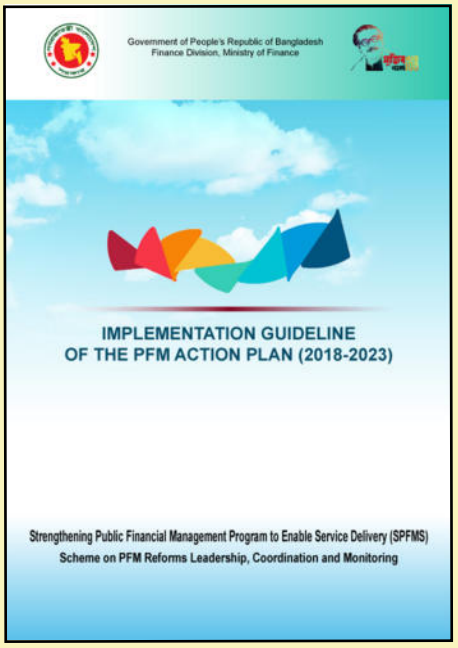
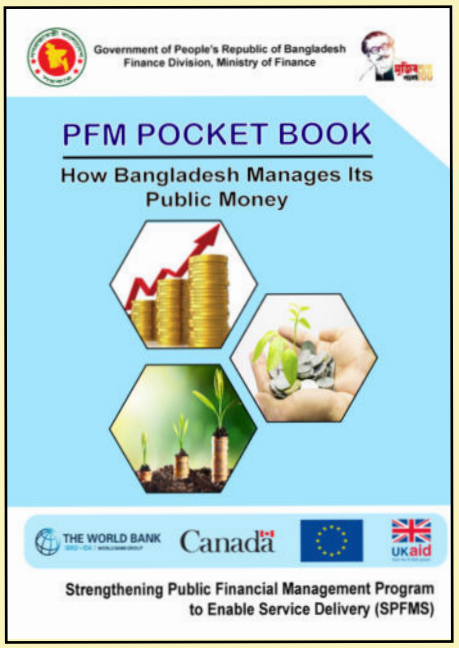
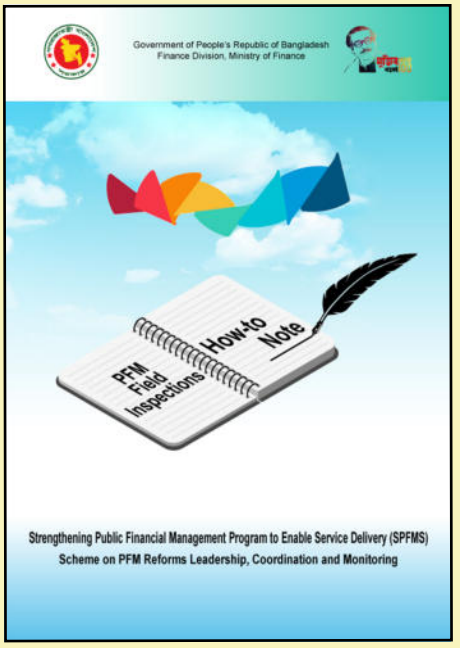
Government of People's Republic of Bangladesh
Finance Division, Ministry of Finance

Public Financial Management (PFM)

Action Plan Semi Annual Progress Report
July 2020 - December 2020







Scheme on PFM Reforms Leadership, Coordination and Monitoring
Strengthening Public Financial Management Program
to Enable Service Delivery (SPFMS)

Public Financial Management (PFM)

Action Plan Semi Annual Progress Report
July 2020 - December 2020

December 2020

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ABBREVIATIONS & ACRONYMS

ADP	Annual Development Plan
AF	Additional Funding
AFS	Annual Financial Statements
AMMS	Audit Monitoring and Management System
AMS	ADP/RADP Management System
APA	Annual Performance Agreement
APAMS	Annual Performance Agreement Management System
ATM	Automated Teller Machine
AWP	Annual Work Plan
BACS	Budget and Accounting Classification System
BASIS	Bangladesh Association of Software and Information Services
BB	Bangladesh Bank
BBS	Bangladesh Bureau of Statistics
BCC	Bangladesh Computer Council
BCCP	Bangladesh Center for Communications Programs
BCM	Business Continuity Management
BETF	Bank-Executed Trust Fund
BIAM	Bangladesh Institute of Administrative Management
BIGD	Bangladesh Institute of Governance and Development
BIN	Business Identification Number
BIP	Budget Implementation Plan
BMC	Budget Management Committees
BPS	Bangladesh Parliament Secretariat
BPPA	Bangladesh Public Procurement Authority
BSW	Bangladesh Single Window
BWG	Budget Working Group
CAFO	Chief Accounts and Finance Officer
CCA	Controller of Certifying Authority
CFW	Competency Framework
CGA	Controller General of Accounts
CIA	Certified Internal Auditor
CIC	Central Intelligence Cell
CIPFA	Chartered Institute of Public Finance and Accountancy
CLPIAs	Certificate License Permit Issuing Agencies
CMM	Capability Maturity Model
CPC	Central Pay Commission
CPTU	Central Procurement Technical Unit
CRU	Coordination and Reforms Unit
CSA	Control Self-Assessment
CY	Calendar Year
DAFOs	District Accounts and Finance Officers
DCAs	Divisional Controller of Accounts
DDO	Drawing and Disbursing Officer
DFID	Department for International Development
DG	Director General
DIMAPP	Digitizing Implementation Monitoring and Public Procurement Project
DLRs	Disbursement Linked Indicators
DMF	Debt Management Facility
DMFAS	Debt Management and Financial Analysis System
ISACA	Information Systems Audit and Control Association
ISC	Implementation Support Consultant
ISMS	Information Security Management Services
ISO	International Organization of Standards
IT	Information Technology
IVAS	Integrated VAT Administration System
JICA	Japan International Cooperation Agency
JTC	Joint Technical Committee
JVI	Joint Vienna Institute
KE	Knowledge Exchange
KIPF	Korea Institute of Public Finance
KPIs	Key Performance Indicators
LAN	Local area network
LGRD	Local Government, Rural Development and Co-operatives
LM	Line Ministry
LTU	Large Taxpayers' Unit
MAF	Ministry Assessment Format
MCF	Multi-Channel Foundation
MC	Monitoring Cell
MDA	Ministries, Divisions, Agencies
MEW	Macroeconomic Wing
MIP	Multi-Annual Indicative Programme
MoF	Ministry of Finance
MoPA	Ministry of Public Administration
MoW&CA	Ministry of Women and Child Affairs
MTBF	Medium Term Budgetary Framework
MTMF	Medium-Term Macroeconomic Framework
MTRS	Medium Term Revenue Strategy
MYPIP	Multi Year Public Investment Program
NBR	National Board of Revenue
NCGP	National Committee on Government Performance
NID	National Identification
NIPFP	National Institute of Public Finance and Policy
NIST	National Institute of Standards and Technology
NoA	Notification of Award
NPD	National Program Director
NSD	National Saving Department
NSPSOs	Newly Selected Public Sector Organizations
NTR	Non-Tax Revenue
OCAG	Office of the Comptroller and Auditor General
OJT	On the Job Training
OKS	Organizational Knowledge Sharing
PAC	Public Accounts Committee
PC	Planning Commission
PE	Procuring Entity
PEC	Program Executive Coordinator
PECT	Program Execution & Coordination Team
PEFA	Public Expenditure & Financial Accountability
PEMSP	Public Expenditure Management Strengthening Program

DO	Demi Official
DPA	Direct Project Aid
DPs	Development Partners
DPP	Development Project Proposal
DPHE	Department of Public Health Engineering
DSA	Debt Sustainability Analysis
DRC	Disaster Recovery Center
EBF	Extra Budgetary Fund
e-CMS	e-Contract Management System
EFT	Electronic Funds Transfer
e-GP	e-Government Procurement
EoI	Expression of Interest
EPB	Export Promotion Bureau
ePPO	Electronic Pension Payment Order
e-PROMIS	e-Procurement Management Information System
ERD	Economic Relations Division
ERP	Enterprise Resource Planning
EU	European Union
FAAT	Fiscal Accountability and Transparency
FAMS	Foreign Aid Management System
FD	Finance Division
FIMA	Financial Management Academy
FSA	Fiscal Sustainability Analysis
FYP	Five Year Plan
G2P	Government to Public
GCG	Governance Commission for Government-Owned or Controlled Corporations
GDP	Gross Domestic Product
GED	General Economic Division
GFMIS	Government Finance Management Information System
GO	Government Order
GOB	Government of Bangladesh
GPF	General Provident Fund
GPMS	Government Performance Management System
GTF	Government Tenderer's Forum
HFM	Hon'ble Finance Minister
HPM	Hon'ble Prime Minister
HRM	Human Resource Management
iBAS++	Integrated Budget and Accounting System
IBA	Institute of Business Administration
ICMAB	Institute of Cost and Management Accountants of Bangladesh
IDI	INTOSAI Development Initiatives
IIAB	Institute of Internal Auditors Bangladesh
IMED	Implementation Monitoring and Evaluation Division
IPE	Independent Performance Evaluation
IPF	Institute of Public Finance
IPEG	Independent Performance Evaluation Guideline
IPF	Institute of Public Finance
IPSAS	International Public Sector Accounting Standards
PFM	Public Financial Management
PIM	Public Investment Management
PITs	Program Implementation Teams
PMIS	Project Management Information System
PPS	Project Planning System
PWD	Public Works Department
P&FM	Pension and Fund Management
QA	Quality Assurance
RDPP	Revised Development Project Proposal
RHD	Roads and Highway Department
RPA	Reimbursable Project Assistance
RTI	Right to Information
SAE	Self-Accounting Entity
SAF	Sector Appraisal Format
SAP	Systems Applications and Products
SARTTAC	South Asia Regional Training and Technical Assistance Center
SC	Steering Committee
SDD	System Design Document
SOE	State Owned Enterprise
SOE MC	SOE Monitoring Cell
SPEMP	Strengthening Public Expenditure Management Program
SPFMS	Strengthening Public Financial Management Program to Enable Service Delivery
SPIMS	Strengthening Public Investment Management System Project
SRS	System Requirements Specification
SSP	Sector Strategy Papers
STDs	Standard Tender Documents
TA	Technical Assistance
TAC	Technical Advisory Committee
TADAT	Tax Administration Diagnostic Assessment Tool
TCGP	Technical Committee on Government Performance
TDD	Technical Design Documents
TDM	Treasury and Debt Management
TDMW	Treasury and Debt Management Wing
ToR	Terms of Reference
ToT	Training of Trainers
TNA	Training Needs Assessment
TRM	Treasury and Risk Management
TSA	Treasury Single Account
UAFO	Upazila Accounts and Finance Officer
UK	United Kingdom
UNCTAD	United Nations Conference on Trade and Development
UPS	Uninterruptible Power Supply
VAT	Value Added Tax
VAPT	Vulnerability Assessment and Penetrating Testing
VIP	VAT Improvement Program
VOP	VAT Online Project
WAN	Wide Area Network
WB	World Bank
WTO	World Trade Organization

PFM ACTION PLAN 2018-2023

FOR BETTER PUBLIC FINANCIAL MANAGEMENT IN BANGLADESH

GOAL 1 Macro-Economic Stability

GOAL 2 Resource Allocation with Govt. Priorities

1. Revenue & Expenditure Forecasting
2. Domestic Resource Mobilization
3. Debt Management
4. Planning & Budget Preparation
5. Public Investment Management
6. Public Sector Performance Management

GOAL 3 Efficient Service Delivery

7. iBAS++/ BACS Implementation
8. Pension Management
9. SOEs' Governance

GOAL 4 Accountability & Transparency

10. Financial Reporting
11. Strengthen External Scrutiny & Oversight
12. Strengthen Parliamentary Oversight & Scrutiny Public Expenditure
13. Procurement

GOAL 5 Enabling Environment

14. PFM Reforms Leadership, Coordination & Monitoring

ACHIEVEMENTS

2,32,132	11,40,543	4,31,174	70%	47%
Online BIN Issued	Online VAT Return Filed	Pensioners under EFT	of entire procurement under e-GP	of government payments through EFT

Participatory Process	Two-Tier Government Structure	Change Management Approach
Cabinet Division Ministry of Planning Parliament Secretariat OCAG NBR Finance Division & key line ministries	Steering Committee (headed by Finance Secretary) Program Execution & Coordination Team (PECT) (leading the coordination of PFM reform) 13 Program Implementation Teams(PITs) (primary accountability for implementation)	• PFM Learning Hub(IPF) • Communication & Stakeholder alignment • Mutual learning while implementation 8 types of cross-cutting activities • Rewarding Performance

01. EXECUTIVE SUMMARY

1. **This Semi-Annual progress report illustrates the update of the progress of implementation of the PFM Action Plan (2018-2023) for the period of 01 July 2020 to 31 December 2020.** The purpose is to portray the achievements, challenges and way forward for each component as outlined in the PFM Action Plan and annual work plan activities. The PFM Action Plan, as an implementation roadmap of the PFM Reform Strategy (2016-2021) was developed under the leadership of the Finance Division through a participatory process. The Cabinet Division, Planning Commission, Parliament Secretariat, the Office of Comptroller and Auditor General (OCAG), National Board of Revenue (NBR) and key line ministries closely engaged in the process of developing the PFM Action Plan. Development Partners (DPs) - the World Bank, International Monetary Fund (IMF), the United Kingdom, Canada, European Union, and Japan International Cooperation Agency (JICA) - also provided the necessary support. The implementation of PFM Action Plan (2018-2023) commenced with the approval of the finance minister in September 2018 and two Semi-Annual progress reports have already published and circulated.
2. **The PFM Action Plan progress report is prepared on a semi-annual basis by the Program Execution and Coordination Team (PECT) based on the regular inputs received from the Program Implementation Teams (PITs) for their respective components of the PFM Action Plan**. The PITs have made significant efforts to balance the PFM Reforms priorities with the emergencies stemming from the COVID-19 pandemic. The PITs updated their Annual Work Plans (AWP) specifying activities that would lead to the achievement of results. The teams embraced the new realities of virtual modalities for work; virtually working alongside the technical experts, several key activities advance while building the PITs' technical capacities. These efforts were made while the teams ensured that the Government's COVID-19 response measures were followed.

[Senior Secretary, Finance Division, Ministry of Finance is visiting SPFMS Office]

3. **With strategic direction from the senior leadership across PFM institutions, the PECT and PITs advanced several activities despite the delays and challenges imposed by the COVID-19 pandemic.** As per GOB's COVID-19 priority response actions, iBAS++ was used to upload and validate beneficiaries' personal data, preparation, submission and approval of the bills by DDO and issuance of the Electronic Funds Transfer (EFT) of taka 2,500 in cash assistance to 3.5 million people affected by lockdown imposed by the government to control the community transmission of COVID-19. The budget release status report was completed and can be generated from iBAS++. The implementation of the roadmap to secure iBAS++ is underway with some deliverables complete and awaiting approvals. The EFT coverage for pensioners increased by 65 percent compared to the previous reporting period**.** Interfaces have been enhanced between iBAS++ and other GoB

systems including MoPA HRM system, NBR TIN database and e-passport system. iBAS++ budget execution module has functionalities for automatic fund release, budget distribution and re-appropriation and these functionalities have been implemented in all ministries/ divisions/departments. Automation of fund release and re-appropriation is now being rolled out to autonomous bodies. The draft guidelines for independent performance evaluation of State-Owned Enterprises (SOEs), a new database for ADP/RADP Management System (AMS) was developed by the Programming Division, the financial monitoring template for financial/non-financial information of SOEs was prepared, IT security assessment of iBAS++ with ongoing implementation of recommendations, draft tax audit handbooks for income tax and VAT, completion of local government PFM assessment and Audit Management and Monitoring System (AMMS) assessment are the outputs among others. New templates for the Finance and Appropriation accounts in compliance with IPSAS have been drafted and initiatives are being taken to generate accounts using the new formats. To develop Appropriation Accounts in the new format, ministry level general/control ledgers are being designed and prepared. The Institute of Public Finance (IPF) was strengthened by the appointment of full-time staffs and initiating the PFM research agenda.

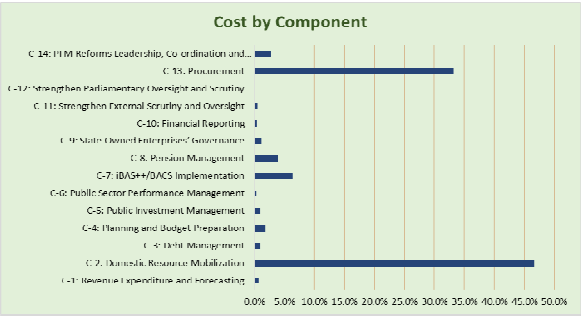
4. **Besides the above-mentioned outputs, several outcomes have been completed or are in progress.** These include the implementation of the new Budget and Accounting Classification System (BACS) through improved iBAS++ functionalities, enhanced use of EFT to make government payments including social safety nets (1.6 million/month, 47 percent) through an interface, establishment of a new pension office and transfer of 4,31,174 pension cases to this office for payment to the pensioners through EFT. In order to set up a subsidiary ledger for GPF payments, linked to the budget execution modules, and enable a centralized processing of GP Funds transactions and recording of balances, the iBAS++ system requirements are determined. Thus, GPF functionalities of iBAS++ have been improved. Implementation of Value Added Tax (VAT) and Supplementary Duty Act 2012, roll-out of the online VAT registration and return-filing and collection modules under the VAT Online Project have contributed to 232,132 Business Identification Numbers (BINs) issued and 60 percent of large taxpayer units filing their returns and paying taxes online, 11,40,543 online VAT returns filed, and an increase in the number of active VAT payers by more than 10 percent are a few outcomes. A draft assessment of the interoperability and usability of IVAS (Integrated Vat Administrative System) system quality control of taxpayer registry were prepared, Basic training on SAP was provided to NBR officials followed by a report encompassing the training gaps and recommendations. The handbook on tax audit techniques for VAT was translated in Bangla and the Domestic Revenue Mobilization Reforms Mapping report was shared with the NBR for review. Moreover, preparatory work on the tax expenditure analysis commenced and planning for a revenue forecasting exercise in underway. Extending coverage of iBAS++ to almost all self-accounting entities and pilot implementation in four autonomous bodies, timely budget release to project directors, tracking buyer-identification for National Saving Certificates, a compilation of a comprehensive database of macro-economic variables to be used for macroeconomic forecasting, the introduction of online pay bill submission, evaluation of annual performance agreements (high-performers recognized and some institutions received financial incentives), 70 percent of the entire procurement under e-Government Procurement (e-GP) system are other outcomes.

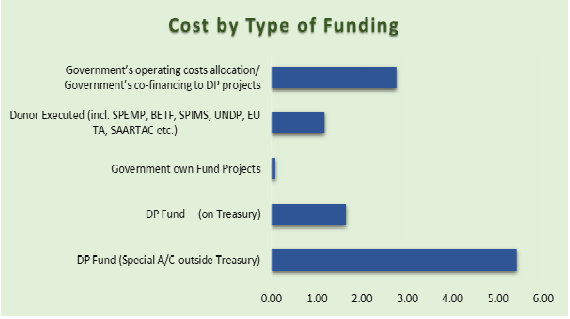
The following table is a traffic-light that represents the progress of each of the PFM Action Plan components:

5. **Multiple ongoing and projects/schemes are in place to implement the PFM Action Plan.** The Government of Bangladesh (GOB) has several PFM reform projects including Public Expenditure Management Strengthening Program (PEMSP) primarily developing and implementing iBAS++/BACS and other projects for IT systems in Planning Commission and Economic Relations Division (ERD). There are two ongoing World Bank co-financed projects (BDT882 crore/US$115 million) supporting the implementation of Domestic Resource Mobilization/VAT and Public Procurement components of the PFM Action Plan and Strengthening PFM to enable Service Delivery (SPFMS) was approved to support eight components implemented by the Finance Division. Under SPFMS, seven non-ADP schemes out of eight (BDT860 crore /US$102.37 million) have been approved and implementations are ongoing. In addition, the European Union approved a grant of Euros 10 million (equivalent to BDT93 crore) to provide support to the NBR, Parliament Secretariat, and OCAG. JICA has approved the second phase of US$5 million (BDT42 crore) to support Public Investment Management. IFC (International Finance Corporation) is supporting the customs national single window program and IMF through SARTTAC (South Asia Regional Training and Technical Assistance Center) is also providing capacity building support on various PFM areas. Finally, Strengthening Public Expenditure Management Program (SPEMP) World Bank-executed technical assistance (US$17.3 million funded by UK, Canada, & EU) supports various components of the PFM Action Plan.

6. **The PFM Reform process has an adequate governance structure and implementation arrangements.** While each of the above-mentioned project/scheme has its own implementation modality, the overall PFM reform program has two-tier governance and coordination structure - comprising of a Steering Committee and a Program Execution and Coordination Team (PECT). This ensures alignment and synergies between the various projects. The Steering Committee headed by the Finance Secretary has representation from major spending ministries, Cabinet Division, OCAG, NBR, ERD, and Planning Commission. The Steering Committee oversees the implementation progress, provides policy guidance and ensures an enabling environment for reforms to succeed and sustain. The PECT is leading the coordination of the PFM reforms. In close coordination with the PECT, 13 PITs have the primary accountability for implementation of the respective PFM Action Plan components and achieve the performance targets. The implementation support consultants (ISCs) will shortly deploy to facilitate PITs active functioning and third-party verification agent is going to engage. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments. This new governance and coordination structure of PFM reforms is providing a mutual learning and accountability platform among the relevant institutions for a sustained use of improved PFM procedures and systems.

7. **The total cost of the reforms is BDT 93 crore for this reporting period (US$11 million).** Of this amount, BDT 45 crore spent on the DP co-financed projects outside the government's single treasury account, while BDT14 crore spent on DP co-financed on-treasury account. BDT 71 Lac spent on government-own projects and BDT 10 crore equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 23 crore is the allocation of the Government-own operating costs of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 532 crore and the cumulative cost is 624 crores (USD 7,439,3904.76) up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from June 2020 to December 2020.



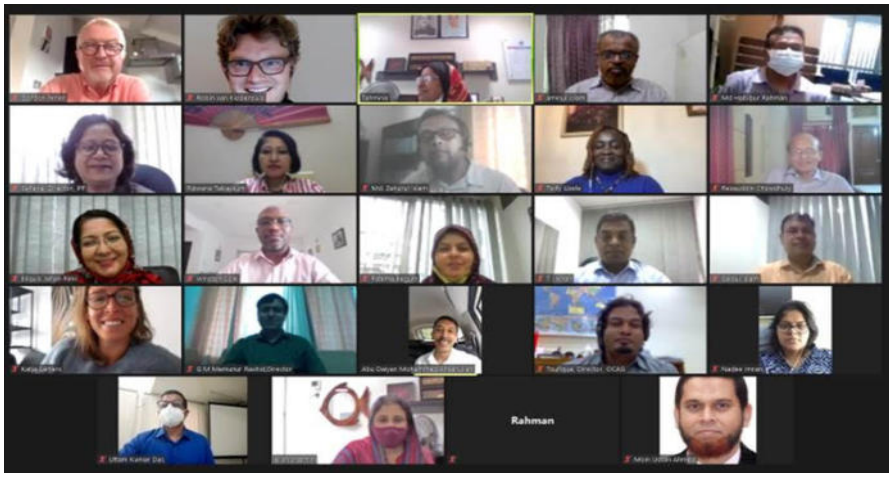


8. **The PFM Action plan has some implementation challenge.** Since the global economy is facing the "great lockdown" recession caused by the Covid-19 pandemic, the economy of Bangladesh too, has been hit hard. More investments in building digital capacity and bandwidth for expanding the availability of digital platforms for services would alleviate some of this challenge. Another challenge has been to establish the new coordination mechanism (PECT and PITs) to do away with the fragmented implementation of PFM reforms. This mechanism required devising necessary coordination instruments (protocols for the progress report, stakeholders retreat, and field inspections) and facilitation by implementation support consultants (ISCs), third-party validation, and technical assistance. Most but not all of these requisite arrangements are now in place. The third challenge is the uneven skill of implementing PFM reform for some components, especially those institutions without an ongoing reform program. The draft Implementation Guidelines for the PFM Action Plan and cross-learning among PITs aims to build this specific skill set (beyond the core technical know-how of each component). Ensuring continuity in the program implementation team for each component with a well-planned succession is one of the challenges. All of the above-mentioned challenges have led to limitations in how effectively PITs operate. The PECT is working closely with the respective PITs to accelerate the progress, especially by finalizing their Annual Work Plans. Finally, the PFM reforms experience in Bangladesh and around the world shows that strong demand for intended improvement in PFM procedures, systems, and behaviors is a key ingredient of successful reforms. Hence, the PECT has developed a comprehensive three-pillared communication and engagement approach to strengthening the demand-side for PFM reforms that may implement in the months ahead.

9. **Despite Covid-19 pandemic, the approved Annual Work Plans promise implementation acceleration.** The first stakeholder retreat held on 23-25th January 2020 at Habiganj, however, the second stakeholder retreat could not be organized due to the Covid-19 pandemic. Virtual meetings were held during this period to support the implementation of the PFM Action Plan. The Annual Work Plans approved by 13 PITs and PECT for component 14, with clear individual responsibility at the sub-activity level, promise an acceleration of the PFM Action Plan implementation. A summary of these plans is presented in section 7 of this report.

02. ACHIEVEMENTS

10. **The implementation of PFM Action Plan started in 2019 and achieved good progress across that year, however, the Covid-19 pandemic slowed down the progress during 2020.** Four of the targets are fully achieved (DLR 3.1: Delink budget release from the fund utilization report submission, DLR 5.5: 90% of new pensioners paid through EFT no later than the following pension payment cycle after retirement, DLR 8.1: The FY2018/2019 budget released on the Recipient's new BACS, DLR 8.4: four SAEs are using iBAS++), a few DLRs are partially achieved and the implementation of several others are underway. The DLR verification team of OCAG submitted their first DLR achievement verification report and based on that report the World Bank made the first disbursement of the SPFMS program. A detailed account of the overall objectives, outcomes, outputs, challenges with mitigations, related projects/schemes and next steps of each component are described below.



[Kick-off meeting: PFM Competency Framework, Code of Conduct, TNA Consultancy by CIPFA held on 22/09/2020]

C-1 Revenue and Expenditure Forecasting

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Macroeconomic Wing, FD	1, 2	1	

11. **Objective:** Static revenue and expenditure estimates restrict effective policymaking. Moreover, if the model is not properly specified, it might render less reliable results i.e., deviation of expenditure and revenue figures with respect to budget figures. A sophisticated macro-econometric model is going to be developed by this component to estimate the government revenue and expenditure based on the most-likely and high-and low-case scenarios for the country's economic growth and other contributing factors. This Macro-econometric forecasting model would help budget preparation and the medium-term Macroeconomic framework (MTMF).

12. **Outcomes:** The full dataset required for the Macroeconomic model is complete. Datasets for four key macro sectors (real, monetary, external and fiscal) have been collected. It spans 38 years and contains one hundred variables of yearly frequency data on Gross Domestic Product (GDP) and its components from national accounts. This dataset is being used to produce a systematic and robust revenue and expenditure forecast. For example, the dataset has been used by MEW to generate revenue and expenditure forecasts during the April 2020 and December 2020 updates of the MTMF through the Coordination Council meetings.

13. **Outputs:** An important output under this component is to finalize the requirements of the macro-econometric model. The requirement of the macroeconomic model will finalize the type of model appropriate for Bangladesh. This will lay the foundation based on which the experts will prepare a macro econometric model suitable for Bangladesh. The MEW organized a virtual stakeholder consultation workshop on July 19, 2020 to receive inputs for drafting the requirements of the macro-econometric model. Representatives from Bangladesh Bank, NBR, BBS, NSD, ERD, Planning Commission, Research Institutions and respective officers from FD and Development Partners (DPs) participated in the consultation workshop. Incorporating their valuable opinions and inputs the draft model requirement was prepared. Finally, this draft model requirement was validated in a virtual validation workshop held on December 28, 2020. Representatives from Bangladesh Bank, NBR, BBS, NSD, ERD, Planning Commission, Research Institutions and respective officers from FD participated in the validation workshop. Incorporating their comments, the draft model requirement has been finalized, which now awaits the approval process.

    Two introductory learning session was organized on August 13, 2020 to learn about the macroeconomic model (i.e., MFMOD) used by the World Bank. In the first session, lead economist from the World Bank's macro modelling team Dr. Andrew Burns presented the characteristics and usefulness of the MFMOD model to the MEW officials. In the second session, Mr. Benoit Campagne, economist from World Bank's macro modeling team elaborated the MFMOD model and specially highlighted the excel based front operation and Eviews based background operation of the model. The MEW agreed to seek further support from the MFMOD team to prepare a model for Bangladesh.

    To ensure collaboration among ministries/agencies, nominations of focal points from relevant government agencies, including the Bangladesh Bank, Bangladesh Bureau of Statistics, National Board of Revenue, Economic Relations Division, Export Promotion Bureau, etc. were received and finalized. The first orientation meeting with focal points was held on September 22, 2020.

    Recruitment of four categories of individual consultant has been finalized, of which two consultants joined in December 2020 and one consultant joined in January 2021. The selected Senior Consultant (Statistics) was unable to join due to his sad demise by COVID-19. The recruitment process for remaining categories of consultants is going on. Capacity building training plan for MEW officials were finalized, but no training activity could be organized due to the COVID-19 pandemic.

14. **Challenges and mitigations:** The continuation of the coronavirus pandemic has greatly affected the implementation of planned activities during the first two quarters of the current fiscal year (July-December, 2020). It is expected that the pandemic will continue to affect implementation of activities in the last two quarters

(January-June, 2021) of the current fiscal year. MEW plans to utilize virtual means of holding workshops, meetings and training activities to overcome this situation.

Recruitment of consultants has also been a challenge, as no suitable candidates for the Senior Consultant position of Economics and Econometrics were found even though the EOI was published twice.

15. Projects/schemes contributing to this component:

a. ***Scheme on 'Improvement of Fiscal Forecasting through Development of Macroeconomic Model':*** GOB has approved the non-ADP scheme on 'Improvement of Fiscal Forecasting through Development of Macroeconomic Model' of BDT 3,906 lac (US$ 4.65 million) in February 2020 and has a closing date of 30 June 2023. The scheme is implementing by the Macroeconomic Wing of the Finance Division under the WB co-financed SPFMS.

b. ***SPEMP BETF: Sub-tasks- Macro-Fiscal Forecasting and Debt Management:*** The SPEMP is providing 106.9 million (2009 -2021) to deliver an effective public expenditure management system that facilitates the delivery of better public services. The program has supported the development of a PFM Reform Strategy (2016 -2021), and the design of the PFM Action Plan (2018-2023) and its ongoing implementation. The SPEMP supplements and leverages this wider funding available for PFM reforms to implement the PFM Action Plan through high-quality advice, technical assistance, and knowledge exchanges. SPEMP is funded by the Foreign, Commonwealth & Development Office (FCDO), Canada, and the European Union, administered and executed by the WB. The objective of Macro-Fiscal Forecasting and Debt Management sub-task (US$ 500 thousand, 2018-21) is to (i) create a comprehensive macroeconomic dataset, (ii) prepare a macroeconomic forecasting model suitable for Bangladesh (iii) updating the debt sustainability analysis and publication of the debt bulletin (iv) building capacity of the government officials work in the MEW and the Treasury and Debt Management Wing (TDMW) of the Finance Division.

16. Next steps: The approval process for the final version of model requirement will be completed very soon. As soon as the model requirement is approved, the software requirement for the proposed model will be identified and finalized. Recruitment of remaining categories of individual consultants will be completed soon. Training of officers for capacity building will commence as early as possible. A virtual training program on MF-Mod is planned in early February 2021.

[Coordination Meeting with PECT & Worldbank held on 5th October, 2020]

C-2 Domestic Resource Mobilization

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
NBR	3, 4	-	

17. **Objective:** Domestic revenue mobilization is the key to smooth operation of the government and steady financing for development. Though Bangladesh has been making continuous progress in reducing the tax gap and an increasing tax-to-GDP ratio over the last few years, the ratio still falls behind in regional and sub-regional comparisons. A planned approach for domestic revenue mobilization is necessary for utilizing the full revenue the potential of the country. Component 2 of the PFM reform program aims at increasing tax-to-GDP ratio through an improved taxation strategy (Medium-Term Revenue Strategy) and building a modern tax administration through undertaking necessary policy reforms, improving business processes, adopting frontier technologies and enabling digital transformation. The approach planned under Component 2 will enhance voluntary tax compliance, prevent tax base erosion, reduce compliance cost, and improve taxpayers' behavior in tax compliance, and thereby, enhance total revenue.

18. **Outcomes:** The VAT and Supplementary Duty Act, 2012 were enforced in July 2019. VAT is the biggest source of revenue for the NBR followed by income tax and customs duty. The new VAT Act addresses the complexities and provides a modern streamlined VAT system. The most important change was the introduction of four VAT rates including the existing 15 per cent. Apart from the standard VAT rate of 15 percent three different VAT rates like 10 per cent, 7.5 percent and 5 percent for specific goods and services were introduced. Online registration for enlistment became mandatory and as of now the Integrated VAT Automation System (IVAS) system has issued a total of 232,132 Business Identification Numbers (BINs) to the VAT payers and 1,630 no of ToT enlistments have been completed. The Integrated VAT Administration System (IVAS) has also initiated the online returns submission and payment process with the Large Taxpayers' Unit (LTU). As of May 2021, 60 percent of the 101 large taxpayers are submitting their returns online and paying their tax obligations through the IVAS system. In February 2021, 105,989 Returns have been submitted online.

19. **Outputs:**

- The Bangladesh domestic revenue mobilization reforms mapping that is one of the three MTRS pillars has drafted and shared with NBR. The PIT members had series of meetings to examine/review the DRM Mapping report (primarily prepared and sent by the World Bank). PIT members suggested a few amendments of the report and send it back to the World Bank for their analysis /inputs.

- The MTRS Delivery Plan, earlier proposed by the World Bank, was under review for quite some time. After review, it was felt that few parts of the delivery plan needed revision. Accordingly, PIT has prepared a revised draft of the delivery plan that NBR may find more comfortable to follow.

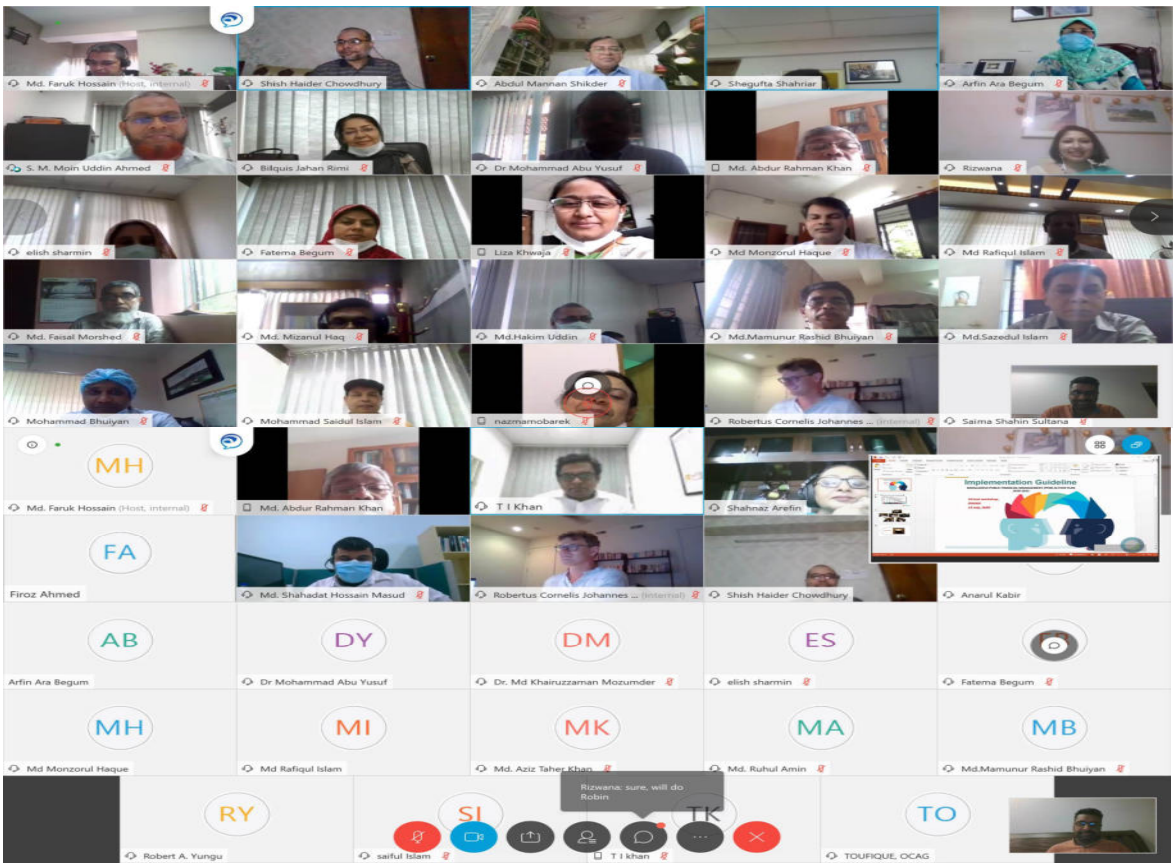
- The draft MTRS Delivery Plan has been shared with the World Bank colleagues for their valuable inputs. The narrative part of the delivery Plan may be composed later based on the agreed plan.

- NBR has formed a Program Implementation Team (PIT) headed by Member, Income Tax Policy and represented by officials from different wings of NBR to take the MTRS process forward.
- The draft VAT Audit Manual has translated into Bengali. The NBR has formed a committee to review the draft; under the VAT and Supplementary Duty Act 2012; The draft VAT Audit Manual submitted by committee has not been accepted by NBR as it is not fully consistent with The Value Added Tax and Supplementary Duty Act, 2012. Hence. NBR has been formed another dedicated committee to redraft the said manual. So, it will take time to finalize the VAT Audit Manual.
- The first draft of the Bengali version of the Income tax law has been completed. A high-level committee formed by NBR has already reviewed the draft;

20. **Challenges and Mitigations:** COVID-19 has been a continued constraint. Also, separate business processes and lack of system integration among the three wings (Income tax, VAT and Customs) continue to be a source of concern. This limits NBR's ability to best utilize the taxpayer's information in hand. The MTRS will stimulate discussion on how to achieve data integration so that all wings can access the information they need.

Introducing a data-driven tax system is the key to combat tax evasion and ensure better services to taxpayers. Tax administration needs to be digitized. The limited capacity of the NBR in terms of both resources and knowledge is a major challenge in managing digital transformation. IT personnel and coordination shortcomings continue to be a concern. There is a pressing need to consider the issue of sustainability of the IT system. Responding to NBR's demand for urgent technical assistance, two consultants have engaged by the World Bank to support the VAT Improvement Program (VIP), namely an ICT Consultant and a DRM Adviser. Besides, a consulting firm was hired to support NBR, particularly the VAT Improvement Program on their automation and simplification agenda. The project is being implemented by NBR personnel with the help of vendor FPT. NBR has started transferring technology as the project will close by 30th June 2021. However, sustaining the reforms has been a major challenge for NBR over the years and sustaining the digitization reforms after the closure of the project and/or end of technical assistance will be a major challenge that NBR needs to prepare well for. Looking forward, the MTRS process is expected to help the NBR with a road-map to tackle, this challenge, among others. While capacity building and technical assistance support is available from the DP managed programs (SPEMP & EU TA), NBR does have other equipment and logistics support. NBR has sent a separate request to the Finance Division for additional funds for equipment, logistics, and secretarial costs. Once the fund is available, NBR will proceed for the implementation.

The exercise on tax expenditure analysis is highly data dependent and the work has not progressed much due to lack of data. More efficient data repository and data collection techniques will be an effective tool for NBR.



[Consultation workshop on PFM Action Plan Implementation guidelines held on 13/07/2020]

21. Projects/schemes contributing to this component:

a. ***VAT Improvement Program (VIP)***: GOB has approved "The VAT Improvement Program (VIP)" 2014-2020 of BDT690.13 lac (US$73 million) in April 2014 which has a closing date of 30 June 2021. The program is being implementing by the NBR. The VAT Improvement Program (VIP) 2014-2021 supports automation of the VAT administration. The new law provides the VAT Wing with an opportunity to modernize the administration to bring the administrative and policy improvements together in support of greater revenue mobilization. In addition to enhancing revenue mobilization, the VIP promotes greater transparency of the VAT administration. This operation will support the VAT Wing to be fully compliant with the Right to Information (RTI) Act, 2009.

Progress:

- Training on following SAP-ERP Modules for NBR IT Officers has already been completed:
  1) SAP (Systems Applications and Products in Data Processing)-ERP (Enterprise Resource Planning) Module: BASIS
  2) SAP-ERP Modules: ABAP
  3) SAP-ERP Modules: Screen Personas & TRM (Tax and Revenue Management)
  4) SAP-ERP Modules: Human Capital Management & TRM (Treasury and Risk Management)
  5) SAP-ERP Modules: MCF (Multi-Channel Foundation)
- Implementation Monitoring and Evaluation Division (IMED) of Planning Ministry inspected VAT Online Project on 28 December, 2020. The extension of Project Completion Period up to June/ 2021 will be approved based on this inspection report of IMED.
- Document Management, Document Certification, and Non-filing preparation is ongoing and shall go in operation by 31 January, 2021.
- Refund, VAT Agent and VAT consultant preparation is ongoing and shall go in operation by February, 2021
- The modules which have been completed so far are- Tax Type, Registration, Return, Non-filing, Payment process (e-Payment), Refund Processing and Credit Transfer (Not live, will be live by 31 March 2021), Debt Management (not live, waiting for the response of NBR), Taxpayer's Current Account (Not live, update under process due to Refund module), Document Certification, Document Management, Revenue management (Update under process), Taxpayer Enquiry (Update under process). The ongoing modules are Case Management and Objection & Litigation Management. The modules not yet done and waiting for NBR's confirmation are Audit and Risk Management.

b. ***National Single Window (NSW):*** GOB approved "The Bangladesh Regional Connectivity Project 1: Implement National Single Window and Customs Modernization Plan 2017-2020" costing BDT 58,539 lac (US$74.1 million) in July 2017 which has a closing date of 30 June 2021. This project is implemented by the NBR. In line with international standards, including the WTO Trade Facilitation Agreement, the Government of Bangladesh has committed to the implementation of a Bangladesh Single Window (BSW) system and the associated reforms and modernization of Customs and other border management agency requirements. Once fully operational, the system will allow traders to submit all import, export and transit information required by Customs and other key regulatory agencies via a single electronic gateway instead of submitting essentially the same information numerous times to different government agencies, many of which still rely heavily on paper-based processing systems.

Progress:

- Level 1 of evaluation for Initial Selection for design, supply, development, installation, configuration, testing of BSW software solution; integrated risk management solution; Valuation database solution and allied applications for Customs Department, is on process.
- Extension of the contract with International Procurement Consultant has been finalized.

- Revised Development Project Proposal (RDPP) has been approved by Planning commission.
- Field visits to all CLPIAs for assessing the functional and technical requirements have been carried out.
- Preparation of 'As-Is report' is going on.
- Work on 'To-Be report' has been started.

c. ***Bond Management Automation project:*** GOB has approved "Bond Management automation project 2017-2021" of BDT 8,115 lac (US$96.6 million) in July 2017 and has a closing date of 30 June 2021. The program is implemented by the NBR. Aim of this project is the automation of customs bond management to bring full transparency in the system and reduce time and cost of doing business. The automation also aims to protect local industries from the uneven competition of business by preventing illegal entry of goods under duty-free access. Besides, the number of cases pending in the courts, this automation is supporting to reduce along with handling and examining the cases with the automated system.

Progress:

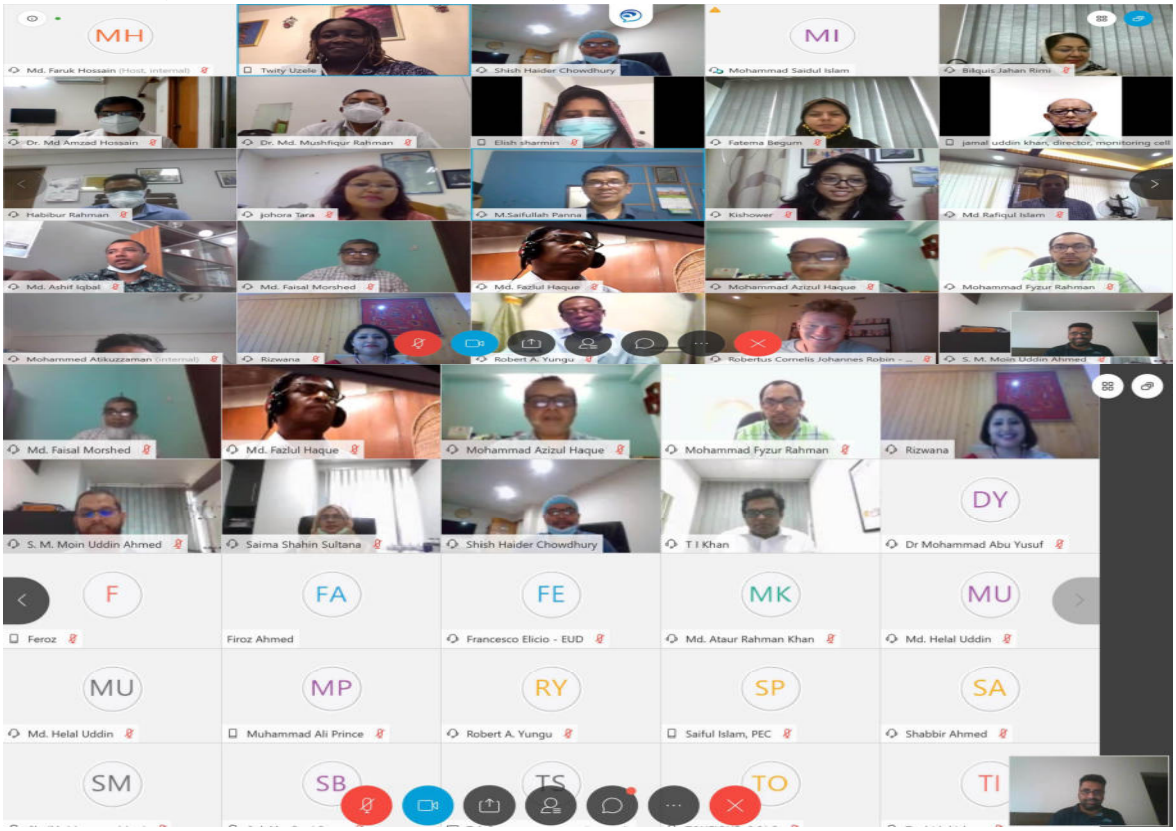
- Procurement of package SD-5 i.e., software (Customs Bond Management IT system and integration with ASYCUDA, IBAS, Banks and other related stakeholders) is currently at the evaluation stage by the tender evaluation committee. We are hoping to issue the NoA (Notification of Award) to the approved vendor by March, 2021;
- Procurement of package GD-2 i.e., hardware (Data center, Near Data Center and Disaster Recovery center) is currently at the evaluation stage by the tender evaluation committee. We are hoping to issue the NoA (Notification of Award) to the approved vendor by March, 2021;
- Procurement of package GD-6 i.e., establishment of IT infrastructure along with LAN-WAN is also at the evaluation stage by the tender evaluation committee. We are hoping to issue the NoA (Notification of Award) to the approved vendor by March, 2021.

d. ***SPEMP BETF: Sub-task- Improve Domestic Revenue Mobilization:*** The objective of Domestic Revenue Mobilization sub-tasks (US$1.71 million, 2018-2021) is to improve revenue collection in Bangladesh. There are two different types of technical assistance within this sub-task 1) to support the audit and the automation functions of the VAT administration 2) to support NBR develop a medium-term revenue strategy (MTRS). The technical assistance aims to build capacity of the tax administration, modernize revenue administration, and consolidate all ongoing reforms and modernization activities while in parallel supporting the implementation of the new VAT legislation. This work stream includes the following activities:

- The VAT audit functional assessment, for which the Audit Assessment Report, has been delivered.
- The VAT risk management review, for which risk management guidelines, has been delivered.
- The VAT Tax Audit, and Income Tax Audit trainings have been completed. In doing so, tax audit handbook, one each for VAT, and Income-Tax are developed. Subsequently, following comments on the handbook by the VAT officials, the handbook has been updated, and translated into Bengali.
- The VAT IT Systems Core Function Process Mapping Analysis, is complete and the report has been shared with NBR.
- The Interoperability and Usability of IVAS System Evaluation, is at advanced stages of completion.
- The review of the VAT Quality Control of Taxpayer Registry is at advanced stages of completion.
- The SAP Quality Assurance (QA) training needs assessment has been completed;
- The Medium-term Revenue Strategy (MTRS) is expected to also bring together and provide synergy between all the reform initiatives being undertaken by NBR.
- Support NBR to concentrate on developing and implementing a robust control apparatus that would hinge on risk-based audit with a focus on refunds.
- Support NBR to gradually move to a function-based organization while strengthening coordination and exchange of information with Customs. Strong emphasis is placed on rolling out registration and tax returns modules, e-payment, risk-based audit, taxpayer and business community outreach, and organizational restructure.

e. ***EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months):*** The Financing Agreement signed in June 2019 and the implementation of the programme has started in September 2020. The overall objective of this programme is to strengthen domestic revenue mobilization and domestic accountability. Specific objectives include supporting the National Board of Revenue (NBR) to increase tax collection. With regards to the component with NBR, main activities will focus on (i) integrity (internal control), (ii) revenue risk management, (iii) organisation and planning; with regards to component. Under the Multi-Annual Indicative Programme (MIP) 2014-2020, the EU intends to contribute to the implementation of the GoB's PFMRS 2016-2021 and in particular in the areas related to domestic revenue mobilisation and domestic accountability, through targeted Technical Assistance, thus complementing the support given via the MDTF. The EU has recently finalised the international restricted tender procedure for the TA service contract, and the team of experts is expected to be on board from September 2020 and to work with three partners: Office of the Comptroller and Auditor General (OCAG), National Board of Revenue (NBR) and National Parliament. During the identification and formulation missions, which were conducted in 2017 and early 2018, and later during the finalisation of the programme documents in 2019, the main activities and expected results were identified in consultation with NBR and in line with the relevant national strategic documents.

22. **Next steps:** The Annual Work Plan for FY 21 has outlined activities and steps to move forward with PFM reform. Under the AWP, the following major actions will be initiated:
    - Finalize the MTRS Terms of Reference;
    - Allocate budget for MTRS implementation in the next fiscal year;
    - Nomination of NBR officials for capacity development initiatives in different areas;
    - Conducting tax expenditure analysis and developing revenue forecasting model;
    - NBR and the World Bank will conduct wide-ranging consultations for moving forward in different activity areas as outlined AWP;
    - Drafting of the Medium-Term Revenue Strategy.



[Consulatation workshop on PFM Pocket Book & PFM Field Inspections How-to- Note held on 16/07/2020]

C-3 Debt Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Economic Relations Division & Debt Management Wing, FD	5, 6, 7	1	

23. **Objective:** Debt Management may have significant repercussions for future tax and spending level of the Government. The government borrows to complement tax revenues, but it is important to keep an eye on how much the country is borrowing and the related cost of those loans. The objective of debt management is to minimize the borrowing costs subject to keeping risks at an acceptable level and supporting the development and functioning of the domestic debt markets. A Medium-Term Debt Strategy (MTDS) can be very useful in achieving these objectives. Currently MTDS has lost its validity resulting deficiencies in the capacity to regularly update the country's debt sustainability assessment. In this respect, this component involves preparation of a MTDS, Debt Sustainability Analysis (DSA) and a Debt Bulletin. Debt analysis and publication of Debt Bulletin will enhance debt management capacity of the government, which in turn will strengthen the overall fiscal situation and free up public funds that can be used efficiently in across sectors.

24. **Outputs:** The implementation of this component has been severely affected by the COVID-19. Before COVID-19, two officials from the ERD participated in two courses organized by the 'World Bank Treasury.' These courses are: 'Designing Government Debt Management Strategy' (June 3- June 7, 2019) and 'Implementing Government Debt Management Strategy' (June 10- June 14, 2019). The training took place at the 'Joint Vienna Institute (JVI)' in Vienna. Two officials from the Treasury and Debt Management Wing (TDMW) participated in the course on Fiscal Sustainability Analysis (FSA) tool.

25. **Challenges and mitigations:** It are worth mentioning that, ensuring the government's financing need in a timely and cost-effective manner, minimizing borrowing costs subject to keeping risks at an acceptable level and supporting the development and functioning of the domestic financial markets are very challenging due to significant changes in a country's situation. With those inevitable grounds, capacity building of the technical personnel within the TDM Wing of FD to finalize the MTDS, DSA and Debt Bulletin is pivotal. More coordination is required having the comprehensive coverage of debt data with an integrated Debt Management and Financial Analysis System (DMFAS) among ERD, FD and BB.

    TDM Wing of FD is proceeding to be discharged with planning to have regular meetings with ERD, BB and other stakeholders to have an integrated DMFAS system. Advance training for officials of the TDMW, to ensure that they will be equipped with the necessary proficiencies required to manage and update the Debt Management, are integrated into the program. The outbreak of corona virus has greatly affected the conduct of Scheme activities. The continuation of the pandemic threatens to affect the conduct of activities in the coming fiscal year too as the nature of the activities are highly technical and requires hands-on support from international experts. To mitigate the situation, TDMW plans to utilize virtual means for holding workshops, meetings and training activities.

26. **Projects/Schemes contributing to this component:**

    a. **Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division":** GOB has approved the non-ADP Scheme on "Strengthening the Capacity of Treasury & Debt management Wing of Finance Division" of BDT 3,721 lac (US$ 4.43 million) in March 2020 and has a closing date of 30 June 2023. The program is implemented by the Treasury and Debt Management Wing of Finance Division under the WB co-financed SPFMS.
    b. **IMF SARTTAC:** IMF SARTTAC has been supporting for the capacity building training sessions on Public Sector Debt Statistics (PSDS).
    c. Initial training needs have been identified and get approval from the authority. The training schedule has also been approved by the authority. The training will be started soon according to the approved schedule.
    d. The proposal to take joint TA mission from WB and IMF on MTDS has been approved and a formal request letter will be soon regarding this matter.

Debt Bulletin

Issue No. 1, April 2021

Finance Division, Ministry fo Finance

Abbreviations

AIIB- Asian Infrastructure Investment Bank
BC- Buyers Credit
BDT-Bangladesh Taka
DSA- Debt Sustainability Analysis
DSF- Debt Sustainable Framework
EIB- European Investment Bank
FD-Finance Division
GDP-Gross Domestic Product
IDA- International Development Association
IMF- International Monetary Fund
MTDS- Medium Term Debt Management Strategy
NSC- National Savings Certificate
PV- Present Value
UAE- United Arab Amirates
WB- World Bank
IDB- Islamic Development Bank
IFAD- International Fund for Agricultural Development
GPF-General Provident Fund
LIC's- Least Income Countries
NDF- Nordic Development Fund
DSE- Dhaka Stock Exchange
SPV- Special Purpose Vehicle
DMFAS- Debt Management & Financial Analysis System
SDR- Special Drawing Right
OPEC- Organization of the Petroleum Exporting Countries
FX-Foreign Exchange
DPHE- Department of Public Health Engineering
KSA- Kingdom of Saudi Arabia
UNCTAD- United Nations Conference of Trade & Development

1. Recent events:

a. Issuance of Shariah-compliant Government Investment 'Sukuk'

The Government of Bangladesh has issued a Shariah-compliant investment instrument, 'Sukuk', on 28 December, 2020, the first-ever in its history. It is an important milestone in the debt management of Bangladesh.

Main features of debut Sukuk

- Project funded through Sukuk: 'Safe Water Supply Project in the Country' implemented by DPHE
- Sukuk Structure: Ijarah
- Total Sukuk proceeds: BDT 8,000 crore in two tranches; BDT 4,000 crore in each tranche
- The issuance for the 2nd tranche is scheduled for 28 June 2021
- Tenure: 5 (Five) years from the date of 1st issuance
- Offered rate: 4.69%
- Subscription amount in 1st tranche: BDT 15,153.10 Crore
- 'Special Purpose Vehicle' (SPV) and 'Trustee': Bangladesh Bank

Main objectives of issuing Sukuk

- To reduce the cost of government borrowing through the widening of its debt portfolio
- To create an additional as well as a secured investment opportunity for the Islamic banks and financial institutions and individual investors
- To implement more projects through Sukuk issuing regularly in the future

b. Enactment of the Public Debt Act

The current Public Debt Act was enacted in 1944. Although it has been updated several times, as public debt management has evolved a lot over the last eight decades, the government felt the

[Image of Published Debt Bulletin by SPFMS]

27. **Next steps:** For the implementation of DMFAS in the TDM Wing, the PIT will perform an analysis of existing DMFAS occurrences in ERD and Bangladesh Bank provide UNCTAD with the detailed requirements (including interfaces with iBAS++ and NSD) to assess the hardware, software and application support needs. A mission by UNCTAD team will be facilitated as soon as travel restrictions are lifted. Regarding MTDS a draft platform has been prepared by creating a working group from different organizations and primary has already been collected. A meeting has been scheduled on next month that is supposed to be chaired by the Head of PIT on over all progress of the project of TDM wing, and periodic meeting will be held to justify the progress of the project.

C-4 Planning and Budget Preparation

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Budget Wing, FD	8, 9, 10	2, 3	

28. **Objective:** Financial planning ensures that public expenditures are planned within the expected availability of resources in the medium-term. The Budget Management Committees (BMCs), and Budget Working Groups (BWGs) are set up in Ministries/Divisions/Other Institutions with a view to improving the overall budget preparation and implementation process. BMCs and BWGs play important role in ensuring that budget **is** prepared in line with the mission statement and strategic objectives of the Ministry/Division/Other Institution. The BMC is also assigned with the job of implementation and result monitoring so as to measure performance against the output targets of the Department/Agencies and Key Performance Indicators (KPIs) of the Ministry/Division/Other Institutions set out in the Ministry Budget Framework (MBF). In sum, the BMC and BWG have vital role to ensure maximum value for public money. However, the BMCs and BWGs lack capacity and are not well-resourced to carry out such responsibilities under their wider terms of reference. The BMCs at the ministry level routinely meet to endorse submission of MBF to Finance Division leaving its wider terms of reference largely unfulfilled. Under this scheme, the capacity of the BMCs and BWGs is being strengthened to ensure better coordination of the operating and development budgets, alignment between financial and non-financial (performance) data, efficient fund release procedure, as well establish proper linkages between policy priorities with resources.

29. Outcomes: To ensure the timely distribution of budget to DDOs from the budget holders a monitoring mechanism has been established via iBAS++. Under this system, the budget release status report can be generated from IBAS++. The report shows the budget amount released to DDOs at a point in time. The budget release status report will contribute to the achievement of SPFMS DLR 3.2. A sample of the report is shown in figure 3. The report allows the budget wing to identify the DDOs who have not received budget and to take corrective measures to enable improved budget utilization.

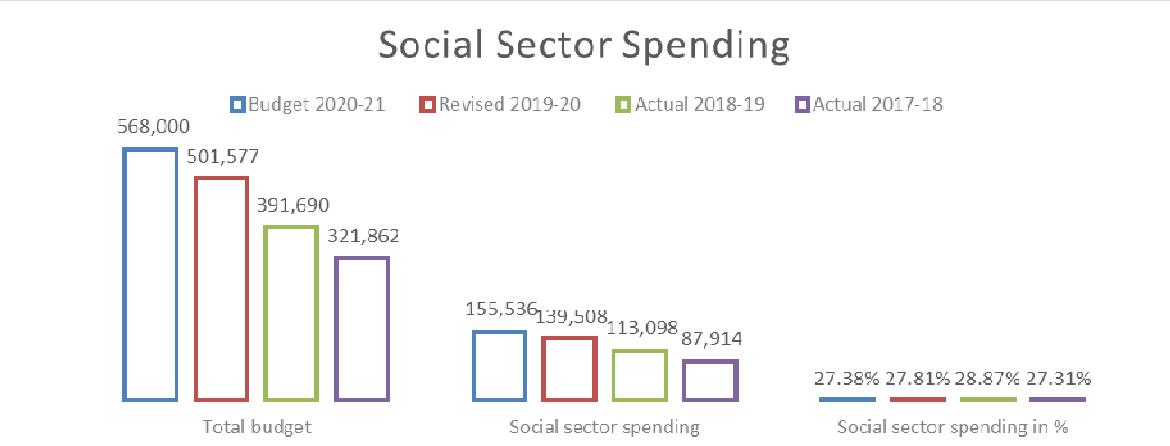
Activity	Total Active DDO	Approved Budget (2019-20) Amount in Thousand	Distribution DDO	Budget Released Amount in Thousand	% DDO Distribution	% Budget Released
General Activity	25,676	1,060,554,552	14,292	1,060,554,552	56%	100%
Special Act.	7,675	3,089,748,449	1,125	3,089,748,449	15%	100%
Support	652	151,542,847	34	63,244,745	5%	42%
Loc Govt	926	6,110,865	0	1,557,877	0%	25%
Non-ADP	1,118	78,116,007	37	10,419,019	3%	13%
ADP	27,408	2,038,710,004	2,968	322,499,510	11%	16%
	63,455	**6,424,782,724**	**18,456**	**4,548,024,152**	**29%**	**71%**

30. Outputs:

- Two external consultants to prepare a *Score Card* and measure the performance of BMCs and BWGs have been recruited.
- Performance assessment of BMCs and BWGs of LMs is underway.
- A circular was been issued (on 12 April, 2021) to simplify the fund release procedure of the 4th tranche of the '*Grant in Aid*' of autonomous bodies under Operating Budget.
- The procurement process for necessary logistics (*e.g.*, computers, printers, UPS, shredders, furniture *etc.*) have begun. Some equipment has already been procured, and remaining are is in process.
- A day-long seminar was held with 20 Secretaries of the Government on 20th February, 2021 to sensitize them about the importance of overall Public Financial Management (PFM) including fund release procedure and Medium-Term Budget Framework (MTBF) as well as capacity development. Respected Cabinet Secretary was present in the seminar as the Chief Guest while Senior Secretary, Finance Division was present as Special Guest.
- ToRs of BMC and BWG have been reviewed and modified. The modified draft of ToRs of BMC and BWG has been shared with Ministries and Divisions for their comments.
- A Draft Training strategy and Annual Training Plan 2020-2023 has been prepared for capacity development of Finance Division and Other Ministries and Divisions. The document has been shared with PIT members for their feedback.
- Allocation for social sectors (*e.g.,* health sector, education, social infrastructure) has been increased (to gradually contribute to increase spending in social sectors as part of DLR 2.3[1]) in the Budget of FY 2020-21. Allocation for the social infrastructure sector in the FY 2020-21 budget amounts Tk. 1,55,536 crore, which is 27.38 percent of total budget allocation. In the revised budget, the allocation for social sector is BDT 148,171 crore which is 27.50% of the total budget allocation. It will gradually rise to the level targeted in DLR 2.3
- National Budget and Social Sector Spending (Tk. In crore)

[1]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) 29%.

Timeline	Total budget	Social sector spending	Social sector spending in %
Budget 2020-21	568,000	155,536	27.38%
Revised 2020-21	538,983	148,171	27.50%
Revised 2019-20	501,577	139,508	27.81%
Actual 2018-19	391,690	113,098	28.87%
Actual 2017-18	321,862	87,914	27.31%



31. **Challenges and mitigations:** As budget distribution to budget holders has been expedited via iBAS++, the DDOs now receiving the budget online (through iBAS++) immediately after the budget is approved. However, reportedly, there are still some delays in the case of few directorates in distribution of budget to field level. Due to the lack of awareness, DDOs continue to await the Government Order, which details the amount allocated for their office. Most DDOs/project directors are unaware of the new fund release procedures. Moreover, the predictability of funds is one of the main challenges faced at the local level when it comes to budget execution.

Mitigation measures to be taken:

- Steps will be taken to expedite budget release/distribution through effective monitoring of execution of Budget Implementation Plan (BIP).
- Awareness/motivation and hands on training meeting will be held with the particular Ministry/Division/DG office on budget distribution and simplification of fund release procedure.

32. **Projects/schemes contributing to this component of PFM Action Plan:**

a. ***Scheme on "Improving the Budget Process through Capacity Development of BMCs and BWGs":*** GOB has approved the non-ADP Scheme on "Improving the Budget Process through Capacity Development of BMCs and BWGs" of BDT 15,414 lac (US$ 18.3 million) in March 2020 and has a closing date of 30 June 2023. The program is being implemented by the Budget Wing 1 of Finance Division under the WB co-financed SPFMS.

b. ***SPEMP BETF: Subtasks- Budgeting and IFMIS (including PFM Action Plan & Change Management):*** The objective of the budgeting tasks (US$420 thousand, 2017-2021) work stream is to support the Government efforts in improving the budgeting processes especially by linking better policies, planning, and budgeting. This includes 2 themes:

- **Standardize budget business process.** Provide recommendations to improve and standardize budget preparation and execution processes as well as institutional framework. Technical assistance to horizontally decentralize budget preparation with clearly defined responsibilities of MOF and line ministries. Work out a plan for institutional strengthening of line ministries to take over full financial management functions.
- **Enhance linkage between budget and government priorities and improve budget performance.** Technical assistance to priority sectors for aligning the budgets with the national development plan and sector strategies with a particular focus on Value for Money. This will be followed by support to roll out

Medium Term Sector Budget Planning to the relevant selected line ministries. Advisory services to help the government strengthen its capacity to allocate resources consistent with government policies and priorities. Review of the government performance management framework and support the move to results-based budgeting.

33. Next steps

- A workshop will be conducted for the DDOs of high spending Ministries/Divisions to discuss challenges of timely budget distribution and to finalize the policy brief with a time bound strategy to achieve the target for FY 2021.
- Further improvements in iBAS++ budget execution modules will be made to enable monitoring of timeliness of fund releases to DDOs/project directors and establish a monitoring mechanism.
- A workshop has been planned to be organized for consultation with concerned officials in May 2021 to review existing fund release procedure.

C-5 Public Investment Management

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

34. Objective: The Ministry of Planning (MoP) coordinates the approval of development project proposals through various tools of public investment management, such as the National Perspective Plan, Five- Year Plan (FYP), sector strategies, and appraisal of individual project proposals. Given competing pressures by interested stakeholders for each project proposal, it isn't easy to prioritize and fully-fund a few critical proposals in the Annual Development Program (ADP). Hence, this component comes into play to improve the efficiency of development budget management and the quality of portfolio performance.

35. Outputs:

- Establishment of Public Investment Management Reform (PIM Reform) wing in Programming Division.
- Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) are developed for two pilot sectors (Power and Energy & Local Government and Rural Development) and government has issued circular to use it for project assessment and appraisal;
- Under "Strengthening of Development Budget Management Capability of Programing Division through Establishing a New Digital Database System" project, Planning Division developed a new database "ADP/RADP Management System (AMS)" having Interface/linkage among the existing data base of Finance Division (iBAS++), IMED (PMIS), ERD (FAMS);
- Sector Strategy Paper (SSP) and Multi Year Public Investment Program (MYPIP) have been developed for two pilot sectors and government has issued circular to use these two PIM tools.
- Updating the DPP manual.

36. Challenges and mitigations: There are an urgent need to upgrade data management systems of ADP to improve the efficiency of development budget management systems. Interface/linkage among the existing database of Finance Division (iBAS++), IMED (PMIS-Personal Management Information System), ERD (FAMS-Foreign Aid Management System) is a critical issue to address. The new database "ADP/RADP Management System (AMS)" that was developed under the project "Strengthening of Development Budget Management Capability of Programing Division through Establishing a New Digital Database System" will focus more on interfacing/linkage and it is worthy to mention that sustainability of the interfacing is also crucial for coming days. Continuous training and capacity building initiatives for the officials of Programming division have been incorporated in the program as a mitigation measure.

37. Projects/schemes contributing to this component:

a. JICA supported Strengthening Public Investment Management System Project (SPIMS): Programming Division of Planning Commission has been implementing "Strengthening Public Investment

Management System Project (SPIMS)" for BDT 7146.93 Lac ($ 85 million) since 2014 with a closing date of 30 June 2023. During the first four years, JICA provided technical cooperation to the PIM Unit formed at the Programing Division as well as concerned Ministries, Divisions and Agencies in two pilot sectors (power and energy, local government and rural development); developing a set of the PIM Reform Tools to mainstream the process of Development Project Proposal (DPP) /Technical Project Proposal (TPP) planning, assessment and approval, and strengthen the linkage between multi-year public investment program and MTBF. In June 2018, the PIM Reform Tools were approved by PC and GOB endorsed to upgrade the PIM Unit to PIM Reform Wing, showing its high commitments to move PIM reform agenda forward. PIM Reform Wing has been working to bring a change in the existing public investment management system.

38. Next steps:

- Establishing a Planning Commission-Finance Division Joint Technical Committee (PC-FD JTC) as a permanent structure for sustaining coordination of PIM reform (medium-term).
- Developing a "National PIM Guidelines", accommodating all necessary directives and processes in relation to project planning, preparing, processing and approval including development budgeting in an efficient way to ensure optimum use of the country's scarce resources, within a single framework to cater the growing needs for strengthening PIM under the overall objectives of PFM.
- SSP and MYPIP will be integrated/embedded in the DB process (from budget year 2021-22 for 2 pilot sectors) along with existing ADP/RADP process to make the later 'strategic' (in line with sectoral strategies through SSP) and 'aligned' with MTBF having a multi-year perspective.
- SPIMS project to finalize the concept note on PIM Reform Program and Action Plan (PIMRP&AP). The PIMRP&AP will aim to support the PIM Reform Wing to monitor the progress of overall PIM reforms of the Planning Commission. This will be designed to be fully consistent with the PFM Action Plan, and complement the monitoring of the PIM component of the PFM Action Plan.
- The alignment of current 'ADP sectors' (17 in no.) with that of FYP sectors' (14 in no.) in order to have necessary coherence between FYP-SSP-MYPIP linkage.
- Inclusion of New sectors for the piloting of MAF and SAF.
- Developing software for MAF and SAF, align MAF and SAF with working paper for Project Scrutiny Committee meeting at ministry/ division and Project Evaluation Committee meeting at Sector Division of Planning Commission.
- Raise awareness about development planning and PIM reform among policy makers.

[Technical Advisory Committee (TAC) Meeting of SPEMP-BETF held on 20/06/2020]

C-6 Public Sector Performance Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Cabinet Division	14 - 17	-	

39. **Objective:** Annual Performance Agreement (APA) is a written commitment of works by a Ministry/Division, Directorate or field-level office for a specific financial year. Main objectives of APA are to ensure transparency and accountability in government offices, to enhance the organizational efficiency and to instill the aspect of result orientation rather than process orientation in government activities. To achieve these objectives the government-initiated APA in 2014-15 Financial Year in 48 Ministries and later the system has been extended in all Ministries/ Divisions, Directorates/Agencies and field level offices (MDA). At the Ministry/Division level, APA is signed between Cabinet Secretary and the Senior Secretary/Secretary of the respective Ministry/Division. For the other offices, APA is signed between the head of the subordinate office and higher offices. The objective of component 6 of the PFM Action Plan is to improve the APAs of MDAs so that performance can be measured and evaluated properly. The Coordination and Reforms Unit (CRU) of the Cabinet Division oversees the implementation of APA.

40. **Outcomes:** The major outcome of Component 6 would be to improve government performance management system through enhancing the capacity of the MDAs as well as the CRU of the Cabinet Division.

41. **Outputs:** There are four outputs of the component 6; these are
    a. Institutionalized high quality system for producing APAs with meaningful indicators and targets that are aligned to national priorities
    b. A comprehensive monitoring system and evaluation framework have been developed
    c. MDAs are incentivized according to respective performance
    d. APA process offers greater openness and transparency of government performance management

42. **Challenges and mitigations:** The capacity of the MDAs and CRU of the Cabinet division needs to be enhanced for producing better APA and implementation. Especially, the field level offices suffer from capacity constraint. Initiatives need to be taken at each ministry on capacity building.

43. **Projects/schemes contributing to this component:** At present, there is no specific project on APA at the Cabinet Division. Recently, the CRU has drafted a concept note to initiate a project on enhancing/extending the reform initiatives (APA, NIS, CC, GRS and RTI). The project will also address implementation of the works under Component 6 of the PFM Action Plan.

44. **Next steps:** Prepare concept note and source appropriate fund for implementation.

C-7 iBAS++/BACS Implementation

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
iBAS++ Project Unit, FD	18 - 25	4, 8	

45. **Objective:** For effective budget preparation, budget execution and accounting, a centralized and internet-based GFMIS (locally called iBAS++) has developed. The new 56-digit Budget & Accounting Classification System (BACS), conforming to international standard, was developed. Despite the rollout of iBAS++, several manual processes still exist in the accounts offices and there are manual registers and records. In this respect, Component 7 addresses the extension of iBAS++ development and implementation team develop new features of the system and rollout to the DDOs, and organizations outside the central government. This will contribute to improving the timeliness of compilation of government-wide consolidated financial reports.

46. **Outcomes:** Around one million employees and pensioners (191 thousand civil officers, 103 thousand civil staff, 160 thousand defense offices and staff and 535 thousand pensioners) (and some suppliers) and 5 million

beneficiaries of social safety net programs are being paid through EFT. This ensures the timeliness of payments and reduces the risk of funds diversions in otherwise long funds flow processes.

47. Outputs:

- IT Security gap assessment has been completed and the road map to strengthen the IT security system has also been finalized.80per cent of policies and procedures have been prepared and iBAS++ software improvement related to security enhancements are being made (70% completed).
- New sub-module developed for budget requisition entry by the field offices under the Budget Preparation module. This sub-module is being piloted in 180 hospitals and 100 primary education offices for preparing budget of 2021-22
- iBAS++ Budget Execution module has functionalities for automating fund release, budget distribution and re-appropriation and these functionalities have been implemented in all ministries/ divisions/ departments/ directorates. Fund release and re-appropriation automation is now being rolled out to autonomous bodies. National Housing Authority, Bangladesh Employees Welfare Board, Rural Electrification Board, Bangladesh Public Administration Training Center, Rural Development Academy, Bangladesh Economic Zone Authority and Power Development Board are now using iBAS++ for fund release, re-appropriation and payment processing through EFT and expenditure recording.
- More than 580 thousand employees and pensioners and 1.6 million beneficiaries of social safety net programs are being paid through EFT. Moreover, 3.5 million corona affected people received cash incentive from iBAS++ through G2P to their mobile bank accounts. Currently only employees, pensioners and social safety-net beneficiaries are receiving EFT, vendors are yet to be covered.
- Improvement areas in payroll automation have been identified and are being implemented. Various service stages of an employee are now being captured in iBAS++ and allowances are being calculated automatically based on government rule.
- Special modules of iBAS++ developed and implemented in all offices of four self-accounting entities (SAEs) namely Roads and Highway Department (RHD), Public Works Department (PWD), Public Health Engineering Department (PHED) and Forest Department;
- iBAS++ module has been developed for autonomous bodies and rolled out to 13 autonomous bodies (out of 140) and 62 projects (out of 800);
- Fund release and re-appropriation procedures for the autonomous body have been automated;
- A partial DDO module covering staff bill submission has been developed and is being rolled out. The module has been implemented in 3,633 DDOs. As a preparatory step for DDO module roll-out, iBAS++ user login IDs were created for around 20,000 DDOs. This module is also being used for salary payment of primary school teachers. More than 17 thousand primary school teachers have received salary in EFT so far.
- A report from Bangladesh Bank regarding Bank accounts maintained by govt. offices including other public sector (public non-financial corporations and local authorities) has been collect.
- Interfaces between iBAS++ and other GOB systems including Social Protection Budget Management Unit System, Bangladesh Bank, and Sonali Bank, MoPA HRM System, NBR TIN database and e-Passport system have been developed; Technical specification prepared for interfaces with ADP system, and Core Banking Systems of four nationalized commercial banks (NCBs) for house loan subsidy payment for public university teachers and employees.
- Ten budget execution reports are made available for Drawing and Disbursement Officers who are using iBAS++
- A detailed budget execution report is published in MoF official website for each quarter.
- Server hosting and connectivity issues have been resolved for iBAS++ operations through hosting of the servers at National Data Center;

- Automated Challan for the collection of GOB receipts has been rolled out to 111 branches of five banks (Sonali Bank, Agrani Bank, Janata Bank, Rupali Bank and Dutch Bangla Bank). The system has been implemented for all kinds of taxes;
- A requirement specification has been prepared for developing an 'Asset Management Module' for iBAS++ has been prepared. This module will be used for recording government assets.
- A draft 'iBAS++ Improvement Plan' has been prepared. Implementation of the plan has also been started.
- 32 best performers (selected from the 250 trained master trainers) have trained 2,534 focal point officers in two phases;
- Additionally, training sessions on BACS &iBAS++ preparation module has been completed for 77 missions under the Ministry of Foreign Affairs.
- Despite COVID-19 restrictions, massive training program has been undertaken. 6,600 participants (3800 from primary schools and 2800 others) were trained on DDO module using Zoom platform.
- Training of Trainers (ToT) was provided for Railway on using iBAS++. 825 participants were trained on Budget Execution module and 705 were trained on Automated Challan System
- Moreover, 8 workshops were conducted on various topics with total 240 participants.

48. Challenges and mitigations: The overall security environment of the iBAS++ application was assessed against international standards and good practices and several improvements have agreed. The work is underway to make those improvements. The rollout of the DDO module is also a challenge in terms of providing training and technical support to more than 30,000 officers (implying more than a hundred thousand users). Online training, video tutorial, automated support system utilizing artificial intelligence are in active consideration.

[Orientation workshop for newly joined Senior Consultants and Consultants of SPFMS held on 30/12/2020]

49. Projects/schemes contributing to this component:

a. ***Scheme on "Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++":*** The Non-ADP Scheme on "Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++" was approved in October 2019 with total funding of BDT 25,521 Lac (US$ 30.5 million) and has a closing date of 30 June 2023. The program is implementing by the Finance Division under the WB co-financed SPFMS.

b. ***SPEMP BETF: Sub-tasks-Budget and Accounting Classification System (BACS) and Integrated Budget and Accounting System (iBAS++) including Change Management:*** This sub-task will especially support the implementation of components related to budgeting, iBAS++, and change management.

BACS/iBAS++: It is envisaged that the BACS training will continue and will focus on workplace training. The next round of training will guide end-users particularly in processing transactions in iBAS++ with the

new BACS and generating user-defined budget execution reports for decision-making and publication to improve transparency in the use of public funds.

ISO 27001 Certification: Strong PFM systems are critical to derive maximum benefit from a steady increase in government expenditures over the years. The initial assessment of the overall security environment of the iBAS++ application vis-à-vis international standards and good practices such as ISO/IEC 27001:2013, NIST Cyber Security Framework, Capability Maturity Model (CMM) for development revealed the gaps in Figure 1. Based on understanding of the current operating environment, interviews conducted with the stakeholders and control assessment performed, "information security control environment is unstable and unreliable to mitigate risks to an acceptable level". Significant improvement in key process/areas is urgently required to prevent the security weaknesses from exploiting the vulnerabilities of iBAS++ application that could cause harm to the public financial management systems.

Office of Comptroller and Auditor General (OC&AG) IT audit capacity building: With the increased reliance on information systems across government institutions, the Office of Comptroller and Auditor General (OC&AG) intends to strengthen the technical and professional competence of the OC&AG personnel and improve its operational capacity for IT audits. Therefore, as a natural progression to the initial training, OC&AG has requested for immediate Technical Assistance to the Task Force to apply Control Self-Assessment (CSA) in relation to the INTOSAI Guidance2on Audit of Information Systems for iBAS++ / eGP (any 1).

Conduct of the two functionality assessments of the iBAS++ and support preparation of a comprehensive iBAS++ improvement plan with endorsement of a users' group: The ToRs of two parallel iBAS++ functionality assessments have been developed - one focusing on the budgeting, accounting, and cash management aspects, whereas the other focuses on employee-related expenses including payroll, pension, provident fund, or other benefits/allowances. These assessments will come up with cogent recommendations to improve iBAS++ functionality to better serve the PFM objectives. These recommendations will add to the already-agreed and under-implementation improvements as part of the PFM Action Plan (such as EFT, DDO module, budget availability monitoring at the DDO level etc.) and will be compiled as a comprehensive iBAS++ improvement plan to be submitted to users' group for endorsement.

Support to strengthen budgeting: The sub-task will continue to strengthen the framework to make BMCs a more effective forum through development of a scorecard framework, peer reviews, and tailor-made BMC trainings, orientation, and monitoring exercises.

Change Management (Short and Medium-term support to Action Plan implementation): The PFM reforms leadership, coordination and monitoring play a pivotal role in the success of the implementation of the PFM Action Plan 2018-2023 and managing the change process. Effective Change Management is crucial to the success of the public financial reform agenda in Bangladesh. Change management is a process of helping people to understand the need for change and to motivate them to take actions which result in sustained changes in behavior. Change management is anchored in the governance structure, ensuring adequate monitoring and creating the space for learning and course-correction during implementation. Important progress has been made especially on the design, while several aspects require continued attention and support, especially in the coming 12 months moving into implementation of the Action Plan with a well-functioning governance structure.

[2] GUID INTOSAI 5100 issued by the International Organization of Supreme Audit Institutions (INTOSAI), as part of the INTOSAI Framework of Professional Pronouncements - https://www.issai.org/pronouncements/guidance-on-audit-of-information-systems/

c. ***Public Expenditure Management Strengthening Program (PEMSP):*** A GOB financed PEMSP has been contributing to the development and implementation of iBAS++. PEMSP started in 2014 with a budget of BDT 6,983 Lac to complete the unfinished tasks of the World Bank-financed DMTBF project and will continue until June 2020. Through PEMSP, iBAS++ core modules were developed and rolled out, BACS implemented, SAE module developed and implemented in eight SAEs and a partial DDO module developed. This program has also contributed to the development of comprehensive employee and pensioner databases. iBAS++ core modules (Budget Preparation, Budget Execution, Accounting and General Ledger) were developed and rolled out to 541 accounts offices throughout the country. It also developed specialized modules for SAE and implemented in approximately one thousand offices. Special facilities were added to submit bills online for gazetted officers, and 3rd and 4th class employees through DDOs.

50. Next Steps:

- A Functionality Gap Analysis will be completed and iBAS++ improvement plan will be implemented to improve system functionality and processes.
- The iBAS++ program team is mindful of the challenge of employee frequent transfer and recognizes that continuous BACS training should be pursued as a mitigation strategy.
- Completion of the stock-take of special accounts and Extra Budgetary Funds (EBFs) (including an assessment of the number and amounts held in these accounts and the rationale why these are needed to be kept outside the TSA).
- Development of the interface between iBAS++ and NBR for Automated Challan Management and CPTU??
- Prepare requirement specification for the module for submission of online supply, service and procurement bills and budget requests by DDO and develop a web enabled DDO module for online bill submission.
- Assess a sample group of users if they can generate budget execution reports and use it for management decision and why the use is low.
- A detailed stock take of all bank accounts held by all MDAs and SOEs outside TSA, including special accounts, EBFs and donner funded projects (special accounts) will be completed.

C-8 Pension Management

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Controller General of Accounts, FD	26, 27, 28	5	

51. Objective: Pension processing is cumbersome for both the Government of Bangladesh (GOB) and the pensioners. There is urgent need to modernize the system through (i) establishment of a dedicated pension office (ii) the use of electronic funds transfer (EFT) and (iii) strengthened accounting and monitoring systems by linking with (iBAS++). This component seeks to streamline pension processing and payment system by undertaking immediate priority and interdependent actions which are necessary for improved service delivery concerning civil servant pension. The civil servants will become the direct beneficiary of these reform initiatives.

52. Outcomes:

- With the establishment of the dedicated pension management office, the Chief Accounts and Finance Officer, Pension and Fund Management (CAFO-P&FM) is working on pension fixation for 758,363 pensioners and 4,31,174 pensioners have brought under EFT coverage. This way these pensioners need not be present physically at the account's offices or the designated Sonali Bank branches regularly to request their pension. Instead, they can withdraw the pension from their own bank-accounts/ATMs at their convenience;
- Since September 1, 2019, all the new pensioners categorized have been linked to the employee/payroll database and their monthly pension and allowances are paid through EFT from the first month of their retirement.

- All categories' Pensioners are channeling to EFT coverage under direct control and supervision of CAFO P&FM
- In order to set up a subsidiary ledger for GPF payments, linked to the budget execution modules, and enable a centralized processing of GP Funds transactions and recording of balances, the iBAS++ system requirements are determined. Thus, GPF functionalities of iBAS++ have been improved.

53. Outputs:

- A centrally unique electronic pension payment order (ePPO) has been established and pensioners have access to ePPO using their national identification (NID) and ePPO number;
- The CAFO-P&FM has started processing pension through iBAS++, categorizing pensioners into three groups (i) new pensioners, (ii) existing pensioners (Family & Self) and (iii) reinstated pensioners (With Reinstated Family); For all categories pensioners, work is ongoing to transfer pensioners' data to the CAFO-P&FM from all CAFOs, DCAs, DAFOs and UAOs to ensure cross verification with new pay fixation and payment through EFT. From March 2020 all DCAOs (7) DAFOs (57) and all UAOs brought under EFT coverage for the payment of pensioner's monthly pension and other allowances.
- To expedite the EFT coverage, CGA (Controller General of Accounts) has issued an instruction with directives fixing the time frame to the pension payee banks like Sonali Bank and other Nationalized Banks not to make any "Pension Payment" (in Dhaka city will not pay after September 2020 and outside Dhaka, will not pay after December 2020).
- Finance Division issued a circular for the simplification of pension service. The circular intended to guide the Ministries, Departments and Agencies for the implementation of various pension-related activities and encourage compliance with the simplification process. It notifies for the placement of a designated official in every MDA with primary responsibility for handling pension cases and the development of a mechanism to enter pensioners service data in iBAS++. The circular with sufficient details is a useful guideline for pensioners on various pension aspects such as pension payments via EFT, service credentials, leave encashment, audit observation, family pension, and other pre-conditions for pension payment.
- A fully fledged office with necessary equipment has been inaugurated in March 2020
- Recruitment of 23 consultants has been completed. With the joining of all the consultants since February, the office is functioning with full swing.
- A web-based grievance and redressed system and a help desk in CAFO-Pension and Fund Management (CAFO-P&FM) are in place as a part of streamlining pension processing.
- To identify the "Pension Backlog" system-based reports have been generated from iBAS++. And its verification is under process.
- Deduction of GPF Subscription and Loan Repayment are linked with Budget Execution Module. Transaction menus have been redesigned and a separate GPF Module of iBAS++ system has been created and is functioning.

54. Challenges and mitigations: The COVID-19 pandemic gave rise to significant delays and postponement of many of the planned activities for the March-June and July-September quarters. Covering all employees in iBAS++ system (including enrollment of staff through DDO module) on time is a challenge. Inclusion of essential data of all government employees for automation of GPF transaction and management is a huge task. However, timely implementation of enrollment of all employees through DDO module of iBAS++ system can mitigate this challenge. The CAFO-P&FM is a grade 4 position and that enables frequent transfer. During a discussion with CGA, it suggests that the position should upgrade to ensure extended continuity. The physical presence of pensioner requires once a year for live verification. It is a bottleneck especially when the pensioner becomes not available to present at the account's offices due to illness, living far away/abroad or other reasons. To mitigate the challenge of the physical presence of the pensioner, live verification needs to use thumb impression devices. The electronic device will ensure less transport and a paperless job which eventually reduces carbon footprint and energy consumption.

55. Projects/schemes contributing to this component:

a. ***Scheme on "Improving Pension Management System and Quality and Timeliness of Financial Reporting":*** The non-ADP scheme on "Improving Pension Management System and Quality and Timeliness of Financial Reporting" was approved in October 2019 with total funding of BDT10,164 lac (US$12.1 million) and has a closing date of 30 June 2023. The program is implemented by the CGA of Finance Division under the WB co-financed SPFMS.

b. ***SPEMP BETF support on Pension Management:*** SPEMP BETF has been supporting for the implementation of activity 26 of PFM Action Plan, "Create a well-functioning central pension Cell and resolve the backlog of pension cases".

56. Next steps:

- Arranging training for officials of all Pay Points on recent developments of "Pension Module" and "GP Fund modules" of iBAS++ system.
- Establishing the number of delayed pension cases by the agency and get it verified by the verification agency. The initial discussion suggests that it is easy to establish a baseline by comparing the employee and pensioners databases and looking for employees that despite reaching retirement age in last four years do not appear in the pensioners' database.
- Expediting the EFT roll-out and cover all pensioners.
- Consultation workshop will be organized to disseminate Pension simplification procedure among GOB officials
- Several workshops will be organized to finalize "Pension Manual".

C-9 State-owned Enterprises' Governance

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
SOE Wing &SOE Monitoring Cell, FD	29 – 33	6, 7	

57. Objective: SOEs hold a very crucial and dynamic position in the economy of Bangladesh. They provide important contributions to the major sectors such as power, gas, water, industry, transport and communication, shipping, construction and real estate etc. Currently, financial and governance-related data on SOE is fragmented and performance is not monitored from the perspective of state ownership effectively. Fiscal risks originated from SOEs, aggregated data on SOEs' debt and contingent liabilities do not officially consolidate and publish. As a part of key reform initiatives on SOE transparency and accountability, Monitoring cell of FD is going to introduce a performance evaluation and reward system in the State-owned Enterprises and undertake change in procedure to report individual and aggregated financial and corporate governance information for independent performance evaluation, reporting debt, fiscal transfer and subsidies, debt and contingent liabilities of SOEs. A paradigm-shift in SOEs' governance is expected to take place with the successful implementation of the on-going reform program.

58. Outputs:

- The Financial Monitoring Template for collecting financial and non-financial data of SOEs and ABs has been developed, which will be finalized after stakeholders' consultation;
- Work with iBAS++ to develop the web-based tool for data collection and quality control is on-going. A meeting was held on 16 September,2020 at the SPFMS office with iBAS++ team to develop the web-based tool to improve the data collection method and quality control measure;
- List of SOEs/ABs has been finalized;
- Monitoring Cell has issued DO letters to 150 SOEs/ABs to publish their audited financial statements in a timely manner. As reported by 31 December 2020, 33 SOEs/ABs have published their audited financial statements of FY 2019-20 in their respective websites;
- The draft Procedure to Regulate Debt and Contingent Liabilities of SOEs/ABs has been reviewed and updated, which will be finalized after stakeholders' consultation workshop;

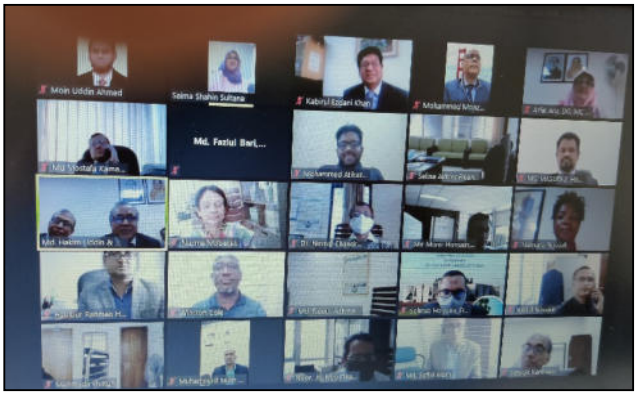
- The template to collect data on debt and contingent liabilities of SOEs has been designed and developed, which will be finalized after stakeholders' consultation workshop;
- The officials of Monitoring cell participated virtually in the13th Meeting of the Asia Network on Corporate Governance of State-owned enterprises on 22 September,8 October and 4 November 2020 to exchange the national experiences on relevant state ownership and SOE governance practices;
- The Stakeholders' consultation Workshop on Independent Performance Evaluation Guideline (IPEG) of State-Owned Enterprises and Autonomous Bodies was organized virtually by Monitoring Cell in 21 December, 2020. The draft IPEG was presented before the stakeholders and a threadbare discussion took place in the workshop. Valuable inputs and comments were provided by the participants and IPEG has been finalized by incorporating the feedback from stakeholders;
- The incentive system that rewards SOEs for improving their transparency and quality of public disclosure has been included in IPEG;
- The incentive system for rewarding and empowering SOE boards to manage fiscal risks is included in IPEG.

59. Challenges and mitigations: Due to the diversity of SOE activities and nature of operation, many SOEs may not have the capacity to provide the information on the reporting template, which might be a challenge. So, the capacity building of SOEs' officials would be undertaken to get the relevant information just-in-time. The officials of the SOE MC require capacity building particularly in the areas of Financial Accounting and Financial Management. The World Bank team will also continue to provide technical support to identify appropriate capacity building opportunities for the SOE MC Officials. Due to Covid-19 situation, online/virtual capacity building programs might be arranged**.** As there is no web-based system, collecting financial and non-financial data of SOEs and reporting thereon is a challenge. Work with iBAS++ team to develop the web-based tool would be able to mitigate this challenge. Establishing the new Performance Evaluation System in the SOEs requires strong support from the stakeholders and strengthening the technical expertise of the officials of the SOE MC. Due to COVID-19 situation, SOE MC will organize virtual workshop for consultations with the stakeholders to finalize the Performance Evaluation Guideline and the Procedure to Regulate Debt and Contingent Liabilities of SOEs.

60. Projects/schemes contributing to this component:

a. Scheme on "Strengthening of State-owned Enterprises' Governance": The non-ADP scheme on "Strengthening of State-owned Enterprises' Governance" has approved for an amount of BDT 13,356 Lac (US$ 15.9 million) in December 2019 and has a closing date of 30 June 2023. The scheme is implementing by the SOE MC of Finance Division under the WB co-financed SPFMS. Currently, 13 consultants (six senior consultants, two consultants and five junior consultants) are working under the scheme. An amount of BDT 64.3Lac was spent in FY2019-20under the scheme.

b. SPEMP BETF: Subtasks-SOE Governance: The objective of this work stream USD 700 thousand (2018-2020) is to support the government to strengthen corporate governance of SOEs. There is a significant need for strengthening GOB oversight, performance management and financial risk monitoring mechanisms for SOEs. This SOEs area of the work stream includes 3 themes:



Virtual Workshop on Stakeholders' consultation on IPEG under SoEs/ABs held on 21 December, 2020

- **Ownership model and institutional framework.** A diagnostic study is analyzing the ownership, legal and regulatory framework and corporate governance of the SOE sector through various dimensions. Strategic advice for designing of SOE institutional model including audit committee arrangement, legal and regulatory frameworks.

- **Performance and financial management of SOE.** Technical assistance to improve financial and non-financial performance monitoring of SOEs. Develop a new harmonized financial reporting framework and formats for SOEs.
- **Capacity building.** International peer-to-peer exchange of experience with institutions with similar mandates. Intensive training programs to increase capacity of SOE oversight staff.

61. **Next steps:** Independent Performance Evaluation Guideline (IPEG) of State-Owned Enterprises and Autonomous Bodies will be approved by Senior Secretary, Finance Division and GO will be issued by Monitoring Cell. After issuing GO, the process of Independent Performance Evaluation (IPE) will be started. Stakeholders' consultation workshop will be organized virtually to finalize the Procedures to Regulate Debt and Contingent Liabilities (including the Reporting Template). The final Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs (including the Reporting Template) will be approved by Senior Secretary, Finance Division. Monitoring Cell will work with IBAS++ team to develop the web-based tool for data collection and need-based report generation from the system. Monitoring Cell will prepare a report on how many SOEs have published their audited statements on time in their respective websites. Advocacy will be needed to those SOEs which are not publishing their audited financial statements in a timely manner. The existing SOE laws, rules and regulations will be reviewed to identify how to improve the current SOE legal Framework. The Manual on Grants for Effective Review of Grants and Subsidies to SOEs will be developed. The requirements for SOE database will also be developed. Capacity building training programs/workshop will be arranged for the SOE MC Officials.

C-10 Financial Reporting

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
CGA & Expenditure Management Wing, FD	34, 35, 36	8, 9	

62. **Objective:** Accounting and Reporting allow the government to keep records of the funds being used by the different entities and to have financial information for supporting budget implementation decision making. In the latest PEFA assessment, Bangladesh received a score of D+ (on a scale of A to D, where A is highest) for PI-29, annual financial reports. The reasons behind such low scores are that reports do not allow for revenue comparisons with the budget, they are based on a combination of national and international standards, and they are submitted for external audit more than 2 years after fiscal year-end. Hence, Component 10 in the PFM action plan focuses on improving the quality and timeliness of Government-wide in-year and year-end reporting and instituting a modern internal audit function.

63. **Outputs**: In order to improve the quality and timeliness of Government-wide in-year fiscal reporting several steps are taken. The process of existing monthly account (consolidated at CGA level) has been examined and gaps identified. CGA level central account monthly reports are generated from iBAS++ system. As a part of development procedures to collect data from the central bank and other entities including SAEs and EBFs, automatic import of debit and credit scroll from Bangladesh Bank/Sonali Bank has started in pilot basis. An alternate system of posting transactions in Bangladesh bank end has been prepared and training for BB official completed and posting of monthly transactions memo in iBAS++ system has been started from October 2020. New templates for the Finance and Appropriation accounts in compliance with IPSAS has been drafted and submitted for the approval of Comptroller and Auditor General. Initiatives are being taken to generate accounts in using the new formats. To develop Appropriation Accounts in the new format, ministry level general/control ledgers are being designed and prepared. For this exercise Ministry of Women and Children Affairs (MoW&CA) has been chosen as the case study. After the ministry-level ledgers are prepared, a ministry-level trial balance will be prepared and then the Appropriation Account of MoW&CA will be generated. Also, as part of the Finance Accounts preparation process, the GoB Trial Balance is being prepared. The last audited Finance Accounts is for FY 2014-15; therefore, recalculating balances from FY 2015-16 to FY 2019-2018 has been done. Once the Trial Balance becomes complete, the Finance Accounts will be prepared.

64. Challenges and mitigations: SAEs continue to play a significant role of Bangladesh's public sector but have substantial challenges in financial reporting. To improve the quality and timeliness of Government-wide in-year and year-end reporting, central consolidation with SAEs and extra-budgetary funds is a challenge. Developing specialized modules and interfacing such entities' systems with iBAS++ requires time, careful planning, and regular engagement. Continuous progress in iBAS++ and rigorous capacity building activities will provide the foundation for better reporting under this component. The CGA is facing challenges and support is being provided to produce a balanced Trial Balance for FY2017/18 as opening figures for preparation of the financial statements for FY2018/19. The pronouncement is reliant on proper testing of the new format for FY2018/19 using the new Budget and Accounts Classification System (BACS). The CGA has organized a team to investigate the differences arising from specific Pay Point.

Scheme on Internal audit and audit follow up has been prepared, however the approval is still in process. Sensitization of the selected MDAs about the formation of the respective internal audit units still remains as a challenge. Coordination and consultation have been carried on fast-tracking the approval of the scheme on Internal Audit and Audit follow up. Inter-ministerial meeting would be helpful to sensitize the MDAs' for introducing an Internal Audit Unit at their respective MDAs'.

65. Projects/schemes contributing to this component:

Scheme on "Improving Pension Management System and Quality and Timeliness of Financial Reporting": The non-ADP scheme on "Improving Pension Management System and Quality and Timeliness of Financial Reporting" was approved in October 2019 with total funding of BDT10,164 lac (US$12.1 million) and has a closing date of 30 June 2023. The program is implementing by the CGA of Finance Division under the WB co-financed SPFMS.

[Cover page of 1st & 2nd PFM Action Plan Progress Report]

66. Next steps: CGA to coordinate with the OCAG and their taskforce established last year for expediting the timeliness of the audited financial statements of the government. Expenditure Management Wing to finalize and get the necessary approval of the Scheme on Internal Audit and Audit Follow up. Finalization and approval of

Model Internal Audit Charter and Risk-Based Internal Audit Manual will also be initiated by the PIT. Meeting with all the selected MDAs sensitizing them on the formation of Internal Audit Units will be arranged shortly.

Due to late submission of annual financial statements as shown in Table x below, there is backlog of five years in submission of audit reports to Parliament. The latest submitted audit report is for FY14/15 which took four years and seven months from the year-end to be submitted. The Office of the Comptroller and Auditor General of Bangladesh (OCAG) is undertaking reform activities to improve the quality and credibility of the financial reporting system by prescribing consistent approach to financial reporting based on International Public Sector Accounting Standards (IPSAS) for all levels of government. This will significantly advance the norms on fiscal transparency according to the Global Initiative for Fiscal transparency (GIFT), scrutiny, and accountability of the financial information available for decision making and by extension improve the quality of decisions in the process of public service delivery.

Table: Timeliness of submission of financial statements and audit reports (as December 2020)

FY	Submitted by CGA to OC&AG	Certified by OC&AG	Submitted to the President by OC&AG	Submitted to Parliament
2013/14	Annual Appropriation A/c: 25th October 2017. *(40 months from year-end)* Annual Finance A/c: 25th October 2017. *(40 months from year-end)*	Annual Appropriation A/c: 28th November 2017. *(1 month from receipt from CGA)* Annual Finance A/c: 13th November 2017. *(1 month from receipt from CGA)*	Annual Appropriation A/c: 23rd April 2018. *(6 months from receipt from CGA and 46 months from year-end)* Annual Finance A/c: 23rd April 2018. *(6 months from receipt from CGA and 46 months from year-end)*	July 1, 2018. *(4 years from year-end)* July 1, 2018 *(4 years from year-end)*
2014/15	Annual Appropriation A/c: 22nd November 2017. *(29 months from year-end)* Annual Finance A/c: 22nd November 2017. *(29 months from year-end)*	Annual Appropriation A/c: 28th January 2018 *(2 months from receipt from CGA)* Annual Finance A/c: 19th March 2018 *(4 months from receipt from CGA)*	Annual Appropriation A/c: 11th September 2019 *(24 months from receipt from CGA and 51 months from year-end)* Annual Finance A/c: 11th September 2019 *(24 months from receipt from CGA and 51 months from year-end)*	23rd January 2020 *(4 years, 7 months from year-end)* 23rd January 2020 *(4 years, 7 months from year-end)*
2015/16	Annual Appropriation A/c: 30th October 2019. *(52 months from year-end)* Annual Finance A/c: 25th October 2020. *(52 months from year-end)*	Annual Appropriation A/c: 11th December 2019. *(1 month from receipt from CGA)* Annual Finance A/c: 16th November 2020. *(1 month from receipt from CGA)*	*Note yet done*	*Note yet done*

C-11 Strengthen External Scrutiny and Oversight

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
OCAG	37 - 40	-	

67. Objective: As an important aspect of PFM cycle to make the budget-holders accountable in the use of public funds and strengthen citizen engagement the Supreme Audit Institution (SAI) of Bangladesh is responsible for auditing government receipts and public spending and to ascertain whether expenditures have yielded value for money in government offices, public bodies and statutory organizations. Appointed by the President of the Republic, the Comptroller and Auditor General (CAG) is the head the Supreme Audit Institution. CAG has the mandate to determine the scope and extent of the audit of all government accounts, public enterprises, statutory public authorities and local bodies as well as financial statements. For smooth operation of statutory auditing, and to improve the timeliness of the audit report component 11 focuses on strengthening the audit capacity of the office of the CAG to carryout risk-based audits by adopting international standards and best practices align with county perspective by using the benefit of information technology.

68. Outcomes:

- OCAG developed the final draft of Strategic plan 2021-25 for OCAG under consultation of IDI (INTOSAI Development Initiatives) and placed before the top management for final review and approval.
- A consultant has been working to update existing legal framework such as Bangladesh Government Auditing standards, Code of ethics, Audit manuals and Audit guidelines, Quality Control system of OCAG and practice notes. Consultant already submitted final drafts of Bangladesh Government Auditing standards, Code of ethics and Quality Control system of OCAG and second draft of FA manual and CA manual which is under final reviewing process under direct supervision of honorable CAG with a dedicated team is going on.
- The process to using iDEA software for data analysis for risk assessment in next year audit plan is going on under OCAG own initiative. Core teams are disseminating the training to other auditor of concerned directorates by arranging in-house training. Under World Bank TA support a pilot basis audit of Due diligence on the health sector payroll database and procurement of machinery and equipment of the Ministry of Health and Family Welfare is conducting with the help of an external firm named Howlader and Younus Co. Ltd. The core team was working closely with the expert. Health Audit Directorates of OCAG collected transaction data from iBAS++ and employee data from the ministry. The expert and core team analyzed collected data and planning to conduct 21 indicative tests of due diligence of payroll using iDEA software.

69. Outputs:

- An international and a local consultant has been hired to prepare FRS (Functional Requirements specifications), TDD (Technical Design Documents) and bidding documents to developing full functioning AMMS 2.0 (Audit monitoring and Management System version 2). Consultants already submitted final draft of aforesaid documents and dedicated teams of OCAG are working on to finalize those documents.
- The professional certification of auditors has commenced. The CIPFA training continued with e-learning courses. 13 papers are in various level have been cleared in CIPFA.CIA part 1, 2 and 3 training session are completed. 2 participants passed the CIA part 1 exam and another 18 participants already registered for part 1 exam and will sit for the exam soon.
- OCAG from its own arrangement has already developed an Audit Observations archiving management software to archive all the audit observation and prepare management report and follow up actions from 1971-72 to till date. Already 90% of previous audit observations (more than 2.5 lacs) and related documents (more than 12 lacs) are scanned and include in the Archiving system.
- A Technical Assistant support under World Bank is initiated to provide support for IPSAS cash basis adoption and compliance in Bangladesh and an international consultant also engaged. Consultant already provides an Inception Report and IPASS Gap analysis report to OCAG. The gap analysis report reviewed by dedicated team of OCAG and comments provided to consultant to incorporate.

70. Challenges and mitigations: The main challenge faced during this period is the new normal situation after outbreak of COVID 19. The consultant under World Bank TA had to work from home due to international travel restrictions by World Bank. But OCAG and all other offices are using Microsoft team's virtual platform to conduct meeting and online training in this COVID pandemic situation. The selected official for professional courses (i.e., CIPFA, CIA, and CISA) has to work full time in office simultaneously with study which is the main challenge for the success in professional courses. To provide sufficient time and focus to study OCAG planning to offer work flexibility. Besides all the registered candidate for CIA and CISA courses did not able to sit for the exam due to exam centre closed up to October 2020. But the training completed in December 2019. So, these long gaps losing the momentum of candidate for the preparation of the exam. To develop AMMS 2.0 the funding from World Bank and other development partners is still uncertain. But the communication with donors is going on. OCAG also raised the funding uncertainty to Finance Division and FD will allocate budget in the next year OCAG budget upon unavailability from development partners. For IPSAS cash basis adoption consultancy

facing challenges to provide baseline data of FY 2018/19 by CGA. But OCGA administrations are working hard to provide trail Balance of FY 2018/19.

71. Projects/schemes contributing to this component:

a. ***SPEMP BETF- Sub-tasks- Fiscal Accountability & Transparency:*** The objective of the Accountability & Transparency work stream USD 600 thousand (2018-2020) was to promote fiscal accountability through strengthening external scrutiny, legislative oversight and transparency of the budget. The sub-tasks have the following major activities:

- Provide support for the higher-level qualification of the auditors who have previously completed different levels of CIPFA courses under SPEMP-B and other professional courses of auditors such as Certified Internal Auditor (CIA), CFE, CGAP, IPSAS and CISA
- Roll out and mainstreaming of ISSAI compliant audit into regular audit activities and implement to all the audit directorates enhance fiscal transparency.
- Assess and identify the causes for delay in the preparation and approval of financial statements and analyze and support for preparation of a strategy paper to improve the timeliness of audited annual financial statement
- Bring all the institutions of accountability (PAC, CAG, Anticorruption Bodies, Media) in one platform by organizing an international conference to raise awareness as to different tools and approaches for achieving financial accountability and generate ideas for how accountability stakeholders can collaborate and collectively promote and ensure financial accountability and transparency of government;

b. ***EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months):*** After Financing Agreement was signed in June 2019 the firm and consultant appointed and the implementation of the program will start from September 2020 and have a closing date of June 2023. The kick off meeting held in 24th of September and one International Consultant engaged as an Audit expert for OCAG component. First three months is inception period to prepare work plan and inception report. The overall objective of this program has one activity related to support the Office of the Comptroller and Auditor General (OCAG) to carry out its modernization program. With regards to component with OCAG, main activities will focus on: (i) audit planning and methodology, (ii) professional development and capacity building (particularly through FIMA).

72. Next steps: Approved and promulgate legal framework such as Bangladesh Government Auditing standards, Code of ethics, Audit manuals and Audit guidelines, Quality Control system of OCAG based in ISSAI and international best practices and in consistent with national standards. Finalize FRS (Functional Requirements specifications), TDD (Technical design Documents) and bidding documents of AMMS 2.0 and manage funding for system development of AMMS 2.0; Finalizing the new Finance Accounts and Appropriation Account templates and implementing the usage of these templates; Strong monitoring via periodic meetings with the OCAG is required whereby a dedicated team will co-ordinate with the program facilitators for the success of the training programs (CIPFA, CISA, CIA); Focus on setting up of the computer system to conduct CIPFA, CIA and CISA for faster institutional capacity development of FIMA; Finalize work plan and inception report of EU funded project to implantation of PFM reform strategy; Formal proposal to be submitted to the Finance Division for additional funding for infrastructural development of OCAG.

C-12 Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Public Accounts Committee	41, 42	-	

73. Objective: The Financial Oversight Committees (FOC) of the Parliament conduct proceedings on the public finance management, CAG's reports, estimates and accounts to issue directives to uphold accountability and to ensure transparency and support good governance in related fields. The PAC has improved lately but sky is the limit, so still needs to improve the effectiveness of its responses and corrective actions along with efficiency and economy. This component focuses on supporting FOCs for better scrutiny adopting parliamentary best practices around the world in line with the existing laws and strengthening the MIS to improve its use to support Parliamentary Committees.

74. **Outcomes:** The FOCs will be scheduling meeting at least twice in every month to conduct proceedings on the public finance management and on the stipulated issues to come up with the findings and share recommendations or minutes using an updated MIS faster than before.

75. **Challenges and mitigations:** Receiving audit reports from CAG regularly and in on time is a big challenge. Parliament Secretariat needs to coordinate with OCAG and keep an active liaison for receiving audit reports regularly and in a timely manner so that PAC meetings are done more frequently. EC needs estimates related comparative data from line ministries, IMED and Finance Division in a timely manner to examine policy underlying the estimates in a better way. PUC needs both types of data as mentioned against PAC and EC regarding Public Undertakings. Current MIS system needs to be strengthened for the greater use of scrutiny of ex-ante and ex-post mechanism of Public Finance Management (PFM). While capacity building and technical assistance support are available from the DP managed programs (EU TA), FOCs do have other equipment and logistics needs and FOCs needs financial support in this respect. A formal proposal for the financial support needs to be prepared and shared with the Finance Division in this regard to achieve complete outcome. EU supported program will contribute to the capacity building (Technical Assistance) activities.

76. **Projects/schemes contributing to this component:**
EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months): The Financing Agreement was signed in June 2019 and the implementation of the program will start from September 2020 for 24 months according to the statement of EU Delegation to Bangladesh (EUD). The objective of this program includes supporting the three Parliamentary Financial Oversight Committees to fulfill their respective mandates. EU appointed a Firm named DT Global IDEV Europe to undertake the program. Consultants from DT Global met Honorable Speaker at 1:00 pm. on 29 March 2021. With regards to the component with the National Parliament, agreed main activities will focus on (i) professional development and capacity building, (ii) information technology.

77. **Next steps:** A proposal for financial support for full functioning MIS system is to be prepared and submitted to the Finance Division. Coordination meeting with related organizations needs to be scheduled to discuss the related and overlapping issues to be dissolved and progress forward.

[First Implementation Support Mission of World Bank, from 18 to 28 November 2019]

C-13 Procurement

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Central Procurement Technical Unit	43 – 46	-	

78. **Objective:** Public procurement is a major component comprising 45% of the national budget of Bangladesh. The country is rapidly transforming its public procurement environment by shifting gradually from traditional procurement practices to international standards through digitization of systems. The Public Procurement Act 2006 and Public Procurement Rules 2008 has references for the introduction of e-GP 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 towards a better Procurement management system in Bangladesh especially digitizing and strengthening the capacity of procurement professionals. This component of procurement aims for the expansion of the e-GP system that will improve procurement-related governance issues at the local level providing greater transparency with reduced discretionary authority for all sector operations in Bangladesh.

79. **Outcomes:** The outcomes of this component include of the followings:

- Single e-GP portal: e-GP system consists of a comprehensive set of interlinked modules, such as Centralized Registration, Workflow Management System, e-Tendering, e-Contract Management System (e-CMS), e-Payments, e-Procurement Management Information System (e-PROMIS).
- Successes of the e-GP system: In Bangladesh, over 70% of the entire public procurement is undertaken in e-GP system. Average procurement lead time (invitation to contract signing) decreased to 58 days against the target of 70 days (FY20/21) days in case of Open Tendering Method (OTM). Inviting tenders through e-GP, in the 28 newly selected public sector organizations (NSPSOs) rose to 62% against the 2020 target of 30%. This improved e-GP system has saved about US$1.3 billion of GOB expenditure in 2019. Moreover, this system has been reducing procurement expenditure of about US$150 million per year.
- Professionalizing Procurement and Citizen Engagement: The CPTU has progressed significantly in the component of professionalizing procurement and citizen's engagement. Significant progress has been observed during the pandemic in the development and finalization of the training materials by the ITC-ILO. The activities for development of the 4-tier based the procurement competency framework and disposal policy have also been progressed. The procurement cells/units with 310 officials operationalized in all 32 SPSOs aiming to improve procurement management capacity of the 32 SPSOs. BRAC Institute of Governance and Development (BIGD) has been doing site-specific citizen monitoring in 48 sub-districts covering 8 divisions under the Citizen's Engagement contract. As part of the behavioral change communication, Bangladesh Center for Communications Programs (BCCP) is supporting functionalizing of the Government Tenderer's Forum (GTF) with a sustainability model to keep it operational even after the project completion. Government Tenderer's Forum (GTF) has been formed in all districts. With the support of Dnet, CPTU has launched a citizen portal "Sarkari Kroy Batayan" (www.citizen.cptu.gov.bd) to disseminate procurement and contract management data following the Open Contracting Data Standard (OCDS). This portal is connected with the e-GP system.
- The Digitizing Implementation Monitoring and Public Procurement (DIMAPP) has been accorded the World Bank's Directors Award for Most Innovative, Collaborative and Impactful Governance Global Practice Operations.

80. **Output:** The outcomes, mentioned above, have been associated with the measurable outputs.

After the Government's concurrence in principle about the formation of the Authority, followed by subsequent several rounds of consultations including the inter-ministerial meeting, the draft new law for the proposed Authority is being finalized for submission to the Cabinet. As part of the process, the revised BPPA Act has been sent to Cabinet Division addressing their comments.

This component aims to enhance the scope of e-GP for all public-sector organizations across the country, with specific focus on the 28 newly selected public-sector organizations (NSPSOs), covering about 3,000 procuring entities, followed by 4 previously selected PSOs (PSPSOs). From September 2020 to March 2021, 407 govt. officials are trained on Public Procurement Management. Due to pandemic situation e-GP training has been stopped after since March 2021.

The number of training, three weeks, short-term and e-GP training has obstructed by the COVID-19 corona virus up to September 2020. The Training activities continues from October 2020 to March 2021 but due to increase of COVID 19 virus the training has suspended since March 2021. The activities for the development of the 4-tier based procurement competency framework and draft disposal policy are at the final stage.

The overall enhancement of the e-GP system with more advanced features, like, robust contract management process including payments, geo-tagging, international bidding, and business modeling and national tenderers' database. Developed of national tenderers database has completed and testing is going on. Contract Management system for work contract is developed and piloted. From September 2020 to March 2021, 985 PE users and 1,440 registered tenderers are trained. Due to pandemic situation e-GP training has been stopped since mid of March 2021.

For Auditing e-GP system security a contract has been signed with an international consulting firm. The firm already started security audit for e-GP system. Also, a consulting firm selection process is at the final stage for development of new Project Monitoring Information System (PMIS) software for monitoring the development projects activities.

For citizen's engagement program, work at the field level was stopped due to the pandemic. Site-specific citizen monitoring is taking place for 240 contracts against the target of 286 contracts in 48 sub-districts. Already 37 contracts have been completed. The BIGD has started providing a quarterly status report on the citizen monitoring activities to CPTU.

81. **Challenges and mitigations:** Limited in-house technical specialist skills to analyze deal and provide with complex and sensitive procurement issues which are now mostly dependent on consultant's support. Inadequate staffing with skilled IT professionals is required to follow technology architecture & processes for ensuring smooth operations and cyber security of the e-GP system. Long term hierarchic structure for decision making negatively impacting upon resolving issues related to the technology investment, resource allocations, hiring people, developing standard technical procedures and guidelines for managing the e-GP platform efficiently & effectively. CPTU is currently working to restructure, by extending its best efforts, the existing system to ensure greater transparency and efficiency. It was delayed further for the COVID-19 pandemic but efforts are underway to expedite the transformation the CPTU into an Authority. So, it can be said that the delay in making a decision is one of the key challenges and transforming the current status of the organization (unit of a division) into Bangladesh Public Procurement Authority (BPPA) would make the process faster.

82. **Projects/schemes contributing to this component:**

Digitizing Implementation Monitoring and Public Procurement Project (Revised): GOB has been implementing Digitizing Implementation Monitoring and Public Procurement Project of US$105 million (GOB $10 million and PA $95 million) since 2017 and has an expected closing date of 31 December 2023. Aim of this project is to improve public procurement performance and enhance capacity for implementation monitoring of development programs/projects. The project has four components that support:

- Component 1: Restructuring CPTU and Policy Reforms
- Component 2: Enhancing Digitization of Public Procurement
- Component 3: Professionalizing Procurement and Citizen Engagement
- Component 4: Digitizing Project Implementation Monitoring

83. **Next steps:** The enactment of Bangladesh Public Procurement Authority (BPPA) Act is in process and will be finalized according to dateline June 2023. Standard Tender Documents (STDs) will be translated to Bangla. More focus will be given bringing International Tendering and Service procurement under the purview of e-GP. As recommended in the Bangladesh Public Procurement Assessment (MAPS) Report, June 2020, the draft amendment will include new features to further enhance/modernize Bangladesh public procurement system and address certain procedures that are not in line with good public procurement practices. In response to the request of Government of Bangladesh (channeled through CPTU/IMED and ERD), the World Bank has already approved $40 million as additional funding (AF) to accommodate the additional activities of the project. Moreover, considering the Force Majeure the Bank also aligned to the decision of the Government of Bangladesh to extend the project period by one and half more year i.e., up to 31 December 2023.

C-14 PFM Leadership, Coordination and Monitoring

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Status
Budget Wing, PECT, IPF, FD	47 - 50	10	

84. **Objective:** PFM reform agenda is aimed at improving the functionality, efficiency, and effectiveness of the PFM systems, introducing changes in PFM systems, processes, and practices, and enabling better coordination among various stakeholders of the PFM systems. Thus, component 14 of the PFM Action Plan spells out all details and requirements to begin its implementation, including the establishment of the PFM governance structure to lead and support the reforms.
85. **Outcomes:** A two-tier governance structure comprising of Steering Committee (SC), and Program Execution and Coordination Team (PECT) established with a defined ToR. They are supported by 13 Program Implementation Teams (PITs) that are leading the various PFM reform components. IPF has through additional recruitments now become able to coordinate more cross-cutting activities, such for example coming to an agreement on research topics and preparing a call for proposals as well as providing guidance on the terms of reference for the development of a PFM competency framework, Code of Conduct and Training Needs Assessment for Bangladesh. IPF has firmed up its partnership with NIPFP, India for conducting research. Framework for the Communication strategy drafted.
86. **Outputs:**
    - The First Semi-annual Progress Report of PFM Action Plan (2018-2023) published and well circulated among members of SC and different stakeholders in March 2020. Second Semi-annual PFM Action Plan progress report has been produced, published and distributed to SC members in December 2020.
    - A high-level workshop held at IPF for selection of research topics and 5 research areas identified to initiate the formal process of conducting research and study.
    - One floor has annexed to the IPF's existing establishment and a new IT lab has built.
    - First DLR achievement status report prepared and submitted and also verified by OCAG. Based on OCAG verified report, the World Bank has completed their first disbursement on 20th December 2020. Moreover, the second DLR Achievement Status report preparation is in under process.
    - The new NPD took the leadership in November 2020. A virtual coordination meeting was held to share the progress to new NPD. All 13 PITs participated in that meeting and discussed their experience while implementing PFM Action Plan activities as well.
    - Two virtual workshops have been arranged to finalize the PFM Pocket Book, PFM Action Plan Implementation Guideline and the PFM Field Inspection How-To-Note. More than 50 (fifty) officials from all 13 PITs and DPs were participated in the workshop.
    - Senior Secretary (Finance), approved three key PFM Reform knowledge products; PFM Pocket Book, PFM Action Plan Implementation Guideline and the PFM Field Inspection How-To-Note. These are living documents that will be revised throughout the course of the reform. Importantly 'version control' was introduced to track changes/updates to these documents so they become truly living documents.

- The PECT remarkably continued their coordination role during the COVID-19 pandemic, evidenced by several successful workshops and meetings most of which took place virtually, including with development partners. 5 (five) coordination meetings of PECT were held virtually.
- The 6th TAC meeting was held on July 20, 2020 in good order to discuss the progress of the SPEMP BETF.
- M&E support group fully functioning for monitoring and learning/course adjustment purposes.
- A dynamic website for the program has already been established.
- A consortium led by Chartered Institute of Public Finance and Accountancy (CIPFA) has been engaged to support the IPF in achieving three fundamental objectives: i) the development of a PFM Competency Framework; ii) a training needs assessment (TNA) and; iii) a Code of Conduct for PFM professionals. A kick- off meeting for this work took place, chaired by NPD Habibur Rahman with large attendance from the government side in September,2020. Discussions are going on with CIPFA in selecting competency areas of IPF. A document has been prepared summarizing the competency areas of IPF and the road map for further improvement.

87. **Challenges and mitigations:** Due to the outbreak of COVID-19 worldwide the first meeting of SC did not hold. Considering the present COVID situation, webinar for meeting SC can arrange. The 2nd PFM Action Plan stakeholder retreat and field inspection could not arrange owing to the pandemic of COVID-19. Stakeholder retreat can arrange in Dhaka with a limited scale.

    Field inspection can be arranged when the infestation of COVID come to a below danger level. Use of virtual modalities, specifically related to hands-on support in times of COVID-19, the Bank's team and the GOB will continue to explore and test which virtual modality is most effective.

    Several meetings of Proposal Evaluation Committee were held for shortlisting of ISCs. Technical questions and mode of interview for the recruitment of ISCs have been prepared and virtual interview sessions for the recruitment of ISCs have been scheduled.

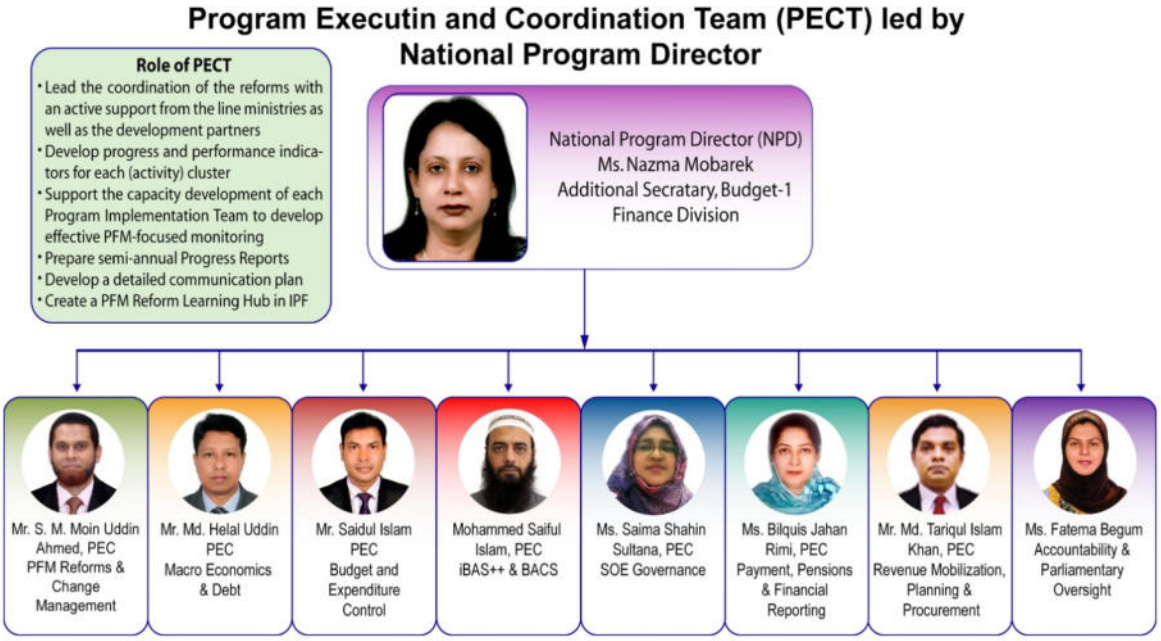
88. **Projects/schemes contributing to this component:**
    a. ***Scheme on "PFM Reforms Leadership, Coordination and Monitoring":*** The non-ADP scheme on "PFM Reforms Leadership, Coordination and Monitoring" was approved in May 2019 with total funding of BDT14, 000 lac (US$16.6 million) and has a closing date of 30 June 2023. The program is implemented by the Finance Division under the WB co-financed SPFMS.

89. **Next steps:** Pricewaterhousecoopers (PWC) Pvt. Ltd. has appointed recently as an independent verification Agency (IVA) for verification of the achievement of DLIs on 14th September 2020. Recruitment of ISCs is in process and ISCs training will also be arranged shortly. First Steering Committee meeting will be held very soon. First formal PFM field inspection will be organized and a team with representations from GOB, World Bank and DPs will visit a District and other significant GOB offices. Focal points to the counterpart PFM institutions will be selected shortly. A Competency Framework (CFW) and Training Needs Assessment (TNA) will be prepared focusing on roles and responsibilities needed to be played by PFM reform institutions and specific skill sets and knowledge required of each role.

03. GOVERNANCE STRUCTURE

90. The PFM reform program has a two-tier governance and coordination structure - comprising a Steering Committee and a Program Execution and Coordination Team (PECT). Such governance and coordination structure of PFM reforms is providing a mutual learning and accountability platform among the relevant institutions for sustained use of improved PFM procedures and systems.

- **Steering Committee**: The Steering Committee headed by the Finance Secretary has representation from Cabinet Division, OCAG, CGA, NBR, Economic Relations Division, and Planning Commission. It oversees the implementation progress, provides policy guidance and ensures an enabling environment for reforms to succeed and sustain, and decides on possible course-corrections based on implementation lessons and suggestions from the PECT.
- **PECT**: PECT is leading the coordination of the PFM reforms. The roles of PECT involves leading the coordination of the reforms with active support from the line ministries as well as the development partners, developing progress and performance indicators for each (activity) cluster, supporting the capacity development of each PIT to develop effective PFM-focused monitoring, preparing semi-annual Progress Reports, developing a detailed communication plan, and creating a PFM Reform Learning Hub in IPF.



- **PITs**: In close coordination of PECT, 13 PITs formed in different PFM institutions have the primary accountability of implementing the respective PFM Action Plan components, preparing implementation documentation such as work plans and budget. Allocation, providing financial oversight on program implementation, and achieving the performance targets.
- **ISCs**: The implementation support consultants have recently deployed to facilitate PITs active functioning and third-party verification agent will start their business soon. Preparation of the semi-annual progress reports along with the semi-annual retreats and regular PFM field inspections are important coordination instruments.

04. OVERVIEW OF PFM ACTION PLAN FINANCES

91. The total cost of the reforms is BDT 93 crore for this reporting period (US$11 million). Of this amount, BDT 45 crore spent on the DP co-financed projects outside the government's single treasury account, while BDT14 crore spent on DP co-financed on-treasury account. BDT 71 Lac spent on government-own projects and BDT 10 crore equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 23 crore is the allocation of the Government-own operating costs of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 532 crore and the cumulative cost is 624 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from June 2020 to December 2020.

OVERVIEW OF PFM ACTION PLAN FINANCES

amount in lac BDT

Component Name	DP Fund (Special A/C-outside Treasury)	DP Fund (on Treasury)	Government own Fund Projects	Donor Executed (incl. SPEMP, BETF, SPIMS, UNDP, EU TA, SAARTAC etc.)	Government's operating costs allocation/ Government's co-financing to DP projects	Total	Total cost from September 2018 to June 2020	Cumulative Costs as of December 2020	Percentage of each Component
1	2	3	4	5	6	7	8	9	10
C-1: Revenue Expenditure and Forecasting	NA	3.11	NA		137.64	140.75	327.87	468.62	0.7%
C-2: Domestic Resource Mobilization	58.60	213.12	71.26	381.00	423.86	1,147.84	27,961.19	29,109.03	46.6%
C-3: Debt Management	NA	NE	NA		180.51	180.51	389.78	570.29	0.9%
C-4: Planning and Budget Preparation	NA	13.85	NA		351.78	365.63	815.16	1,180.79	1.9%
C-5: Public Investment Management	NA	NE	NA		15.88	15.88	577.62	593.50	0.9%
C-6: Public Sector Performance Management	NA	NE	NA	74.44	NA	74.44	137.61	212.05	0.3%
C-7: iBAS++/BACS Implementation	NA	410.84	NA	379.59	235.56	1,025.99	2,970.48	3,996.47	6.4%
C-8: Pension Management	NA	247.92	NA	NA	556.60	804.52	1,656.83	2,461.35	3.9%
C-9: State Owned Enterprises' Governance		137.99			103.07	241.06	523.55	764.61	1.2%
C-10: Financial Reporting	NA	NE	NA	NA	91.82	91.82	171.14	262.96	0.4%
C-11: Strengthen External Scrutiny and Oversight				83.82	NA	83.82	236.87	320.69	0.5%
C-12: Strengthen Parliamentary Oversight and Scrutiny Public Expenditure	NA	NA	NA	67.54	NA	67.54	-	-	-
C-13: Procurement	4485.60	NA	NA	NA	225.00	4,710.60	16,067.16	20,777.76	33.2%
C-14: PFM Reforms Leadership, Co-ordination and Monitoring	NA	359.39	NA	NA	NA	359.39	1,413.37	1,772.76	2.8%
Total in lac BDT	4,544.20	1,386.22	71.26	986.39	2,321.72	9,309.79	53,248.63	62,490.88	100.0%
Total in mil USD	5.41	1.65	0.08	1.17	2.76	11.08			
Percentage for each source of Fund	49%	15%	1%	11%	25%	100%			

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

05. CHALLENGES

92. **The Post COVID 19 new normal situations have put hindrance on the reform process.** The COVID-19 pandemic has spread to 213 countries and regions of the world, significantly affecting the global economy. Bangladesh is equally affected by this contagion. The economic consequences of the COVID-19 outbreak are hard to handle as the entire of the global supply chain has been interrupted due to worldwide transportation cessation. Though the lockdown has ended, the post COVID 19 affects is still not fully favorable for regular reform activities. Consultant from abroad has to work from their home, physical contacts are restricted, physical and mental health is deteriorated and so on. This Post COVID is having a crippling effect on workers and business across the country as well as the process of implementation of the PFM Action Plan.

93. **Continuing effective coordination mechanism (PECT and PITs) to do away fragmented implementation of PFM reforms has been a challenge for implementers**. Although necessary coordination instruments (semi-annual progress reports, stakeholders' retreats, and regular field inspections) and facilitation tools such as ISCs, IVA, and various technical assistances are already in place within the program, it requires continuous attention, coordination and agility to make the reform successful.

94. **The existing implementation agencies whose capacities are known to be required further strengthening is another challenge.** Some of the PIT members are new to the reform agenda and will require training and additional support. To address this gap, the program invests heavily in the technical capacity building of relevant officials. The uneven skill of implementing agencies to implement and coordinate the PFM Action Plan for some components, especially those institutions without an ongoing reform program.

95. **For effective implementation of PFM reforms, ensuring continuity of implementation teams is required.** Frequent rotation (usually almost every two years or less an officer joins a new MDA) of key officials and the forgone lessons learned from the previous attempts are major obstacles to implement the PFM reform program. Therefore, ensuring continuity of implementation teams and required skill sets for each component with a well-planned succession are needed.

96. **A vigorous demand for intended improvement in PFM procedures, systems, and behaviors has been a significant element of successful reforms in Bangladesh as well as other countries of the world.** However, this demand-side is not sufficiently strong as it comes from the recent Right to Information 2019 survey and other similar diagnostics. The important start has been made to connect more with demand-side institutions through a) consultations and publications on key PFM diagnostics, strategies and approaches and increased collaboration with think tanks and academia; b) continued activity on BACS Facebook and YouTube pages; c) building IPF capacity as an emerging center of excellence on PFM; d) learning events and publications. The PECT has also supported the development of comprehensive three-pronged communication and engagement strategy for new Program office to strengthen the demand-side for PFM reforms that will be implemented in the months ahead.

06. LESSONS LEARNED

97. **As the global economy has faced the 'Great lockdown' and Post COVID recession caused by the COVID-19 pandemic, the economy of Bangladesh has been hit hard too. We all have to cope up with new normal situations.** More investments in building digital capacity and bandwidth for expanding the availability of digital platforms for education and financial services may be a measure to tackle this challenge. Already a good number of virtual meetings and workshops have been arranged to communicate with various stakeholders. During the COVID-19 pandemic, virtual/online meeting becomes necessity ways of communication and collaboration.

98. **A comprehensive governance arrangement for the entire PFM reform coordination and implementation has been set up to avoid fragmentation of PFM reforms.** This enables the Finance Division to provide overall leadership and coordination of PFM reforms steered by several institutions including OCAG, NBR, Planning Commission, Cabinet Division, Bangladesh Parliamentary Secretariat, CPTU and various wings of the Finance Division.

99. **Government ownership and commitment are strong but uneven at the technical level, including due to the heavy program management procedures.** The PFM Action Plan needs strong leadership commitment to give clear instruction and guidance to technical departments and resolve any operational bottlenecks. The Government might have more ownership in certain components such as the internal audit and audit follow-up, public sector performance management and Parliamentary oversight. The World Bank and donors reiterated the importance of undertaking Third-party verification.

100. **Inter-ministry/agency coordination is a key challenge for the implementation of PFM Action Plan.** All of the components require coordination of the FD, NBR, Cabinet Division and high spending ministries to deliver the output and outcome. The World Bank team's role is to act as an honest broker where necessary to remove silos within the Government. Even though there is some progress on the collaboration between the FD and Cabinet Division recently on the component of Public Sector Performance Management, leading to good results on APA.

101. **Finance Division needs to continue to provide hands-on leadership for effective coordination.** The new Program Execution & Coordination Team has been established and set to coordinate activities under all components and encourage cross-pollination and learning among reform agencies. The semi-annual PFM Action Plan progress reports and retreats are essential tools of this coordination.

102. **There is a need to stick to the plan implementation and focus on monitoring and celebrating the outcomes**. There can be pushback by some implementers who may want to restart planning or designing new reform activities outside the Plan, instead of focusing on the Plan implementation. To manage this risk, regular reminders from the leadership to focus on the Plan implementation will be important.

103. **Capacity building investments should be informed by a comprehensive capacity needs assessment**. GOB over the years has invested huge resources on building staff capacity in PFM that has led to a significant pool of competent personnel. Going forward, there is a need to identify technical/soft skills that are still lacking and direct the capacity-building investments to build those skills.

104. Technical Working Group's role to support this work and for IPF has been considered very important. One thing came out during discussion with CIPFA on CFW that the current training courses offered by IPF and FIMA go some way to equipping staff with the competencies they need. However, that cannot only happen in the training room, and more needs to be done. IPF and FIMA need to extend their role to support workplace-based learning, in addition to what they do now.

105. The MEW involved the NBR, BB, Export Promotion Bureau, Planning Commission, Monitoring Cell, ERD, National Savings Department, SANEM, TDM, BBS, GED and DPs and other stakeholders in finalizing the macroeconomic model requirements; this helped to strengthen the output.

106. Implementing the PFM reforms is new for many of the implementing teams and it is challenging for some to balance the implementation role with their normal government duties. The teams require additional technical support through hands-on-implementation experience.

07. ANNUAL WORKPLAN CY 2020 (FY 2021-2022)

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

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C1 – Activity 1	Replace macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting	• **Identify model requirements (with specific purpose and outputs) in consultation with relevant wings**	1.Analytical activities, studies, surveys	a) Study different types of macroeconomic models for forecasting and identify what is suitable.	Mr. Anarul Kabir					40.0	Model requirement specification approved by Finance Secretary
				b) Design an outline of the specifications.	Dr. Md. Khairuzzaman Mozumder						
				c) Organize consultation workshops to get the specifications elaborated and validate the outline in consultation with relevant stakeholders and experts.	Dr. Md. Khairuzzaman Mozumder						
				d) Finalize the macroeconomic model requirement.	Dr. Md. Khairuzzaman Mozumder	√	√				
		• **Consult best practices from similar countries and decide on the specific nature and design of the proposed model**	1. Analytical activities, studies, surveys	a) Consult local experts and arrange workshops on macroeconomic models for forecasting.	Mr. Abu Daiyan Mohammad Ahsanullah	√	√	√	√	300.0	No. of workshops/ training courses/study tours organized
				b) Participate in courses on macroeconomic modeling or conduct study tours.	Mr. Anarul Kabir	√	√	√	√		
		• **Identify software requirement for the selected model building and application**	6. IT systems acquisition	a) Conduct an internal research to further develop the software requirement for the selected model.	Mr. Mohammad Mahabub Alam		√	√		450.0	EOIs published as per PPR rules and RFAs received.
				b) Develop a TOR against the research conducted internally and prepare specifications for the use of a TOR.	Mr. Mohammad Mahabub Alam			√	√		
				c) Follow procurement process and publish the EOI.	Mr. Anarul Kabir			√	√		
				d) Evaluate EOI and select and make contract with vendor.	Mr. Anarul Kabir				√		
		• **Identify possible stakeholders and make data sharing arrangement** ✓ **coordinate closely with the data sources agencies such as BBS, NBR, TDM wing of FD, CGA, Bangladesh Bank, ERD, EPB, NSD, IMED, PC and other agencies, if required**	3.Communication and knowledge sharing	a) Create and approve the list of potential stakeholders.	Mr. Anarul Kabir					130.0	Format for data sharing arrangement approved by Finance Secretary
				b) Design the criteria and framework for data sharing arrangement with stakeholders.	Mr. Abu Diyan Mohammad Ahsanullah			√	√		
				c) Agree with stakeholders on data sharing format and periodicity.	Mr. Mohammad Mahabub Alam			√	√		
				d) Arrange regular coordination meetings.	Mr. Mohammad Mahabub Alam		√	√	√		
		• **Make a Program Implementation Team**	8. Execution of reform PFM process	a) Program Implementation Team formulated/ reconstructed	Mr. Anarul Kabir		√				PIT team established

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
		and capacitate the team to produce fiscal risk matrix	2. Training								
		• **Develop and implement capacity building/ change management plan for the MEW officials**	2. Training	a) Conduct needs assessment of change management for MEW officials and identify training needs.	Mr. Anarul Kabir			√	√	250.0	Report submitted to Finance Secretary; No. of overseas training received
				b) Core members of MEW receive overseas training on change management.	Mr. Anarul Kabir			√	√		
C1 – Activity 2	Develop scenarios for optimistic and risky fiscal outlooks to drive mid-term budgetary revisions	• **Build capacity to carry out the quantification of risks to revenues and expenditures and other fiscal indicators**	1. Analytical activity, survey, studies	a) Develop a framework for quantification of fiscal risks and other fiscal indicators	Mr. Mohammad Mahabub Alam			√	√	250.0	Framework approved by Finance Secretary; No. of trainings received
				b) Host internal capacity building workshops/seminars/ conferences on the framework	Mr. Mohammad Mahabub Alam			√	√		
				c) Core members receive training on risks to revenues and expenditures and other fiscal indicators	Mr. Mohammad Mahabub Alam			√	√		
		• **Ensure collaboration among ministries/ agencies (such as Bangladesh Bank, Bureau of Statistics, NBR, Export Promotion Bureau, Ministry of Agriculture, Ministry of Industries, Ministry of Environment, Forest and Climate Change etc.) to set clear roles and responsibilities for fiscal risk analysis**	3.Communication and knowledge sharing	a) Develop framework/ SOP for quantifying fiscal risks through collaboration among public sector agencies.	Mr. Abu Daiyan Mohammad Ahsanullah			√	√	100.0	Framework/ SOP approved by Finance Secretary; Period of consultation meeting/ knowledge sharing held
				b) Organize consultation meeting/ knowledge sharing workshop/ training.	Mr. Abu Daiyan Mohammad Ahsanullah			√	√		
		• **Enhance communication with private sector or academic/ research institutions**	3.Communication and knowledge sharing	a) Develop framework/ SOP for quantifying fiscal risks through collaboration with private sector or academic/research institutions.	Mr. Abu Daiyan Mohammad Ahsanullah			√	√	110.0	Framework/ SOP approved by Finance Secretary; Period of consultation meeting/ knowledge sharing held.
				b) Organize consultation meeting/ knowledge sharing workshop/ training.	Mr. Abu Daiyan Mohammad Ahsanullah			√	√		

C-2: DOMESTIC RESOURCE MOBILIZATION (NATIONAL BOARD OF REVENUE)

Activity Type: 1. Analytical activities, studies, surveys; 2. Training; 3. Communication and knowledge sharing; 4. Advocacy; 5. Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 7. Consultations, forums, citizens' participation 8. Execution of reformed PFM process

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	*Results (j)*
C2 – Activity 3	Develop and implement a Medium-Term Revenue Strategy	• Prepare and implement a Medium-Term Revenue Strategy (MTRS), building on the Tax Modernization Plan and TADAT diagnostics	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Mapping existing analytics and follow up reform actions	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√		100	*MTRS Documents*
				b) Holding stakeholder consultation on problems, causes and solutions (Govt, private sector, civil society and DPs)	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		
				c) Developing a framework of strategic priorities	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		
				d) Setting strategic objectives	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		
				e) Drafting and finalizing a modernization plan for NBR	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		*NBR Modernization Plan*
		• Publish the preliminary conclusions and recommendations and share with key stakeholders, and submit tax policy recommendations to the HPM, Cabinet and Parliament	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Inviting tax policy reform proposals from key stakeholders	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√		100	*Tax policy reform*
				b) Arranging stakeholder consultation meetings on policy reforms	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		
				c) Finalizing tax policy reform recommendations with guidance from HFM and HPM	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		
				d) Submitting policy reform recommendations to Cabinet and the Parliament through proper office	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		
		• Strengthen NBR capacity to estimate tax expenditure and identify and calculate the current impact and trends of tax expenditures and conduct a tax base analysis and forecast various MTRS scenarios (macro-modeling)	1. Analytical activities, studies, surveys	a) Conducting tax gap analysis	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√	*100*	*Estimation of tax expenditure*
				b) Undertaking political economy analysis of the tax regime	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		
				c) Conducting tax expenditure analysis	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		
				d) Conducting revenue forecasting, taxpayer charter	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		*Revenue forecasting model development and exercise*

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	*Results (j)*
		• Broaden tax base by introducing taxes for proxies for pollution by tax region; Remove barriers to green technology adoption by offering tax reductions or tax rebates, capital allowances/accelerated depreciation etc. by tax region	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting economic cost benefit analysis, including policy impact assessment for intended changes/reforms.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√		*100*	*Tax policy for green technology adoption*
		• Strengthen the capacity of intelligence, research, statistics and data gathering	2. Training	a) Assessing capacity gap in intelligence, research, statistics and data gathering	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder • Md Anwar Hossain			√	√	*1000*	*Tax gap analysis documents*
				b) Conducting a capacity development need assessment for NBR officials at all levels.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder • Md Anwar Hossain			√	√		*Capacity development need assessment documents*
				c) Undertaking a dedicated project for capacity development.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder • Mr. Md Anwar Hossain			√	√		*Inception of training project*
				d) Developing capacity of Tax, Customs and VAT academies in providing both basic and specialized training	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder • Mr. Md Anwar Hossain	√	√	√	√		*All officers of income tax, customs and VAT who work in intelligence, research and data gathering are adequately trained*
				e) Preparing yearly training calendar.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder • Mr. Md Anwar Hossain	√					*Yearly training calendar*
				f) Arranging training in home and abroad on specialized functional and emerging issues of Income Tax, VAT and Customs	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder • Mr. Md Anwar Hossain		√	√	√		*All officers of income tax, customs and VAT received training on specialized functional and emerging issues of revenue*
				g) Capacity development in the area of adopting frontier technologies in income tax, VAT and Customs administrations	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder • Mr. Md Anwar Hossain			√	√		*Frontier technology adopted in revenue administration*
				h) Developing capacity for building an automated central revenue reporting and monitoring system	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder • Mr. Md Anwar Hossain				√		*Effective revenue reporting and monitoring in place*

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	*Results (j)*
C2 – Activity 4	Increase tax collection through improved tax administration	• Ensure harmonization and taxpayer data sharing across various wings of the NBR	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Conducting study on the scope and areas of data sharing across various wings of the NBR	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√	*100*	*Effective and continuous data sharing among tax, VAT and customs offices*
				b) Establishing a system for sharing taxpayer data across various wings of the NBR	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		
		• Develop and establish a system of modern infrastructure and create e-business environment using ICT as an enabler to facilitate the delivery of seamless and quality services to the stakeholders	6. IT systems acquisition	a) Conducting business process analysis and business process review of Income Tax, Customs and VAT procedure for adoption of global best practices of revenue management in Income Tax, VAT and Customs offices/units.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√	*5000*	*Global best practices of revenue management adopted in Income Tax, VAT and Customs offices/units.*
				b) Assessing budgetary and resource requirement (including infrastructure, logistic and equipment) at all units/offices of NBR	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder			√	√		*Resource requirement documents*
				c) Preparing infrastructure requirement plan for at all offices/units of NBR.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		*Infrastructure requirement plan documents*
				d) Establishing and facilitating cyber forensic facilities in different income tax offices/units.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		*Cyber forensic facilities established in all major income tax offices/ units*
				e) Establishing Customs Dog Squad, Customs Chemical Lab, Customs Security Check Point, Non-Intrusive Inspection, Scanners, Electronic Cargo Tracking System, Advanced passenger Information System	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		*Customs Dog Squad, Customs Chemical Lab, Customs Security Check Point, Non-Intrusive Inspection, Scanners, Electronic Cargo Tracking System, Advanced passenger Information System in place*
				f) Procuring hi speed navigational and marine vessel like speed boat, surveillance vessel and helicopters for customs and tax emergency response team	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		*Highly equipped Customs and tax emergency response team*
				g) Establishing a separate Business Intelligence and Analysis unit for big data analytics for enhanced income tax and VAT collection	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		*Business Intelligence and Analysis unit in place*
				h) Establishing income tax audit management system including the audit of high-net-worth individuals, litigation management system, high value transaction capturing system, and internal audit system.	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		*Income tax audit management system including the audit of high-net-worth individuals,*

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											litigation management system, high value transaction capturing system, and internal audit system in place.
				i) Strengthening transfer pricing and other anti-avoidance capability of income tax	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		*Fully functional transfer pricing unit and anti-avoidance mechanism in income tax*
				j) Establishing appropriate system for preventing and tracking transfer mispricing, VAT carousal fraud and other avoidance schemes related to VAT and Customs	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder				√		*Fully functional mechanism for preventing Transfer mispricing, VAT carousal fraud and tax avoidance schemes in VAT and Customs*
				k) Establishing appropriate system in income tax, VAT & Customs wing for the taxation of digital and virtual economy	• Mr. Md. Alamgir Hossain • Dr. Abdul Mannan Shikder		√	√			*Digital and virtual economy sufficiently taxed*
		• Implement Bangladesh Single Window and introduce an electronic, online solution for international trade (import, export, transit and transshipment)	8. Execution of reformed PFM process (such as functioning of BMC or carrying out performance evaluation	a) Forming Law Drafting Committee	Mr. Jewel Ahmed	√				*58700*	
				b) Organizing consultation and meetings between law drafting committee and other relevant organizations to finalize the draft.	Mr. Jewel Ahmed	√					
				c) Recruiting consulting firm	Mr. Jewel Ahmed		√				
				d) Preparing initial selection documents for software procurement	Mr. Jewel Ahmed			√			
				e) Finalizing technical and functional requirements of Certificate License and Permit issuing Agencies'(CLPIAs) to procure BD- NSW Solution, Valuation Database, Cyber Security and Risk Management software	Mr. Jewel Ahmed			√			
				f) Visiting CLPIAs to understand their business	Mr. Jewel Ahmed				√		
				g) Undertaking capacity building training for NBR (all three wings) and other CLPIAs	Mr. Jewel Ahmed				√		
		• Introduce an automated Customs Bond Management System in Bangladesh	6. IT systems acquisition	a) Purchasing Software for Customs Bond Management System in Bangladesh	Mr. Mohammad Fyzur Rahman				√	*9100*	*Preventing misuse of bonded warehouse*
				b) Purchasing Hardware for Customs Bond Management System in Bangladesh	Mr. Mohammad Fyzur Rahman				√		
				c) Undertaking orientation and capacity building training for all related stakeholders	Mr. Mohammad Fyzur Rahman			√			
				d) Handing over the project to National Board of Revenue (NBR)	Mr. Mohammad Fyzur Rahman				√		
		• Implement Value	8. Execution of reformed PFM	a) Printing and publication of awareness building campaign materials and Concierge Booth/ Help Desk in different places and spaces rent for	Dr. Abdul Mannan Shikder		√			*69000*	*Automation of VAT system*

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	*Results (j)*
		Added Tax and Supplementary Duty, Act 2012 [Implementation of VAT Online Project]	process (such as functioning of BMC or carrying out performance evaluation	Taxpayer campaign with all campaign activities.							
				b) Procuring IT Hardware for Development of customized software for VAT Agents and VAT Advisors for VAT Academy including integration with IVAS and NBR Website, Payment system of Bangladesh Bank.	Dr. Abdul Mannan Shikder		√				
				c) Refurbishing Customs, Excise and VAT Training Academy, Chittagong including its lab, library, medical center etc.	Dr. Abdul Mannan Shikder		√				
				d) Training or professional course on audit and risk management/ equivalent course for VAT staff in local institutes [IBA, Dhaka University, ICMAB.	Dr. Abdul Mannan Shikder		√				
				e) Introducing lottery for end consumers & retailers under taxpayer communication plan.	Dr. Abdul Mannan Shikder		√				
		• Design and upgrade e-Tax systems to the tune of digital transformation	6. IT system acquisition	a) Undertaking a thorough assessment of the existing Systems	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed		√	√		*5000*	*Documents on system assessment*
				b) Assessing capacity gap of income tax department in adopting data driven tax administration and digital transformation	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed			√	√		*Documents on gap in digital transformation*
				c) Designing and deploying e-Tax systems for digital transformation of tax administration	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed			√	√		*Digital transformation of tax management*
				d) Redesigning existing systems to meet objectives and standards of digital transformation	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed			√	√		
				e) Integrating e-payment system with online return filing system and other revenue management and information	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed	√	√				*E-payment system in place for all taxpayers*
				f) Making regulatory and technological arrangement for mandatory e-filing of audit report	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed				√		*Mandatory e-filing for all audit reports*
				g) Developing withholding tax management system (e-TDS & e-TCS) and tax information management system	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed			√	√		*Withholding tax management system in place for all source taxes*
				h) Digitizing tax compliance reporting system	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed				√		*Compliance reporting system made fully digitized*
				i) Developing internal expertise in designing, developing, operating and maintaining e-Tax systems	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed				√		*internal expert team in designing, developing, operating and maintaining e-Tax systems*
		• Enact and Implement Direct Tax Act	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Drafting new Income Tax Act.	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed		√			*1000*	*Bangla and English draft prepared*
				b) Undertaking stakeholder's consultation of the draft new Income Tax Act.	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed		√	√			
				c) Finalizing the draft and completing enactment related procedures.	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed			√			
				d) Formulating related rules and designing necessary forms for the implementation of the new Act.	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed		√	√			*Necessary rules and forms ready*

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	*Results (j)*
				e) Providing necessary trainings, education and support to tax officials and staff (of all level of income tax), taxpayers, tax professionals and other stakeholders in relation to the implementation of the new Income Tax Act.	• Mr. Md Alamgir Hossain • Mr. Md Shabbir Ahmed		√	√	√		*All stakeholders are properly informed and trained*
		• Launching mass campaign for online return submission and tax net expansion	7. Consultations, forums, citizens' participation	a) Lunching taxpayers' awareness and motivation campaign for popularizing online return filing.	• Mr. Md Alamgir Hossain • Mr. Md Eidtazul Islam				√	*2000*	*Taxpayers' awareness and motivation campaign held in adequate numbers*
				b) Undertaking programs for ensuring voluntary tax compliance including tax registration, return filing and discharging tax withholding and reporting obligations.	• Mr. Md Alamgir Hossain • Mr. Md Eidtazul Islam				√		*Increase in voluntary compliance*
				c) Providing taxpayer support and education through broadcasting TVCs and streaming of online contents in social and virtual media.	• Mr. Md Alamgir Hossain • Mr. Md Eidtazul Islam			√	√		*TVCs and online contents developed and broadcasted/ streamed*

C-3: DEBT MANAGEMENT (ECONOMIC RELATIONS & DEBT MANAGEMENT WING, FINANCE DIVISION)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C3 – Activity 5	Improve the quality of Medium-term Debt Strategy (MTDS)	• Develop an operational strategy to implement the MTDS and conduct training as needed and design a communication platform for multiple agencies involved (e.g., FD, BB, ERD, NSD, CGA).	5. Drafting / revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition; 4. Advocacy	a) Assess the current MTDS implementation mechanism and identify challenges.	Mr. Md. Ekhlasur Rahman	√				250	Operational strategy for MTDS implementation.
				b) Study the DSA template and develop a draft operational strategy addressing challenges and suggesting recommendations, c. Collect feedback on the draft strategy and get approval from relevant authorities on final strategy,			√				
				c) Design and conduct training for relevant stakeholders on the DSF,				√			
				d) Identify the objectives of the multi-agency communication platform, and evaluate current incompatibilities,				√	√		Communication Platform.
				e) Recruit IT services and communication consultant to design and create the communication platform							
		• Hold a Debt Review Summit with all concerned parties to discuss MTDS.	7. Consultations, forums, citizens' participation 4. Advocacy	a) Identify objectives of the summit and design sessions accordingly;	Mr. Mohammad Monjurul Haque	√				100	Recommendations on DSA implementation, MTDS improvement, and Debt Bulletin
				b) Hire a think tank or agency to manage the event;			√				
				c) Invite all relevant stakeholders and confirm attendance;				√	√		
				d) Organize the Debt Review Summit and publish results in the multi-agency communication platform and other avenues							
		• Using the 2017 MTDS as the base, develop a plan and	5. Drafting / revising laws, strategies, regulations, framework,	a) Study the current MTDS and identify areas of improvement;	Mr. Md. Ruhul Amin	√				100	Updated MTDS
				b) Conduct an internal research to further develop MTDS implementation operations strategy;			√				

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
		procedure to update the strategy annually to reflect data collected from above agencies.	procedures	c) Create a data collection and collation plan and integrate into the communications platform; d) Analyze the data at regular intervals and update MTDS accordingly.				√	√		
C3 – Activity 6	Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability	• Operationalize Debt Database (DMFAS).	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Assess capacity of implementing unit; b) Hire consultants to provide training to FD employees as required; c) Customize DMFAS to include on-lending database	Mr. Muhammad Monjurul Haque	√	√	√	√	1,200	Debt database established and updated
		• Assess the capacity and performance of the FD's Treasury and Debt Management Wing	1. Analytical activities, studies, surveys;	a) Conduct internal evaluation of the FD's Treasury and Debt Management Wing to identify gaps in skills and resources; b) Hire external consultants to suggest recommendations based on gaps identified; c) Develop training modules and design training sessions for FD's relevant unit according to the needs identified; d) Conduct training sessions for the relevant FD employees	Mr. Md. Ekhlasur Rahman	√	√	√	√	100	
		• Conduct a comprehensive inventory of all outstanding debt, including contingent liabilities and assumed guarantees (for government banks, e.g.)	1. Analytical activities, studies, surveys	a) Develop TOR for hiring expert consultants; b) Recruit consultants to catalog relevant information; c) Create a report based on the findings; d) Share with all stakeholders	Mr. Md. Ruhul Amin	√	√	√	√	250	
		• Create a database for national savings	6. IT systems acquisition	a) Determine the purpose and data requirements of the database; b) Develop RFP/TOR for hiring IT consultants; c) Follow procurement process and publish the EOI; d) Evaluate EOI and select and draw contract with the vendor; e) Create a mechanism for database implementation and management	Mr. Md. Ekhlasur Rahman	√	√	√	√	100	
		• Introduce publication of quarterly debt bulletin and annual debt portfolio report	3.Communication and knowledge sharing	a) Collect data for the debt bulletin and debt portfolio report; b) Create drafts of the bulletin and report; c) Get approval of the reports from Secretary; d) Publish the bulletin and report on the shared communication platform	Mr. Muhammad Monjurul Haque	√	√	√	√	400	Published Debt Bulletin and Debt Portfolio Report
		• Put in place and expand TSA which includes Special Accounts and EBFs	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Identify the objectives for setting up TSA; b) Create TSA plan and establish TSA; c) Collect data about special accounts and EBFs and include in the TSA; d) Regularly update the TSA	Mr. Firoz Ahmed	√	√	√	√	200	Treasury Single Account including all Special Accounts and EBFs
		• Annually publish updated national debt status through	3.Communication and knowledge sharing	a) Collect data about national debt status through the DMFAS; b) Create draft reports on national debt status; c) Get approval from Finance Secretary on the final publication;	Ms. Begum Habibun Nahar	√	√	√	√	50	Final publication of the annual national debt status on different

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
		media and GoB website		d) Hold press conference to publish the report to the media and upload report on GoB website							media and the GoB website
		• FD's Debt Management Wing to convene monthly meetings of heads of other Debt Management Units.	1. Analytical activities, studies, surveys, etc	a) Conduct month meetings of FD and other Debt Mgt unit heads;	Md. Ruhul Amin	√				50	Higher quality and reliable data collection available for decision-making
				b) Set standards for data quality and reliability and strategies to measure those;		√	√	√			
				c) Collect and use a sample of the available data and review it for quality and reliability;							
				d) Identify gaps and suggest recommendations							
C3 Activity 7	Enhance Non-Tax Revenue (NTR) performance	• Develop a web based NTR database	6. IT systems acquisition	a) Determine the purpose and data requirements of the database;	Mr. Md. Ekhlasur Rahman	√				100	NTR Database
				b) Develop RFP/TOR for hiring IT consultants;			√	√	√		
				c) Follow procurement process and publish EOI;							
				d) Evaluate EOI and select and draw contract with the vendor;							
				e) Create a mechanism for database implementation and management							
		• Policy dialogues, workshops and seminars for awareness building among NTR generating units	3.Communication and Knowledge sharing Advocacy	a) Create annual operations plans for the duration of the reform and identify the aims and objectives;	Mr. Mohammad Mojurul Haque	√				50	Workshops, Seminars, Policy dialogues on NTR
				b) Design activities according the goals and objectives (dialogue, workshop, seminar etc.);			√	√	√		
				c) Invite all relevant public and private stakeholders in NTR generation;							
				d) Recruit think tank and event management through procurement process to organize the program							
		• Revenue innovation incentives	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Study examples of revenue innovation incentives in 3 comparable countries;	Mr. Firoz Ahmed,					200	New incentives are approved and put in place for innovation in revenue generation
				b) Evaluate alternative methods of generating revenue and identify which are suitable;							
				c) Design revenue innovation schemes and collect feedback from relevant stakeholders;							
				d) All key stakeholders agree to implement the incentives and relevant Secretaries approve the schemes							
		• Capacity building	2. Training	a) Conduct needs assessment of skills among relevant agencies and stakeholders;	Ms. Begum Habibun Nahar	√				250	Enhanced skills of relevant implementers of revenue innovation schemes and NTR units
				b) Establish TOR for hiring consultants to provide training based on the needs identified;			√				
				c) Publish EOI and hire consultants through the recruitment process to train the relevant units;				√	√		
				d) Organize training and capacity building sessions to meet the gaps.							

C-4: PLANNING AND BUDGET PREPARATION (BUDGET WING, FINANCE DIVISION)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C4-Activity 8	Improve the effectiveness of BMC and BWG	• Assess how the BMC and BWG are functioning and develop a performance improvement program	1. Analytical activities, studies, surveys, etc	a) Current ToRs of BMC and BWG will be expanded in order to include new activities.	Dr. Mohammad Abu Yusuf	√				200	DLI 2.1 - Monitoring framework (including a performance scorecard) for the BMCs has been drafted, consulted and finalized.
				b) Prepare and review Performance Scorecard with the representatives of the BMCs of the LM through 2 half-day workshops.			√				
				c) Discuss and agree on an overall performance framework with the BWG.	Mr. Md. Mofidur Rahman Mr. Iftekhar Uddin Shamim		√				
				d) Pilot Performance Scorecard with at least 3 BMCs and recommend fine tuning.			√				
				e) Build capacity of the BMCs and BWGs using the monitoring framework.			√				
				f) Finalize Scorecard and performance framework.			√				
				g) Approved framework and scorecard issued through a GO.			√				
C4-Activity 9	Improve the effectiveness of BMC and BWG	• Based on the initial assessment, revise the ToR for the Budget Management Committee.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Review and propose amendments to the BMC and BWG ToRs suitable for the committee to review MYPIP/MTBF and FBEs at the workshop.	Mr. Muhammad Faruq-uz-zaman	√				700	Revised ToR of BMC (linked to DLR 2.1)
				b) Review and approval of the BMC ToRs by the Finance Division.	Mr. Md. Mofidur Rahman Mr. Iftekhar Uddin Shamim		√				
		• To make the BMCs and BWGs work more efficiently, rationalize the number of budget planning tools	1. Analytical activities, studies, surveys, etc	a) Prepare ToRs for the study.	Begum Liza Khawaja		√			1,900	Revised set of tools for multiple planning and budgeting systems (linked to DLR 2.1 & 2.2)
				b) Prepare selection panel for the study.			√				
				c) Selection and commencement of the study.	Mr. Mohmmad Jashim Uddin Mr. Md Samiul Masud		√				
				d) Finalize and share the recommendations of the study to the BMCs and BWG of FD.				√			
				e) Final clearance of the new set of tools for multiple planning and budgeting systems.				√			
		• Finance Division to deploy a resource pool to support BMCs in various line ministries in a demand-driven approach	3. Training	a) Prepare ToRs for external resource person(s) to be deployed in the line ministries.	Begum Liza Khawaja & Mr. Anissuzaman Khan	√				900	Quality of BMC functions improved with the assistance of external resource (linked to DLR 2.1)
				b) Procurement of external resources and deployment.	Mr. Mohmmad Jashim Uddin Mr. Md Samiul Masud		√				
				c) External resource person providing regular support to BMC.			√				

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C4-Activity 10	Efficient budget release	• Delink the budget releases and distribution to DDOs/project directors from the submission of the utilization reports for first 2/3 quarters	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare ToR for individual external consultant to review the Rules of Procedure for fund disbursement.	Mr. Anissuzaman Khan	√				100	Circular issued to relevant officials Revised Rules of Procedure received and understood by all relevant persons
				b) Procurement of external consultant.			√				
				c) Consultant to provide suggestions for changes in authority for fund release.	Mr. Md. Aminul Islam		√				
				d) Circular on changes of procedure for fund release			√				
		• Review the current fund release procedures and delegation of financial power in line with the development of Cash Management Policy and Procedure	1. Analytical activities, studies, surveys, etc	a) Prepare ToR for external consultant to review the existing fund release procedure;	Dr. Mohammad Abu Yusuf	√				240	Updated Fund Release Policy and Procedures (Linked to DLR 3.1)
				b) Procurement of external consultant;			√				
				c) Consultant to provide recommendations for more effective and timely fund release procedures	Mr. Md. Aminul Islam		√				
		• Perform necessary addition/development in iBAS++ budget execution modules to enable monitoring of timeliness of releases to DDOs/project directors and establishing a monitoring mechanism	6. IT system acquisition	a) Prepare ToR for external IT consultant.	Dr. Mohammad Abu Yusuf Mr. Md. Mofidur Rahman Mr. Iftekhar Uddin Shamim Mr. Mohmmad Jashim Uddin Mr. Md Samiul Masud Mr. Md. Aminul Islam	√				1,200	iBAS ++ based IT system in place
				b) IT consultant to provide technical solutions to monitoring fund release flow.		√					
				c) Meeting at FD to review proposed IT based monitoring.			√				
				d) Consultant help set up agreed monitoring system.			√				
				e) User Manual and training to use the new monitoring system.			√				
		• Effective monitoring of budget execution and timely review and management of outliers	1. Analytical activities, studies, surveys, etc	a) Develop and finalize customized software embedded in the iBAS++ system to help strengthen BIP.	Mr. Anisuzzaman Khan & Liza Khawaja	√				900	Effective monitoring in place Fund release is timely with feedback based on monitoring
				b) Train Budget Desk Officers (BDOs) to monitor Budget Implementation Plan (BIP).	Mr. Mohmmad Jashim Uddin Mr. Md Samiul Masud		√				
				c) Feedback on the BIP to help FD prepare effective borrowing plan.			√				
				d) Amendment and fine tuning of the monitoring tool.	Mr. Md. Aminul Islam		√				

C-5: PUBLIC INVESTMENT MANAGEMENT (PLANNING MINISTRY)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C5-Activity 11	Improve public investment formulation, appraisal, and approval processes	• Develop a procedure and schedule to fully introduce MAF/SAF in two pilot sectors– Power and Energy (PE), and Local Government and Rural Development (LGRD).	1. Analytical activities, studies, surveys;	a) Arrange online meetings on MAF/SAF with the participation of two pilot sectors to discuss procedure and schedule to introduce MAF/SAF	Mr. Muhammad Anwar Uddin	√		√		756.00	Integration and effective communication will be established.
				b) Organize training on MAF/SAF for the MDAs &PC. Organize OJT		√					Skills on Development project appraisal and assessment will be increased.
				c) Introducing different communication tools like flyers, handbooks, desk calendar etc. in order to build awareness among the stakeholders.		√	√				Awareness will be increased and the purpose of reform will be disseminated.
		• Develop plans and materials on MAF/SAF training.	2. Training	a) Translate MAF/SAF formats and manuals, and DPP preparation handbook into Bangla	Mr. Mithun Paul Dip	√				175.00	MAF manual, SAF manual, DPP Preparation handbook translated
				b) Develop, validate and improve online training materials of prioritized training courses	Mr. Muhammad Anwar Uddin	√	√				
				c) Repeat b) above to develop, validate and improve all courses under the training program			√	√			
		• Implement the MAF/SAF introduction in two pilot sectors	2. Training	a) Organize dissemination workshops on MAF/SAF for stakeholders in two pilot sectors.	Mr. Muhammad Anwar Uddin	√		√		175.00	Workshops on MAF/SAF for stakeholders in two pilot sectors held.
				b) Conduct training on MAF/SAF and other PIM-related issues for stakeholders in two pilot sectors.			√	√	√		Basic courses organized (approx. no. of trained officers: 15 for MAF and 15 for SAF.
				c) Provide on-the-job training (OJT) for stakeholders in two pilot sectors.	JET		√	√	√		Advance courses organized (approx. no. of trained officers: 15 for MAF and 15 for SAF).
				d) Conduct Training of Trainers (TOT) to develop master trainers on MAF/SAF.	Mr. Muhammad Anwar Uddin and JET				√		TOT implemented.

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		• Review the status of usage levels of MAF/SAF and update MAF/SAF formats and manuals	1. Analytical activities, studies, surveys;	a) Develop an analytical framework to measure the usage level of MAF/SAF	Mr. Muhammad Anwar Uddin and JET			√			Report developed.
				b) Conduct a study and prepare a report on the usage level of MAF/SAF					√		MAF/SAF format and manuals revised.
				c) Update the MAF/SAF formats and manuals if required.					√		MAF/SAF format and manuals revised.
		• Review the performance of usage of MAF/SAF	1. Analytical activities, studies, surveys;	a) Develop an analytical framework to measure the performance of usage of MAF/SAF	Mr. Muhammad Anwar Uddin	√					Framework developed.
				b) Conduct the survey to collect the base line data	Dr. Nurun Nahar and JET		√	√			Baseline data collected.
		• Introduce MAF/SAF in other sectors.	1.Analytical activities, studies, surveys;	a) Develop a data collection plan for examining the sectoral performance of project implementation with a view to selecting new sectors	Mr. Muhammad Anwar Uddin, and JET	√					Data collection plan developed
				b) Coordinate with IMED regarding data collection for the assessment.	Mr. Mithun Paul Dip	√					Support from IMED ensured.
				c) Collect and analyze data on projects	Mr. Muhammad Anwar Uddin		√	√			Data Collected.
				d) Share outcomes of the assessment with the stakeholders.				√			Validity process confirmed.
				e) Submit draft report of the assessment.					√		Draft report developed.
				f) Submit final report, and secure approval to formally incorporate the new sectors to introduce MAF/SAF.					√		New sectors selected.
		• Raise awareness about development planning and PIM reform among parliamentarians.	3.Communication and knowledge sharing& Advocacy	a) Introduce a 'Public Investment Management Reform handbook' in order to raise awareness among parliamentarians on development process and other PIM issues	Mr. Muhammad Anwar Uddin				√	0.50	Public Investment Management Reform handbook introduced.
				b) Organize training on project feasibility study, project management, and project appraisal for PIM stakeholders	• Mr. Muhammad Anwar Uddin			√	√	37.50	Training held.

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					• Mr. Mithun Paul Dip						
C5-Activity 12	Strengthen strategic linkages between the ADP, FYP and MTBF	• Establish interface/ linkage between programming Div. and FD for the preparation of National budget	1.Analytical activities, studies, surveys;	a) Introduce a "Unique Project Code" in the ADP process.	Mr. Md. Sayduzzaman	√	√				Unique project code will be established for Programming Div. and FD.
				b) Re-classification of current ADP sectors to align with the sector classification of FYP and MTBF	Mr. Md. Sayduzzaman and JET			√			Same sector classification will be established.
		• Conduct dissemination workshops on SSP/MYPIP in two pilot sectors	3.Communication & knowledge Sharing	a) Develop awareness and training materials on the use of SSP/MYPIP	Mr. Muhammad Anwar Uddin			√	√		Training held on SSP/MYPIP.
				b) Organize workshops to raise awareness and understanding of adjusted process for the LGRD sector		√		√	√		Workshops held for the LGRD sector.
				c) Organize workshops to raise awareness and understanding of adjusted process for the PE sector				√	√		Workshops held for the PE sector.
				d) Organize workshops to raise awareness and understanding of adjusted process for Desk Officers for two pilot sectors at FD				√	√		Desk officers of the pilot sectors awarded and trained.
				e) Organize workshops to raise awareness and understanding of adjusted process for Programming Division (PD)				√	√		PD officials understood the changed process.
		• Provide on-the-job training (OJT) with stakeholders in two pilot sectors to prepare ADP, RADP, and MTBF by utilizing SSP/MYPIP	2. Training	a) Develop OJT approach and materials for SSP/MYPIP for PD	Mr. Muhammad Anwar Uddin		√				OJT approach and materials for SSP/MYPIP developed.
				b) Implement OJT on SSP for PD, Sector Divisions, and pilot sector Ministries and Divisions				√			OJT on SSP implemented for PD, SD, pilot MDAs.
				c) Implement OJT MYPIP at Sector Divisions and pilot sector Ministries and Divisions				√	√		OJT on MYPIP implemented for PD, SD, pilot MDAs.
		• Review the status of the usage level SSP/MYPIP and	1.Analytical activities, studies, surveys;	a) Review the use of SSP/MYPIP in the last budget process	Mr. Muhammad Anwar Uddin			√	√		Use of SSP/MYPIP reviewed.

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		identify points for improvement.		b) Identify the need for adjustments for the process	Engr Md. Nazib	√					Points for adjustments identified.
				c) Discuss findings with key stakeholders (PD, FD, pilot sector MDAs)	Mr. Muhammad Anwar Uddin	√					Validation of the outcome Discussion held for required changes.
				d) Implement required changes			√				Changes implemented.
				e) Support Sector Divisions to update SSPs for two pilot sectors based on 8th FYP			√				Support provided to update SSPs.
		• Conduct annual review to update Sector Results Monitoring Matrix of SSP, and Forward Baseline Estimates and Fiscal Space for MYPIP	1.Analytical activities, studies, surveys;	a) Annual review to update Sector Results Monitoring Matrix of SSP, and Forward Baseline Estimates and Fiscal Space for MYPIP	Mr. Muhammad Anwar Uddin and JET	√					SRMM and FBE/FS updated.
		• Review and update SSP/MYPIP guidelines	5.Drafting/revising laws, strategies, regulations, framework, procedures 7.Consultations, forums, citizens' participation	a) Review and update SSP/MYPIP guidelines	Mr. Muhammad Anwar Uddin				√		SSP/MYPIP guidelines updated.
		• Establish digital interface between Programming Division (PD) and FD for the preparation of National budget	6. IT systems acquisition	a) Introduce a 'Unique Project Code' in the ADP process.	Mr. Md. Sayduzzaman		√				Unique project code introduced in the ADP process.
				b) Coordinate and facilitate implementation of re-classification of the current ADP sector to align with the sector classification of FYP and MTBF			√				ADP sectors re-classified.
				c) Establish digital interface between newly developed ADP/RADP Management Information System and IBAS++ for data sharing, preparation and management of ADP/RADP					√	465.00	Digital interface established between PD and FD.
		• Strengthen GoB structures and coordination arrangements critical to SSP and MYPIP formulation	7.Consultations, forums, citizens' participation	a) Arrange regular meetings with the pilot and other sector MDAs and concerned divisions (GED, Sector Divisions, FD, others)	Mr. Muhammad Anwar Uddin		√	√	√		Coordination among parties strengthened.

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		• Strengthen PIM Reform Wing as the anchor organization for PIM reform	3.Communication and knowledge sharing; 4. Advocacy; 5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop comprehensive National PIM Guidelines that articulates the functions and responsibilities of all stakeholders in the process of PIM	Mr. Muhammad Anwar Uddin and JET		√	√			National PIM guideline developed.
				b) Develop PIM Reform Program and Annual Work Plan (PIMRP/AWP) to plan, implement, monitor and evaluate PIM reform across GOB by PIM Reform Wing	Mr. Mithun Paul Dip and JET	√	√				PIMRP/AWP developed.
				c) Monitor and report the progress of planned activities in PIMRP/AWP.	Mr. Muhammad Anwar Uddin				√		Mentoring report of PIMRP/AWP prepared.

C-6: PUBLIC SECTOR PERFORMANCE MANAGEMENT (CABINET DIVISION)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C6 Activity 14	Institutionalize high quality system for producing APAs with meaningful indicators and targets that are aligned to national priorities	• Train CRU staff as well as APA team members of MDAs to enable them in setting meaningful indicators and targets • Enhance ICT facilities of the CRU to enhance research and training capacity as well as office environment	2. Training	a) 51 Training sessions conducted with MDAs.	• Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque			√	√	1000	Skill and knowledge of CRU Staffs on GPMS enhanced
				b) NCGP and TCGP meetings conducted.							
				c) Software training to 233 UNO offices in progress.				√	√	1000	CRU capacity to enhance research and training enhanced
				d) TOT on APAMS software for the MDAs will take place in December.							
				e) A workshop on APA with the CRU officers will take place in December.							
				f) Developing a project proposal under process which will address IT system acquisition for the CRU.							

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C6-Activity 15	Adopt a comprehensive monitoring system and evaluation framework	• Improve/upgrade the APAMS software	6. IT System acquisition (6)	a) Developing a project proposal under process for updating the software.	• Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque			√	√	150	A better version of APAMS software is built which is user friendly and enables easy and effective monitoring and evaluation of APAs.
C6-Activity 16	Incentivize MDAs based on performance	• Develop incentive guideline	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Opinion received from ministries. Analysis in progress.	• Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque				√	5	Incentives are provided according to the performance of Government offices.
C6-Activity 17	Ensure greater openness and transparency of the APA process	• Publish a report on APA (its achievements, challenges and status of MDAs)	4. Advocacy	a) Report Published and distributed to all ministries and concerned offices.	• Mr. Md. Mamunur Rashid Bhuiyan • Dr. Mohammad Azizul Haque		√			5	A publication on APA demonstrating the success, challenges and future plan is published.

C-7: iBAS++/BACS IMPLEMENTATION (FINANCE DIVISION, iBAS++ PROJECT UNIT)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C7- Activity 18	Implement new BACS and enhance the use of IBAS++ information for decision-making	• Prepare iBAS++ improvement plans to improve system functionality and processes.	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Identify iBAS++ improvement areas, at a macro level, in the following areas: i. Report generation ii. System robustness iii. System performance iv. User-friendliness	Mr. Sheikh Muhammad Salim Ullah	√				12	iBAS++ improvement areas identified)
				b) Prepare a time-bound action plan for each of the improvement areas identified)	Mr. Sheikh Muhammad Salim Ullah		√			5	Draft iBAS++ improvement plan prepared)
				c) Convene a workshop with stakeholders to discuss and finalize the workplan	Mr. Mohammad Ali Prince		√			10	iBAS++ improvement plan finalized)
		• Implementation of feedback received from the assessment of iBAS++ system security certification.	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Design policies, procedures and governance structure to mitigate the security risks identified in the assessment	Mr. Abdur Rahman Khan	√				500	IT Security policies, procedures and governance structure prepared)
				b) Implement policies, procedures and governance structure	Mr. Abdur Rahman Khan	√	√			500	IT Security policies, procedures and governance structure implemented)

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
				c) Conduct a source code review and implement recommendations	Mr. Abdur Rahman Khan	√				100	iBAS++ source code reviewed and recommendations implemented
				d) Conduct system performance review and implement recommendations	Mr. Abdur Rahman Khan	√	√			100	iBAS++ system performance reviewed and recommendations implemented
				e) Prepare for ISO certification	Mr. Abdur Rahman Khan		√			300	Application process for ISO certification completed
C7- Activity 19	Document operating procedures and improve/automate processes to support iBAS++ operations	• Finalize an iBAS++ operating procedures manual consistent with BACS	5. Drafting/revising laws, strategies, regulations, framework, procedures.	a) Create first draft of the operating procedures (a comprehensive operating manual for iBAS++ users containing details business rules, procedures, accounting logic and iBAS++ menus, screens and steps) for functionalities including the following: i. Bill preparation and submission for Self-Drawing Officer ii. Bill preparation, submission and accounting DDOs iii. Bill and payment processing iv. Bank reconciliation v. Correction journals vi. Month closing and accounting vii. Budget preparation viii. Fund release ix. Re-appropriation xi. Bill and payment processing and accounting for SAEs xii. Bill and payment processing and accounting for projects xiii. Bill and payment processing and accounting for foreign missions xiv. Bill and payment processing and accounting for autonomous bodies	Mr. Md. Manzarul Mannan	√	√			100	First draft of iBAS++ operating procedures prepared)
				b) Stakeholder consultations and identification of the areas of inconsistencies in the manual	Mr. Md. Manzarul Mannan		√	√		20	Stakeholder consultation meetings arranged)
				c) Finalization of iBAS++ operating procedures	Mr. Md. Manzarul Mannan		√	√		10	iBAS++ operating procedures finalized and published)
		• Map manual processes in accounts offices and manual records kept outside iBAS++	1. Analytical activities, studies, surveys.	a) Prepare a draft report listing all processes and records in accounts offices along with automation status.	Mr. Abdur Rahman Khan	√	√			20	A draft report listing all processes and records in accounts offices along with automation status prepared)
				b) Arrange a workshop to finalize the report with final mapping of areas and processes identified)	Mr. Abdur Rahman Khan	√				10	Mapping of processes and records are finalized)

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		• Prepare process flow charts and develop a time-bound process improvement plan	5. Drafting/revising laws, strategies, regulations, framework, procedures.	a) Prepare a report with process flow charts for the identified processes to automate, along with formats of electronic records	Mr. Md. Manzarul Mannan	√				10	A report prepared with process flow charts for the identified processes to automate, along with formats of electronic records
				b) Develop a time-bound improvement plan	Mr. Md. Manzarul Mannan	√				10	Process improvement plan prepared
				c) Arrange a workshop for stakeholder consultation on the draft process flow charts and improvement plan	Mr. Md. Manzarul Mannan		√			20	Workshop on process flow charts and improvement plan arranged
				d) Finalization of process flow charts and improvement plan and submission for approval	Mr. Md. Manzarul Mannan		√			10	Finalized process flow charts and improvement plan
		• Automate funds release and re-appropriation procedures. Check consistency between government's rules/regulation/circulars and iBAS++ operating procedures.	8. Execution of reformed PFM process	a) Examine consistency between government's rules/regulation/circulars and iBAS++ operating procedures (including autonomous bodies) and prepare a report with the findings	Mr. Abdur Rahman Khan	√				10	Report with findings on consistency between government rules and iBAS++ procedures
				b) Recommend changes in iBAS++ operating procedure and issue detailed change request	Mr. Abdur Rahman Khan		√			10	iBAS++ change requests
				c) Complete iBAS++ development to implement the change requests	Mr. Abdur Rahman Khan			√		50	Requested changes in iBAS++ completed
				d) Roll out approved procedures and changed iBAS++ functionalities to autonomous organizations.	Mr. Abdur Rahman Khan	√				20	Requested changes in iBAS++ rolled out
		• Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system. Two separate User Authentication and Activity Monitoring Units to be set up, one in FSMU-FD and another one in CGA).	5. Drafting/revising laws, strategies, regulations, framework, procedures. 6. IT systems acquisition	a) Identify potential fiduciary risk areas of iBAS++ in terms of procedures, process flow and system security	Mr. Mohammad Ali Prince	√				50	Potential fiduciary risk areas of iBAS++ identified
				b) Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system	Mr. Mohammad Ali Prince		√	√		50	Risk Management Guideline prepared
				c) Prepare ToR and procedure manual for setting-up a unit in CGA for monitoring sensitive transactions.	Mr. Mohammad Ali Prince		√			50	ToR and procedure manual prepared for setting-up a unit in CGA for monitoring sensitive transactions
				d) Prepare ToR and procedure manual for setting-up a unit in FSMU-FD for user authentication, access and activity monitoring.	Mr. Mohammad Ali Prince		√			50	ToR and procedure manual prepared for setting-up a unit in FSMU-FD for user authentication, access and activity monitoring
		• Establish secure data transfer with appropriate encryption protocol by	6. IT systems acquisition	a) Prepare a status report on implementing digital signature from Controller of Certifying Authority (CCA) with special focus on the readiness of CCA, iBAS++ sub-modules where it will be used, proposed mechanism of using it (dongle, OTP etc) and estimated	Mr. Abdur Rahman Khan		√			20	Status Report on implementing digital signature from Controller of Certifying Authority

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		obtaining SSL certificates from the Controller of Certifying Authority		timeline)							(CCA)
				b) Prepare a time-bound work plan for implementing CSA digital signature	Mr. Abdur Rahman Khan			√		10	Digital signature implementation plan.
				c) Implement CSA digital signature in all appropriate sub-modules of iBAS++	Mr. Abdur Rahman Khan				√	50	CSA digital signature implemented in all appropriate sub-modules of iBAS++
		• Update Business Continuity Management (BCM) plan annually and undertake periodic disaster recovery tests.	5. Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process	a) Review the existing Business Continuity Management (BCM) and identify the areas requiring changes.	Mr. Sheikh Muhammad Salim Ullah		√			50	Existing Business Continuity Management (BCM) reviewed
				b) Discuss with management and update Business Continuity Management (BCM) for 2020-21	Mr. Sheikh Muhammad Salim Ullah		√	√		50	Existing Business Continuity Management (BCM) updated
				c) Perform periodic disaster recovery tests as outlined in BCM plan and prepare test report	Mr. Sheikh Muhammad Salim Ullah			√		50	Disaster recovery tests performed)
C7 - Activity 20	Develop and implement system interfaces with other PFM systems	• Identify interfaces and prioritize development and hold consultations with key stakeholders.	1. Analytical activities, studies, surveys; 7. Consultations, forums, citizens' participation	a) Prepare a list of GoB systems which can be interfaced with iBAS++, including the following: (i) Social protection system, (ii) Bangladesh Bank real-time gross settlement system/automated clearing house (iii) E-government procurement (e-GP) (iv) Personnel Management Information System (PMIS) of MoPA (v) Payroll and pension database, (vi) Debt Management and Financial Analysis System (DMFAS) (vii) The National Board of Revenue (NBR)	Mr. Md. Manzarul Mannan	√				20	List of GoB systems which will be interfaced will be identified)
		• Develop a time-bound interface implementation plan and submit quarterly progress reports.	5. Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process	a) Prepare a time-bound interface implementation plan	Mr. Md. Manzarul Mannan	√				20	Interface implementation plan prepared
				b) Consult with stakeholder to finalize the action plan	Mr. Md. Manzarul Mannan		√			20	Interface implementation plan finalized

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		• Interface iBAS++ with NBR to provide a comprehensive picture of revenue receipts of the government.	6. IT systems acquisition	a) Develop an interface in iBAS++ which NBR can use to import data related to revenue receipts of the government.	Mr. Md. Manzarul Mannan			√		100	Interface with NBR for receiving electronic receipt data from iBAS++ developed
				b) Implement the interface through providing access details and training to NBR.	Mr. Md. Manzarul Mannan				√	20	Interface with NBR for receiving electronic receipt data from iBAS++ implemented
		• Ensure live interfacing of iBAS++ with BB's system to capture TSA data).	6. IT system acquisition	a) Prepare a technical paper on how a live interfacing of iBAS++ can be implemented with BB and SB systems to capture TSA data)	Mr. Md. Manzarul Mannan	√				20	Technical paper on live interfacing with BB and SB prepared)
				b) Consult with Bangladesh Bank and agree upon a solution and timeline)	Mr. Md. Manzarul Mannan		√			10	A solution and timeline agreed with BB
				c) Develop the agreed interface in iBAS++ (implementation in FY 21-22)	Mr. Md. Manzarul Mannan			√	√	100	Live interface with BB and SB developed
		• Update and strengthen iBAS++ to have appropriate linkage and interoperability with e-GP system and develop comprehensive training and capacity building program for iBAS++ and e-GP interface	6. IT system acquisition	a) Prepare a technical report describing the list of possible information that can be exchanged between iBAS++ and eGP, taking into consideration the introduction of a rate table	Mr. Md. Manzarul Mannan	√	√			20	Technical report on data exchanged between iBAS++ and eGP developed)
				b) Share the technical report with CPTU, RHD, PWD and DPHE and finalize it	Mr. Md. Manzarul Mannan			√		10	Data exchanged list between iBAS++ and eGP finalized)
				c) Prepare a time-bound action plan developing the interface)	Mr. Md. Manzarul Mannan				√	10	Interface development plan prepared)
				d) Develop and implement the interface	Mr. Md. Manzarul Mannan				√	100	Interface between eGP and iBAS++ developed and implemented)
		• iBAS++ project code allocated to approved projects by FD, is to be allocated to projects in the identification phase by PC for ADP, so ADP and MTBF reflect the same project codes	6. IT system acquisition	a) Prepare a status report on the current status of development of the ADP system of Planning Commission	Mr. Md. Manzarul Mannan		√			20	Status report on ADP system development prepared)
				b) Consult with Planning Commission and collect its requirement from iBAS++ API for introducing unified project code	Mr. Md. Manzarul Mannan			√		10	PC requirement for iBAS++ API collected)
				c) Develop API for Planning Commission	Mr. Md. Manzarul Mannan				√	50	iBAS++API for PC developed)
C7 - Activity 21	**Introduce commitment controls for cash management and strengthen the Treasure Single Account**	• Hold consultations with all holders of special accounts, extra budgetary funds and aided funds	7. Consultations, forums, citizens' participation	a) Hold consultation with (i) ministries/divisions/ departments/ autonomous and semi-autonomous agencies; (ii) state-owned enterprises (SOEs); (iii) local government institutions (LGIs); (v) revenue authorities - tax collecting agency's deposit accounts; (vi) special accounts; (vii) EBF; and (viii) Imprest to Foreign Embassy and Military Attaché.	Mr. Md. Abdur Rahman Khan	√	√	√		60	Consultations held

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				b) Prepare a status report on special accounts, extra budgetary funds and aided funds	Mr. Md. Abdur Rahman Khan				√	30	Status report special accounts, extra budgetary funds and aided funds prepared
C7 - Activity 22	Extend and implement Electronic Funds Transfer	• Conduct an assessment to identify all transactions (vendor payments, employee direct deposits, pensions, etc)) that could be done via EFT and prepare a sequenced strategy for each and conduct a force field analysis of the involved entities, as to know who will support FTE reform within the organization	1. Analytical activities, studies, surveys, etc	a) Prepare a status report on all the payments made by government and the instruments (EFT, cheque, pay order etc) along with the types and recipients of transactions in order to help stipulate a practicable strategy for implementing EFT.	Mr. Md. Abdur Rahman Khan	√				20	EFT payment status report prepared
				b) Prescribe EFT implementation strategy including necessary safeguards against fraud and corruptions through enhancements in iBAS++ and procedures.	Mr. Md. Abdur Rahman Khan		√			30	EFT implementation strategy prepared
		• Ensure all government payments (including social safety net transfer) to beneficiaries designated bank account (G2P)	8. Execution of reformed PFM process	a) Make necessary changes in iBAS++ prescribed in EFT implementation strategy.	Mr. Md. Abdur Rahman Khan			√		30	
				b) Help make necessary amendments in financial rules and procedures prescribed in EFT implementation strategy	Mr. Md. Abdur Rahman Khan			√		30	
				c) Implement EFT in all types of transactions	Mr. Md. Abdur Rahman Khan				√	20	
C7 - Activity 23	Develop and implement a DDO module	• Based on the experience of several other countries, develop a web- enabled DDO module for online bill submission.	3. Communication and knowledge sharing; 5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare a detailed System Requirements Specification (SRS) document for DDO module, including provision of submitting all types of bills paperless, and option for generating all kinds of budget execution and accounting reports from this module)	Mr. Md. Abdur Rahman Khan	√	√	√	√	100	System Requirements Specification (SRS) document for Full-fledged DDO module prepared
				b) Arrange knowledge sharing programs to gather experience of several other countries	Mr. Md. Abdur Rahman Khan			√	√	100	Knowledge sharing programs arranged
				c) Prepare a System Design Document based on the SRS prepared	Mr. Md. Abdur Rahman Khan	√	√	√	√	100	System Design Document for Full-fledged DDO module prepared
				d) Develop full-fledged DDO module	Mr. Md. Abdur Rahman Khan	√	√	√	√	150	75% of Full-fledged DDO module developed
		• Prepare and implement a progressive roll-out plan for the DDO module.	8. Execution of reformed PFM process	a) Prepare a progressive roll-out plan for the DDO module	Mr. Sheikh Muhammad Salim Ullah		√	√		20	Progressive rollout plan prepared
				b) Implement DDO module through supporting user creation, master data entry and performing other configuration.	Mr. Sheikh Muhammad Salim Ullah				√	200	Partial DDO module implemented in 5,000 (20%) DDOs
		• Develop an online orientation training for	8. Execution of reformed PFM process	a) Prepare video training materials for using DDO module	Mr. Sheikh Muhammad Salim Ullah			√		20	Video training materials prepared for partial DDO module)

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		DDOs to use these DDO module application		b) Prepare online interactive training materials with FAQs	Mr. Sheikh Muhammad Salim Ullah				√	20	FAQ prepared for partial DDO module
		• Establish a helpline to remotely support the DDOs	8. Execution of reformed PFM process	a) Provide ToT to competent officials so that they can be the first line of support for DDOs	Mr. Sheikh Muhammad Salim Ullah			√		50	ToT provided to 500 officials
				b) Create a dedicated Help Desk team for supporting DDOs	Mr. Sheikh Muhammad Salim Ullah				√	-	DDO Help Desk created within iBAS++ support team
C7 - Activity 24	Develop and roll out new iBAS++ modules for specialized public entities (for SAEs and SOEs)	• Develop a plan for developing, testing, and incorporating additional modules in iBAS++ with concerned units	8. Execution of reformed PFM process	a) Assess the automation status and future requirements for SAEs and SOEs, taking into consideration of the development already done in iBAS++ for SAEs and SOEs, and prepare a report.	Mr. Mohammad Ali Prince		√			20	SAE and SoE automation status report
				b) Based on the assessment report, develop a plan for developing, testing, and incorporating additional modules in iBAS++	Mr. Mohammad Ali Prince			√		20	iBAS++ module for SAE and SoR development plan
		• To promote iBAS++ as a whole-of-government solution, conduct workshops at IPF on the new PFM enabling environment and the improved management options derived from iBAS++/BACS	3. Communication and knowledge sharing; 4. Advocacy	a) Knowledge sharing forum/ workshop to promote the iBAS++ and share the lessons learned	Mr. Mohammad Ali Prince				√	100	Workshop on SAE/SoE arranged
		• Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures)	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop a strategy and timeline for rollout (this may include training needs assessments, temporary parallel procedures)	Mr. Mohammad Ali Prince				√	20	SAE/SoE automation strategy and timeline developed
				b) Consult stakeholders on the rollout strategy and timeline and finalize	Mr. Mohammad Ali Prince				√	30	SAE/SoE automation strategy and timeline finalized
C7 -Activity 25	Develop a module to inventory, value and register fixed assets	• Develop a classification system to rate the condition and operational utility of all fixed assets	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare a classification system to rate the condition and operational utility of all fixed assets	Mr. Abdur Rahman Khan			√		30	Asset rating classification system developed
				b) Consult key stakeholder and receive their feedback on the proposed asset condition rating classification, and finalize it	Mr. Abdur Rahman Khan				√	30	Stakeholder consulted on asset rating
		• Prepare the TOR for a private firm to review the records and selectively visit high value sites	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare the TOR for a private firm to review the records and selectively visit high value sites	Mr. Abdur Rahman Khan		√			20	ToR prepared to hire a private firm
				b) Complete the procurement process and award contract to a suitable local firm	Mr. Abdur Rahman Khan			√	√	50	Procurement process completed
C7 - Activity - 27	Configure a centralized pension roll at CGA with	• Further review the payroll and pension system and	5. Drafting/revising laws, strategies,	a) Review the payroll and pension system to find out weaknesses of existing procedures and system further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.	Mr. Sheikh Muhammad Salim Ullah	√				30	Payroll and Pension Review Report

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
	EFT/Mobile banking and ID authentication for all pensioners	recommend actions to improve the business processes to further enable the CPC	regulations, framework, procedures	b) Recommend actions to improve business process and system to further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.	Mr. Sheikh Muhammad Salim Ullah		√			20	Payroll and Pension Improvement Actions
		• Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension data base and develop training/support systems. Identify any additional interfaces required for linking payroll and pension systems.	6. IT System Acquisition	a) Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning from the payroll to the pension database	Mr. Sheikh Muhammad Salim Ullah	√				50	Pensioner database integrated with iBAS++
				b) Prepare System Requirements Specification (SRS) for a sub-module to track and assist quick settlement of pension cases.	Mr. Sheikh Muhammad Salim Ullah		√			30	System Requirements Specification (SRS) for Pension Case Settlement Sub-module
				c) Prepare System Design Document (SDD) for a sub-module to track and assist quick settlement of pension cases.	Mr. Sheikh Muhammad Salim Ullah			√		30	System Design Document (SDD) for Pension Case Settlement Sub-module
				d) iBAS++ development to incorporate the sub-module)	Mr. Sheikh Muhammad Salim Ullah				√	50	Pension Case Settlement Sub-module developed
		• After testing, implement a central pension processing, accounting and payment system linked to iBAS ++	6. IT System Acquisition	a) Implement a central pension processing, accounting and payment module linked to iBAS ++	Mr. Sheikh Muhammad Salim Ullah	√				100	A central pension processing, accounting and payment module of iBAS ++ implemented
		• Load all pension data and integrate with EFT by FY 2021-2022	6. IT System Acquisition	a) Implement EFT payment for all pensioners by FY 2021-2022	Mr. Sheikh Muhammad Salim Ullah	√	√	√	√	100	All pensioners received payment through EFT
		• Develop online training modules	2. Training	a) Develop online training modules	Mr. Sheikh Muhammad Salim Ullah			√	√	50	Online training module on pension module developed
		• Develop a comprehensive communication and change management strategy and implement required program to this effect	2. Training	a) Develop a comprehensive communication and change management strategy and implement required program to this effect	Mr. Sheikh Muhammad Salim Ullah				√	50	Communication and change management strategy developed

C-8 & 10: PENSION MANAGEMENT & FINANCIAL REPORTING (CONTROLLER GENERAL OF ACCOUNTS)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C8-Activity 26	Create a well-functioning CPC and resolve backlog of pension cases	• Establish procedures and guidelines, and apply the necessary resources to address the considerable backlog of pension payments	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Currently "Pension Simplification order for Government employees" has been issued from Finance Division on 6 February, 2020 for processing pension cases. By following this guideline procedures can be determined to accelerate pension cases.	CAFO (P&FM)	√				170	The number of cases of delayed pension payments is reduced by 50%
		• Develop a centralized, common shared web-based personnel and pension data base consisting of key dates that will trigger actions under iBAS++	6. IT systems acquisition	a) Review the business process to identify gaps between Employee database and Pensioner database and develop necessary software to address the gaps/ issues	Addl CGA (Accts)	√	√			150	a centralized, common shared web-based personnel and pension data base under iBAS++
		• Review pending cases with the concerned line ministries through the divisional and district officials and prepare monthly progress reports (to be submitted to FD) to help ministries proactively clear their backlog of cases	4. Advocacy	a) Establish a baseline by comparing the employee and pensioners databases and looking for employees that despite reaching retirement age in last four years do not appear in the pensioners database. Thus, the number of delayed pension cases will be calculated	CAFO (P&FM)	√	√			200	List of pending pension cases prepared
		• Develop a comprehensive communication and change management strategy and implement required program to this effect	5. Drafting / revising laws, strategies, regulations, framework, procedure	a) Training /A awareness program for the Executive Departments	DCGA (Accts)	√	√	√		100	Change management strategy implemented for this Scheme
				b) Advertisement in newspaper / electronic media/ rally	Addl CGA (Accts)	√	√	√		50	
		• Conduct seminars and use all available communication means to raise pensioner awareness of their obligations and rights	4. Advocacy	a) Awareness campaign/Workshops/Seminars for the pensioners	Addl CGA (Accts)		√			180	Stakeholders are aware of pension system

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C8- Activity 28	Maintain accurate records of GPF contributions, balances and outstanding loans and advances	• Determine the iBAS++ system requirements to set up a subsidiary ledger for GPF payments, linked to the Budget Execution modules, and enable a centralized processing of GP Funds transactions and recording of balances	6. IT systems acquisition	a) Subsidiary ledger of gazetted officer is in iBAS++. Balance (of July 01, 2018) confirmation in iBAS++ of Gazetted Officers are under process	CAFO (P&FM)	√				200	A Government-wide annual and pension service report has been produced
		• Produce an annual report on the status of the GPF, indicating summaries of transactions (advances, loans, terminals payments, deposits).	6. IT systems acquisition	a) Design Annual Report format	CAFO (P&FM)	√	√			100	Annual report of GPF status provided in system
				b) Develop business process for ensuring audit trail of individual balances and balances included in annual report	CAO (P&FM)	√				127	
C-10 Activity 34	Improve the quality and timeliness of Government-wide in-year fiscal reporting	• Assess the utility of monthly reporting, improve the templates and fiscal reporting processes and hold consultations with LMs and SAEs accordingly	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Examine the process of existing monthly account (consolidated at CGA level) and identify gaps	Addl CGA (Accts)					50	Gap analysis done.
				b) Verify data population in monthly accounts	Addl CGA (Accts)	√					Data population in process.
				c) Assess the utility of and improve the templates for fiscal reporting	Addl CGA (Accts)	√					Ministry fiscal reporting template prepared. Data population in progress. GoB level fiscal reporting template in progress
				a) Consultations with LMs and SAEs regarding initial accounts	Addl CGA (Accts)		√				
		• Develop procedures to collect data from the central bank and other entities including SAEs and EBFs	6. IT systems acquisition	a) Automation of Debit & credit Scroll import process from Bangladesh Bank/Sonali Bank	DCGA (Accts)	√				20	Procedures for data collection are formulated
				b) Automation of Debit & credit Memo import process from Bangladesh Bank/Sonali Bank	DCGA (Accts)	√	√			30	
				c) Implementation of iBAS++ in Foreign Missions	Addl CGA (Accts)			√	√	50	
				d) Implementation of iBAS++ in Postal Department,	Addl CGA (Accts)			√	√		
		• Record Direct Project Aid (DPA) information based on specified format by CGA and produce required periodic reports directly from iBAS++	6. IT systems acquisition	a) Develop business process to record DPA/RPA (Special A/c) expenditure in iBAS++ by individual Projects	Addl CGA (Accts)	√				200	DPA information are recorded in iBAS++
		• Improve bank reconciliation	5. Drafting / revising la strategies, regulations, framework, procedures	a) Identify Reconciliation gaps	Addl CGA (Accts)	√	√			50	Bank reconciliation improved
				b) Develop Reconciliation mechanism	Addl CGA (Accts)	√				100	Bank reconciliation improved
				c) Improve Accounts reconciliation with executive departments	Addl CGA (Accts)		√	√			
		• Timely clearance of advance/ suspense	5. Drafting / revising laws, strategies,	a) Identify different types of advance/ suspense accounts	Addl CGA (Accts)	√	√			10	Advance/suspense accounts cleared
				b) Gap analysis	Addl CGA (Accts)	√				20	

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
		accounts	regulations, framework, procedures	c) Develop Procedures for streamlining advance/ suspense	Addl CGA (Accts)		√	√		28	
C-10 Activity 35	Improve the quality and timeliness of Government-wide year-end fiscal reporting	• Adopt and implement Financial Reporting under the Cash Basis of Accounting (the Cash Basis IPSAS)	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Prepare policy paper for adoption and implementation of IPSAS (Cash)	Addl CGA (Accts)	√	√			58	Financial reporting under IPSAS implemented
		• Update the Accounting Policy and Procedures Manual and Design and issue new reporting format	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Update Accounts Code aligned with IPSAS (Cash).	Addl CGA (Accts)			√	√	200	Accounting Policy and procedures manual updated
				b) Design IPSAS-Cash compliant new template for Appropriation accounts							
				c) Design IPSAS-Cash compliant new template for Finance accounts							
		• Train CGA and OCAG staff on IPSAS compliance	2. Training	a) Assess 2. Training needs	Addl CGA (Admin)	√	√			20	CGA and OCAG staff trained on IPSAS
				b) Prepare 2. Training Module on IPSAS-Cash	Addl CGA (Admin)		√	√			
				c) Conduct in-house 2. Training on IPSAS-Cash	Addl CGA (Admin)			√	√	80	
				d) Provide Professional 2. Training for IPSAS Certification	Addl CGA (Admin)		√	√	√	100	
		• Establish clear responsibilities within the CGA office to produce timely annual financial statements (AFS)	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop time bound action plan related to Appropriation account for CGA	Addl CGA (Accts)	√				100	Responsibilities within CGA office to produce financial
				b) Develop time bound action plan related to Finance Accounts for CGA	Addl CGA (Accts)		√				reports established

C-9: STRENGTHENING OF SOES' GOVERNANCE (SOE WING & MONITORING CELL)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C9 – Activity 29	Strengthen accountability and transparency of SOEs through improved reporting and public disclosure	• Review and update the current financial statement/reporting template and develop a harmonized SOE reporting framework which specifies the key financial and non-financial information required, the formats, and ensure regular and	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Study the limitations of the existing reporting system and the best international practices.	Mr. Md. Hakim Uddin	Done				350	Updated financial reporting template & SOE financial/ Non-financial reporting framework.
				b) Review and update existing reporting templates and financial and non-financial statement / reporting framework.	Mr. Md. Hakim Uddin	Done					
				c) Arrange workshop to validate the updated reporting templates and financial and nonfinancial statement/reporting templates.	Mr. Md. Hakim Uddin	√					
				d) Develop a harmonized SOE reporting framework which contains the key financial and non-financial information.	Mr. Md. Hakim Uddin	√	√				

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
		timely submission		e) Collect feedback from stakeholders and implement improvements as an on-going measure.	Mr. Md. Hakim Uddin			√	√		
		• Ensure data collection and quality control of financial and non-financial information produced by SOEs	1. Activities, studies, surveys	a) Study and review the existing data collection method and quality control measures	Mr. Md. Hakim Uddin	√	√			500	Improved data collection methods Quality control mechanisms put in place
				b) Identify challenges and gaps of the current data collection and quality control method	Mr. Md. Hakim Uddin		√	√			
				c) Work with iBAS++ team to develop the web-based tool to improve the data collection method and quality control measures	Mr. Md. Hakim Uddin		√	√	√		
				d) Finalize the system of timely collection of financial and non-financial data and ensure quality control through innovative ways	Mr. Md. Hakim Uddin		√	√	√		
		• Ensure regular publication of audited financial statements of all SOEs	4. Advocacy	a) Prepare an updated and a comprehensive list of SOEs/ABs based on the definition of SOEs/ABs	• Mr. M. Saifullah Panna • Mr. Md. Hakim Uddin	√	√			200	Report of Audited financial statements available to policy makers.
				b) Issuing letter to the LM/SOEs urging them to have their financial statements prepared according to accounting standard and publishing audited financial reports regularly	Mr. M. Saifullah Panna	Done					
				c) Conduct meeting (virtual) with LM and SOEs to find solution to non-publication and or delayed financial statements and audit reports for some SOEs.	Mr. Md. Hakim Uddin	√	√	√			
				d) Ensure preparation of audited financial statements and publishing these in the website of SOEs and Finance Division (MC)	Mr. M. Saifullah Panna		√	√	√		
		• Launch a one-stop shop portal for all SOE information where each SOE's financial and non-financial information are published, in addition to the aggregate picture	6. IT systems acquisition	a) Conduct need assessment and identify the software requirement for the inter-operative web-portal	Mr. Md. Hakim Uddin	√	√	√	√	400	One stop shop portal for SOEs developed
				b) Prepare specifications/design for the one-stop shop portal of SOEs	Mr. Md. Hakim Uddin		√	√	√		
				c) Develop a one-stop shop portal for all SOE information	Mr. Md. Hakim Uddin				√		
		• Establish an incentive system that rewards SOEs for improving their transparency and quality of public disclosure	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Study limitations of the current system to identify challenges of reporting, transparency, and quality of public disclosure	Mr. Md. Hakim Uddin	Done				300	Established incentive system and rewards for SOEs to conduct better reporting and disclosure
				b) Arrange workshop to share and collect feedback from stakeholders for improving transparency, and quality of public disclosure	Mr. Md. Hakim Uddin	√					
				c) Examine the effectiveness of proposed IPEG in bringing about better reporting.	Mr. Md. Hakim Uddin		√				
				d) Check and finalize on the incentive system for improving their transparency and quality of public disclosure.	Mr. Md. Hakim Uddin		√				

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C9- Activity 30	Inform Policy Makers 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 high fiscal risk	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Conduct a study to find out the potential fiscal risk and contingent liabilities arising from SOEs.	Mr. Md. Hakim Uddin	Done				500	Debt and Contingent Liabilities Procedure finalized
				b) Develop policy and procedure to regulate debt and contingent liabilities.	Mr. Md. Hakim Uddin	Done					
				c) Arrange virtual workshop to share and collect feedback from stakeholders.	Mr. Md. Hakim Uddin	√	√				
				d) Get final approval of Debt and Contingent Liabilities Policy and Procedure to identify and assess the potential fiscal risk and contingent liabilities arising from their debts/liabilities, guarantees, non-performance and other Public Service Obligations.	Mr. Md. Hakim Uddin	√	√				
		• Review oversight arrangements on SOEs for ensuring appropriate incentives and empowering stakeholders (e.g., SOE Boards) to manage fiscal risks.	1. Analytical activities, studies, surveys	a) Design reporting template for collecting data on debt and contingent liability from SOEs.	Mr. Md. Hakim Uddin	Done				400	Reporting template on fiscal risk and contingent liability for SOEs finalized
				b) Provide incentive and empower stakeholders overseeing fiscal risks.	Mr. Md. Hakim Uddin	√					
				c) Arrange virtual workshop to share and collect feedback from stakeholders.	Mr. Md. Hakim Uddin	√	√				
				d) Finalize the reporting template for collecting data on debt and contingent liability from SOEs.	Mr. Md. Hakim Uddin	√	√				
C9- Activity 31	Strengthening oversight and performance monitoring of SOEs	• Revamp the role of the SOE Monitoring Cell to focus on SOE performance monitoring and management along with approval of SOE budgets.	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Review the existing functions and activities of the SOE Monitoring Cell.	Mr. M. Saifullah Panna	√	√			400	Overhauled roles for SOE Monitoring Cell
				b) Capacity building of officials of SOE Monitoring Cell.	Mr. M. Saifullah Panna	√	√	√	√		
				c) Revamp the role of Monitoring Cell with consultation from stakeholders.	Mr. M. Saifullah Panna	√	√	√	√		
		• Develop a comprehensive database on all SOEs including their legal framework, rules and regulations, financial and non-financial information and other key corporate governance information.	6. IT systems acquisition	a) Conduct internal need assessment to identify specifications for the database including their legal framework, rules and regulations, financial and non-financial information and other key corporate governance information.	Mr. M. Saifullah Panna	√	√				Comprehensive database of SOEs developed
				b) Prepare specifications of hardware/software for the database.	Mr. M. Saifullah Panna	√	√				
				c) Develop database on all SOEs and link it to the one-stop shop portal and iBAS++	Mr. M. Saifullah Panna			√	√		
		• Conduct an assessment of existing SOEs laws, rules and regulations to identify how to improve the current SOE legal Framework	1. Analytical activities, studies, surveys	a) Review of the laws and regulations for improving current SOE legal framework.	Mr. M. Saifullah Panna	√	√			150	SOEs' rules and regulations reviewed for improving SOE legal framework
				b) Identify the inconsistencies in the existing legislation and regulations.	Mr. M. Saifullah Panna		√	√			
				c) Prepare study report on existing SOEs 'rules and regulations of Bangladesh	Mr. M. Saifullah Panna			√	√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
				d) Study the international best practices of SOEs' governance	Mr. M. Saifullah Panna				√		
				e) Comparative study on the international best practices and the existing SOEs' laws of Bangladesh.	Mr. M. Saifullah Panna				√		
				f) Submit recommendations to the policymakers	Mr. M. Saifullah Panna				√		
		• Develop a SOE performance evaluation guideline/ manual consisting of procedures, financial and non-financial indicators, and targets. This would be updated annually	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Identify existing performance and determine indicators of performance for the SOEs	Mr. Md. Hakim Uddin	Done				250	Performance Evaluation Guidelines approved
				b) Review the existing performance system (Annual Performance Agreement and SOEs Incentive system)	Mr. Md. Hakim Uddin	Done					
				c) Prepare draft guideline consisting of procedures, financial and non-financial indicators, scoring criteria, targets, incentive coverage, composition of performance evaluation team and the generic structure of performance criteria etc.	Mr. Md. Hakim Uddin	Done					
				d) Arrange virtual workshop to share and collect feedback from stakeholders	Mr. Md. Hakim Uddin	Done					
				e) Get final approval of the authority	Mr. Md. Hakim Uddin	√					
				f) Continue communication to the SOEs for the manual to be updated annually	Mr. Md. Hakim Uddin	√	√	√	√		
		• Build capacity in the SOE Monitoring Cell to oversee the performance of SOEs and using APRs as a specific reference for linking SOE performance and trends with financial results	2. Training	a) Identify the Training programs for the personnel of monitoring Cell	Mr. Md. Hakim Uddin	√				350	Improved capacity of SOE officials
				b) Organize internal capacity building virtual workshops	Mr. Md. Hakim Uddin	√	√	√	√		
				c) Arrange virtual/online local 2. Trainings for capacity building	Mr. Md. Hakim Uddin	√	√	√	√		
				d) Arrange overseas Training and knowledge sharing program for capacity building.	Mr. Md. Hakim Uddin	√	√	√	√		
		• Commission independent SOE performance evaluations each year to validate performance information provided by SOEs	8. Execution of reformed PFM process	a) Assign independent performance evaluation committee (IPEC) for scoring and evaluation of SOE performance.	Mr. Md. Hakim Uddin	√	√	√		1800	SOE Performance Evaluation reports published
				b) Design parameters for SOEs by IPEC with clear scoring criterion.	Mr. Md. Hakim Uddin	√	√	√			
C9- Activity 32-	**Develop and implement a policy framework that enables an effective review of grants to SOEs by FD**	• Develop and adopt a policy and procedures manual that enables an effective review of grants to SOEs.	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Determine types and objectives for the grants provided to SOEs by FD	Mr. Md. Hakim Uddin	√	√				Policy Frame-work for grants to SOEs published
				b) Review current procedures for grants to identify gaps and needs	Mr. Md. Hakim Uddin	√	√				

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
				c) Develop a draft policy and procedures manual to mitigate the gaps and needs identified in study	Mr. Md. Hakim Uddin			√	√		
				d) Share with stakeholders and SOEs for comprehensive execution	Mr. Md. Hakim Uddin						
		• Strengthen the analytical capacity of the SOE Monitoring Cell, FD to assess requests for grants to SOEs by each type of grant	2. Training	a) Train the staff of SOE Monitoring Cell for capacity building to assess grants.	Mr. Md. Hakim Uddin	√	√	√	√	300	Capacity building for SOE grant review
				b) Develop analytical capacity of SOE Monitoring Cell staff for appraising different types of grants	Mr. Md. Hakim Uddin	√	√	√	√		
C9- Activity 33	Assess non-performing SOEs and propose preferred options to the policymaker	• Develop criteria to help classify risks.	1. Analytical activities, studies, surveys	c) Conduct study to find out the causes of non-performing SOEs	Mr. Md. Hakim Uddin				√	200	Criteria to help classify risks developed
				d) Categorize the non-performing SOEs	Mr. Md. Hakim Uddin				√		
				e) Set criteria for classifying risks	Mr. Md. Hakim Uddin				√		
		• Build capacity in Monitoring Cell of FD to monitor fiscal risks and develop scenarios to mitigate and resolve the causes of documented risk	2. Training	a) Train the staff of SOE Monitoring Cell for capacity building to monitor fiscal risks	Mr. Md. Hakim Uddin	√	√	√	√	700	Capacity building to monitor fiscal risks
				b) Arrange seminar/conference to develop analytical capacity of SOE Monitoring Cell staff to monitor fiscal risks	Mr. Md. Hakim Uddin	√	√	√	√		
				c) Train the staff to develop scenarios to mitigate and resolve the causes of documented risk	Mr. Md. Hakim Uddin	√	√	√	√		

C-11: STRENGTHEN EXTERNAL SCRUTINY AND OVERSIGHT (OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 Y21	Q4 Y21	Q1 Y22	Q2 Y22	Incremental cost lac BDT	Results (j)
C 11- Activity 37	Rolling Out ISSAI Compliant entity wide audit	• Implement the ISSAI implementation strategies developed by OCAG.	8. Execution of reformed PFM process 5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Implement the ISSAI (IFPP) implementation strategies developed by OCAG by international consultant.	Mr. Abul Kalam Azad		√	√		20	updated strategies and GAS, Audit Code and ISSAI based manuals
				b) Update Government Auditing Standards, Audit Code and ISSAI based FA/CA/PA manuals by ongoing WB administer TA.	Mr. Toufique Shafiqul Islam	√	√	√	√	50	
		• Conduct SAI PMF self-assessment by OCAG staff and conduct Peer	1. Analytical activities, studies, surveys	a) Finalize SAI PMF self-assessment by IDI consultation.	Mr. Toufique Shafiqul Islam	√	√			--	SAI PMF assessment Report.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 Y21	Q4 Y21	Q1 Y22	Q2 Y22	Incremental cost lac BDT	Results (j)
		reviews by developed SAI to evaluate the status of ISSAI roll out.		b) Conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.	Mst. Maksuda Begum				√	100	Peer Review Report
		• Prepare and implement quality control process/ policy for ISSAI compliant entity wide audit.	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Update the quality control policies for ISSAI (IFPP) compliant entity wide audit.	Mr. Md. Rafiqul Islam		√			20	quality control policies
				b) Prepare Quality assurance manual.	Mr. Toufique Shafiqul Islam			√	√	50	Quality assurance manual
		• Prepare handbooks for conducting ISSAI compliant different types of audits (CA, PA, FA) in line with the ISSAI compliant manuals already developed by previous reform initiative.	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare detailed audit instruction and checklist for compliance audit, financial audit, Performance audit, other issue-based audit and SDGs Audit.	Mr. Md. Rafiqul Islam	√				100	Detailed Audit instruction.
				b) Prepare Guidelines for compliance audit, financial audit in line with updated ISSAI (IFPP) with the consistent of Country practices.	Mr. Toufique Shafiqul Islam	√	√	√	√	100	Bengali Government Auditing Standard
				c) Translate ISSAI based Government Auditing Standard into standard Bangla.	Mst. Maksuda Begum				√	100	
		• Conduct a good number of quality assurance reviews by experts (Both local and international.	8. Execution of reformed PFM process	a) Conduct a good number of quality assurance reviews under the direct supervision of both national and international consultant.	Mr. Toufique Shafiqul Islam				√	50	Audit QA Report
		• Create avenues for citizen participation to deepen OCAG's commitment towards citizen engagement	7. Consultations, forums, citizens' participation	a) Arrange workshops, seminar ensuring full participation of auditee institutions and civil society organizations.	Mst. Maksuda Begum				√	20	Awareness and Good relationship with Auditee
				b) Conduct special audit on IT Audit, Environment audit, Climate audit, social audit, SOE audit, SDGs Audit, and some issue-based audit.	Mr. Md. Rafiqul Islam			√	√	100	Special Audit report

C-12: STRENGTHEN PARLIAMENTARY OVERSIGHT AND SCRUTINY OF PUBLIC EXPENDITURE (PUBLIC ACCOUNTS COMMITTEE)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C12-Activity 41	Support Timely Legislative Scrutiny	• Strengthen FOC's research and secretarial support services: • Provide professional resources to enable the financial oversight committees (FOCs) to operate effectively.	2. Training	a) PIT will prepare annual work plan within this quarter after discussing with EU and will take approval and send to EU consultant to include in their concept note.	• Ms. Tandra Sikder • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed • Mr. Md. Mizanul Hoq • Mr. Ashif Iqbal	√					1. Approved Annual Work Plan is ready to implement.
				b) Approved work plan will send to program coordinator for the next necessary actions.			√				
				c) Monitor progress.				√			
				d) Revise work plan if necessary.					√		
		• Provide content-based training to the relevant committee secretariat staff to work out the agenda for the committee meetings as they do not have sufficient exposure to deal with the issues.		a) PIT will identify the relevant content for PAC, PUC & EC with the support of EU consultants by consulting with the relevant MPs and staff to prepare work plan for training, orientation and workshop for enabling the MPs and staff with the assistance of EU consultants. EU consultant will be discussing with FOCs Members & Official to identify the relevant content for PAC, PUC & EC to include in their concept note.	• Additional Secretary (CS) • Mr. M A Kamal Billah • Deputy Secretary (T & P) • Mr. Md. Faisal Morshed • Senior Committee Officer (PAC, EC & PUC)	√					1. Identification of relevant content. 2. Training plan prepared. 3. Identification of trainees. 4. Trainers and Resource persons are nominated. 5. Stipulated training, workshops and orientations are held. 6. Foreign visits held. 7. Research Organizations are tagged. 8. Research officials are trained.
				b) EU consultant will propose the content and BPS will examine and finalize the content for training, orientation & workshop and other support of EU.			√				
		• Seminar & Workshop for the relevant parliamentarians		a) Introductory Seminar for relevant MPs & staff. EU consultant will be discussing with FOCs members to include in their concept note.	• Additional Secretary (CS) • Mr. M A Kamal Billah • Deputy Secretary (T & P) • Mr. Md. Faisal Morshed • Senior Committee Officer (PAC, EC & PUC)	√					
				- An introductory seminar may take place to inform about the EU support, objective of the program and to identify the relevant content for FOCs support, training, orientation and workshop for FOCs Members & FOCs officials with the support of EU.			√				
				b) Content-based workshop for PAC. EU consultant will be discussing with PAC members to include in their Concept Note.	• Additional Secretary (CS) • Mr. M A Kamal Billah • Deputy Secretary (T & P) • Mr. Md. Faisal Morshed • Senior Committee Officer (PAC, EC & PUC)		√				
				- Workshop 1 & 2				√			
				- Workshop 3 & 4					√		
				c) Content-based workshop for PUC. EU consultant will be discussing with PAC members to include in their Concept Note.	• Additional Secretary (CS)		√				

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
				- Workshop 1 & 2	• Mr. M A Kamal Billah • Deputy Secretary (T & P) • Mr. Md. Faisal Morshed • Senior Committee Officer (PAC, EC & PUC)			√			
				- Workshop 3 & 4					√		
				d) Content-based workshop for EC. EU consultant will be discussing with PAC members to include in their Concept Note.	• Additional Secretary (CS) • Mr. M A Kamal Billah • Deputy Secretary (T & P) • Mr. Md. Faisal Morshed • Senior Committee Officer (PAC, EC & PUC)		√				
				- Workshop 1 & 2				√			
				- Workshop 3 & 4					√		
				e) Content-based training for PAC, EC & PUC staff. EU consultant will be discussing with PAC members to include in their Concept Note.	• Additional Secretary (CS) • Mr. M A Kamal Billah • Deputy Secretary (T & P) • Mr. Md. Faisal Morshed • Senior Committee Officer (PAC, EC & PUC)		√				
				- Workshop 1 & 2				√			
				- Workshop 3 & 4					√		
		• Foreign exposure visit.		f) Foreign exposure visit. EU consultant will be discussing with PIT, PAC, PUC and EC officials to include in their Concept Note.	• Mrs. Tandra Sikder • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed • Mr. Md. Mizanul Hoq • Mr. Ashif Iqbal		√				
				- 1st visit				√			
				- 2nd visit					√		
		• Enabling Budget Help-Desk. • Capacity building on research.		a) Enabling Budget Help-Desk. Capacity building on research. EU consultant will be discussing with PIT, PAC, PUC and EC officials to include in their Concept Note.	• Additional Secretary (F&PR) • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed • Director (L & R)	√					
				b) Tag financial research organization with BPS to enable MPs in budget discussion. c) Train 10 parliament secretariate own officers on Social, Economic and Demographic Research and Statistical Analysis and IT skills (MS-Excel, Photoshop, Illustrator, MS-Publisher, Querol Draw, Quark Express, Stata and related software) to help preparing committee reports, working paper analysis, briefing notes, research support to help FOCs with Budget Help Desk.			√				
C-12 Activity 42	**Strengthen the MIS and improve its use for Parliamentary purpose.**	• Assess the current uses of the CMIS with subsequent up-gradation to determine how it should be modified or upgraded further or prepare new CMIS to continue to support PFM reforms linked with an interactive website. Gap analysis of MIS upgraded by the project of ICT division.	1. Analytical activities, Studies, Surveys	a) PIT will prepare CMIS requirement and send to EU Consultant to include in their Concept note.	• Ms. Tandra Sikder • Mr. M A Kamal Billah • Mr. Md. Faisal Morshed • Mr. Md. Mizanul Hoq • Mr. Ashif Iqbal	√					1. Approved Annual Work Plan is ready to implement. 2. CMIS Development Scope is identified & CMIS Development proposal is finalized.
				b) PIT will prepare annual work plan within this quarter after discussing with EU Consultant to include in their Concept Note. Approved work plan will send to Program Coordinator for the next necessary actions.			√				
				c) Monitor Progress. Explore the further CMIS development scope.				√			
				d) Identify the CMIS development scope and finalize the CMIS development proposal. Revise work plan if necessary.					√		

C-13: PROCUREMENT (CENTRAL PROCUREMENT TECHNICAL UNIT)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT	Results (j)
C13 - Activity 43	Institutionalize e-GP and strengthen CPTU	• Update the existing procurement legislations/rules and procurement documents and guidelines - Updating Public Procurement Act 2006; - Updating Public Procurement Act 2008; - Updating e-GP guidelines 2011;	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Drafting of amendment of PPA-2006, PPR-2008 and e-GP guidelines;	Mr. Mohammed Shoheler Rahman Chowdhury	√				Under the DIMAPP Project Budget	Updated Legislation
				b) Reviewing the drafts of the above.			√				
				c) Obtaining approval from the concerned authorities.				√			
				d) Communicating with legislative division concerning the changes.					√		
				e) Finalization of the changes and promulgation.		√					
		• Restructure CPTU into an Authority with more regulatory power including appropriate organogram with staffing - Drafting the BPPA Act; - Consequential Change of PPA-2006 and PPR 2008;	8. Execution of reformed PFM process	a) Drafting BPPA Act;	Mr. Md. Shamimul Haque					Under the DIMAPP Project Budget	Core tasks to make BPPA in place completed
				b) Reviewing draft BPPA Act.							
				c) Obtaining approval from the concerned authorities.		√					
				d) Communicating with legislative division concerning the changes;			√				
				e) Finalization of the changes and promulgation.				√	√		
		• Continue with enhanced capacity data Center - Maintenance of Data Centre both main and mirror situated in BCC and CPTU respectively;	6. IT Systems acquisition	a) Day to day operations and maintenance;	Mr. Md. Mosharraf Hussain	√	√	√	√	Under the DIMAPP Project Budget	Operation and Maintenance of Data Centre in each place continues.
				b) Supervision of both data centre;		√	√	√	√		
C13 - Activity 44	Enhance Digitization of Public Procurement	• Expand the e-GP system - Finalization of e-	5. Drafting/ revising laws, strategies, regulations,	a) Meeting with Stakeholders	Mr. Md. Aziz Taher Khan	√	√	√	√	Under the DIMAPP Project	e-CMS use in contract implementation

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT	Results (j)
		contract management System(e-CMS); - Implementation of e-CMS;	framework, procedures	b) Select organization for piloting. c) Conduct training for PE's. d) Conduct training for Tenderers.		√ √ √	√ √ √	 √ √	 √ √	Budget	
		• Expand the e-GP system - Develop an on-line Tenderers' Data Base (TDB); - Implementation of TDB; - Select organization for data entry;	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Meeting with Stakeholders (PE's and Tenderer's). b) Select organization for data entry; c) Taken awareness program (meeting, Advertisement in newspaper, workshop etc. on TDB's).	Mr. Md. Aziz Taher Khan	√ √ √	√ √ √	√ √ √	√ √ √	Under the DIMAPP Project Budget	TDB use in tender evaluation process
		• Update e-STD's and others e-GP features - Updates major e-STDs based on changes of legislation; - Publish e-STDs in e-GP platform;	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Find out changes in legislation; b) Insert changes in e-STD's. c) Meeting with stakeholders on updated e-STD's (basically targeted agencies). d) Create feedback option in the system;	Mr. Md. Aziz Taher Khan	√ 	√ √ 	 √ √ √	 √ √	Under the DIMAPP Project Budget	e-STD's use in tender process in e-GP system procurement.
		• Integrate iBAS++ with e-CMS and verify inter-operability - Review iBAS++; - Review e-GP System; - Verify inter-operability possible or not; - if yes, develop integrated system.	8. Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm. b) Verify comparably between iBAS++ and e-GP system; c) Developed integrated system; d) Time to time review; e) Taken feedback from stakeholders	Mr. Md. Aziz Taher Khan	√ 	√ √ 	√ √ √ 	√ √ √ √	Under the DIMAPP Project Budget	Integration completed between e-GP and iBAS++.
		• Provide extensive training to PE's and tenderer's - Review training plan	2. Training	a) Meeting with training provider firm; b) Collect Trainee list from PE's;	Mr. Md. Aziz Taher Khan	√ √	√ √	√ √	√ √	Under the DIMAPP Project Budget	Able to complete the whole procurement cycle in e-GP system from starting from APP to e-CMS;

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT	Results (j)
		with selected training provider firm; - Send training calendar to PE's and tenderer's - Select no. of trainees		c) Collect trainee list from tenderers.		√	√	√	√		
				d) Start training;		√	√	√	√		
				e) Feedback from trainees about training quality;		√	√	√	√		
C13 - Activity 45	Professionalize procurement and citizen engagement	• Assess the utility of monthly Improve procurement management of SPSOs, IMED and CPTU - Reviewing the functions of procurement management of these entities; - Obtaining regular report about them	4. Advocacy	a) Meeting regularly the officials;	Mr. Mohammad Shoheler Rahman Chowdhury	√	√	√	√	Under the DIMAPP Project Budget	Smooth functions of the procurement management of SPSOs, IMED and CPTU
				b) Obtaining status report from them;		√	√	√	√		
				c) Taking necessary steps on correcting the deviations, if any.		√	√	√	√		
		• Create a Procurement Unit/Cell in each of the SPSOs with about 5-10 procurement professionals as the Procurement Knowledge Bank of the SPSOs - Creating procurement cells in remaining organizations; - Reorganize the cells in the organizations where key procurement official	3. Communications and knowledge sharing	a) Communicate with organizations where cells yet to be formed;	Mr. Mohammad Shoheler Rahman Chowdhury					Under the DIMAPP Project Budget	TOR finalized and shred with the SPSOs for implementation
				b) Revise the cells where necessary;		√	√	√	√		
				c) Obtain the final TOR from the consultant and share with all SPSOs and World Bank;			√	√			
		• Build capacity of procurement officials Selected procurement officials working in the SPSOs to undergo international blue color procurement accreditation program of MCIPS/UK - Continue selecting SPSO officials for T1 training;	2. Training	a) Request the SPSOs to send the procurement officials in the T1 training;	Mr. Mohammad Shoheler Rahman Chowdhury	√	√	√	√	Under the DIMAPP Project Budget	SPSOs officials trained in T1 and upgraded trainings; Successful trainees take part in MCIPS course. Pool of National Procurement Trainers expanded
				b) Training them with highest effort in order to ensure their up-gradation;		√	√	√	√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT	Results (j)
		- Upgrade them to upper tier trainings; - Take part the successful official in the MCIPS programme; - Engage ITC-ILO for review and further expanding of the Pool of National		c) Finalization of contract with CIPS, UK on MCIPS course in coordination with their local partners;			√	√			
				d) Proceed to engage ITCILO to expand the pool of National Procurement trainers					√		
		• Procurement management training, twinning arrangement, or exposure visits for officials - Continue arranging three weeks training; - Signing MOUs with other training academies for short term trainings; - Arrange exposure visits elsewhere of the world for the SPSOs; - Develop procurement	3. Communications and knowledge sharing	a) The lead consultant ITCILO supported with nominated sub-consultant ESCB continues undertaking three weeks training and five days training for the junior officials;	Mr. Mohammad Shoheler Rahman Chowdhury	√	√	√	√		SPSOs officials and other government officials trained in public procurement. Procurement Handbook Prepared
				b) MOU signed with FIMA and short-term training to start as early as possible;		√					
				c) Communication with other academies to sign MOUs namely BCS Admin Academy, NILG, Tax Academy, JATI for other short term public procurement training;		√					
				d) Liaise with ITCILO to develop the procurement Handbook.				√	√		
		• Strengthen citizen engagement through developing a communication strategy/program per region on the procurement practice of the country - Continue arranging citizen's engagement awareness programme; - Arrange government tenderers' programme in district levels; - Reconstitute the GTF	3. Communications and knowledge sharing	a) Citizen's Group to be formed in all 48 Upazillas in liaise with BIGD and CEP BRAC;	Mr. Mohammad Shoheler Rahman Chowdhury	√				Under the DIMAPP Project Budget	Citizen's Group formed in 48 upzilas; BGTF formed.
				b) Arrange citizens engagement programme in the divisional levels;			√	√	√		
				c) Revise the TOR of the citizen's group and arrange training for them;			√				
				d) GTF reconstitution to go on in the divisional and district level;		√	√	√	√		
				e) Finalize the BGTF central committee and defunct the convening committee.				√	√		
		• Develop innovative ICT tools in the form of a citizen monitoring and feedback portal - Finalize landscape	3. Communications and knowledge sharing	a) Landscape analysis and software requirement for the portal;	Mr. Mohammad Shoheler Rahman Chowdhury					Under the DIMAPP Project Budget	Citizen's portal fully functional Mobile app upgraded

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT	Results (j)
		analysis and software requirement specification for citizen portal; - Operationalize citizen portal; - Upgrade CPTU's mobile app; - Develop content management framework (bilingual		b) Operationalize the recently launched citizen's portal;			√	√	√		Content Management framework developed
				c) Steps to continue the upgrade the mobile app of the CPTU;				√	√		
				d) Develop content management in two languages.					√		
C- 13 - Activity 46	Digitize project implementation monitoring of IMED	• Enhancing Project Management Information System - Develop and expand the current project management information system (PMIS) to collect and monitor real time physical implementation data and financial data. - Integrate PMIS with the e-GP system including contract implementation	6. IT systems acquisition	a) Invitation of REoI for selection of SI Firm	Mr. Mohammad Shoheler Rahman Chowdhury					Under the DIMAPP Project Budget	Enhanced and exhaustive PMIS with Required features
				b) Short listing of Firms							
				c) Issuance of RFP to the short-listed firms							
				d) Negotiation to be conducted;		√					
				e) Contract signing.			√				
				f) Finalization of SRS				√	√		
				g) System Designing							Integrated system for Project Monitoring.
				h) e-PMIS System Development							
				i) e-PMIS Piloting							
				j) e-PMIS System Implementation							
				k) Integration of e-PMIS with e-GP System							
				l) Integrated system implementation							
		• Reinforce monitoring skills and data analytics - Develop guidelines	7. Consultations, forums, citizen's participation	a) Invitation of REoI	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Aziz Taher Khan • Mr. Md. Mosharraf Hussain • Mr. Md. Shamimul Haque	·				Under the DIMAPP Project Budget	New guidelines for monitoring different type projects
				b) Evaluation of EoI			√				
				c) Signing Contract			√				
				d) Preparation of draft guidelines				√	√		
				e) Finalization of guidelines							

C-14: PFM REFORMS LEADERSHIP, COORDINATION AND MONITORING (BUDGET WING/PROGRAM EXECUTION AND COORDINATION TEAM)

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

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
C14-Activity 47	Establish a clear governance/ leadership structure to lead and support PFM reforms	• Arrange meeting of SC and PECT in a regular interval	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare the working paper of the first meeting of SC and held the meeting of SC	Mr. S.M. Moin Uddin Ahmed		√		√	100	SC meeting held.
				b) Agree on meeting frequency and structure	Mr. S.M. Moin Uddin Ahmed		√	√	√	50	PECT coordination meeting held, critical issues are discussed and resolved
C14-Activity 48	Establish a comprehensive monitoring and evaluation framework for the PFM reforms	• Establish and Oversee M&E support Group	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop progress and performance indicators in consulting with Third Party for each component.	• Mr. S.M. Moin Uddin Ahmed, • Ms. Fatema Begum		√	√	√	25	M&E support group fully functioning for monitoring and learning/course adjustment purposes
				b) Develop Monitoring and Timeliness standards and formats	• Mr. S.M. Moin Uddin Ahmed • Mr. Md. Tarikul Islam Khan					25	
				c) Develop annual work plans for M&E (with quarterly reporting)	• Mr. S.M. Moin Uddin Ahmed • Mr. Md. Tarikul Islam Khan			√	√	25	
				d) Organize training sessions for PEC and PITs	• Mr. S.M. Moin Uddin Ahmed • Mr. Md. Tarikul Islam Khan				√	25	
		• Half yearly Reports	3. Communication and knowledge sharing	a) Communicate procedures/requirements to PITs	PECT	√	√			90	High quality semiannual reports produced for monitoring and learning
				b) Provide tailored support to PITs on challenges and upgrade ICT where needed	• Mr. S.M. Moin Uddin Ahmed, • Ms. Fatema Begum		√			90	
				c) Perform analysis on monitoring data and compile draft report	• Ms. Bilquis Jahan Rimi • Ms. Fatema Begum			√	√	90	
				d) Organize Stakeholder Dialogue to review draft progress and share lessons	• Ms. Bilquis Jahan Rimi • Ms. Fatema Begum			√	√	90	
				e) Finalize Report	• Ms. Bilquis Jahan Rimi • Ms. Fatema Begum	√	√	√	√	90	
				f) Periodic monitoring of data quality and systems and support	• Ms. Bilquis Jahan Rimi • Ms. Fatema Begum			√	√	100	
C14- Activity 49	Lead and implement a comprehensive	• Systematic Learning and Sharing of Good Reform Practices	3. Communication and knowledge sharing	a) Design an outline for the frequency, format and audience of the PFM field inspections (drawing on How to Note) for PECT approval Arrange 1st Field inspection	• Mr. Md. Tarikul Islam Khan • Mr. Md. Helal Uddin	√			√	20	2 field inspections performed with clear lessons

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
	change management program	(including knowledge events)		b) Plan and organize first series of 2 fields inspections at a place nearby Dhaka in November, 2020	• Mr. Md. Tarikul Islam Khan • Mr. Md. Helal Uddin		√	√	√	20	drawn for follow up (DLI is 6 in FY21)
				c) Arrange 2nd Field inspection in late December, 2020							
				d) Arrange another 4 Field inspections in other places of the country by June, 2021 (6 by 2021)							
				e) Plan half yearly learning session between PITs and equivalents and other PFM institutions	• Ms. Saima Shahin, • Ms. Bilquis Jahan Rimi • Ms. Fatema Begum		√		√	20	PIT quarterly lessons on reform captured by ISC and discussed between PITs
		• Strengthen IPF as central Learning Hub (center of excellence) on PFM reform	8. Execution of reformed PFM process	a) IPF further develops and deepens Roadmap and Activity Plan for SC/PECT guidance including staffing/resourcing plan	Mr. Khurshid, IPF			√	√		Roadmap towards PFM Learning Hub
		• Capacity building and Training for selected change agents.	2. Training	a) Discuss and study good practices from other country cases CFW to determine scope	Ms. Shahana, IPF		√	√	√		
				b) Competency Framework & Competency/Training Needs Assessment (TNA)	Ms. Shahana, IPF		√	√	√		CFW & TNA
				c) Capacity Development Plan	Ms. Shahana, IPF		√	√	√		CDP
		• Communication and Stakeholder alignment	3. Communication and knowledge sharing	a) Communication and Stakeholder Engagement Plan – ToR for consultancy on Communication Strategy	• Mr. S.M. Moin Uddin Ahmed • Mr. Md. Tarikul Islam Khan	√				90	Communication Strategy prepared
				b) Publish EoI for Website design & hoist for testing	• Mr. S.M. Moin Uddin Ahmed • Mr. Md. Tarikul Islam Khan		√				A dynamic website for the program
				c) Approval of Communication Strategy and Action Plan by SC	• Mr. S.M. Moin Uddin Ahmed • Mr. Md. Tarikul Islam Khan		√	√	√		Communication Strategy approved
				d) Held workshop on the PFM pocket-book, Inspection How to Note, Implementation Guideline for finalizing it	• Ms. Saima Shahin, • Ms. Bilquis Jahan Rimi	√					PFM Pocket Book, Inspection How to Note & Implementation Guideline
		• Rewarding performance	8. Execution of reformed PFM process	a) Discussion on Innovation Grants mechanism	• Mr. S.M. Moin Uddin Ahmed • Mr. Md. Tarikul Islam Khan		√				Framework of Innovation grants
				b) Design pilots at individual and team level for PECT guidance	• Mr. S.M. Moin Uddin Ahmed • Mr. Md. Tarikul Islam Khan			√	√		
				c) Launch Innovation Grants	• Mr. S.M. Moin Uddin Ahmed				√		

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/ other official responsible (g)	Q3 FY21	Q4 FY21	Q1 FY22	Q2 FY22	Incremental cost lac BDT (i)	Results (j)
					• Mr. Md. Tarikul Islam Khan						
		• Leadership skills and Implementation Coaching	2. Training	a) ISCs are recruited and deployed to PITs and receive initial training from WB	Mr. S.M. Moin Uddin Ahmed		√	√		1000	ISC recruited & trained
				b) Annual work plans are in place for each PIT	• Mr. S.M. Moin Uddin Ahmed, • Ms. Bilquis Jahan Rimi • Ms. Fatema Begum	√		√			AWP
				c) Progress sessions are facilitated and monitored – proven by monthly reports	• Mr. S.M. Moin Uddin Ahmed, • Ms. Bilquis Jahan Rimi • Ms. Fatema Begum		√	√	√		
				d) Learning is organized between all ISCs in separate sessions	• Mr. Md. **Tarikul** Islam Khan • Mr. Md. Helal Uddin			√	√		
				e) Yearly evaluation process for ISCs in place	• Mr. Md. Tarikul Islam Khan • Mr. Md. Helal Uddin			√	√		Evaluation report for ISC
C14- Activity 50	Commission Studies and Evaluations	• Annual Research Agenda	5. Drafting/revising laws, strategies, regulations, framework, procedures	a) Ensure IPF ownership and leadership of medium-term research agenda with partners	Mr. Sharmin, IPF	√					
				b) Publish Research Agenda and Note publicly and start call for proposals	Mr. Sharmin, IPF	√	√				Research Agenda Published
				c) Develop Research Note for Consultation with different stakeholders including agenda for first 2 years (operational research)	Mr. Sharmin, IPF			√	√		
				d) Organize stakeholder event on research agenda and synergies	Mr. Sharmin, IPF			√	√		