



2ND PFM STAKEHOLDERS RETREAT

PFM ACTION PLAN 2024-28

REPORT



SPFMS

Strengthening Public Financial Management
Program to Enable Service Delivery (SPFMS)

Finance Division, Ministry of Finance

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Acknowledgement

On behalf of SPFMS program, we would like to express our heartfelt gratitude to everyone who contributed to the success of the Public Finance Management (PFM) Action Plan (2024-2028) Stakeholders Retreat held on 27-29 September 2023 at Dream Square Resort, Gazipur. We are grateful for the retreat participants' joint efforts, dedication, and support, as well as the resort management, event management, and other individuals to make this event successful.

We would like to express our heartfelt gratitude to the Chief Guest Dr. Md. Khairuzzaman Mozumder, Secretary, Finance Division, for sharing his insights, knowledge, and guidance on different aspects of public financial management. His knowledge and passion tremendously enhanced the retreat and motivated everyone. We also thank Mr. Kabirul Ezdani Khan, Additional Secretary, Finance Division and Mr. Shirajun Noor Chowdhury, Additional Secretary, Finance Division and NPD of the SPFMS Program for their outstanding leadership in guiding the retreat toward its goals.

We would especially like to express our gratitude to Ms. Suraiya Zannath, Lead Governance Specialist, Mr. Robert Yungu, Senior Public Sector Specialist, and Mr. Khurram Farooq, Senior Financial Management Specialist from the World Bank; Ms. Jurate Smalskyte Merville, Counselor, and Ms. Kishower Amin, Program Manager from the Delegation of the European Union (EU) to Bangladesh; Mr. Feroz Faruque, a PFM Advisor at Global Affairs Canada and all the representatives from the Development Partners for their valuable remarks and contributions.

We were pleased to convey appreciation to all of the representatives from different Ministries and Departments who actively participated in the retreat's discussion sessions and activities. Their passion and commitment to strengthening Bangladesh's Public Financial Management (PFM) system were highly motivating, making the event a pleasant experience for everybody. Furthermore, our appreciation extends to the Deputy Commissioner and District Magistrate, Police Superintendent, and Upazila Nirbahi Officer (UNO) of Gazipur for their precious support throughout the event.

We would especially like to thank the PIT Members, PECs, ISCs, and consultants from the SPFMS Program for their assistance in organizing and planning the retreat under the direct supervision of the NPD. Last but not least, we want to express our gratitude for everyone's contributions, great or small, to the success of this retreat.

Executive Summary

The Bangladesh Public Financial Management (PFM) Reform Strategy (2016-21) was approved by the finance minister in August 2016. The PFM Reform Strategy clearly sets out the key goals and objectives of the PFM reforms and identifies the priority reform actions. To facilitate the effective implementation of the PFM Reform Strategy (2016–21), the finance minister approved a PFM Action Plan (2018–2023) in September 2018. The Action Plan fulfills the need for an operational document, and as such it is consistent and should be read with the strategy to get a complete understanding of the PFM reforms in Bangladesh. The implementation period of Public Financial Management (PFM) Action Plan (2018-23) has concluded on June 30, 2023. In the meantime, the Public Expenditure and Financial Accountability Assessment (PEFA) 2021 has been completed and PEFA assessment report 2021 was awarded the “**PEFA Check**” from the PEFA Secretariat on April 12, 2023. Based on the PEFA scores of the PEFA Report 2021, each component of the PFM Action Plan has revised the activities and finally on 28 March 2023, the revised PFM Reform Action Plan (2024-2028) has been approved.



The objective of this PFM retreat was to provide updates on the progress, notable accomplishments, challenges, and future directions for each component of the SPFMS program. Additionally, discussion was held with the revised activities and sub-activities outlined in the PFM action plan (2024-2028). During the presentations, discussion was held on potential solutions, and outline the essential actions needed to improve the scores in the upcoming PEFA assessment.

This 2nd PFM Stakeholders retreat was designed for the members of the Program Implementation Teams (PITs), Program Execution and Coordination Teams (PECT) as well as for the representatives from the Finance Division, Cabinet Division, IMED, ERD, Planning Commission, OCA, CGA, NBR, Bangladesh Bank, CPTU, and other PFM institutions, including Development partners who is supporting the implementation of the PFM Action Plan from the very beginning. Nonetheless, through unwavering commitment and strong leadership from these key PFM players, we have successfully navigated several challenges and achieved remarkable progress in various aspects of PFM reform. Some notable successes include treasury modernization, iBAS++, electronic fund transfer, A-challan, e-payroll, GPF, e-pension, internal audit, State-Owned Enterprises (SOEs), Macroeconomic model and facilitating fund transfers for social safety net programs using mobile banking, etc.

Under the supervision of the transport management committee, all retreat participants left IEB Bhaban, Ramna, Dhaka on Day 1 (September 27, 2023) at 2 p.m. for Dream Square Resort, Gazipur.

The retreat attendees arrived at the venue between 5:00 and 8:00 PM, as planned by the room management committee, and checked into their assigned rooms. Preparing for the retreat and encouraging teamwork were the main goals of Day 1.

Day 2 (28 September 2023) of the retreat opened with a welcome address delivered by Mr. Kabirul Ezdani Khan, Additional Secretary, Finance Division where he discussed PFM overview in the past and highlighted on the PFM 2024-28 Action Plan. After the welcome address, Ms. Suraiya Zannath, Lead Government Specialist, the World Bank, Mr. Feroz Faruque, PFM Advisor, Global Affairs Canada and Ms. Jurate Smalskyte Merville, Counselor and Team Leader – Education, Human Development & Public Finance Management, Delegation of the European Union to Bangladesh have given their valuable remarks from the development partners about the retreat program. As a special guest of the retreat, Ms. Fahmida Islam, Controller General of Accounts (CGA) focused on improvement in CGA office in terms of transitional manual system to automation. Dr. Md. Khairuzzaman Mozumder, Secretary, Finance Division gave his speech as the Chief Guest of the retreat program stated the background of PFM in late 1980's and revolved around PFM reforms over 3 decades. He mentioned that we have a lot of successes in terms of 20-28 flagship programs. He also put emphasis on identifying more reforms, challenges and way outs. The overview, successes and key challenges of PFM Action Plan was delivered by Mr. Shirajun Noor Chowdhury, Additional Secretary, Finance Division & National Program Director (NPD), SPFMS Program.

Session 1: Aggregate Fiscal Discipline with Macroeconomic Stability was moderated by Mr. Md. Abdur Rahman Khan, Additional Secretary, Finance Division. Under the session, Component-1 (Revenue and Expenditure Forecasting (MEW) was presented by Ms. Rehana Perven, Additional Secretary and PIT Head, Macroeconomics Wing, Finance Division; Component-2 Domestic Revenue Mobilization (NBR) was presented by Mr. Syed Mohammad Abu Daud, Member (Tax Admin & Human Resource Management), NBR and PIT Head; and Component-3 Debt Management (TDMW) was presented by Dr. Mohammad Altaf-Ul-Alam, Additional Secretary and PIT Head, TDM Wing, Finance Division.

Session 2: Allocate Resources with Government Priorities was moderated by Mr. Tahmid Hasnat Khan, Additional Secretary, Finance Division. Under this session, Component-4: Planning and Budget Preparation (Budget Wing) was presented by Muhammad Faruq-Uz-Zaman, Joint Secretary, Budget-4, Finance Division and PIT Member; Component-5: Public Investment Management (Planning Commission) was presented by Mr. Muhammad Anwar Uddin, Joint Chief, Programming Division, Planning Commission and PIT Member; and Component-6: Public Sector Performance Management (Cabinet Division) was presented by Dr. Mohammad Azizul Haque, Joint Secretary, Cabinet Division and PIT Member.

Session 3: Efficient use of Public Resources and Delivery of Services was moderated by Ms. Fahmida Islam, Controller General of Accounts (CGA). During the session, Component-7: iBAS++/BACS implementation was presented by Mr. Md. Tarikul Islam Khan, Joint Secretary Finance Division & PIT member, BACS & iBAS++ Scheme; Component-8: Pension Management and Financial Reporting (CGA) was delivered by Mr. Md. Mamun-Ul-Mannan, Chief Accounts & Finance officer (Pension & Fund Management), OCAG and PIT Member; and Component-9: State owned Enterprises' Governance (SOE Monitoring Cell) was presented by Mr. Md. Firoz Ahmed, Additional Director General-2 (Joint Secretary), Monitoring Cell.

Session 4: Change Management which was moderated by Mr. Mohammad Saiful Islam, Additional Secretary, Finance Division. Under this session, Component-10: Internal Audit and Audit Follow-up (EMW) was presented by Mr. Kabirul Ezdani Khan, Additional Secretary and PIT Head and Mr. Mohammad Azad Sallal, Joint Secretary & PIT Member. While Component-14: PFM Reform Leadership,

Coordination and Monitoring was delivered by Ms. Saima Shahin Sultana, Program Executive and Coordinator (PEC), SPFMS Program.

Following the business sessions on Day 2, as part of team building activities, a cricket match, ball throwing to the basket (for female participants), and targeting the stamp (for male participants) were held, with enthusiastic involvement by all and organized by sports committee. On the evening of Day 2, a beautiful and colorful cultural event took place through vibrant and excitatory participation from the Finance Division, other MDAs and SPFMS officials. The show concluded with a song performed by a renowned Baul artist.

The opening session of Day 3 (29 September 2023), started with a thorough recap session of Day 2 by Mr. T K M Moshfiqur Rahman, Joint Secretary (Budget-6), Finance Division. Following the review, Ms. Rehana Perven, Additional Secretary, Finance Division, moderated session 5: Accountability through Internal and External Scrutiny & Oversight. Under this session, Component-11: External scrutiny and oversight (OCAG) was presented by Mr. A.K.M Hasibur Rahman, PIT Member, Component-12: Parliamentary Oversight (PAC) was delivered by Mr. M. A. Kamal Billah, Additional Secretary, IPA & PIT Head and Component-13: Procurement (CPTU) was presented by Mr. Md. Mosharraf Hussain, Senior System Analyst, CPTU & PIT Member.

After presenting all the components by the PIT heads/members, the closing session of the retreat was started with rapporteurs' presentation by Dr. Ahmed Ullah, Senior Consultant – Economics under Improvement of Fiscal Forecasting through Development of Macroeconometric Model scheme where he gave presentation on influence on integration, sustainability and learning from the failure.



Integration



Sustainability



Learning from the failure

During the feedback provided by the development partners, Ms. Suraiya Zannath, Lead Governance Specialist, World Bank and Ms. Kishower Amin, Program Manager, European Union. The closing remarks of the retreat were delivered by Mr. Robert Yungu, Senior Public Sector Specialist, World Bank and Mr. Abu Daiyan Mohammad Ahsanullah, Joint Secretary, Finance Division. A vote of thanks was then delivered by Mr. Muhammad Abul Kasem, Joint Secretary (Budget-7), before the closing of the retreat program.

During the business session, all 14 components of the PFM Action Plan meticulously presented and demonstrated their individual activities, challenges, and future directions encountered during the implementation of component activities.

3. Introduction

Over the past three decades, Bangladesh has made significant improvement across the various aspects of public financial management (PFM) systems. Recognizing PFM as the key to improving overall governance and efficient public service delivery, the Government of Bangladesh has undertaken many reforms over the past three decades. A good PFM is the lynchpin that ties together available resources, delivery of services, and achievement of government policy objectives. Also, the Bangladesh Eighth Five Year Plan (8th FYP) for 2021-2025 identifies that improving PFM is critical for Bangladesh to attain its national goal of achieving upper middle-income (UMIC) status by 2031.



To facilitate the effective implementation of the PFM Reform Strategy (2016–21), the Finance Minister approved a PFM Action Plan (2018–2023) in September 2018. The PFM Action Plan provides the implementation roadmap for some priority actions with clear institutional responsibilities among 13 thematic reform components, cost-benefit analysis of sub-activities, and results indicators to monitor the successful implementation. The PFM Action Plan also elaborates on the governance structure for reforms and the change management approach through a specific component devoted to these nontechnical issues.

The first PFM Action Plan Stakeholders’ retreat was organized on 23-25 January, 2020 at the Palace Resort, Habiganj, Sylhet, with an objective to bring all stakeholders together and to accelerate the implementation of all components. That retreat was designed to share the progress by 14 component leaders and work on their respective annual work programs, get to know each other, finalize the PFM pocketbook, PFM Action Plan Implementation Guideline, and PFM Field Inspections How-To note.

However, due to the COVID-19 pandemic, the scheduling of the 2nd Stakeholders’ Retreat was delayed. Nonetheless, with the support and effective leadership from all concerned officials, it was successfully conducted from September 27th to 29th, 2023, at Dream Square Resort in Sreepur, Gazipur.

3.1 Objectives of the stakeholder retreat

The objectives of the event are to:

- I. Sharing of progress, major achievements, challenges and way forward of respective components by all PITs/component leaders; and

- II. Dissemination of the revised activities and sub-activities of the PFM Action Plan (2024-2028) of each component.

3.2 Outputs of the stakeholder retreat

The output of the retreat was to identify the key challenges, solutions, and the required actions that can help turn low scores into good scores in the next PEFA assessment.

3.3 Participants

This retreat was developed for members of the Program Implementation Teams (PIT), Program Execution and Coordination Team (PEC) as well as representatives from the Finance Division and PFM institutions, other stakeholders and Development Partners who is supporting the implementation of the PFM Action Plan. However, officials from Finance Division, Cabinet Division, IMED, ERD, Planning Commission, OCA, CGA, NBR, Bangladesh Bank and IPF participated in this retreat (*List of participants is attached in Annex-I of this report*).

3.4 Welcome Remarks & Presentation

The second PFM Action Plan stakeholders retreat commenced successfully with a welcoming address by the esteemed Chief Guest and special guests. This was followed by a brief presentation covering the Overview, Successes, and Key Challenges of PFM Action Plan, delivered by Mr. Shirajun Noor Chowdhury, Additional Secretary of the Finance Division and NPD of the SPFMS Program.



3.4.1 Chief Guest, Dr. Md. Khairuzzaman Mozumder, Secretary, Finance Division

The Chief Guest, Dr. Md. Khairuzzaman Mozumder, Hon'ble Secretary of Finance Division, gave a speech in which he discussed the history of PFM in the late 1980s and the three decades of PFM reforms. He said that 20 to 28 flagship projects, including EFT for salaries and pensions, cash transfers for social safety net programs, benefits verification using iBAS++, and

many more had been very successful. He made a paradigm shifting suggestion for development. He also underlined the necessity to find new changes, obstacles, and directions moving forward.

3.4.2 Mr. Kabirul Ezdani Khan, Additional Secretary, Finance Division

Mr. Kabirul Ezdani Khan, Additional Secretary, Finance Division, provided a historical overview of the PFM and highlighted the PFM Action Plan 2024-2028 in his welcome address. He stated that the PEFA assessment results were taken into account while revising every activity in the PFM Action Plan, and that the amended PFM Action Plan 2024-2028 was subsequently approved. He believed that Bangladesh could anticipate double-digit GDP growth and five-digit per capita income if the ongoing PFM reform was successful.

3.4.3 Ms. Fahmida Islam, Controller General of Accounts

Controller General of Accounts (CGA), Bangladesh, Ms. Fahmida Islam conveyed special thanks to NPD for organizing this retreat program. She said we have PFM Reform Strategy 2016-2021. Following this reform strategy, there is PFM Reform Action Plan 2018-2023. In the meantime, depending on the PEFA score 2021 and on the basis of experiences and analysis of the ongoing reforms under PFM Reform Action Plan 2018-2023, activities and sub-activities of different components have been changed under PFM Reform Action plan 2024-2028. The CGA office takes great pride in its close association with PFM changes over the past several years. The potentiality and efficiency of officers have increased because of the attachment to PFM reforms. In CGA, officers spell out business process, giving functional requirements for digitalization in iBAS++ system. Finally, CGA wishes success of the retreat program.

3.4.4 Ms. Suraiya Zannath, Lead Governance Specialist, World Bank

Ms. Suraiya Zannath, Lead Governance Specialist, World Bank stated in her incisive remarks that it is critical to evaluate all issues when defining priorities, including the impact of climate change, COVID-19, the crisis in Ukraine and Russia, and global economic challenges. She underlined the importance of using technology, creativity, and innovative concepts for PFM Reforms. She also focused on the SMART PFM Action for SMART Bangladesh and PFM recipients.

3.4.5 Mr. Feroz Faruque, PFM Advisor, Global Affairs Canada

Mr. Feroz Faruque, PFM Advisor of Global Affairs Canada, stated in his remarks that if PFM appears transparent and accountable, that is an indication of effective governance. He suggested that PFM be assessed and updated in light of the time change.

3.4.6 Jurate Smalskyte Merville, Counsellor, Delegation of the European Union to Bangladesh

Ms. Jurate Smalskyte Merville, Counselor and Team Leader - Education, Human Development, and Public Finance Management, Delegation of the European Union (EU) to Bangladesh, highlighted the EU's contribution to Bangladesh's PFM reform approach. She also emphasized climate financing, partnership development, and engagement among all stakeholders, including the private sector. She also highlighted the need for changes in the CGA office's switching from a manual to an automated system in her remarks. She anticipates that the new PFM Action Plan 2024-2028 will go into action in the following days.

3.4.7 Presentation on Overview, Successes and Key Challenges of PFM Action Plan by Mr. Shirajun Noor Chowdhury, Additional Secretary, Finance Division & NPD, SPFMS Program

Mr. Shirajun Noor Chowdhury, Additional Secretary of the Finance Division and National Program Director of the SPFMS, provided a comprehensive PowerPoint presentation on the PFM Action Plans' overview, successes, and main obstacles. He highlighted the major achievements of the SPFMS program during his presentation. Summary of the key points from his presentation are as follows:

- SPFMS features: 45 Disbursement Linked Results (DLRs) and 10 Disbursement Linked Indicators (DLIs). Out of the 45 DLRs, 22 have been successfully achieved, 4 DLRs have been partially completed and 19 DLRs are in progress.
- Currently, 40% of the fund remains to be distributed.
- Approximately 8.4 million pensioners receive their pensions through the system. Over 12.2 million government employees receive their salaries via Electronic Funds Transfer (EFT).
- Accomplishments have been achieved by enhancing the Treasury Single Account (TSA) and integrating it with iBAS++. This integration has improved reporting and other essential methods.
- Through A-Challan, Revenue & fees are collected at real time basis (T+0) and 35% (1,25,000 crore taka) has been collected in FY2022-23.



Following the NPD presentation, the time has come to cut a cake to officially launch the much-anticipated retreat program 2023. The Chief Guest, together with other special guests cut the cake and formally launched the retreat program 2023.



The event seamlessly moved to its main agenda after the distinguished guest insightful remarks were finished, concentrating on the presentations of each component by their respective PIT members. The sections 3 and 5 of this report contain comprehensive information on these presentations for each component.

4. Day One: Heading towards Dream Square Resort, Gazipur

Under the supervision of the transport management committee, all retreat participants left IEB Bhaban, Ramna, Dhaka on Day 1 (September 27, 2023) at 2 p.m. for Dream Square Resort, Gazipur. The retreat attendees arrived at the venue between 5:00 and 8:00 PM, as planned by the room management committee, and checked into their assigned rooms. Preparing for the retreat and encouraging teamwork were the main goals of Day 1.





Day Two: Business Session

5. Day Two: Business Session

The retreat's main business session, which was divided into four segments, began on Day 2 (28 September 2023). Each segment concentrated on different components of the PFM Action Plan. The ten components out of 14 covered in those 4 segments are listed below in further detail:

Session 1: Aggregate Fiscal Discipline with Macroeconomic Stability

- Component-1 Revenue and Expenditure Forecasting (MEW)
- Component-2 Domestic Revenue Mobilization (NBR)
- Component-3 Debt Management (TDMW)

Session 2: Allocate Resources with Government Priorities

- Component-4 Planning and Budget Preparation (Budget Wing)
- Component-5 Public Investment Management (Planning Commission)
- Component-6 Public Sector Performance Management (Cabinet Division)

Session 3: Efficient use of Public Resources and Delivery of Services

- Component-7 iBAS++/BACS implementation (iBAS team)
- Component-8 Pension Management and Financial Reporting (CGA)
- Component-9 State owned Enterprises' Governance (SOE Monitoring Cell)

Session 4: Change Management

- Component-10 Internal Audit and Audit Follow-up (EMW)
- Component-14 PFM Reform Leadership, Coordination and Monitoring

The detailed observations from the above-mentioned components are discussed below.

5.1 Session-1: Aggregate Fiscal Discipline with Macroeconomic Stability

Moderator: Mr. Md Abdur Rahman Khan, Additional Secretary, Finance Division



5.1.1 Component-1 Revenue and Expenditure Forecasting

Ms. Rehana Perven, Additional Secretary, Finance Division, and PIT Head, gave a presentation on Component 1-Revenue and Expenditure Forecasting. She emphasized the PEFA assessment and provided critical observations relating to this specific component in her presentation. During her presentation, Ms. Perven highlighted the scheme's substantial obstacles, such as a lack of reliable macroeconomic data series and frequent officers' transfers.



Status of Disbursement Linked Indicator (DLI)

Disbursement Linked Results (DLR)	Status
DLR 1.1: Requirements of the macro-econometric model finalized	<ul style="list-style-type: none"> Completed (May 2021)
DLR 1.2: Model Procured and configured with data	<ul style="list-style-type: none"> Model identified (MFMOD) Model updated with 4 sectors data MoU signed with 6 agencies for data sharing
DLR 1.4: Macroeconometric model completed with updated database	<ul style="list-style-type: none"> Officials are being trained with related software and other skills needed Officials have been trained on MFMOD a; Capacity Development ongoing A trial run is expected by November
DLR 1.5: Projection from the upgraded Macroeconometric model used for MTMF and budget preparation	<ul style="list-style-type: none"> The model outcome will be used in MTMF to be placed before the next co-ordination council meeting (Nov/Dec 2023)

New activities in PFM Action Plan 2024-2028 in response to PEFA

Activity 1: Dynamic macro-econometric model for fiscal forecasting

- Explicitly include the underlying assumptions of fiscal forecast in relevant document
- Publish yearly fiscal report on differences between the forecast and actual budget outcomes of the previous fiscal

Activity 2: Assessing annual aggregate revenue & expenditure variances

- Policy notes every year on various macroeconomic issues with special focus on fiscal side
- Prepare fiscal risk matrix containing potential risks
- Suggest a set of policy options to mitigate risks

New activities in PFM Action Plan 2024-2028 towards fiscal forecasting using macro-econometric model

Activity 1: Dynamic macro-econometric model for fiscal forecasting

- Form a work improvement team (WIT) and their capacity building
- Continuous training on macro-econometric model
- Preparing a Web-based macroeconomic data module

Activity 2: Assessing annual aggregate revenue & expenditure variances

- Regular meeting with data providing agencies
- Updating climate fiscal framework

Key Challenges

- Arranging the planned foreign training [impact capacity development and fund utilization target]
- Data generation, collection, data quality [yet to utilize the data sharing arrangement fully]
- Retention of officials [sustaining knowledge and skills in the face of routine transfer of officials]

Way Forward

- Continued Capacity Development and institutionalization of the technical knowhow and skills
- Trial run of the MFMOD and used preliminary outcome to prepare an alternative MTMF and placed before the next Coordination Council meeting
- Complete the macro-econometric model, use the projections from the model for MTMF and budget preparation [by June 2024]

5.1.2 Component-2 Domestic Revenue Mobilization

Mr. Syed Mohammad Abu Daud, the Member in charge of Tax Administration and Human Resource Management at the National Board of Revenue (NBR), gave the presentation for Component 2. Mr. Daud highlighted key challenges encountered by this component throughout his presentation, such as the Tax-GDP ratio, digital transformation, and the promotion of voluntary compliance within the tax system. The component is related with activity 3 of the PFM action plan.



Plans & Strategies to be developed under Domestic Revenue Mobilization (DRM) Reform Plan

- Medium- and long-term Revenue Strategy (MLTRS)
- NBR Modernization Plan (Updating earlier Modernization Plan: 2011-2016)
- Study and analysis on tax potential, tax base, tax expenditure, and revenue forecasting
- Business process analysis and review for the adoption of global good practices
- Revenue risk management strategies (for dealing with revenue risks arising from non-registration, non-filing, misreporting and misdeclaration, and tax arrears)
- Revenue compliance improvement plan
- Revenue audit management plan
- Revenue arrear monitoring and recovery plan
- Adopt measures for better revenue administration in customs, income tax and VAT
 - Logistics, Infrastructure, equipment
 - Strengthening audit management, transfer pricing,
 - Authorized Economic Operator (AEO), EFDMS, TRS in Land Custom Stations
 - Capacity development, including domain specific training on data analytics, accounting analysis, classification, valuation, risk management, trade-based money laundering & IPR
- Introduce an automated Customs Bond Management System in Bangladesh

- Implement Bangladesh Single Window and introduce an electronic, online solution for international trade (import, export, transit and transshipment)
- Design and upgrade e-Tax systems to the tune of digital transformation
 - Online return filing (e-Return & Corporate Return), Source tax management (e-TDS)
 - Digitization of tax audit management, litigation management and tax arrears management
 - Tax information management system
- Outreaching taxpayers and stakeholders for tax compliances, and providing access to information for their rights and obligations
 - Taxpayer support and education
 - Protecting taxpayers' rights and obligations
 - Grievance redress

Key Challenges

- Evidence-based strategic action plans
- Narrow Tax Base and Broad Exemptions
- Protectionist Tariffs and Complex Tariff Policy
- Complications in VAT Implementation
- Extensive Tax Expenditure and Incentives
- Tax Gap
- Organization-wide integrated automation
- Revenue Forecasting
- Capacity building
- Limited Scope for Recruiting Specialists
- Inadequate Performance Incentives
- Taxpayer education and awareness
- Voluntary compliance
- Readiness Challenges for LDC Graduation
- Public relations mechanism

Way Forward

- Administrative and organizational reform;
- Invest on capacity building of Human Resources of NBR
- Baseline studies on tax related issues i.e. tax expenditure analysis, tax-gap analysis, revenue forecasting and risk management;
- Action Plan for all wings of NBR and the implementation of plans and strategies;
- Strengthening Digital transformation capabilities of NBR;
- Interconnectivity among all the NBR systems.

5.1.3 Component-3 Debt Management

The presentation of Component 3 - Debt Management was delivered by Dr. Mohammad Altaf-Ul-Alam, Additional Secretary, TDM Wing, Finance Division, and PIT Head. His presentation included an overview of the PEFA assessment as well as important insights pertinent to this component. He also emphasized new sub-activities, such as the development and update of the NSC automated management system, as well as the regular publication of debt bulletins/debt reports. These initiatives strive to improve and optimize debt management practices.



Status of Disbursement Linked Indicator (DLI)

Related DLI	Related DLRs	Current Status
DLI 1: Will develop a macro-economic model compatible with Bangladesh's country context as well as update the medium-term debt strategy. The macro-economic model will be used for budget preparation and the medium-term macro-fiscal framework.	DLR 1.3: Updated Medium Term Debt Strategy (incl. Debt Bulletin & DSA) (US\$ 2.0 mil)	Partially Achieved (75%)

New Activity added in PFM Action Plan (2024-28)

Under Activity 5

- Sub-activity: Arrange a Debt Conference to assess the current and upcoming challenges and the way forward of debt management in Bangladesh

Under Activity 6

- Sub-activity: Install/develop a debt database in the middle office and make necessary integration with existing debt databases used by different debt management entities, i.e., ERD, BB, NSD, etc
- Sub-activity: Developing and updating NSC automated management system
- Sub-activity: Regular publication of debt bulletin/debt report
- Sub-activity: Formulating Public Debt Rules under Public Debt Act 2022 to address the latest issues of debt management and strengthen the legal coverage.
- Sub-activity: Preparation and upgradation an integrated Bangladesh Government Treasury Bond Rules (BGTB Rules) for smooth operation and management of government securities and aims to develop the secondary bond market.
- Sub-activity: Formulating/updating Sukuk Guidelines/Acts/Rules/laws

Key Challenges

- COVID-19 Pandemic delayed the start of the scheme
- Updating Debt-database
- Sustainability of NSC online management scheme
- Rationalize the NTR rate on a regular basis
- Arrangement of Foreign training
-

Way Forward

- Update the MTDS
- Capacity building for FD & others for Debt management.
- Capacity building for NSD officials for NSC automation.
- Specialized training arrangement with the World Bank and other organizations.

5.2 Session-2: Allocate Resources with Government Priorities

Moderator: Mr. Tahmid Hasnat Khan, Additional Secretary, Finance Division



5.2.1 Component-4 Planning and Budget Preparation

Mr. Muhammad Faruq-Uz-Zaman, Joint Secretary, Finance Division, delivered the presentation of Component 4 - Planning and Budget Preparation. He delivered the PEFA assessment summary and highlighted important concerns related to this component during his presentation. He also provided an update on the status of Disbursement-Linked Indicators (DLIs) and Disbursement-Linked Results (DLRs), outlining the progress accomplished. Furthermore, Mr. Zaman outlined the component's key challenges and proposed a way forward to address them effectively.



DLI/ DLR status

Related DLI	Related DLRs	Current Status	Challenges	Next Step/Way Forward
DLI 2: Improved budget alignment with development strategy and gender, social,	DLR 2.1: Monitoring Framework (including a performance scorecard) for the BMCs has been	Fully Achieved (100%)	-	<ul style="list-style-type: none"> Monitoring framework has been issued (including a performance scorecard) and it

Related DLI	Related DLRs	Current Status	Challenges	Next Step/Way Forward
and climate considerations through better performance of BMCs. USD 14m	drafted, consulted and issued. USD 3m			is subject to be updated time to time
	DLR 2.2: 15% of BMCs have undertaken inter-ministerial peer-reviews in accordance with the protocols established pursuant to the monitoring framework development under DLR 2.1. USD 3m	<ul style="list-style-type: none"> 15% ministries/Division have been identified. Monitoring framework including peer review guidelines have been circulated. Capacity building of BMCs and BWGs is in progress 25 different training plans have been approved. 11 training programs/workshops have been conducted (4217 officials). BMC & BWG members (308 officials) of 12 Ministries have undergone this training, out of which 8 ministries/divisions selected for peer review. To execute peer review of the completed/trained BMCs officials. Observations/suggestions will be finalized. Further a draft 	<ul style="list-style-type: none"> Due to Covid-19, the progress has been less than target. Presently the recruitment of Senior Consultant (Peer Review & Performance Scorecard) is under process and expected to be completed within August 2023. Selection of appropriate candidate is crucial to effectively implement the Peer Review by October 2023. 	<ul style="list-style-type: none"> After completion of ongoing Orientation workshops inter-ministerial peer-review with the selected 10 ministries will be arranged by October 2023 and expected to be completed by June 24.

Related DLI	Related DLRs	Current Status	Challenges	Next Step/Way Forward
		design of workshop module for execution of peer review is under process.		
	DLR 2.3: The Recipient's expenditure on Social Sectors has increased to 29% of total actual public expenditure (in the relevant fiscal year in which the DLR is being assessed). USD 3m	<ul style="list-style-type: none"> A redefined calculation of Social Sector Expenditure has been. Data mapping framework for actual Social Sector Expenditure has been developed. 	<ul style="list-style-type: none"> Timely accurate data collection. Necessary data mapping framework in iBAS++ system to identify Social Sector Spending in detail. The WB has suggested to exclude Civil Service Pensions from the coverage of social protection expenditure. It is a big chunk of government expenditure and it is included in the FD's Social security budget document. Excluding Civil Service Pensions, it would be difficult to maintain the pace of the social sector expenditure 29%+ of total actual public expenditure. 	<ul style="list-style-type: none"> The data-mapping framework can be integrated within the iBAS++ system for generating report on social sector spending Documentation for the third-party validation report has been finalized and will be communicated to the Cabinet Division within August 2023 (with revised scheme document and financial agreement with the WB).
	DLR 2.4: The average performance score of BMCs evaluated through inter-ministerial peer-reviews has improved by at least 25%. USD 2.5m	<ul style="list-style-type: none"> Target is not yet achieved since DLR 2.2 is underway. 	<ul style="list-style-type: none"> Not applicable. 	<ul style="list-style-type: none"> After achieving DLR 2.2, further actions will be taken to get the target of DLR 2.4
	DLR 2.5: The Recipient's expenditure on Social Sectors has increased to 29.25% of total actual public expenditure (in the relevant Fiscal year in which the DLR is being assessed). USD 2.5m	<ul style="list-style-type: none"> This is dependent on the attainment of DLR 2.3. 	<ul style="list-style-type: none"> Maintaining the pace of social sector spending 29%+ in every FY. 	<ul style="list-style-type: none"> The assessment will be done the following year after DLR 2.3 is validated

Related DLI	Related DLRs	Current Status	Challenges	Next Step/Way Forward
DLI 3: Reduced number of days taken for DDOs to receive budget in Selected MDAs. USD 6m	DLR 3.1: The Finance Division has drafted and issued a circular mandating the de-linkage of Budget Releases from Fund utilization Report submission. USD 3m	<ul style="list-style-type: none"> Fully Achieved (100%) 	-	-
	DLR 3.2: 80% of DDOs have had their budget released & distributed by July 31 (of the relevant Fiscal Year of the relevant Fiscal Year in which the DLR is being assessed). USD 3m	Completely accomplished and the achievement status report has been forwarded to OACG for verification.	-	-

New/ Revised Sub Activities added to the PFM Action Plan (2024-28)

Sub-Activity # 8

- Assess - BMC and BWG & develop a performance improvement program
- Revise the ToR for the BMC (review the MYPIP/MTBF links and FBEs)
- Rationalize the number of budget planning tools
- Strengthen the bottom-up budget preparation process
- Harmonize budget timetables for ADP and non-development budget
- Develop capacity of IPF
- Publish a Citizen’s budget immediately after budget speech
- Ensure budget credibility
- Roll out the Peer Review Process
- Conduct inter-ministerial peer review of selected MDs
- Organize consultation meeting with the MDs

Sub-Activity # 9

- Align data structures for collecting performance management info
- Use performance targets/indicators in main budget documents
- Support the honorable member of the parliament
- Publish annual climate & gender budget report
- Strengthen the capacity of FD and LM/DIV officials on climate change, gender issues.

Sub-Activity # 10

- Delink the budget releases and distribution to DDOs/project directors from the submission of the utilization reports for first 2/3 quarters
- Review the current fund release procedures and delegation of financial power
- Preparation of draft BIP after issuing the BC-2 and finalization immediately after the approval of Budget in JULY

- Effective monitoring of Budget execution and timely review through proper execution of BIP and APP
- Ensure 80% budget distribution to the DDOs within 31st July of each FY through iBAS++.

5.2.2 Component-5 Public Investment Management

Mr. Muhammad Anwar Uddin, Joint Chief of the Planning Commission's Programming Division, gave a presentation on Component 5 - Public Investment Management. He delivered an overview of the PEFA assessment and highlighted key observations relevant to this component in his presentation. He also discussed recently added sub-activities related to the PFM Action Plan targeted at enhancing Public Investment Management. This component is linked to Activities 11, 12, and 13 of the PFM Action Plan 2024-2028.



New Sub Activities added in PFM Action Plan (2024-28)

Activity -11: Improve public investment formulation, appraisal, and approval processes

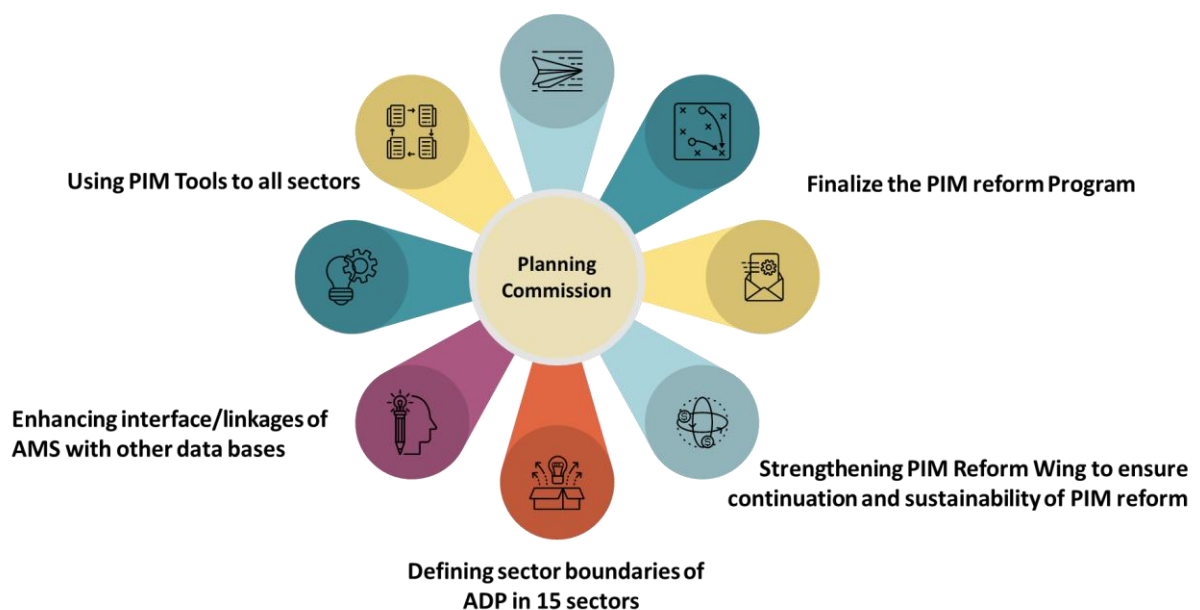
- Roll out MAF and SAF to all sectors
- Develop and use the digital MAF and SAF system in all sectors
- Roll out SSP/SAP to some other selected sectors
- Develop a procedure to capture future recurrent cost implications in the revenue budget at the project appraisal stage
- Preparation of DPP Hand Book based on the published DPP format.

Activity -12: Strengthen strategic linkages between the ADP, FYP and MTBF

- Roll out MYPIP to some other selected sectors
- Conduct the training program (including ToT) on SSP/MYPIP
- Demonstration of SRF
- Conduct ToT courses on PIM tools for the officials of GoB training institutions
- Preparation of PIM Guidelines and PIM Reform Program
- Deliver PIM training programs for officers of MDA Planning Wings and Planning Commission (on project appraisals, cost-benefit analysis, logical framework analysis, formulation of SSPs and MYPIPS, etc.)
- Conduct the training program on AMS/MYPIP
- Undertake a transition to a unified code system
- Update the SSP guidelines and MYPIP guidelines
- Strengthen GoB structures and coordination arrangements critical to SSP & MYPIP formulation
 - ✓ Strengthen PIM wing as the anchor organization for PIM reform
 - ✓ Support PIM wing to develop, implement and monitor an Operational Plan
 - ✓ Provide on-the-job mentoring to PIM Unit staff to lead on all functional areas, including key PIM reform activities

- ✓ Support the PIM Unit to create political momentum and engage with key stakeholders for change, including support on specific technical areas (e.g. developing a draft combined budget calendar, designing an O&M cost template, advising on the organizational change implications of harmonized sector classification, etc.).
- ✓ Support the PIM Unit to effectively coordinate across related IT initiatives, conduct IT-related studies, and integrate MYPIP requirements into the ADP MIS
- ✓ Provide on-the-job mentoring to PIM Unit staff to understand change management, including providing the space to discuss and debate the value of, and how to operationalize, change management
- ✓ Support the PIM Unit to analyze and report on PIM performance, including developing a methodology/ tool for assessing compliance with procedures and guidelines for each stage of the project cycle

Key Challenges



Way Forward

- Support all sectors to use MAF and SAF through (a) demonstrating how to use MAF/SAF in actual assessment and appraisal process for new DPPs, (b) developing digitized (online) MAF/SAF system, (c) developing examples and models of Logical Framework Analysis (LFA) and Cost Benefit Analysis (CBA) for some sectors (d) developing web-based tutorial videos to support use of PIM tools training program, and (e) providing training for officials on MAF/SAF.
- Support all sectors to use SSP and MYPIP in the budget process through (a) providing technical support for MDAs to use SSP/MYPIP in actual annual budget cycle, (b) preparing Strategic ADP Guidelines to explain how to use SSP/MYPIP, (c) providing training for officials on SSP/MYPIP including the MYPIP module of AMS.
- Defining the sector boundaries for 15 sectors aligning with the FYP and allocation of business among ministries.
- Incorporating the feedback received from PEFA Assessment Report 2021 necessary steps should be undertaken.

5.2.3 Component-6 Public Sector Performance Management

Component 6 - Public Sector Performance Management was presented by Dr. Mohammad Azizul Haque, Joint Secretary, Cabinet Division.

Dr. Haque emphasized the notion of "learning by doing" as a method during his presentation. He emphasized that budget and funding limits will be a big barrier in running the APA (Annual Performance Agreement) lab for all ministries and divisions. Furthermore, Dr. Haque emphasized that Activities 14, 15, 16, and 17 of the PFM Action Plan are directly related to this component.



Activity Wise Progress

Activity 14: Produce high-quality APAs with meaningful indicators and targets that are aligned with national priorities.

- Arranged consultation workshops with stakeholders
- Prepared model APAs of four ministries/divisions
- Produced an improved version of APA Guideline
- Trained government officials

Activity 15: Adopt a comprehensive technology-based monitoring and evaluation system.

- Improved the 2nd version of APAMS
- Preparation of a new version (version 3) of APAMS software in progress (expected to launch by this FY)
- Introduced grading system for APA evaluation
- Regular feedback on quarterly progress

Activity 16: Incentivize government offices based on performance

- 10 best performing Ministries are receiving awards from the Honorable Prime Minister
- Department and field level offices are also rewarded by concerned ministry/higher authority

Activity 17: Ensure greater openness and transparency of the APA process

- All APAs and evaluation results are published in respective government websites and accessible to all citizen
- APAs are prepared and evaluated through a consultative process with relevant stakeholders
- APA preparation and evaluation processes are vividly explained in the APA guideline

Key Challenges

- Budget/fund constraint to run APA lab for all ministry/division;
- Lack of experience about modern performance management practices;
- Lack of ministry/division specific performance target/data;
- Lack of training at field level;
- Lack of specific example of technology-based performance management (e.g. best practices);
- Capacity constraint at Cabinet Division to monitor APA progress properly;
- Lack of coordination on performance issues;

- Resource constraint and lack of knowledge on different types of incentives that could drive good performance;
- Establishing linkage between APA and ACR system;
- Arrangement of incentive for good performing group/individual;
- Stakeholder involvement/participation in the preparation and evaluation of the APAs of field level offices.

5.3 Session-3: Efficient use of Public Resources and Delivery of Services

Moderator: Ms. Fahmida Islam, Controller General of Accounts (CGA)

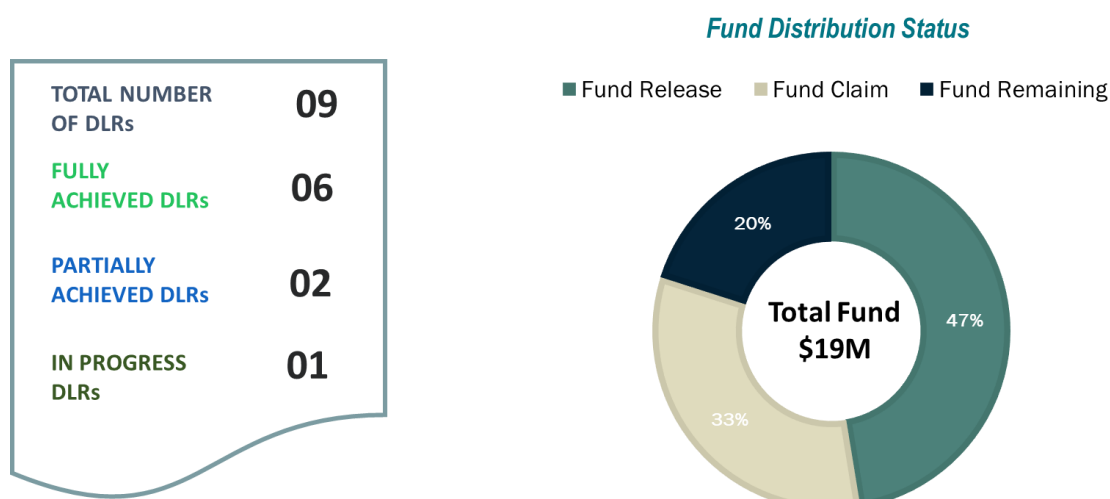


5.3.1 Component-7 iBAS++/BACS implementation

The presentation on Component 7 - iBAS++/BACS Implementation was given by Mr. Md. Tarikul Islam Khan, Joint Secretary, Finance Division and PIT member. Mr. Khan delivered an update on Disbursement Linked Results (DLRs) during his presentation, outlining overall changes in operations as well as the introduction of new activities that align with PEFA standards. He presented iBAS++'s accomplishments, emphasizing on significant achievements such as EFT for salary and pension, A-Challan, the launch of the New 56-digit BACS, and the Electronic Fiscal Device Management System (EFDMS), among others. These changes, he says, help to modernize and streamline financial operations in accordance with technological advances.



Summary Of Disbursement Linked Results Achievement



Overall Changes in Component 7

- There are a total of 9 existing activities, with four of them being rephrased.
- Number of New Activities is 14.
 - ✓ 03 of them are directly related to PEFA.
 - ✓ 11 of them have been undertaken based on ongoing implementation.
- 23 new sub-activities have been added to address PEFA recommendation. These are related to PEFA Indicator – 4 (4.1); 6 (6.1,6.2); 8 (8.3); 9 (9.1); 12 (12.1, 12.2, 12.3); 25 (25.2); 28 (28.2)
- 78 new sub-activities have been added based on ongoing reform.

New Activity added based on ongoing Reform

- **Activity 27:** Implement ISMS in iBAS++ and achieve International accredited Certifications
- **Activity 28:** Implement Automated Challan (A-Challan) System for real time revenue receipts to strengthen Treasury Single Account (TSA)
- **Activity 29:** Automation of VAT collection from retailers and wholesalers by using Electronic Fiscal Device Management System (EFDMS)
- **Activity 30:** Developing a Single Registry System to ensure all cash transfers by G2P
- **Activity 31:** Stock-take of Bank Accounts outside TSA and expand the coverage of TSA
- **Activity 34:** Roll out of iBAS++ Foreign Mission Sub-module
- **Activity 35:** Develop an Organogram database
- **Activity 36:** Roll out iBAS++ budget preparation module in field level Offices
- **Activity 37:** Automate Service Statement of Govt. employees
- **Activity 39:** Develop and roll out sub-module for Project Accounting
- **Activity 40:** Develop Food Accounts Adjustment Sub-module

New Activity based on PEFA recommendation

- Activity 32: Implement iBAS++ in Autonomous Bodies for better Cash Management
- Activity 33: Roll out of BACS & iBAS++ in Local Government Institutions
- Activity 38: Develop and roll out sub-module for State Owned Enterprises (SOEs)

Key Challenges

- Ensure system security.
- Amendment of Laws, Rules, Manuals.

- Establish efficient month and year end accounts closing processes due to timely submission of reports from some Departments.
- Consolidation of massive expansion of iBAS++.
- Mainstreaming all activities after project completion.

Way forward


- To resolve month-close issues and security issues several sub-activities were undertaken & new business process are being developed.
- Consultant to be appointed to review laws, rules and regulations.
- Make financial reports available to the public.
- More political engagement in PFM and wider governance reforms.
- Capacity Development training is being continued; however, we need to think seriously to mainstream all activities after project completion.

5.3.2 Component-8 Pension Management and Financial Reporting

Mr. Md. Mamun-Ul-Mannan, Chief Accounts & Finance Officer, Pension & Fund Management, CGA, presented on component 8- Pension management and financial reporting. He stated that 22 additional sub-activities were formed based on the PEFA assessment, and that this scheme is related to actions 41-44 of the PFM action plan. The achievements, key challenges and way forward were also discussed by Mr. Mamun during his presentation. He also congratulated the relevant officials of Finance Division and SPFMS program for arranging the retreat program.



DLI/DLR Status

Related DLI	Related DLRs	Current Status
DLI 5: Improved pension service (disaggregated by gender) through facilitation of payments through EFT no later than the pension payment cycle after retirement.	DLR 5.1: The GP Fund Module and the Pension Service Module of iBAS++ have been implemented and are operational	 Reach beyond target
	DLR 5.2: A centralized pension roll with EFT payment capability has been established and is operational	
	DLR 5.3: A government-wide annual GPF and pension service report has been produced	
	DLR 5.4: The number of cases of delayed pension payments is reduced by 50%.	
	DLR 5.5: 90% of new pensioners are paid through EFT no later than the pension payment cycle following their retirement	
DLI 8: Percentage of budget holders in MDAs effectively and transparently use financial information.	DLR 8.3: Govt. wide unaudited financial statements submitted to OCAg within 6 months of the fiscal year-end	In-Progress will be achieved in 2025

New Sub-activities (based on lessons from ongoing reform)

Activity 41: Create a well- functioning CPFO (Central Pension and Fund Office) and resolve backlog of pension cases.

- Simplify Pensioners' Authentication and Verification Process.
- Provide Pension Card (e-PPO) to all pensioners
- Develop Online Pension Tracking and Monitoring System (OPTMS).
- Develop Nominee information capturing process in Pension database
- Develop a centralized, common and shared web-based pension database triggered in iBAS++

Activity 42: Maintain accurate records of GPF contributions, balances and outstanding loans and advances

- Maintain accurate records of Public Account of the Republic (PAR) balances other than GPF
- Maintain accurate records of GPF contributions, balances and outstanding advances for Defence, Railway and Postal Department in iBAS++
- Provide user-end GPF Services by improving online facilities for employees and providing direct payment mechanism to nominees in case of deceased employee

Activity 44: Improve the quality and timeliness of Government-wide year-end fiscal reporting

- Provide training on IPSAS, GFS and COFOG to officials of CAG, Finance Division, CGA, CGDF and ADG Finance (Railway)
- Develop Chart-of-Accounts (CoA) Manual
- Develop Procedural Handbook for FS
- Develop business processes for generating Proforma accounts for Bangladesh Railway and Bangladesh Post Office

Key Challenges

- Online Pension Tracking System for pre-retirement phase
- For achieving timely submission of reports establish efficient month and year-end accounts closing processes in
 - ✓ Foreign Mission
 - ✓ Customs Treasury
 - ✓ Postal Department
 - ✓ Bangladesh Railway
 - ✓ Development project
- Establish central Pension Office for Railway and Postal Department.
- Mainstreaming all activities after project completion.

Way Forward

- Automation and integration of audit register, leave-account, NOC, audit objection etc.
- To resolve month close issues several sub-activities were undertaken & new business process are being developed.
- Consultation is going with Railway Department to establish central Pension Office for Railway Department.
- Capacity Development training is being continued

5.3.3 Component-9 State owned Enterprises' Governance

Mr. Md. Firoz Ahmed, Additional Director General-2 (Joint Secretary), Monitoring Cell, Finance Division, made the presentation of Component 9. Mr. Ahmed delivered an in-depth explanation of the PEFA assessment during his presentation, emphasizing critical insights related to this component. Furthermore, he emphasized the scheme's goals and activities, shedding light on recently introduced sub-activities aimed at increasing its effectiveness and efficiency.



DLI/DLR Status

Related DLI	Related DLRs	Current Status	Challenges	Next Step/Way Forward
DLI 6: SOE and autonomous bodies' debt and contingent liabilities statement prepared and submitted to appropriate authority	DLR 6.1: Policy and procedures to regulate SOEs' debt and contingent liabilities (including an upgraded framework for reporting by SOEs to the Finance Division) have been drafted and issued by MoF	<ul style="list-style-type: none"> Fully achieved Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs has been approved, published, and disseminated 	Minimize the gap between methodology of present DCL Procedure and the reality to develop DCL report	Updating of DCL Procedure by December 2023
	DLR 6.2: 100 SOEs and autonomous bodies have published their audited financial statements (covering the relevant Fiscal Year for which the DLR is being assessed)	<ul style="list-style-type: none"> Fully achieved Full disbursement has been made Full Achievement Report has been submitted by PWC after verification Till now 123 SOEs/ ABs have published their AFS of FY 2021-22 FD is continuing its effort for regular disclosure of AFS 		
DLI 6: SOE and autonomous bodies' Debt and Contingent Liabilities statement prepared and submitted to	DLR 6.3: SOE Debt and Contingent Liabilities statement (covering the relevant Fiscal Year for which the DLR is being assessed) has been prepared by MoF for 100	<ul style="list-style-type: none"> 13 training programs (both theoretical & practical) have been conducted for the officials of 77 SOEs and ABs along with LM's representatives for DCL data entry 	Data collection from SOEs/ABs Instrument wise Debt data collection	Publication of DCL Report on 30 SOEs/ABs by October 2023 DCL Report on another 20 SOEs/ABs will be finalized by October 2023

Related DLI	Related DLRs	Current Status	Challenges	Next Step/ Way Forward
appropriate authority	SOEs and submitted to appropriate authority.	<ul style="list-style-type: none"> Data entry of above 77 SOEs/ABs has been completed 7 workshops were held to prepare draft DCL statement of 30 SOEs/ABs Officers from SOE wing, Monitoring cell and SPFMS program attended the workshop Feedback and dissemination workshop has been done for the draft report Analytical Report on Statement of Debt and Contingent Liabilities of 30 SOEs/ABs has been prepared Fiscal risk of those SOEs /ABs has also been analyzed in the report 		
DLI 6	DLR 6.4: An integrated database developed for SOEs/ABs with financial and non-financial information and interfaced through API (Application Programming Interface) with iBAS++ with piloting of at least 2 SOEs and ABs (This DLR has been replaced by DLR 7.5)	5 Modules have been Identified DCL Module <ul style="list-style-type: none"> Software Development and Testing has been completed (included 18+ Reports and 12+ Forms) DCL data entry of 95 SOEs/ABs has been completed for FY 2019-20, FY 2020-21 and 49 SOEs/ABs for FY 2021-22 	<ul style="list-style-type: none"> Timely Data collection from SOEs and ABs Use of new web-based system by SOEs and ABs 	DCL module is expected for live operation by February 2024
DLI 6	DLR 6.4: An integrated database developed for SOEs/ABs with financial and non-financial	Budget Module <ul style="list-style-type: none"> <i>Database and Software design completed</i> <i>Working prototype development completed</i> 	<ul style="list-style-type: none"> Incorporation of Code Classification for SOEs/ABs Code mapping with BACS 	<ul style="list-style-type: none"> Trial Budget preparation will be start in January 2024 Budget Module live operation is

Related DLI	Related DLRs	Current Status	Challenges	Next Step/ Way Forward
	information and interfaced through API (Application Programming Interface) with iBAS++ with piloting of at least 2 SOEs and ABs <i>(This DLR has been replaced by DLR 7.5)</i>	<ul style="list-style-type: none"> Developed 30+ Reports and 23+ Forms Integrated BACS (Economic Code) testing with budget data of BRTC and CAAB for FY 2023-24 has been completed Workshop for feedback and piloting of budget module for BRTC and CAAB has been conducted 	<ul style="list-style-type: none"> Timely Data collection from SOEs and ABs Use of new web-based system by SOEs and ABs 	<ul style="list-style-type: none"> expected by December 2024 Integration with BACS expected to be completed by Dec 2024 API with iBAS++ is expected to be established by Dec 2024
DLI 6	DLR 6.4: An integrated database developed for SOEs/ABs with financial and non-financial information and interfaced through API (Application Programming Interface) with iBAS++ with piloting of at least 2 SOEs and ABs <i>(This DLR has been replaced by DLR 7.5)</i>	<p>IPE Module</p> <ul style="list-style-type: none"> Functional Requirement Specification is completed IPE module database design has been completed <p>TO&E Module</p> <p>Areas of Functional Requirement Specification (FRS) on TO&E module has been identified</p> <p>Performance Improvement Strategy (PIS) Module</p> <p>Areas of Functional Requirement Specification (FRS) on PIS module has been identified</p>	<p>Timely Data collection from SOEs and ABs</p> <p>Use of new web-based system by SOEs and ABs</p>	<ul style="list-style-type: none"> IPE module is expected for live operation by Dec 2024 FRS for TO&E module will be finalized by February 2024 TO&E module is expected for live operation by June 2025 PIS module is expected for live operation by June 2025
DLI 7: Improved performance, reporting, and public disclosure of the SOEs/ABs	DLR 7.1: SOE performance evaluation guidelines have been developed by the Finance Division, with clear scoring criteria.	<ul style="list-style-type: none"> Independent Performance Evaluation Guideline (IPEG) of SOEs/ABs has been approved, issued and distributed Fully Achieved 	Minimize the gap between methodology of present guideline and the reality to develop IPE report	Updating IPEG according to the need for developing IPE report by December 2023
	DLR 7.2: A policy and procedure Manual for Property, Plant, Equipment and other	<ul style="list-style-type: none"> New DLR Recruitment of Consultant is in process 		To be achieved by December 2024

Related DLI	Related DLRs	Current Status	Challenges	Next Step/ Way Forward
	Assets that enables to ensure the quality of asset management and accounting procedure of SOEs and ABs, has been drafted and issued by FD.			
DLI 7: Improved performance, reporting, and public disclosure of the SOEs/ABs	DLR 7.3: At least 10 SOEs have undergone an independent performance evaluation, in accordance with the SOE performance evaluation guidelines developed under DLR 7.1	<ul style="list-style-type: none"> • 10 SOEs/ABs have been selected for IPE 2023-24 • Independent Performance Evaluation Committee (IPEC) has been restructured and two meetings have been conducted by the new IPEC • Three Evaluation Research Team (ERT) have been formed in order to assist the IPEC • Draft IPE Report on 5 SOEs/ABs have been prepared and presented in the IPEC meeting <ul style="list-style-type: none"> • IPEC reviewed and finalized the draft IPE reports 	<ul style="list-style-type: none"> • Timely collection of AFS and other relevant documents from SOEs/ABs • Sensitization on IPE process Update of IPEG 	<ul style="list-style-type: none"> • IPE report of 5 SOEs/ABs will be published by October, 2023 • Remaining 5 SOEs/ABs IPE report will be finalized by November 2023 • Another 10 SOEs will be selected for the next round of IPE by January 2024 <p>Training/ Workshop will be arranged for newly selected SOEs/ABS for data collection, inception report preparation, documentation etc.</p>
DLI 7: Improved performance, reporting, and public disclosure of the SOEs/ABs	DLR 7.4: Performance Improvement Strategies have been developed for under-performing SOEs based on the performance evaluations mentioned in DLR 7.3	<ul style="list-style-type: none"> • Performance Improvement Strategy of BFIDC has been drafted • Workshop has been arranged on draft PIS of BFIDC for taking feedback from stakeholders 	<ul style="list-style-type: none"> • Availability of data and information • Absence of Standard operating procedures (SOP) • Physical visit of SOE 	<ul style="list-style-type: none"> • PIS of BFIDC will be finalized by December 2023 • BSCIC is selected for next PIS • PIS will be drafted November 2023

Newly added Activities in PFM Action Plan 2024-2028

- Activity- 48: Develop a policy and procedures manual for property, plant, equipment and other assets that enables to ensure the quality of management and accounting procedure of SOEs and Abs.

Rearranged/ New Sub-activities

Activity -45: Strengthen accountability and transparency of SOEs through improved reporting and public disclosure

- Consult with Line Ministries/Divisions on activities of SOEs and ABs
- Ensure data collection and quality control of financial and non-financial information of SOEs and ABs.
- Ensure regular publication of Audited Financial Statements of all SOEs within six months of the end of the fiscal year
- Design and develop a comprehensive database portal for SOEs and ABs with financial and non-financial information
- Launch database portal for SOEs and ABs with financial and non-financial information.
- Publish a list of SOEs and ABs those publish Annual Financial Statement maintaining Accounting Standards and timeliness.

Activity -46: Inform appropriate authority on Fiscal Risk and Contingent Liabilities

- Adopt policies and procedures to identify and assess the potential fiscal risk and contingent liabilities arising primarily from guarantees issued to various public-sector entities, their debts/liabilities, and other assumed obligations especially if these SOEs are identified as non-performing and/or high fiscal risk.
- Review and update oversight arrangement on SOEs and ABs to manage fiscal risks.
- Pilot the preparation of annual SOEs fiscal risk, debt and contingent liability statement for submission to the appropriate authority with 10 SOEs.
- Roll-out the preparation of annual SOE fiscal risks, debt and contingent liability statement for SOEs and ABs and submit to the appropriate authority.

Activity -47: Strengthening oversight and performance monitoring of SOEs

- Capacity building of Monitoring Cell and SOE Wing to focus on the performance of SoE and AB for monitoring and management
- Develop a database for SOEs and ABs with financial and non-financial information integrated with manpower, TO&E, budget, debt and contingent liabilities, performance evaluation and other required information (**New**)
- Develop and implement API (Application Programming Interface) on SOEs and ABs database with iBAS++ (**New**)
- Review the existing Laws, Rules and Regulations applicable to SOEs and ABs to suggest recommendations
- Enhance capacity of Line Ministries /Divisions, SOEs and ABs to improve the performance of SOEs and ABs
- Commission independent performance evaluations of SOEs and ABs each year to validate their performance according to the information provided by SOEs and ABs.
- Reward better performing SOEs and ABs based on IPE result.

Activity -48: Develop a policy and procedures manual for property, plant, equipment and other assets that enables to ensure the quality of management and accounting procedure of SOEs and ABs (New)

- Review the existing property management and accounting procedure of SOEs and ABs (**New**).

- Develop a Depreciation Manual for Property, Plant, Equipment and other assets of SOEs and ABs in order to ensure the quality of accounting procedure (**New**).
- Roll out of IPE manual to 10 SOEs (**New**).

Activity -49: Assess underperforming SOE/ABs and propose Performance Improvement Strategy for under-performing SOEs

- Identify and list under-performing SOEs and ABs (**New**).
- Develop performance Improvement Strategy for under-performing SOEs and ABs based on IPE (**New**).
- Prepare performance Improvement Strategy for at least two under-performing SOEs and ABs each year (**New**).

Key Challenges

- Drafting and issuing a policy and procedures manual for Property, Plant, Equipment and other assets that enable to ensure the quality of management and accounting procedure of SOEs and ABs, by FD
- Developing a Performance Improvement Strategy for under-performing SOEs/ABs, based on the performance evaluations mentioned in DLR 7.3
- Timely data collection from SoEs and ABs
- Introduce a new and general online database system for SOEs and ABs

Way Forward

- DCL module is expected for live operation by February 2024
- Budget Module is expected for live operation by January 2024
- Integrate full BACS operation by December 2024
- Integration with iBAS++ by December 2024
- IPE module: expected live operation by December 2024
- TO&E module: expected live operation by June 2025
- Performance Improvement Strategy: expected live operation by June 2025

5.4 Session-4: Change Management

Moderator: Mohammad Saiful Islam, Additional Secretary, Finance Division



5.4.1 Component-10 Internal Audit and Audit Follow-up

The presentation on Component 10 - Internal Audit and Audit Follow-up was delivered by Mr. Mohammad Azad Sallal, Joint Secretary, Finance Division and PIT member. Mr. Sallal elaborated on Disbursement Linked Results (DLRs) and highlighted the overall changes in activities, as well as a list of new activities based on PEFA standards, throughout his presentation. He stated that the Internal Audit will be initially established on 5 large spending ministries. He emphasized two DLRs' recent accomplishments, including the publishing and distribution of the Internal Audit Charter and the Risk-Based Internal Audit (RBA) Manual. These milestones represent progress and dedication to improving internal audit and audit follow-up processes. Activity number 50 is associated with this component.



DLI & DLR Status

Related DLI	Related DLRs	Current Status	Challenges	Next Step/Way Forward
DLI 9 Action taken on Audit Reports in Selected Ministries, Divisions and Agencies (MDAs) (Finance Division, Education, Health, Roads, Public Works, & Local Government) and Procurement Post-reviews in Finance Division	DLR 9.1: The Model Internal Audit Charter and the Risk-based Internal Audit Manual have been issued by the Finance Division. (USD 1m)	<ul style="list-style-type: none"> Achievement report has been verified by PwC and approved by WB. Now it is in the process of disbursement. Fully Achieved (100%) 	-	<ul style="list-style-type: none"> Unwrapped Ceremony of the IA Charter and RBA Manual was conducted on 17 SEP 2023 and IA Charter and Manual is distributed among the concerned MDAs. Comprehensive Capacity Building training/workshops are going on as continuous activities.
	DLR 9.2: A system for annual procurement planning and procurement post-review has been established by the SPFMS Program of Finance Division and training on the system has been conducted. (USD 1m)	<ul style="list-style-type: none"> Achievement report has been verified by PwC and approved by WB. Now it is in a process for disbursement. Fully Achieved (100%) 	-	<ul style="list-style-type: none"> Post Procurement Review Reports of FY 2019-20 and 2020-21 will be sent to CPTU for disseminating the lesson-learned. Arrange validation workshop to finalize the Post Procurement Review Report of FY 2021-22. And proceed review of FY 2022-23 as follow-up report. Training/Workshops for awareness and capacity-building are going on as continuous process.
DLI 9 Action taken on Audit Reports in Selected	DLR 9.3: Internal Audit Reports will be prepared for any	<ul style="list-style-type: none"> Two departments (DPE & RHD) have been 	<ul style="list-style-type: none"> Arrangement, formation & liaison to 	<ul style="list-style-type: none"> Recruitment of IA Firm and necessary consultants for technical support to the 5 Departments is ongoing;

Related DLI	Related DLRs	Current Status	Challenges	Next Step/Way Forward
Ministries, Divisions and Agencies (MDAs) (Finance Division, Primary Education, Health, Roads, Public Works, & Local Government) and Procurement Post-reviews in Finance Division	two departments amongst five in accordance with the Model Internal Audit Charter and the Risk-based Internal Audit Manual issued under DLR 9.1 and will be submitted to the PAOs & heads of the departments of two respective MDAs. (USD 1.5m)	<p>selected among the five-large spending departments as the 1st phase for Internal Audit Execution and Reporting. Now department-wise register for Risk identification and mitigation plan is being prepared.</p> <ul style="list-style-type: none"> Finalizing and approval of TOR for hiring IA consulting firm as well as recruitment Process for IA execution (co-sourcing). Capacity-building Training on the selected departments is going on. 	<p>establish IAU and IAC in 5 departments & FD as per the Charter and Manual.</p> <ul style="list-style-type: none"> On boarding and logistics support of IA consulting firm and the concerned IAUs. Establish of Neutral Internal Audit Committee and arrange regular meetings. 	<ul style="list-style-type: none"> Risk Assessment of remaining concerned 3 Departments to execute IA Charter & Manual. Arrangements of workshop on IA execution plan and to fill-up 24 Forms for IAUs under process. Provide Logistic and Technical Support to Internal Audit Units (IAU) of concerned Departments while on board. Prepare the IA Execution reports of 2 indicative departments (RHD, DPE) to achieve DLR 9.3 and reports of the same will be submitted to PAOs by the head of concerned IAU. Develop user-friendly digital tools, techniques and approaches (Web-portal, Database Software, App etc.) to facilitate the documentation and quick response of internal audit activities.
DLI 9 Action taken on Audit Reports in Selected Ministries, Divisions and Agencies (MDAs) (Finance Division, Primary Education, Health, Roads, Public Works, & Local Government) and Procurement Post-reviews in Finance Division	<p>DLR 9.4: The relevant Internal Audit Committees (IAC) of Ministries/ Divisions prepares an action plan to resolve at least 25% of:</p> <p>I. Internal audit observations of the report of two selected departments (US\$1.5 mil);</p> <p>And</p> <p>II. Procurement post-review findings of SPFMS program of Finance Division (US\$2 mil)</p>	<ul style="list-style-type: none"> After achieving DLR 9.3 this particular DLR can be achieved. Initiatives to be taken to form an Internal Audit Committee (IAC) by MDAs. 	<ul style="list-style-type: none"> To ensure the independence of Internal Audit committee at the ministry/division level in order to resolve audit observations made by the IA unit. 	<ul style="list-style-type: none"> Resolving Internal Audit Recommendations of two departments. Resolving Internal Audit Recommendations of remaining three high spending MDAs. Resolving Post Procurement Review findings of SPFMS Program

List of newly added Sub-activities in the Revised PFM Action Plan 2024-2028

Activity -50: Institute a modern internal audit function in the government.

- Introduce modern internal audit tools and techniques; adoption of internal audit standard in IA manual.
 - ✓ Prepare a common TOR for all Ministries and make changes when necessary
 - ✓ Outline basic concepts and principle of internal audit
 - ✓ Develop policies and standards to guide ministries in organizing, managing and conducting effective internal audit
 - ✓ Interfacing IA function with iBAS++, e-GP and other IT platform
 - ✓ Develop user-friendly tools, techniques and approaches to facilitate the conduct of internal audit activities
 - ✓ Engage Internal Auditors amongst the existing human resources.

Key Challenges

- Arrangement, formation & liaison to establish Internal Audit Unit (IAU) and Internal Audit Committee (IAC) in 5 departments & FD as per the Charter and Manual.
- Establishing Neutral Internal Audit Committee (IAC) and arranging regular meetings.
- To ensure the independence of Internal Audit committee at the ministry/ division level in order to resolve audit observations made by the IA unit.

Way Forward

- A comprehensive dissemination-seminar at the top has to be arranged.
- Continuous liaison with concerned MDAs along with technical and logistics support.
- Creating a neutral Internal Audit Committee with the member of concerned retired officials and academicians as per Charter and Manual.
- A Terms of Reference for the Internal Audit Committee will be prepared following the IA Charter and Manual.

5.4.2 Component-14 PFM Reform Leadership, Coordination and Monitoring

Ms. Saima Shahin Sultana, Program Executive and Coordinator (PEC), presented on component 14: PFM Reforms, Leadership, Coordination, and Monitoring. She explained the Governance structure of the PFM action plan. She discussed the progress of the DLIs and DLRs. She stated that for DLR 10.6, PFM-related signature courses will be planned and delivered in collaboration with the WB, IPF, and internationally renowned training institutes. Ms. Sultana also discussed the status of fund disbursements and gave a list of new sub-activities included the revised PFM action plan, highlighting their relevance in advancing PFM reform objectives and encouraging effective leadership, coordination, and monitoring in the system. The scheme is related to activities 61-64 (Revised PFM Action Plan 2024-2028).



DLI/DLR Progress

Related DLI	Related DLRs	Current Status
DLI 10: PFM Action Plan implementation program is effectively led through an adequate governance structure and an effective change management approach. (USD 14m)	DLR-10.1: Two PFM Action Plan progress reports (prepared on a semi-annual basis) have been submitted by the PECT to the Steering Committee(USD 2m)	<ul style="list-style-type: none"> Fully Achieved and USD 2m disbursed
	DLR-10.2: Two PFM Action Plan stakeholder retreats conducted to review the respective semi-annual PFM Action Plan (USD 2m)	<ul style="list-style-type: none"> Partially achieved (50%) and USD 1m disbursed 1st PFM Stakeholder Retreat was held on 23-25 January 2020 at Habiganj.
	DLR-10.3: The PFM learning hub has produced at least 3 research papers on PFM reform lessons and published the said reports through its website (USD 2m)	<p>Firms have been selected for the following three research topics:</p> <p>Topic-1: The impact of fiscal stimulus on the economy during COVID-19 Bangladesh Perspective has been conducting by BIGM;</p> <p>Topic-2: Long-term financing: A critical assessment of the bond market in Bangladesh and the way forward has been conducting by BIBM;</p> <p>Topic-3: The factors affecting public spending allocative efficiency in Bangladesh: An empirical study on health sector (firm selection in process) .</p>
	DLR-10.4: 6 field inspections to government service delivery centers to identify PFM-related issues have been carried out (USD 2m)	<ul style="list-style-type: none"> Fully Achieved and USD 2m disbursed
	DLR-10.5: A Monitoring and Evaluation (M&E) Framework has been developed for the PFM reforms and two M&E reports published on the SPFMS website on annual basis (USD 2m).	<ul style="list-style-type: none"> Recruitment process of M&E Consultant is complete BETF is also hiring a consultant for providing technical support to develop M&E Guideline
	DLR-10.6: 100 civil servants (with data disaggregated by gender) have completed specialized PFM related courses/ certifications (USD 4m)	<ul style="list-style-type: none"> So far, 19 civil servants (FEEM graduates) have completed their PFM related masters from abroad 9 FEEM graduate officers have been studying abroad and will complete their courses within September 2023 Recently, 10 FEEM graduate officers have been provided fund from C-14.

List of re-arranged/ new sub-activities in the Revised PFM Action Plan 2024-2028

Activity 61: Ensure governance/ leadership structure to lead and support PFM reforms is effectively operating and the Steering Committee (SC) provides strategic directions.

- Conduct Steering Committee (SC) meetings at least twice every year (New).
- Continue support to the Steering Committee and Program Implementation Teams (PITs) by PECT (New).
- Activate PFM Reform Learning Hub in IPF by providing logistic and technical support to IPF's human resource and capacity-building initiatives (Re-arranged).
- IPF to bring together government experts and lead in organizing a series of semi-annual Learning Activities (LA) to identify and share (local) implementation lessons between ministries and agencies (Existing).

Activity 62: Establish a comprehensive monitoring and evaluation framework for the PFM reforms

- Develop effective PFM-focused Monitoring and Evaluation (M&E) guidelines including result-based indicators and reporting templates in consultation with the stakeholders (Re-arranged).
- Prepare M&E report and publish it on the SPFMS website on annual basis (New).
- PECT to prepare semi-annual Progress Reports based on inputs from implementing agencies (Re-arranged).

Activity 63: Lead and implement a comprehensive change management program

- Arrange regular field inspections with the representation of different MDAs (New);
 - ✓ The findings and feedbacks from the beneficiaries and service providers of the field inspections are widely disseminated for necessary actions (New).
 - ✓ Systematic learning and sharing of good reform practices (New).
 - ✓ Carry out knowledge events and institutionalize mechanisms for knowledge sharing.
- Capacity building and training for selected change agents (including carrying out a Training Needs Assessment (TNA) and a PFM staff capacity development approach centered in IPF (include coaching, peer learning, induction training, on-job training, among others) (Existing).
- Develop Communication Strategy/ Guideline for effective communication and stakeholder engagement (Re-arranged).
- Strengthening Adaptive leadership skills and Implementation Coaching (Existing)
 - ✓ Identify constraints and obstacles to successful implementation of defined PFM changes and Implementation workshops to discuss technical and adaptive challenges and solutions.

Activity 64: Commission studies and evaluations

- Conduct research by IPF based on the PFM reform agenda and disseminate the outcome among stakeholders (New).
- Follow up the low score PIs (as per PEFA 2021) with the lead agencies (New).
- Support to carry out PEFA self-assessments every 2 years (Re-arranged).
- Working closely with IPF to identify specific performance deficiencies which need to be addressed through updating the training modules (Re-arranged).
- Conduct Final evaluation after completion of the program (Re-arranged).

Major Achievements

- PFM Reform Governance Structure Established
- Seven Field Inspections Conducted and Reports Published
- Seven PFM Action Plan Semi Annual Progress Reports Prepared and Published
- Logistic and Technical Support Provided to IPF

Logistic and Technical Support to IPF

To activate PFM Reform Learning Hub in IPF by providing logistic and technical support to IPF's human resource and capacity-building initiatives, the following equipment has been provided for upgrading seminar room and computer labs at IPF. Moreover, the following initiatives have been undertaken:

- Automation of Training Management of IPF with technical support from the program;
- Upgrade the existing website of IPF;
- Set up a modern library with e-library facilities in IPF.

Field Inspection: Lesson Learned

- Some officials are not maintaining confidentiality and sharing their passwords to access the iBAS++ system
- Field offices may become more aware of the training module (online) in iBAS++
- The DDOs should be encouraged to preserve the softcopy/ hardcopy of the iBAS++ reports regularly to find out the irregularities

- The iBAS++ system should include Single Registry System for beneficiaries of social safety net programs to avoid double dipping
- Departments should release the budget on time to the field offices for smooth execution
- Teletalk Bangladesh Ltd. may be requested to improve SMS delivery system of EFT
- Ensuring timely annual audit of accounts by the OCAG at district and Upazila level
- Expensive medical equipment may be utilized properly in public hospitals to ensure better treatment of general patients

Way Forward

- Develop M&E Framework for SPFMS and Publish M&E Reports Annually
- Design and Implement PFM Related Signature Courses for Civil Servants
- Support IPF to be PFM Reform Learning Hub & a Center of Excellence
- Develop Communication Strategy

6. Team Building Activities and Cultural Night

After concluding the business sessions on Day 2, team building activities included a friendly cricket match between Finance Division and SPFMS, ball throwing into a basket (for female participants), and aiming at the stamp (for male participants). These activities were enthusiastically participated in by all and were organized by the sports committee.



On the evening of Day 2, a captivating cultural event featuring a variety of vibrant performances took place. The event featured heartfelt renditions of patriotic songs sung in chorus, engaging poetry recitations, and an enthralling pantomime act. These performances artistically portrayed Bangladesh's unique and colorful six seasons, presenting the energetic attitude and passion of Finance Division, SPFMS program and other participants of the retreat. The event concluded with a beautiful song sung by a renowned Baul artist, leaving the audience enthralled and inspired.





Day Three: Business Session

PFM ACTION PLAN 2024-28

COMPONENT-6

Major Activities:
• Introduce a high-quality system for producing PFRs with meaningful indicators and targets that are aligned to national priorities.

PUBLIC SECTOR PERFORMANCE MANAGEMENT

7. Day Three: Business Session

One business session was held on Day 3 of the retreat. The following are the final three components that were included in the session:

7.1 Session-5: Accountability through Internal and External Scrutiny & Oversight

Moderator: Ms. Rehana Perven, Additional Secretary, Finance Division



7.1.1 Component-11 External scrutiny and oversight

Mr. A.K.M Hasibur Rahman, Finance Controller (Log Area) and PIT member of Component-11 delivered the presentation. Mr. Rahman elaborated on the newly introduced and amended list of sub-activities matched with the revised PFM Action Plan throughout his presentation. He went on to discuss important obstacles found within this component and presented a strategy for overcoming these challenges and ensuring effective implementation of the component's objectives.



List of re-arranged/ new sub-activities in the Revised PFM Action Plan 2024-2028

Activity -51: Implement CAG's Governance framework

- Conduct Audit following GASB (based on ISSAI) (New).
- Implement quality control system of OCAG (New).
- Prepare Instruments (Guidelines, handbooks, Manuals etc.) for conducting audits (CA, PA, FA) in line with the GASB (Re-arranged).

Activity -52: Improve timeliness and disclosure of audit reports and strengthen citizen engagement.

- Decrease the time of Financial Audit Report submission to the parliament (New).
- Established the process for systematic follow up of Audit recommendation and observation (New).
- Conduct audit follow up by all Audit Directorate (New).

Activity -53: Strengthen organizational and professional capacity of OCAG.

- Implement OCAGs HR policy (New).
- Establish capacity building program for OCAG staff (Re-arranged).
- Conduct an institutional assessment and capacity building program, inclusive of rewards for completion of training programs (Re-arranged).
- Develop and implement a change management strategy to include coaching of OCAG senior officials (Re-arranged).
- Support OCAG's ongoing professional accreditation program and other appropriate programs (Re-arranged).
- Establish a Special Audit Unit at OCAG with resources and expertise (New).

Activity-54: Upgrade and sustain IT infrastructure of OCAG and Audit Management and Monitoring System (AMMS).

- Implement AMMS 2.0 in every audit directorate and in all audits including connectivity with audited entity and stakeholders (New).
- Establish linkages between iBAS++ and OCAG (Re-arranged).
- Establish an Information Systems Maintenance and Support Unit at OCAG with resources and expertise (New).
- Develop Centralized data analytics tool and integrate with different systems of the Government and used by all Audit directorates (New).

Key Challenges

- Under Activity -51: Overcoming resistance to change
- Under Activity-52: Streamlining internal processes, addressing resource constraints, and enhancing communication
- Under Activity-53: Securing adequate funding, attracting and retaining top talent
- Under Activity-54: securing funding for infrastructure upgrades, managing cyber security risks, and ensuring smooth integration
- **Challenges relating to EU Funded TA:**
 - Absence of own OCAG implemented program or projects.
 - Unavailability of the international consultants in EU funded TA.
 - Lack of adequate capacity of the Local Implemented Partner of EU Funded TA namely DT Global.
 - Due to the absence of adequate funding, OCAG is facing challenges to proper implementation of the PFM action plan.
 - To implement AMMS 2.0 and cope up with a modern system of auditing in an automated environment.

Way Forward

- Work closely with international consultants to plan their involvement in the project well in advance.
- Conduct a thorough capacity assessment of DT Global to identify specific areas that need improvement.
- OCAG needs a standalone project for successful implementation of all activities and sub-activities identified in the PFM Action Plan.
- Maintain strong communication with all project stakeholders, including consultants, donors, and government authorities.

7.1.2 Component-12 Parliamentary Oversight

The presentation on Component 12 - Parliamentary Oversight was given by Mr. M. A. Kamal Billah, Additional Secretary and PIT Head. He presented an overview of the PEFA assessment and highlighted key observations relevant to this component in his presentation. He also outlined the component's aims and actions, problems, and next steps. This component is related to Activities 55 and 56 of the PFM Action Plan 2024-2028.



List of new sub-activities in the Revised PFM Action Plan 2024-2028

Activity 55: Support Timely Legislative Scrutiny

- Publication of the “Parliament Research Brief”
- Improved media management and arrangement of detailed press releases through arrangement of trainings for the officials of the Public Relations wing of BPS
- Preparation of an exploratory research report on the business process analysis of the officials engaged with the committee support activities of the Parliamentary Standing Committee

Activity 56: Strengthen the MIS and improve its use for Parliamentary purpose

- Incorporating additional MIS components in the CMIS software for better functioning of the FOC related activities.

Key Challenges

- Manual handling of pre-meeting, during-meeting, and post-meeting activities
- Shortage of specialized skilled manpower to support committee functions
- Inadequate administrative support due to shortage of skilled personnel
- Requirement of experienced and skilled staff in financial oversight committees
- Insufficient emphasis on digital-based parliamentary activities
- Need for a more conducive Management Information System (MIS) environment to enhance the performance of Financial Oversight Committees (FOCs)

Way Forward

- **Undertake necessary upgradation of activities related to FOC’s for their better functioning:**
 - ✓ EUTA has extended short-, medium- and long-term recommendations for better committee works of FOC’s. These activities could be implemented through speaker’s directives.
- **Organizing more focused and specific trainings for three FOCs:**
 - ✓ Regular trainings for skill development and smooth functioning of FOC related activities.
- **Digitize office support functions:**
 - ✓ Continuous investment in technology to streamline office support functions before, during, and after meetings. This will reduce manual work and improve efficiency.
- **Address shortage of skills:**
 - ✓ Train specialized manpower to support the functions of FOCs. This includes administrative staff, financial experts, and data analysts.
 - ✓

7.1.3 Component-13 Procurement

The presentation on Component 13 - Procurement was given by Mr. Md. Mosharraf Hussain, Senior System Analyst, CPTU & PIT Member. He presented an overview of the PEFA assessment and highlighted key observations relevant to this component in his presentation. He also outlined the component's aims and actions, problems, and next steps. This component is related to Activities 57, 58, 59 and 60 of the PFM Action Plan 2024-2028.



Objectives of the Component

- Public procurement is a major component comprising 45% of the national budget of Bangladesh. The country is rapidly transforming its public procurement environment by shifting gradually from traditional procurement practices to international standards through digitization of systems. The Public Procurement Act 2006 and Public Procurement Rules 2008 have references for the introduction of e-GP over time in the country (Section 65 of PPA-2006 and Rule 128 of PPR-2008). Digitizing Implementation Monitoring and Public Procurement (DIMAPP) Project for Bangladesh is supporting a better Procurement management system in Bangladesh especially digitizing and strengthening the capacity of procurement professionals.
- This component of procurement aims for the expansion of the e-GP system that will improve procurement-related governance issues at the local level providing greater transparency with reduced discretionary authority for all sector operations in Bangladesh.
- Implement e-PMIS for Project management.

List of new sub-activities in the Revised PFM Action Plan 2024-2028

Activity -57: Institutionalize e-GP and strengthen CPTU

- Updating e-GP guidelines 2011
- Restructure CPTU into an Authority
- Managing and maintaining data center for e-GP and e-PMIS
- Development of e-STDs
- Updating Public Procurement Rules, 2008;
- Formation of a disposal policy
- Formation of sustainable procurement policy
- Updating Standard Tender Documents
- Establish a unit or team to assist the Procuring Entities for climate responsive procurement

Activity -58: Enhance Digitization of Public Procurement

- Technological changes of e-GP system from monolithic to micro service
- Establishment of Security Operation center for maintaining security of e-GP system
- Provide training to registered tenderers on the use of e-GP
- Publish e-GP information in the citizen portal for citizen engagement with public procurement.
- Inclusion of new agencies in e-GP system
- Integration of e-GP with other systems
- Build awareness of e-GP

- Addition of new modules in e-GP
- Provide training to government officials on the use of e-GP
- Provide training to registered tenderers on the use of e-GP
- Provide training to other stakeholders of e-GP system

Activity-59: Professionalize procurement and citizen engagement

- Capacity development of the procurement officials
- Capacity development of the procurement agencies
- Communication and knowledge sharing with the stakeholders
- Maintaining citizen portal
- Enhancement of procurement mobile app for citizens
- Develop tear-based certification system for the procurement professionals
- Arrange higher study program for the procurement professionals.
- Communication and knowledge sharing with the stakeholders
- Maintaining citizen portal
- Enhancement of procurement mobile app for citizens

Activity-60: Digitize project implementation monitoring of IMED

- Managing and maintaining e-PMIS system
- Integration of e-PMIS system with other systems.
- Enhancement of the project management information system (PMIS) to collect and monitor real-time physical implementation data and financial data
- Capacity development of the project professional for the use of e-PMIS
- Implementation of e-PMIS for project management and monitoring
- Integration of e-PMIS system with other systems
- Bring project monitoring under e-PMIS.

Key Challenges

- Making BPPA fully functional
- Continuous reform consistent with international best practices
- Keeping pace with changing technology focusing on security
- Introduction of frontier technology
- Selecting competent IT professionals
- Capacity development of high-value procurement
- Development of professionalism
- Retaining of knowledge workers
- Implementation of sustainable public procurement practices
- Integrating procurement with upstream and downstream activities

8. Comments from Development Partners

Ms. Suraiya Zannath, Lead Governance Specialist, Financial Management, The World Bank

In her insightful comments, Ms. Suraiya Zannath, Lead Governance Specialist, indicated that the World Bank is likely to release a Policy Paper on **Element of Government** around January or February 2024. This policy document is anticipated to provide crucial support for strategic decision-making and policy formulation. Regarding the Public Financial Management (PFM) action plan, she highlighted the importance of aligning certain aspects with results, emphasizing the necessity to distinguish between activities and outcomes. Additionally, she noted that fine-tuning these aspects with PEFA indicators could be beneficial to a certain extent. She added, in case preparing this action plan we also need to focus on its efficiency, economy and collectively how is going to support to improve the service delivery. During her speech, she advised, also to study the policy notes and legal frameworks and then align with the respective components PFM action plan for better efficiency.



Mr. Khurram Farooq, Senior Financial Management Specialist, The World Bank

Mr. Khurram Faruq, Senior FM specialist, emphasized inter-institutional coordination in his remarks. He also said that the action plan should adhere to best practices. He also prioritized digitalization and outcome-based budgeting. In his remarks, Mr. Khurram Faruq emphasized the importance of teamwork, adhering to best practices, embracing technology, and retaining integrity and sustainability in the PFM journey for optimal results and progress.



Ms. Kishower Amin, Program Manager, Delegation of the European Union to Bangladesh

Ms. Kishower Amin, Program Manager from the EU, highlighted the positive accomplishments in digital transformation in the field of Public Financial Management (PFM). She praised the continued efforts and accomplishments in embracing digital technology inside PFM, and she recognized the potential of digital transformation to improve processes and outcomes. She also highlighted, the importance of clearly mapping out activities of projects in the context of donor information. This highlights the importance of transparency and accurate reporting to donors on project activities and progress.

9. Closing Remarks and Vote of thanks

Mr. Robert Yungu, Senior Public Sector Specialist and SPEMP-BETF Program Manager, The World Bank

Mr. Robert congratulated the SPFMS Program and Finance Division on the successful arrangement of the PFM retreat in his closing remarks. He thanked all stakeholders and development partners for their enthusiastic participation. Mr. Robert highlighted the satisfactory progress of all respective



components in terms of DLR. He highlighted the significance of upgrading the PFM action plan based not only on the PEFA report, but also on lessons learned from other government programs. Mr. Robert advocated for a greater emphasis on planning and strategy creation, taking into account the possibility of changing circumstances and the necessity for course corrections. Finally, he emphasized the importance of addressing Fiscal Risk, ensuring value for money, and conducting business process re-engineering as needed.

Mr. Abu Daiyan Mohammad Ahsanullah, Joint Secretary, Finance Division.

Mr. Abu Daiyan Mohammad Ahsanullah, Joint Secretary of the Finance Division, outlined the specific goals of this retreat. Firstly, the aim is to review and assess the comprehensive program activities of



the SPFMS. Secondly, discussions on the overall progress of the DLRs. Thirdly, discussion on the revised activities and sub-activities of the respective program components. Lastly, Mr. Ahsanullah emphasized the importance of this type of retreat for fostering team cohesion and strengthening collaboration. He further mentioned that over the course of these two days of business sessions, we all have observed extensive presentations from all 14 components of the SPFMS program. Notably, certain activities require a stronger focus on the results. Mr. Daiyan concluded his speech by underscoring the importance of organizing such retreats at least once a year to enhance strategic planning and team effectiveness.

Mr. Muhammad Abul Kasem, Joint Secretary (Budget-7), Finance Division.

Mr. Muhammad Abul Kasem, Joint Secretary (Budget-7), Finance Division, stated that the discussions that took place over the period were extremely encouraging. As the discussant discussed how prior



reforms were developed and implemented, the attendees gained insight into what has to be done next. Mr. Kasem expressed his appreciation to everyone who contributed to the lively conversations and made this occasion memorable. He also stated that an event like this does not happen overnight; the wheels began turning months ago, and it involves extensive planning, execution, and attention to detail. As a result, he expressed gratitude for the support of teams of proactive and devoted officers from the Finance Division, SPFMS, and the World Bank.

10. Conclusion

In conclusion, the journey of Public Financial Management (PFM) reforms in Bangladesh has been steered by comprehensive strategies, action plans, and stakeholder engagement over the years. The strategic framework, initiated in 2016, provided a strong foundation, and subsequent action plans have continually evolved to address challenges and embrace opportunities. The recent revision of the PFM Action Plan (2024-2028) marked a significant milestone, reflecting the dedication to modernizing financial processes and ensuring transparency and efficiency.



The 2nd PFM Stakeholders' Retreat served as a critical platform for reviewing the progress made, acknowledging achievements, and understanding the challenges that lie ahead. The event facilitated robust discussions, especially focusing on integration, sustainability, and learning from past experiences. The feedback from Development Partners emphasized leveraging technology, creativity, and smart actions for a forward-looking and efficient PFM system.

* * *

11. Annexures

Annex-1: Government Orders

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

নং-০৭.০০.০০০০.১০৩.১৮.০০৬.১৯-১৭৯

তারিখ: ২৮ ডিসেম্বর ২০২৩
১২ সেপ্টেম্বর ২০২৩

বিষয়: **SPFMS কর্মসূচির আওতায় অন্তর্গত ২য় PFM Action Plan Stakeholder retreat-এ অংশগ্রহণ।**

অর্থ বিভাগ কর্তৃক 'Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)' শীর্ষক কর্মসূচির আওতায় বাস্তবায়নামূলক 'PFM Reforms Leadership, Coordination and Monitoring' শীর্ষক স্কিমের আওতায় আগামী ২৭-২৯ সেপ্টেম্বর ২০২৩ সময়ে গাজীপুর জেলার শ্রীপুর উপজেলার মাওনাস্থ Dreams Square Resort-এ অন্তর্গত ২য় PFM Action Plan Stakeholder retreat-এ অংশগ্রহণের জন্য নিম্নবর্ণিত কর্মকর্তাদেরকে নির্দেশক্রমে মনোনয়ন প্রদান করা হলো:

(a) Program Implementation Team (PIT):

ক্রমিক	কর্মকর্তার নাম ও পদবী	কর্মস্থল	কম্পোনেন্ট
১.	জনাব রেহানা পারভীন, অতিরিক্ত সচিব (সামষ্টিক অর্থনীতি অনুবিভাগ)	অর্থ বিভাগ	কম্পোনেন্ট-১
২.	জনাব ড. জিয়াউল আবেদীন, যুগ্মসচিব (সামষ্টিক অর্থনীতি বিশ্লেষণ ও পূর্বাভাস)	অর্থ বিভাগ	
৩.	জনাব ড. শেখ মনিরুজ্জামান, যুগ্মসচিব (রাজস্ব অর্থনীতি)	অর্থ বিভাগ	
৪.	জনাব তৌহিদ ইলাহী, উপসচিব (সামষ্টিক অর্থনীতি-৩)	অর্থ বিভাগ	
৫.	জনাব আব্দুল মান্নান, সিনিয়র সহকারী সচিব (রাজস্ব অর্থনীতি-৩)	অর্থ বিভাগ	কম্পোনেন্ট-২
৬.	জনাব সৈয়দ মোহাম্মদ আবু দাউদ, সদস্য (কর প্রশাসন ও মানব সম্পদ ব্যবস্থাপনা)	জাতীয় রাজস্ব বোর্ড	
৭.	জনাব শকির আহমেদ, অতিরিক্ত কর কমিশনার,	কর অ্যাপীল অঞ্চল-৪, ঢাকা	
৮.	জনাব মো: ঈদতাজুল ইসলাম, প্রথম সচিব (কাষ্টমস ও ভ্যাট প্রশাসন)	জাতীয় রাজস্ব বোর্ড	
৯.	জনাব মোহাম্মদ ফাইজুর রহমান, কমিশনার	কাষ্টমস হাউস, চট্টগ্রাম	কম্পোনেন্ট-৩
১০.	জনাব নিপুণ চাকমা, কাষ্টমস: WCO Affairs: IPR	জাতীয় রাজস্ব বোর্ড	
১১.	জনাব ড. মোহাম্মদ আলতাফ-উল-আলম, অতিরিক্ত সচিব (টিডিএম)	অর্থ বিভাগ	
১২.	জনাব হাসান খালেদ ফয়সাল, যুগ্মসচিব	অর্থ বিভাগ	
১৩.	জনাব হোমায়রা বেগম, যুগ্মসচিব	অর্থ বিভাগ	কম্পোনেন্ট-৪
১৪.	জনাব মো: ফিরোজ আহমেদ, যুগ্মসচিব	অর্থ বিভাগ	
১৫.	জনাব ফরিদ আহমেদ, উপসচিব	অর্থ বিভাগ	
১৬.	জনাব আবু দায়্যমান মোহাম্মদ আহসানউল্লাহ, যুগ্মসচিব (বাজেট-১)	অর্থ বিভাগ	
১৭.	জনাব মুহাম্মদ ফারুক-উজ-জামান, উপসচিব (বাজেট-৪)	অর্থ বিভাগ	কম্পোনেন্ট-৫
১৮.	জনাব মো: হেলাল উদ্দীন, উপসচিব	অর্থ বিভাগ	
১৯.	জনাব মো: আনিসুজ্জামান, উপসচিব (বাজেট শাখা-১)	অর্থ বিভাগ	
২০.	জনাব মোহাম্মদ জাকির হোসেন, উপসচিব (বাজেট শাখা-১১)	অর্থ বিভাগ	
২১.	জনাব খন্দকার আহসান হোসেন, প্রধান, কার্যক্রম বিভাগ	পরিকল্পনা কমিশন	কম্পোনেন্ট-৫
২২.	জনাব মোহাম্মদ আনোয়ার উদ্দিন, যুগ্মপ্রধান (যুগ্মসচিব), কার্যক্রম বিভাগ		
২৩.	জনাব মোহাম্মদ আরমণী হোসেন, উপপ্রধান (উপসচিব), কার্যক্রম বিভাগ		
২৪.	জনাব আবুল্লাহ রবিদাস, উপপ্রধান (সংযুক্ত), কার্যক্রম বিভাগ		
২৫.	জনাব মিথুন পাল দ্বীপ, গবেষণা কর্মকর্তা, কার্যক্রম বিভাগ	মন্ত্রিপরিষদ বিভাগ	কম্পোনেন্ট-৬
২৬.	ড. মুহাম্মদ মোশাররফ হোসেন, অতিরিক্ত সচিব		
২৭.	জনাব মোসাঃ সুরাইয়া বেগম, যুগ্মসচিব		
২৮.	জনাব ড. মোহাম্মদ আজিজুল হক, যুগ্মসচিব		
২৯.	জনাব কাউসার আজিজ, উপসচিব	অর্থ বিভাগ	কম্পোনেন্ট-৭
৩০.	জনাব ফাউজিল কবীর, সিনিয়র সহকারী সচিব		
৩১.	জনাব মোহাম্মদ সাইফুল ইসলাম, অতিরিক্ত সচিব (বাজেট-২)		
৩২.	জনাব মো: তারিকুল ইসলাম খান, যুগ্মসচিব (বাজেট-৩)		
৩৩.	জনাব মেহেদী মাসুদজ্জামান, যুগ্মসচিব (বাজেট-৭)	অর্থ বিভাগ	কম্পোনেন্ট-৮
৩৪.	জনাব মো: তৌহিদুল ইসলাম, উপসচিব (বাজেট শাখা-৩)		
৩৫.	জনাব মুহাম্মদ আলী প্রিন্স, উপসচিব (বাজেট-২৬)		
৩৬.	জনাব ফাহিমদা ইসলাম, হিসাব মহানিয়ন্ত্রক		
৩৭.	জনাব মান্নান-উল-মান্নান, প্রধান হিসাব ও অর্থ কর্মকর্তা (পেনশন এন্ড ফান্ড ম্যানেজমেন্ট)	হিসাব মহানিয়ন্ত্রক-এর কার্যালয়	কম্পোনেন্ট-৮
৩৮.	জনাব মোহাম্মদ কবীর হোসেন, অতিরিক্ত হিসাব মহানিয়ন্ত্রক (হিসাব ও পদ্ধতি)		
৩৯.	জনাব কাজী কাইয়ুম হোসেন, উপ হিসাব মহানিয়ন্ত্রক (হিসাব-১)		
৪০.	জনাব ড. মোহাম্মদ আবু ইউসুফ, মহাপরিচালক (অতিরিক্ত সচিব), মনিটরিং সেল		
৪১.	জনাব মো: হাসানুল মতিন, অতিরিক্ত সচিব (রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠান)	অর্থ বিভাগ	কম্পোনেন্ট-৯
৪২.	জনাব নাসরিন সুলতানা, অতিরিক্ত মহাপরিচালক (যুগ্মসচিব), মনিটরিং সেল		
৪৩.	জনাব মো: আশিকুল ইসলাম, পরিচালক (যুগ্মসচিব), মনিটরিং সেল		
৪৪.	জনাব সৈয়দ খালিদ বিন হাফিজ, ফিন্যান্সিয়াল এনালিস্ট-১, মনিটরিং সেল		
৪৫.	জনাব কবিরুল ইজদানী খান, অতিরিক্ত সচিব (বাজেট ও ব্যয় ব্যবস্থাপনা)	অর্থ বিভাগ	কম্পোনেন্ট-১০
৪৬.	জনাব মো: মফিজুর রহমান, অতিরিক্ত সচিব (ব্যয় ব্যবস্থাপনা)		
৪৭.	জনাব মোহাম্মদ আজাদ ছালাল, যুগ্মসচিব (ব্যয় ব্যবস্থাপনা-৩)		
৪৮.	জনাব মোহাম্মদ শওকত উল্লাহ, উপসচিব (ব্যয় ব্যবস্থাপনা-৬)		
৪৯.	জনাব তৌহীদী আশরাফুল করিম, উপসচিব (ব্যয় ব্যবস্থাপনা-৫ শাখা)	অর্থ বিভাগ	

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ক্রমিক	কর্মকর্তার নাম ও পদবী	কর্মস্থল	কম্পোনেন্ট
৫০.	জনাব এস এম রেজভী, উপ মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক (এএডআর)	মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক-এর কার্যালয়	কম্পোনেন্ট-১১
৫১.	জনাব মোহাম্মদ মাহমুদ হোসেন, মহাপরিচালক, ডাক, টেলিযোগাযোগ, বিজ্ঞান, তথ্য এবং প্রযুক্তি অডিট অধিদপ্তর		
৫২.	জনাব মো: রফিকুল বারী খান, মহাপরিচালক, পরিবহন অডিট অধিদপ্তর		
৫৩.	জনাব এ কে এম হাছিবুর রহমান, অর্থ নিয়ন্ত্রক (লগ এরিয়া)		
৫৪.	জনাব প্রণব সরকার, পরিচালক (আরএডডি)		
৫৫.	জনাব এম, এ, কামাল বিল্লাহ, অতিরিক্ত সচিব	বাংলাদেশ জাতীয় সংসদ সচিবালয়	কম্পোনেন্ট-১২
৫৬.	জনাব মো: ফয়সাল মোর্শেদ, উপসচিব (এফসিও)		
৫৭.	জনাব মোহাম্মদ কাউসার আলম, পরিচালক (পরিকল্পনা ও উন্নয়ন)		
৫৮.	জনাব তাসলিমা নূর হোসেন, সিনিয়র সহকারী সচিব (পরিকল্পনা ও উন্নয়ন শাখা)		
৫৯.	জনাব মো: আশীফ ইকবাল, মেইনটেন্যান্স শাখা-২	সিটিটিইউ	কম্পোনেন্ট-১৩
৬০.	জনাব মো: শোহেলের রহমান চৌধুরী, মহাপরিচালক		
৬১.	জনাব মাসুদ আকতার খান, পরিচালক (অতিরিক্ত সচিব)- (বিধি ও পলিসি)		
৬২.	জনাব মো: শামীমুল হক, পরিচালক (অতিরিক্ত সচিব)- (ই-জিপি)		
৬৩.	জনাব মো: নাছিমুর রহমান শরীফ, পরিচালক (যুগ্মসচিব)		
৬৪.	জনাব মো: মোশাররফ হোসেন, সিনিয়র সিস্টেম এনালিস্ট	আইপিএফ	কম্পোনেন্ট-১৪
৬৫.	জনাব রমেন্দ্র নাথ বিশ্বাস, মহাপরিচালক		
৬৬.	জনাব মো: শওকত আলী, পরিচালক (যুগ্মসচিব)		
৬৭.	জনাব এলিশ শারমিন, উপপরিচালক (প্রশিক্ষণ ও গবেষণা)		

(b) মন্ত্রণালয়/বিভাগ ও বাংলাদেশ ব্যাংক:

ক্রমিক	কর্মকর্তার নাম ও পদবী	কর্মস্থল
৬৮.	প্রতিনিধি (অতিরিক্ত সচিব/যুগ্মসচিব/উপসচিব পর্যায়ের কর্মকর্তা)	স্থানীয় সরকার বিভাগ
৬৯.	প্রতিনিধি (অতিরিক্ত সচিব/যুগ্মসচিব/উপসচিব পর্যায়ের কর্মকর্তা)	জনপ্রশাসন মন্ত্রণালয়
৭০.	প্রতিনিধি (অতিরিক্ত সচিব/যুগ্মসচিব/উপসচিব পর্যায়ের কর্মকর্তা)	প্রধানমন্ত্রীর কার্যালয়
৭১.	প্রতিনিধি (অতিরিক্ত সচিব/যুগ্মসচিব/উপসচিব পর্যায়ের কর্মকর্তা)	অর্থনৈতিক সম্পর্ক বিভাগ
৭২.	প্রতিনিধি (অতিরিক্ত সচিব/যুগ্মসচিব/উপসচিব পর্যায়ের কর্মকর্তা)	আর্থিক প্রতিষ্ঠান বিভাগ
৭৩.	প্রতিনিধি (অতিরিক্ত সচিব/যুগ্মসচিব/উপসচিব পর্যায়ের কর্মকর্তা)	সড়ক পরিবহন ও মহাসড়ক বিভাগ
৭৪.	প্রতিনিধি (অতিরিক্ত সচিব/যুগ্মসচিব/উপসচিব পর্যায়ের কর্মকর্তা)	প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়
৭৫.	প্রতিনিধি (অতিরিক্ত সচিব/যুগ্মসচিব/উপসচিব পর্যায়ের কর্মকর্তা)	স্বাস্থ্য বিভাগ
৭৬.	পরিচালক, একাউন্টস এন্ড বাজেটিং ডিপার্টমেন্ট	বাংলাদেশ ব্যাংক
৭৭.	পরিচালক, ডেট ম্যানেজমেন্ট ডিপার্টমেন্ট	

(c) NPD & PECs, এসপিএফএমএস কর্মসূচি:

ক্রমিক	কর্মকর্তার নাম ও পদবী	কর্মস্থল
৭৮.	জনাব সিরাজুল নূর চৌধুরী, অতিরিক্ত সচিব (বাজেট-১)	জাতীয় কর্মসূচী পরিচালক, এসপিএফএমএস
৭৯.	জনাব সায়মা শাহীন সুলতানা, উপসচিব	পিইসি, এসপিএফএমএস
৮০.	জনাব বিলকিস জাহান রিমি, অতিরিক্ত সচিব (প্রবিধি)	পিইসি (অতিরিক্ত দায়িত্ব), এসপিএফএমএস
৮১.	জনাব মো: নজরুল ইসলাম, যুগ্মসচিব	পিইসি, এসপিএফএমএস
৮২.	জনাব মো: রফিকুল ইসলাম, যুগ্মসচিব	পিইসি, এসপিএফএমএস
৮৩.	জনাব ফাতেমা বেগম, গ্রেড-৩	পিইসি, এসপিএফএমএস
৮৪.	জনাব তনিমা তাসমিন, যুগ্মসচিব	পিইসি, এসপিএফএমএস
৮৫.	জনাব ড, মনোয়ার হোসেন মাল্লা, উপসচিব	পিইসি, এসপিএফএমএস
৮৬.	জনাব তাজুল ইসলাম, উপসচিব	পিইসি, এসপিএফএমএস

(d) Implementation Support Consultants (ISCs), এসপিএফএমএস কর্মসূচি:

ক্রমিক	কর্মকর্তার নাম ও পদবী	কর্মস্থল
৮৭.	জনাব মোহাম্মদ মনিরুজ্জামান ভূঞা, উপসচিব	আইএসসি, এসপিএফএমএস
৮৮.	জনাব মোহাম্মদ আব্দুস সামাদ, উপসচিব	আইএসসি, এসপিএফএমএস
৮৯.	জনাব নাহিদ সুলতানা, উপসচিব	আইএসসি, এসপিএফএমএস
৯০.	জনাব ফারহানা আফসানা চৌধুরী, বিপিএএ, উপসচিব	আইএসসি, এসপিএফএমএস
৯১.	জনাব আশেক মো: জগলুল আবেদীন	আইএসসি, এসপিএফএমএস
৯২.	জনাব মোহাম্মদ রেজওয়ানুল ইসলাম	আইএসসি, এসপিএফএমএস
৯৩.	জনাব ইফতেখার হাসান	আইএসসি, এসপিএফএমএস
৯৪.	জনাব শাহীন সুলতানা	আইএসসি, এসপিএফএমএস

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(e) Technical and Logistic Support Team, এসপিএফএমএস কর্মসূচি:

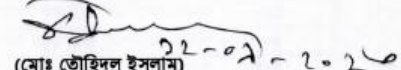
ক্রমিক	কর্মকর্তার নাম ও পদবী	কর্মস্থল
৯৫.	জনাব আবুল বাশার মোহাম্মদ আমির উদ্দিন, সিনিয়র ফাংশনাল কনসালটেন্ট	আইবাস স্কিম
৯৬.	জনাব ড. মোহাম্মদ হোসেন, সিনিয়র ফাংশনাল কনসালটেন্ট	আইবাস স্কিম
৯৭.	জনাব সামিউল মাসুদ, সিনিয়র কনসালটেন্ট	বাজেট স্কিম
৯৮.	জনাব আহমেদ উল্লাহ, সিনিয়র কনসালটেন্ট	ম্যাক্রো স্কিম
৯৯.	জনাব আবু সালেহ মোহাম্মদ জয়নাল আবেদীন, টিম লিডার	আইবাস স্কিম
১০০.	জনাব মোঃ আবু বাতেন তালুকদার, সিনিয়র সিস্টেম এনালিস্ট	অর্থ বিভাগ
১০১.	জনাব মোঃ মিজানুল করিম, ডেপুটি টিম লিডার,	আইবাস স্কিম
১০২.	জনাব মোহাম্মদ সাইফুল ইসলাম শাহীন, আইটি কনসালটেন্ট	আইবাস স্কিম
১০৩.	জনাব মোহাম্মদ ওয়াহিদুর রহমান, জুনিয়র কনসালটেন্ট	আইবাস স্কিম
১০৪.	জনাব হাসান নাজমুল কবীর, কনসালটেন্ট	পেনশন স্কিম
১০৫.	জনাব মোঃ সাহেদ হাসান, কনসালটেন্ট (অর্থ ও হিসাব ম্যানেজার)	কো-অর্ডিনেশন স্কিম
১০৬.	জনাব মোঃ সামছুউদ্দিন, জুনিয়র কনসালটেন্ট	কো-অর্ডিনেশন স্কিম
১০৭.	জনাব মোঃ আব্দুর রহমান, জুনিয়র কনসালটেন্ট (হিসাব)	কো-অর্ডিনেশন স্কিম
১০৮.	জনাব মোঃ নাজমুস সাহদাত, জুনিয়র কনসালটেন্ট (হিসাব)	কো-অর্ডিনেশন স্কিম
১০৯.	জনাব রাকিব হোসেন, জুনিয়র কনসালটেন্ট (হিসাব)	পেনশন স্কিম
১১০.	জনাব আক্বাস আলম, জুনিয়র কনসালটেন্ট (প্রকিউরমেন্ট)	ইন্টারনাল অডিট স্কিম
১১১.	জনাব নাসিম উল্লাহ, জুনিয়র কনসালটেন্ট (প্রশাসনিক সাপোর্ট)	বাজেট স্কিম
১১২.	জনাব মুহাম্মদ রায়হানুল ইসলাম, জুনিয়র কনসালটেন্ট	আইবাস স্কিম

(f) অর্থ বিভাগ:

ক্রমিক	কর্মকর্তার নাম ও পদবী	কর্মস্থল
১১৩.	জনাব তাহমিদ হাসনাত খান, অতিরিক্ত সচিব (প্রশাসন ও টিডিএম)	অর্থ বিভাগ
১১৪.	জনাব মোঃ গোলাম মোস্তফা, অতিরিক্ত সচিব (প্রবিধি, বাস্তবায়ন ও রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠান)	অর্থ বিভাগ
১১৫.	জনাব মোঃ আবদুর রহমান খান, অতিরিক্ত সচিব (বাস্তবায়ন)	অর্থ বিভাগ
১১৬.	জনাব সুলেখা রানী বসু, অতিরিক্ত সচিব	অর্থ বিভাগ
১১৭.	জনাব মোহাম্মদ মানজারুল মামান, অতিরিক্ত সচিব (প্রশাসন ও সমন্বয়)	অর্থ বিভাগ
১১৮.	জনাব আবুল মনসুর, অতিরিক্ত সচিব (অর্থনৈতিক উপদেষ্টা)	অর্থ বিভাগ
১১৯.	জনাব মোঃ নাজমুল হুদা সিদ্দিকী, অতিরিক্ত সচিব (বাস্তবায়ন-১ অধিশাখা)	অর্থ বিভাগ
১২০.	জনাব মোহাম্মদ ওয়ালিদ হোসেন, যুগ্মসচিব (বাজেট-৪)	অর্থ বিভাগ
১২১.	জনাব রহিমা বেগম, যুগ্মসচিব (বাজেট-৮)	অর্থ বিভাগ
১২২.	ড. মোঃ ফেরদৌস আলম, অর্থমন্ত্রীর একান্ত সচিব (যুগ্মসচিব)	অর্থ বিভাগ
১২৩.	ড. নাছিম আকতার, যুগ্মসচিব (প্রশাসন)	অর্থ বিভাগ
১২৪.	জনাব সাহানা, যুগ্মসচিব (প্রবিধি-২ অধিশাখা)	অর্থ বিভাগ
১২৫.	জনাব ড. আব্দুর রহিম, যুগ্মসচিব (বাজেট-৫)	অর্থ বিভাগ
১২৬.	জনাব মুহাম্মদ মনজুরুল হক, যুগ্মসচিব (ট্রেজারি, ডিএসএল ও ইকুইটি ব্যবস্থাপনা)	অর্থ বিভাগ
১২৭.	জনাব রওনক জাহান, যুগ্মসচিব (বাজেট-২)	অর্থ বিভাগ
১২৮.	জনাব ড. ফজলে রাব্বী, যুগ্মসচিব (বায় ব্যবস্থাপনা-২)	অর্থ বিভাগ
১২৯.	জনাব মনির হোসেন চৌধুরী, যুগ্মসচিব (প্রবিধি-১ অধিশাখা)	অর্থ বিভাগ
১৩০.	জনাব মহম্মদ রবিউল ইসলাম, যুগ্মসচিব (রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠান-২)	অর্থ বিভাগ
১৩১.	জনাব হায়াত মোঃ ফিরোজ, যুগ্মসচিব (বাজেট-২ অধিশাখা)	অর্থ বিভাগ
১৩২.	জনাব মুহাম্মদ আবুল কাসেম, যুগ্মসচিব (বাজেট-৭ অধিশাখা)	অর্থ বিভাগ
১৩৩.	জনাব মোহাম্মদ জহিরুল কাইউম, যুগ্মসচিব (পরিবীক্ষণ-২)	অর্থ বিভাগ
১৩৪.	জনাব কাউসার নাসরীন, উপসচিব (বাজেট-১৬)	অর্থ বিভাগ
১৩৫.	জনাব মুহাম্মদ আনিসুর রহমান, উপসচিব (বাজেট-১৭)	অর্থ বিভাগ
১৩৬.	জনাব মিলিয়া শারমিন, উপসচিব (বাজেট-১৯)	অর্থ বিভাগ
১৩৭.	জনাব মোছাঃ রুখসানা রহমান, উপসচিব (বাজেট-২৪)	অর্থ বিভাগ
১৩৮.	জনাব মোঃ রুহুল আমিন, উপসচিব (বাজেট-১৪)	অর্থ বিভাগ
১৩৯.	ড. মোঃ রাশেদুর রহমান সরদার, উপসচিব (সামষ্টিক অর্থনীতি-১)	অর্থ বিভাগ
১৪০.	জনাব মোহাম্মদ গোলাম কবির, উপসচিব (বাস্তবায়ন-১)	অর্থ বিভাগ
১৪১.	জনাব ফৌজিয়া রহমান, উপসচিব (বাজেট-৫)	অর্থ বিভাগ
১৪২.	জনাব নূরউদ্দিন আল ফারুক, উপসচিব (বাজেট-৮)	অর্থ বিভাগ
১৪৩.	জনাব মোঃ রাজিবুল আহসান, উপসচিব (বাজেট-৯)	অর্থ বিভাগ
১৪৪.	ড. মোছাঃ শিরিন সবনম, উপসচিব (বাজেট-১০)	অর্থ বিভাগ
১৪৫.	জনাব হোসেন আহমেদ, উপসচিব (বাজেট-২০)	অর্থ বিভাগ
১৪৬.	জনাব মোহাম্মদ মশিউর রহমান, উপসচিব (বাজেট-৬)	অর্থ বিভাগ
১৪৭.	জনাব নাছরিন আক্তার, উপসচিব (বাজেট-২৩)	অর্থ বিভাগ
১৪৮.	জনাব মাহমুদা আক্তার, উপসচিব (বাজেট-১২)	অর্থ বিভাগ
১৪৯.	জনাব খালেদা নাছরিন, উপসচিব (বাজেট-২৫)	অর্থ বিভাগ
১৫০.	জনাব শামীম বানু শান্তি, উপসচিব (বাজেট-১৮)	অর্থ বিভাগ

ক্রমিক	কর্মকর্তার নাম ও পদবী	কর্মস্থল
১৫১.	সৈয়দ আলী বিন হাসান, উপসচিব, অর্থমন্ত্রীর দপ্তর	অর্থ বিভাগ
১৫২.	জনাব ফয়সল জহর, সিনিয়র সহকারী সচিব (বাজেট-১৫)	অর্থ বিভাগ
১৫৩.	সৈয়দ আশরাফুজ্জামান, সিনিয়র সহকারী সচিব (বাজেট-১৩)	অর্থ বিভাগ
১৫৪.	জনাব মোঃ ফিরোজ হাসান, সচিবের একান্ত সচিব	অর্থ বিভাগ
১৫৫.	জনাব শাহরিয়ার জামিল, সিনিয়র সহকারী সচিব (বাজেট-২২)	অর্থ বিভাগ

২। বর্ণিত প্রেক্ষাপটে, উল্লিখিত retreat-এ মনোনীত কর্মকর্তাগণকে অংশগ্রহণের জন্য আদিষ্ট হয়ে অনুরোধ করা হলো।


 (মোঃ তোহিদুল ইসলাম)
 উপসচিব
 ২২৩৩৮৩১৮৬
 ইমেইল: touhidju79@yahoo.com

বিতরণ (জ্যেষ্ঠতার ক্রমানুসারে নয়):

১. সিনিয়র সচিব, জনপ্রশাসন মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
২. সিনিয়র সচিব, স্বাস্থ্য সেবা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৩. সচিব, অর্থনৈতিক সম্পর্ক বিভাগ, আগারগাঁও, ঢাকা
৪. সচিব, আর্থিক প্রতিষ্ঠান বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৫. সচিব, সড়ক পরিবহন ও মহাসড়ক বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৬. সচিব, স্থানীয় সরকার বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৭. সচিব, প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৮. সচিব, প্রধানমন্ত্রীর কার্যালয়, তেজগাঁও, ঢাকা
৯. জনাব রমেন্দ্র নাথ বিশ্বাস, মহাপরিচালক, আইপিএফ
১০. জনাব কবিরুল ইজদানী খান, অতিরিক্ত সচিব (বাজেট ও ব্যয় ব্যবস্থাপনা), অর্থ বিভাগ
১১. জনাব তাহমিদ হাসানাত খান, অতিরিক্ত সচিব (প্রশাসন ও টিডিএম), অর্থ বিভাগ
১২. জনাব মো: গোলাম মোস্তফা, অতিরিক্ত সচিব (প্রবিধি, বাস্তবায়ন ও রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠান), অর্থ বিভাগ
১৩. জনাব ফাহিমদা ইসলাম, হিসাব মহানিয়ন্ত্রক, হিসাব মহানিয়ন্ত্রক-এর কার্যালয়
১৪. জনাব সুলেখা রানী বসু, অতিরিক্ত সচিব, অর্থ বিভাগ
১৫. জনাব রেহানা পারভীন, অতিরিক্ত সচিব (সামষ্টিক অর্থনীতি অনুবিভাগ), অর্থ বিভাগ
১৬. জনাব মো: আবদুর রহমান খান, অতিরিক্ত সচিব (বাস্তবায়ন), অর্থ বিভাগ
১৭. জনাব সিরাজুল নূর চৌধুরী, অতিরিক্ত সচিব (বাজেট-১), জাতীয় কর্মসূচি পরিচালক, এসপিএফএমএস কর্মসূচি
১৮. জনাব মোহাম্মদ সাইফুল ইসলাম, অতিরিক্ত সচিব (বাজেট-২), অর্থ বিভাগ
১৯. জনাব মোহাম্মদ মানজারুল মাল্লান, অতিরিক্ত সচিব (প্রশাসন ও সমন্বয়), অর্থ বিভাগ
২০. জনাব মো: মফিদুর রহমান, অতিরিক্ত সচিব (ব্যয় ব্যবস্থাপনা), অর্থ বিভাগ
২১. জনাব ড. মোহাম্মদ আলতাফ-উল-আলম, অতিরিক্ত সচিব (টিডিএম), অর্থ বিভাগ
২২. জনাব আবুল মনসুর, অতিরিক্ত সচিব (অর্থনৈতিক উপদেষ্টা), অর্থ বিভাগ
২৩. জনাব ড. মোহাম্মদ আবু ইউসুফ, মহাপরিচালক (অতিরিক্ত সচিব), মনিটরিং সেল, অর্থ বিভাগ
২৪. জনাব বিলকিস জাহান রিমি, অতিরিক্ত সচিব (প্রবিধি), অর্থ বিভাগ ও পিইসি (অতিরিক্ত দায়িত্ব), এসপিএফএমএস কর্মসূচি
২৫. জনাব মো: হাসানুল মতিন, অতিরিক্ত সচিব (রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠান), অর্থ বিভাগ
২৬. ড. মুহাম্মদ মোশাররফ হোসেন, অতিরিক্ত সচিব, মন্ত্রিপরিষদ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
২৭. জনাব এম, এ. কামাল বিল্লাহ, অতিরিক্ত সচিব, বাংলাদেশ জাতীয় সংসদ সচিবালয়
২৮. জনাব মো: শোহেলের রহমান চৌধুরী, মহাপরিচালক, সিপিটিইউ
২৯. জনাব মাসুদ আকতার মান, পরিচালক (অতিরিক্ত সচিব)- (বিধি ও পলিসি), সিপিটিইউ
৩০. জনাব মো: শামীমুল হক, পরিচালক (অতিরিক্ত সচিব)- (ই-জিপি), সিপিটিইউ
৩১. জনাব সৈয়দ মোহাম্মদ আবু দাউদ, সদস্য (কর প্রশাসন ও মানব সম্পদ ব্যবস্থাপনা), জাতীয় রাজস্ব বোর্ড
৩২. জনাব মো: নাজমুল হুদা সিদ্দিকী, অতিরিক্ত সচিব (বাস্তবায়ন-১ অধিশাখা), অর্থ বিভাগ
৩৩. জনাব নাসরিন সুলতানা, অতিরিক্ত মহাপরিচালক (যুগ্মসচিব), মনিটরিং সেল, অর্থ বিভাগ
৩৪. জনাব মো: আমিরুল ইসলাম, পরিচালক (যুগ্মসচিব), মনিটরিং সেল, অর্থ বিভাগ
৩৫. জনাব ড. জিয়াউল আবেদীন, যুগ্মসচিব (সামষ্টিক অর্থনীতি বিশ্লেষণ ও পূর্বাভাস), অর্থ বিভাগ
৩৬. জনাব হোমায়রা বেগম, যুগ্মসচিব, অর্থ বিভাগ
৩৭. জনাব মোহাম্মদ ওয়ালিদ হোসেন, যুগ্মসচিব (বাজেট-৪), অর্থ বিভাগ
৩৮. জনাব রহিমা বেগম, যুগ্মসচিব (বাজেট-৮), অর্থ বিভাগ
৩৯. ড. মো: ফেরদৌস আলম, অর্থমন্ত্রীর একান্ত সচিব (যুগ্মসচিব), অর্থ বিভাগ
৪০. ড. নাছিম আকতার, যুগ্মসচিব (প্রশাসন), অর্থ বিভাগ
৪১. জনাব সাহানা, যুগ্মসচিব (প্রবিধি-২ অধিশাখা), অর্থ বিভাগ
৪২. জনাব ড. আব্দুর রহিম, যুগ্মসচিব (বাজেট-৫), অর্থ বিভাগ
৪৩. জনাব মুহাম্মদ মনজুরুল হক, যুগ্মসচিব (ট্রেজারি, ডিএসএল ও ইকুইটি ব্যবস্থাপনা), অর্থ বিভাগ
৪৪. জনাব হাসান খালেদ ফয়সাল, যুগ্মসচিব, অর্থ বিভাগ
৪৫. জনাব মো: ফিরোজ আহমেদ, যুগ্মসচিব, অর্থ বিভাগ
৪৬. জনাব মোহাম্মদ আজাদ ছাল্লাল, যুগ্মসচিব (ব্যয় ব্যবস্থাপনা-৩), অর্থ বিভাগ
৪৭. জনাব মোসাঃ সুরাইয়া বেগম, যুগ্মসচিব, মন্ত্রিপরিষদ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৪৮. জনাব আবু দাইয়ান মোহাম্মদ আহসানউল্লাহ, যুগ্মসচিব (বাজেট-১), অর্থ বিভাগ
৪৯. জনাব মেহেদী মাসুদুজ্জামান, যুগ্মসচিব (বাজেট-৭), অর্থ বিভাগ

সরকারি আর্থিক ব্যবস্থাপনার সাথে সংশ্লিষ্ট অতিরিক্ত সচিব/যুগ্মসচিব/উপসচিব পর্যায়ের একজন কর্মকর্তাকে মনোনয়ন প্রদানের অনুরোধসহ

৫০. জনাব মো: তারিকুল ইসলাম খান, যুগ্মসচিব (বাজেট-৩), অর্থ বিভাগ
৫১. জনাব রওনক জাহান, যুগ্মসচিব (বাজেট-২), অর্থ বিভাগ
৫২. জনাব ড. ফজলে রাব্বী, যুগ্মসচিব (ব্যয় ব্যবস্থাপনা-২), অর্থ বিভাগ
৫৩. জনাব ড. শেখ মনিরুজ্জামান, যুগ্মসচিব (রাজস্ব অর্থনীতি), অর্থ বিভাগ
৫৪. জনাব মনির হোসেন চৌধুরী, যুগ্মসচিব (প্রবিধি-১ অধিশাখা), অর্থ বিভাগ
৫৫. জনাব মহম্মদ রবিউল ইসলাম, যুগ্মসচিব (রাষ্ট্রায়ত্ত্ব প্রতিষ্ঠান-২), অর্থ বিভাগ
৫৬. জনাব মোহাম্মদ জহিরুল কাইউম, যুগ্মসচিব (পরিবীক্ষণ-২), অর্থ বিভাগ
৫৭. জনাব মো: শওকত আলী, পরিচালক (যুগ্মসচিব), আইপিএফ
৫৮. জনাব হায়াত মোঃ ফিরোজ, যুগ্মসচিব (বাজেট-২ অধিশাখা), অর্থ বিভাগ
৫৯. জনাব খন্দকার আহসান হোসেন, প্রধান, কার্যক্রম বিভাগ, পরিকল্পনা কমিশন
৬০. জনাব ড. মোহাম্মদ আজিজুল হক, যুগ্মসচিব, মন্ত্রিপরিষদ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৬১. জনাব মুহাম্মদ ফারুক-উজ্জ-জামান, উপসচিব (বাজেট-৪), অর্থ বিভাগ
৬২. জনাব মুহাম্মদ আবুল কাসেম, যুগ্মসচিব (বাজেট-৭ অধিশাখা), অর্থ বিভাগ
৬৩. জনাব শব্বির আহমেদ, অতিরিক্ত কর কমিশনার, কর আপীল অঞ্চল-৪, ঢাকা
৬৪. জনাব কাউসার নাসরীন, উপসচিব (বাজেট-১৬), অর্থ বিভাগ
৬৫. জনাব মো: হেলাল উদ্দীন, উপসচিব, অর্থ বিভাগ
৬৬. জনাব মুহাম্মদ আনিসুর রহমান, উপসচিব (বাজেট-১৭), অর্থ বিভাগ
৬৭. জনাব মিলিয়া শারমিন, উপসচিব (বাজেট-১৯), অর্থ বিভাগ
৬৮. জনাব মোহাম্মদ রুখসানা রহমান, উপসচিব (বাজেট-২৪), অর্থ বিভাগ
৬৯. জনাব মোঃ রুহুল আমিন, উপসচিব (বাজেট-২৪), অর্থ বিভাগ
৭০. ড. মোঃ রাশেদুর রহমান সরদার, উপসচিব (সামষ্টিক অর্থনীতি-১), অর্থ বিভাগ
৭১. জনাব মো: আনিসুজ্জামান, উপসচিব (বাজেট শাখা-১), অর্থ বিভাগ
৭২. জনাব মোহাম্মদ জাকির হোসেন, উপসচিব (বাজেট শাখা-১১), অর্থ বিভাগ
৭৩. জনাব মো: তৌহিদুল ইসলাম, উপসচিব (বাজেট শাখা-৩), অর্থ বিভাগ
৭৪. জনাব মুহাম্মদ আলী প্রিন্স, উপসচিব (বাজেট-২৬), অর্থ বিভাগ
৭৫. জনাব ফৌজিয়া রহমান, উপসচিব (বাজেট-৫), অর্থ বিভাগ
৭৬. জনাব নূরউদ্দিন আল ফারুক, উপসচিব (বাজেট-৮), অর্থ বিভাগ
৭৭. জনাব মোঃ রাজিবুল আহসান, উপসচিব (বাজেট-৯), অর্থ বিভাগ
৭৮. ড. মোহাম্মদ শিরিন সর্বনম, উপসচিব (বাজেট-১০), অর্থ বিভাগ
৭৯. জনাব হোসেন আহমেদ, উপসচিব (বাজেট-২০), অর্থ বিভাগ
৮০. জনাব তৌহিদ ইলাহী, উপসচিব (সামষ্টিক অর্থনীতি-৩), অর্থ বিভাগ
৮১. জনাব মোহাম্মদ শওকত উল্লাহ, উপসচিব (ব্যয় ব্যবস্থাপনা-৬), অর্থ বিভাগ
৮২. জনাব চৌধুরী আশরাফুল করিম, উপসচিব (ব্যয় ব্যবস্থাপনা-৫ শাখা), অর্থ বিভাগ
৮৩. জনাব মোহাম্মদ গোলাম কবির, উপসচিব (বাস্তবায়ন-১), অর্থ বিভাগ
৮৪. জনাব মোহাম্মদ মশিউর রহমান, উপসচিব (বাজেট-৬), অর্থ বিভাগ
৮৫. জনাব নাছরিন আক্তার, উপসচিব (বাজেট-২৩), অর্থ বিভাগ
৮৬. জনাব মাহমুদা আক্তার, উপসচিব (বাজেট-১২), অর্থ বিভাগ
৮৭. জনাব খালেদা নাছরিন, উপসচিব (বাজেট-২৫), অর্থ বিভাগ
৮৮. জনাব শামীম বানু শান্তি, উপসচিব (বাজেট-১৮), অর্থ বিভাগ
৮৯. সৈয়দ আলী বিন হাসান, উপসচিব, অর্থমন্ত্রীর দপ্তর, অর্থ বিভাগ
৯০. জনাব ফরিদ আহমেদ, উপসচিব, অর্থ বিভাগ
৯১. জনাব মোঃ ফিরোজ হাসান, সচিবের একান্ত সচিব, অর্থ বিভাগ
৯২. জনাব কাউসার আজিজ, উপসচিব, মন্ত্রিপরিষদ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৯৩. জনাব মো: ফয়সাল মোর্শেদ, উপসচিব (এফসিও), বাংলাদেশ জাতীয় সংসদ সচিবালয়
৯৪. জনাব মোহাম্মদ কাউসার আলম, পরিচালক (পরিকল্পনা ও উন্নয়ন), বাংলাদেশ জাতীয় সংসদ সচিবালয়
৯৫. জনাব ফয়সল জহর, সিনিয়র সহকারী সচিব (বাজেট-১৫), অর্থ বিভাগ
৯৬. সৈয়দ আশরাফুজ্জামান, সিনিয়র সহকারী সচিব (বাজেট-১৩), অর্থ বিভাগ
৯৭. জনাব শাহরিয়ার জামিল, সিনিয়র সহকারী সচিব (বাজেট-২২), অর্থ বিভাগ
৯৮. জনাব ফাউজিল কবীর, সিনিয়র সহকারী সচিব, মন্ত্রিপরিষদ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৯৯. জনাব আব্দুল মান্নান, সিনিয়র সহকারী সচিব (রাজস্ব অর্থনীতি-৩), অর্থ বিভাগ
১০০. জনাব সৈয়দ খালিদ বিন হাফিজ, ফিন্যান্সিয়াল এনালিস্ট-১, মনিটরিং সেল, অর্থ বিভাগ
১০১. জনাব তাসলিমা নূর হোসেন, সিনিয়র সহকারী সচিব (পরিকল্পনা ও উন্নয়ন শাখা), বাংলাদেশ জাতীয় সংসদ সচিবালয়
১০২. জনাব মো: আশীফ ইকবাল, মেইনটেন্যান্স শাখা-২, বাংলাদেশ জাতীয় সংসদ সচিবালয়
১০৩. জনাব মো: ঈদতাজুল ইসলাম, প্রথম সচিব (কাষ্টমস ও ভ্যাট প্রশাসন), জাতীয় রাজস্ব বোর্ড
১০৪. জনাব মোহাম্মদ ফাইজুর রহমান, কমিশনার, কাষ্টম হাউস, চট্টগ্রাম
১০৫. জনাব নিপুণ চাকমা, কাষ্টমস: WCO Affairs: IPR, জাতীয় রাজস্ব বোর্ড
১০৬. জনাব মোহাম্মদ আনোয়ার উদ্দিন, যুগ্মপ্রধান (যুগ্মসচিব), কার্যক্রম বিভাগ, পরিকল্পনা কমিশন
১০৭. জনাব মোহাম্মদ আলমগীর হোসেন, উপপ্রধান (উপসচিব), কার্যক্রম বিভাগ, পরিকল্পনা কমিশন
১০৮. জনাব বাবুলাল রবিদাস, উপপ্রধান (সংযুক্ত), কার্যক্রম বিভাগ, পরিকল্পনা কমিশন
১০৯. জনাব মিথুন পাল দ্বীপ, গবেষণা কর্মকর্তা, কার্যক্রম বিভাগ, পরিকল্পনা কমিশন
১১০. জনাব এস এম রেজভী, উপ মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক (এএভআর), মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক-এর কার্যালয়
১১১. জনাব মোহাম্মদ মাহমুদ হোসেন, মহাপরিচালক, ডাক, টেলিযোগাযোগ, বিজ্ঞান, তথ্য এবং প্রযুক্তি অডিট অধিদপ্তর, সিএজি কার্যালয়
১১২. জনাব মো: রফিকুল বারী খান, মহাপরিচালক, পরিবহন অডিট অধিদপ্তর, মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক-এর কার্যালয়
১১৩. জনাব এ কে এম হাছিবুর রহমান, অর্থ নিয়ন্ত্রক (লেগ এরিয়া), মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক-এর কার্যালয়
১১৪. জনাব প্রণব সরকার, পরিচালক (আরএভডি), মহা হিসাব নিরীক্ষক ও নিয়ন্ত্রক-এর কার্যালয়
১১৫. জনাব মামুন-উল-মামান, প্রধান হিসাব ও অর্থ কর্মকর্তা (পেনশন এন্ড ফান্ড ম্যানেজমেন্ট), হিসাব মহানিয়ন্ত্রক-এর কার্যালয়

১১৬. জনাব মোহাম্মদ কবীর হোসেন, অতিরিক্ত হিসাব মহানিয়ন্ত্রক (হিসাব ও পদ্ধতি), হিসাব মহানিয়ন্ত্রক-এর কার্যালয়
১১৭. জনাব কাজী কাইয়ুম হোসেন, উপ হিসাব মহানিয়ন্ত্রক (হিসাব-১), হিসাব মহানিয়ন্ত্রক-এর কার্যালয়
১১৮. জনাব মো: নাহিদুর রহমান শরীফ, পরিচালক (যুগ্মসচিব), সিপিটিইউ
১১৯. জনাব মো: মোশাররফ হোসেন, সিনিয়র সিস্টেম এনালিস্ট, সিপিটিইউ
১২০. জনাব এলিশ শারমিন, উপপরিচালক (প্রশিক্ষণ ও গবেষণা), আইপিএফ
১২১. জনাব সায়মা শাহীন সুলতানা, পিইসি (উপসচিব), এসপিএফএমএস কর্মসূচি
১২২. জনাব মো: নজরুল ইসলাম, পিইসি (যুগ্মসচিব), এসপিএফএমএস কর্মসূচি
১২৩. জনাব মো: রফিকুল ইসলাম, পিইসি (যুগ্মসচিব), এসপিএফএমএস কর্মসূচি
১২৪. জনাব ফাতেমা বেগম, পিইসি (গ্রেড-৩), এসপিএফএমএস কর্মসূচি
১২৫. জনাব তনিমা তাসমিন, পিইসি (যুগ্মসচিব), এসপিএফএমএস কর্মসূচি
১২৬. জনাব ড. মনোয়ার হোসেন মোল্লা, পিইসি (উপসচিব), এসপিএফএমএস কর্মসূচি
১২৭. জনাব মোঃ তাজুল ইলাম, পিইসি (উপসচিব), এসপিএফএমএস কর্মসূচি
১২৮. জনাব মোহাম্মদ মনিরুজ্জামান ভূঞা, আইএসসি (উপসচিব), এসপিএফএমএস কর্মসূচি
১২৯. জনাব মোহাম্মদ আব্দুস সামাদ, আইএসসি (উপসচিব), এসপিএফএমএস কর্মসূচি
১৩০. জনাব নাহিদ সুলতানা, আইএসসি (উপসচিব), এসপিএফএমএস কর্মসূচি
১৩১. জনাব ফারহানা আফসানা চৌধুরী, বিপিএএ, আইএসসি (উপসচিব), এসপিএফএমএস কর্মসূচি
১৩২. জনাব আশেক মো: জগলুল আবেদীন, আইএসসি, এসপিএফএমএস কর্মসূচি
১৩৩. জনাব মোহাম্মদ রেজওয়ানুল ইসলাম, আইএসসি, এসপিএফএমএস কর্মসূচি
১৩৪. জনাব ইফতেখার হাসান, আইএসসি, এসপিএফএমএস কর্মসূচি
১৩৫. জনাব শাহীন সুলতানা, আইএসসি, এসপিএফএমএস কর্মসূচি
১৩৬. জনাব আবুল বাশার মোহাম্মদ আমির উদ্দিন, সিনিয়র ফাংশনাল কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৩৭. জনাব ড. মোহাম্মদ হোসেন, সিনিয়র ফাংশনাল কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৩৮. জনাব সামিউল মাসুদ, সিনিয়র কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৩৯. জনাব আহমেদ উল্লাহ, সিনিয়র কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৪০. জনাব আবু সালেহ মোহাম্মদ জয়নাল আবেদীন, টিম লিডার, এসপিএফএমএস কর্মসূচি
১৪১. জনাব মোঃ আবু বাতেন তালুকদার, সিনিয়র সিস্টেম এনালিস্ট, এসপিএফএমএস কর্মসূচি
১৪২. জনাব মোঃ মিজানুল করিম, ডেপুটি টিম লিডার, এসপিএফএমএস কর্মসূচি
১৪৩. জনাব মোহাম্মদ সাইফুল ইসলাম শাহীন, আইটি কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৪৪. জনাব মোহাম্মদ ওয়াহিদুর রহমান, জুনিয়র কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৪৫. জনাব হাসান নাজমুল কবীর, কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৪৬. জনাব মো: সাহেদ হাসান, কনসালটেন্ট (অর্থ ও হিসাব ম্যানেজার), এসপিএফএমএস কর্মসূচি
১৪৭. জনাব মো: সামছুউদ্দিন, জুনিয়র কনসালটেন্ট, এসপিএফএমএস কর্মসূচি
১৪৮. জনাব মো: আব্দুর রহমান, জুনিয়র কনসালটেন্ট (হিসাব), এসপিএফএমএস কর্মসূচি
১৪৯. জনাব মো: নাজমুস সাহদাত, জুনিয়র কনসালটেন্ট (হিসাব), এসপিএফএমএস কর্মসূচি
১৫০. জনাব রাকিব হোসেন, জুনিয়র কনসালটেন্ট (হিসাব), এসপিএফএমএস কর্মসূচি
১৫১. জনাব আক্তাস আলম, জুনিয়র কনসালটেন্ট (প্রকিউরমেন্ট), এসপিএফএমএস কর্মসূচি
১৫২. জনাব নাজিম উল্লাহ, জুনিয়র কনসালটেন্ট (প্রশাসনিক সাপোর্ট), এসপিএফএমএস কর্মসূচি
১৫৩. জনাব মুহাম্মদ রায়হানুল ইসলাম, জুনিয়র কনসালটেন্ট, এসপিএফএমএস কর্মসূচি

সদয় অবগতির জন্য অনুলিপি (জ্যেষ্ঠতার ভিত্তিতে নয়):

১. মন্ত্রিপরিষদ সচিব, মন্ত্রিপরিষদ বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
২. গভর্নর, বাংলাদেশ ব্যাংক, প্রধান কার্যালয়, মতিঝিল বা/এ, ঢাকা
৩. বাংলাদেশের মহাহিসাব নিরীক্ষক ও নিয়ন্ত্রক, মহাহিসাব নিরীক্ষক ও নিয়ন্ত্রকের কার্যালয়, কাকরাইল, ঢাকা
৪. চেয়ারম্যান, জাতীয় রাজস্ব বোর্ড, কাকরাইল, ঢাকা
৫. সিনিয়র সচিব, বাংলাদেশ জাতীয় সংসদ সচিবালয়, জাতীয় সংসদ ভবন, শেরে বাংলা নগর, ঢাকা
৬. সচিব, বাস্তবায়ন পরিবীক্ষণ ও মূল্যায়ন বিভাগ, শেরে বাংলা নগর, ঢাকা
৭. বিভাগীয় প্রধান, কার্যক্রম বিভাগ, পরিকল্পনা কমিশন, শেরে বাংলা নগর, ঢাকা
৮. হিসাব মহানিয়ন্ত্রক, হিসাব মহানিয়ন্ত্রকের কার্যালয়, সেগুন বাগিচা, ঢাকা
৯. মহাপরিচালক, IPF, অর্থ বিভাগ
১০. জাতীয় কর্মসূচি পরিচালক, SPFMS কর্মসূচি, অর্থ বিভাগ
১১. সচিব মহোদয়ের একান্ত সচিব, অর্থ বিভাগ

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়, অর্থ বিভাগ
বাজেট অনুবিভাগ-১, বাজেট অধিশাখা-৩
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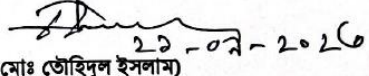
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বিষয়: **SPFMS কর্মসূচির আওতায় অন্ত্যেষ্টম ২য় PFM Stakeholders' Retreat-এ অংশগ্রহণ!**

অর্থ বিভাগের ১২.০৯.২০২৩ তারিখের ০৭.০০.০০০০.১০৩.১৮.০০৬.১৯.১৭৯ নম্বর স্মারকপত্রের অনুবৃত্তিক্রমে অর্থ বিভাগ কর্তৃক 'Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)' শীর্ষক কর্মসূচির আওতায় বাস্তবায়নাত্মক 'PFM Reforms Leadership, Coordination and Monitoring' শীর্ষক ক্রিমের আওতায় আগামী ২৭-২৯ সেপ্টেম্বর ২০২৩ সময়ে গাজীপুর জেলার শ্রীপুর উপজেলার মাওনাস্থ Dream Square Resort-এ অন্ত্যেষ্টম ২য় PFM Stakeholders' Retreat-এ অংশগ্রহণের জন্য নিম্নবর্ণিত কর্মকর্তাদেরকে নির্দেশক্রমে মনোনয়ন প্রদান করা হলোঃ

ক্রমিক	কর্মকর্তার নাম ও পদবী (জ্যেষ্ঠতার ক্রমানুসারে নয়)	কর্মস্থল
১.	জনাব দিলরুবা শাহীনা, অতিরিক্ত সচিব (বাজেট পরিবীক্ষণ, মূল্যায়ন ও রিপোর্টিং)	অর্থ বিভাগ
২.	ড. নাদিরা সুলতানা, যুগ্মসচিব (গৃহ নির্মাণ ঋণ কোষ-১)	অর্থ বিভাগ
৩.	জনাব টি, কে, এম, মোশফেকুর রহমান, যুগ্মসচিব (বাজেট-৬)	অর্থ বিভাগ
৪.	জনাব সেলিনা রহমান, অতিরিক্ত হিসাব মহানিয়ন্ত্রক (প্রশাসন)	হিসাব মহানিয়ন্ত্রক-এর কার্যালয়
৫.	ড. মোহাম্মদ কামরুজ্জামান, সিনিয়র কনসালটেন্ট	এসপিএফএমএস কর্মসূচি
৬.	জনাব সামছুদ্দিন মুন্না, আইএসসি	এসপিএফএমএস কর্মসূচি
৭.	জনাব গাজী তৌহিদুল ইসলাম, জনসংযোগ কর্মকর্তা, অর্থমন্ত্রীর দপ্তর	অর্থ বিভাগ
৮.	জনাব সাকিব ইবনে দাউদ, সিনিয়র আইটি কনসালটেন্ট	এসপিএফএমএস কর্মসূচি

২। বর্ণিত প্রেক্ষাপটে, উল্লিখিত retreat-এ মনোনীত কর্মকর্তাগণকে অংশগ্রহণের জন্য আদিষ্ট হয়ে অনুরোধ করা হলো।


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(মোঃ তৌহিদুল ইসলাম)
উপসচিব
☎ ২২৩৩৮৩১৮৬
ইমেইল: touhidju79@yahoo.com

বিতরণ (জ্যেষ্ঠতার ক্রমানুসারে নয়):

- জনাব দিলরুবা শাহীনা, অতিরিক্ত সচিব (বাজেট পরিবীক্ষণ, মূল্যায়ন ও রিপোর্টিং), অর্থ বিভাগ
- ড. নাদিরা সুলতানা, যুগ্মসচিব (গৃহ নির্মাণ ঋণ কোষ-১), অর্থ বিভাগ
- জনাব টি, কে, এম, মোশফেকুর রহমান, যুগ্মসচিব (বাজেট-৬), অর্থ বিভাগ
- জনাব সেলিনা রহমান, অতিরিক্ত হিসাব মহানিয়ন্ত্রক (প্রশাসন), হিসাব মহানিয়ন্ত্রক-এর কার্যালয়
- ড. মোহাম্মদ কামরুজ্জামান, সিনিয়র কনসালটেন্ট, এসপিএফএমএস কর্মসূচি, অর্থ বিভাগ
- জনাব সামছুদ্দিন মুন্না, আইএসসি, এসপিএফএমএস কর্মসূচি, অর্থ বিভাগ
- জনাব গাজী তৌহিদুল ইসলাম, জনসংযোগ কর্মকর্তা, অর্থমন্ত্রীর দপ্তর, অর্থ বিভাগ
- জনাব সাকিব ইবনে দাউদ, সিনিয়র আইটি কনসালটেন্ট, এসপিএফএমএস কর্মসূচি, অর্থ বিভাগ

সদয় অবগতির জন্য অনুলিপি (জ্যেষ্ঠতার ভিত্তিতে নয়):

- জাতীয় কর্মসূচি পরিচালক, SPFMS কর্মসূচি, অর্থ বিভাগ
- সচিব মহোদয়ের একান্ত সচিব, অর্থ বিভাগ

Annex-2: Concept Note and Program Schedule

BANGLADESH PUBLIC FINANCIAL MANAGEMENT (PFM) ACTION PLAN 2024-2028

2nd PFM STAKEHOLDERS RETREAT

September 27-29, 2023 Wednesday-Friday

Venue: The Dream Square Resort, Mawna, Gazipur.

I. Context

The Bangladesh Public Financial Management (PFM) Reform Strategy (2016-21) was approved by the Finance Minister in August 2016. The PFM Reform Strategy clearly sets out the key goals and objectives of the PFM reforms and identifies the priority reform actions.

To facilitate the effective implementation of the PFM Reform Strategy (2016–21), the Finance Minister approved a PFM Action Plan (2018–2023) in September 2018. The Action Plan fulfills the need for an operational document, and as such it is consistent and should be read with the strategy to get a complete understanding of the PFM reforms in Bangladesh. The implementation period of Public Financial Management (PFM) Action Plan (2018-23) has concluded on June 30, 2023. In the meanwhile, the Public Expenditure and Financial Accountability Assessment (PEFA) 2021 has completed and PEFA assessment report 2021 was awarded the “PEFA Check” from the PEFA Secretariat on April 12, 2023. To disseminate the final PEFA report 2021, a dissemination workshop was also held on 22 June 2023. Based on the PEFA scores of the PEFA Report 2021, each component of the PFM Action Plan has revised the activities and finally on 28 March 2023, the revised PFM Reform Action Plan (2024-2028) has been approved.

Finance Division has established the PFM governance structure which is led by a Steering Committee (SC) chaired by the Finance Secretary. The SC is supported by the Program Execution and Coordination Team (PECT) headed by the National Program Director. The PFM Action Plan provides the implementation road map for some priority actions with clear institutional responsibilities among 13 thematic reform components, cost-benefit analysis of sub-activities, and results indicators to monitor the successful implementation. The PFM Action Plan also elaborates on the governance structure for reforms and the change management approach through a specific component devoted to these nontechnical issues. 13 Program Implementation Teams (PITs) have been established. Each of the 13 PITs are supported by an Implementation Support Consultant (ISC) who will play a crucial role in supporting successful implementation and in facilitating learning and innovation.

The first PFM Action Plan retreat was organized to bring all stakeholders together and to accelerate the implementation of all components on 23-25 January, 2020 at the Palace Resort, Habiganj, Sylhet. That retreat was enabled to share the progress by 14 component leaders and working on their respective annual work programs, getting to know each other, finalize the PFM pocketbook, PFM Action Plan Implementation Guideline, and PFM Field Inspections How-To note. After the first retreat, the entire world, including Bangladesh, has been affected badly by the COVID-19 pandemic and countrywide lock down was imposed at the beginning in March 2020. Due to the pandemic, the second stakeholders retreat could not be scheduled within the given timeframe.

II. Target participants

This workshop is developed for members of the Program Implementation Teams, Program Execution and Coordination Team as well as representatives from the Finance Division and PFM institutions, other stakeholders and Development Partners who will support the implementation of the PFM Action Plan.

III. Objectives of the stakeholder retreat

The objectives of the event are to:

- 1) Sharing of progress, major achievements, challenges and way forward of respective components by all PITs/component leaders; and
- 2) Dissemination of the revised activities and sub activities of the PFM Action Plan (2024-2028) of each component.

OUTPUTS

- Identifying the key challenges, solutions, and the required actions that can help turn low scores into good scores in the next PEFA assessment.

2nd PFM Stakeholders' Retreat
September 27-29 (Wednesday-Friday), 2023
Venue: Dream Square Resort, Gazipur

Day 1: Wednesday, 27 September 2023

Time	Agenda
2.00 pm	Heading towards Dream Square Resort, Gazipur from IEB Bhaban, Ramna, Dhaka
5.00 pm	Arrival at the Venue and Check-In
5.30PM to 6.00pm	Tea time at Dream Spice
8.00pm to 9.00pm	Dinner at Dream Spice

Day 2: Thursday, 28 September 2023

Time	Agenda
8.30am to 9.00am	Registration
9.00am to 9.05am	<i>Welcome Address:</i> Mr. Kabirul Ezdani Khan, Additional Secretary, Finance Division
9.05am to 9.15am	<i>Remarks by:</i> Ms. Suraiya Zannath, Lead Governance Specialist, World Bank
9.15am to 9.20am	<i>Remarks by:</i> Mr. Feroz Faruque, PFM Advisor, Global Affairs Canada
9.20am to 9.30am	<i>Address by the Chief Guest:</i> Dr. Md. Khairuzzaman Mozumder, Secretary, Finance Division
9.30am to 9.40am	<i>Presentation: Overview, Successes and Key Challenges of SPFMS</i> Mr. Shirajun Noor Chowdhury, Additional Secretary, Finance Division & NPD, SPFMS Program
Session 1: Aggregate Fiscal Discipline with Macroeconomic Stability	
9.40am to 10.10am	<i>Moderator:</i> Mr. Md. Abdur Rahman Khan, Additional Secretary, Finance Division <i>Presentations:</i> Component-1 (Revenue and Expenditure Forecasting (MEW)) Component-2 Domestic Revenue Mobilization (NBR) Component-3 Debt Management (TDMW)
10.10am to 10.30am	Discussion
10.30am to 10.45am	Tea Break

Time	Agenda
Session 2: Allocate Resources with Government Priorities	
10.45am to 11.15am	<p><i>Moderator:</i> Mr. Tahmid Hasnat Khan, Additional Secretary, Finance Division</p> <p><i>Presentations:</i> Component-4 Planning and Budget Preparation (Budget Wing) Component-5 Public Investment Management (Planning Commission) Component-6 Public Sector Performance Management (Cabinet Division)</p>
11.15 am to 11.50 am	Discussion
Session 3: Efficient use of Public Resources and Delivery of Services	
11.50am to 12.30pm	<p><i>Moderator:</i> Ms. Fahmida Islam, Controller General of Accounts (CGA)</p> <p><i>Presentations:</i> Component-7 iBAS++/BACS implementation (iBAS team) Component-8 Pension Management and Financial Reporting (CGA) Component-9 State owned Enterprises' Governance (SOE Monitoring Cell)</p>
12.30pm to 01.20pm	Discussion
01.20pm to 2.30pm	Prayer and Lunch Break
Session 4: Change Management	
2.30pm to 2.50pm	<p><i>Moderator:</i> Mr. Mohammad Saiful Islam, Additional Secretary, Finance Division</p> <p><i>Presentations:</i> Component-10 Internal Audit and Audit Follow-up (EMW) Component-14 PFM Reforms Leadership, Coordination and Monitoring</p>
2.50 pm to 3.20pm	Discussion
4.00pm to 5.30pm	Team Building Activities
5.30pm to 6.00pm	Snacks Time at Dream Spice
6.30pm to 8.00pm	Cultural Night
8.00pm to 09.00pm	Dinner at Dream Spice

Day 3: Friday, 29 September 2023

Time	Agenda
9.00am to 9.15am	Recap Session of Day-1 : Mr. T K M Moshfiqur Rahman, Joint Secretary (Budget-6), Finance Division
Session 5: Accountability through Internal and External Scrutiny & Oversight	
09.15am to 9.45am	<i>Moderator:</i> Ms. Rehana Perven, Additional Secretary, Finance Division <i>Presentations:</i> Component-11 External scrutiny and oversight (OCAG) Component-12 Parliamentary Oversight (PAC) Component-13 Procurement (CPTU)
9.45 am to 10.15am	Discussion
10.15 am to 10.30 am	Rapporteurs' Presentation
10.30 am to 11.00am	Tea Break
11.00 am to 11.15 am	Comments from Development Partners
11.15 am to 11.20 am	<i>Closing Remarks:</i> Mr. Robert Yungu, Senior Public Sector Specialist, World Bank
11.20 am to 11.30 am	<i>Closing Remarks:</i> Mr. Abu Daiyan Mohammad Ahsanullah, Joint Secretary, Finance Division
11.30 am to 11.40 am	<i>Vote of Thanks:</i> Mr. Muhammad Abul Kasem, Joint Secretary (Budget-7), Finance Division
11.40 am to 12.00pm	Room Check out and key deposit
12.00pm to 02.00pm	Prayer and Lunch Break
02.00pm	Heading towards Dhaka

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