to obtain them from pharmacies outside of the hospital.
<p>How would you rate the service (pathological test/ doctors and nurse service both indoor and outdoor) you have received so far?</p>	<ul style="list-style-type: none"> ▪ At present, due to a shortage of Aestheticians, OT facilities are not available temporarily. ▪ Patient interviews revealed low levels of satisfaction with the hospital's services, with notable issues including a lack of beds, poor washroom conditions, and inadequate waiting room space for visitors.

3.1.5 Education Sector: Khepupara Govt. Model Secondary School and Govt. Mozahar Uddin Biswas Degree College, Kalapara Upazila, Patuakhali

3.1.5.1 Khepupara Govt. Model Secondary School, Kalapara, Patuakhali



Along with the Field Inspection team of the Education sector (*mentioned in Annex-III*); Ms. Ferdous Roushan Ara, Joint Secretary (Budget & Audit), Ministry of Primary and Mass Education; Md. Hasanul Matin, Joint Secretary (SOE-1), Finance Division; Md. Rafiqul Islam, Program Executive & Coordinator (Joint Secretary), Finance Division; Iftekhar Hassan, Implementation Support Consultant (ISC), SPFMS, Tapas Kumar Chowdhury, Junior IT Consultant, SPFMS, Finance Division; Ms. Rizwana Tabassum, Research Analyst, World Bank visited Khepupara Govt. Model Secondary School, established in 1928. School Headmaster informed, the process of nationalization of this school is underway.

The field inspection team observed the school has 34 full-time teachers (Female 9, Male 25) and three support staffs, whereas the total number of students in this school is 1303 (Males 778, Female 525). The school have a large and clean playground with a boundary walls. Classrooms were also found neat and clean. The team found the capacity gap and indiscipline in managing schools efficiently. Since the school was underway by the government, the team was surprised to see its management issues. Though quality education is provided by expert teachers, the inspection team found a **lack of transparency and capacity gap in school management**.

During the visit, the school headmaster, assistant teachers, parents, students and other staffs attended during the discussion.

Following is the summary of the key discussion from the session:

Questions asked/information shared by the inspection team	Response from Principal and other teachers
How are salaries and payments made to school teachers? Teachers and staff are paid on time?	Payment with cash and receives timely manner.
Expenditure reporting system?	Statements of Expenditure (SOEs) are not prepared. However, a register is maintained for the regular expenditure.
Where do you see bottlenecks?	<ul style="list-style-type: none"> ▪ Practiced self-mechanisms in school management. Since the revenue process is ongoing, the school management cannot take any greater action in School development. ▪ Sometimes, have to face interference from the local political leaders/so-called elite regarding internal school affairs. ▪ Several teachers are aware of the iBAS++ system, but they require training to utilize it effectively. ▪ Essential to recruit an accountant to maintain accounts-related issues.

Questions asked/information shared by the inspection team	Response from Principal and other teachers
Where is the Citizen Charter? The basic objective of the Citizens' Charter is to empower the citizen in relation to public service delivery and the Charter should be displayed publicly	Not found on the school premises. The headmaster confirmed that he will make sure the charter soonest possible.
Are Budget and Annual Procurement Plans (APP) accessible to the public through a website/ display board? Notice board	No Budget and APP are accessible to the public through a website or display board
Toilets are available? If yes, then well maintained? Separate toilets are available for girls/women? Is there a sanitary hygiene system?	Separate toilets are available for girls and boys and both are well-maintained but sanitary hygiene system are absent.
Attendance register and leave records maintained for teachers and employees?	Yes. Well maintained
What are teachers- student's ratio of the school? Male / Female ratio of total students? Students drop-out ratio?	Total students: 1303 (Male 778; Female 525); Total teachers: 34 (Female 25; Male 9). No drop-out rate.
Budget formulation, execution, auditing	The headmaster is not aware of the issue. Do not follow the process of the budget cycle and relevant activities.
When do you receive your fund?	<ul style="list-style-type: none"> ▪ Did not receive Government fund for school development; ▪ Management cost generate from own agricultural land (107 acres)
What are the cash transactions and how are those maintained?	The main modality of the transaction of the school is cash. In that case, approval process is maintained and a register is also maintained.
How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed?	Not in practiced
Are they aware of any PFM-related reforms?	The school teachers are not aware of the issue.
What are the positive areas of using iBAS++? Do they use their ID to get into iBAS++? Do they have access to various reports in the iBAS++ system?	The headmaster of the school said I heard about iBAS++, but not in detail. Today throughout the workshop, I have become updated on the system.
Do they reconcile their accounts with DAFO/UAO? How?	Don't know about the reconciliation process.
Can you give examples of community engagement? Was the community allowed to identify the needs or priorities for public services?	Parents' meeting was held, respectively in 2017 and 2021, which ensured community participation.
Can you describe the system in place for parents to complain?	No system is in place.
Can you tell us more about gender issues? Have you provisioned a budget to address gender issues?	The headmaster informed they are well-sensitized about gender issues. Sometimes take part in gender session conducted by NGOs; But there are no budget options for mainstreaming gender.
Do you pay an official fee for your child to attend school?	Few students are getting fee exemption support from the school.
Do they have textbooks? Do you have comments on the textbooks/school curriculum?	School Headmaster recommended reforming the student evaluation system. The current system raises conflict between parents and school teachers.
How was the service level received so far? How many students received stipends /scholarships? Usually how it is transferred, through EFT/DFS?	During the visit its found that stipend/scholarship/allowances is not available for the students.
How can ensure a transparent Procurement process in the schools? Do you know the expenditures to date?	Records are not maintained properly.
Are there any activities relating to health and nutrition awareness?	Its conduct 2/3 times in a year.

3.1.5.2 Govt. Mozahar Uddin Biswas Degree College, Kalapara Upazila, Patuakhali

During the visit to the college, the team found several good observations/ practices such as: Though the school doesn't have any boundary wall, it has a playground which is accessible to the students; the college has well-maintained separate toilet facilities both for males. The attendance register is well-maintained for teachers and employees. Another encouraging aspect was all the teachers and staff receive their salary through EFT and the school maintains a hard copy of all transactions.

Major discussions and findings during the visit:

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
How many teachers and staff do you have? How many students? Are there any dropout students?	<ul style="list-style-type: none"> ▪ Teachers and Students ratio is 1:15; ▪ Drop out at HSC level 9%, Degree level 11% and Hons. level at 8%
Can you describe the budget preparation process? What about budget execution?	<ul style="list-style-type: none"> ▪ No budget preparation takes place. ▪ Expenditure made according to the approval of the president of the Management Committee
When do you receive your fund	Not in regular basis
Are you aware that iBAS++ ID and password should be kept confidential and not be shared with others?	Not applicable for the institution
Can you please share your experience managing the iBAS++ system; recording transactions and extracting reports?	Not applicable for the institution
Do you prepare the Annual Procurement Plan at the start of the year?	They are not in practice to do the same
Where is the Citizen Charter? The basic objective of the Citizens' Charter is to empower the citizen concerning public service delivery and the Charter should be displayed publicly	Citizen Charter is not displayed publicly
How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed?	Not applicable for the institution
When did you receive the Textbooks for the 2022 session?	Not applicable for the institution
Do you have male & female separate restrooms?	Yes, available with all facilities
Is there any Audit done recently?	Not found
What are the positive areas of using iBAS++?	The system is time and cost-effective
Any issues related to the distribution of Stipend	No issues are found. It is done via EFT and students receive their stipend through their bank A/C or MFS.
Do they use their ID to get into iBAS++? Do they have access to various reports in the iBAS++ system? Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience?	Not applicable for the institution
Do they reconcile their accounts with DAFO/UAO? How?	Not Found
Can you give examples of community engagement?	No community engagement takes place
Can you tell us more about gender issues? Have you provisioned a budget to address gender issues?	Absent of Gender issues
Can you describe the system in place for parents to complain?	Do not have a systematic way.
How was the service level received so far? How many students received stipends /scholarships? Usually how it is transferred, through EFT/DFS?	All students get a stipend through EFT.
Have you participated in the budget preparation for the school	There is no participatory process
Have your suggestions been taken into account?	Not applicable for the institution
Do you know the expenditures to date?	Not Found

3.1.6 Upazila Social Services Office, Kalapara Upazila, Patuakhali

The PFM field inspection team visited in Upazila Social Services Office, Kalapara Upazila, Patuakhali. A four-member team led by Ms. Najneen Perveen, Deputy Secretary (Budget-1), Ministry of Environment, Forest and Climate Change, visited the Upazila Social Services Office. The team included Mohammed Hossain, Assistant Secretary, Ministry of Social Welfare; Sujit Kumar Baidya, Asst. Chief Accounts and Finance Officer, CAFO/ Ministry of Public Administration; Shabbir Ibn Daud, Jr. Consultant (Safety Net System Implementation and Support), iBAS++ & BACS. As a key stakeholder of PFM Reform, the Upazila Social Services Office is playing a vital role in distributing different Social Safety Net Programs. Both teams tried to find out the key challenges and activities of the Social Services office through a question-answer session and open discussion.



The team leader talked about more than ten beneficiaries of different service holders and bank officials. A summary of the discussion is highlighted below:

General Observations

- Budget expenditures accessible to the public.
- Beneficiaries are properly selected.
- Accounts records are partially maintained.
- IT equipment is in place for smooth operation.
- Complaint system is in place for users.
- There are records of receipts with signatures/thumb imprints of program beneficiaries acknowledged.

Questions asked / information shared by the inspection team	Response from Patuakhali District Social Services Office
Can you tell us about the organization? How many staff do you have?	9 types of social safety net programs are run by Kolapara Social Welfare office. As per the organogram, there are 14 posts allocated for the office. But, in reality only 4 employees available and the social welfare officer is from another Upazila (Additional Charge in Kolapara).
How many beneficiaries do you serve?	At present a total of 24,160 beneficiaries are served
How you select beneficiaries?	As per rules and regulations. Also, a committee is formed to select the beneficiaries.
How do you provide the allowance to beneficiaries?	Through Mobile Financial Service (MFS)
Do you have a system in place for complaints?	Manual complaints register is maintained
What about budget execution? What key issues/bottlenecks have you identified?	There is no problem regarding budget execution

Questions asked / information shared by the inspection team	Response from Patuakhali District Social Services Office
Are payments being audited?	Yes. Compliance audit is being done by the Social Security Audit Directorate.
What is the fund allocation procedure? And how are funds disbursed to local organizations?	Through iBAS++ funds are allocated. Mainly the funds are disbursed from the ministry through the directorate to the 1,032 units of social services points.
How are the accounts maintained?	Through iBAS++ system accounts are maintained centrally from the ministry.
How would you describe your experience with iBAS++ especially coding, recording transactions?	Good but report generation in iBAS++ is time consuming and sometimes faces network congestion.
Can you tell us more about gender issues? Have you provisioned budget to address gender issues?	Priorities are given in supporting the women beneficiaries as most of them are not literate in operating mobile phones.
How many women beneficiaries do you serve?	Almost 40% are women beneficiaries.
What are the main challenges you faced?	<ul style="list-style-type: none"> ▪ Many beneficiaries are not literate in operating mobile phones. ▪ Acute shortage of manpower in Social Welfare office ▪ Lack of proper IT training for office staffs ▪ Insufficient logistics supports for the Union social workers ▪ Insufficient campaigns to make the beneficiaries aware about MFS fraud. ▪ No Nagad customer service centers at the Upazila level.
What about budget preparation? Did you prepare budget through iBAS++?	No, budget is not prepared at Upazila level. Because it's prepared from the Ministry.
What about budget execution? What key issues / bottlenecks have you identified?	Haven't found any bottlenecks in terms of budget execution.
Do you face any problems to understand coding structure?	No problem in understanding 56 digits BACS coding.
Do you check regularly iBAS++ generated reports?	Yes, regularly check iBAS++ generated report.
What are the challenges faced with regards to reports?	<ul style="list-style-type: none"> ▪ Report generation is time consuming ▪ Server request time out and server connection is disconnected frequently.
Do you maintain your own ID and password confidentially for operating iBAS++?	Yes, ID and password is kept confidentially.
What are the main challenges you faced using iBAS++?	<ul style="list-style-type: none"> ▪ Server related issues due to network congestion ▪ Skilled iBAS++ users ▪ Lack of physical iBAS++ training ▪ OTP not sent on time ▪ Lump grant, GPF final payment and gratuity is not EFT based

3.2 District Level - Patuakhali

3.2.1 Deputy Commissioner's (DC) Office, Patuakhali

A workshop was conducted on the Public Financial Management Reform activities in Patuakhali District on 20 March, 2023. The primary purpose of this workshop was to raise awareness among public officials and social service representatives about the ongoing PFM reform initiatives. This included practical observation of PFM practices at the grassroots level and gaining insight into the various challenges (both technical and non-technical) that are encountered at the District level. Mr. Md. Shariful Islam, Deputy Commissioner and District Magistrate of Patuakhali, presided over this workshop. The event's distinguished Chief Guest was Ms. Kazi Kanij Sultana, Member of Parliament, and Special Guest was Mr. Md. Hasanul Matin, Joint Secretary (SOE-1) from the Finance Division.

Mr. Md. Rafiqul Islam, Program Executive & Coordinator (Joint Secretary), extended the welcome remarks. Subsequent to the introduction, the Deputy Commissioner of Patuakhali extended greetings to both participants and the inspection team. After that, a brief presentation on PFM reform activities was delivered by Mr. Abul Basher Md. Amir Uddin, the Senior Functional Consultant of the SPFMS program. Post-presentation, an interactive question-answering session and open discussions regarding PFM challenges was initiated. All challenges and suggestions voiced during the session were meticulously recorded by the designated rapporteurs.

Ms. Nazma Mobarek, Additional Secretary, Budget-1, Finance Division and National Program Director (NPD) of SPFMS Program, and Mr. Mohammad Saiful Islam, Additional Secretary, Budget-3, Finance Division, Ministry of Finance, and other Program Executive and Coordinators (PECs), SPFMS Program were connected virtually and delivered their remarks during the workshop.

Speech by the Chief Guest:

Ms. Kazi Kanij Sultana, MP conveyed her appreciation to the field inspection team for arranging this enlightening workshop. She extended her gratitude to the development partners and diverse government office representatives, as well as stakeholders, for their active engagement in this workshop. She mentioned, delivering services to citizens is at the heart of what most government office does. Providing effective services are critical in shaping people's trust. Citizens today expect more transparent, accessible, and responsive service delivery. She further mentioned that through today's workshop, she has gained insights into several important features of iBAS++. Additionally, she recognized the existence of minor issues within this platform, but expressed confidence that these challenges will be swiftly resolved. Ms. Sultana mentioned that, it's a very good achievement that through iBAS++ platform 84,305 pensioners identified as ghost pensioner and also 8.2 lakh pensioners are receiving their pensions through EFT (Electronic Funds Transfer) on the first working day of each month within the pension system's framework. Finally, she thanked all the team members behind the success of this workshop.

Speech by the Special Guest:

Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), Finance Division was the special guest in the workshop. During his speech, Mr. Matin briefed the initiatives of PFM reform and the overall objectives of the field visit. He welcomed and thanked the District Administration, relevant officials and participants to attend the workshop. He added, the main objective of the Field inspection is to check if PFM systems and process are followed (including the existing and new systems) and to understand the challenges faced at the local level. In his address, Mr. Matin emphasized various achievements of the SPFMS program, including the detection of ghost pensioners, the ease of real-time online tracking of salaries and allowances, the utilization of EFT for receiving payments, and the introduction of a mobile app utilizing face detection technology for pensioners for live verification.

Speech by the Chairperson:

Mr. Md. Shariful Islam, the Deputy Commissioner and District Magistrate of Patuakhali spoke as the chairperson in the workshop. At the very outset, he urged to everyone to support and work together to improve the Public Financial Management system in the public sector. He also thanked the development partner for their extending support and presence during this field visit in Patuakhali District. During his speech, Mr. Shariful focused on the importance of the better utilization of public money and enhancing service delivery. He provided the following suggestions during his speech:

- In the iBAS++ system, there is currently no option to deduct the salary of staff who takes unauthorized leave. It would be beneficial if such an option were available in the iBAS++ system.
- Cybersecurity should consider as priority concerns because in today's rapidly evolving digital landscape, the importance of Cybersecurity at the government level cannot be overstated.
- Additional awareness-building initiatives especially on Cybersecurity especially for the DDOs should be organized on regular basis.

Presentation & PFM Knowledge sharing:

Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant, SPFMS, Finance Division, delivered a brief presentation on PFM reform, objective, process and current initiatives. During his presentation, he mentioned, the Government vision (2021-2041) aims to make Bangladesh as a middle-income economy by 2021, upper middle income by 2031, and higher income by 2041. A strong PFM system is needed to ensure financial discipline, accountability and transparency. He mentioned, through the SPFMS program we have already introduced Automated Challan (A-Challan) to streamline government revenue collection management, prevent fraud and prompt deposit of revenue/fees into the government treasury. He also stated that, all Govt. officers (including defense) are getting their salary by EFT. About 2.73 crore beneficiaries have received social benefits under 25 social safety net programs through eight different Ministries/Departments in FY 2021-22. 90% of new pensioners are being paid via EFT soon after their retirement. He informed, now Government Financial Statements are generated from iBAS++ in a new format. (Details PowerPoint Presentation is attached in **Annexure IV** of this report).

Feedback/ queries received during the workshop:

The following feedback/suggestions received from the participants/valued speakers during the workshop:

- **District Livestock Officer, Patuakhali:** Most of the time face delays while receiving EFT SMS. As a result, the individual queried about the initiatives that have been taken to address this problem.
Reply: Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), FD, MoF. Mr. Maitn indicated; we have to rely on Teletalk services. While responding the question he also added that the technical team is currently working towards resolving the issue.
- **District Election Officer, Patuakhali:** Currently, we submit our TA bills online, which is approve by the AO. Despite of the online submission, hard copies are also required to be submitted. The individual inquired about the “time duration” for which the hard copies need to be submitted alongside the online bills.
- **Headmaster, Patuakhali Government Jubilee High School:** Proposed to incorporate the bank account number as an alternative method for receiving stipend due to numerous instances of misuse in the “mobile financial service” was encountered.
- **DDO, District Social Services, Patuakhali:** Currently, we are disbursing allowances to 1,55,255 beneficiaries through the G2P system. We have received numerous complaints from some recipients; mentioning that they receive phone calls the day before the disbursement of funds and are coerced into sharing their bKash PIN. For a sustainable solution, the DDO suggested to implement of a Biometric System to deter such fraudulent activities.
- **Upazila Accounts Office, Kalapara:** The majority of bills are submitted online without providing hard copies. A representative from the accounting office inquired whether hard copies are necessary or not as he is having trouble with registering (manual entry) without hard copies. The accounting office has lodged another complaint stating that a majority of the IT equipment is outdated.

3.2.2 District Accounts and Finance Office, Patuakhali

As part of the field visit, four members team led by Ms. Najneen Perveen, Deputy Secretary (Budget-1), Ministry of Environment, Forest and Climate Change, visited the District Controller of Accounts Office, Patuakhali. The team included Mohammed Hossain, Assistant Secretary, Ministry of Social Welfare; Sujit Kumar Baidya, Asst. Chief Account and Finance Officer, CAFO/ Ministry of Public Administration; Shabbir Ibn Daud, Jr. Consultant

(Safety Net System Implementation and Support), iBAS++ & BACS; and other officials were present. The observation team arranged a question-answer session and requested participants to share the challenges or any other issues they want to highlight for a better understanding of PFM and iBAS++ challenges, good practices, and recommendations.

Following is the summary of the key discussion from the session:

Question/Feedback from the participants in District Controller of Accounts Office	Observations/Findings/Recommendations
<ul style="list-style-type: none"> ▪ DDOs submit bills online? (%) ▪ Accounting records are available, well maintained? 	<ul style="list-style-type: none"> ▪ DDOs submit their bills online and accounting records are available.
Managerial records are well maintained?	<ul style="list-style-type: none"> ▪ They maintain the records as per official requirement
Can you tell us about your office functions?	<ul style="list-style-type: none"> ▪ Accounting Functions ▪ Pre-Audit Functions ▪ Administrative Functions
Is your office well equipped with adequate manpower?	Not enough manpower. Out of a total of 18 as per the organogram, there is a total number of employees working in the DAFO.
What are the key issues you face at work on a regular basis?	<ul style="list-style-type: none"> ▪ Need to keep records both online and offline which is a cumbersome process. ▪ Reconciliation with the DDOs is not submitted within the stipulated time as some DDOs fail to submit it within the first week of the month ▪ DDOs submit the bills at the end of the month (30-31st of the month) so it requires a lot of time to process those. ▪ Server connectivity issues. ▪ Takes time to receive the LPC hardcopies
What are some limitations or constraints to providing services?	<ul style="list-style-type: none"> ▪ Challan adjustment problems. ▪ Shortage of Manpower ▪ Properly trained iBAS++ operators
Do you check regularly iBAS++ generated reports?	Not all the time but sometimes when required.
Do you find the reports appropriate? Mention your suggestions (if any) for improving the format of report to make it clearer and your suggestions for including any other report(s)?	Yes, according to the observation the generated reports found appropriate.
How do you describe your experience with iBAS++ specially about auto generated reports?	As per the feedback they are well acquainted with the report generation from iBAS++ system.
What are the challenges you faced to generate the report (s)?	<ul style="list-style-type: none"> ▪ Occasionally, the server's response slow down due to insufficient internet speed. ▪ GPF opening balance report related issues.
What are the main challenges you faced using iBAS++? Is there any gap between the system and practice?	<ul style="list-style-type: none"> ▪ Properly trained iBAS++ operators and the computer literacy are important.
What are the challenges you faced during working with pensioners and GPF beneficiaries?	Almost no challenges in the case of pensioners and GPF beneficiaries since these become a lot easier after the introduction of iBAS++.
What is your experience about other DDOs in using iBAS++?	<ul style="list-style-type: none"> ▪ Some DDOs may share their User ID and passwords with their office staff. ▪ Some DDOs cannot meet the account and expenditure reconciliation deadlines.
Question/Feedback from the Pension Beneficiaries	
Are you getting your pension and allowances through EFT (in your bank account) by the first week of every month?	Yes, get the EFT by the first week of every month.
Are you getting the right amount of money as per your fixation?	Yes, right amount money is received.
Are you getting your pension related information through SMS in your mobile phone?	Yes, on regular basis receive the SMS in the phone.

Question/Feedback from the participants in District Controller of Accounts Office	Observations/Findings/Recommendations
Have you gone to Accounts office to get annual increment on 1st July 2022? If yes explain why?	As per the feedback, didn't went to AO to get the annual increment.
Is the benefit (increment) added automatically on completion of 65 years of your age? (If the pensioner age completed 65)	Yes, the benefits added automatically.
If you have already done life verification, did you get the "verification required" SMS? If yes, was the assistance given by the Accounts Office in carrying out the life verification appropriate?	Yes, receive the SMS and no problem is faced in this regard.
How do you contact the Accounts Office to inquire or make a complaint about your pension? (Tick multiple answers if necessary)	<ul style="list-style-type: none"> ▪ In person ▪ By phone
Is there any delay in receiving the gratuity order? If yes pls mention how long it takes?	2-3 Months
Is there delay in receipt of gratuity check from Accounts Office after gratuity order? If yes please mention how long it takes?	No. (It takes 5-7 Days to get the gratuity cheque.)
How long it will take to get your first pension?	EFT (Immediately after the gratuity payment). On the 1st day of the next month. 7-8 working days
Do you have any suggestion to improve the overall Pension Administrative Process?	Only the pension payment process is online. However, before applying to the CGA office for gratuity payment and pension payment, all the clearance process from the controlling authority needs to be online in order to get the best service.
To verify how many pensioners have been paid gratuity, how many families' pension cases have been disposed of in the last 1 month or specified period.	(January 01, 2023- March 20, 2023) <ul style="list-style-type: none"> ▪ 38 gratuity payments ▪ 9 family pension payments
To see whether timely payment of gratuity/family pension cases are disposed of as per Citizen Charter.	Yes (2-3 days).
To see how many pensioners are being paid monthly pension and allowances from this office, how many pensioners have been transferred to CAFO Pension and Fund Management Office so far.	Got proper support from the CAFO Pension and Fund Management
To see whether the monthly pensioners' allowances are being paid on time or not.	Yes, monthly pensioners' allowances are being paid on time.
To verify that pension registrars are being maintained/updated.	Yes, pension registrars are being maintained/ updated regularly.
To review proceedings against pension if there are any grievances.	No grievance found.

3.2.3 Health Sector: Patuakhali 250 bed Sadar Hospital

In the Patuakhali District, the observation team (Health Sector) consist of three members led by Mr. Md. Abdus Salam, Joint Secretary (Budget-1), Health Services Division; Mr. Md. Shahed Hasan, Consultant, Finance and Accounts Manager, SPFMS, Finance Division; and Mr. Mohammad Rezwanul Islam, Implementation Support Consultant (ISC), SPFMS, Finance Division. Member from the Development Partner, Ms. Rizwana Tabassum, Research Analyst, World Bank also joined the team during the hospital visit.



During the visit, the team conducted a FGD with Dr. Dilruba Yeasmin Liza, the current in-charge of the hospital, as well as the Resident Medical Officer (RMO), Accountant, Storekeeper, and other attending physicians. Following this, they visited various hospital facilities and interviewed some of the relatives of admitted patients. In their questionnaire survey, it was discovered that while health service providers were generally satisfied with the iBAS++ system, they were not so familiar with it. Additionally, the doctors appeared to rely heavily on the accountant, who primarily manages budget preparation, record transactions, etc.

While conducting their visit, the team observed that the Citizen Charter was displayed, but the Annual Procurement Plan (APP) was found absent for public disclosure. They also observed that, although an internet connection is available and functional in the health Centre reliable supply of electricity disrupted the services and currently operates on a single-phase connection. The hospital is in the process of obtaining a double-phase connection. Health professionals present in the hospital timely and maintain an attendance register regularly.



While on their visit, the team noticed that the cleanliness and hygiene of the facilities, particularly the outdoor unit and general wards, were not up to par. When the team asked for an explanation, the hospital in charge attributed the issue to a lack of support staff, stating that only a few volunteers are currently serving in that capacity. But the hospital authority is working to solve this problem as soon as possible.

The following are the discussion highlights:

Question/ Discussion Topic	Response from participants
<ul style="list-style-type: none"> ▪ Can you tell us about the health center, approximately how many patients do you receive per day? ▪ What are the main challenges (PFM Reform activities related) faced by the center? 	<p>Daily, the hospital receives between 100 to 250 patients who visit either as inpatients or outpatients. Out of this number, approximately 433 patients are admitted to the hospital. Due to the significant influx of patients, the hospital occasionally seeks assistance from Assistant Professors of Patuakhali</p>

Question/ Discussion Topic	Response from participants
	<p>Medical College. The accommodation problem is one of the acute problems of this hospital.</p> <p>Out of the total of 351 sanctioned posts, there are currently 115 vacancies in the hospital. The hospital is currently experiencing a shortage of Office Sohayok and Cleaning Staff. Furthermore, five out of six X-ray machines are currently not operational and found insufficient Pathologists. The team also observed:</p> <ul style="list-style-type: none"> ▪ The Hospital in charge “iBAS++ approval” credentials are not shared; ▪ The last audit was conducted in FY 2021-22.; ▪ There are no issues faced in the execution of the budget; ▪ Monthly reconciliation performed; ▪ Sometimes faces problems in the server; ▪ There are difficulties in providing internship allowances through the iBAS++ system;
How to you maintain medical waste? Did you establish any disposal system?	The municipality is responsible for managing waste disposal, and there is no evidence of any modern waste disposal system in place.
Can you describe your budget preparation process? What is working well and where do you see bottlenecks?	They mentioned due to the lack the knowledge they are not fully confident in budget preparation through iBAS++. They have requested relevant training to address this issue.
<ul style="list-style-type: none"> ▪ What are the issues faced by your officers about budget? (DAFO, UAFO, procurement, etc.) ▪ How does the regular procurement process work? ▪ Do you have any Internal Audit arrangements? ▪ What has been your experience with iBAS++ especially coding, recording transactions, monthly or other reports, and reconciliation? ▪ Do you use your user ID to get into iBAS++? ▪ Did you get the EFT on time? ▪ Is every staff at this hospital getting their salaries through EFT? 	The procurement process is carried out by following PPR guidelines, with OTM being the preferred method. The most recent audit took place during FY 2021-22. Although the coding system is user-friendly, there are times when the proper code cannot be found due to a lack of knowledge and training. The officer in charge uses her ID to access the iBAS++ system, and receiving salaries on time via EFT.
<ul style="list-style-type: none"> ▪ Percentage of male and female doctors, staff, and other officers? ▪ Have you provisioned a budget to address gender issues? 	Gender issues were not properly addressed in the budget process. Male: female doctors vs total staff ratio is 70:30.
Response from beneficiaries (Patients)	
How is the process for patient care: registration, payment/bills (extra payment)?	Patient care service is moderate. Patients are served under the prescribed citizen charter of the Hospital. No additional payment is required for the patients. The environment of the Hospital is good.
Were you able to get medicine in the hospital/health center? Was it on time? Did you face any sort of difficulties? What percentage of required medicine is available in the health center?	Medical supplies at the hospital are insufficient. Only 70% to 80% of the required medicines are available. Some admitted patients were informed maximum medicines are not available at the hospital and had to obtain them from pharmacies outside of the hospital.
How would you rate the service (pathological test/ doctors and nurse service both indoor and outdoor) you have received so far?	The shortage of pathologists has resulted in only a limited number of pathological tests being available. However, other tests such as ECG, ECO, X-Ray, Ultrasonogram, etc., are still available for patients. During the interviews, the patients expressed their high level of satisfaction with the hospital's services. In particular, they appreciated the quality of the newborn care facilities, which they found to be up to the mark.

3.2.4 Education Sector: 62 No Dibupur Model Govt. Primary School and Patuakhali Govt. Jubilee High School

The observation team visited one government primary school and one government high school in the Patuakhali District namely; 62 No Dibupur Model Govt. Primary School and Patuakhali Govt. Jubilee High School where the headmaster, class teachers, guardians, school accountant, and other staff were present during the discussion. The four-member team is led by Ms. Ferdous Roushan Ara, Joint Secretary (Budget and Audit), Ministry of Primary and Mass Education and Mr. Md. Noor-E-Alam, Deputy Secretary (Budget), Secondary and Higher Education Division.



From the SPFMS program, Finance Division. Mr. Iftekhar Hassan, Implementation Support Consultant (ISC); Mr. Tapas Kumar Chowdhury, Junior IT Consultant; Mr. Md. Monirul Alam, Consultant; Mr. Md. Abdur Rahman, Junior Consultants involved in the team and facilitated the whole visit. The team observed the school premises are clean and well bounded. During the visit, it is found that all teachers and staffs are getting their salaries timely. Both institutions are maintaining quality in providing education and teacher recruitment. The team found that both institutions are gender sensitive. Intuition-based major observations are mentioned below.

3.2.4.1 62 No Dibupur Model Govt. Primary School, Patuakhali

During the visit to the primary school, the team found several good practices such as:

- The school have a citizen charter;
- Attendance register is well maintained for teachers and employees;
- School Management Committee is functional;
- Teachers and staff receive their salary through EFT and all payments are made through iBAS++;
- Separate toilets are available for male and female students;
- The school maintains a hard copy of all transactions;
- The school has Multimedia Classrooms;
- One well-equipped ICT lab.

Total number of students is 385 (97 Male and 288 Female). Currently, the school has a total number of 16 teachers including 2 males. One support staff is maintaining all cleaning activities. SMC members are included in all development activities. They have ownership of the school.

Upon the discussion with the parents, it is found that the parents are satisfied with the service and quality of education from the school.

Major discussions and findings during the visit:

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
How many teachers and staff do you have? How many students? And is there any drop out students?	There are 16 teachers including two male and one support staff are available. The ratio of the students is 97 (male) and 288 (female). Among the teachers and students, the team found that most of them are female. The school required at least one female support staff. The dropout rate is "0".
Can you describe the budget preparation process? What about budget execution?	Partially practiced as per work plan
What is working well and where do you see bottlenecks?	Headmaster informed us, we have no playground at this moment. This is a big challenge for us. We also planned to purchase some benches for the students.
Are you aware that iBAS++ ID and password should be kept confidential and not be shared with others?	Headmaster shared his password with the computer operator. He seems very rare in using the iBAS++ system. Throughout the discussion with Headmaster found some possible fraudulent issues regarding file and accounts maintenance. He assured the team to be more careful in the future about those issues.
Can you please share your experience managing the iBAS++ system; recording transactions and extracting reports?	They are happy with the iBAS++ system which helps them a lot in getting their salary on time.
Do you prepare the Annual Procurement Plan at the start of the year?	Headmaster replied "No" to this particular enquiry. But they maintain a stock register.
Where is the Citizen Charter? The basic objective of the Citizens' Charter is to empower the citizen to public service delivery and the Charter should be displayed publicly	Absent of Citizens Charter. Most of the information is uploaded to the website regularly.
How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed?	This is maintained by SMC and PTA (Parent Teacher Association), Headmaster informed.
When did you receive the Textbooks for the 2022 session?	Textbooks were received on time
Is there any provision for the parents-teachers meeting?	Parent teachers' meetings conducted regularly. Mutual feedback-sharing meetings both formal and informal frequently held on specific problems to academic and other development issues. Partially they are also involved in the school budget cycle.
Do you have male & female separate restrooms?	Available with all facilities.
Do you maintain a salary register?	The salary register is maintained properly.
How are salaries and payments made to school teachers	Via EFT; Usually receive SMS on the first opening day of the Month, Headmaster informed
Is there any Audit done recently?	Last audit was conducted in 2018
What are the positive areas of using iBAS++?	The system is time and cost effective
Any issues related to the distribution of Stipend	No, it is done via EFT and students receive their stipend through their own bank A/C or through MFS.
<ul style="list-style-type: none"> ▪ Do they use their own ID to get into iBAS++? Do they have access to various reports in the iBAS++ system? ▪ Do they face any difficulties in the system of iBAS++? If yes, whom did they contact? How was that experience? 	Not Applicable
Do they reconcile their accounts with DAFO/UAO? How?	Teachers are not aware enough about the issue.
Can you give examples of community engagement?	Ex: School Development work.
Have you increased investments in areas they have advocated for?	Investment is not increased.
Can you tell us more about gender issues? Have you provisioned a budget to address gender issues?	The school belongs to gender sensitivity. Try to address gender issues in all school development works.
Do you work with gender groups? Such as International Women Day.	Usually, the school work with different gender-based social organization. In future, they will celebrate International Women's Day.

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
Can you describe the system in place for parents to complain?	A complain register box is present at the school premises, where the parents can drop their written complain.
How can ensure a transparent Procurement process in the schools?	Maintain stock register
How was the service level received so far? How many students received stipends /scholarships? Usually how it is transferred, through EFT/DFS?	The headmaster informed us; seven students received scholarships last year. All students get a stipend of Tk. 100. It is transferred through EFT
Have you participated in the budget preparation for the school	So, far the headmaster doesn't have any experience in this regard.
Have your suggestions been taken into account?	Headmaster informed, he doesn't know about the transfer issues of the stipend, whether the students received it or not
Do you know the expenditures to date?	Not found the compiled record
Is there any safety net program at school? Such as school feeding?	No, currently there is no ongoing safety net program
Are there any activities relating to health and nutrition awareness?	Usually, various organizations organize this kind of event in schools where teachers-students participate

3.2.4.2 Patuakhali Govt. Jubilee High School, Patuakhali

The school was established in 1954 and is one of the renowned educational Institutions in Patuakhali District. At present, the total number of students is 8000+ and 49 full-time teachers and other staff including four outsourcing support staff.

Major discussions and findings during the visit:

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
How many teachers and staff do you have? How many students? And is there any drop out students?	Teachers' student's ratio is 1:40; Drop out of boy's rate 1%
Can you describe the budget preparation process? What about budget execution?	Budget estimation on reference basis.
Are you aware that iBAS++ ID and password should be kept confidential and not be shared with others?	Not Applicable
Can you please share your experience managing the iBAS++ system; recording transactions and extracting reports?	Not Applicable
Do you prepare the Annual Procurement Plan at the start of the year?	Yes, Annual Procurement Plan is prepared on timely basis.
Where is the Citizen charter? The basic objective of the Citizens' Charter is to empower the citizen in relation to public service delivery and the Charter should be displayed publicly	No Citizen Charter is found within the school premises.
How are "SLIP" (School Level Improvement Plan) funds for the expenditure of unconditional block grants managed?	Not applicable for this institution.
When did you receive the Textbooks for the 2022 session?	Textbooks were received on time
Do you have male & female separate restrooms?	Yes, separate restroom is available
Do you maintain a salary register?	The salary register is maintained properly.
How are salaries and payments made to school teachers	Headmaster informed usually they receive SMS on the first opening day of the Month
Is there any Audit done recently?	Last audit was conducted in 2018.
What are the positive areas of using iBAS++?	Not applicable for this institution.
Any issues related to the distribution of Stipend	No, it is done via EFT and students receive their stipend through own bank A/C or through MFS.
<ul style="list-style-type: none"> ▪ Do they use their own ID to get into iBAS++? ▪ Do they have access to various reports in the iBAS++ system? 	<ul style="list-style-type: none"> ▪ Yes ▪ Don't have clear idea about report generation

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
▪ Do they face any difficulties in the system of iBAS++?	▪ Not applicable for this institution.
Do they reconcile their accounts with DAFO/UAO? How?	Teachers are not aware enough about the issue.
Can you give examples of community engagement?	Only for educational purpose
Have you increased investments in areas they have advocated for?	According to the feedback from the headmaster investment is not increased.
Can you tell us more about gender issues? Have you provisioned a budget to address gender issues?	Gender issue is not addressed in the budget.
Do you work with gender groups? Such as International Women Day.	According to the feedback from the headmaster the school participate only in District level program.
Can you describe the system in place for parents to complain?	Complain box is available in the school premises.
How can ensure a transparent Procurement process in the schools?	According to the feedback from the headmaster, the procurement process is very transparent.
How was the service level received so far? How many students received stipends /scholarships? Usually how it is transferred, through EFT/DFS?	The headmaster informed; students received stipend through EFT
Have you participated in the budget preparation for the school	Not Applicable for this institution.
Have your suggestions been taken into account?	Not Applicable for this institution.
Do you know the expenditures to date?	No complied record is found for expenditure but the school keeps records for the expenditures.
Is there any safety net program at school? Such as school feeding?	No safety net program is found during the visit.

3.2.5 District Social Welfare Office, Patuakhali



A four-member team led by Ms Najneen Perveen, Deputy Secretary (Budget-1), Ministry of Environment, Forest and Climate Change, visited the District Controller of Accounts Office, Patuakhali. The team included Mohammed Hossain, Assistant Secretary, Ministry of Social Services; Sujit Kumar Baidya, Asst. Chief Account and Finance Officer, CAFO/ Ministry of Public Administration; Shabbir Ibn Daud, Jr. Consultant (Safety Net System Implementation and Support), iBAS++ & BACS and other officials were present. The team observed that one of the major stakeholders of PFM reform, the District Social Services office seems very happy with the automation of Social Safety Net Programs. Moreover, all the officials and staff of the office are getting the salary by EFT (100%).

Some of the major discussions are highlighted below:

Overall observations:

- There is an information panel on budget expenditures accessible to the public.
- Facilities are well maintained.
- Beneficiaries are properly selected.
- Accounts records are maintained. Record of receipts with signatures/thumb imprints of program beneficiaries acknowledging receipt of direct cash transfers made to them.
- Complaint system in place for the users.



Questions asked / information shared by the inspection team	Response from Patuakhali District Social Services Office
Can you tell us about the organization? How many staff do you have?	As per the organogram, there are 17 posts allocated for the office. But, in reality, 11 employees are here at the District Social Services office.
How many beneficiaries do you serve?	155,252
How you select beneficiaries?	There are committees where local representatives, members of the District administration and District social services officials.
How do you provide the allowance to beneficiaries?	G2P through MFS (by only Nagad)
Do you have a system in place for complaints?	Usually, we maintain a Manual register for complaints'-said District Social Services Officer
What about budget execution? What key issues/bottlenecks have you identified?	Didn't face any problems.
Are payments being audited?	Conducted a compliance audit by the Directorate of Social Security Audit.
What is the fund allocation procedure? And how are funds disbursed to local organizations?	Mainly the funds are disbursed from the ministry to the directorate and then to the local offices through iBAS++
How are the accounts maintained?	The cash book is maintained, and expenditure reconciliation is done in collaboration with the District Accounts and Finance Office.
How would you describe your experience with iBAS++ especially coding, recording transactions?	Overall good.
Was the community given an opportunity to identify the needs or priorities for public services?	Yes, while selecting the beneficiaries.
Can you tell us more about gender issues? Have you provisioned budget to address gender issues?	Priorities in supporting the women beneficiaries as most of them are not literate in operating mobile phones.
How many women beneficiaries do you serve?	Almost 90 thousand women beneficiaries.
Can you share more about specific activities conducted this year?	Not Applicable
Can you give examples of community engagement?	Community dialogue system
Can you tell us more about gender issues? Have you provisioned budget to address gender issues?	Priorities in supporting the women beneficiaries as most of them are not literate in operating mobile phones.
How many women beneficiaries do you serve?	Almost 90 thousand women beneficiaries.
Can you share more about specific activities conducted this	Not Applicable

Questions asked / information shared by the inspection team	Response from Patuakhali District Social Services Office
year?	
DDO operate iBAS++ by using his/her own user ID and password	Yes, DDO operate iBAS++ by using his/her own user ID and password
Get salaries of all officials and staff through EFT on time?	Yes, all officials and staff their salaries through EFT on time.
Well known about auto generated financial reports?	Yes, they are familiar with the process.
Is there any challenges about bill submission in iBAS++?	No challenges faced regarding bill submission
What about budget execution? What key issues / bottlenecks have you identified?	Haven't found any bottlenecks in budget execution. Financial Management Department of Social Services (FMD.SS) to maintain the office operating expenses.
Do you face any problems understanding coding structure?	56 digits BACS coding is understandable to them.
How would you describe your experience with iBAS++, especially coding, and recording transactions?	Haven't faced any problem
Do you find the reports appropriate? Mention your suggestions (if any) for improving the format of the report to make it clearer and your suggestions for including any other reports?	As per the feedback, they found the reports appropriate.
How do you describe your experience with iBAS++, especially with auto-generated reports?	Good, but sometimes faces problem in loading reports on time due to server congestion.
What are the challenges faced by reports?	<ul style="list-style-type: none"> ▪ Time-consuming ▪ Request time out ▪ Server connection lost
Do you have a system in place for complaints?	Yes. There is a manual system in place not online-based.
Do you maintain your ID and password confidentially for operating iBAS++?	Yes, ID and password confidentially maintained.
Do you face any problems submitting pay bills and staff bills in iBAS++?	No problem is faced while submitting pay bills and staff bills in iBAS++.
How was the experience to prepare various bills by using iBAS++?	It's convenient to prepare various bills but need to provide training in this regard.
Do you have any suggestions to improve online bill submission in case of other bills (except pay bills)?	No suggestion is received in this regard
What are the main challenges you faced using iBAS++?	<ul style="list-style-type: none"> ▪ Poor server interrupt services ▪ Insufficient skilled users of iBAS++ ▪ Shortage of training on iBAS++ ▪ Sometimes OTP not received on time ▪ Sometimes EFT bounce back

3.2.6 District Women Affairs office, Patuakhali, Patuakhali

A three-member team led by Ms Tasnim Zaben Bentea Sheikh, Deputy Secretary, Ministry of Women and Children Affairs visited District Women Affairs Office, Patuakhali. The team included Mohammad Moshir Rahman, Consultant, Office Manager, SPFMS, Finance Division, and Shafiu Alam Sharif, Junior IT Consultant, SPFMS, Finance Division. The team observed that major stakeholders of the PFM reforms at the District level office are satisfied with the automation of services. Moreover, all the officials and staff of the office are getting the salary by EFT (100%).

The team also observed:

- There is an information panel on budget expenditures accessible to the public
- Facilities are well maintained on a bigger scale
- Beneficiaries selected properly.
- Accounts records are maintained through iBAS++ and registers
- Some IT equipment like two desktops and two laptops found inactive.

- No complaint system is maintained for users.
- No records of receipts with signatures/thumb imprints of program beneficiaries acknowledging receipt of direct cash transfers. However, digital documents are preserved.

Questions asked / information shared by the inspection team	Response from Patuakhali District Social Services Office
Can you tell us about the organization?	The office is in a two-storied building but is not well maintained
How many staff do you have?	Sixteen persons with one Programme Officer. Two staff is assigned for the Project and Five staff is assigned for various Program
How many beneficiaries do you serve?	<ul style="list-style-type: none"> ▪ Ma o Shisu Benefit Program 12049 (800 Taka per month upto 3 years) ▪ Vulnerable Group Development (VGD) Programme 21475= monthly 30 kg rice/ Wheat ▪ Vulnerable Woman Benefit (VWB)
How you select beneficiaries?	Online Application from UDC (Union Digital Council)-Verified by Union and UP Chairman and Upazilla VWB Committee- District Committee (ADC Education and ADC General.)
How you provide the Allowance to beneficiaries?	800 Tk. per person
Do you have a system in Place for complaints?	No complain readdress system is found
What about budget execution? What key issues/bottlenecks have you identified?	<ul style="list-style-type: none"> ▪ Salary-Bonus/ Medical Allowances/ Contingency by iBAS++ Sroddho/ Binodon Vata ▪ Deputy Director (Additional Charge): Additional Responsibility in Three Upazila ▪ No dedicated assistant officers and computer operator ▪ Inadequate Budget (should increase at least 20%)
Are payments being audited?	Yes, payments are being audited
What is the fund allocation procedure?	Directed by the Directorate Head office and it is limited and fixed
How are funds disbursed to local organizations?	On time 1st July of the year by iBAS++.
How are the accounts maintained?	Both manually and through iBAS++
Was the community given an opportunity to identify the needs or priorities for public services?	<ul style="list-style-type: none"> ▪ Union parishad chairman & members are engaged. ▪ Kishor-Kishori Club, is an adolescent club established by a group of 10 Kishor and 20 Kishori. Every weekend, they arrange gatherings where each member receives a tiffin worth 20 TK.
Can you give examples of community engagement?	Protection from Child marriage; No incidents are found in FY 2022-23
Can you tell us more about gender issues? Have you provisioned budget to address gender issues?	Active Kishor-Kishori Club with 10 Kishor and 20 Kishori.
How many women beneficiaries do you serve?	<ul style="list-style-type: none"> ▪ Enterprise Training on Operating of sewing machine (Sewing and Crafting) (Using Total 09 Machine) ▪ Provide Micro Credit Loan total 15000 TK with 5% interest and Monthly return 750 TK.
Can you share more about specific activities conducted this year?	Ma o Shisu Shohayok Project 800 TK month (Bank Transfer) paid for 22 months.
What are the main challenges you faced?	<ul style="list-style-type: none"> ▪ Benefit is not given monthly basis. ▪ Political influence in beneficiary's selection. ▪ Limited manpower ▪ Budget limitation



4.0 Good Practices Observed

The EFT system is utilized by nearly 100% of the officials in District and Upazila offices to receive their salaries. The District Accounts and Finance Officer and Upazila Accounts Officer typically assist the offices in budget execution, and the PFM has become accustomed to public sector service providers. The following are some good practices that were observed during the field inspection.

District Level

4.1 Government Offices

4.1.1 Deputy Commissioner's (DC) Office, Patuakhali

- Deputy Commissioner (DC) is highly conversant about the iBAS++. He made everyone aware of the ID & Password of the system and kept it confidential.

4.1.2 District Accounts and Finance Office, Patuakhali

- Relevant officers regularly generate the reports from iBAS++.
- No pension case is pending.
- Citizen Charter is available.

4.1.3 District Social Welfare Office, Patuakhali

- Beneficiaries are selected properly and there was no complaint from beneficiaries.
- A complaint system is in place for the users.
- The cash book is maintained regularly, and expenditure reconciliation is done in collaboration with the District accounts and finance office.
- The women beneficiaries are encouraged to operate their own mobile phones.

4.2 Health Sector: Patuakhali 250 Bed Sadar Hospital

- Citizen Charter is available.
- Established a super special care unit for physically challenged infants and babies.

4.3 Education Sector

4.3.1 62 No. Dibupur Model Primary School

- Citizens Charter is available.
- Salary and leave registers were well-maintained and monitored by the headmaster.
- The stipend to the students was given on a regular basis through EFT (100%).
- The school authority received the School Level Improvement Plan (SLIP) fund on time.

4.3.2 Patuakhali Govt. Jubilee High School

- The stipend to the students was given on a regular basis through EFT (100%).
- Students participate in District level programs such as extracurricular activities.
- School management committees are active. Any issues related with transaction are settled by the committees' collective decisions.

Upazila Level

4.4 Government Offices

4.4.1 Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali

- Upazila Nirbahi Officer is highly conversant about the iBAS++. He made everyone aware of the ID & Password of the system and kept it confidential.

4.4.2 Upazila Accounts Office, Kalapara, Patuakhali

- iBAS++ reports were generated duly and reviewed by UAO.
- UAO confirmed that DDO review and reconciles the reports regularly.
- GPF balances are reconciled by UAO and the team without facing any technical challenges.

4.4.3 Upazila Social Services Office, Kalapara, Patuakhali

- Upazila Social Services Office communicates with the Bank Manager frequently to solve the allowances payment issues that arise from the beneficiaries.
- Hold tripartite meetings among the Social Services Office, Nagad and the beneficiaries to find problems and way-out solutions.

4.5 Education Sector

4.5.1 Khepupara Govt. Model Secondary School, Kalapara, Patuakhali

- The institution was maintaining their leave register records up-to-date which is observed as good practice.
- Maintain a quality education system.

4.5.2 Govt. Mozaher Uddin Biswas Degree College, Kalapara, Patuakhali

- The stipend was given to the students regularly through EFT (100%) with proper monitoring by the respective authority.



5 PFM Challenges Observed

District Level

5.1 Government Offices

5.1.1 Deputy Commissioner's (DC) Office, Patuakhali

- Occasional delay in receiving one-time password (OTP) for salary payment.
- Staff GPF statement is not visible to DDO.

5.1.2 District Accounts and Finance Office, Patuakhali

- Faces problem at the time of changing the mobile number and bank A/C.
- Almost all DDOs send the bill on the last working day of the month and demand to disburse the bill on 1st working day of the respective month.

5.1.3 District Social Welfare Office, Patuakhali

- Many beneficiaries are not literate in operating mobile phones.
- Shortage of manpower in Social Welfare office.
- Insufficient logistics support for the field level social workers.
- Lack of Proper IT training specially iBAS++ for office staff.
- Insufficient campaigns to make the beneficiaries aware of MFS fraud.

5.2 Health Sector

5.2.1 Patuakhali 250 bed Sadar Hospital

- Lack of knowledge in budget preparation through iBAS++.
- Occasional delays in the SMS services for EFT transfers created confusion for the beneficiaries.

5.3 Education Sector:

5.3.1 62 No. Dibuapur Govt. Model Primary School

- iBAS++ ID and password should be kept confidential; however, the headmaster shared it with the computer operator.
- School teachers are not aware of budget cycle, budget planning and execution.

5.3.2 Patuakhali Govt. Jubilee High School

- Participation is absent in the planning and budgeting process.
- Lack of knowledge in iBAS++ system.

Upazila Level

5.4 Government Offices

5.4.1 Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali

- iBAS++ reports were generated and reviewed regularly but sometimes had trouble viewing messages due to poor server/Slow Internet speed.
- Facing problem when changing the mobile number and bank A/C.
- Almost all DDOs send the bill on the last working day of the month and demand to disburse the account on 1st working day of the respective month.

5.4.2 Upazila Accounts Office, Kalapara, Patuakhali

- Poor internet connection.
- Insufficient knowledge on iBAS++.
- OTP not received on time.
- Bounce back of EFT sent by the Education Trust.
- Budget received from the Ministry is less than their actual requirement.
- Upazila office has no information regarding the beneficiary's allowances whether the recipients receive the funds or not.

5.5 Education Sector

5.5.1 Khepupara Govt. Model Secondary School, Kalapara, Patuakhali

- School infrastructure problem; risky infrastructures are found.
- Lack of transparency in financial transactions and record keeping.
- Shortage of staffs and classrooms.
- Absent of planning budgeting activities.

5.5.2 Govt. Mozaher Uddin Biswas Degree College, Kalapara, Patuakhali

- Participation is absent in the planning and budgeting process.
- Less community engagement.



6.0 Service Delivery Challenges Observed

Following are some service delivery challenges observed by the field inspection team during the visit to Kalapara Upazila and Patuakhali District:

6.1 Government Offices

6.1.1 Deputy Commissioner's (DC) Office, Patuakhali

- The problem in the case of online prayer is the delay in getting the allowance. In the meantime, this is the first time anyone else has withdrawn money. People are affected by this way.
- Occasional delay in receiving one-time password (OTP) for salary payment.

6.1.2 District Accounts and Finance Office, Patuakhali

- Properly trained iBAS++ operators and computer literacy are essential.
- Challan adjustment problems.
- Shortage of Manpower.

6.1.3 District Social Welfare Office, Patuakhali

- Manipulation of beneficiary selection/political interference

6.1.4 Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali

- The UNO received complaints from almost every office, but due to time constraints and so many engagements, it was impossible to solve all the issues.

6.1.5 Office of the Social Services, Kalapara, Patuakhali

- Acute shortage of manpower in Social Welfare office.
- Proper IT training for office staffs.
- Insufficient logistics supports for the Union social workers.
- Insufficient campaigns to make the beneficiaries aware about MFS fraud.
- No Nagad customer service centers at the Upazila level.

6.2 Health Sector

- An emergency room is too small. (Upazila Health Complex).
- The store room is small and needs to be adequately equipped to store the medicine. (Upazila Health Complex).
- Shortage of Aesthetician (Upazila Health Complex).
- Lack of Support staff (Patuakhali 250-bed Sadar Hospital).
- In Kalapara Upazila Health Complex, the team has observed that the hospital possesses a sufficient medicine supply, but some patients still purchase their medications from external sources.
- The waste disposal site of the Upazila Health Complex could be better.
- In Patuakhali 250-bed Sadar Hospital, before purchasing various goods, the hospital must obtain prior approval from the Directorate General of Health Services (DGHS), which often leads to delays in the approval process. Consequently, this hampers the timely acquisition of goods and ultimately affects the hospital's service delivery.

6.3 Education Sector

- They are existing MFS problems regarding EFT and other digital services. For example, when the students receive their stipend through bKash, the number is registered in their parent's name. Due to the inactivity of that number for a certain period, the bKash account also appears blocked. Currently, the students have to face problems while collecting their stipend.
- Lack of knowledge about iBAS++ as well as PFM reform activities.
- Open exercise of iBAS++ ID and password sharing with irrelevant officials.



7.0 Capacity Gaps Observed

Although there have been some challenges faced by District and Upazila level offices, PFM reforms are still functioning effectively in the field. The service provider and recipients are well versed in iBAS++, although there is room for improvement. The District and Upazila service providers are providing information to the public regarding budget expenditure through the online payment system, which is visible in government offices. Both service providers and recipients have expressed a great deal of interest in the iBAS++ system. Furthermore, the team in Patuakhali District and Kalapara Upazila has identified several capacity gaps in different sectors.

- Reconciliation should have been done more regularly.
- Lack of training and personnel shortage created the problem of giving appropriate services to the patients.
- Did not check the iBAS++ report regularly because of a lack of awareness.
- Management Training (including procurement, office management, record keeping) should be arranged for relevant stakeholders and service providers.
- Need training on iBAS++ system including institutional budget preparation for medical officials and academicians immediately.



8.0 Summary of Observations (Section 4.0 to 7.0)

The seventh field inspection was conducted in Patuakhali District and Kalapara Upazila from 18-21 March 2023. The field inspection was participated by the Officers Finance Division, Program Executive and Coordinator (PEC), Implementation Support Consultants (ISC), and representatives from different Ministries and Departments such as the Ministry of Education, Ministry of Health & Family welfare, Ministry of Women and Children Affairs, Ministry of Environment, Forests and Climate Change and Institute of Public Finance (IPF). The National Program Director (NPD) and other PECs of the SPFMS Program also contributed to the inspection by joining and sharing their views virtually. Officials from the World Bank and the Global Affairs of Canada also participated in the various sessions and observed how the PFM reforms are implementing at the grassroots level. The inspection team visited the Patuakhali Deputy Commissioner's office, District Accounts Office, Hospital and Health Complex, Primary and High school, and Social Services office at District and Upazila levels. The main objective of the Field inspection is to check if PFM systems and rules are followed (including the existing and new systems) and to understand the challenges faced at the local level.

Overall, the team is pleased to observe that the PFM reform agenda is spreading nationwide, and people have started enjoying the benefit of it. Most of the officials who participated in the inspection are aware of the PFM issues and how to ensure efficient service delivery. There is a significant improvement, such as timely budget releases, that was often cited as one of the biggest bottlenecks for smooth and efficient service delivery. Budget releases for health and education sector development funds are more frequent, and ministry-level internal approval processes are faster than before. In the past, these delays caused severe disruption in implementing critical activities and paying contracts for goods/services. Sector-ministries often advocate for flexible cash resources at health and education facilities. While cash handling is not considered a good practice and is risky, various automated systems have been introduced for settling the payment of minor repairs, petty purchases, or travel allowances for maternity patients. User groups are endorsing the Integrated Budget and Accounting System (iBAS++) improvement plan, and budget holders have become fully conversant in submitting payment bills online and connecting iBAS++ with other applications/systems for direct bank transfers to pensioners or beneficiaries. EFT for payroll and pension payments have improved the incentive structure, encouraging public officials to work harder and deliver more significant economic benefits. These systems also reduced opportunities for ghost workers and pensioners. Using the EFT for paying vendor invoices will lead to more timely and reliable payment and potentially enable vendors to offer lower bids for future government contracts.

Major Observations

1. Good intentions, poor results: The problem with social safety net programmes: The government has prioritized digitizing public services in Bangladesh since 2009. Digitized government-to-person (G2P) payments reduce the costs, uncertainties, and process delays associated with service delivery. They also reduce the expenses and time spent on receiving payments. Compensation under the social safety net includes maternity allowance for poor mothers, Primary School Stipend Programme (PESP), Secondary School Stipend Programme (SESP), Employment Generation Programme for the Poorest (EGPP), and Old Age Allowance. However, digitizing cash transfers has some prerequisites, and certain conditions may reduce their impact. Senior citizens and rural mothers- often with little to no knowledge and no access to smart devices- face difficulty collecting cash and reporting grievances in this system.

2. Sources of non-tax revenue and collection of it: The significant components of payments of Bangladesh are NBR Tax Revenue, Non-NBR Tax Revenue and Non-Tax Revenue (NTR). Non-Tax Revenue (NTR) is the recurring income earned by the government from sources other than taxes. As a developing country, Bangladesh has been increasingly integrated with the global economy, which influences tax performance and fiscal discipline to increase self-reliance. A few pragmatic policy initiatives have resulted in improvement in the tax-GDP ratio. The primary source of revenue generation is tax. The government has planned to increase non-tax revenue collection in the forthcoming fiscal year. Accordingly, the Ministry of Finance introduced an automated system for supplying non-tax revenue from various sources. The new "Automated Challan System, A-Challan" system is comprehensive enough to record all the collections under these sources. However, while discussing with stakeholders, it was identified that the collection method is complicated for all and that using the correct account code is also a challenge. The local administration in the District or Upazila level has the authority to intervene in various existing areas of non-tax revenue and increase their coverage as well as re-evaluate current rates. Therefore, goals to increase non-tax income can be identified as follows.

- Ensure officials are informed about the sources of non-tax revenue, the latest circulars with prescribed rates and the process of collection
- In every area of non-tax revenue, ensure there is a set target and officials are aware of it.
- Ensure collection of non-tax revenue is appropriately recorded in the A-Challan system.
- Arrange regular training on the collection of non-tax revenue and the A-Challan system.
- Monitor the progress of the actual collection regularly and compare it with the previous records.

3. Strengthening of Audit: The Public Expenditure and Financial Accountability (PEFA) assessment (2016) shows that lack of timeliness for the preparation of financial reports and audit is one of the key PFM bottlenecks affecting the timely availability of resources for service delivery. Also, inadequate audit follow-up and delayed resolution of audit findings could affect aid disbursement and civil servants' terminal benefits, negatively affecting service providers' motivation. In this connection, it is notable that the SPFMS program is also supporting establishing an effective & sustainable (Risk-based) Internal Audit Unit (IAU) in the high-spending departments and creating an environment where this Unit will work independently as a piloting base. However, the inspection team identified that in some institutions, no formal audit was one in the last few years.

4. Timely release of funds is still a challenge: Although DDOs are supposed to receive their budget online (through iBAS++) immediately after Parliament approves the budget, there are still some delays in releasing the budget on time. Due to a lack of awareness, DDOs await the Government Order, which details the amount allocated for their office. The inspection team discussed that the DLR 3.2 could be fully achieved with structured monitoring by the Budget Wing while tracking the distribution information in iBAS++ on a weekly/daily basis and enforcing timely budget distribution by line ministries to their directorates and to the lowest level DDOs.



9.0 Lessons Learned

- Upazila and District level offices have experienced a login queue on the central server and also experienced a slow connection to the Internet in a few cases;
- Many officials are still not maintaining confidentiality and sharing their passwords to their subordinates to access the iBAS++ system;

- Very few are aware of the Budget Execution Reports (BER) of the iBAS++ system and the process of generating the reports for monthly reconciliation;
- Some account codes are missing in the A-Challan system, especially for the vaccination and ambulance fees;
- The most critical challenge faced by the health sector of Bangladesh is in the arena of human resources for Health. Shortage of doctors and staffs is a prevalent problem in most of the hospitals in the District and Upazila level;
- Expensive medical equipments lying unused or dysfunctional in public hospitals, although those were purchased using public money to ensure better treatment of general patients. As a result, a large number of people are getting deprived of the benefit of that equipment in government hospitals;
- The District and Upazila offices were familiar with the iBAS++ system. However, the training module (online) of iBAS++ is limited access to the field offices;
- The beneficiary's management system for Social Safety Net Programs is not included in the iBAS++ system;
- More in-person/physical training required on pension and fund management;
- Lack of widespread awareness regarding various activities of the different components of SPFMS, including iBAS++ modules.

10.0 Suggestions to Improve the Questionnaires

- There are some questions repeated consequentially;
- Some questions may include regarding concerned household and institutional affairs;
- Some questions are complicated and need to be reviewed and simplified;
- The volume of questions is required to be reduced in numbers to address the maximum number of stakeholders in the stipulated time;
- Differences observed in understanding and interpretation of questionnaires comparing in District and Upazila levels;
- Extensive publicity is needed to create widespread awareness regarding the iBAS++ system and PFM reforms.



11.0 Recommendations

- Extensive training must be carried out for the lower strata of the employees, mainly focusing on accounts staff. Moreover, semi-annual physical activity can be conducted for the DDOs and other users;
- Ensuring facilities to view the report from the iBAS++ system for receiving money/funds/donations from different sources, i.e., Different Ministries, Departments, etc;
- Need to ensure the availability of an adequate amount of workforce in the hospital. Accommodation facilities should assure for the doctors;
- Introducing fingerprint or face recognition of the beneficiaries to curb fraudulence in Social Safety Net Programs;
- Explore accessing the iBAS++ app using a fingerprint, including the unique NID number;
- Ensures a timely annual audit of accounts by the OCAG at the District and Upazila levels, which has yet to audited for years in many offices;
- As a government employee, everybody has to submit Tax Return every year by creating facilities to view the total summary report for total annual income and deductions from iBAS++. So, they requested to view the yearly total income and expenditure at a glance, i.e., they wanted to get the summary report for total annual revenue and deductions from iBAS++;
- Minimizing the delay in receiving OTP and EFT SMS ensure a secure and efficient payment system;
- Reviewing the questionnaires to make them short and comprehensive to cover an optimistic number of stakeholders' interviews is necessary;
- In the iBAS++ system, there is currently no option to deduct the salary of staff who takes unauthorized leave. It would be beneficial if such an option were available in the iBAS++ system;
- Cybersecurity should consider as priority concerns and mass training should provide to the relevant officials and stakeholders in this regard.

Annexure





12.0 Annexure

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

Annex-II: Tour Schedule

Annex-III: Team Formation with roles and responsibilities

Annex-IV: Power Point Presentation about PFM reforms which was presented during the inspection

Annex-V: Rapporteurs Report

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

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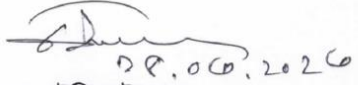
তারিখ: ০১ চৈত্র ১৪২৯
১৫ মার্চ ২০২৩

বিষয়ঃ SPFMS কর্মসূচির আওতায় আগামী ১৮-২১ মার্চ ২০২৩ সময়ে পটুয়াখালী জেলা সদর ও কলাপাড়া উপজেলা পরিদর্শন
টিমে কর্মকর্তা মনোনয়ন।

অর্থ বিভাগের 'Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)' শীর্ষক কর্মসূচির আওতায় বাস্তবায়নায়ী 'PFM Reforms Leadership, Coordination and Monitoring' শীর্ষক স্কিমের আওতায় আগামী ১৮-২১ মার্চ ২০২৩ সময়ে পটুয়াখালী জেলা সদর ও কলাপাড়া উপজেলা পরিদর্শনের লক্ষ্যে মনোনীত নিম্নবর্ণিত কর্মকর্তাদেরকে মনোনয়ন প্রদান করা হলো:

ক্র.	নাম ও পদবি	কার্যালয়	মোবাইল
১.	জনাব মোঃ হাসানুল মতিন, যুগ্মসচিব, রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠান-১	অর্থ বিভাগ	০১৭১০-৯৫৯২৪৪
২.	বেগম ফেরদৌস রওশন আরা, যুগ্মসচিব (বাজেট ও অডিট)	প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়	০১৭২৬৩১১৭৬০
৩.	জনাব মোঃ রফিকুল ইসলাম, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১১-৭৩৭৮০২
৪.	জনাব ড. মোঃ ফজলে রাব্বি, পরিচালক (প্রশিক্ষণ) (যুগ্মসচিব)	ইনস্টিটিউট অব পাবলিক ফাইন্যান্স	০১৩১৬-৯৩৭৪৫৭
৫.	জনাব মোঃ আবদুছ সালাম, যুগ্মসচিব (বাজেট-১ অধিশাখা)	স্বাস্থ্য সেবা বিভাগ	০১৫৫২-৩৭৬৬৯০
৬.	জনাব আবুল বাশার মুহাম্মদ আমীর উদ্দিন, সিনিয়র ফাংশনাল পরামর্শক (উপসচিব)	এসপিএফএমএস কর্মসূচি, অর্থ বিভাগ	০১৭১২৬৩১২৪
৭.	জনাব মোঃ নূর-ই আলম, উপসচিব (বাজেট)	মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ	০১৭৯৮-৫৯৬২৯০
৮.	জনাব পিন্টু বেপারী, উপসচিব (প্রশাসন-১ শাখা)	স্থানীয় সরকার বিভাগ	০১৭১৬-৯০৮২৫৩
৯.	বেগম নাজনীন পারভীন, উপসচিব (বাজেট-১)	পরিবেশ, বন ও জলবায়ু পরিবর্তন মন্ত্রণালয়	০১৭১২২৮৫২৮২
১০.	বেগম তাসনিম জেবিন বিনতে শেখ, উপসচিব (বাজেট ও হিসাব)	মহিলা ও শিশু বিষয়ক মন্ত্রণালয়	০১৭১০-৯৭৩৫২১
১১.	জনাব সুজিত কুমার বৈদ্য, সহকারী চিফ একাউন্টস এন্ড ফিন্যান্স অফিসার	সির্জিএ কার্যালয়, সেগুনবাগিচা, ঢাকা	০১৮১৮-২৬০০৬৫
১২.	জনাব মোহাম্মদ হোসেন, সহকারী সচিব (বাজেট শাখা)	সমাজকল্যাণ মন্ত্রণালয়	০১৭৪৯-৯০৬১১৯
১৩.	জনাব মোহাম্মদ রিজওয়ানুল ইসলাম, ISC	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭৬০-৩৩০০০০
১৪.	জনাব ইফতেখার হাসান, ISC	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১৬-০৬০৪২৫
১৫.	জনাব মোঃ সাহেদ হাসান, পরামর্শক (ফাইন্যান্স এন্ড একাউন্টস ম্যানেজার)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১২-০৬০৫৯৬
১৬.	জনাব মোঃ মনিরুল আলম, পরামর্শক	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১৭-৫৫৯৫৯০
১৭.	জনাব মোঃ শফিউল আলম শরীফ, জুনিয়র পরামর্শক (IT)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১৭-১৪৩৫০০
১৮.	জনাব তাপস কুমার চৌধুরী, জুনিয়র পরামর্শক (IT)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৫৫২-৩১৫১২৩
১৯.	জনাব মোহাম্মদ রাউফুর রহমান, জুনিয়র পরামর্শক	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭৮৬-৪৩৮৩৩৫
২০.	জনাব মোঃ আব্দুর রহমান, জুনিয়র পরামর্শক (হিসাব)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৫৫৫-৬০৯৪৬৩
২১.	জনাব মোঃ সামছুদ্দিন, জুনিয়র পরামর্শক	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৯১৪-৯৯২২৪৩
২২.	জনাব আব্দুল আলম, জুনিয়র পরামর্শক (প্রকিউরমেন্ট)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৮৮১-৬১৩২১৭

২। বর্ণিত পরিদর্শনে অংশগ্রহণকারী কর্মকর্তাগণের ব্যয় অর্থ বিভাগের SPFMS কর্মসূচির আওতায় বাস্তবায়নায়ী 'PFM Reforms Leadership, Coordination and Monitoring' শীর্ষক স্কিম হতে নির্বাহ করা হবে।


(মোঃ তোহিদুল ইসলাম)
উপসচিব

২২৩৩৮৩১৮৬

ইমেইল: touhiduli@finance.gov.bd

বিতরণ: (জ্যেষ্ঠতার ক্রমানুসারে নয়):

- জনাব মোঃ হাসানুল মতিন, যুগ্মসচিব, রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠান-১, অর্থ বিভাগ
- বেগম ফেরদৌস রওশন আরা, যুগ্মসচিব (বাজেট ও অডিট), প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়
- জনাব মোঃ রফিকুল ইসলাম, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর, SPFMS কর্মসূচি, অর্থ বিভাগ
- জনাব ড. মোঃ ফজলে রাব্বি, পরিচালক (প্রশিক্ষণ) (যুগ্মসচিব) ইনস্টিটিউট অব পাবলিক ফাইন্যান্স

৫. জনাব মোঃ আবদুছ সালাম, যুগ্মসচিব (বাজেট-১ অধিশাখা), স্বাস্থ্য সেবা বিভাগ
৬. জনাব আবুল বাশার মুহাম্মদ আমীর উদ্দিন, সিনিয়র ফাংশনাল পরামর্শক (উপসচিব), এসপিএফএমএস কর্মসূচি, অর্থ বিভাগ
৭. জনাব মো: নূর-ই আলম, উপসচিব (বাজেট), মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ
৮. জনাব পিন্টু বেপারী, উপসচিব (প্রশাসন-১ শাখা), স্থানীয় সরকার বিভাগ
৯. বেগম নাজনীন পারভীন, উপসচিব (বাজেট-১), পরিবেশ, বন ও জলবায়ু পরিবর্তন মন্ত্রণালয়
১০. বেগম তাসনিম জেবিন বিনতে শেখ, উপসচিব (বাজেট ও হিসাব), মহিলা ও শিশু বিষয়ক মন্ত্রণালয়
১১. জনাব সুজিত কুমার বৈদ্য, সহকারী চিফ একাউন্টস এন্ড ফিন্যান্স অফিসার, সিজিএ কার্যালয়, সেগুনবাগিচা, ঢাকা
১২. জনাব মোহাম্মদ হোসেন, সহকারী সচিব (বাজেট শাখা), সমাজকল্যাণ মন্ত্রণালয়
১৩. জনাব মোহাম্মদ রিজওয়ানুল ইসলাম, ISC, SPFMS কর্মসূচি, অর্থ বিভাগ
১৪. জনাব ইফতেখার হাসান, ISC, SPFMS কর্মসূচি, অর্থ বিভাগ
১৫. জনাব মোঃ সাহেদ হাসান, পরামর্শক (ফাইন্যান্স এন্ড একাউন্টস ম্যানেজার), SPFMS কর্মসূচি, অর্থ বিভাগ
১৬. জনাব মোঃ মনিবুল আলম, পরামর্শক, SPFMS কর্মসূচি, অর্থ বিভাগ
১৭. জনাব মোঃ শফিউল আলম শরীফ, জুনিয়র পরামর্শক (IT), SPFMS কর্মসূচি, অর্থ বিভাগ
১৮. জনাব তাপস কুমার চৌধুরী, জুনিয়র পরামর্শক (IT), SPFMS কর্মসূচি, অর্থ বিভাগ
১৯. জনাব মোহাম্মদ রাউফুর রহমান, জুনিয়র পরামর্শক, SPFMS কর্মসূচি, অর্থ বিভাগ
২০. জনাব মোঃ আব্দুর রহমান, জুনিয়র পরামর্শক (হিসাব), SPFMS কর্মসূচি, অর্থ বিভাগ
২১. জনাব মো: সামছুদ্দিন, জুনিয়র পরামর্শক, SPFMS কর্মসূচি, অর্থ বিভাগ
২২. জনাব আব্বাস আলম, জুনিয়র পরামর্শক (প্রকিউরমেন্ট), SPFMS কর্মসূচি, অর্থ বিভাগ

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

১. সচিব, স্বাস্থ্য সেবা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
২. সচিব, মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৩. সচিব, স্থানীয় সরকার বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৪. সচিব, পরিবেশ, বন ও জলবায়ু পরিবর্তন মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৫. সচিব, মহিলা ও শিশু বিষয়ক মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৬. সচিব, সমাজ কল্যাণ মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৭. সচিব, প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৮. হিসাব মহানিয়ন্ত্রক, হিসাব মহানিয়ন্ত্রকের কার্যালয়, সেগুন বাগিচা, ঢাকা
৯. জেলা প্রশাসক, পটুয়াখালী
১০. পুলিশ সুপার, পটুয়াখালী
১১. উপজেলা নির্বাহী অফিসার, কলাপাড়া, পটুয়াখালী
১২. জেলা হিসাবরক্ষণ কর্মকর্তা, পটুয়াখালী
১৩. উপজেলা হিসাবরক্ষণ কর্মকর্তা, কলাপাড়া, পটুয়াখালী

Annex-II: Tour Schedule

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

PFM Reforms Field Office Inspection Activities Schedule

DATES : 18/03/2023 to 21/03/2023
VENUE : Patuakhali District & Kalapara Upazila
PARTICIPANTS : Officers of Finance Division, SPFMS Program of FD,
 Representatives of Different Ministries/ Divisions, IPF, WB, EU, CIDA.

DAY-1 ACTIVITIES

Date	Time	Activities
18/03/2023 Saturday	08.00am	Team Assembles at SPFMS, IEB, Ramna, Dhaka;
	08:30pm	Travel by Road to Patuakhali District
	04:00PM	Check-in at Kalapara Upazila, Patuakhali
	07.00pm	Team Debriefing

DAY-2 ACTIVITIES

Date	Time	Activities	Remarks
19/03/2023 Sunday	10:00am-01:00pm	Workshop on Public Financial Management Reforms with UNO, Upazilla Gov. Officers, LG representatives, members from civil society, head/ representative from Govt. Educational institutions.	UNO, Kalapara and SPFMS Program Office, FD
	01:00pm-02:00pm	Lunch & Prayer	At Upazila
	02:00pm-03:45pm	Group Visit: <ul style="list-style-type: none"> • Upazila Govt. Hospital • Upazila Social Welfare Office • Upazila Govt. Education institutions (1 Primary & 1 High School; Selected by UNO) • Upazila Women & Children Affairs Office • UpazilaOffice 	Head of concerned Office and Group-wise Team members
	04:00pm-05:00pm	Discussion with Upazila Accounts Office, <u>Kalapara</u>	All Team members
	05:00pm	Departure for Patuakhali	-
	07:30pm	Teams debriefing, share their experiences and Report Writing	-

DAY-3 ACTIVITIES

Date	Time	Activities	Remarks
20/03/2023 Monday	10:00am- 01:00pm	Workshop on Public Financial Management Reforms with Deputy Commissioner, District-level Officers, LG representatives, members from civil society, head/ representative from Govt. Educational institutions.	Deputy Commissioner, Patuakhali and SPFMS Program Office
	01:00pm - 02:00pm	Lunch & Prayer	Circuit House
	02:00pm - 03:45pm	Group Visit: <ul style="list-style-type: none"> • District Govt. Hospital • District Social Welfare Office • District Govt. Education institutions (1 Primary & 1 High School; Selected by DC) • District Women & Children Affairs Office • DistrictOffice 	Head of Concerned Office and Group-wise Team members
	04:00pm - 05:00pm	Discussion with District Finance & Accounts Office	All Team members
	06:00pm	Stay in Patuakhali	-
	08.00pm	Team Debriefing, Discussion and Report Writing	

DAY-4 ACTIVITIES

Date	Time	Activities
21/03/2023 Tuesday	08.30am	Check-out, team Assembles and Departure
	10:00pm	SOE Visit (Paira Sea Port/ Paira Power Plant)
	01.00pm	Prayer & Lunch
	02.00pm	Departure to Dhaka
	07.00pm	Arrival at Work-Station, Dhaka

**Schedule may change due to unavoidable reasons*

Md. Rafiqul Islam (JS)-Program Executive & Coordinator-SPFMS Program-FD- 01711737802

Annex-III: Team Formation

SPFMS Program
FIELD INSPECTION TEAM FORMATION
(Patuakhali District and Kalapara Upazila)
18-21 March, 2023

Inspection activities observation team:

SL	Name and Designation	Office	Mobile
1.	Md. Hasanul Matin Joint Secretary (SOE-1)	Finance Division	01710959244
2.	Md. Rafiqul Islam Program Executive & Coordinator (Joint Secretary)	SPFMS, Finance Division	01711737802
3.	Abul Basher Md. Amir Uddin Senior Functional Consultant - (iBAS++ & BACS rollout)	SPFMS, Finance Division	01711263124
4.	Akkas Alam Junior Consultant, (Procurement)	SPFMS, Finance Division	01881613217

Group 1: District Social Welfare office and Kalapara Upazila Social Services Office:

SL	Name and Designation	Office	Mobile
1.	Najneen Perveen Deputy Secretary (Budget-1)	Ministry of Environment, Forest and Climate Change	01712285282
2.	Mohammed Hossain Assistant Secretary	Ministry of Social Welfare	01749906119
3.	Sujit Kumar Baidya Asst. Chief Account and Finance Officer	CAFO/ Ministry of Public Administration	01717022518
4.	Shabbir Ibn Daud Jr. Consultant (Safety Net System Implementation and Support)	SPFMS, Finance Division	01913782280

Group 2: Civil Surgeon Office with District Health Complex and Kalapara Upazila Health Complex

SL	Name and Designation	Office	Mobile
1.	Md. Abdus Salam Joint Secretary (Budget-1)	Health Services Division	01552376690
2.	Md. Shahed Hasan Consultant, Finance and Accounts Manager	SPFMS, Finance Division	01712063596
3.	Mohammad Rezwanul Islam Implementation Support Consultant (ISC)	SPFMS, Finance Division	01760330000

Group 3: Educational Institutions (One Govt. Primary School in Upazila and one High School in District)

SL	Name and Designation	Office	Mobile
1.	Ferdous Roushan Ara Joint Secretary (Budget & Audit)	Ministry of Primary and Mass Education	01726311760
2.	Iftekhar Hassan Implementation Support Consultant (ISC)	SPFMS, Finance Division	01716060425
3.	Tapas Kumar Chowhdury Junior IT Consultant	SPFMS, Finance Division	01552315123

Group 4: Educational Institutions (One Govt. High School in Upazila and one Govt. College in District)

SL	Name and Designation	Office	Mobile
1.	Md. Noor-E-Alam Deputy Secretary (Budget)	Secondary and Higher Education Division	01798596290
2.	Md. Monirul Alam Consultant	SPFMS, Finance Division	01717559590
3.	Md. Abdur Rahman Junior Consultants	SPFMS, Finance Division	01515609469

Group 5: District Women Affairs Office and Upazila Women Affairs Office

SL	Name and Designation	Office	Mobile
1.	Tasnim Zaben Bentea Sheikh Deputy Secretary	Ministry of Women and Children Affairs	01710973521
2.	Mohammad Moshir Rahman Consultant, Office Manager	SPFMS, Finance Division	01615393550
3.	Md. Shafiul Alam Sharif Junior IT Consultant	SPFMS, Finance Division	01717143500

Annex-IV: Presentation about PFM reforms presented during inspection




বাংলাদেশের সরকারি আর্থিক ব্যবস্থাপনা সংস্কার

স্ট্রেন্থেনিং পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট প্রোগ্রাম টু এনাবল সার্ভিস ডেলিভারি (SPFMS)
অর্থ বিভাগ, অর্থমন্ত্রণালয়

সরকারের লক্ষ্য ও উদ্দেশ্য



রূপকল্প ২০২১ এবং শ্রেণিকৃত পরিকল্পনা (২০২১-২০৪১)-এর লক্ষ্য বাংলাদেশকে-

- ২০২১ সালের মধ্যে মধ্যম আয়ের অর্থনীতিতে রূপান্তর;
- ২০৩১ সালের মধ্যে উচ্চ মধ্যম আয়;
- ২০৪১ সালের মধ্যে উচ্চ আয়;
- দারিদ্র্য ৪০ শতাংশ থেকে ১৫ শতাংশে নামিয়ে আনা; এবং
- ২০৩৬ সালের মধ্যে ২৫ তম বৃহত্তম অর্থনীতি।





২০২১
মধ্যম আয়ের
ডিজিটাল বাংলাদেশ

২০৩০
ক্ষুধা ও দারিদ্র্যমুক্ত
বাংলাদেশ

২০৪১
উন্নত
বাংলাদেশ

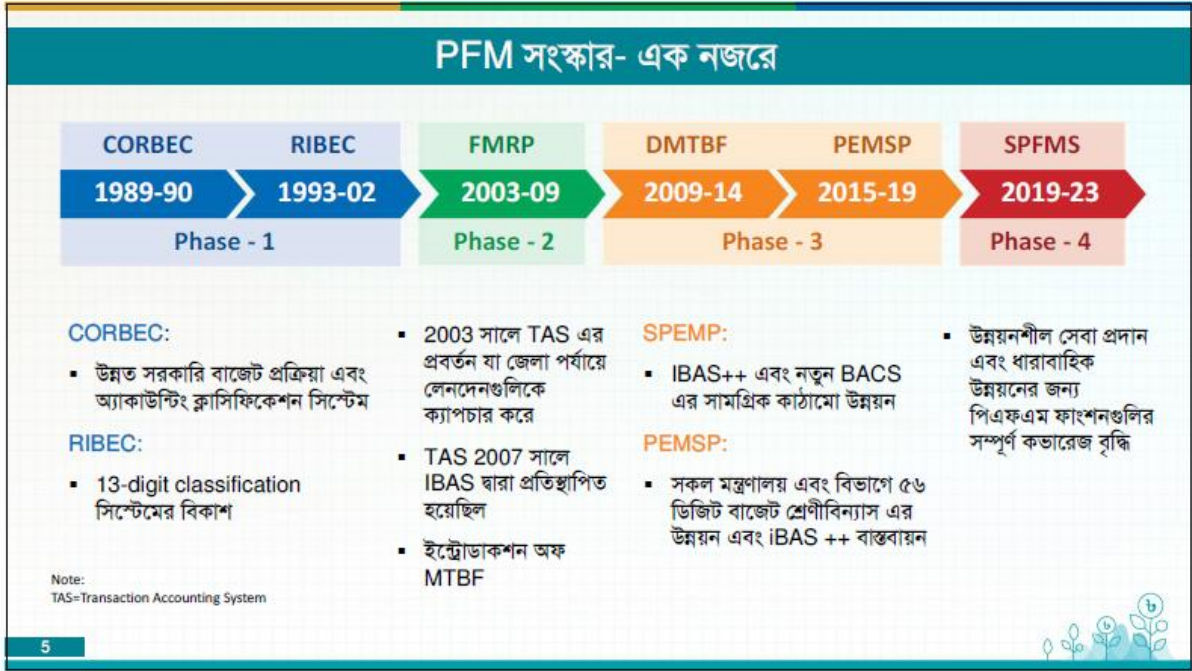
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সরকারি আর্থিক ব্যবস্থাপনা (Public Financial Management- PFM)

- সরকারি আর্থিক ব্যবস্থাপনা (PFM) বাংলাদেশের উন্নয়ন প্রক্রিয়ার অপরিহার্য অংশ;
- সুষ্ঠু আর্থিক ব্যবস্থাপনা সামষ্টিক অর্থনৈতিক স্থায়িত্ব, দারিদ্র বিমোচন ও অর্থনৈতিক প্রবৃদ্ধি অর্জনে সহায়তা করে;
- আর্থিক শৃঙ্খলা প্রতিষ্ঠা, জবাবদিহিতা ও স্বচ্ছতা নিশ্চিতকরণের জন্য একটি শক্তিশালী পিএফএম ব্যবস্থা থাকা প্রয়োজন;
- রাজস্ব সংগ্রহ ও ব্যবস্থাপনা, বাজেট পরিকল্পনা, প্রণয়ন ও বাস্তবায়ন, সরকারি ক্রয়, কর্মসূচি ও প্রকল্প বাস্তবায়ন এবং নিরীক্ষা প্রভৃতি পিএফএম-এর গুরুত্বপূর্ণ অনুষঙ্গ।





সরকারি আর্থিক ব্যবস্থাপনা সংস্কার এবং SPFMS

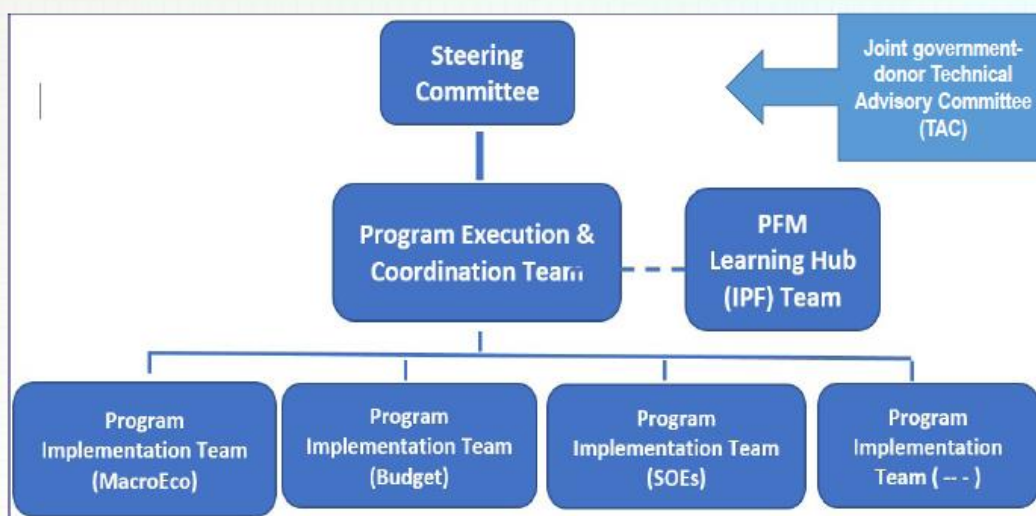
- ২০১৬-২১ মেয়াদে সরকারি আর্থিক ব্যবস্থাপনা সংস্কার কৌশল অনুমোদিত হয়েছে;
- এর ধারাবাহিকতায় পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট (PFM) অ্যাকশন প্ল্যান (২০১৮-২৩) গৃহীত হয়েছে;
- PFM অ্যাকশন প্ল্যান (২০১৮-২৩)-এ পিএফম সংস্কার কৌশল (২০১৬-২০২১) - এর ৫০টি অগ্রাধিকারমূলক কার্যক্রম বাস্তবায়নের রোডম্যাপ তৈরি করা হয়েছে;
- এজন্য স্ট্রেন্গেনিং পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট প্রোগ্রাম টু এনাবল সার্ভিস ডেলিভারি (SPFMS) শীর্ষক একটি কর্মসূচি নেওয়া হয়েছে যার লক্ষ্য আরও ভালভাবে সরকারি পরিষেবা প্রদান।

SPFMS প্রোগ্রামের প্রধান বৈশিষ্ট্য

- SPFMS প্রোগ্রামের অর্থায়ন করা হয়েছে একটি IDA Financing Program-for-Results (PforR) এর মাধ্যমে
- প্রোগ্রামের সময়কাল: অর্থবছর ২০১৮-২০১৯ থেকে অর্থবছর ২০২২-২০২৩
- SPFMS প্রোগ্রামের আওতায় ১০টি Disbursement Link Indicators (DLIs) রয়েছে
- প্রতিটি DLI-এর আওতায় Disbursement Link result (DLRs) আছে (সর্বমোট ৪৫টি DLRs)
- SPFMS প্রোগ্রামের মোট খরচ: US\$১৭০ মিলিয়ন
- IDA ঋণ হিসেবে US\$১০০ মিলিয়ন অর্থায়ন করেছে (SDR ৭২.৩ মিলিয়ন) এবং GoB থেকে US\$৭০ মিলিয়ন করা হচ্ছে
- SPFMS একটি Non-ADP ভুক্ত বিশেষ কর্মসূচি
- বাস্তবায়নকারী সংস্থা: অর্থ বিভাগ, অর্থ মন্ত্রণালয়

7

SPFMS প্রোগ্রামের কাঠামো



8

Implementation of Reform Action Plan (2018-2023)

- Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) program, Finance Division is implementing 08 (eight) components out of 14 (fourteen) components and
- Rest 6 (Six) Components of the PFM Action Plan (2018-2023) are implementing by Cabinet Division, Comptroller and Auditor General, Planning Commission, CPTU, IMED, NBR and National Parliament Secretariat

9

প্রাথমিক ধারণা

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

10



১. পেপারলেস অনলাইন বিল

- বেতন-ভাতার বিল স্বয়ংক্রিয়ভাবে প্রস্তুত এবং বিশ্বের যেকোন স্থান থেকে দাখিলের সুবিধা;
- অনলাইনে নিজ নিজ বেতন-ভাতা বিলের সর্বশেষ অবস্থা পর্যবেক্ষণের সুবিধা;
- বর্তমানে সকল কর্মকর্তা এবং কর্মচারী ইএফটির মাধ্যমে নিজ নিজ ব্যাংক হিসাবে বেতন ভাতা পাচ্ছেন;
- মোট কাগজ সাশ্রয় (প্রতি অর্থবছরে): ৯৯,৯০৬ রিম
 - (প্রতি মাসে একজন কর্মকর্তার বিল বাবদ মোট কাগজ ৮ পাতা এবং কর্মচারীদের জন্য প্রতিটি প্রতিষ্ঠানভিত্তিক গড়ে ১২০ পাতা হিসেবে)
- কাগজ বাবদ অর্থ সাশ্রয় (প্রতি অর্থবছরে) : ৪ কোটি ৩০ লক্ষ টাকা
 - (প্রতি রিম কাগজ ৪৩০ টাকা হিসেবে)

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

- সেবা সহজীকরণে (প্রতি অর্থবছর) মোট অর্থ সাশ্রয় (কাগজের মূল্যসহ) ১৬ কোটি ৫৩ লক্ষ টাকা
- ৫১ হাজার ভুতুড়ে (fake) কর্মচারী চিহ্নিত হওয়ায় অর্থ সাশ্রয় হচ্ছে (প্রতি অর্থবছরে) ১২৭৫ কোটি টাকা।

12

২. জিপিএফ ও আয়করসহ বিবিধ অনলাইন প্রতিবেদন

- সরকারি কর্মকর্তা - কর্মচারীদের আয়কর প্রত্যয়নপত্র এবং বাড়ী ভাড়া ও অন্যান্য কর্তন (যেমন: গ্যাস, পানি) সংক্রান্ত প্রতিবেদন আইবাস++ সিস্টেম হতে স্বয়ংক্রিয়ভাবে পাওয়া যাচ্ছে;
- ভবিষ্যতে নিম্নোক্ত প্রতিবেদনসমূহ আইবাস++ - থেকে পাওয়া যাবে –
 - প্রাধিকার প্রাপ্ত কর্মকর্তাদের সুদমুক্ত মোটরগাড়ি ঋণের হিসাব;
 - সাধারণ ভবিষ্য তহবিলের হিসাব বিবরণী;
 - দীর্ঘ মেয়াদি ঋণের প্রত্যয়ন; এবং
 - ছুটির হিসাব।

Government of the People's Republic of Bangladesh
Tax Deduction Office, Patuakhali

Form No. TDC/100 (Income tax deducted on the basis of) (Income tax deducted on the basis of) (Income tax deducted on the basis of)

Reporting Period: From July 01 to July 31, 2023

1. Name of the Employer: Govt. Servant 2. NIC: 190101010101010101
3. Deduction: 10000.00 4. Name of the Officer: Mr. M. A. Hossain
5. Office Code: 190101010101010101 6. Tax Code: 190101010101010101
7. Tax Date: 190101010101010101 8. Tax No: 190101010101010101

Monthly Allowance for Deduction: 10000.00

Month/Year	Tax Number	Amount of Tax Deduction
July 2023	190101010101010101	10000.00
August 2023	190101010101010101	10000.00
September 2023	190101010101010101	10000.00
October 2023	190101010101010101	10000.00
November 2023	190101010101010101	10000.00
December 2023	190101010101010101	10000.00
January 2024	190101010101010101	10000.00
February 2024	190101010101010101	10000.00
March 2024	190101010101010101	10000.00
April 2024	190101010101010101	10000.00
May 2024	190101010101010101	10000.00
June 2024	190101010101010101	10000.00
Total		120000.00

Doc. No. TDC/100/2023

QR Code: [QR Code]

190101010101010101

13

৩. সেল্ফ অ্যাকাউন্টিং এনটিটি-এর হিসাব সংকলন

সেল্ফ অ্যাকাউন্টিং এনটিটি (Self-Accounting Entity, সংক্ষেপে SAE) হিসেবে গণপূর্ত অধিদপ্তর, সড়ক ও জনপদ অধিদপ্তর, জনস্বাস্থ্য প্রকৌশল অধিদপ্তর, বন অধিদপ্তর ও ডাক অধিদপ্তর - এই ৫টি অধিদপ্তরের আর্থিক লেনদেনের সম্পূর্ণ বা আংশিক হিসাব বিভাগীয়ভাবে (Departmentally) সম্পন্ন হয়;



14

৪. স্বায়ত্তশাসিত/রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠানে ইএফটি ব্যবস্থা চালু



- প্রজাতন্ত্রের সরকারি হিসাবে প্রত্যেক স্বায়ত্তশাসিত প্রতিষ্ঠান ও এর অধীনে বাস্তবায়নাধীন প্রকল্পের বিপরীতে একটি করে পারেসোনাল লেজার (পিএল) অ্যাকাউন্ট খোলা হয়েছে।
- সরকারি অনুদানের অর্থ সরকারি কোষাগার থেকে বাণিজ্যিক ব্যাংকে স্থানান্তরিত না হয়ে আইবাস++ এর মাধ্যমে পিএল অ্যাকাউন্টে স্থানান্তরিত হয়;
- স্বায়ত্তশাসিত প্রতিষ্ঠান বা প্রকল্পের ডিডিও কর্তৃক পিএল অ্যাকাউন্ট হতে ইএফটির মাধ্যমে বেতন-ভাতাদি ও অন্যান্য বিল পরিশোধ করা হচ্ছে;
- এতে সরকারের নগদ ব্যবস্থাপনা (Cash Management) শক্তিশালী হচ্ছে;
- এই পদ্ধতিতে স্বয়ংক্রিয়ভাবে অর্থছাড় হয় এবং অর্থবছর শেষে অতিরিক্ত অর্থ Carry Forward কিংবা সমর্পিত হয়;
- বর্তমানে মোট ৬৫টি স্বায়ত্তশাসিত প্রতিষ্ঠান ও ১০৮টি প্রকল্প এই পদ্ধতি চালু হয়েছে।

15



৬. অনলাইন প্রশিক্ষণ ব্যবস্থাপনা

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



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

16



৭. পেনশনারদের জন্য সেবা



- সারা বাংলাদেশে একযোগে সকল হিসাবরক্ষণ অফিসারের কার্যালয় হতে পেনশনারদের তথ্য সিস্টেমে আপলোড ও হালনাগাদকরণের কার্যক্রম পরিচালনা করা হয়।
- ১৭ই মার্চ, ২০২১ তারিখে শতভাগ পেনশনারদেরকে ইলেক্ট্রনিক ফান্ড ট্রান্সফার (ইএফটি) এর মাধ্যমে পেনশন প্রদান কার্যক্রম সফলতার সাথে বাস্তবায়ন করা হয়েছে।
- পেনশন সিস্টেমের ফলে--
 - ৮৪,৩০৫ জন ভুতুড়ে পেনশনার সনাক্ত
 - সরকারের ১,২৯৫ কোটি টাকা সাশ্রয়
 - ব্যাংক কমিশন বাবদ সরকারের ৩৫০ কোটি টাকা সাশ্রয়
 - ৮.২ লক্ষ পেনশনার পেনশন সিস্টেমের আওতায় প্রতি মাসের প্রথম কর্মদিবসে ঘরে বসে ইএফটি এর মাধ্যমে পেনশন পাচ্ছেন।

17



PENSIONER LIFE VERIFICATION APP

পেনশনারদের জন্য একটি Face Detection Based Mobile app প্রস্তুত করা হয়েছে



SPECIAL FEATURE

Face Detection Based Life Verification

One App Multiple Users access

Linked with NID Database and Pension Database



18

সর্বজনীন পেনশন (Universal Pension)



19

৮. সামাজিক নিরাপত্তা বেষ্ঠনির সুবিধাভোগী



- সামাজিক নিরাপত্তা কার্যক্রমসমূহের অন্যতম হচ্ছে – বয়স্ক ভাতা, বিধবা ভাতা, প্রতিবন্ধী ভাতা, শিক্ষার্থীদের জন্য উপবৃত্তি ইত্যাদি;
- 'ইএফটি'-সুবিধাপ্রাপ্ত মোট সামাজিক নিরাপত্তা বেষ্ঠনির সুবিধাভোগী – ২.৭৩ কোটি;
- করোনায় ক্ষতিগ্রস্ত ৩৫ লক্ষ পরিবারের মধ্যে মাননীয় প্রধানমন্ত্রীর পক্ষ থেকে মোবাইল ব্যাংকিং পরিষেবার মাধ্যমে পরিবার প্রতি ২৫০০/- টাকা উপহার প্রদান:

20



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



- যে কোন বাণিজ্যিক ব্যাংকের যে কোন শাখার কাউন্টারে (OTC) ট্রেজারি চালান জমার সুবিধা;
- যেকোন স্থান থেকে অনলাইনে - ডেবিট/ক্রেডিট কার্ড, ইন্টারনেট ব্যাংকিং ও মোবাইল ফিন্যান্সিয়াল সার্ভিসের মাধ্যমে জমা প্রদানের ব্যবস্থা;
- চালান জমা ও যাচাই অনলাইনভিত্তিক হওয়ায় জালিয়াতির সুযোগ নেই;
- রাজস্ব ফাঁকি রোধে স্বয়ংক্রিয়ভাবে ব্যাংক, হিসাবরক্ষণ কার্যালয় ও সংশ্লিষ্ট প্রতিষ্ঠানের মধ্যে সংগতিসাধনের ব্যবস্থা;
- ২০২২-২৩ অর্থ বছরে ফেব্রুয়ারী মাস পর্যন্ত মোট রাজস্বের ২০% অটোমেটেড চালান সিস্টেমে আদায় হয়েছে।

21



১০. জাতীয় সঞ্চয়পত্র ব্যবস্থাপনা সিস্টেম



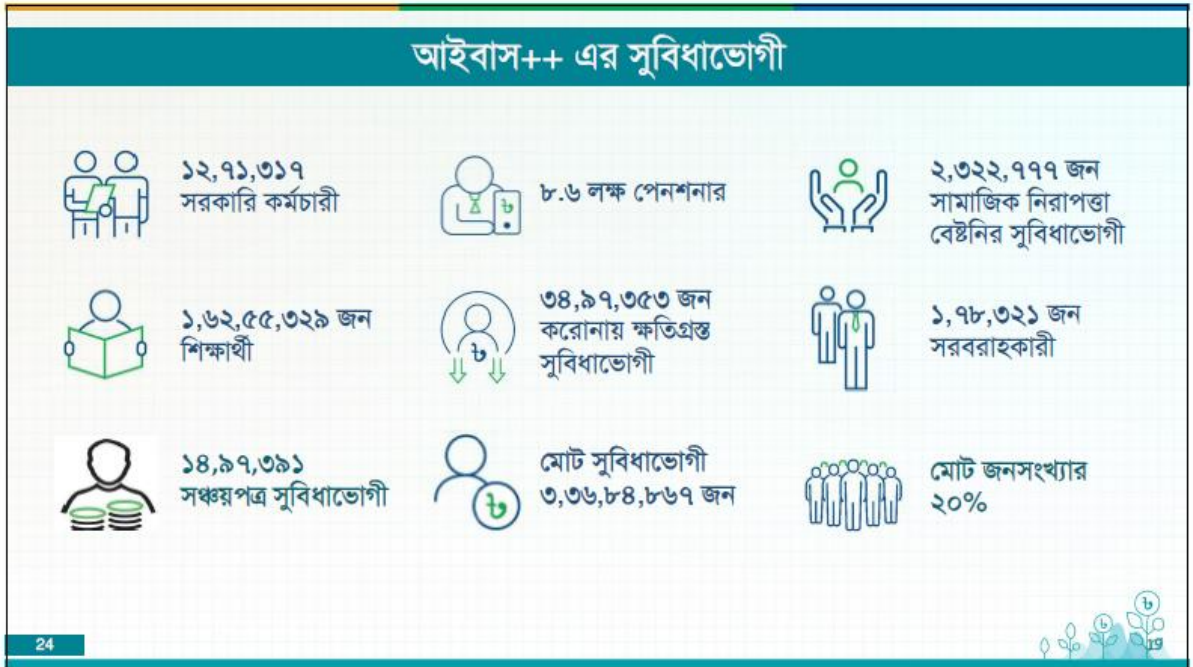
- দেশব্যাপী বিস্তৃত বাংলাদেশ ব্যাংকসহ সকল বাণিজ্যিক ব্যাংকের কাউন্টারে সঞ্চয়পত্র বিক্রয় সেবা চালু হয়েছে;
- ইএফটির মাধ্যমে অর্থ পরিশোধের ব্যবস্থাসহ সঞ্চয়পত্রের ব্যবস্থাপনা পেপারলেস (scrip-less) – করা হয়েছে;
- মোট ১২,৫৪,১৭৯ জন বিনিয়োগকারীর ১,৬২,৯৫৩ (এক লক্ষ বাষট্টি হাজার নয়শত তিপ্পান্ন) কোটি টাকা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

22



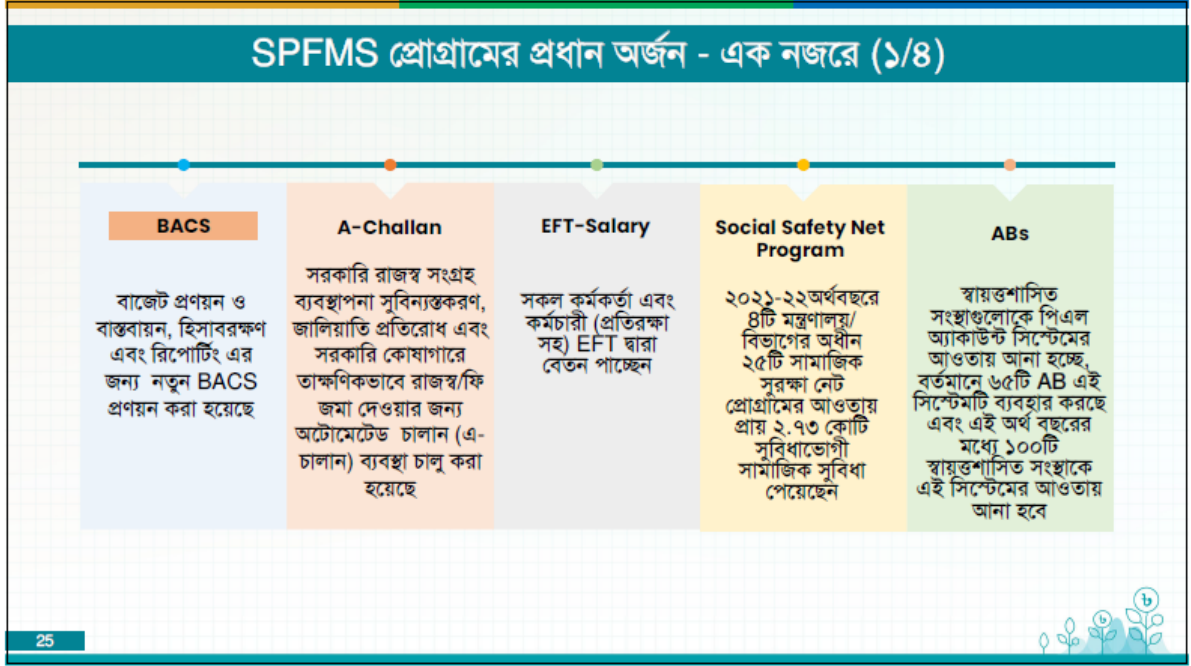


23



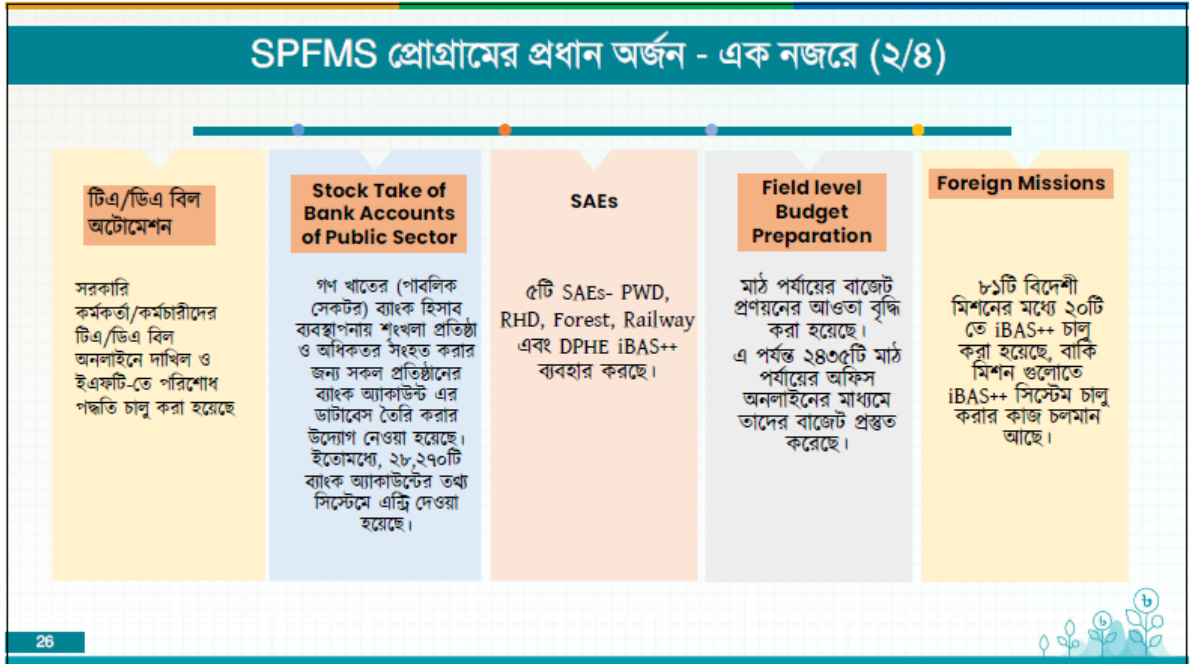
24

SPFMS প্রোগ্রামের প্রধান অর্জন - এক নজরে (১/৪)



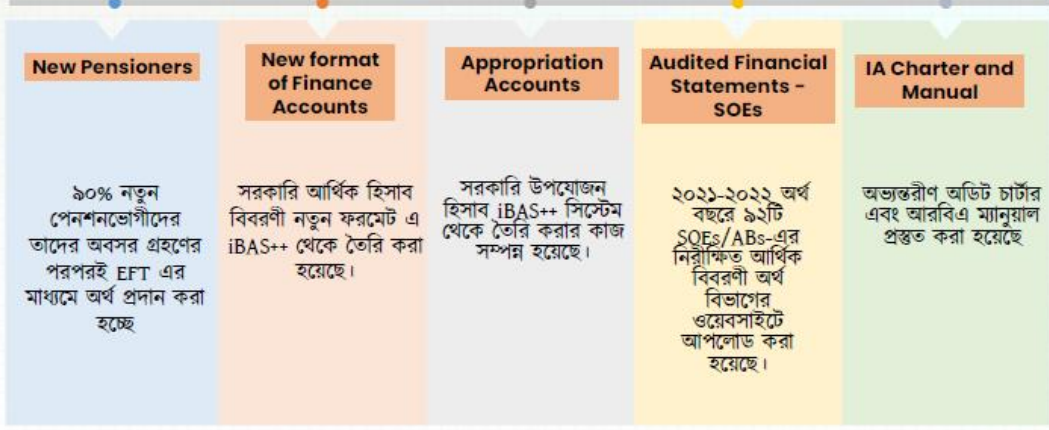
25

SPFMS প্রোগ্রামের প্রধান অর্জন - এক নজরে (২/৪)



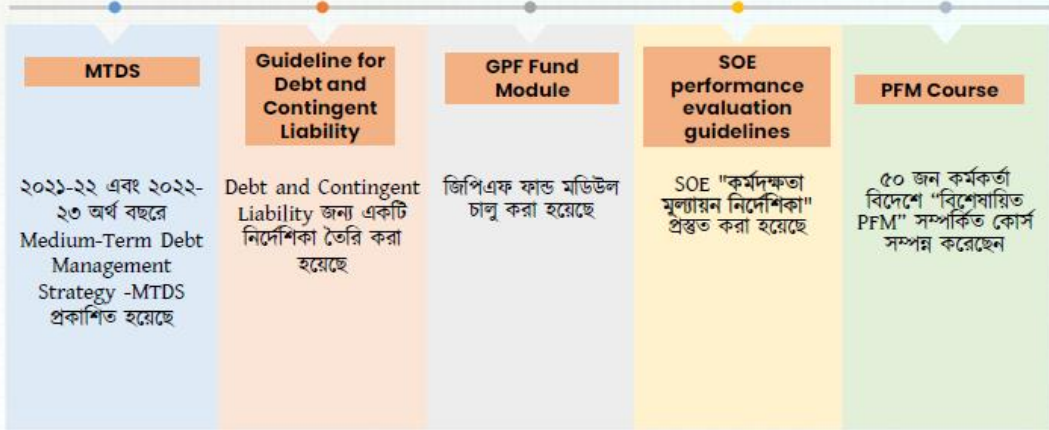
26

SPFMS প্রোগ্রামের প্রধান অর্জন - এক নজরে (৩/৪)



27

SPFMS প্রোগ্রামের প্রধান অর্জন - এক নজরে (৪/৪)



28

ভবিষ্যত পরিকল্পনা ১/২

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

29



ভবিষ্যত পরিকল্পনা ২/২

- অলাভজনক স্বায়ত্তশাসিত/স্থানীয় সরকার প্রতিষ্ঠানসমূহের প্রাপ্তি ও ব্যয় পর্যায়ক্রমে আইবাস++ এ অন্তর্ভুক্তি;
- পেনশনারের জীবিত থাকার প্রমাণক বায়োমেট্রিক পদ্ধতিতে অ্যাপস এর মাধ্যমে গ্রহণ;
- সহজে বেতন বিল দাখিল ও প্রতিবেদন প্রাপ্তির লক্ষ্যে 'আইবাস++ পে' শীর্ষক অ্যাপস চালু;
- কৃত্তিম বুদ্ধিমত্তা ব্যবহার করে আইবাস++ এর সাপোর্ট সার্ভিস উন্নয়নে চ্যাটবট (Chatbot) ব্যবস্থা চালু;
- সম্পদ ব্যবস্থাপনার জন্য একটি অ্যাসেট ম্যানেজমেন্ট সাব-মডিউল তৈরি।

30



ধন্যবাদ

স্ট্রেনদেনিং পাবলিক ফাইন্যান্সিয়াল ম্যানেজমেন্ট প্রোগ্রাম টু এনাবল সার্ভিস ডেলিভারি (SPFMS)
অর্থ বিভাগ, অর্থমন্ত্রণালয়

Annex-V: Rapporteurs Report**‘WORKSHOP ON PUBLIC FINANCIAL MANAGEMENT REFORMS’**

Office of the Deputy Commissioner (DC), Patuakhali

20 March, 2023

<u>Chief Guest</u>	:	Ms. Kazi Kanij Sultana , Member of Parliament
<u>Special Guest</u>	:	Mr. Md. Hasanul Matin , Joint Secretary (SOE-1), Finance Division
<u>Chairperson</u>	:	Mr. Md. Shariful Islam , the Deputy Commissioner and District Magistrate of Patuakhali
<u>Facilitator</u>	:	Md. Rafiqul Islam , Joint Secretary & Program Executive & Coordinator (PEC)
<u>Date</u>	:	20 March, 2023
<u>Venue</u>	:	Conference Room, DC Office, Patuakhali

A. Introduction:

A workshop was conducted on the Public Financial Management Reform activities in Patuakhali District on 20 March, 2023. The primary purpose of this workshop was to raise awareness among public officials and social service representatives about the ongoing PFM reform initiatives. This included practical observation of PFM practices at the grassroots level and gaining insight into the various challenges (both technical and non-technical) that are encountered at the District level. Mr. Md. Shariful Islam, Deputy Commissioner and District Magistrate of Patuakhali, presided over this workshop. The event's distinguished Chief Guests was Ms. Kazi Kanij Sultana, Member of Parliament, and Special Guest was Mr. Md. Hasanul Matin, Joint Secretary (SOE-1) from the Finance Division.

Mr. Md. Rafiqul Islam, Program Executive & Coordinator (Joint Secretary), extended the welcome remarks. Subsequent to the warm introduction, the Deputy Commissioner of Patuakhali extended greetings to both participants and the inspection team. After that, a brief presentation on PFM reform activities was delivered by Mr. Abul Basher Md. Amir Uddin, the Senior Functional Consultant of the SPFMS program. Post-presentation, an interactive session for questions and open discussions regarding PFM challenges was initiated. All challenges and suggestions voiced during the session were meticulously recorded by the designated rapporteurs.

Ms. Nazma Mobarek, Additional Secretary, Budget-1, Finance Division and National Program Director (NPD) of SPFMS Program, and Mr. Mohammad Saiful Islam, Additional Secretary, Budget-3, Finance Division, Ministry of Finance, and other Program Executive and Coordinators (PECs) SPFMS Program were connected and delivered their remarks virtually during the workshop.

B. Welcome Address:

The welcome speech was delivered by Mr. Md. Rafiqul Islam, Program Executive & Coordinator (Joint Secretary). During his speech, he briefed the initiatives of PFM reform and the overall objectives of the field visit. He welcomed and thanked the District Administration, relevant officials and participants to attend the workshop. After his welcome remarks Mr. Md. Rafiqul Islam requested to deliver the Chief Guest speech.

C. Speech by the Chief Guest:

Ms. Kazi Kanij Sultana, MP conveyed her appreciation to the field inspection team for arranging this enlightening workshop. She extended her gratitude to the development partners and diverse government office representatives, as well as stakeholders, for their active engagement in this workshop. She mentioned, delivering services to citizens is at the heart of what most government office does. Providing effective services are critical in shaping people's trust. Citizens today expect more transparent, accessible, and responsive service delivery. She further mentioned that through today's workshop, she has gained insights into several important features of iBAS++.

Additionally, she recognized the existence of minor issues within this platform, but expressed confidence that these challenges will be swiftly resolved. Ms. Sultana mentioned that, it's a very good achievement that through iBAS++ platform 84,305 pensioners identified as ghost pensioner and also 8.2 lakh pensioners are receiving their pensions through EFT (Electronic Funds Transfer) on the first working day of each month within the pension system's framework. Finally, she thanked all the team members behind the success of this workshop.

D. Speech by the Special Guest:

Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), Finance Division was the special guest in the workshop. During his speech, Mr. Matin briefed the initiatives of PFM reform and the overall objectives of the field visit. He welcomed and thanked the District Administration, relevant officials and participants to attend the workshop. He added, the main objective of the Field inspection is to check if PFM systems and process are followed (including the existing and new systems) and to understand the challenges faced at the local level. In his address, Mr. Matin emphasized various achievements of the SPFMS program, including the detection of ghost pensioners, the ease of real-time online tracking of salaries and allowances, the utilization of EFT for receiving payments, and the introduction of a mobile app utilizing face detection technology for pensioners.

E. Speech by the Chairperson:

Mr. Md. Shariful Islam, the Deputy Commissioner and District Magistrate of Patuakhali spoke as the chairperson in the workshop. At the very outset, he urged to everyone to support and work together to improve the Public Financial Management system in the public sector. He also thanked the development partner for their extending support and presence during this field visit in Patuakhali District. During his speech, Mr. Shariful focused on the importance of the better utilization of public money and enhancing service delivery. He provided the following suggestions during his speech:

- In the iBAS++ system, there is currently no option to deduct the salary of staff who takes unauthorized leave. It would be beneficial if such an option were available in the iBAS++ system.
- Cybersecurity should consider as priority concerns because in today's rapidly evolving digital landscape, the importance of Cybersecurity at the government level cannot be overstated.
- Additional awareness-building initiatives especially on Cybersecurity especially for the DDOs should be organized on regular basis.

F. Presentation & PFM Knowledge sharing:

Mr. Abul Basher, Md. Amir Uddin, Senior Functional Consultant, SPFMS, Finance Division, delivered a brief presentation on PFM reform, reform objective, process and current initiatives.

During his presentation, he mentioned, the Government vision (2021-2041) aims to make Bangladesh a middle-income economy by 2021, upper middle income by 2031, and Higher incomes by 2041, including reducing poverty from 40 per cent to 15 per cent and to become 25th largest economy by 2036. A strong PFM system is needed to ensure financial discipline, accountability and transparency. He mentioned, SPFMS program has developed new BACS for budget formulation and implementation, accounting and reporting. We have already introduced Automated Challan (A-Challan) to streamline government revenue collection management, prevent fraud and prompt the deposit of revenue/fees into the government treasury. He also stated all officers and employees (including defense) are getting their salary by EFT. About 2.73 crore beneficiaries have received social benefits under 25 social safety net programs under 8 Ministries/Departments in FY 2021-22. 90% of new pensioners are being paid via EFT soon after their retirement. He informed, now Government Financial Statements are generated from iBAS++ in a new format. In his presentation he also mentioned, 'The PFM Action Plan (2018-23) lays out the roadmap for the implementation of the 50 priority activities of the PFM Reform Strategy (2016-2021). For this, a program titled Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) has been taken up with the aim of better government service delivery.'

G. Open Discussion/ Feedback/ Queries:

The following feedback/suggestions received from the participants/valued speakers during the workshop:

District Livestock Officer, Patuakhali: Most of the time faces delays while receiving EFT SMS. As a result, the individual queried about the initiatives that have been taken to address this problem.

Reply: Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), FD, MoF. Mr. Matin indicated; we have to rely on Teletalk services. While responding the question he also added that the technical team is currently working towards resolving the issue.

District Election Officer, Patuakhali: Currently, we submit our TA bills online, which is approved by the AO. Despite of the online submission, hard copies are also required to be submitted. The individual inquired about the “time duration” for which the hard copies need to be submitted alongside the online bills.

Headmaster, Patuakhali Government Jubilee High School: Proposed to incorporate the bank account number as an alternative method for receiving stipend due to numerous instances of misuse in the “mobile financial service” was encountered.

DDO, District Social Services, Patuakhali: Currently, we are disbursing allowances to 1,55,255 beneficiaries through the G2P system. We have received numerous complaints from some recipients; mentioning that they receive phone calls the day before the disbursement of funds and are coerced into sharing their bKash PIN. For a sustainable solution, the DDO suggested to implement a Biometric System to deter such fraudulent activities.

Upazila Accounts Office, Kalapara: The majority of bills are submitted online without providing hard copies. A representative from the accounting office inquired whether hard copies are necessary or not as he is having trouble with registering (manual entry) without hard copies. The accounting office has lodged another complaint stating that a majority of the IT equipment is outdated.

H. Rapporteur’s Report and Closing Remarks:

After the presentations and open discussion, the rapporteur summarized the major feedback made during the workshop:

- Cybersecurity should be considered as a priority concern and regular training related with cybersecurity and iBAS++ system should be organized;
- To incorporate the bank account number as an alternative method for receiving stipend;
- Staff GPF statement is not visible to DDO;
- Face problem at the time of changing the mobile number and bank A/C;
- Insufficient campaigns to make the beneficiaries aware of the MFS fraudulent activities;
- Occasional delay in receiving one-time password (OTP) for salary payment.

At the end of the workshop, Mr. Rafiqul Islam, Joint Secretary & Program Executive & Coordinator (PEC), delivered a closing remark and expressed his gratitude to all the participants for their active participation. The workshop was then concluded with a vote of thanks.

Rapporteur’s Report Prepared By:



Iftekhar Hassan

Implementation Support Consultant (ISC)
SPFMS, Finance Division, Ministry of Finance

&



Mohammad Rezwanul Islam

Implementation Support Consultant (ISC)
SPFMS, Finance Division, Ministry of Finance

Rapporteur Report

Consultation Workshop on PFM Field Inspection

Upazila Nirbahi Office, Kalapara, Patuakhali

19 March, 2023

<u>Chief Guest</u>	: Mr. Md. Hasanul Matin , Joint Secretary (SOE-1), Finance Division
<u>Special Guest</u>	: S.M Rakibul Ahsan , Upazila Chairman, Kalapara, Patuakhali
<u>Chairperson</u>	: Md. Jahangir Hossen , Upazila Nirbahi Officer (UNO), Kalapara
<u>Facilitator</u>	: Md. Rafiqul Islam , Joint Secretary & Program Executive & Coordinator (PEC)
<u>Date</u>	: 19 March 2023
<u>Venue</u>	: Conference Room, Upazila Nirbahi Office, Kalapara, Patuakhali

A. Introduction:

A consultation workshop on PFM field inspection was held on March 19, 2023, at the Conference Room of Upazila Nirbahi Officer, Kalapara, Patuakhali. The workshop was chaired by Md. Jahangir Hossen, Upazila Nirbahi Officer (UNO), while Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), Finance Division, attended as Chief Guest; Mr. S.M Rakibul Ahsan, Upazila Chairman, Kalapara, Patuakhali, attended as Special Guest and other Upazila-level officers from various Departments participated the workshop. During the seminar, Ms. Nazma Mubarek, Additional Secretary and National Program Director (NPD) of SPFMS program; Mohammad Saiful Islam, Additional Secretary, Budget-2, Finance Division and all program officials of SPFMS joined virtually.

B. Welcome & Introductory speech:

Md. Rafiqul Islam, Program Executive & Coordinator of the SPFMS program, briefed the importance of the PFM reform to enable service delivery in the automation process of utilization of public money. He also shared the inspection objectives with the audience. He thanked UNO, Kalapara for his extended support and cooperation in arranging the field inspection at this Upazila level. After introducing the speech and welcoming participants, Mr. Md. Rafiqul Islam requested to deliver the workshop presentation.

C. Presentation & PFM Knowledge sharing:

Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant, SPFMS, Finance Division, delivered a brief presentation on PFM reform, reform objective, process and current initiatives. During his presentation, he mentioned, the Government vision (2021-2041) aims to make Bangladesh a middle-income economy by 2021, upper middle income by 2031, and Higher incomes by 2041, including reducing poverty from 40 per cent to 15 per cent and to become 25th largest economy by 2036. A strong PFM system is needed to ensure financial discipline, accountability and transparency. He mentioned, SPFMS program has developed new BACS for budget formulation and implementation, accounting and reporting. We have already introduced Automated Challan (A-Challan) to streamline government revenue collection management, prevent fraud and prompt the deposit of revenue/fees into the government treasury. He also stated all officers and employees (including defense) are getting their salary by EFT. About 2.73 crore beneficiaries have received social benefits under 25 social safety net programs under 8 Ministries/Departments in FY 2021-22. 90% of new pensioners are being paid via EFT soon after their retirement. He informed, now Government Financial Statements are generated from iBAS++ in a new format. In his presentation he also mentioned, 'The PFM Action Plan (2018-23) lays out the roadmap for the implementation of the 50 priority activities of the PFM Reform Strategy (2016-2021). For this, a program titled Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) has been taken up with the aim of better government service delivery.'

D. Speech by the Chief Guest:

Mr. Md. Hasanul Matin, Joint Secretary (SOE-1), Finance Division, thanked Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant, SPFMS, Finance Division, for his presentation. He requested the participants to raise any questions, observations, suggestions and recommendations in light of the presentation and current field-level experience. In his speech he mentioned, Public Financial Management (PFM) is an essential part of Bangladesh's development process. Sound financial management helps achieve macroeconomic stability, poverty alleviation and economic growth. He also moderated the open discussion, question and answer session.

E. Speech by the Special guest:

Mr. S.M Rakibul Ahsan, Upazila Chairman, Kalapara, Patuakhali, mentioned that since he is not acquainted with this system, he felt fortunate to be here and extend his knowledge. He added, people will get service at their doorsteps, and a huge amount of public money will be saved through this SPFMS program. Also, through this field inspection, many barriers and challenges will be identified, which can make the service delivery of the Government offices more effective in the coming days. Finally, he thanked SPFMS program officials for arranging this high-level workshop at the District & Upazila level.

F. Speech by the Chairperson:

Mr. Md. Jahangir Hossen, Upazila Nirbahi Officer (UNO), Kalapara, paid his gratitude to the field inspection team for choosing Kalapara Upazila and coming there to capture their experiences and challenges faced by the beneficiaries under the PFM process. He mentioned, the government has to make a fiscal forecast on how the revenue generation will be. If we cannot make a proper plan, development projects cannot run properly. We must mark how much money is necessary to allocate to a particular sector. The importance of PFM reform here is immense. We used to do traditional budgeting; now, we have moved to MTBF.

During his address, he noted that previously, we had to endure waiting periods of 2-3 months before obtaining the last payment certificate; however, now we receive it within a month and its possible due to the enhanced efficiency of the current system. He urged that, still we facing problem with GPF. We deposit the money in the bank before sending it to the office. However, entry is not made on regularly. We have to knock repeatedly. He suggested, since the money has been deposited online, if it is linked to the iBAS++ system then there is no need to go to the office, which will eventually reduce our sufferings in this regard.

G. Speech by Ms. Saima Shahin Sultana, Program Executive & Coordinator, PFM Reforms Leadership, Coordination and Monitoring, SPFMS program:

Ms. Saima expressed her satisfaction at the collective presence in this workshop. She highlighted her appreciation for the extensive discussions on PFM reform and public service delivery, remarking on the notable enthusiasm and attentiveness toward PFM reform. Concluding her remarks, she extended gratitude to all attendees for their collaboration, which contributed to the accomplishment of the field visit.

H. Speech by Ms. Nazma Mubarek, Additional Secretary and National Program Director, SPFMS program:

During her speech, Ms. Mubarek mentioned that, you all know that it is the responsibility of the Finance Division to make the PFM reform effective and efficient. In this regard, the field inspection team went to Kalapara Upazila to observe whether the people are getting the benefits of the reform. She added, one of the objectives of this field visit is to identify the problems and challenges that you face while delivering various government financial assistance such as allowances, pension, social protection and other benefits. Finally, she extended her gratitude to the Upazila Nirbahi Officer (UNO) and all other officials of Kalapara Upazila for their invaluable support and cooperation in this regard.

I. Speech by Mr. Mohammad Saiful Islam, Additional Secretary, Budget-2, Finance Division

Welcoming everyone to attend the exchange of views, he said that, we sit in Dhaka and formulate all the policies. However, we found differences between the government's reform agenda and field practices. For this reason, consultation or inspection meeting at the field level is necessary. Otherwise, it is not understood whether it is being implemented at the field level. For example, the last time we went to Sylhet, we saw that there were many complications in the services we provided through G2P. This workshop brought up many important issues which need to be addressed. He said we had recorded all of the discussions, observations and recommendations and take necessary steps based on this.

During his address, he highlighted the considerable challenge of achieving optimal output from iBAS++. He emphasized the ongoing commitment to promptly resolving all issues and obstacles faced by users. He said our service area, especially iBAS++, has increased significantly; we have managed to bring almost 20% of people under this service. Finally, he thanked field administration, stakeholders and Upazila level officers and elected representatives for all their cooperation to succeed this visit and He concluded by affirming, 'You are the backbone of iBAS++ system'.

J. Open Discussion / Feedback / Queries

Mr. Md. Khalilur Rahman, Upazila Accounts Officer, Kalapara mentioned iBAS++ is successful in transferring salary through EFT at all levels. But if bandwidth can be faster, we will receive OTP without delay. He also recommended developing a mobile app for more output. He said I would feel better if the TA/DA bills were also included in this system. Sometimes we faced difficulties in depositing vaccination fees through A Channel code. UAO also said it is difficult to determine which bill belongs to whom, as there are no distinguishing signals for different ministries. Identifying the statements would be much easier if such signals were in place.

Reply: Mr. Abul Basher Md. Amir Uddin, Senior Functional Consultant, SPFMS, Finance Division.

He told 1st OTP is available, but 2nd one is closed now. Currently, OTP only sends to mobile, not to email. The problem is due to the disclosure of IP/Password.

Md. Oliul Islam, Upazila Social Services Officer, Kalapara, said beneficiaries are not receiving their pregnancy allowances and are absent from the payroll in the system. He informed beneficiaries frequently change their phone numbers, which causes the amounts to bounce back when reissued. He also said some people received their allowances in one instalment, 2nd instalment has been returned. This problem is happening due to a close connection with the previous SIM. This problem is for fast mobile change. For example, a female beneficiary named Masuma Akhter is not getting an allowance. Her name is not available in iBAS++. We informed Dhaka Office. After receiving this instalment, the Dhaka office asked to notify the issues.

Reply: Shabbir Ibn Daud, Jr. Consultant (Safety Net System Implementation Support), iBAS++ & BACS, SPFMS. He explained that the payment would bounce back if the account was damaged or the password needed to be corrected. He also mentioned that they have observed similar bounce-back issues with education trust allowances.

Apu Saha, Senior Upazila Fisheries Officer, Kalapara, Patuakhali: According to him, it would be preferable to have the reports separated every month as it would facilitate reconciliation.

K. Rapporteur's Report and Closing Remarks:

After the presentations and open discussion, the rapporteur summarized the major feedback made during the workshop:

- iBAS++ reports were generated and reviewed regularly but sometimes had trouble viewing messages due to poor server/low Internet speed.
- To incorporate the bank account number as an alternative method for receiving stipend;
- Staff GPF statement is not visible to DDO;
- Almost all DDOs send the bill on the last working day of the month and demand to disburse the account on 1st working day of the respective month.
- Some DDOs cannot meet the account and expenditure reconciliation deadlines.

- Face problem at the time of changing the mobile number and bank A/C;
- Occasional delay in receiving one-time password (OTP) for salary payment.

At the end of the workshop, Mr. Rafiqul Islam, Joint Secretary & Program Executive & Coordinator (PEC), delivered a closing remark and expressed his gratitude to all the participants for their active participation. The workshop was then concluded with a vote of thanks.

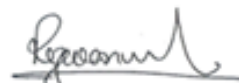
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