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

Public Financial Management (PFM)
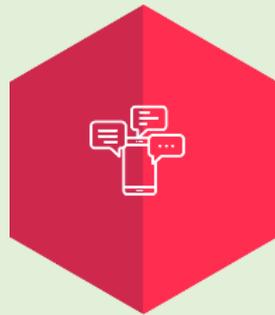
Action Plan Semi Annual Progress Report
January 2023 - June 2023

SPFMS
Strengthening Public Financial Management Program to Enable Service Delivery

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

Public Financial Management (PFM)

Action Plan Semi Annual
Progress Report
January 2023 – June 2023

October-2023

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

TABLE OF CONTENT

ABBRIVIATIONS AND ACRONYMS

AB	Autonomous Body	**DAFOs**	District Accounts and Finance Officers
ADP	Annual Development Plan	**DCAs**	Divisional Controller of Accounts
AF	Additional Funding	**DCL**	Debt and Contingent Liabilities
AFS	Annual Financial Statements	**DDO**	Drawing and Disbursing Officer
AMMS	Audit Monitoring and Management System	**DFID**	Department for International Development
AMS	ADP/RADP Management System	**DG**	Director General
APA	Annual Performance Agreement	**DIMAPP**	Digitizing Implementation Monitoring and Public Procurement Project
APAMS	Annual Performance Agreement Management System	**DLIs**	Disbursement Linked Indicators
ATM	Automated Teller Machine	**DLRs**	Disbursement Linked Results
AWP	Annual Work Plan	**DMF**	Debt Management Facility
BACS	Budget and Accounting Classification System	**DMFAS**	Debt Management and Financial Analysis System
BASIS	Bangladesh Association of Software and Information Services	**DO**	Demi Official
		DPA	Direct Project Aid
BB	Bangladesh Bank	**DPs**	Development Partners
BBS	Bangladesh Bureau of Statistics	**DPP**	Development Project Proposal
BCC	Bangladesh Computer Council	**DPHE**	Department of Public Health Engineering
BCCP	Bangladesh Center for Communications Programs	**DSA**	Debt Sustainability Analysis
		DRC	Disaster Recovery Center
BCM	Business Continuity Management	**EBF**	Extra Budgetary Fund
BETF	Bank-Executed Trust Fund	**e-CMS**	e-Contract Management System
BIAM	Bangladesh Institute of Administrative Management	**EFT**	Electronic Funds Transfer
		e-GP	e-Government Procurement
BIGD	Bangladesh Institute of Governance and Development	**EoI**	Expression of Interest
		EPB	Export Promotion Bureau
BIN	Business Identification Number	**ePPO**	Electronic Pension Payment Order
BIP	Budget Implementation Plan	**e-PROMIS**	e-Procurement Management Information System
BMC	Budget Management Committees		
BPS	Bangladesh Parliament Secretariat	**ERD**	Economic Relations Division
BPPA	Bangladesh Public Procurement Authority	**ERP**	Enterprise Resource Planning
BSW	Bangladesh Single Window	**EU**	European Union
BWG	Budget Working Group	**FAAT**	Fiscal Accountability and Transparency
CAFO	Chief Accounts and Finance Officer	**FAMS**	Foreign Aid Management System
CCA	Controller of Certifying Authority	**FD**	Finance Division
CFW	Competency Framework	**FIMA**	Financial Management Academy
CGA	Controller General of Accounts	**FSA**	Fiscal Sustainability Analysis
CIA	Certified Internal Auditor	**FYP**	Five Year Plan
CIC	Central Intelligence Cell	**G2P**	Government to Public
CIPFA	Chartered Institute of Public Finance and Accountancy	**GCG**	Governance Commission for Government-Owned or Controlled Corporations
CLPIAs	Certificate License Permit Issuing Agencies	**GDP**	Gross Domestic Product
CMM	Capability Maturity Model	**GED**	General Economic Division
CPC	Central Pay Commission	**GFMIS**	Government Finance Management Information System
CPTU	Central Procurement Technical Unit		
CRU	Coordination and Reforms Unit	**GO**	Government Order
CSA	Control Self-Assessment	**GOB**	Government of Bangladesh
CSC	Civil Service College	**GPF**	General Provident Fund
CY	Calendar Year		

GPMS	Government Performance Management System	**NID**	National Identification
GTF	Government Tenderer's Forum	**NIPFP**	National Institute of Public Finance and Policy
HFM	Hon'ble Finance Minister	**NIST**	National Institute of Standards and Technology
HPM	Hon'ble Prime Minister	**NoA**	Notification of Award
HRM	Human Resource Management	**NPD**	National Program Director
iBAS++	Integrated Budget and Accounting System	**NSD**	National Saving Department
IBA	Institute of Business Administration	**NSPSOs**	Newly Selected Public Sector Organizations
ICMAB	Institute of Cost and Management Accountants of Bangladesh	**NSW**	National Single Window
IDI	INTOSAI Development Initiatives	**NTR**	Non-Tax Revenue
IIAB	Institute of Internal Auditors Bangladesh	**OCAG**	Office of the Comptroller and Auditor General
IMED	Implementation Monitoring and Evaluation Division	**OJT**	On the Job Training
IPE	Independent Performance Evaluation	**OKS**	Organizational Knowledge Sharing
IPF	Institute of Public Finance	**PAC**	Public Accounts Committee
IPEG	Independent Performance Evaluation Guideline	**PC**	Planning Commission
		PE	Procuring Entity
IPF	Institute of Public Finance	**PEC**	Program Executive Coordinator
IPSAS	International Public Sector Accounting Standards	**PECT**	Program Execution & Coordination Team
ISACA	Information Systems Audit and Control Association	**PEFA**	Public Expenditure & Financial Accountability
ISC	Implementation Support Consultant	**PEMSP**	Public Expenditure Management Strengthening Program
ISMS	Information Security Management Services	**PFM**	Public Financial Management
ISO	International Organization of Standards	**PIM**	Public Investment Management
IT	Information Technology	**PITs**	Program Implementation Teams
IVAS	Integrated VAT Administration System	**PMIS**	Project Management Information System
JICA	Japan International Cooperation Agency	**PPS**	Project Planning System
KE	Knowledge Exchange	**PWD**	Public Works Department
KIPF	Korea Institute of Public Finance	**P&FM**	Pension and Fund Management
KPIs	Key Performance Indicators	**QA**	Quality Assurance
LAN	Local area network	**RDPP**	Revised Development Project Proposal
LGRD	Local Government, Rural Development and Co-operatives	**RHD**	Roads and Highway Department
		RPA	Reimbursable Project Assistance
LM	Line Ministry	**RTI**	Right to Information
LTU	Large Taxpayers' Unit	**SAE**	Self-Accounting Entity
MAF	Ministry Assessment Format	**SAF**	Sector Appraisal Format
MCF	Multi-Channel Foundation	**SAP**	Systems Applications and Products
MC	Monitoring Cell	**SARTTAC**	South Asia Regional Training and Technical Assistance Center
MDA	Ministries, Divisions, Agencies		
MEW	Macroeconomic Wing	**SC**	Steering Committee
MIP	Multi-Annual Indicative Programme	**SDD**	System Design Document
MoF	Ministry of Finance	**SOE**	State Owned Enterprise
MoPA	Ministry of Public Administration	**SOE MC**	SOE Monitoring Cell
MoW&CA	Ministry of Women and Child Affairs	**SPEMP**	Strengthening Public Expenditure Management Program
MTBF	Medium Term Budgetary Framework	**SPFMS**	Strengthening Public Financial Management Program to Enable Service Delivery
MTMF	Medium-Term Macroeconomic Framework		
MTRS	Medium Term Revenue Strategy	**SPIMS**	Strengthening Public Investment Management System Project
MYPIP	Multi Year Public Investment Program		
NBR	National Board of Revenue	**VAT**	Value Added Tax
NCGP	National Committee on Government Performance	**WB**	The World Bank

PFM Action Plan 24-2028

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 and Budget Preparation
5. Public Investment Management
6. Public Sector Performance Management

GOAL - 3 | **Efficient Service Delivery**
7. iBAS++/BACS Implementation
8. Pension Management & Financial Reporting
9. SOEs' Governance

GOAL - 4 | **Accountability & Transparency**
10. Internal Audit and Audit Follow-up
11. Strengthen External Scrutiny and Oversight
12. Strengthen Parliamentary Oversight & Scrutiny of Public Expenditure
13. Procurement

GOAL -5 | **Enabling Environment**
14. PFM Reforms Leadership, Coordination & Monitoring

Participatory Process

Cabinet Division, Ministry of Planning, Parliament Secretariat, OCAG, NBR, Finance Division & key line ministries
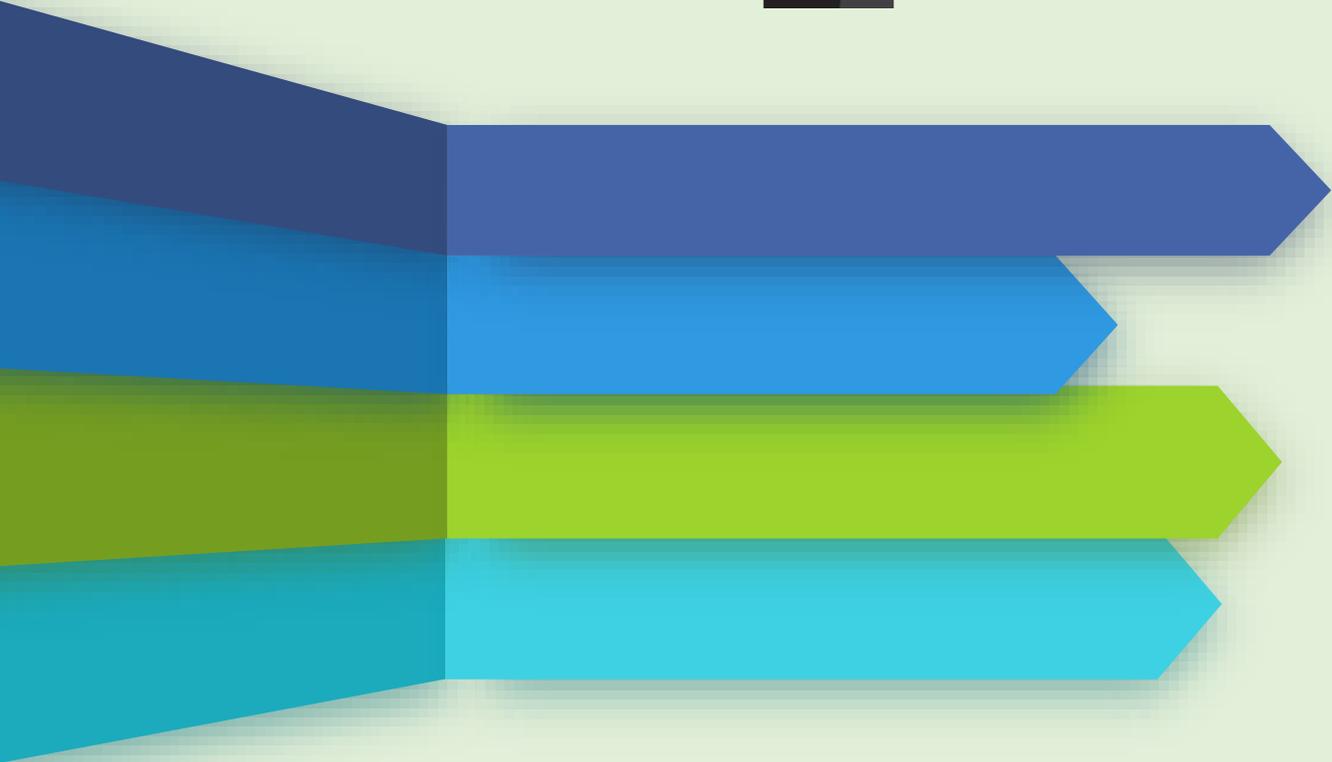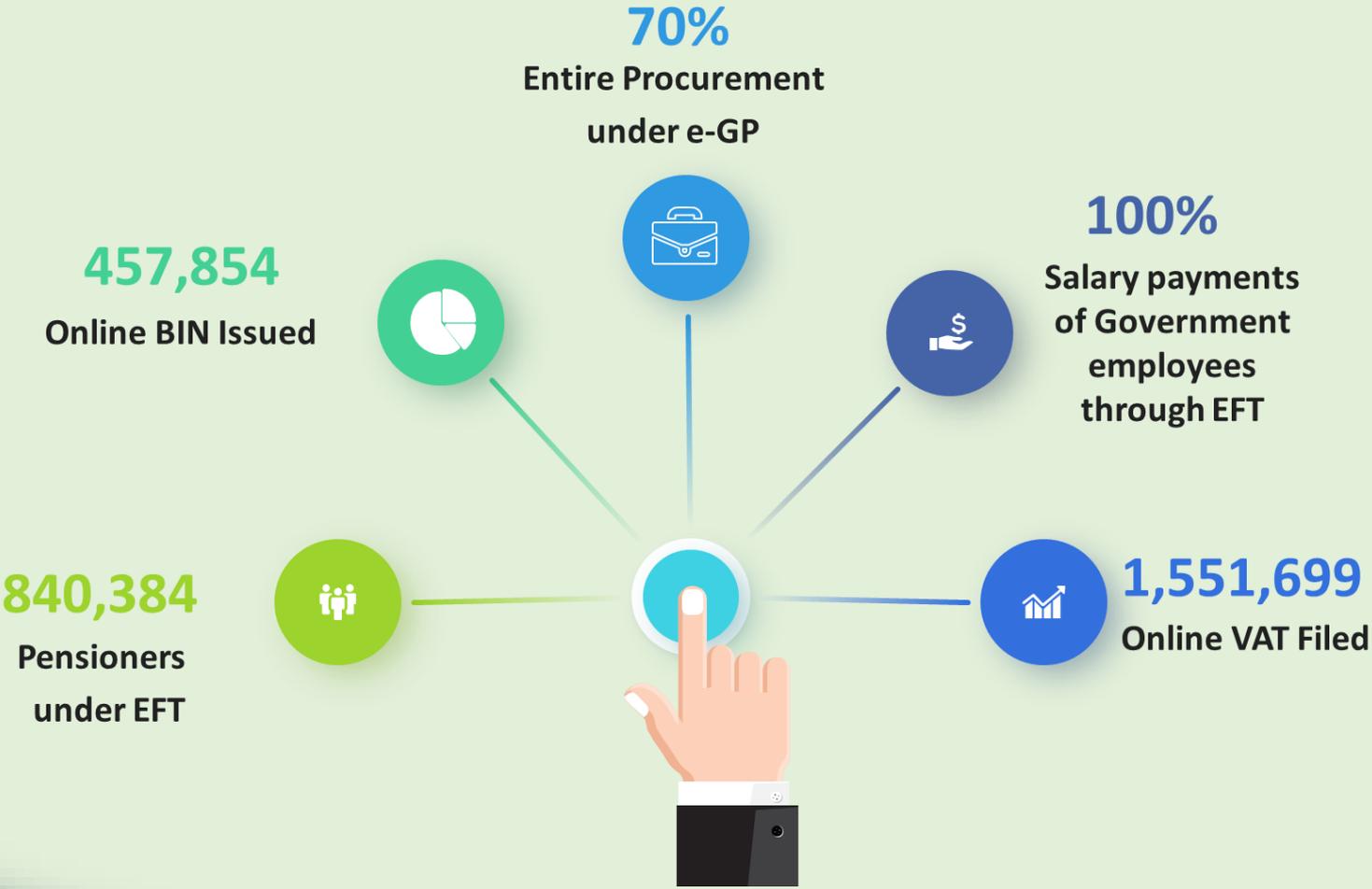
Governance Structure

- Steering Committee (Headed by Finance Secretary)
- Program Execution & Coordination Team (PECT) (leading the coordination of PFM Reform) led by NPD
- 13 Program Implementation Teams (PITs) (Primary accountable for implementation)

Change Management Approach

- PFM Learning Hub (IPF)
- Communication and Stakeholder alignment
- Mutual learning while implementation of activities

ACHIEVEMENTS

As on 30 June 2023

70%
Entire Procurement under e-GP

457,854
Online BIN Issued

100%
Salary payments of Government employees through EFT

840,384
Pensioners under EFT

1,551,699
Online VAT Filed

01. EXECUTIVE SUMMARY

1. **The progress of implementation of the PFM Action Plan (2024-28) illustrates the update through the Semi-Annual progress report for the period of 01 January 2023 to 30 June 2023.** As the PFM Action Plan (2018-2023) came to an end on 30 June 2023, this report has been published based on the PFM Action Plan (2024-2028). The purpose of this report 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 Cabinet Division, Planning Commission, Parliament Secretariat, the Office of Comptroller and Auditor General (OCAG), National Board of Revenue (NBR), and key line ministries are closely engaged in the process of developing the PFM Action Plan. Development Partners (DPs) - the World Bank, Canada, European Union, and Japan International Cooperation Agency (JICA) - also provided the necessary support.

2. **PFM Action Plan (2018-23 has been revised as PFM Action Plan (2024–2028) in accordance with the PEFA report (2021) and ongoing implementation.** As the implementation period of PFM Action Plan (2018-23) ended on June 30, 2023, based on the Financial Accountability Assessment (PEFA) scores of the PEFA Report 2021, each component of the PFM Action Plan has revised the activities and the revised PFM Reform Action Plan (2024-2028) has been approved in March, 2023. Fourteen (14) new activities have been added in the revised Action plan, while some other activities are being revised in response to the challenges identified by stakeholders during implementation. Finance Division (FD) has taken the lead role to revise/update the PFM Action Plan (2018-23) based on the PEFA scores.

3. **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 revised the Annual Work Plans (AWPs), which detailed the actions that would contribute to the fulfillment of the goals. While planning the activities for the various components, the PIT and PECT considered the PEFA Secretariat's latest PEFA Assessment 2021 report for Bangladesh, with a special emphasis on gender, climate change, and disaster.

4. **SPFMS program extended up to 30 June 2026 and all the scheme documents including technical notes have been restructured/revised:** Bringing the SPFMS PforR to a successful completion by the current closing date of June 30, 2024 seem to be extremely challenging. Achievement of many DLIs/DLRs requires extended time for consultancy support, and there is a need for further adjustments to the targeted results to infuse some clarity and reflect reality on the ground. In this connection, the Program closing date was extended for 24 months, from June 30, 2024 to June 30, 2026 with no cost extension. Moreover, all the scheme documents and technical notes have been revised accordingly.

5. **Mr. Shirajun Noor Chowdhury undertook charge as new National Program Director (NPD) of SPFMS on 13 June 2023.** Mr. Shirajun Noor Chowdhury, a career civil servant, joined as Additional Secretary (Budget-1), Finance Division, Ministry of Finance and National Program Director, SPFMS on 13 June 2023. Mr. Chowdhury post graduated in Business from the University of Dhaka and earned another postgraduate degree in Financial

Management from the University of Ulster, United Kingdom. He is an experienced public servant with more than 26 years' experience in a range of administrative and management positions across the Bangladesh Civil Service, including more than 15 years in financial and budget management. His expertise includes leading sectoral policy development, planning, preparing and coordinating overall national budget, and draft policy papers to support the vulnerable people due to inflation, climate change and unemployment.

6. **Disbursement adjustment, pending and DLR achievement status reports have a major advancement in this reporting period.** Till June 2023, a total of 17 DLRs are fully achieved (13 fully disbursed + 4 waiting for disbursement) and 6 DLRs are partially achieved and disbursed. Moreover, 6 DLRs (5 DLRs fully and 1 partially) have been achieved and to be verified by the 3rd party, 17 DLRs are in progress (10 are in on track, 5 are dependent on other DLRs and 2 are newly replaced DLR). Out of USD 100 million loan support from IDA, USD 51.5127 million had been disbursed including advance payment of USD 19.807 million. USD 8.8309 million had been adjusted from the advance payment and the remaining advance amount is USD 10.9766 million till June 2023. Till October 2023, a total of 23 DLRs are fully achieved (22 fully disbursed+ 1 waiting for disbursement), 4 DLRs are partially achieved and 18 DLRs are ongoing.

7. **The field inspection of PFM Practices on the ground in Patuakhali District and Kalapara Upazila was held on 18- 21 March 2023.** To observe PFM practices on the ground and draw lessons for possible course correction, field inspection was carried out in Patuakhali District and Kalapara Upazila during 18-21 March 2023. During the visit, the National Program Director (NPD), PECs of the SPFMS Program, Consultants from the iBAS++ team, and Implementation Support Consultants (ISCs) were present virtually. Moreover, PEC, ISC, representatives from development partners including World Bank were physically

present in Patuakhali District and Kalapara Upazila during the visit. Following are the list of institutions visited during the field inspection to observe the PFM practices on the ground: (i) Office of the Deputy Commissioner (DC), Patuakhali, (ii) District Accounts and Finance Office, Patuakhali, (iii) District Social Services Office, Patuakhali, (iv) District Women Affairs office, Patuakhali, (v) Patuakhali 250 bed Sadar Hospital, (vi) 62 No Dibuapur Model Govt. Primary School, Patuakhali, (vii) Patuakhali Government Jubilee High School, (viii) Office of the Upazila Nirbahi Officer, Kalapara, Patuakhali, (ix) Upazila Accounts Office, Kalapara, Patuakhali, (x) Upazila Social Services Office, Kalapara, Patuakhali, (xi) Upazila Women Affairs office, Kalapara, Patuakhali, (xii) Kalapara Upazila Health Complex, Kalapara, Patuakhali,

(xiii) Govt. Mozaharuddin Biswas Degree College, Kalapara, Patuakhali and (xiv) Khepupara Govt. Model Secondary School, Kalapara, Patuakhali. The major findings include: (i) a significant improvement such as timely budget releases, that was often cited as one of the biggest bottlenecks to smooth and efficient service delivery, (ii) budget releases for health and education sector development funds are more frequent, and ministry-level internal approval processes are faster than before, (iii) user groups are endorsing the Integrated Budget and Accounting System (iBAS++) improvement plan, and budget holders have become fully conversant in submitting payment bills online and connecting iBAS++ with other applications/systems for direct bank transfers to pensioners or beneficiaries, and (iv) EFT for payroll and pension payments have improved the incentive structure, encouraging public officials to work harder and deliver more significant economic benefits.

8. **Successfully conducted the review meeting with the World Bank Review Team on 10th and 11th April 2023.** A World Bank (WB) team held implementation review meetings for the Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS, P167491) on April 10 and April 11, 2023 at Bangladesh Secretariat. The recommendations during the review meeting were as follows: PECT should take necessary action in ensuring that concerted efforts are prioritized to meet the DLRs which are near achievement, submit them for verification by the Independent Verification Agents (IVAs) and, subsequently, claim disbursements. Moreover, PECT also suggested to proceed towards updating the Technical Notes and Schemes to reflect the amended DLIs/DLRs. It is also suggested to hire a Monitoring & Evaluation (M&E) and a Communications expert to develop a plan that will facilitate the M&E arrangements and communication, change management, outreach, and citizen engagement approach, making the public aware of Government's efforts, achievements and successes in carrying out critical Public Financial Management (PFM) reforms in the country.

9. **Mr. Hisham Waly, Governance Practice Manager, South Asia Region, the World Bank met with the SPFMS team on June 19, 2023.** On June 19, 2003, the SPFMS team met with Mr. Hisham Waly, Governance Practice Manager, South Asia Region at SPFMS office. In the meeting, the PECT presented the use of technology in various components of SPFMS and highlighted what had been accomplished using

technology in specific PFM areas such as IBAs++, payroll/pension, and e-fund transfer, as well as other major achievements of respective schemes. Mr. Shirajun Noor Chowdhury, National Program Director, SPFMS Program, welcomed participants from the World Bank, PECT, ISCs and consultants from SPFMS. Mr. Hisham Ahmed Waly, Governance Practice Manager, South Asia Region, the World Bank, expressed satisfaction with the progress of technology utilized by different SPFMS schemes after reviewing presentations.

10. **New PECs and ISC have taken responsibilities.** There are seven PECs and one PEC is in additional charge from Finance Division. Dr. Monowar Hossain Malla, Deputy Secretary, Finance Division took responsibilities as Program Executive and Coordinator (PEC) for Macroeconomic Model scheme and Treasury and Debt Management scheme from 1 March 2023. Moreover, Md. Tajul Islam, Deputy Secretary took responsibilities as Program Executive and Coordinator (PEC) for State

Owned Enterprises' Governance scheme from 24 August 2024. Furthermore, three (3) new ISCs have joined on 10 July 2023, 28 August 2023 and 18 September 2023 respectively.

11. **Dissemination workshop of PEFA Assessment Report 2021 was held on 22 June 2023.** PEFA assessment report 2021 was awarded the "PEFA Check" from the PEFA Secretariat on April 12, 2023, and after that, dissemination workshop was held on 22 June 2023. The main agenda of the workshop were: (i) overall results of the PEFA Bangladesh 2021 assessment; (ii) main improvements since the previous PEFA assessment; (iii) remaining weaknesses; (iv) comparison with other countries; (v) results by pillars and recommendations; and (vi) alignment with recommendations from the Reform Action Plan (RAP). During the workshop overall results of the PEFA Bangladesh 2021 assessment, results by pillars and recommendations, remaining weaknesses, comparison with other countries were disseminated including the main improvements since the previous PEFA assessment and alignment with recommendations from the Reform Action Plan (RAP).

12. **Extension of Strengthening Public Expenditure Management Program (SPEMP)-BETF up to June 2025.** The SPEMP- BETF has modified its technical assistance to facilitate the implementation of Bangladesh's PFM Reform Strategy. The two-year extension of the SPEMP program to June 2025 has been approved by Development Partners (DPs) in light of recent feedback from the PEFA Assessment 2021 and revised PFM reforms and Action Plan (2024-2028). The current 6(six) SPEMP-BETF subtasks will be examined and analyzed with a focus toward future support for new initiatives, including other practical activities that could speed up Domestic Revenue Mobilizations (DRM) through the digitization of tax procedures with the ultimate goal of facilitating service delivery.

13. **The PFM Reform process has an adequate governance structure and implementation arrangements.** While each of the above-mentioned projects/schemes 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 the implementation of the respective PFM Action Plan components and achieving the performance targets. 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 the sustained use of improved PFM procedures and systems.

14. **The total cost of the reforms is BDT 146.96 crore (USD 17.50 million) for this reporting period.** Of this amount, BDT 4.92 crore (USD 0.59 million) spent on the DP co-financed projects outside the government's single treasury account, while BDT 96.58 crore (USD 11.50 million) spent on DP co-financed on-treasury account. BDT 17.88 crore (USD 2.13 million) equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 24.87 crore (USD 2.96 million) is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 1306.42 crore and the cumulative cost is 1453.39 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from January 2023 to June 2023.
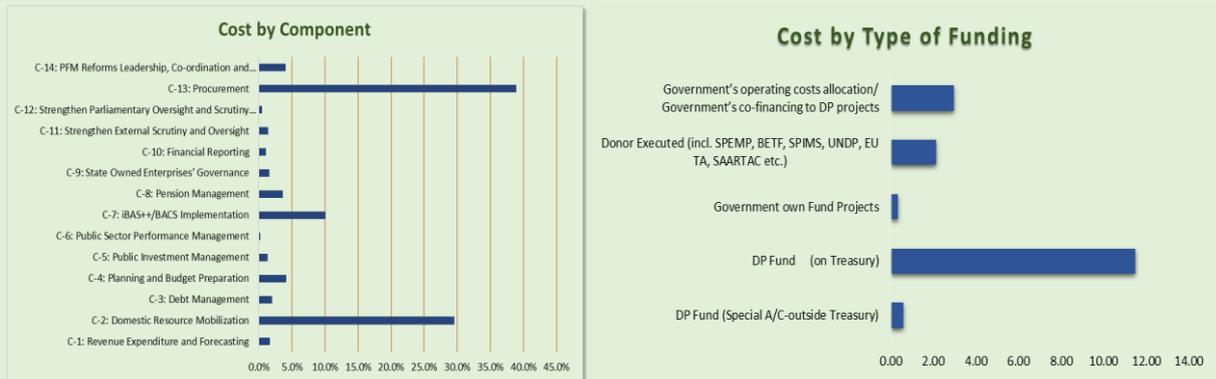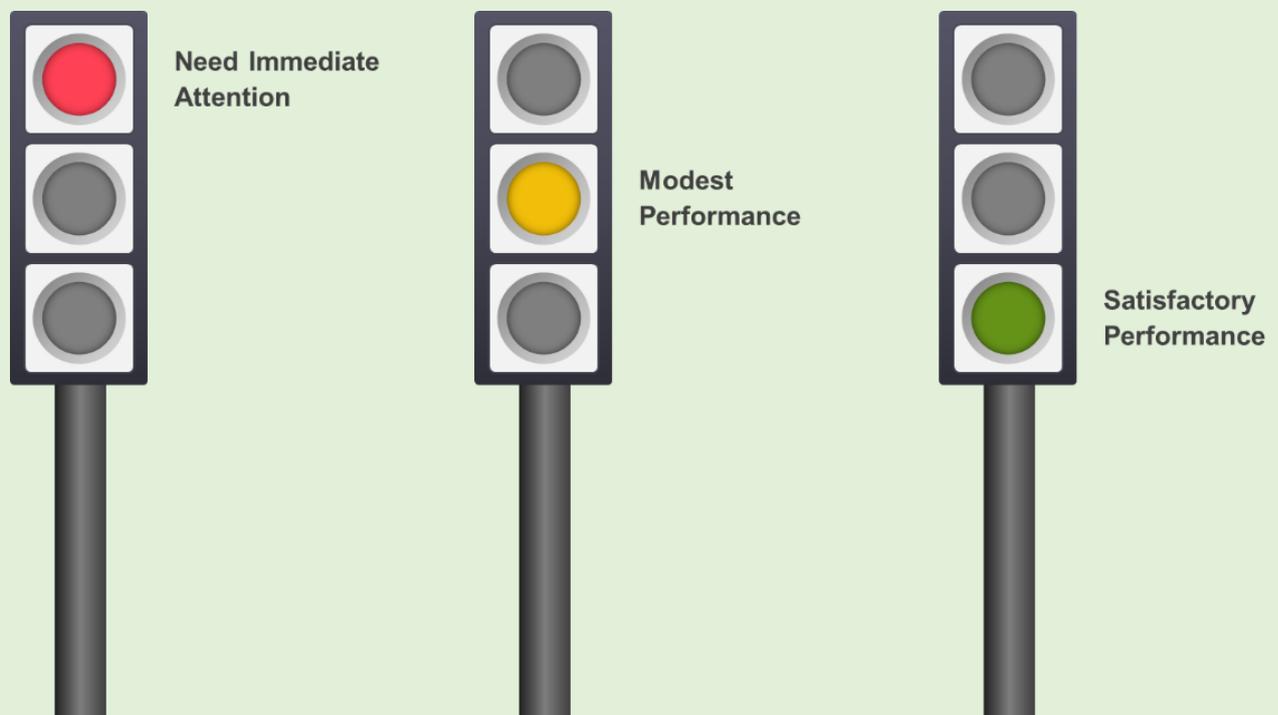

Figure: Cost by Component and Type of Funding

15. **Traffic lights that represent the progress of each of the PFM Action Plan Components.**
The following figure is a traffic light that represents the progress of each of the PFM Action Plan components

C-1: Revenue and Expenditure Forecasting

C-2: Domestic Resource Mobilization

C-3: Debt Management

C-4: Planning and Budget Preparation

C-5: Public Investment Management

C-6: Public Sector Performance Management

C-7: iBAS++/BACS Implementation

C-8: Pension Management and Financial Reporting

C-9: State Owned Enterprise Governance

C-10: Internal Audit & Audit Follow-up

C-11: Strengthen External Scrutiny and Oversight

C-12: Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure

C-13: Procurement

C-14: PFM Reform Leadership, Coordination and Monitoring
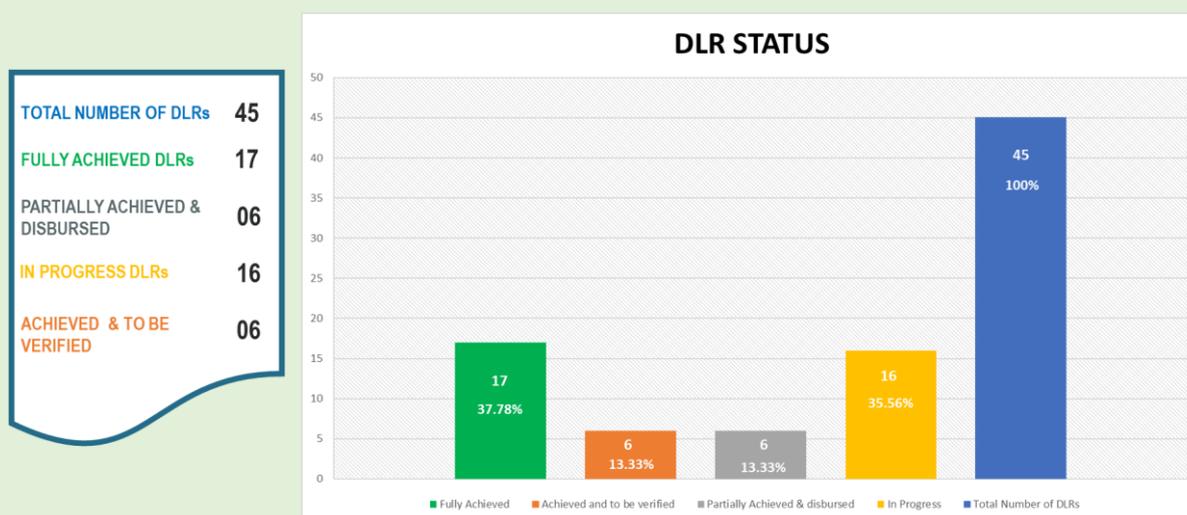
Figure: Traffic light that represents the progress of each of the PFM Action Plan components

02. ACHIEVEMENTS

16. **Disbursement Linked Results (DLRs) have a good advancement for the period of 01 January 2023 to 30 June 2023.** Referred to DLR achievement, the SPFMS program has 10 DLIs (Disbursement Linked Indicators) and this 10 DLIs include a total number of 45 DLRs (Disbursement Linked Results). In the revised scheme documents, out of 10 DLIs and 45 DLRs, 1 (one) DLI and 14 (fourteen) DLRs have been redefined and 2 (two) DLRs have been replaced with new one, considering the challenges of achieving those DLRs. Till June 2023, a total of 17 DLRs (37.77%) are fully achieved and 6 DLRs (13.33%) are partially achieved. Out of those 17 DLRs, 13 DLRs have been fully disbursed and 4 DLRs have been verified by the 3rd Party and verification report has been sent to the World Bank for disbursement. Till June 2023, 6 DLRs (5 DLRs fully and 1 DLR partially) have been achieved and achievement status reports have been prepared to be verified. However, till October 2023, a total of 23 DLRs are fully achieved (22 fully disbursed+ 1 waiting for disbursement), 4 DLRs are partially achieved and 18 DLRs are ongoing.

TOTAL NUMBER OF DLRs	45
FULLY ACHIEVED DLRs	17
PARTIALLY ACHIEVED & DISBURSED	06
IN PROGRESS DLRs	16
ACHIEVED & TO BE VERIFIED	06

C-1 REVENUE AND EXPENDITURE FORECASTING

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

17. **Objective**

Efficient public financial management depends on reliable forecasting of the key macroeconomic variables including public revenue and expenditure. The MEW plans to develop a mechanism to reduce the level of uncertainty among policymakers about the future of the economy and increase overall efficiency. Therefore, the objective of this scheme is to develop a macroeconomic model compatible with Bangladesh's country context. The macroeconomic model will be used to forecast macroeconomic as well as fiscal indicators for the economy of Bangladesh. These forecasted indicators will help to develop the key policy instrument namely Medium-Term Macroeconomic Policy Statement (MTMPS) including Medium-Term Budget Framework (MTBF).

18. **Outputs**

- The requirements for the Macroeconometric Model have been finalized and approved by the authority.

- 15 EViews licenses have been purchased.
- Ten days EViews training program has been conducted and 10 participants from different wings of the Finance Division participated.
- A workshop on 'Data Sharing' has been arranged with 6(six) key stakeholders.
- A Memorandum of Understanding (MoU) has been signed with the Bangladesh Bank, Bureau of Statistics (BBS), National Board of Revenue (NBR), Department of National Savings (NSD), Export Promotion Bureau, and Economic Resource Division (ERD).
- The dataset of four macroeconomic sectors (real, monetary, external, and fiscal) for the macroeconomic model have been collected.
- A web-based macroeconomic database has been developed.
- PFM Action Plan for the year 2024-2028 has been updated based on PEFA Assessment 2021.
- Six workshops have been organized to revisit the structure and content of the MTMPS with the participation of all the officers of the Macroeconomics Wing, and relevant officials from other wings of the Finance Division. In these workshops, detailed discussion on how the medium-term macroeconomic policy statement (MTMPS) can be improved to achieve various goals of public financial management, with a special focus on improving PEFA scores in the next assessments.
- One training on Financial Programming and Policies (FPP) has been organized, where officials from the Macroeconomics Wing, the Budget Wing, the Debt Management Wing, and the Monitoring Cell of the Finance Division participated.
- A Knowledge Dissemination workshop on MFMod has been organized at the Finance Division where the officials of the Finance Division and relevant stakeholder agencies participated.

19. Challenges and Mitigations

All foreign training was suspended due to government directives. By the special initiative of the National Program Director (NPD), the embargo was lifted for the crucial MFMod training that was successfully arranged in World Bank's office in Washington DC, USA. Preserving the acquired knowledge and experience to MEW of the Finance Division is a daunting task due to the frequent transfer of officials. An organized system of posting and transfer to the Finance Division especially in the Macroeconomic Wing is crucial to sustain and continuous improvement of the macroeconomic model and related resources to get the potential benefit of forecasting. A few positions, including Senior Consultant (Econometrics) have been vacant for a long time. The proper guidance on issues related to econometrics from relevant consultants is very crucial for the development of any macroeconomic model. The immediate appointment of the consultant is vital for achieving the target of the scheme. To finalize the model, visiting one or two countries that use similar models will be beneficial. Therefore, immediate arrangement for lifting the restriction on knowledge-sharing visits is necessary.

20. Projects/schemes Contributing to this Scheme/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 (USD 4.65 million) in February 2020 and the program is supposed to be closed on June 30, 2023. According to the revised program, it will be extended to June 2026. Since this is the no-cost extension, the incremental cost for this scheme would be the same. The scheme is being implemented by the Macroeconomics Wing of the Finance Division under the WB co-financed SPFMS.

b) **SPEMP *BETF: Subtask:*** Macro-Fiscal Forecasting: Updated the time series database for various macroeconomic variables under four sectors (Real Sector, Fiscal Sector, Monetary Sector, and External Sector), and the updated data is used to prepare the booklet titled "Socioeconomic Progress and Recent Macroeconomic Development in Bangladesh". The second round of training

on the World Bank's Macro-Fiscal Model (MFMod) has been completed in December 2022. EViews software has been procured and used to train officials of the Finance Division to analyze econometric data using EViews.

21. Next Steps

- A coordination meeting will be arranged with the data sources agency (BBS, NBR, NSD, TDM wing of FD, CGA, Bangladesh Bank, ERD) to sensitize them to provide.
- A guideline will be prepared to collect data from the six MOU signed data-sharing agencies.
- A 10-day-long training will be organized on Time Series Data Analysis through EViews software on 23-31 July 2023.
- A 3-day-long training will be organized on the National Income Accounting System and CPI, which is supposed to be conducted by BBS on 6-8 August 2023.
- A 2-day-long training will be organized on Monitory Policy with Bangladesh Bank on 9 & 10 August 2023.
- A focal person from the PIT members needs to be selected for Data Compilation for smooth data collection and preservation.
- A work improvement team (WIT) will be formed to work on the macroeconometric models.
- Meeting with the officials of the IBAS++ to ensure data flow from IBAS++ to the data hub.
- Training on Basic Microsoft Excel will be arranged for relevant staffs of MEW and officials of the FD including the officials of MEW and the scheme office.
- Exploring the ways to visit at least one or two countries that successfully uses MFMod or similar dynamic models for macroeconomic forecasting.

C-2 DOMESTIC RESOURCE MOBILIZATION

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

22. 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 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 potential of the country. Component 2 of the PFM reform program aims at increasing the tax-to-GDP ratio through an improved taxation strategy (Medium- and Long-Term Revenue Strategy) and building a modern tax administration through undertaking necessary policy reforms, improving business processes, adopting frontier technologies, revisiting PEFA related issues, 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, improve NBR's PEFA score in the next assessment, and thereby, contribute to better mobilization of domestic revenue.

23. Outcome

The new Income Tax Act (Income Tax Act, 2023) has been enacted and implemented with effect from 22 June 2023. This new income tax law is the outcome of several years' efforts for enacting income tax laws in Bangla, having relevant provisions to take care of the changes in business models and the advent of digital and virtual economy. Few years back, VAT and Supplementary Duty Act, 2012 was enforced (in July 2019). VAT is the biggest source of revenue for the NBR followed by income tax and customs duty. The new VAT and Supplementary Duty 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 percent. Apart from the standard VAT rate of 15 percent three different VAT rates of 10 percent, 7.5 percent, and 5 percent for specific goods and services have been introduced. Online registration for enlistment became mandatory and as of now the Integrated VAT Automation System (IVAS) system has issued a total of 3,52,989 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 process with the Large Taxpayers' Unit (LTU). From January 2023 to June 2023, total 15, 51, 699 returns have been submitted online.

24. Outputs

- NBR has been reviewing PFM sub activities and key steps and preparing a new work plan based on the latest PEFA assessment with a view to improve NBR PEFA score in the next assessment.
- The new Annual Work plan has been finalized with the inclusion of PEFA related sub-activities and key steps.
- As for MLTRS areas, the DRM Reform Mapping report has been completed.
- NBR has taken steps to prepare homegrown Medium and Long Term Revenue Strategy. To this end, two MLTRS teams have been formed by NBR and the formulation of homegrown Long and Medium Term Revenue Strategy is underway. The indirect tax committee also held a Focus Group Discussion (FGD) with Commissioners in presence of Chairman, NBR as part of MLTRS report preparation process. Both reports are in the process of finalization.
- As for other MLTRS areas, tax policy reform in FY 23-24 has been successfully completed after several rounds of stakeholder consultation, considering tax policy recommendations received from stakeholders in that consultation process, and taking policy guidance from HFM and HPM.
- Initiative has been taken to internally conduct a tax expenditure analysis.
- A 20-member TOT (Training of Trainers) team formed for the training of the new Customs Act, 2020 has completed its training to the Customs & VAT field officials.
- Legal provision has been incorporated in the VAT Act and necessary amendments have been made in the rule to bring the tech giants and the digital platform under the VAT net, i.e. Google, Facebook, and Amazon already registered.
- A number of trainings and workshops has been organized in audit, data analytics, risk management and digital transformation area.
- A post clearance audit (PCA) manual for VAT has been developed and submitted to NBR for thorough review.
- Online income tax return filing system (e-Return) has been launched successfully in 2021, and the e-Return system was operational throughout the year, enabling taxpayers to file tax returns online, without going to tax offices.
- The number of online filers increased about 400% over the last year, which indicates the popularity of e-Return among stakeholders.
- e-Tax service center was operational during January-June 2023 to provide enhanced services to stakeholders.
- The coverage of e-TDS system has been enhanced.
- Also, for digital management of paper return, Office Management System has been introduced.
- Printing and publication of different communication materials and broadcasting TVC and social media contents related to EFD, VAT & Income tax compliance for taxpayer awareness are continuing.
- EFDMS lottery has been introduced.
- NBR introduced Public-Private partnership to operate & maintain a new Electronic Fiscal Device Management System (EFDMS) in order to bring more retailers into VAT net. Under this initiative, NBR aims to set up 3(three) lakh Electronic Fiscal Devices (EFDs) at retail and

wholesale stores in Dhaka and Chottogram metropolitan area by a third party within five years and expand the numbers after successful completion of the endeavor in other areas of Bangladesh.

▪ NBR simplified the VAT return form for retailers and incorporated it in the EFDs so that the retailers can easily submit the VAT return.

25. Challenges and Mitigations

The Fourth Industrial Revolution is transforming the economy of Bangladesh as well, and NBR needs to build the capacity to tax in this digital and virtual environment. Introducing a data-driven tax system is the key to combating tax evasion and ensuring 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. NBR has conducted an in-house study to identify policy and administrative challenges of the taxation of digital and virtual economies. Though the score and the ranking of NBR in the last PEFA assessment have increased from the earlier assessment, the score and ranking are not at the expected level, and there is an urgency from the Government to significantly improve the score in upcoming PEFA assessment 2024. A number of measures will be undertaken to ensure that the tax system of the country can keep pace with digital disruption, changing taxation ecology and thereby mobilize expected level of domestic revenue.

26. Projects/schemes contributing to this component:

a) *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 (USD 74.1 million) in July 2017 which has a closing date of 31 December 2023. 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:

▪ Draft Functional and Technical Requirements Specifications have been submitted by the PMQA and are being assessed as well as reviewed by the PIU and World Bank.
▪ Draft As-Is report is submitted by the PMQA; review is going on.
▪ Draft of the Functional & Technical (F&T) document, submitted by PMQA, has been finalized after certain inputs/comments/feedback from WB, International Procurement Specialist (IPS), and International Technical Specialist (ITS).
▪ Finalization of Initial Selection for NBR-RFP-1A package is completed.
▪ Consultation with the stakeholders is in progress.
▪ The scope of operations of the NSW Project for synchronization with ASYCUDA World & ongoing Customs Automation activities of NBR has been revised.
▪ Technical and functional requirements of NBR-RFP-1A package is finalized.
▪ NSW Implementation Support Unit (NSW-ISU) from each Certificate Permit License Issuing Authority (CLPIA) is formed to ensure dedicated support from the CLPIA during development of NSW Solution Software and ARMS Software.
▪ Several capacity-building trainings/workshops are arranged for PIU CLPIAs and other stakeholders.
▪ Evaluation of first stage technical proposal of NBR-RFP-1A package is completed.

- After completion of the evaluation process, NSW project authority awarded and signed an agreement with Webb Fontaine, one of the leading providers of AI-powered trade technology and Customs facilitation solutions, to develop Bangladesh Single Window and Automated Risk Management System (ARMS).

b) *Bond* **Management** *Automation project:* GOB approved "Bond Management Automation Project" of BDT 9,301.98 lac in July 2017 and has a closing date of 30 June 2024. The program is implemented by the NBR. The 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.

c) *EU-*funded *Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months):* EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months): The EU PFM programme has been in operation since September 2020 with the work plan being formally adopted by NBR in May 2021. The main activities of the program remain focused on (i) integrity (internal control), (ii) revenue risk management, and (iii) organization and planning. During this reporting period, the following progress has been made in the NBR component of the EU PFM TA program:

- Online return filing was successfully introduced and by June 2023, about 240,000 tax returns was filed and processed using the new e-Return system.
- The e-Return service center that was established in 2021 continued to provide online and telephonic support to taxpayers in respect of their use of the e-Return system. An automated CRM system was used to log and track calls handled as well as to provide call-back services for those calls received after hours.
- A comprehensive user manual was developed to guide taxpayers (and tax officers) in the use of the e-Return system. A set of Frequently Asked Questions was developed to provide self-help to taxpayers and to alleviate the number of calls to the service center.
- Advanced auditor trainings were concluded to enable tax officials with advanced skills in auditing complex taxpayer organizations.
- The development of risk based audit toolkit was in the process. This toolkit will provide NBR with tools to assist in risk-based audit case selection and risk-based auditing.
- Training needs analysis was conducted to determine specific information technology needs, resulting in the development of several training courses scheduled for 2022 and 2023.
- NBR ICT Technical Development Training was initiated – aimed at developing in-house technology skills to reduce direct tax division dependency on external service providers.
- Development of Corporate Income Tax return was initiated. This development was aimed at complementing the individual tax return already deployed on e-Return system.
- Steps have been initiated to develop capacity in litigation management.
- A transfer pricing experts has been engaged to build capacity in transfer pricing risk profiling, audit selection, and benchmarking analysis.
- Technical Assistance Experts were deployed to NBR to provide technical advisory and training inputs into taxpayer audit, risk management, litigation, and digital transformation domains.

27. Next steps

Under the AWP, the following major actions will be initiated:
- Drafting of the Medium-Term and Long-Term Revenue Strategy, conducting tax expenditure analysis and developing revenue forecasting model.

- Reviewing the last PEFA score and undertaking programs under PEFA related sub-activities for improving PEFA Score in the next assessment.
- Enhancing capacity through arranging domain specific trainings and workshops.
- Continuing steps for digital transformation of income tax, VAT and Customs activities.
- Continuing taxpayer outreach for better tax compliance.

C-3 DEBT MANAGEMENT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Debt Management Wing, Finance Division	5,6 & 7	1	🟢

28. Objective

Treasury and debt management are intrinsically important for Public Financial Management. The efficient use of public resources has become even more necessary in the current context of increasing pressure on the global economy. The efficient management of a country's debt portfolio is critical not only for maintaining macroeconomic stability but also for keeping sharp track of the country's debt-to-GDP ratio. In this respect, this component involves the preparation of a Medium-Term Debt Management Strategy (MTDS), Debt Sustainability Analysis (DSA), and publication of Debt Bulletin which eventually exhibits the government's commitment to long-term financial planning that will ensure overall macroeconomic stability.

29. Outcomes

Medium-Term Debt Management Strategy (MTDS) for the term of FY2020-21 to 2023-24 has been published and deployed in the website of the Finance Division. Draft Debt Sustainability Analysis (DSA) has been prepared and waiting for the approval of the competent authority. Quarterly Debt Bulletins are publishing regularly by the Treasury and Debt Management Wing of the Finance Division and deployed in the website of the Finance Division regularly.

30. Outputs

- The Medium-Term Debt Management Strategy (MTDS) has been published and distributed among the stakeholders, which was one of the major components of the project.
- The 5th and 6th issue of the Quarterly Debt Bulletin has been published and available on the Finance Division website. The 7th issue of the Debt Bulletin has been prepared with updated data and is in the process of approval from the appropriate authority.
- The Database of the National Savings Scheme has already been completed and updated at regular intervals and troubleshooting is under process. EFT and data validation are being done regularly on a need basis.
- The NTR data of different ministries/divisions have already been updated in the database. Two workshop programs from 01-02 February 2023 and 28-29 May 2023 on NTR have been completed where 12 ministries/divisions participated.
- Two Workshops on Debt Management Database were held on 22 January 2023 and 22 February 2023. The Draft Debt Database has already been prepared and the integration of the debt database with iBAS++ will be developed after finalizing the database.
- The report on DSA has been prepared and it is now under the approval process.
- Four coordination meetings on CDMTC took place within the mentioned period where the activities of the Scheme were also discussed.
- One CDMC meeting has been conducted which was chaired by Senior Secretary, Finance Division.

- A series of training programs have been conducted from 25 May 2023 to 12 June 2023 on "Online Management System of NSC," where 720 participants from different stakeholder agencies attended.
- Training on Treasury Single Accounts was held on 10-13 April 2023 for the officials of the Finance Division to enhance their capacities and capabilities.
- A 12-day training program has been organized for banking officials and other relevant professionals for the smooth running of the NSC process.
- Several meetings on the Review of the Scheme were held with PIT members and other stakeholders with a view to revising/correcting the Scheme documents.
- Three PIT meetings were held with a view to review the overall progress of the scheme.

31. Challenges and mitigations

It remains challenging for all developing nations to meet the government's financial needs 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. In addition, scheduled exposure visits/ Debt Summit are deferred due to travel restrictions worldwide for the outbreak of a pandemic. With those inevitable grounds, capacity building of the technical personnel within the TDM Wing of FD to finalize the MTDS, DSA, and publication of the Debt Bulletin is very important. More coordination is required among ERD, FD, and BB to integrate Debt Data.

TDM Wing of FD has been continuing regular meetings with ERD, BB, and other stakeholders to prepare an integrated DMFAS system. The continual effect of the pandemic and the Russia-Ukraine war has become a threat to affect the planned activities in the coming fiscal year as well since the nature of the activities is highly technical and involves hands-on support from international experts. To combat the situation, TDMW introduced and utilized virtual platforms for holding workshops, meetings, and training activities, and the process is expected to continue further.

32. 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 3,696 lac (USD 4.4 million) in March 2020 and has a closing date of 30 June 2026. The program is implemented by the Treasury and Debt Management Wing of the Finance Division under the WB co-financed SPFMS. This scheme includes DLR-1.3 under DLI-1 and this DLR is partially achieved.

b) **IMF:** IMF has supported the capacity-building training sessions on Public Sector Debt Statistics (PSDS), MTDS, DSA, etc.

c) **SPEMP BETF: Sub-task-Debt Management:** Memorandums of understandings (MoUs) on data sharing with National Board of Revenue (NBR), Bangladesh Bureau of Statistics (BBS), National Savings Department (NSD), Economic Relations Department (ERD), Export Promotion Bureau (EPB) and Bangladesh Bank have been prepared and signed.

33. Next steps

The 7th issue of Debt Bulletin has been prepared with updated data and in the process of approval from the appropriate authority. A letter will be sent to relevant stakeholders for data collection to prepare the next MTDS 2024. A committee has been formed for arranging a Debt conference. The DSA report will be published soon.

C-4 PLANNING AND BUDGET PREPARATION

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

34. 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) have been 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 the 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, improve budget alignment with development strategy and gender, social and climate considerations, alignment between financial and non-financial (performance) data, efficient fund release procedure, as well as to establish proper linkages between ¬¬sectoral plans/strategies and resources and also between budget and performance.

35. 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 the table-1. 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.

Table 1: Budget Release Status (Fiscal Year 2022-23 Up to June 2023 (Final))

(Amount in Thousand)

Type	Activity	Total Active DDO	Approved Budget (2022-23)	Distribution (Authorization) DDO	Budget Released	% DDO Distribution (Cumulative)	% Budget Released (Cumulative)
11	General activity	28553	132693,15,83	28092	122690,67,53	98.39	92.46
12	Special Activity*	0	272831,62,92	(7501) **	178809,93,08	0.00	65.54
13	Support Activity	358	12137,05,44	256	12137,05,44	71.51	100.00
14	Local Government	0	785,39,70	6	749,12,80	0.00	95.38
21	Non-ADP	88	13550,84,81	104	7705,76,46	118.18	56.87
22	ADP	1,462 - (0)**	246066,09,02	1566	146649,09,97	107.11	59.60
	Total	30461	678064,17,72	30024	468741,65,28	98.57	69.13

**DDO of Special Activity and General Activity is the same.

**DDO number in the parenthesis is already included in the DDO number of General Activities

36. Outputs

▪ The DLR 2.1 achievement report has been verified and disbursed after adjustments.

- An alternative calculation method for the entire government's social sector spending has been finalized. The World Bank team has endorsed the methodology used to calculate Social Sector Expenditure and recommended its integration into iBAS++.The process of mapping social sector expenditure data is currently ongoing.
- There has been an increase in allocations for social sectors such as health, education and social protection in the FY 2022-23 Budget. The total allocation and expenditure in the social sector have been recalculated in accordance with the redefined social sector spending .It is worth noting that DLR 2.3 and 2.5 will be adjusted as per the scheme leadership's directions .
- The formation of Peer Review Committees in 10 Ministries /Divisions is in progress. Trainings have been provided to the relevant ministries to make them aware about this peer reviewing process.
- A three –day training program on PFM (Public Financial Management) concepts, rules and procedures has been conducted in various large spending and strategic Ministries/Divisions. As of June23, 6 Ministries/Divisions have been covered under this three day package training program.
- From January 2nd to January 11th 2023, BMCs & BWGs of Line Ministries (LM) & its departments and Finance Division (FD) officers underwent BC-1 training. A total of 933 officers have completed this training.
- On February 7th, 2023 a workshop concerning tripartite budget meetings was organized, involving all Budget Desk Officers (BDOs) of Finance Division.
- Two workshops were held for the preparation of Gender Budget reports on 21st and 23rd March 2023respectively. Another workshop, focusing on Gender and climate Budget was conducted on March 19th 2023 for the officials of relevant ministries including Finance Division.
- Three foreign trainings under MoA with Civil Service College, UK were conducted. These are: a) Leadership and Change Management in Public Sector Organization: Special Focus on Public Financial Management; b) Macro Fiscal Policy: Management, Modeling, Risks, Budgeting, and c) Strategic Budget Planning: Integrating Policies, Priorities, Resources and Results. Tenure of each of the training was 1 week where 20 officials (in total 60 officials) from LMs predominantly and few officials from FD attended in each of these trainings. Training on Resource Allocation and Performance Budgeting was also initialized with CSC, UK. However, due to restriction imposed by the GOB on foreign visits of government officials this pre scheduled training has remained postponed.

37. Challenges and mitigations

As budget distribution process towards 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 case of a few departments in the distribution of budget to the field level. Due to the lack of awareness, DDOs continue to wait for 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

- Issuance of directives by FD to selected MDAs to ensure the release of budget/fund by 31 July to field offices (whose budgets are under group office code).
- Conduct activation workshops for selected MDAs to expedite the timely release of funds (i.e., by 31st July).
- Foreign training will resume upon withdrawal of restrictions on foreign visits.

38. Projects/schemes contributing to this component:

a) **Scheme on "Improving the Budget Process through Capacity Development of BMCs and BWGs":** The SPFMS program has been extended to 2026 and total amount of the Scheme on "Improving the Budget Process through Capacity Development of BMCs and BWGs is now of BDT 114.14 crore (USD 13.59 million) with a closing date of 30 June 2026(Revised). The program is being implemented by the Budget Wing 1 of the Finance Division under the WB co-financing in SPFMS.

39. Next steps

A workshop will be conducted for the DDOs of 10 selected (high spending) Ministries/Divisions to discuss the challenges of timely budget distribution and to finalize the policy brief with a time-bound strategy to achieve the target of FY 2023-24. Further improvements in iBAS++ budget execution modules will be made to enable monitoring of the timeliness of fund releases to DDOs/project directors and establish a monitoring mechanism. Peer review of BMCs of selected 10 Ministries/Divisions will be conducted during the FY 2023-24. Training on allocative efficiency for officials of selected Ministries/Divisions will be organized. Moreover, the foreign training on Resources allocation and performance budgeting initialized with Civil Service College, UK will be organized in due course. In this regard, an agreement with CSC, UK will be signed after the withdrawal of government restrictions on foreign visits.

C-5 PUBLIC INVESTMENT MANAGEMENT

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

40. 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 is not easy to prioritize and fully fund a few critical proposals in the Annual Development Program (ADP). Hence, Component 5 comes into play to improve the efficiency of development budget management and the quality of portfolio performance.

41. Outputs

- Establishment of Public Investment Management Reform (PIM Reform) Wing in the Programming Division of Bangladesh Planning Commission.
- Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) have been revised aligning with the guidelines 2022 for formulation, processing, approval and revision of development projects in the public sector.
- MAF and SAF manuals have been translated in Bangla along with DPP. Hand book of DPP (HDPP) preparation that are being used for training. These are being updated aligning with the guidelines 2022 for formulation, processing, approval and revision of development projects in the public sector.
- Guidelines for Example Log Frame (Rural Infrastructure Project-01, Power Generation Project-01, Power Transmission Project-01 and Power Distribution -02) has been finalized and distributed to the stakeholders.
- The handbook for Cost Benefit Analysis (CBA) is now being updated considering all the comments received from MDAs.

- Demonstration of using Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) for project assessment and appraisal of new DPPs.
- Digitization of MAF and SAF is at the final stage. After finalization of MAF and SAF digitization, working paper for Project Scrutiny Committee Meeting and Project Evaluation Committee meeting can be prepared automatically.
- Programming Division has developed a new database "ADP/RADP Management System (AMS)" under the "Strengthening of Development Budget Management Capability of Programming Division through Establishing a New Digital Database System Project." Signing a MoU with the Finance Division, the AMS has formally established interface/linkage with the databases of Finance Division (iBAS++). After establishing the interface, finance division is receiving ADP/RADP allocation from AMS and Programming division is receiving cumulative expenditure from iBAS++. Recently Application Programming Interface (API) has been developed to integrate between PPS and AMS. The AMS will also establish interface/linkage with other existing databases -such as the IMED (PMIS-Project Management Information System) and ERD (FAMS- Foreign Aid Management System).
- Programming Division has developed the Multi-Year Public Investment Program (MYPIP) module in the AMS. Over the course of preparing RADP 2021-22, ADP / RADP 2022-23 and ADP 2023-24 all MDAs under Local Government and Rural Development (LGRD); & Power and Energy (PE) sectors used the MYPIP module in AMS to provide information on resource requirements for individual projects in the budgeting year and two outer years.
- Based on 7th Five Year Plan Sector Strategy Paper (SSP) for two pilot sectors were first prepared, approved and published in 2018. Based on the 8th Five Year Plan Updated Sector Strategy Paper (SSP) for the Local Government and Rural Development (LGRD) and Power and Energy (PE) sector have been published and circulated.
- 17 sectors of the ADP have been re-classified to 15 sectors to align ADP with Five Year Plan and budget framework. A gazette has been published regarding the sector re-classification of ADP. Annual Development Program (ADP) for the fiscal year 2021-22 and onward have been prepared based on newly reclassified 15 sectors. Programming Division has taken initiative in further delineating sector boundaries of ADP.
- PIM Reform Wing of Programming Division prepared draft Public Investment Management (PIM) Reform Program 2022-25. The draft has been consulted twice with officers of Planning Division and Programming Division. The PIM Reform Program has been updated.
- PIM Guideline has been approved and circulated among stakeholders.
- Conducted training programs on MAF, SAF, CBA and LFA for concerned officers of the LGRD and PE Sectors. This training program has been extending for all other sectors.

42. Challenges and mitigations

The next critical steps will be to extend interface/linkages with databases of IMED (PMIS-Project Management Information System) and ERD (FAMS-Foreign Aid Management System). To ensure sustainability of the interfacing, training and capacity building for the officials of Programming Division have been conducted. In addition, it is essential to arrange training for concerned officials of all MDAs on AMS.

The new 15-sector classification of ADP is very important to align ADP with Five Year Plan, budget framework and monitoring reports. To consolidate the new sector classification of ADP, the Programming Division will take steps to define the sector boundaries and disseminate the new classification among concerned officers of Planning Commission and Ministries/Divisions.

43. Projects/schemes contributing to this component

a) **JICA-supported Strengthening Public Investment Management System Project (SPIMS):** Programming Division of Bangladesh Planning Commission has been implementing "Strengthening Public Investment Management System Project (SPIMS)" for BDT 7146.93 Lac (USD

8.5 million) since 2014 with a closing date of 30 June 2024. During the first four years, JICA provided technical cooperation to the PIM Reform Wing formed at the Programming Division. The SPIMS developed and validated a set of new PIM tools: (1) Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to assess and appraise Development Project Proposal (DPP); and (2) Sector Strategy Paper (SSP) and Multi-Year Public Investment Program (MYPIP) to strengthen linkages between Five Year Plan, ADP and MTBF. In June 2018, the Government approved the PIM tools, and approved to establish the PIM Reform Wing at Programming Division, showing its high commitments to move PIM reform agenda forward. In addition, the use of the PIM tools is officially incorporated in the recently revised "Guidelines for Formulation, Processing, Approval and Revision of Development Projects in the Public Sector, 2022". Moreover, to continue and sustain improvement in the PIM system, PIM Reform Wing will prepare "PIM Reform Program 2022-25" with support of SPIMS, and organize training for roll out MAF/SAF to all sectors (other than pilot sector). It also transfer PIM training programs developed by SPIMS to national training institutions for public officials.

44. Next steps

In FY 2023-24, Activities 11 and 12 under Component 5(PIM) will aim to achieve the following key outcomes in improving PIM: (1) enhancing interface/linkages of AMS with other data bases; (2) consolidating the use of the PIM tools (MAF/SAF/SSP/MYPIP) in all sectors; (3) Finalize the PIM Reform Program; (4) Defining sector boundaries of ADP in 15 sectors; (5) Strengthening PIM Reform Wing to ensure continuation and sustainability of PIM reform and (6) Using PIM Tools to other sectors. Moreover, for achieving Activity 13 in the revised PFM Action Plan the following steps will be undertaken: (1) Inspections of projects for the spot verification of implementation status; (2) Examine Project Completion Report (PCR) and prepare quarterly, annually and periodical progress reports; (3) Conduct progress review meetings for low performing project and disseminate to respective Line ministries and Project Directors; and (4) Improve through capacity building, training, incentives, sanctions and monitoring performances of LMs.

A. **Enhancing interface/linkages of AMS with other data bases:** To further increase efficiency in managing the ADP/RADP in annual budget cycle, the Programming Division will:
   (i) Establish interface/linkages of the AMS system with the other databases of IMED (PMIS-Project Management Information System) and ERD (FAMS-Foreign Aid Management System).
   (ii) Introduce unique project code in the ADP process.
   (iii) Continue training activities for officials in all sectors to manage the AMS system, including its MYPIP module and its interface/linkages with the other databases.

B. **Consolidating the use of the PIM tools in all sectors:** The Programming Division will undertake the following activities to consolidate the use of the PIM tools in all pilot sectors:
   (i) Support all sectors to use MAF and SAF through (a) demonstrating how to use MAF/SAF in actual assessment and appraisal process of new DPPs, (b) developing digitized (online) MAF/SAF system, (c) developing samples and models of Logical Framework Analysis (LFA) and Cost Benefit Analysis (CBA) for some sectors (d) developing web-based tutorial videos to support training program, and (e) providing training for officials on MAF/SAF.
   (ii) Support all sectors to use SSP and MYPIP in the budget process through (a) providing technical support for MDAs to use SSP/MYPIP in actual annual budget cycle, (b) preparing Strategic ADP Guidelines to explain how to use SSP/MYPIP, (c) providing training for officials on SSP/MYPIP including the MYPIP module of AMS, and (d) delineating sector boundaries of ADP.
   (iii) Organize training for roll out MAF/ SAF to all sectors considering other than the pilot sectors.

C. **Finalize the PIM reform Program:** To achieve this outcome, the following activities will be undertaken in FY 2023-2024:
   (i) To harmonize with the revised PFM action plan (2024-28), PIM reform program need to finalize the PIM reform program.
   (ii) Incorporating the feedback received from PEFA Assessment Report 2021 necessary steps should be undertaken.

D. **Defining sector boundaries of ADP in 15 sectors:** To achieve this outcome, the following activities will be undertaken in FY 2023-2024:
   (i) To align with the FYP-SSP-MYPIP the sector reclassification to define the new sectors from 17 sectors to 15 sectors.
   (ii) Incorporating the feedback received from PEFA Assessment Report 2021 necessary steps should be undertaken.

E. **Strengthening PIM Reform Wing to ensure continuation and sustainability of PIM reform:** To achieve this outcome, the following activities will be undertaken in FY2022-23:
   (i) Formulate PIM Guidelines and PIM Reform Program 2022-2025 to guide and manage PIM reform over the medium-term. The PIM Guidelines provides an overview of legal and regulatory framework for PIM, key PIM functions, and the roles and responsibilities of PIM stakeholders, while PIM Reform Program will lay out a roadmap to achieve future PIM system, including a set of key performance indicators to monitor the outcomes and progresses of PIM reform.
   (ii) Transfer PIM training programs developed by SPIMS to training institutions of the Government to embed PIM training in the national training programs. To facilitate this process, Training of Trainers (ToT) will be conducted to enhance a pool of human resources for PIM.
   (iii) Prepare a rollout strategy of the PIM tools to the other sectors (other than the pilot sectors).

F. **Using PIM Tools to other sectors:** For using PIM, tools in other sectors the following activities will be done.
   (i) Extension of Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) to other sectors/ministries.
   (ii) Revision of DPP manual and training to ensure full compliance.
   (iii) Cost-Benefit Analysis modeling in project appraisal and selection.

C-6 PUBLIC SECTOR PERFORMANCE MANAGEMENT

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

45. Objective

Annual Performance Agreement (APA), developed by the Government of Bangladesh, is a written commitment of works by a ministry/division, directorate, or field-level office for a specific financial year (FY). The purposes of introducing APA were to ensure transparency and accountability in government offices, to enhance organizational efficiency, and to focus more on achieving results rather than processes. APA was first introduced in 2014-15 FY in 48 ministries/divisions. Now, all Ministries/ Divisions, Directorates/Agencies, and most of the field level offices (MDA) have come under the APA system. At the Ministry/Division level, APA is signed between the Cabinet Secretary and the Senior Secretary/Secretary of the respective Ministry/Division. In other offices, APA is signed between the head of the subordinate office and higher offices. From 2021-22 FY, work plans of five good governance tools of the government (NIS, GRS, Citizen's Charter, RTI, and E-governance & Innovation) have been integrated into the APA. Therefore, APA has become a

complete tool to evaluate every type of performance activity of a government office. The Coordination and Reforms Unit (CRU) of the Cabinet Division oversees the implementation of APA.

The Cabinet Division is implementing Component 6 of the PFM Action Plan. 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.

46. Outcome

The expected outcome of Component 6 is to improve the government performance management system by enhancing the capacity of the MDAs as well as the CRU of the Cabinet Division.

47. Outputs

- Prepared model APAs of 4 (four) ministries/divisions (Local Government Division, Ministry of Environment, Forest and Climate Change, Financial Institutions Division, Secondary and Higher Education Division).
- APAs 2023-24 were prepared with the recommendations of stakeholders.
- Organized a consultation workshop on APA with district and upazila level officials of Rangpur Division on 26 February 2023.
- Trained field administration officers of 5 divisions on preparing quality APA.
- APA preparation, revision, progress report and evaluation modules have already been prepared in APAMS 3rd version;
- APAMS 2nd version has been hosted to a premium cloud server for the better load management of the software.
- Provided half-yearly feedback on the progress of APA's 2022-23 of 52 ministries/divisions.
- All government offices upload APAs and progress reports regularly in their respective websites.
- An evaluation guideline was prepared and attached with APA preparation, implementation monitoring and evaluation guideline 2023-24.
- Reviewed draft APAs of FY 2023-24 of 52 ministries/divisions through a multi stakeholder participatory approach where representatives of respective ministries/divisions, departments, finance division, cabinet division and members of TCGP were ensured.

48. Challenges and mitigations

Lack of information about stakeholders' satisfaction on achieved performance is a challenge. To overcome this challenge, the quality of achieved performance need to be examined more rigorously. Intra/inter-ministerial coordination issues also require special attention. Close coordination between the Cabinet Division and the Finance Division on enhancing government performance will also contribute to enhancing the connection between performance and public financial management.

49. Projects/schemes contributing to this component: No projects/schemes under this component is running at this moment.

50. Next steps: Explore funding options for the implementation of these activities.

C-7 iBAS++/ BACS IMPLEMENTATION

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
iBAS++ Project Unit, FD	18-40	4,8	🟢

51. Objective

To improve the comprehensiveness and timeliness of in-year budget out-turn reports that will enable decision-making by budget controlling offices, to strengthen better cash management and enhance fiscal discipline and transparency.

52. Outcome

- Informed decision making and achieve better budget execution rate.
- Reduce time in bill processing and increase share of electronic payment.
- Timely preparation of Financial Statements and submission for auditing.
- Improve cash management of the Govt. and reduce interest expenses.
- Reduce special accounts outside TSA and strengthen the TSA.
- Auto generated service statement and reduce time for pension approval.
- Make payment on G2P basis for social sector beneficiaries and increase beneficiaries' satisfaction.

53. Outputs (Cumulative)

- IT security gap assessment has been completed and a road map to strengthen the IT security system has also been finalized.
- The Information Security Management System (ISMS), align with ISO 27001:2013 stipulations, has been progressively integrated throughout iBAS++ operations. The primary focus is on upholding the confidentiality, integrity, and availability of crucial information assets. Concerning the ISO/IEC 27001:2013 standard, which encompasses a total of 114 controls, 52 controls have been fully implemented, while 28 controls are partially implemented.
- Policy and procedures for implementing Information Security Management System (ISMS) in iBAS++ have been approved and the requirements and controls as depicted in those guidelines are being implemented.
- The Information Security Management System (ISMS), designed to align with ISO 27001:2013 stipulations, has been progressively integrated throughout iBAS++ operations. The primary focus is on upholding the confidentiality, integrity, and availability of crucial information assets. Concerning the ISO/IEC 27001:2013 standard, which encompasses a total of 114 controls, 52 controls have been fully implemented, while 28 controls are partially implemented.
- To strengthen the security of iBAS++ and avoid fiduciary risk, access provision to iBAS++ with distinct workflows has been developed. Workflows of access revocation and access right changes of the iBAS++ accounting module (CGA part) is being developed.
- Business Continuity Drill performed on regular interval and found satisfactory.
- A functional gap analysis report on the iBAS++ and stock take of payroll, pension and GPF, and implementation roadmap for full-fledged IFMIS have been submitted by PwC. Several workshops have been accomplished and Implementation Roadmap has been prepared.
- Expenditure and payment module has been implemented for online DDO and other bill submission.
- Integration between iBAS++ and different govt. systems is going on. Already integration has been accomplished with the NID, TIN, Bangladesh Bank, Sonali Bank, ADP Management System, e-GP, e-TDS, iVAS, PEMS and so on.
- Auto calculation of loan repayment and subsidy of House loan through Banking System have been incorporated in iBAS++ and implemented successfully.
- New sub-module has been developed for the entry of budget estimation entry by the field offices under the Budget Preparation module. Almost 3170 field offices including Hospitals and Primary Education offices up to district level are using this module for submitting their own budget.
- Organogram sub-module has been developed to get accurate information of government's organogram (approved manpower). Approved manpower information from 54% govt. offices and 52% Primary Schools has been collected and entered in the organogram sub-module.
- Service stage functionalities (PRL, Attachment, Deputation, Leave, Service extension, Suspension) of employee management have been incorporated in iBAS++.

- All historical data of GPF has been incorporated against every employee in iBAS++. However, other data (Loans and advances, Leave, Departmental proceedings, Audit objections) need to be captured.
- All functionalities related to the pay and allowances of the Defence officers and staffs have been incorporated in iBAS++. All defence officials are now getting their pay and allowances by EFT.
- Budget of Bangladesh Railway is being prepared by using new BACS. 117 DDO level offices have been preparing detail budget by using the budget preparation module of iBAS++ since FY 2022-23. Around 70% employees of BR are now getting their salary by EFT.
- iBAS++ modules have been rolled out in 19 Foreign Missions.
- iBAS++ module for SAEs has been introduced in SAEs- PWD, RHD, DPHE, Railway and CGDF. All employees under Directorate of Posts are getting their pay and allowances through EFT.
- To collect comprehensive and detail information of special bank accounts outside of TSA, a sub-module of iBAS++ has been developed. A time bound work plan has been implemented for collecting Bank Account information. By this time, the system received more than 110,922 bank accounts information from different institutions.
- For better cash management and strengthening TSA, Personal Ledger (PL) Account system has been introduced in Autonomous Bodies including their projects in 2019. At present 127 ABs and 112 projects are using this system.
- Automated Challan (A-challan) system has been introduced to have real-time deposit of government revenue / fees in the government treasury and has been rolled out in 52 scheduled banks. API between 'A Challan' and other systems like BRTA, Ministry of Land, e-Passport, Birth Registration, export-import, iVAS, e-return, e-TDS, Police clearance etc. have been established. The system has included 173 types of revenues and fees. 1, 25,200 crore Taka (35% of total revenue) deposited at real-time in TSA through A Challan system in FY 2022-23. Moreover, Electronic Fiscal Device Management System (EFDMS) has also been introduced to expedite retail VAT collection.
- Receipt and Expenditure of the Govt. can be reported in near real time by the automation of Debit/Credit scroll
- Annual Budget execution report is published in the FD official website from FY 2018-19.
- Almost 45,374government officials have been trained till date on different modules of iBAS++.
- Training of Trainers (ToT) has been provided to 1322 participants on Accounting Module, Payment Expenditure Module, Postal Module, Budget Preparation Module, Stock-take of Bank Account Sub-module.
- 81 workshops have been conducted on various topics with 4105 participants.
- The beneficiary allowances under various social safety net programs (old age allowance, widow allowance, honorarium of valiant freedom fighters, maternity allowance, all education stipend; allowances to the backward people) are being delivered directly to beneficiary bank or mobile account through G2P. In this regard, API between SPBMU and other MFS-bkash, Nagad and Rocket have been established. About 3.00 crore beneficiaries of 24 Social Safety Net Programs under the 8 Ministries/Divisions received social benefits through EFT. Implementation of Single Registry System (SRS) is underway to modernize the selection of beneficiaries under social safety net programs and to improve transparency and management in the selection system.

54. Outputs (January- June, 2023)

- PL Account has been implemented at 63 ABs and 06 Projects.
- Almost 14141 government officials have been trained during this period.
- 18 workshops have been conducted on various topics with 1030 participants during this period.
- Training of Trainers (ToT) has been provided on Accounting Module and Stock-take of Bank Account Sub-module among 699 participants.

- 3 bills have been processed through e-GP and iBAS++ integration facility.
- Approved manpower information from 5888 govt. offices and 25,000 Primary Schools has been collected and entered in the organogram sub-module.
- About 1440 field offices up to Upazila level entered their budget estimation in Budget Preparation module for the first time.
- About 110,922 bank accounts information has been collected in the stock-take of Bank Accounts Sub-module.
- Functional specification for EFDMS has been developed.
- Firm to assess readiness for ISO certification has been selected.
- Concerning the ISO/IEC 27001:2013 standard, which encompasses a total of 114 controls, 52 controls have been fully implemented, while 28 controls are partially implemented.
- Network Segregation has been implemented and is consistently maintained to ensure robust perimeter security.
- Usage of unlicensed software within the environment is strictly prohibited to prevent the potential risks and unwanted consequences.
- Users and systems are centrally controlled to effectively manage and enhance security measures. Perform regular reviews and updates of user access.
- Regular Vulnerability Assessment and Penetration Testing (VAPT) are carried out.
- 1200 employees of Post Offices have been paid their salary through EFT.
- Refund procedure of A-Challan system has been piloted.
- Mobile device and Technologies guideline has been drafted.

55. Challenges and mitigations

The overall security environment of the iBAS++ application has been assessed by following international standards and good practices and several improvements have been agreed. The work is underway to make those improvements. The rollout of the Payment and Expenditure Module for submitting all kinds of bill including vendor bills is a challenge because of providing training and technical support to more than 30,000 officers (implying more than a hundred thousand users). A detailed stock takes of special Bank Accounts outside the TSA is also a challenging task. However, online training, video tutorial, automated support system utilizing artificial intelligence are in active consideration to mitigate the challenges. Time to time new sub-activities is being undertaken and implemented to resolve the problems. Moreover, continuous stakeholders' consultation helps to minimize the gaps.

56. Projects/schemes contributing to this component:

The non-ADP scheme on "Improvement of Public Financial Services Delivery through Implementation of BACS and iBAS++'' under SPFMS Program is contributing to this component. It was approved in October 2019. The scheme is implemented by the Finance Division.

a) SPEMP BETF: Sub-task- Budgeting and IFMIS:
Fund from SPEMP BETF supports the implementation, expansion and change management of iBAS++. A workshop was organized to discuss the PwC provided technical assistance to iBAS++ functional gap assessment (including payroll, pension and EFT) and implementation roadmap for a full-fledged IFMIS.

57. Next Steps:

- To improve and add functionalities in iBAS++ make it full-fledged IFMIS.
- Rollout of the Expenditure and Payment Module for online bill submission in all DDO offices.
- Digital signature will be introduced for risky transactions on a priority basis.
- Implementation of EFT in all bills other than pay bill.
- All historical data (Loans and advances, Leave, Departmental proceedings, Audit objections) will have been incorporated against every employee in iBAS++.

- Develop an agreed access provisioning, revoking and alteration procedure for all users of iBAS++ i.e., Budget user, accounting user, backend and administrative users and the users with privilege access right, and implement the system across the government.
- Enhancement the data exchange facilities with Bangladesh Bank's system to get the real time TSA data.
- Obtaining ISO 27001:2013 certification by the year 2023.
- Fully implement both the Security Operations Center (SOC) and Network Operations Center (NOC) initiatives.
- A detailed stock-take of all bank accounts held by all MDAs, ABs and SOEs outside TSA will be completed. 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).
- Completion of data entry of the information of human resources according to approved organograms of all the organizations under budgetary central government.
- Full pledged Rollout of SAE Railway module in Bangladesh Railway.
- Incorporate all services in ACS and full rollout of the same.
- Improvement of Help Desk system by acquiring NLP based IT system.
- Develop a module to inventory, value and register fixed assets.
- Document operating procedures and improve/automate processes to support iBAS++ operations.
- Introduce commitment controls for cash management and strengthen Treasury Single Account (TSA).
- Prepare a draft report listing all processes and records in accounts offices along with automation status.
- Arrange a workshop to finalize the report with final mapping of areas and processes identified in accounts offices and manual records kept outside iBAS++.

C-8 PENSION MANAGEMENT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Controller General of Accounts, FD	41-44	5	🟢

58. Objective
The objective of this scheme is to-

- Ensure improved pension service (disaggregated by gender) through facilitation of payments through EFT no later than the pension payment cycle after retirement.
- To improve the comprehensiveness and timeliness of in-year budget out-turn reports that will enable decision-making by budget controlling offices and enhance transparency.

59. Outcome

- Automation of Pension Management System to improve pension service.
- Automation of GPF Fund Management to improve service delivery.
- Submission of Annual Appropriation Accounts and Annual Financial Accounts on time in compliance with the International Accounting Standards.

60. Outputs(Cumulative)

- Central Pension Offices for Civil (CAFO-P&FM) and Defence (CCDF-P&FM) are operational.
- NID & e-PPO based 'Centralized Pensioner Database' created
- Around 80% Pensioners (Civil) and 95% (1.76 lakh) of pensioners (CGDF) are centralized.

- 100% of new pensioners (Civil, CGDF, Railway) are paid through EFT
- Ensured pension payment on the 1st week of every month
- Mobile app for pensioners' life verification is operational
- Ensured system generated benefits calculation, bill entry process for pension services
- Backlog reduced by 81% out of 744 pension cases in 2020.
- Grievance Redress System (GRS) introduced at 3 levels a) Dedicated Call Centre (960900055); b) Web based GRS- www.cafopfm.gov.bd; c) Dedicated Front Desk at Pension & Fund Management Office to address all pension issues.
- Automation of GPF Management system (for civil) implemented
- NID based comprehensive beneficiary database created for GPF Fund Management
- Ensured digital GPF Account number for each employee
- Developed online system for GPF account opening, Nominee selection and change, calculation of yearly interest and final payment. Besides, system generated sub ledger and account slip created in the system.
- Other than GPF Personal Ledger Account (Ration) introduced.
- International Public Sector Accounting Standards (IPSAS) compliant format for Finance Account introduced.
- Backlog from FY 2018-19 to FY 20-21 in producing Finance Account (following new classification) reduced.
- Finance Account from FY 2018-19 to FY 20-21 is in press for printing purposes
- Financial Reports are being generated automatically from iBAS++
- IPSAS Cash Compliant format for Appropriation Accounts (Civil and Defence) introduced
- Real time monitoring and timely submission of Annual Financial Statement (AFS) ensured.
- GFS report backlog from FY 2016-17 to FY 2020-21 (5 years) has been submitted and accepted by IMF and this is continuing.
- 70 Officials have been prepared as IPSAS Certified

61. Outputs (January 2023-June 2023)

Pension
- Design CAFO Postal as a Central Pension Office for the pensioners under Postal Department.
- Brought Postal Pensioners under EFT coverage.
- Redesigned the "Judges Pension Payment System" based on new pension order of Judges.
- "Highest ceiling of net Control Cap" based on pay scales inserted to control manipulation of monthly pension.
- Accomplish "Mobile App" procurement and install the app for pensioners' use.
- A new life verification system has been developed for family pensioners who need non-marriage certificate.

GPF
- Separate GPF Module introduced for CGDF and Railway
- Digital GPF account number introduced.
- Online GPF Account Opening and Online GPF Nominee Information Change Request for CGDF and Railway developed.
- GPF Central Ledger for better fund management introduced.
- Pay Point wise GPF Central Ledger introduced which displays aggregated closing balances of all employees.
- GPF Central Ledger for CAFO, Pension and Fund Management introduced which displays aggregated Pay Point wise Closing balances.

Year-end Fiscal Reporting
- Several discrepancies in transaction recording processes of iBAS++ system has been identified and shared with BACS Scheme for checking gaps in the system back end.
- Several new management & Monitoring reports developed for CGA & CAFOs.

- Clearance processes for advance/suspense and Remittance accounts reviewed and bottlenecks identified.
- Month-end and year-end procedures reviewed and suggested updates shared with the BACS team and related discussion is going on with CGA office.
- IBAS++ has been implemented in Postal Department.

In-year Fiscal Reporting
- Appropriation Accounts (Civil) are available in the iBAS++ system in the new format for FY2018-19, FY 2019-20, and FY 2020-21.
- Monitoring reports to examine the accuracy and completeness of Appropriation Accounts are available in IBAS++ Accounting Module.
- IPSAS compliant format for Appropriation Accounts (Defence) has already been approved by OCAG and FY2018-19, FY 2019-20, and FY 2020-21 Appropriation Accounts are available in iBAS++ except notes.
- Reporting formats of Proforma Accounts for Postal Department, Bangladesh Railway and Defense are developed considering IPSAS requirements and shared with CAFO Posts, ADG Finance Railway and CGDF Accordingly in order to have their confirmation from their end.

IPSAS (Cash)
- One IPSAS certification program completed and 39 officials got IPSAS Certificate.
- One IPSAS Orientation training course has been organized.

Account Code and COA Manual
- A draft Chart of Accounts (COA) Manual providing explanations of economic codes incorporating definitions, examples, exceptions, and legal references has been prepared to facilitate the proper recording of transactions and by this time this manual has been shared with iBAS++. Afterwards, IBAS++ has printed this manual.

GFS & COFOG
- System Requirement Specifications (SRS) have already been deployed in iBAS++ and now, Quarterly and Annually GFS reports are being generated automatically from the reporting tab under accounting module of iBAS++.
- GFS Handbook including Revision Policy has already been finalized by incorporating the suggestions of IMF Advisor.
- Primary GFS Training Course for 40 officials has already been conducted from which 25 officials were selected for Intermediated GFS training course and they got certificate from SARTTAC, IMF.

62. Challenges and mitigations

The physical presence of pensioners requires once a year for life verification. It was a bottleneck especially when the pensioner could not be present at the Accounts Offices due to illness, living far away/abroad, or other reasons. To mitigate the challenge of the physical presence of the pensioner, face recognition through a mobile application has been implemented. Maintaining accurate records of GPF contributions, balances and outstanding advances for all accounting circles became challenging due to different GPF payment modality in Defence and Railway Departments. To mitigate this challenge, some tailor-made functionalities for each circle have been introduced in iBAS++. Providing end user new facilities to employee needs training for smooth use of iBAS++ menus. In order to mitigate this, dissemination training/workshop have been arranged. For GPF balance update, subscription entry is made for the months prior to DDO module enrolment in iBAS++. Correction for Erroneous entry of advance withdrawal for the months prior to DDO module enrolment in iBAS++ is time-consuming. Generation of Control ledger at Central (CAFO-P&FM) level takes too much time as closing balances of GPF are neither stored at an individual level nor Pay-point level. Closing balances are generated by calculating each individual opening balances,

subscription/refund, withdrawal, and interest. Redesigning of database storing modality is required. Dedicated IT support needs to be delegated for Financial Reporting. Work has been delayed to a great extent as IT support is shared with GPF and Pension management. In relation to this, a request has been sent to the project office to recruit the dedicated IT personals for financial reporting. ADG (Finance) Railway and CAFO (Postal) need to have ownership over accounting data for consolidation and correction of Appropriation Accounts (Railway & Postal).

63. **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" under SPFMS Program is contributing to this component. It was approved in October 2019. The scheme is implemented by the CGA and Finance Division.

64. **Next steps**

    - Establish Central Pension Payment Office for Railway and Postal Department.
    - Centralized rest of the Civil & CGDF pensioners.
    - Automation in pre-retirement phase (ELPC, Service Statement, Leave Accounts, NOCs etc.).
    - Develop system to introduce e-PPO.
    - Develop system for the automation of GPF Management system for Defence, Railway and Postal.
    - Introduce Personal Ledger Account (Contractors' Deposit) and Personal Ledger Account (Land Acquisition).
    - Develop Online Pensioner Tracking and Monitoring System (OPTMS).
    - Prepare Business process to bring Postal pensioners under EFT Coverage.
    - Develop Monthly reports for CGDF and ADG/Finance, Bangladesh Railway.
    - Generate COFOG Report from iBAS++.
    - Organize advance (Analysis and decision making) GFS training course with the help of SARTTAC
    - Organize Workshop and finalization of GFS Handbook.
    - Develop procedures for streamlining advance/ suspense accounts.
    - Establish efficient month and year end accounts closing processes.
    - Develop the business process to collect and reconcile data with ERD, Debt Management wing FD and Foreign Mission
    - Develop Procedural Handbook for AFS.
    - Rationalization of Monitoring and Management reports of CGDF and ADG (Finance) Railway.
    - Develop sub-ledgers for assets and liabilities.
    - Develop a business process on effective reconciliation process of external resources balance and domestic borrowing.
    - Update existing Account code for BCG.
    - IPSAS Diploma Course may be introduced for the officials who have already been IPSAS Certified.
    - Training and Workshop on newly approved Appropriation and Finance Accounts
    - Generate COFOG Report from iBAS++
    - Organize advance (Analysis and decision making) GFS training course with the help of SARTTAC.
    - To Develop Draft Business Process for contingent Proforma Accounts of BR, CGDF and Post office.
    - Develop a format for disclosing guarantee liabilities in the notes of FS.

C-9 STATE OWNED ENTERPRISES' GOVERNANCE

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
SOE Wing & SOE Monitoring Cell, FD	45-49	6 & 7	🟢

65. Objective

State-Owned Enterprises (SOEs) are important actors in influencing the trajectory of a nation's economic progress. The significance of state-owned enterprises (SOEs) lies in their substantial contribution to several economic indicators such as gross domestic product (GDP), value addition, employment generation, and income generation. State-owned enterprises (SOEs) make significant contributions to various key sectors, including power, gas, water, industry, transport and communication, shipping, construction, and real estate, among others. The primary goals of the scheme are to enhance the comprehension of appropriate authority regarding the debt and contingent liabilities of state-owned enterprises (SOEs), with the aim of promoting transparency, effective management, and rigorous supervision of these entities. Additionally, the scheme seeks to bolster the oversight and performance monitoring of SOEs, ultimately leading to improvements in their operational efficiency, financial reporting, and public disclosure practices.

66. Outcome

- The Senior Secretary of the Finance Division has approved the Procedure to Regulate Debt and Contingent Liabilities of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), along with the corresponding reporting templates. Furthermore, a Government Order (GO) has been issued to implement this procedure.
- The Independent Performance Evaluation Guidelines (IPEG) for SOEs/ABs have also been approved by the Senior Secretary of the Finance Division, and a GO has been issued for their implementation. The formation of the Independent Performance Evaluation Committee (IPEC) and the Evaluation Research Team (ERT) has been publicized.
- A total of 123 State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs) have successfully published and uploaded their Audited Financial Statements (AFS) for the fiscal year 2021-22 on their respective websites and the Finance Division (FD) website.

67. Outputs

- The audited financial statements (AFS) for the fiscal year 2021-22 have been prepared and made available on the websites of both the Finance Division and the respective State-Owned Enterprises/Autonomous Bodies (SOEs/ABs).
- In February 2023, a series of six training sessions were conducted to educate individuals on the proper completion of forms pertaining to the procedural aspects of managing the debt and contingent liabilities of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs).
- In April 2023, two Trainings of Trainers (TOT) on DCL procedure were conducted focusing on the subject matter of Debt and Contingent liabilities of State-Owned Enterprises (SOE) and Autonomous Bodies (ABs).
- A total of 178 participants, from line ministries, state-owned enterprises (SOEs), autonomous bodies (ABs), and the Finance Division, were in attendance during these aforesaid programs.
- A workshop was conducted to discuss the pilot report on Debt and Contingent Liabilities (DCL), as well as the fiscal risk analysis of 10 State-Owned Enterprises (SOEs) and Autonomous-bodies (ABs).
- The process of inputting DCL data in the SOE database system for a total of 11 State-Owned Enterprises (SOEs) has been successfully concluded within this span of six months (January - June, 2023).
- In January 2023, a series of four training sessions were conducted on the topics of 'Budget Preparation and Database Development in line with iBAS++'. The trainings were attended by

officials from State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), as well as the Finance Division. A total of 126 participants from the aforesaid organizations were in attendance during the aforementioned training programs.

- Two training sessions were held in April and June 2023. The first training focused on strengthening the management of State-Owned Enterprises (SOEs), while the second training focused on financial management. These sessions were attended by officials from the State-Owned Enterprises (SOE) wing and the Monitoring Cell of the Finance Division. A combined total of 50 individuals, comprising 26 participants in one training programme and 24 participants in another, were present during the aforementioned training sessions.
- In January 2023, a workshop over two days was organized to deliberate on the restructuring of the governance framework for State-Owned Enterprises (SOEs). A total of 23 individuals were present.
- A meeting was held on April 04, 2023, with the iBAS++ team to figure out a State-Owned Enterprises (SOE) database that aligns with the iBAS++ and BACS frameworks.
- Five modules have been identified for the SoE database system. A preliminary structure has been developed for the design of the budget module and DCL module of the mentioned system. The collection of both financial and non-financial data with a view to developing the DCL module has concluded.
- The budget data of the BRTC and the CAAB for the fiscal year 2023-24 has been inputted into the newly developed budget module of SOE database system for the purpose of conducting a pilot study. The feedback was obtained from the officials of BRTC and CAAB.
- The design of the workflow for the DCL and IPE module have been finalized. The development of the IPE module is now underway.
- A preliminary report on the legal framework of State-Owned Enterprises (SOEs) in Bangladesh has been prepared and presented before the officials of the Finance Division.
- The officials from the Monitoring Cell of FD and the relevant consultant of the Strengthening SOE Governance Scheme conducted a physical inspection of the Rubber Garden and factory of Bangladesh Forest Development Industries (BFIDC) in order to develop a Performance Improvement Strategy (PIS). The PIS for the BFIDC has been formulated, and subsequent to its completion, two meetings were convened to discuss the draft report.
- A workshop was conducted on the PIS of the BFIDC with the participation of officials from the FD, the relevant line ministries, and BFIDC. Feedback was obtained from stakeholders

68. Projects/schemes contributing to this component

a) **"Strengthening of State-owned Enterprises' Governance." The scheme had been allocated a budget of BDT 13,356 Lac (equivalent to US$ 15.90 million) and was scheduled to be completed by 30th June 2023.** On December 23, 2020, the execution of a non-Annual Development Programme (ADP) scheme known as "Strengthening of State-owned Enterprises' Governance" was approved by the Government of Bangladesh (GOB). The scheme had been allocated a budget of BDT 13,356 Lac (equal to USD 15.90 million) and was scheduled to be completed by June 30th, 2023. Due of the Covid-19 epidemic, the implementation of all programme activities became impracticable. Following this, an extension of the restructured scheme has been granted, allowing it to remain in effect until June 30, 2026. As of June 30, 2022, the cumulative expenditure of this scheme stands at BDT 718.65 lac, which is equivalent to US$0.855 million. The budget allocation for the scheme has undergone revision due to a process of reorganisation, leading to a revised total amount of BDT 76.30 crore, which is equivalent to $9.08 million.

The execution of the scheme is being conducted by the State-Owned Enterprises (SOE) division and Monitoring cell of the Finance Division, as a component of the World Bank co-financed initiative referred to as the Strengthening Public Financial Management to Enable Service Delivery (SPFMS) programme. The scheme includes a total of eight Disbursement Linked Results (DLRs) within the context of Disbursement Linked Indicators 6 and 7 (DLI-6 and DLI-7). Out of the eight

Disbursement Linked Results (DLRs) under consideration, three specific DLRs (namely, DLR 6.1, DLR 6.2, and DLR-7.1) have been effectively achieved.

There has been no support provided during the first quarter (July-September) of FY24 under the SPEMP BETF initiative.

69. Challenges and Mitigation

- The collection of both financial and non-financial quality data from state-owned enterprises (SOEs) and autonomous bodies (ABs) poses a significant difficulty. Nevertheless, the difficulty can be alleviated through the process of sensitization and raising awareness.
- The development of an appropriate Functional Requirement Specification (FRS) for the various modules that have been identified in the proposed State-Owned Enterprises (SOE) database system, as well as the integration process with the existing central government BACS and iBAS++ systems, presents a notable challenge.
- A training programme is planned to tackle the aforementioned difficulty by offering guidance to officials of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), together with other pertinent stakeholders.

70. Next Steps

- The task at hand involves the updating of the all-encompassing inventory of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), as well as the classification of these entities into respective SOE and AB categories.
- The ongoing process of preparing and posting Audited Financial Statements on the websites of State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs), as well as the Finance Division, shall be sustained.
- Updating the procedure for regulating debt and contingent liabilities of state-owned enterprises (SOEs) and Autonomous Bodies (ABs), which includes the revision of reporting templates. Likewise, it is imperative to undertake measures aimed at revising the Independent Performance Evaluation Guidelines (IPEG).
- A database will be developed to encompass State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs) in line with the iBAS++ framework.
- Preparation of the Functional Requirements Specification (FRS) with prioritizing API with the central government system will be focused.
- The Independent Performance Evaluation (IPE) for ten (10) State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs) will be conducted, along with the implementation of a reward system to incentivize higher performance among these entities.
- The implementation of a Performance Improvement Strategy (PIS) will be proposed for State-Owned Enterprises (SOEs) and Autonomous Bodies (ABs) that are experiencing under-performance, such as the BFIDC.

C-10 INTERNAL AUDIT AND AUDIT FOLLOW – UP

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Expenditure Management Wing, FD	50	9	🟢

71. Objective

Internal Audit in the public sector refers to the independent and objective assurance of the operations, programs, and functions of government entities at all levels. The goal of internal audit is to provide assurance and add value to the organization by identifying risks and recommending improvements to enhance the effectiveness and efficiency of operations. In the public sector,

internal audit plays a critical role in promoting accountability, transparency and good governance. Internal auditors work closely with government officials to assess and evaluate the effectiveness of internal controls, risk management processes, and compliance with laws and regulations. Internal Audit Scheme was initially planned to start in 2019 but due to some *differences of opinion* regarding implementation rotation either in the Ministries or in the departments. But it was delayed as the COVID pandemic situation has affected the progress of this scheme. It's been a challenge in Bangladesh to introduce Internal Audit in public sector. If look back in 2009, there is Public Money and Budget Management Act which states that one of the duties and responsibilities of the Principal Accounting Officer (PAO) shall be "To ensure efficient and transparent financial management and internal control processes at the relevant Ministry or Division or other Institution". Internal audit will assume responsibility for periodically evaluating internal control operations to identify weaknesses and recommend corrective measures. The general mandate for the establishment of the internal audit was communicated through more specific instructions from the Finance Division's memo no. MF\FD\B-1\budget (04) \2005\1803 dated 22\08\05. However, a formal internal audit function has not been established. Only a few Ministries have an IA function, and these are not adequately staffed with qualified auditors. Even the 2015 PEFA report identified weaknesses within the IA function. The weaknesses include the non-existence of systematic audit plans and audits are primarily post reviews on a compliance basis and not on a risk basis. Efforts have been made to establish IA Units in the Ministries and departments. Finally, under the SPFMS program Finance Division has agreed to include IA functions in the public sector as part of the PFM reform because internal auditing primarily provides an independent objective opinion to the Head of the Department/ Government Office.

The overall objective of the scheme is to establish a modern internal audit function in selected large spending and high-risk departments as part of internal controls using risk-based audit methods concentrating on systemic issues and providing independent and objective advice to management, and to establish a system for carrying out annual procurement post reviews and follow up of actions recommended for improving procurement and contract management.

72. Outputs

The following is the list of activities performed during January 2023 to June 2023:

a) **Training-cum-Workshop for Capacity Building on Internal Audit Charter & RBA Manual in the Finance Division (2-4 January, 2023):** A Training-cum-Workshop on Capacity Building chaired by Mr. Kabirul Ezdani Khan, Additional Secretary and Head of PIT, IA Scheme was held on the Internal Audit Charter and Risk Based Audit (RBA) Manual. In this workshop, 15 officials from the Finance Division and 05 officials from the concerned MDAs (RHD, PWD, LGED, DGHS & DPE) participated in the workshop. During the workshop, the Senior Consultants of IA Scheme, presented and discussed various important aspect of the Internal Audit Charter and RBA Manual such as: IA Charter principals, standards & code of ethics; audit strategy, planning, execution, reporting and follow-up etc.

b) **Training-cum-Workshop for Capacity Building on Internal Audit Charter & RBA Manual for the officials of Public Works Department (PWD) (6-7 February, 2023):** A two days long Training-cum-Workshop for Capacity Building on the Internal Audit Charter and Risk Based Audit Manual was held for the respective officials of Public Works Department (PWD). In this training-cum-workshop, 25 officials from the PWD participated and provided their valuable feedback on various topics of the IA Charter and RBA Manual through open discussion and evaluation. Mr. Md. Shafiqul Islam, Additional Chief Engineer, Planning and Special Project, Public Works Department was the Chief Guest and the Chairperson was Mr. Mohmmad Azad Sallal, Joint Secretary, Expenditure Management Wing, Finance Division and PIT Member of IA Scheme.

A total of six sessions (three sessions each day) were conducted by the Senior Consultants of the IA scheme of SPFMS Program.

During these two days long capacity development workshop, the resource persons covered the following important aspects of the IA Charter and RBA Manual:

- **Session 01:** IA Charter, Principles, Standards & Code of Ethics;
- **Session 02:** IA Manual- Chapter 1 & 2 (Audit Strategy, Plan, Risks etc.);
- **Session 03:** IA Manual- Chapter 3 (Audit Execution, Audit Team Formation, Sampling, Test Procedures Obtaining/gathering information/evidences etc.);
- **Session 04:** IA Manual- Chapter 4 (IA Reporting, IIA Standard, Contents of Audit Report, Drafting Audit Report, Escalation of Disagreement etc.);
- **Session 05:** IA Manual- Chapter 5 (IA Follow-up of Audit Report, IIA Standard 2500, Comments on the Audit Findings, Reports of Follow-Up Status etc.);
- **Session 06:** IA Manual- Chapter 6 & 7 (Documentation, Quality Assurance etc.).

c) **A three-day' workshop was arranged for preparing draft Bangla version of IA Charter and RBA Manual (13-15 Feb 2023):** Over the course of three days period, a workshop took place in the Conference room of the Expenditure Management Wing within the Finance Division. Throughout the workshop, PIT members and consultants, who actively provided feedback and suggestions regarding the initial draft of the Bangla version of the IA Charter and RBA Manual. Using the valuable input gathered during the workshop, a preliminary Bangla version of the charter and manual was subsequently formulated.

d) **Approval of Post Procurement Review Report of FY 2019-20 & 2020-21 (15 Feb, 2023):** The Post Procurement Review Reports prepared by the Senior Consultants (Procurement Specialist) was submitted by the National Program Director (NPD) of SPFMS program on 16 January 2023 for approval and on 15 February 2023 the reports were approved by the Senior Secretary of Finance Division.

e) **Training-cum-Workshop for Capacity Building on Internal Audit Charter & RBA Manual for the officials of Directorate of Primary Education (DPE) (19-20 February, 2023):** A two days long training-cum-workshop chaired by Mr. Kabirul Ezdani Khan, Additional Secretary and Head of PIT, IA Scheme was held for capacity building of the DPE officials regarding Internal Audit Charter and Risk Based Audit (RBA) Manual. The Chief Guest of this training-cum-workshop was Mr. Shah Rezwan Hayat, Director General, and Directorate of Primary Education. In this capacity building workshop, the Senior Consultants of IA Scheme had presented and discussed regarding the various important aspect of Internal Audit Charter and RBA Manual; such as: IA Charter principles, standards & code of ethics; audit strategy, planning, execution, reporting and follow-up.

f) **Training-cum-Workshop for Capacity Building on Internal Audit Charter & RBA Manual for the officials of Roads & Highway Department (RHD) (1-2 March, 2023):** A two days long training-cum-workshop chaired by Mr. Kabirul Ezdani Khan, Additional Secretary and Head of PIT, IA Scheme was held at the Conference Room (6th Floor), RHD, Tejgaon, Dhaka. The objective of this workshop was to enhance the capabilities of RHD officials in understanding the Internal Audit Charter and the principles outlined in the Risk-Based Audit (RBA) Manual. Mr. Md. Ishaque, the Chief Engineer of the Roads & Highways Department served as the Chief Guest for this workshop. During this comprehensive capacity-building workshop, important insights into the Internal Audit Charter and RBA Manual were presented and discussed by the Senior Consultants of the IA Scheme.

g) **Training-cum-Workshop for Capacity Building on Internal Audit Charter & RBA Manual for the officials of Local Government & Engineering Department (LGED) (12-13 March, 2023):** A two days long training-cum-workshop was held from 12-13 March, 2023 at the Conference Room of LGED office. The workshop was chaired by Mr. Kabirul Ezdani Khan, Additional Secretary and PIT head, IA Scheme and Mr. Sk. Md. Mohsin, Chief Engineer, LGED was the Chief Guest. During this workshop a total of six sessions (three sessions each day) were conducted by the Senior Consultants of the IA scheme and the resource persons had covered various important aspects of the IA Charter and RBA Manual such as: Principles, Standards and Code of Ethics; Audit Strategy, Plan and Risk identification; Audit Execution; IA Reporting etc.

h) **Training-cum-Workshop for Capacity Building on Internal Audit Charter & RBA Manual for the officials of Directorate General of Health Services (DGHS) (3-4 April, 2023):** A training-cum-workshop was conducted for the officials of DGHS from 3-4 April, 2023. The workshop was conducted in Health Education & HR Development Hall Room-1, DGHS office, Mohakhali, Dhaka. In the inaugural session of the training-cum-workshop, Professor Dr. Abul Bashar Mohammad Khurshid Alam, Director General (DG) of DGHS was present as the Chief Guest, while Mr. Kabirul Ezdani Khan, Additional Secretary, Finance Division presided over the programme. 20 officials from the DGHS participated in this workshop and during the workshop they had provided feedback on the topics covered by the IA Charter and RBA Manual.

i) **Workshop on the Draft Post Procurement Review Report findings (FY 2021-22) (13 April, 2023):** Workshop on Post Procurement Review is an important ongoing task for Scheme on Internal Audit and Audit Follow-up which is part of Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS). The aforementioned workshop was conducted on April 13, 2023, at the Conference room of SPFMS program. The workshop was led by Ms. Nazma Mobarek, Additional Secretary, Finance Division, Ministry of Finance and NPD of SPFMS program and Mr. Kabirul Ezdani Khan, Additional Secretary, Finance Division and PIT head, presided over the workshop. The attendees of the workshop included Program Executive and Coordinators (PECs) and consultants who are involved in the procurement process under various Schemes of SPFMS Program. During the workshop, Senior Consultant (Procurement Specialist) of IA Scheme, presented the Post Procurement Review of FY 2021-2022 of SPFMS program. Following the presentations, the participants were engaged in an open discussion and provided feedback and evidences on their respective components scheme by scheme.

j) **Attachment for Risk-assessment and prepare risk register of DPE & RHD (16-18 April, 2023):** A thorough and systematic risk assessment process is crucial to identify and to prioritize risks of the departments. This can help the internal audit team to develop a targeted audit plan and to provide assurance to the management that the risks are being adequately mitigated. In this regard, the Sr. Consultants (IA) of IA Scheme were attached with the DPE and RHD from 16-18 April, 2023. The primary objective of this attachment was to identify the possible risk associated with service delivery, internal control and management of the concerned departments.

k) **Internal Audit Charter & Risk-Based IA manual:** As per DLR 9.1 of the scheme document Finance Division is responsible for issuing the Internal Audit Charter and Risk-based Audit Manual. In line with this, the Sr. Consultants of IA Scheme has prepared both the Internal Audit Charter and RBA Manual. These drafts underwent a thorough review by PIT members and PEC of IA Scheme. Following this rigorous process, the IA Charter and RBA Manual successfully received approval from the higher authority of the Government. Presently, this document awaits formal issuance by the Finance Division. Once officially issued, these documents will be implemented within the selected MDAs.

In addition to the progress, the Consultants have also undertaken the task of creating a Draft Bangla Version of the IA Charter and Manual. Currently, this draft is undergoing scrutiny by the PIT members of the IA Scheme. This meticulous review process ensures that the Bangla version aligns with the intended objectives and requirements. Once finalized, the Bangla version will enable effective implementation of the IA Charter and Manual, catering to the language needs and specificities of the concerned departments.

l) **Procurement Post Review (FY 2021-22) of SPFMS Program:** Under DLR 9.2 of the scheme document, the Finance Division is required to establish a system for an annual procurement plan (APP) and post procurement review and conduct training in this regard. In accordance with this, the Sr. Consultant (Procurement Specialist) has prepared Post Procurement Review for schemes within the SPFMS program, covering FY 2019-20 and FY 2020-21. These reports have received final approval from the Sr. Secretary of the Finance Division and will be submitted to the Central Procurement Technical Unit (CPTU) along with recommendations to enhance procurement and contract management. Sr. Consultant (procurement specialist) has already started the Post Procurement Review of SPFMS program for FY 2021-22 and the draft report was shared with the respective officials through a day-long workshop held on April 13, 2023. To further facilitate this process, a series of capacity development workshops on Post Procurement Review will be organized in the future, involving relevant PECs and Consultants.

m) **Other Activities:** During this tenure that DLR 9.1 and DLR 9.2 have been fully achieved and soon USD 2 million will be disbursed. Also, a good number of training and workshops on Internal Audit have been organized to sensitize and develop capacity of the officials of the Finance Division, five large spending departments and their controlling ministries. More seminars/workshops/trainings have been planned to be conducted in the days to come. A training module on Internal Audit has also been prepared. It has also been planned that a module on Internal Audit would be introduced in the flagship training program (i.e., FEEM) of the Finance Division.

n) **Approval of Documents/ Reports:** During the period from January to June 2023 the following reports/ documents have been prepared and got approval from competent authority:

Internal Audit Charter and Risk Based Audit (RBA) Manual	DLR 9.1 & 9.2 Achievment Report	Post Procurement Review-reports of the Program SPFMS for FY 2019-20 & FY 2020-21

73. **Projects/schemes contributing to this component**

a) **Scheme on Internal Audit and Audit Follow-up:** The incremental cost for this Scheme on Internal Audit and Audit follow-up is estimated at US$ 5.9 million. The expenditure is adequately planned to achieve the scheme's objective. Professional services and training together represent 74.68% of the scheme cost estimate which reflects the substance of the reform activities especially establishing a modern internal audit function in the government towards establishing a well-functioning Internal Audit arrangement in Ministries/ divisions/ Agencies.

74. **Next steps**

▪ Preparation of Bangla version of the IA Charter and Manual;
▪ Approved IA charter & RBA Manual now is in the process of printing, unveiling and distribution;

- Post Procurement Review Reports of FY 2019-20 and 2020-21 will be sent to CPTU for lesson-learned;
- Arrange validation workshop to finalize the Draft Post Procurement Review Report of FY 2021-22;
- Prepare ToR and recruitment of IA Consultancy Firm (for co-sourcing) and necessary consultants for technical support to the 5 Departments;
- Arrangement of Capacity-building training/ workshop for 5 IAUs & FD and execution of Risk-based Internal Audit of 2 selected Departments;
- Risk Assessment of remaining concerned 3 Departments to execute Risk-based Internal Audit;
- Develop user-friendly digital tools, techniques and approaches (Web-portal, Database Software, App etc.) to facilitate the documentation and quick response of internal audit activities in Expenditure Management wing of FD as well as for public sector;
- Provide Logistic and Technical Support to Internal Audit Unit (IAU) of 5 Departments;
- Arrange advance comprehensive program for Capacity Building on Manual at five Departments.

C-11 STRENGTHEN EXTERNAL SCRUTINY AND OVERSIGHT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
OCAG	51-54	-	🟢

75. Objective

Constitutional framework is mandated with the onerous responsibility of ensuring through an audit, a sound public financial management system in our country. As an important aspect of the PFM cycle to make the budget-holders accountable for 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 ascertaining 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 of 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. The institution of CAG and its officers have been proven to be useful partners in the financial management of the country. They lend credibility to the public sector's financial operations by remaining a watchdog. They fuse together the global practices and the local realities. In an aspirational country like ours, audit plays a very important role in ensuring that the government expenditure achieves value for money and the receipts are assessed, collected, and accounted for correctly. 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 carry out risk-based audits by adopting international standards and best practices align with the county perspective by using the benefit of information technology. Mandated by The Constitution of the People's Republic of Bangladesh, the office of the Comptroller and Auditor General (OCAG) promotes Good Governance, Accountability and Transparency by providing high quality audit reports on the Public Accounts of the Republic and of all courts of law and all authorities and officers of the Government. As the CAG, in the exercise of these functions is not subjected to the direction or control of any other person or authority, it develops confidence amongst public at large and provides independent assurance to the stakeholders viz., the Parliament, the Executive and others that public funds are being used efficiently and for the intended purposes.

76. Outcome

- CAG Approved and issued the Strategic plan 2021-25 for OCAG under the consultation of IDI (INTOSAI Development Initiatives) and the Operational plan for the year 2023-24 of OCAG is work in progress.
- CAG's issued governance framework comprises both, legal framework and operational framework. While the legal framework consists of CAG's mandate and the statutory principles which are binding for the auditor and the auditee, the operational framework engulfs all auditing standards, instructions/guidance issued with an operational focus in a hierarchical order. Under the leadership of CAG himself has been working to update the existing legal framework to align with the latest international standard, worldwide best practices, and country perspectives. OCAG already promulgated Government Auditing standards of Bangladesh, Code of Ethics, Quality Control system in OCAG, Compliance Audit Guidelines, Performance Audit Guidelines and Financial Audit Guidelines. Each Audit Directorate under OCAG has already issued their Office Procedure Manuals. Practice Notes, Handbook etc. are under the process of updating. Furthermore, the updating of Account Code Volume 1 to 4 in line with recent reform and status is under consideration of CAG as a constitution-provided sole mandate.
- To enhance the capability to audit in the IT environment and to cope with the modern digitalized financial management the full functioning AMMS software is inevitable. OCAG decided to develop AMMS 2.0 the updated version of previous AMMS and FRS, TDD and ToR prepared with the help of WB administer TAs appointed consultants. After finalizing all required bidding documents OCAG contracted a reputed Bangladeshi software firm to develop AMMS 2.0. A dedicated team of OCAG is working closely with the firm to develop fully functioning AMMS 2.0 for the smooth operation of auditing and proper monitoring. This system will create an interface to Parliament (PAC) and all responsible parties (auditee's organizations) so that all communication can be done through AMMS 2.0 to avoid the clumsy process of settling audit observation and sound PFM. Finally, AMMS 2.0 is developed and inaugurated in 23 November of 2022 by CAG. Now all 17 audit directorates are using AMMS 2.0 in all stages of Audit.

77. Outputs

- The CAG submitted 47 Audit Reports to honorable president on 25 June 2023 and a total of six (6) reports submitted in the past were discussed in parliament during this time;
- Performance Audit Guidelines has been issued on 11th May 2023;
- Office Procedure Manuals of 17 (seventeen) Audit Directorates has already been issued on June 2023;
- OCAG has also issued their Training Policy called "OCAG Training Policy 2023" on 5th July 2023;
- A Model Financial Audit was conducted on the Microcredit Regulatory Authority by the Directorate of Commercial Audit with the assistance of EU TA Team;
- Two (2) Model Compliance Audits of Educational Technical Board and Bangladesh National Social Welfare Council were completed by Directorate of Education Audit and Social Security Audit respectively with the assistance of EU TA Team;
- All Audit related work (Audit Plan, Audit Execution, Audit Report and Follow-up) of the OCAG and its 17 Audit Directorates are being conducted through AMMS 2.0. Moreover, Responsible Party (RP) i.e. Auditee Organizations are able respond to their audit observations through the RP module of AMMS 2.0;
- The professional certification of auditors has commenced with EU funded TA. OCAG has already nominated 75 officials for CIPFA and 48 Officials for CISA whose classes have already started. EU Funded TA will support providing necessary training and financial support for examination;
- A team of 15 officials has already visited the National Audit Department of Malaysia to gather knowledge from their auditing practices;

- Continuous Professional Development (CPD) Course of FIMA - 2 courses completed. 74 participants attended the course;
- For smooth operation human resources and staff planning OCAG already developed HR software in accordance with newly adopted HR Policy. Now HR software is operationalized;
- OCAGs dedicated team and World Bank team are working together to prepare program documents, technical notes, fiduciary analysis for additional financing of 25 million USD with SPFMS.

78. Challenges and mitigations

The main challenge faced during this period was the lack of availability of international consultants for sufficient time. Especially due to the absence of Performance Audit and IT Audit experts, some of the activities relating to Performance Audit and IT Audit could not be achieved during this period. Currently we have international consultants available for all streams of audit. So hopefully we will be able to achieve our activities within the next stipulated time if the international consultants are present according to their mission. To implement AMMS 2.0 and cope with a modern system of auditing in an automated environment OCAG approached to World Bank through ERD and FD approached a stand-alone funding. Besides, In the PFM action plan, there are many important activities and sub-activities have been identified which need to be implemented, but due to the absence of concrete assistance from any development partners, OCAG is facing challenges to proper implementation of the PFM action plan. So OCAG now is communicating World Bank for PforR projects through the Finance division and ERD. Now the program preparation stages are going on. OCAGs dedicated team and the World Bank team are working together to prepare program documents for approval.

79. Projects/schemes contributing to this component

a) **EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months):** EU-funded Technical Assistance "Supporting the implementation of the PFM Reform Strategic Plan in Bangladesh" (EUR 10m, 36 months): The EU-funded TAs Financing Agreement was signed in June 2019 the firm and consultant appointed and the implementation of the program started from September 2020 and have a closing date of June 2023. After the inception period, the assigned consultancy firm and Key Expert prepared and submitted a work plan for the OCAG. The OCAG reviewed and agreed with the work plan and the implementation started. With regards to components with OCAG, the main activities will focus on: (i) audit planning and methodology, and (ii) professional development and capacity building (particularly through FIMA). During the reporting period January – June 2023, the following progress has been made in the OCAG component of the EU PFM TA program:
- OCAG Training Policy completed and submitted for approval
- Performance Audit Guidelines completed and approved by the CAG in May 2023. First draft of Bangla version of Performance Audit Guidelines completed
- Continuous Professional Development (CPD) Course of FIMA - 2 courses completed. 74 participants attended the course
- Bangladesh Computer Council Advanced Training for 60 officials of OCAG completed in January 2023
- Model Financial Audit of Microcredit Regulatory Authority completed in April 2023
- Model Compliance Audit on National Social Protection Council completed in February 2023
- Model Compliance Audit on Technical and Vocational Education - Draft Report completed in May 2023
- Model Financial Audit of Finance Accounts 2021/22has been planned
- Model Compliance Audit of Public Works Department - Ongoing
- Account Code Revision- Ongoing (red-pen review of the existing code completed in June 2023, drafting of the new Account Code has been taken up which is expected to be completed by September 2023
- IT Auditing –Situation analysis report completed and submitted for approval. Development of course curriculum for IT audits training is underway. The training has been planned to be delivered in September 2023.

- Training of 75 officials of OCAG for appearing in international CIPFA (Chartered Institute of Public Finance and Accountancy) certificate level course exam on Management Accounting completed in May 2023.
- Office Procedure Manuals (17 Audit Directorates) –Draft completed and one Manual as a model case has been validated in a workshop held in May 2023.

80. Next steps

- Successful implementation and providing necessary training for the RP (Responsible Party) module of AMMS 2.0;
- Updating IT Audit Manual;
- Development of IT Strategic Plan for OCAG;
- Development of home-grown Data Analytics Tool;
- Providing training on IT and Performance Audit in home and abroad;
- Conducting Model IT Audit, Compliance Audit, Performance Audit and Financial Audit;
- Updating Accounts Code;
- Updating Communication Strategy;
- Developing Self-Disclosure Policy;
- Proper implementation of the work plan of the EU-funded project to implantation of the PFM action plan;
- Finalize the arrangement of Pfor4 for OCAG with proper communication with the World Bank, Finance Division, and ERD.

C-12 STRENGTHEN PARLIAMENTARY OVERSIGHT AND SCRUTINY OF PUBLIC EXPENDITURE

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Public Accounts Committee	55, 56	-	🟢

81. Objectives

- To uphold accountability, to ensure transparency and to support good governance in financial sector.
- To support FOC's for better scrutiny adopting parliamentary best practices.
- To implement the use of MIS to support Financial Oversight Committees.

82. Outputs

- A capacity building training on "Fundamentals of Committee Support: Content Based Training" was organized. A total of 20 officials of three financial oversight committees, have participated in a 13-day long training course. (December 2022-January2023)

- A gap analysis on previous MIS has been conducted and a report prepared for the BPS for the endorsement (January, 2023). BPS accepted the recommendations of the report including forming a technical committee for overseeing the development and implementation of the CMIS.
- A capacity building training on "Fundamentals of Drafting in Research" was organized. A total of 20 officials of three financial oversight committees, have participated in a 7-day long training course. (February 2023)

- Appointment of SNKE (BOTS) endorsed by BPS on February 2023.
- Conducted a capacity building training on "Fundamentals of Accounting and Auditing for FOC Related Activities" and total of 20 officials of Parliament Secretariat along with three financial oversight committees, have participated in a 13-day long training course. (March-April 2023)

- MIS reviewed and coordination meeting held on 2 May, 2023.
- Organized a workshop for the Hon'ble Members of the Parliament on Fundamentals of Financial Oversight Committees and CMIS for Committees on the 7th and 8th of May, 2023 at Sarah Resort, Gazipur, and Dhaka, Bangladesh.
  - Honorable speaker Dr. Shirin Sharmin Chaudhury MP has inaugurated the workshop
  - Honorable chairs and members of three FOCs - Standing Committee on Public Accounts (PAC), Committee on Estimates (EC), and Committee on Public Undertakings (PUC) attended the workshop
  - The respected senior secretary of the BPS, Mr. K M Abdus Salam also attended the workshop
  - The workshop was also attended by committee secretary officers of the three FOCs and BPS Officials.
- Appointment of JrNKE (BOTS) endorsed by BPS on 8 May 2023.
- Concept Note on workshop for the "Hon'ble Members of the Parliament on Fundamentals of Financial Oversight Committees and CMIS for Committees" has been approved.
- Conducted consecutive meetings with the Secretary of BPS, officials of BAMU, PIT Head and other PIT members for the development of activities related to Budget Help Desk 2023.
- Appointment of Event Coordinator as NKE for the Budget Help Desk 2023.
- Concept note for the Exposure Visit to the Indian Parliament has been approved by the EUD.
- The exposure visit is expected to be held during 16 July-22 July 2023.
- Concept note for the Exposure Visit to the Indian Parliament has been approved by the EUD.
- The exposure visit was held during 16 July-22 July 2023.
- Eight debriefing sessions for honorable MPs are undertaken. These are: 4th June (a. Bangladesh's strive to achieve the SDGs by 2030, and b. Macroeconomic performance of Bangladesh Economy during FY2023: Challenges and opportunities of domestic resource mobilization), 5th June (a. Medium term budgetary framework and Its Implication on annual budget b. Strengthening fiscal and monetary policy: How IMF loan could play a

role?) and 6th June (a. Towards cashless digital transaction system and b. Transforming digital to smart Bangladesh: Case of EDGE) and 7th June (a. Addressing income inequality in Bangladesh: Fiscal and Budgetary Measures and b. Climate change and disaster management: National and international initiatives) respectively. Uploaded budget briefs in the Parliament website (https://shorturl.at/ACR09)

- Operations of the Budget Help Desk started: starting from 31 May when first budget session began until 26 June 2023
- Nine thematic budget briefs (Bangla and English) prepared and distributed among the Members of the Parliament.
- Conducted 3 user's acceptance test (UAT) of the CMIS as part of initiating FOC related activities (March, May, and June 2023)
- Parliamentary standing committee on Estimates, and Public Accounts Committee discussed and finalized their MIS requirements
- DS FOC shared the Approved FoC requirements for the MIS system on the first week of June 2023
- As per plan, the EU MIS expert has conducted load test and design database assessment.

83. Challenges and Mitigations

Selecting topics of the debriefing sessions closely aligned with the legislative roles of Honorable Members of Parliament (MPs) ensures relevance and sustains the interest of the MPs. Similarly, taking that into account the resource persons having experience on these issues should be selected.

Additionally, selecting officials for the training programmes should be based on a benchmarking process. This process would ensure better representation and balanced participation. Moreover, the training materials and course content should be made available in Bangla as much as possible. By providing resources in a language familiar to the participants, a higher level of understanding, engagement, and knowledge retention can be achieved.

84. Projects/Schemes contributing to this component

a) **Strengthen Parliamentary Oversight and Scrutiny of Public Expenditure: EU-funded technical assistance "Supporting the implementation of the PFM Reform strategic Plan in Bangladesh" (EUR 10 m, 36 months):** The objective of this program includes supporting the three Parliamentary Financial Oversight Committees to fulfill their respective mandates. The Financial Agreement was signed in June 2019 and the implementation of the program started in September 2020. With regards to the component with the National Parliament, the agreed main activities will focus on (i) professional development and capacity building, and (ii) information technology. EU appointed a Firm named DT Global IDEV Europe to undertake the program.

85. Next steps

- Exposure Visit to the Indian National Parliament (New Delhi) for the officials of Bangladesh Parliament Secretariat
  - A team of 27 personnel including two TAs and a DT Global representative are expected to attend the visit. The team will be led by the Hon'ble Secretary of the Bangladesh Parliament Secretariat.
- Publication of Research Report
  - Necessary edit for the report will be done on August 2023
  - Planning to publish the research report on October 2023
- Preparation of the report on the discussions of the workshop for the Hon'ble Members of the Parliament
  - A report on the discussions of the workshop for the Hon'ble Members of the Parliament on Fundamentals of Financial Oversight Committees and CMIS for Committees will be prepared.
- Training
  - Arrangement of training sessions for the officials of public relation wing of the BPS for improved media management and better press releases

- Arrangement of training on software development and hosting management for the IT wing of BPS
- CMIS
  - Preparation of TOR for the vendor to assign the FOC's CMIS tasks.
  - Approval of the vendor from the EUD and preparation of concept note for assigning the vendor.
  - Recruitment of Vendor for FOCs CMIS related activities.

C-13 PROCUREMENT

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
Central Procurement Technical Unit (CPTU)	57-60	-	🟢

86. 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.

87. Outcomes

The outcomes of this component include of the followings:

- Single national electronic government procurement (e-GP) portal is in smooth operation to complete the procurement processing in a reasonable shortest possible time.
- Updated disclosable procurement data is disclosed in the e-procurement, CPTU and citizen portal.
- Online procurement system in saving significant time in procurement processing. It is reducing transportation significantly. This procurement system is contributing to reduce the carbon footprint.
- Professionalism is increasing among the officials of the procuring entities and agencies due to the capacity development programme.
- Site-specific citizen monitoring of public works contract is continuing in 48 sub-districts covering 8 divisions.
- Government Tenderer's Forum (GTF) is formed in all districts and is operational to resolve the procurement related issues at the local level.
- Citizen portal "Sarkari Kroy Batayan" (www.citizen.cptu.gov.bd) is well functioning to disseminate updated procurement and contract management data following the Open Contracting Data Standard (OCDS).

88. Output

The outcomes, mentioned above, have been associated with the measurable outputs. e-GP system is managed and maintained. Use of Audit Module of e-GP system is started. Direct procurement module in included in e-GP system and Procuring Entities started using it. 34 International goods procurement is invited using e-GP system. 6,653 tenders are invited in this

reporting period from 01 January to 30 June 2023. 237 new branches of the registered banks are connected with e-GP and now 6,876 branches of the 51 registered Banks are providing banking services to the e-GP users. Integration of A-challan with e-GP is completed and Fees of e-GP about one crore taka is transferred to treasury directly through A-challan. Integration of e-GP with iBAS++ is completed for contractors' bill payment and payment is started. Tenderers' Database Module of e-GP system is well functioning. More than 3000 experience certificates are stored in the database form both manual and e-GP contracts. 10 Procuring Agencies' procurement post review is conducted. 3-week basic procurement training is provided to 459 government officials. 2,133 users are trained on different perspective of national e-GP system. Data center is managed and maintained for the smooth operation of the national e-GP system. Citizen portal is being maintained. Development of enhanced Electronic Project Management Information System (e-PMIS) is completed and access is given to more than 200 project directors for piloting. 363 users are trained on e-PMIS system. 26 workshops for the project directors are conducted on e-PMIS.

89. Challenges and mitigations

Maintaining and enhancing cybersecurity of the e-GP system with limited in-house technical specialists' skills is a challenge. CPTU is currently working to establish a dedicated security operation center to better manage the cybersecurity of the e-GP system.

90. Projects/schemes contributing to this component:

a) **Digitizing Implementation Monitoring and Public Procurement Project (DIMAPPP)**: GOB has been implementing DIMAPPP at a cost of USD 105 million (GOB USD 10 million and PA USD 95 million) since 2017 and has an expected closing date on 31 December 2023. Aim of this project is to improve public procurement performance and enhance capacity for implementation monitoring of development programs/projects. The DIMAPPP has following four components that are contributing to this component:

- 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

91. Next steps

The enactment of Bangladesh Public Procurement Authority (BPPA) Act is in progress. More focus will be given bringing 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. Enhanced e-PMIS system is going to be implemented for better monitoring to the government projects.

C-14 PFM LEADERSHIP, COORDINATION AND MONITORING

Wing, Division	Activities from Action Plan	Corresponding DLI	Progress Traffic
PECT, IPF & FD	61-64	10	🟢

92. Objective

Component 14 spells out all details and requirements to begin its implementation, including the establishment of the PFM governance structure to lead and support the reforms. The objective of this scheme is to implement an effective change management approach and governance structure for PFM reform implementation as per the approved PFM Action Plan.

93. Outcomes

A two-tier governance structure comprising of Steering Committee (SC), and Program Execution and Coordination Team (PECT) led by NPD have been established with a defined ToR. Two steering committee meetings have been organized to oversee implementation progress and create the right enabling environment for change to happen. Thirteen (13) Program Implementation Teams (PIT) have been formed. The PITs have been implementing the respective reform interventions and achieving the targets and results. All 3 (three) Independent Verification Agencies are on board. The three (3) agencies are PwC, OCAG, and CD. Seven (07) field inspections have been completed in Kishorgonj, Natore, Khulna, Bagerhat, Panchagarh, Sylhet and Patuakhali District. Seven semi-annual progress reports of PFM Action Plan have been published.

94. Outputs

- The PECT has successfully published and circulated the 7th Semi-Annual PFM Action Plan progress report (July 2022- December 2022). The report has also been uploaded in the website;
- Stakeholders' consultation workshops were held on March 14-15 for updating the PFM Action Plan (2018-2023);
- Based on analyzing the scores of performance indicators of PEFA draft report 2021, the PFM Action Plan (2024-2028) has been prepared and approved by the Finance Minister on 28th March 2023. The revised PFM Action Plan (2024-2028) has already been uploaded in the website of FD;
- The implementation review meetings of SPFMS were held on April 10 and April 11, 2023 with World Bank Mission to discuss the implementation progress of Disbursement Linked Indicators (DLIs)/Disbursement Linked Results (DLRs);
- The 4th Cohort of ISCs have joined. Now a total of 7 ISCs are on board to implement the program in collaboration with PITs and PECT.
- To observe PFM practices on the ground and draw lessons for possible course correction, the 7th field visit in Patuakhali District and Kalapara Upazila has been conducted from March 18 – March

21, 2023. The team members consist of representatives from FD, high spending Ministries/Division, IPF, Development Partners and program officials. During field inspection, the team arranged workshops at Patuakhali DC office and Kalapara UNO office on PFM reforms with the stakeholders and visited Accounts office, hospitals, educational institutions, Social Welfare offices and Women Affairs offices at both district and upazila level to observe the service delivery and challenges of PFM reform initiatives;
- The 5th verification report by PwC on DLR 6.2, 9.1, 9.2 and 10.1 has been submitted to Finance Division on 21 June 2023 to forward the report to PwC. Based on the submitted report, the Finance Division sent the report to PwC for scrutinized DLR verification report on 9 July 2023. It is now under process of verification by PwC.
- The guidelines for conducting research by IPF have been prepared. Three research topics have been selected. Firms have been selected for the following research topics:
  - Topic-1: The impact of fiscal stimulus on the economy during COVID-19 Bangladesh Perspective has been conducting by BIGM;
  - Topic-2: Long-term financing: A critical assessment of the bond market in Bangladesh and the way forward has been conducting by BIBM;

- Topic-3: The factors affecting public spending allocative efficiency in Bangladesh: An empirical study on health sector, the firm selection in process;

- So far, nineteen (19) civil servants (FEEM graduates) have completed their PFM related masters from abroad and nine (9) FEEM graduate officers have been studying abroad and will complete their courses within September 2023;

- PEFA assessment report 2021 was awarded the "PEFA Check" from the PEFA Secretariat on April 12, 2023, and after that, dissemination workshop was held on 22 June 2023. During the workshop overall results of the PEFA Bangladesh 2021 assessment, results by pillars and recommendations, remaining weaknesses, comparison with other countries were disseminated

including the main improvements since the previous PEFA assessment and alignment with recommendations from the Reform Action Plan (RAP);
- SPFMS supported Finance Division (FD) to organize the PEFA dissemination workshop.

95. Challenges and mitigations

Despite the global recession, inflation has been revised upward, owing in part to increased food and energy prices. Due to the current world financial crisis, the government of Bangladesh has set restrictions on (i) local and foreign training, (ii) traveling, and (iii) other economic codes by several directives issued by the Finance Division. Foreign training could not be arranged due to travel restrictions. Other challenges include: timely collection of AWPs and arrange Retreat regularly. Moreover, some challenges and mitigations have been identified during discussion with relevant stakeholders e.g., PFM related signature course will be designed and implemented in consultation with WB, IPF and international reputed training institutions.

96. 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 (USD 16.6 million) and has a closing date of 30 June 2023. In the revised scheme document approved on 08 June 2023 has extended a closing date of 30 June 2026. The total funding in the revised document raised to BDT 16,634.20 lac (USD 19.8 million). The program is implemented by the Finance Division under the WB co-financed SPFMS.

97. Next steps

- To observe PFM practices on the ground and draw lessons for possible course correction, it has been planned to organize a field visit in Rajshahi by November 2023.
- Following is the expected timeframe of completing three research by, firms/institutions: (i) Research topic-1 is expected to be completed by October, 2023; (ii) Research topic-2 is expected to be completed by March, 2024; and (iii) Research topic-3 is expected to be completed by April, 2024.
- Steering Meeting and PFM retreat will be arranged regularly though the respective DLRs has already achieved.

- As per the revised DLR, PECT along with the World Bank team will work extensively to prepare M&E guidelines, which will include results-based indicators, M&E reporting template and dissemination mechanism.
- Based on the revised program document, the M&E activities will be carried out from FY 2024 to FY 2025. M&E framework and communication strategy for SPFMS will be developed by December 2023.
- Finance Division, the World Bank, SPFMS and IPF will expedite the implementation of DLR 10.6 by developing and selecting relevant short courses and training programs for civil servants, while taking into consideration the gender balance of participants.

03. GOVERNANCE STRUCTURE

98. **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.
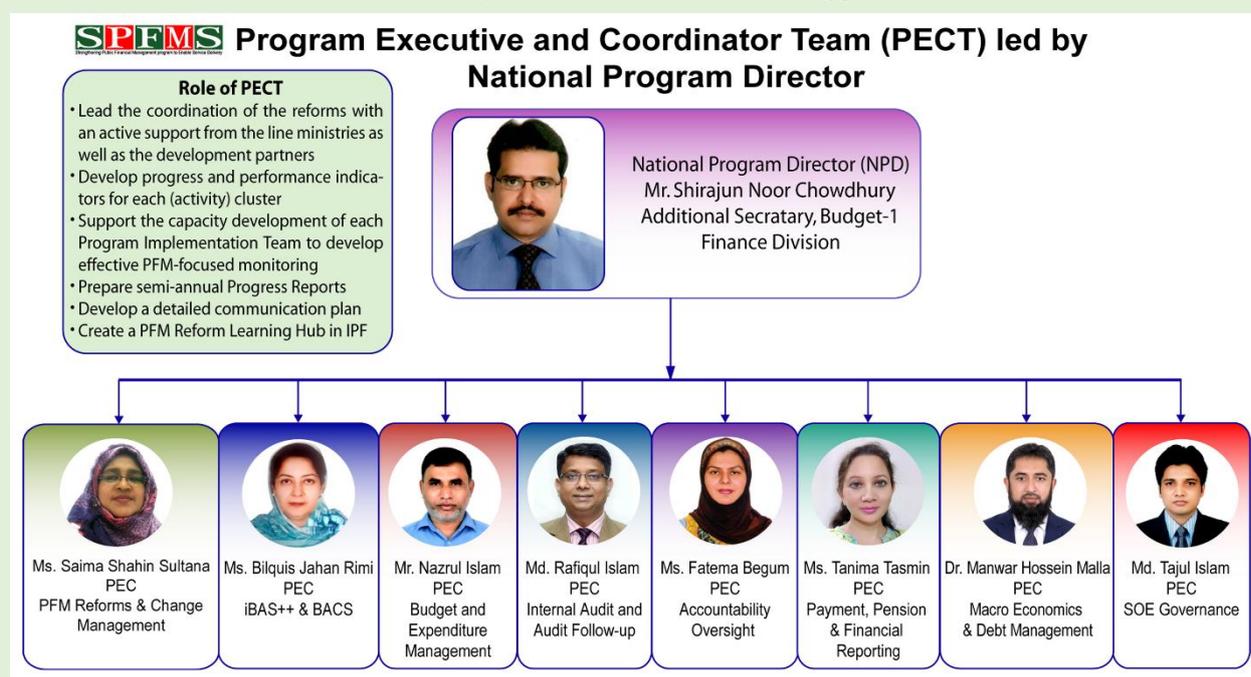
Figure: SPFMS Governance Structure

    - **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. 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

99. The total cost of the reforms is BDT 146.96 crore (USD 17.50 million) for this reporting period. Of this amount, BDT 4.92 crore (USD 0.59 million) spent on the DP co-financed projects outside the government's single treasury account, while BDT 96.58 crore (USD 11.50 million) spent on DP co-financed on-treasury account. BDT 17.88 crore (USD 2.13 million) equivalent spent by different DPs to support PFM reforms in Bangladesh. Finally, BDT 24.87 crore (USD 2.96 million) is the allocation of the Government-own operating costs/ Governments' co-financing to DP projects of staffing and other recurrent expenditures directly attributable to the PFM reforms. In previous reporting time, the total cost of the reforms was 1306.42 crore and the cumulative cost is 1453.39 crores up to this reporting time. The breakdown by recipient is presented in the table below for expenditures from January 2023 to June 2023.

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.)	Governments' operating costs allocation/ Governments' co-financing to DP projects	Total	Total cost from September 2018 to December 2022	Cumulative Costs as of June 2023	Percentage of each Component
1	2	3	4	5	6	7	8	9	10
C-1: Revenue Expenditure and Forecasting		123.62			256.31	379.93	2,000.81	2,380.74	1.64%
C-2: Domestic Resource Mobilization	297.12		269.06	724.19	103.37	1,393.74	41,548.01	42,941.75	29.55%
C-3: Debt Management		210.18			336.12	546.30	2,425.63	2,971.93	2.04%
C-4: Planning and Budget Preparation		252.56			651.06	903.62	5,095.04	5,998.66	4.13%
C-5: Public Investment Management	194.92				27.70	222.62	1,648.50	1,871.12	1.29%
C-6: Public Sector Performance Management						0.00	266.34	266.34	0.18%
C-7: iBAS++/BACS Implementation		2379.72			438.66	2,818.38	11,808.49	14,626.87	10.06%
C-8: Pension Management		583.55			281.87	865.42	4,461.94	5,327.36	3.67%
C-9: State Owned Enterprises' Governance		234.08			166.52	400.60	1,854.69	2,255.29	1.55%
C-10: Financial Reporting		144.92			170.99	315.91	1,271.94	1,587.85	1.09%
C-11: Strengthen External Scrutiny and Oversight				776.11		776.11	1,286.96	2,063.07	1.42%
C-12: Strengthen Parliamentary Oversight and Scrutiny Public				288.68		288.68	382.26	670.94	0.46%
C-13: Procurement		5080.80			55.26	5,136.06	51,395.64	56,531.70	38.90%
C-14: PFM Reforms Leadership, Co-ordination and Monitoring		649.38				649.38	5,196.74	5,846.12	4.02%
Total in lac BDT	492.04	9,658.81	269.06	1,788.98	2,487.86	14,696.75	130,642.99	145,339.74	100.0%
Total in mil USD	0.59	11.50	0.32	2.13	2.96	17.50			
Percentage for each source of Fund	3%	66%	2%	12%	17%	100%			

Note:
- "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

100.   Leverage Artificial Intelligence (AI) and data analytics for better PFM outcomes. At the age of 4th industrial revolution there is no alternative to introduce artificial intelligence (AI) in PFM. The accuracy and efficacy of AI models severely depend on the quality of data used to train them. Therefore, poor data quality can lead to erroneous outcomes and unreliable predictions. Infrastructure limitations, a prevailing skill gap, concerns over data privacy and ethics, and the need for appropriate policy and regulation are significant obstacles. To mitigate these gaps, we need consistent focus on generating accurate data, streamlining support to employees, engaging citizens to prevent fraud and boosting operational efficiency.

101.   Capacity development of Government officials and public representatives. The key to develop PFM Capacity is to develop capacity among government officials and public representatives. Continuous support to train govt. officials is being provided throughout the year under this program. Different types of training materials have been prepared and made them available to the employees. However, without engaging public representatives it is not possible to make the PFM reforms sustainable. PFM reforms often required a trigger that establishes the political consensus for such reforms. To ensure the political consensus, we need to design and implement capacity development programs for public representatives.

102. Financial Reporting. Appropriate, transparent reporting against planned outcomes is the one of the key elements of PFM success, helping governments be accountable for their fiscal actions. Though system has been developed to produce Annual Financial Statement (AFS) through iBAS++ system, we failed to produce report on time due to month close issues regarding foreign missions, food account adjustment, project accounting etc. Several new activities have been undertaken to mitigate these challenges.

103. Legal framework to implement PFM reforms. Amendment of acts, rules, policies, manuals required to support a well-functioning PFM system, which is a significant hurdle for the execution of PFM Action plan in Bangladesh. Before developing any business process for the automation of any services or process, it should be ensured that all related laws, rules, regulations etc. have been reviewed with proper diagnosis for amendment.

104. Implement Internal Audit. Internal auditing is currently viewed as an objective activity designed to evaluate and improve the effectiveness of an organization's risk management, control, and governance and as an integral part of public financial management. To achieve these objectives, the IA Charter, and the Risk Based Audit (RBA) Manual have been prepared which provide a framework to establish effective internal audit functions in MDAs. Though, piloting has been initiated in 5 Departments, it is difficult to ensure the independence of Internal Audit committee to resolve audit observations made by the Internal Audit unit. Moreover, Public Sector has limited opportunities to develop the knowledge and skills required today to perform qualified internal audits. Therefore, the development of the system needs focus, highlighting the need for step-by-step implementation, involvement of qualified specialists in Internal Audit Committees and Internal Audit functions, and collaboration with professionals.

06. LESSON LEARNED

105. A comprehensive governance system has been built for the coordination and implementation of PFM reforms in order to prevent fragmentation of PFM improvements. It gives the Finance Division the capacity to coordinate and serve as the overarching leader for PFM reforms led by other institutions, including OCAG, NBR, Planning Commission, Cabinet Division, Bangladesh Parliamentary Secretariat, CPTU, and various wings of the Finance Division.

106. Although there seems to be a high level of government ownership and commitment to implementing PFM changes, there is a lack of technical coordination, in part because of extensive program management procedures. In order to give technical departments clear instructions and direction and to handle any operational obstacles with freedom, a strong commitment from government leadership is necessary for the PFM Action Plan's implementation. The government may feel more ownership in some areas, such as parliamentary monitoring, public sector performance management, and internal audit and audit follow-up.

107. Coordination between ministries and agencies is a major hurdle in implementing the PFM action plan. To achieve the desired outputs and outcomes, strong collaboration between the FD, NBR, cabinet departments and high-spending ministries is highly significant. The World Bank team can play vital advisory role, where necessary, to eliminate silos within government structures. Recent efforts by the FD and the Cabinet Division in the Public Sector Performance Management component have made some progress and have yielded positive outcomes for APA.

108. Strategies must be carried out exactly as planned, and results must be tracked and recognized. Rather than focusing on plan implementation, some implementers may choose to restart the plan or pursue new reform initiatives outside of the plan.

109. Investments in capacity building should be supported by an in-depth analysis of the capacity requirements. The GoB has invested a lot of money over the years in developing talent in the PFM sector, creating a talent pool with a specific focus. It will be crucial to pinpoint the technical and soft skills that still need to be developed in the future and to concentrate efforts on enhancing capacity in those areas. Additionally, placing more emphasis on regularly planning various capacity-building programs is necessary.

110. Regarding Internal audit and audit follow up, arrangement, formation & liaison to establish Internal Audit Unit (IAU) and Internal Audit Committee (IAC) in 5 departments & FD as per the Charter and Manual is another challenge. Besides, it is also challenging to ensure the independence of Internal Audit committee at the ministry/ division level in order to resolve audit observations made by the Internal Audit unit.

111. Change Management and its outcomes towards the PFM process. Change management support and an efficient governance framework supporting all 14 components are crucial to coordinating and learning across all stakeholders and development partners engaging in the overall PFM activity. Using adaptive leadership (or change leadership) to address non-technical challenges by assessing and managing risks, (further) empowering a group of leaders in Bangladesh's government, and mobilizing a significant number of people with a shared vision to bring about long-term changes in social and organizational culture is equally important. Change management can help us getting better outcomes more quickly and sustainably.

07. ANNUAL WRK PLAN

COMPONENT-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, 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C1-Activity 1	**Replace current macroeconomic model with a dynamic macroeconometric 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.		Done				8.5	▪ Model requirement specification approved by the Finance Secretary.
				b) Design an outline of the specifications and get them elaborated in consultation with relevant stakeholders and experts.		Done					
				c) Finalizing the macroeconomic model requirement after discussing all relevant stakeholders.		Done					
		▪ **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. Md. Abdul Mannan	√	√	√	√	21.5	▪ Different macroeconomic forecasting models studied.
				b) Participate in courses on macroeconomic modelling or conduct study tours.		√	√	√	√		
		▪ **Identify software requirement for the selected model building and application**	6. IT systems acquisition	a) Follow procurement process		Done				4.5	
				b) Make contract with vendor(s).		Done					
		▪ **Procure identified software** ✓ Prepare specification ✓ Complete other mandatory requirements and application configuration	6. IT systems acquisition	a) Procurement of EViews software.		Done					
		▪ **Transfer data from the existing model set-up**	6. IT systems acquisition	a) Data Collection and Processing.	Mr. Md. Abdul Mannan			√	√		
				b) Identify missing Data.				√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ **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	Done		Done			10.5	▪ MoUs has been signed with the stakeholders.
				b) Design the criteria and framework for data sharing							
				c) arrangement and create a template MoU for stakeholders to sign							
				d) Sign MoU with the stakeholders							
				e) Arrange to have regular coordination meetings	Mr. Md. Abdul Mannan	√	√	√	√		
		▪ **Make a Program Implementation Team and capacitate the team to produce fiscal risk matrix**	8. Execution of reform PFM process, 2. Training	a) Program Implementation Team formulated.			Done				▪ PIT team established
				b) Conduct capacity building training for PITs on fiscal risk	Dr. Ziaul Abedin		√	√			
		▪ **Develop and implement capacity building/ change management plan for the MEW officials**	2. Training	a) Develop TOR for need assessment of change management for MEW officials.	Dr. Ziaul Abedin	√	√	√	√	70	▪ EOI published, TOR and training module developed
				b) Hire consultants for change management need assessment.		√	√	√	√		
				c) Core members of MEW receive overseas training on change management.		√	√	√	√		
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**	2. Training	a) Conduct internal research to develop a framework for quantification of fiscal risks and other fiscal indicators	Dr. Shaikh Moniruzzaman	√	√	√	√	120	▪ Framework Drafted and approved.
				b) Host internal capacity building workshops/seminars/conferences on the findings of the need assessment framework		√	√	√	√		
				c) Core members receive training on risks to revenues and expenditures and other fiscal indicators		√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ **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) Organize consultation meeting/ knowledge sharing workshop/ training.	Dr. Shaikh Moniruzzaman	√	√	√	√	50	▪ Training/ workshop module developed.
		▪ **Coordinate with the SOE wing and incorporate the fiscal risks and contingent liabilities coming from the SOE sector (including extra-budgetary funds) in the fiscal forecasting model**	3.Communication and knowledge sharing	a) Organize consultation meeting with SOE wing/ knowledge sharing workshop/ training on fiscal risks including contingent liabilities	Dr. Shaikh Moniruzzaman			√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ **Enhance communication with private sector or academic/ research institutions**	3.Communication and knowledge sharing	a) Organize consultation meeting/ knowledge sharing workshop/ training.	Dr. Shaikh Moniruzzaman	√	√	√	√	40	▪ Training/ workshop module developed

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 (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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C2 – Activity 3	**Develop and implement Revenue Strategies for effective revenue administration**	▪ **Prepare and implement a medium- and long-term Revenue Strategy (MLTRS) and update NBR Modernization Plan**	3. Communication and knowledge sharing 7. Consultations, forums, citizens' participation;	a) Arranging FGD with Senior NBR officials, key stakeholders and think tanks and developing partners for exchange of ideas on MLTRS	PIT	√	√				▪ Feedback and new ideas on revenue strategy.
			5. Drafting/revising laws, strategies, regulations, framework, procedures	b) Finalizing the draft of MLTRS report and conducting the MLTRS report dissemination event			√	√			▪ MLTRS Report
			5.Drafting/revising laws, strategies, regulations, framework, procedures	c) Updating NBR Modernization Plan				√	√		▪ NBR Modernization Plan
		▪ **Strengthen the revenue risk management capacity of NBR**	5. rafting/revising laws, strategies, regulations, framework, procedures	a) Formulating comprehensive risk management strategies for assessing and addressing revenue risk relating to all tax types	PIT	√	√	√	√		
			8. Execution of reformed PFM process	b) Implementation of risk management guidelines in all revenue units					√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
			5.Drafting/revising laws, strategies, regulations, framework, procedures	c) Developing revenue compliance improvement plan for investigating and detecting cases of evasion and frauds, tax delinquency, and other tax non-compliances, and for taking effective enforcement measures against such cases				√	√		
			5.Drafting/revising laws, strategies, regulations, framework, procedures	d) Developing revenue audit management plan, covering audit planning, execution and completion of guidelines and audit quality assurance			√	√	√		
			8. Execution of reformed PFM process	e) Strengthening revenue arrear monitoring and recovery			√	√	√		
			5.Drafting/revising laws, strategies, regulations, framework, procedures	f) Developing mechanism for ensuring that revenue collection is transferred to the treasury on the same day of collection		√	√	√	√		
			8. Execution of reformed PFM process	g) Improving revenue accounts reconciliation and update for all tax types			√	√	√		
		▪ Strengthen NBR capacity to estimate tax potential, tax base analysis, tax expenditure, and revenue forecasting	1. Analytical activities, studies, surveys;	a) Conducting study and analysis on tax potential, tax base and tax expenditure	PIT		√	√	√		
			1. Analytical activities, studies, surveys;	b) Strengthening revenue forecasting capacity					√		
		▪ Strengthen the capacity of data gathering, statistics and reporting	6. IT systems acquisition; 8. Execution of reformed PFM process	a) Strengthening capacity for gathering revenue data relating to all tax types time and accurately	PIT	√	√	√	√		
			6. IT systems acquisition; 8. Execution of reformed PFM process	b) Developing capacity for building an automated central revenue collection reporting and monitoring 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
			5.Drafting/revising laws, strategies, regulations, framework, procedures	c) Improving the documentation of revenue strategies, guidelines, measures and of revenue data for internal and external use and dissemination		√	√	√	√		
			8. Execution of reformed PFM process	d) Reporting to relevant offices and monthly publishing in websites and annual reports of revenue statistics including collection, arrears, compliance, audit and enforcement		√	√	√	√		
C2-Activity 4	Increase tax collection through improved tax administration	▪ Ensure harmonization and taxpayer data sharing across various wings of the NBR	1. Analytical activities, studies, surveys;	a) Conducting study on the scope and areas of data sharing across various wings of the NBR	PIT		√	√	√		
			6. IT systems acquisition;	b) Establishing a system for sharing taxpayer data across various wings of the NBR.				√	√		
		▪ Adopt measures for better revenue administration in customs, income tax and VAT	1. Analytical activities, studies, surveys;	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.	PIT			√	√		
			1. Analytical activities, studies, surveys;	b) Assessing budgetary and resource requirement (including infrastructure, logistic and equipment) at all units/offices of NBR			√	√	√		
			1. Analytical activities, studies, surveys;	c) Preparing infrastructure requirement plan for at all offices/units of NBR			√	√	√		
			6. IT systems acquisition; 8. Execution of reformed PFM process	d) 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.			√	√	√		
			2. Training; 6. IT systems acquisition;	e) Strengthening transfer pricing and other anti-avoidance capability of income tax and Customs & VAT		√	√	√	√		
			6. IT systems acquisition;	f) Capacity building of NBR officials to combat transfer mispricing, VAT		√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
			8. Execution of reformed PFM process	carousal fraud and other avoidance schemes.							
			6. IT systems acquisition; 8. Execution of reformed PFM process	g) Establishing appropriate system in income tax, VAT & Customs wing for the taxation of digital and virtual economy			√	√	√		
			8. Execution of reformed PFM process	h) Expediting the existing Authorized Economic Operator (AEO) scheme with a view to facilitating international trade.				√	√		
			7. Consultations, forums, citizens' participation; 8. Execution of reformed PFM process	i) Conducting TRS in Land Custom Stations (LCS) for identifying the bottlenecks of the clearance process with a view to modifying the existing policies to reduce the clearance time.				√	√		
			8. Execution of reformed PFM process	j) Procuring more container scanners to broaden the NII coverage.			√	√			
			8. Execution of reformed PFM process	k) Establishing a data analytics unit for analyzing big data and harnessing insights.		√	√				
			8. Execution of reformed PFM process	l) Introduce Public-Private partnership to operate & maintain EFDMS through revenue sharing		√	√				
			8. Execution of reformed PFM process	m) Simplified return and tax payment process for EFDMS users		√	√				
			8. Execution of reformed PFM process	n) Lottery & Cashback scheme for customers (EFDMS)			√	√			
			8. Execution of reformed PFM process	o) Providing domain specific (data analytics, big data, accounting, financial management, auditing, transfer pricing, classification, valuation, risk management, trade-based money laundering, IPR etc.) trainings, education and support to revenue and IT officials (all level) by		√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				involving professionals and relevant stakeholders.							
		▪ Implement Bangladesh Single Window and introduce an electronic, online solution for international trade (import, export, transit and transshipment)	1. Analytical activities, studies, surveys;	a) Organizing consultation and meetings between law drafting committee and other relevant organizations to finalize the draft.	PIT			√	√		
			3. Communication and knowledge sharing;	b) Finalization of To-Be report				√	√		
			1. Analytical activities, studies, surveys;	c) Undertaking capacity building training for PIU CLPIAs and other stakeholders.		√	√	√	√		
			6. IT systems acquisition;	d) Finalization of NSW Operational and Governance Model report.				√	√		
			1. Analytical activities, studies, surveys;	e) Completion of hardware purchase under procurement package NBR GD-2.					√		
		▪ Introduce an automated Customs Bond Management System in Bangladesh	6. IT systems acquisition;	a) Development of a customized Software (IT System) for Bond Management of Bangladesh Customs by a software firm.	PIT			√	√		
			2. Training	b) Undertaking orientation and capacity building training for PIU and all related stakeholders.			√	√	√		
			1. Analytical activities, studies, surveys;	c) Extension of the contract period of consultancy firm.		√	√				
			2. Training	d) Arranging Change Management Training (non-consultant) and Stakeholders Awareness Program for the end users of the IT System.				√	√		
			6. IT systems acquisition; 8. Execution of reformed	e) Completion of the procurement activities of procurement package GD-03 (File Archiving and Document Management).		√	√				
		▪ Design and upgrade e-Tax systems to the	1. Analytical activities, studies, surveys;	a) Assessing capacity gap of income tax department in adopting data driven tax administration and digital transformation	PIT	√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		tune of digital transformation	6. IT systems acquisition; 8. Execution of reformed PFM process	b) Scaling up of e-Return system for covering the online return filing of majority of taxpayers		√	√	√	√		
			6. IT systems acquisition; 8. Execution of reformed PFM process	c) Connecting e-Return system with systems of withholding tax agents through APIs and other modes		√	√	√	√		
			6. IT systems acquisition; 8. Execution of reformed PFM process	d) Integrating e-payment system with online return filing system and source tax management system		√	√	√	√		
			6. IT systems acquisition; 8. Execution of reformed PFM process	e) Introducing online return filing for corporate taxpayers				√	√		
			6. IT systems acquisition; 8. Execution of reformed PFM process	f) Upgrading source tax systems (e-TDS) to cover majority of withholding agents		√	√	√	√		
			6. IT systems acquisition; 8. Execution of reformed PFM process	g) Digitizing tax audit, litigation management, tax arrears management and tax information management system		√	√	√	√		
			2. Training	h) Developing internal expertise in designing, developing, operating and maintaining e-Tax related systems		√	√	√	√		
		▪ Enact and Implement new Income Tax Act	5.Drafting/revising laws, strategies, regulations, framework, procedures 7. Consultations, forums, citizens' participation;	a) Drafting new Income Tax Act, finalizing the draft after stakeholders consultations and completing enactment related procedures	PIT	√	√	√			

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
			5.Drafting/revising laws, strategies, regulations, framework, procedures	b) Formulating related rules and designing necessary forms for the implementation of the new Income Tax Act		√	√				
			2. Training	c) 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		√	√	√	√		
		▪ Outreaching taxpayers and stakeholders for tax compliances, and providing access to information for their rights and obligations	4. Advocacy; 8. Execution of reformed PFM process	a) Undertaking programs for ensuring voluntary tax compliance including tax registration, return filing and discharging tax withholding and reporting obligations	PIT	√	√	√	√		
			5.Drafting/revising laws, strategies, regulations, framework, procedures 8. Execution of reformed PFM process	b) Arranging for easy access to information to taxpayers and stakeholders about their rights and obligations, and also about all means and procedures of existing grievance redress system		√	√	√	√		
			8. Execution of reformed PFM process	c) Providing taxpayer support and education through broadcasting TVCs and streaming of online contents in social and virtual media		√	√	√	√		

C-3: DEBT MANAGEMENT (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 FY23	Q4 FY 23	Q1 FY24	Q2 FY 24	Incremental cost lac BDT (i)	Results (j)
C3-Activity 5	Improve the quality of Medium-term	▪ Develop an operational strategy to	5. Drafting/revising laws, strategies, regulations,	d) Assess the current MTDS implementation mechanism and identify challenges	Dr. Mohammad					250	▪ The operational strategy for MTDS 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 FY23	Q4 FY 23	Q1 FY24	Q2 FY 24	Incremental cost lac BDT (i)	Results (j)
	Debt Strategy (MTDS)	**implement the MTDS and conduct training as needed and design a communication platform for multiple agencies involved (e.g., FD, BB, ERD, NSD, CGA).**	framework, procedures; 6. IT systems acquisition; 4. Advocacy	e) Study the DSA template and develop a draft operational strategy addressing challenges and suggesting recommendations.	Altaf-Ul-Alam		√				
				f) Collect feedback on the draft strategy and get approval from relevant authorities on the final strategy.				√			
				g) Design and conduct training for relevant stakeholders on the DSF.			√				
				h) Identify the objectives of the multi-agency communication platform, and evaluate current incompatibilities.				√			
				i) Recruit IT services and communication consultants to design and create the communication platform.							
				j) Update Public Debt Act 1944.							▪ Public Debt Act, 2021.
				k) Update & consolidation of Bangladesh Government Treasury Bond (BGTB) Rules.							▪ BGTB Rules, 2021.
		▪ **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. Md. Firoz Ahmed		√			100	▪ Recommendations on Debt Management Strategy and debt Sustainability.
				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 procedure to update the strategy annually to**	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Study the current MTDS and identify areas of improvement;	Mr. Farid Ahmed			√		100	▪ Updated MTDS.
				b) Conduct an exercise to further develop MTDS implementation operations strategy;				√			
				c) Create a data collection and collation plan and integrate it into the communications platform;				√			

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 FY23	Q4 FY 23	Q1 FY24	Q2 FY 24	Incremental cost lac BDT (i)	Results (j)
		reflect data collected from above agencies.		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 the capacity of implementing unit;	Mr. Md. Firoz Ahmed				√	1,200	▪ Debt database established and integrated.
				b) Hire consultants to provide training to FD employees as required;					√		
				c) Customize DMFAS to include the on-lending database.					√		
		▪ Assess the capacity and performance of the FD's Treasury and Debt Management Wing	1. Analytical activities, studies, surveys;	a) Conduct an internal evaluation of the FD's Treasury and Debt Management Wing to identify gaps in skills and resources;	Mr. Hassan Khaled Foisal			√		100	
				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				√			
		▪ 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; (not required).	Mr. Firoz Ahmed					250	
				b) Recruit consultants to catalog relevant information; (not required).							
				c) Create a report on outstanding debt and contingent liability.					√		
				d) Share with all stakeholders				√			
		▪ Create a database for national savings		a) Regular management and maintenance of the NSC database.	Mr. Farid Ahmed	√	√	√	√	100	
		▪ Introduce publication of		a) Collect data for the debt bulletin;	Mr. Farid Ahmed	√	√	√	√	400	▪ Two quarterly debt bulletins
				b) Create drafts of the bulletin;		√	√	√	√		

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 FY23	Q4 FY 23	Q1 FY24	Q2 FY 24	Incremental cost lac BDT (i)	Results (j)
		quarterly debt bulletin and annual debt portfolio report	3.Communication and knowledge sharing	c) Get approval of the debt bulletin from the Secretary;		√	√	√	√		have already been published and they will continue in the future.
				d) Publish the bulletin		√	√	√	√		
				e) Collect data for the debt portfolio report and publish the 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.	Mr. Firoz Ahmed					200	▪ Data regarding Special Accounts and EBFs has been collected under the iBAS++ scheme.
				b) Create a TSA plan and establish TSA.							
				c) Collect data about special accounts and EBFs and include them in the TSA.							
				d) Regularly update the TSA.							
		▪ Annually publish updated national debt status through media and GoB website	3.Communication and knowledge sharing	a) Collect data about national debt status through an integrated IT platform	Mr. Hassan Khaled Foisal			√		50	▪ Final publication of the annual national debt status on different media and the GoB website
				b) Create draft reports on national debt status;				√			
				c) Get approval from Finance Secretary on the final publication;				√			
				d) Hold a press conference to publish the report to the media and upload the report on 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.	Mr. Farid Ahmed	√	√	√	√	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.							
		▪ Develop a web based NTR database	6. IT systems acquisition	a) Create a mechanism for database implementation and management.	Ms. Homayra Begum						
		▪ Policy dialogues,		a) Invite all relevant stakeholders in NTR generation.	Ms. Homayra Begum	√					

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 FY23	Q4 FY 23	Q1 FY24	Q2 FY 24	Incremental cost lac BDT (i)	Results (j)
		workshops and seminars for awareness building among NTR generating units	3.Communication and Knowledge sharing 4. Advocacy	b) Recruit think tanks and event management through a procurement process to organize the program.							
C3 Activity 7	Enhance Non-Tax Revenue (NTR) performance	▪ Revenue innovation incentives	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Study examples of revenue innovation incentives in 3 comparable countries.	Ms. Homayra Begum				√	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 a needs assessment of skills among relevant agencies and stakeholders.	Ms. Homayra Begum				√	250	▪ Enhanced skills of relevant implementers of revenue innovation schemes and NTR units.
				b) Establish TOR for hiring consultants/firms to provide training based on the needs identified.							
				c) Publish EOI and hire consultants/firms through the recruitment process to training 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	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** ▪ **Strengthen the bottom-up budget preparation process through BMC and BWG undertaking inter-ministry peer review exercises to learn and support each other.** ▪ **Line ministries will arrange on the job training for BMCs and BWGs preferably within July to December for each fiscal year and FD will arrange /provide**	1. Analytical activities, studies, surveys, etc.	a) Formation of the peer review committee of the selected 10 (5+5) ministries/divisions.	• Mr. Abu Daiyan Mohammad Ahsanullah • Mr. Mohammad Faruquzzaman • Mr. Mohammad Anisuzzaman • Md. Zakir Hossain	√	√			200	▪ DLI 2.1 - Monitoring framework (including a performance scorecard) for the BMCs has been consulted, finalized and a concerning GO circulated.
				b) Conduct ToT for BDOs of FD &budget officials of selected 10 ministries for peer review.		√	√				
				c) Arrange a workshop on peer review and performance scorecards for the selected 10 ministries/divisions.		√	√				
				d) Arrange capacity development trainings for the members of BMC/BWG of LM and recommend fine-tuning.		√		√	√		
				e) Conduct peer review in selected ministries/divisions using approved performance scorecard and peer review guidelines.		√	√	√	√		
				f) Develop and integrate a mapping tool in the iBAS++ for generating data on social sector spending.		√	√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		trainings for the BMC and deploy required resource pool. ▪ Roll out the peer review process among the selected MDs. ▪ Conduct inter-ministerial peer review of selected MDs.		g) Publish redefined social sector spending calculation and table on the FD website.			√				
C4-Activity 9	Ensure that performance data Is routinely included in the	▪ Align data structures for collecting performance management information (on	1.Analytical activities, studies, surveys, etc.,	a) Recruit expert/consultants to develop side tables in iBAS++ to capture KPIs on climate, and gender etc. for Ministries/Divisions.	▪ Mr. Mohammad Anissuzaman ▪ Mr. Mohammad Faruquzzaman			√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
	main budget documents.	Annual Performance Agreements) with those of the new Budget and Accounting Classification (in broad categories) to ensure comparability between the cost of the plans/programs and the outputs/outcomes broadly attributable to those.		b) Implement actions/steps to establish data source within iBAS++ system for collection of Performance Management Information on APAs.				√	√		
		▪ Use performance targets/indicators in main budget documents to inform budget decisions (including comparisons between previous estimated targets and targets achieved).	1.Analytical activities, studies, surveys, etc.,	a) Prepare documents (in particular tripartite working papers) during the budget formulation stage incorporating and updating performance targets/KPI	• Mr. Abu Daiyan Mohammad Ahsanullah • Mr. Mohammad Anisuzzaman • Md. Zakir Hossain	√	√	√	√		
				b) Undertake a Comparative analysis of the previous FY with the targets in assessing the performance of MDA during budget allocation				√	√		
		▪ Support the honorable Member of the parliament with budget related knowledge sharing	2.Training	a) Conduct training programmes for BMCs and BWGs members of LMs on how to weigh the expenditures by ministries/divisions	• Mr. Abu Daiyan Mohammad Ahsanullah	√	√	√			

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		sessions and arrange training for the civil servants on how to weigh the expenditures by ministries, program, and by divisions/districts where possible and the expected results against those expenditures, and use this information for their budget allocation and prioritization		b) Knowledge sharing and Awareness building seminar for parliamentarians.	• Mr. Mohammad Faruq-Uz-zaman • Mr. Mohammad Anisuzzaman • Md. Zakir Hossain	√	√	√			
		▪ Strengthen the capacity of FD and line Ministry /Divisions officials on _climate_ change issues. ▪ Strengthen the capacity of FD and line Ministry /Divisions officials on gender issues. ▪ Publish annual climate budget report ▪ Publish annual gender budget report	1.Analytical activities, studies, surveys, etc.	a) Train budget /relevant officials of MDAs regarding climate change issues & data mapping / data generating climate financing.	• Mr. Abu Daiyan MohammadAhsanullah • Mr. Mohammad Faruq-Uz-zaman ▪ Mr. Mohammad Anisuzzaman ▪ Md. Zakir Hossain ▪ Mr.Md.Helal Uddin			√	√	240	▪ Updated Fund Release Policy and Procedures
				b) Train budget /relevant officials of MDAs regarding gender issues & data mapping / data generating gender financing.				√	√		
				c) Conduct Awareness workshops for selected MDAs to expedite climate budget report preparation					√		
				d) Conduct Awareness workshops for selected MDAs to gender budget report preparation				√			
				e) Conduct Awareness workshops for selected MDAs to expedite the report preparation					√		
C4-Activity 10	Efficient budget release	▪ Review the current fund release procedures and delegation of financial	1.Analytical activities, studies, surveys, etc.	a) Inclusion of more cost centers in the budget preparation module, especially at divisional and district levels.	• Mr. Mohammad Faruq-Uz-zaman	√	√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		power in line with the development of Cash Management Policy and Procedure		b) Issuance of directives by FD to selected MDAs to ensure the distribution of budget/fund by 31 July to field offices (whose budgets are under group office code).	▪ Mr.Mohammad Anisuzzaman ▪ Md. Zakir Hossain	√	√				
				c) Conduct Awareness workshops for selected MDAs to expedite the timely distribution of funds (i.e., by 31st July		√	√	√	√		
		▪ 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) Set up a monitoring system to generate a budget release/distribution status report in iBAS++.	• Mr. Mohammad Faruq-Uz-zaman • Md. Zakir Hossain • Mr.Md.Helal Uddin		√	√		1,200	▪ iBAS ++ based IT system in place (Budget execution module i.e., this sub-activity is already achieved).
				b) 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. Abu Daiyan Mohammad Ahsanullah • Mr. Mohammad Faruq-Uz-zaman • Mr. Mohammad Anisuzzaman • Md. Zakir Hossain			√	√	900	▪ Effective monitoring in place (Related with DLR 3.2: 80% of DDOs have had their budget released and distributed by July 31 (of the relevant fiscal year in which the DLR is being assessed). ▪ This DLR 3.2 is fully achieved
				b) Train Budget Desk Officers (BDOs) to monitor Budget Implementation Plan (BIP).			√	√	√		
				c) Formation of different groups comprising Reps from MDAs and conduct follow-up meetings with them to monitor the progress of BIP			√	√	√		
				d) Amendment and fine-tuning of the monitoring tool (BIP).				√	√		
				e) Periodic review of budget release status and take necessary steps to ensure DDOs have had their budget released by 31st July.		√					

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				f) Consultation or training for MDAs who showed sub optimal performance in budget execution i.e., outliers.				√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C5-Activity 11	Improve public investment formulation, appraisal, and approval processes	▪ Use Ministry Assessment Format (MAF)/Sector Appraisal Format (SAF) in all sectors	2. Training	a) Preparation of training plans & materials	Mr. Mithun Paul Dip	√	√	√	√	130.00	▪ MAF and SAF implemented in Power & Energy (PE) and Local Government Rural Development (LGRD) sectors. ▪ MAF and SAF revised based on green book 2022 and circulated. ▪ Government decided to use MAF & SAF in all sectors. ▪ ToT on MAF & SAF completed.
			2. Training	b) Conduct training on MAF for Ministry/ Division/Agency.		√	√	√	√		
			2. Training	c) Conduct training on SAF for sector Divisions.		√	√	√	√		
		▪ Introduce the digital MAF and SAF system in all Sectors.	6. IT System acquisition	a) Develop digital MAF and SAF	Mr. Babulal Robidas	√	√			65.00	
			3. Communication and knowledge sharing	b) Dissemination of digital MAF and SAF		√	√				
			2. Training	c) Conduct training on digital version of MAF & SAF		√	√				
		▪ Integration of digital MAF & SAF with some system.	6. IT System acquisition	a) Integration with AMS	Mr. Mohammad Alamgir Hossain	√	√			80.00	
				b) Integration with PPS		√	√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ Roll out Sector Strategy Papers (SSP)/ Sector Action Plan (SAP) to some other selected sectors.	1. Analytical activities, studies, surveys	a) Preparation of Sector Strategy Papers (SSP)/ Sector Action Plan (SAP)	Md. Anwar Uddin	√	√	√	√	400.00	▪ SSP for PE & LGRD Sector circulated. ▪ SAP for Housing & Community Amenities & Environment Climate Change (CC) and Water Resources (WR) Sectors published
			3. Communication and knowledge sharing	b) Consultation with stakeholders.			√	√	√		
				c) Dissemination with relevant stakeholders.				√	√		
		▪ Develop and validate the "project concept note", and roll out.	1. Analytical activities, studies, surveys	a) Preparation of guidelines for "Project concept Note"	Mr. Mohammad Alamgir Hossain	√	√	√	√	30.00	
				b) Develop Project concept note			√	√	√		
			3.Communication and knowledge sharing	c) Consultations with stakeholder and Validation			√	√	√		
				d) Dissemination with stakeholders.				√	√		
		▪ Develop a procedure to capture future recurrent cost implications in the revenue budget at the project appraisal stage.	3.Communication and knowledge sharing	a) Examine DPP item 32.1 & 13 through MAF & SAF	Md. Anwar Uddin	√	√	√	√	20.00	▪ Included in DPP item 13 & 32.1
			7. Consultations, forums, citizens' participation	b) Consultation with relevant stakeholders and develop framework.			√	√	√		
		▪ Review the use of disaster and climate change tools.	2. Training	a) Examine DPP item 25.3, 25.3 (A), 26 Through MAF & SAF	Md. Anwar Uddin	√	√	√	√	15.00	▪ Included in DPP item 25.3 (A), 26 Disaster Risk Information Platform (DRIP) Software & Disaster Impact Assessment (DIA) tool developed.
			3.Communication and knowledge sharing	b) Consultation with relevant stakeholders and develop framework.			√	√	√		
		▪ Review gender analysis at project appraisal.	2. Training	a) Examine DPP item 25.4 through MAF & SAF	Mr. Mithun Paul Dip	√	√	√	√	15.00	▪ Embedded in DPP item 25.4
			3.Communication and knowledge sharing	b) Consultation with relevant stakeholders and develop framework.			√	√	√		
		▪ Preparation of Handbook for Development	1. Analytical activities, studies, surveys	a) Preparation of HDPP Review	Mr. Mohammad	√	√			20.00	

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		Project Proposal (DPP) based on the prescribed templates.	3.Communication and knowledge sharing	b) Consultation with relevant stakeholders.	Alamgir Hossain	√	√				
				c) Dissemination with the relevant stakeholders.		√	√				
C5-Activity 12	Strengthen strategic linkages between the ADP, FYP and MTBF	▪ Organize Workshop on sector strategy paper (SSP) and sector action plan (SAP) for Planning Commission officers.	1. Analytical activities, studies, surveys	a) Preparation of concept note on SSP and SAP	Md. Anwar Uddin		√	√	√	150.00	▪ Concept note on SSP and SAP prepared.
			3.Communication and knowledge sharing 7. Consultations, forums, citizens' participation	b) Organize workshop on SSP and SAP for conceptualization of Planning Commission officers.				√	√		
		▪ Roll out sector strategy paper (SSP) and sector action plan (SAP) and Multi Year Public Investment (MYPIP) to some other selected sectors.	1. Analytical activities, studies, surveys	a) Preparation of guidelines for SSP/SAP and MYPIP.	Mr. Mohammad Alamgir Hossain		√	√	√	75.00	▪ SSP for 2 Sectors Published ▪ SAP for 2 Sectors Published ▪ MYPIP for 2 Sectors Published
				b) Develop SSP/SAP and MYPIP			√	√	√		
			3.Communication and knowledge sharing	c) Consultation with stakeholders				√	√		
				d) Dissemination of SSP/SAP and MYPIP				√	√		
		▪ Conduct training program (including ToT) on sector strategy paper (SSP) and sector action plan (SAP) and Multi Year Public Investment (MYPIP).	2. Training	a) Develop training Plans and materials	Mr. Babulal Robidas		√	√	√	65.00	▪ ToT on SSP and MYPIP for 2 Sectors completed.
				b) Conduct training on SSP/SAP and MYPIP				√	√		
		▪ Demonstration of Sector Result Framework (SRF).	1. Analytical activities, studies, surveys	a) Update information of SRF	Md. Anwar Uddin		√	√	√	35.00	
				b) Preparation of SPA Report				√	√		
			3.Communication and knowledge sharing	c) Consultation with Stakeholders				√	√		
				d) Demonstration/ distribution				√	√		
		▪ Provide training and hands-on support for MDAs to submit FBE information and support sector	1. Analytical activities, studies, surveys	a) Collect information on expenditure of completed projects.	Mr. Mithun Paul Dip	√	√	√	√	75.00	▪ Module already developed in the AMS for 2 sectors.
				b) Analysis and grouping of expenditure trend			√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		Divisions to process this Forward Based Estimation (FBE) information sector by sector for the development budget.		c) Preparation of expenditure profile sector by sector			√	√	√		
				d) Embed expenditure profile/FBE in the AMS.			√	√	√		
		Develop a PIM capacity development plan.	2. Training 3.Communication and knowledge sharing	a) Communication with organizations work for PIM capacity development.	Mr. Mohammad Alamgir Hossain		√	√	√	100.00	
				b) Preparation of capacity development planned and execution of plan.			√	√	√		
				c) Take part in PIM related training seminar workshop etc.			√	√	√		
		Formulation of Public Investment Management Guideline (PIMG) and Public Investment Management Reform Program (PIMRP)	1. Analytical activities, studies, surveys	a) Preparation of concept note on PIMG & PIMRP	Md. Anwar Uddin	√	√	√	√	75.00	▪ PIM Guideline circulated.
				b) Preparation of draft PIMG & PIMRP			√	√	√		
			3.Communication and knowledge sharing	c) Review/consultation with stakeholders			√	√	√		
			1. Analytical activities, studies, surveys	d) Finalization of PIMG and PIMRP				√	√		
			3.Communication and knowledge sharing	e) Dissemination/circulation				√	√		
		Promote Project Management Professional (PMP) certification.	2. Training	a) Preparation of training plans and materials	Mr. Babulal Robidas			√	√	50.00	
			3.Communication and knowledge sharing	b) Conduct training for relevant officials.				√	√		
		Provide on job training on AMS and MYPIP	2. Training	a) Preparation of training plans and materials	Mr. Babulal Robidas	√	√	√	√	20.00	▪ A separate module for MYPIP built in the AMS.
			3.Communication and knowledge sharing	b) Conduct training for relevant officials.		√	√	√	√		
		Introduce unified project code system.	6. IT System acquisition	a) Develop a general guideline/technique for project coding.	Mr. Mohammad	√	√	√	√	10.00	

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				b) Introduce unified code for projects.	Alamgir Hossain		√	√	√		
		▪ Strengthen PIM wing as the anchor organization for PIM reform.	3.Communication and knowledge sharing	a) Coordination among stakeholders for PIM Reform activities.	Md. Anwar Uddin	√	√	√	√	50.00	
				b) Consultation about PIM related policies guideline etc. with stakeholders when necessary		√	√	√	√		
		▪ Strengthening translation of capital costs into budget estimates.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Preparation of a framework to translate capital cost into recurring budget estimates.	Md. Anwar Uddin	√	√	√	√	75.00	
				b) Share and consult the framework with stakeholders			√	√	√		
				c) Implement translating capital costs into budget estimates.			√	√	√		
		▪ Delineating sector boundaries.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Preparation of concept/note/examples of sector boundary.	Mr. Mohammad Alamgir Hossain		√	√	√	50.00	▪ Sector reclassification done aligning Classification of the Functions of the Government (COFOG).
				b) Review of examples sector boundary			√	√	√		
				c) Preparation of draft sector boundaries for all sectors			√	√	√		
			3.Communication and knowledge sharing	d) Review/consultation			√	√	√		
				e) Dissemination/distribution.			√	√	√		
		▪ Provide on job training on MYPIP and AMS	2. Training	a) Provide on job training on demand.	Mr. Babulal Robidas	√	√	√	√	10.00	
		▪ Analyze and report on PIM performance, including developing a methodology/tool for assessing compliance with procedures and guidelines for each stage of the project cycle.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop a skeleton framework to prepare Annual PIM report.	Mr. Mohammad Alamgir Hossain	√	√	√	√	45.00	
				b) Preparation of Annual PIM 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C5-Activity 13	**Monitor and improve investment portfolio quality.**	▪ **Conduct monitoring of all ongoing projects included in ADP.** ▪ **Conduct terminal evaluation of all completed projects on the basis of project completion report (PCR).** ▪ **Conduct in-depth monitoring & impact evaluation of selected important projects.** ▪ **Collection of project wise data using various monitoring format and preparing quarterly, annually and periodical progress report for NEC, ECNEC, ministries/Division and other concerned.**	5.Drafting/revising laws, strategies, regulations, framework, procedures 1. Analytical activities, studies, surveys	a) Inspections of projects for the spot verification of implementation status.	Focal Point, IMED	√	√	√	√		
				b) Examine PCR and prepare terminal evaluation report.		√	√	√	√		
				c) Hire consultancy firm for in-depth monitoring & impact evaluation.		√	√	√	√		
				d) Preparation of quarterly, annually and periodical progress report		√	√	√	√		
		▪ **Dealing with each low-performing projects and prepare report** ▪ **Analysis the cause of delay implementation**	3. Communication and knowledge sharing	a) Conduct progress review meeting for low performing projects.	Focal Point, IMED	√	√	√	√		
			2. Training	b) Training for project directors.		√	√	√	√		
			3. Communication and knowledge sharing	c) Involved local public representative to overcome the implementation obstacle.		√	√	√	√		
		▪ **Strengthen project management for**		a) Considering the MTBF ceiling while calculating.	Line Ministries	√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		critical infrastructure projects to control cost (30% avg) and time (3 years avg) overruns. ✓ Review LM level public investment planning and cost estimation processes. ✓ Analyze the possible use of hard ceilings to limit the number of investment project proposals and improve the appraisals of the remaining few.	1. Analytical activities, studies, surveys	b) Calculating Project Appraisal and cost estimation properly.		√	√	√	√		
		▪ **Improve through capacity building, training, incentives, sanctions and monitoring performances of LMs.**	2. Training	a) Prepare training plan including the performance monitoring of LMs.	Focal Point, IMED	√	√	√	√		
			3. Communication and knowledge sharing	b) Incentives and sanctions plan to overview the monitoring performance of LMs.		√	√	√	√		
			2. Training	c) Conduct training for the monitoring performance of LMs.		√	√	√	√		

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 officials responsible (g)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C6-Activity 14	Produce high quality APAs with meaningful indicators and targets that are aligned with national priorities	▪ Arrange regular trainings for government officials on APA preparation, monitoring and evaluation. ▪ Arrange regular consultation workshops with stakeholders/experts for improving quality of APA. ▪ APA activities are set as per policy guidance. ▪ APA targets are set as per budget allocation. ▪ Research conducted on finding ways to improve APA	1.Analytical activities 2. Training 3. Communication and knowledge sharing 4. Advocacy 7.Consultations, forums, citizens' participation	a) Arrange training programs and stakeholder discussions (meeting/workshop /seminar)	• Mosa. Suraiya Begum • Dr. Mohammad Azizul Haque • Ms. Kawser Aziz • Mr. Md. Fauzul Kabir	√	√	√	√	40 (GOB)	▪ Skill and knowledge of government officials will enhance; ▪ Quality of APA will enhance (such as greater alignment with national policies, budget allocation, and good governance initiatives); ▪ Knowledge on improving performance management will improve;
				b) Arrange consultation workshop for alignment of APA with policy and budget				√	√		
				c) Arrange consultation workshop with national and field level stakeholders.				√	√		
				d) Explore funding for Research and conduct research (given arrangement of fund)		√	√	√	√		
C6-Activity 15	Adopt a comprehensive technology based monitoring and evaluation system	▪ Launch APAMS 3rd version software ▪ Train government offices of the use of APAMS (3rd Version) ▪ Improve the 3rd Version (if required)	6.IT System acquisition	a) Launch APAMS 3rd version software	• Mosa. Suraiya Begum • Dr. Mohammad Azizul Haque • Ms. Kawser Aziz • Mr. Md. Fauzul Kabir				√	135 (GOB)	▪ New version of APAMS software will be developed ▪ Government offices can easily monitor and report progress/performance issues; Evaluation of performance are more logical to all
				b) Arrange training programs for government officials on APAMS (3rd Version)			√	√	√		
C6-Activity 16	Incentivize MDAs based on performance	▪ Award best performing ministries/divisions every year.	3.Communication and knowledge sharing	a) Arrange APA & NIS award giving ceremony for ministries/divisions	• Mosa. Suraiya Begum	√				15 (GOB/External sources)	▪ A fair competition among government offices to achieve performance targets will be visible.

Serial (b)	PFM Action Plan - Activity Title (c)	Sub-activity (d)	Activity Type* (e)	Key Steps / (Current Status & Achievements) (f)	PIT member/other officials responsible (g)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ Ensure best performing departments and field level offices are also awarded by respective higher offices. ▪ Arrange exchange programs (national/international) for best performing government offices		b) Ensure best performing departments and field level offices are awarded by respective higher authorities	● Dr. Mohammad Azizul Haque ● Ms. Kawser Aziz Mr. Md. Fauzul Kabir	√	√				▪ Performance enhancement, better staff satisfaction and retention of trained and skilled staff. Improved focus of MDAs on service delivery
				c) Explore funding for exchange program and arrange exchange program (if fund is available)		√	√	√	√		
C6-Activity 17	Ensure greater openness and transparency of the APA process	▪ Ensure APA preparation/evaluation through a consultation process ▪ Ensure the APAs, quarterly reports and evaluation results are published in the respective websites.	3.Communication and knowledge sharing 7. Consultations, forums, citizens' participation	a) Ensure stakeholder participation in process related with APA preparation, monitoring and evaluation	● Mosa. Suraiya Begum ● Dr. Mohammad Azizul Haque ● Ms. Kawser Aziz ● Mr. Md. Fauzul Kabir	√	√	√	√	10 (GOB)	▪ A transparent APA process will be visible. ▪ Transparency and accountability of government offices will enhance.
				b) All APAs, progress reports and evaluation reports are published in the websites of respective government offices		√	√	√	√		

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
C7-Activity 18	Implement new BACS and enhance the use of IBAS++	▪ Arrange capacity-building programs for CoA practitioners and DDOs	2. Training	a) Prepare a time-bound training plan.	Mr. Mohammad Ali Prince		√				
				b) Implement training plan			√	√			
				c) Collect feedback from the training provided			√	√	√		

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
	information for decision-making	▪ Arrange workshop, training, seminars for sensitize the higher authority, stakeholders and users	7. Consultations, forums, citizens' participation	a) Convene several workshops with stakeholders	Mr. Mohammad Ali Prince		√				
				b) Collect feedback from the workshops			√	√			
		▪ 10 iBAS++ reports are developed and made available in iBAS++ system for budget execution decisions	1.Analytical activities, studies, surveys	a) Prepare report formats	Mr. Mohammad Ali Prince						
				b) Make them available in the Budget Execution module							
		▪ Formulate report formats to produce all budget documents such as budget in brief, annual financial statement, MTBF by using COFOG	1.Analytical activities, studies, surveys	a) Prepare Report Formats & Collect feedback through workshops	Mr. Mohammad Saiful Islam		√	√			
				b) Use the formats in producing budget documents					√		
		▪ Publish detailed budget execution reports on MoF's official website on a quarterly basis within one month of period end	8. Execution of reformed PFM process	a) Make quarterly budget execution report available in MoF's Website within one month of period end	Mr. Md. Touhidul Islam	√	√	√	√		
		▪ Publish Annual budget execution report and make it available to the public within six months of the fiscal year's end	8. Execution of reformed PFM process 6. IT systems acquisition	a) Ensure months close on time	Mr. Mohammad Saiful Islam	√	√	√	√		
				b) Produce system generated Annual Budget execution Report		√	√	√	√		
C7-Activity 19	Improve and add functionalities in iBAS++	▪ 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. Mohammad Saiful Islam						At Macro level iBAS++ improvement areas have been identified
				b) Prepare a time-bound action plan for each of the improvement areas identified.							
				c) Convene a workshop with stakeholders to discuss and finalize the workplan							

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ **Finalize an iBAS++ operating procedures manual consistent with new 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 x. Bill and payment processing and accounting for SAEs xi. Bill and payment processing and accounting for projects xii. Bill and payment processing and accounting for foreign missions xiii. Bill and payment processing and accounting for autonomous bodies	Mr. Mohammad Saiful Islam	√	√	√	√		
				b) Stakeholder consultations and identification of the areas of inconsistencies in the manual.		√	√	√	√		
				c) Finalization of iBAS++ operating procedures.		√	√	√	√		
		▪ **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. Mohammad Saiful Islam			√	√		
				b) Arrange a workshop to finalize the report with final mapping of areas and processes identified.				√	√		

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ **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. Mohammad Saiful Islam		√				
				b) Develop a time-bound improvement plan			√				
				c) Arrange a workshop for stakeholder consultation on the draft process flow charts and improvement plan				√			
				d) Finalization of process flow charts and improvement plan and submission for approval					√		
		▪ **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. Mohammad Saiful Islam						
				b) Recommend changes in iBAS++ operating procedure and issue detailed change request							
				c) Complete iBAS++ development to implement the change requests							
				d) Roll out approved procedures and changed iBAS++ functionalities to autonomous organizations		√	√	√	√		
	Develop and implement	▪ **Identify interfaces and prioritize development**			Mr. Md. Touhidul Islam						

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
C7- Activity 20	system interfaces with other PFM systems	and hold consultations with key stakeholders	1. Analytical activities, studies, surveys, etc; 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. The National Board of Revenue (NBR)							
		▪ 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. Mohammad Saiful Islam						
				b) Consult with stakeholder to finalize the action plan		√	√	√	√		
		▪ 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 Tarikul Islam Khan	√	√	√	√		
				b) Implement the interface through providing access details and training to NBR.		√	√	√	√		
		▪ Ensure live interfacing of iBAS++ with BB's system to capture TSA data	6. IT systems 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. Mohammad Saiful Islam		√	√	√		
				b) Consult with Bangladesh Bank and agree upon a solution and timeline.			√	√	√		
				c) Develop the agreed interface in iBAS++ (implementation in FY 21-22)				√	√		

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ 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 systems 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. Mohammad Ali Prince						Interface has been established, however, implement the interface in all departments is ongoing.
				b) Share the technical report with CPTU, and finalize it							
				c) Prepare a time-bound action plan developing the interface.							
				d) Develop and implement the interface							
		▪ Integrate iBAS++ with AMS (ADP/RADP Management System) to exchange project data i.e., DPP, Budget Preparation and Actual Data	6. IT systems acquisition	a) Prepare a status report on the present-status of development of the ADP system of Planning Commission	Mr. Mohammad Ali Prince						
				b) Consult with Planning Commission and collect its requirement from iBAS++ API for introducing unified project code							
				c) Develop API for Planning Commission							
C7-Activity 21	Introduce commitment controls for better cash management.	▪ Prepare an FRS for Commitment Control Management	3.Communication and knowledge sharing. 5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Touhidul Islam			√			
				b) Develop Commitment control policy and approved							
				c) Prepare an FRS for Commitment Control							
				d) Arrange several workshops to validate the FRS							
				e) Update the FRS using the feedback collected from workshops							
		▪ Develop a sub-module for Commitment Control	6. IT systems acquisition	a) Develop a sub-module	Mr. Md. Touhidul Islam						
				b) Pilot the sub-module							
				c) Collect feedback and improve the sub-module							

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
				d) iBAS++ updated to record commitments as future expenditure obligation							
		▪ Roll out the sub-module of Commitment Control	8. Execution of reformed PFM process	a) Prepare a training plan	Mr. Md. Touhidul Islam						
				b) Implement the training plan							
				c) Collect input in the system from all institutions							
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 EFT reform within the organization	1.Analytical activities, studies, surveys	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. Tarikul Islam Khan			√	√		
				b) Prescribe EFT implementation strategy including necessary safeguards against fraud and corruptions through enhancements in iBAS++ and procedures.					√		
		▪ Ensure all government payments (including social safety net transfer) directly to the beneficiaries (G2P) to their designated bank account or Mobile bank account, MFS	8. Execution of reformed PFM process	a) Make necessary changes in iBAS++ prescribed in EFT implementation strategy.	Mr. Md. Tarikul Islam Khan				√		
				b) Help make necessary amendments in financial rules and procedures prescribed in EFT implementation strategy					√		
				c) Implement EFT in all types of transactions					√		
		▪ Devise a policy note for gradual enhancement of EFT coverage	1.Analytical activities, studies, surveys	a) Analyze the present status of EFT coverage & identify what else need to bring under EFT coverage	Mr. Md. Tarikul Islam Khan			√	√		
				b) Devise a draft policy note for gradual enhancement of EFT coverage					√		
				c) Share it through workshops among different stakeholders					√		

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
				d) Collect feedback and finalize policy note for gradual enhancement of EFT coverage					√		
		▪ Government payment transactions in respect of Pay & Allowances are made through EFT	1.Analytical activities, studies, surveys 6. IT systems acquisition	a) Identify nature of payment transaction of all govt institutions including SAEs	Mr. Md. Tarikul Islam Khan						
				b) Analyze the bottlenecks to make payment through EFT and find out solutions							
				c) Prepare an employee database							
				d) Ensure Government payment transactions in respect of Pay & Allowances are made through EFT					√		
		▪ Develop computer audit procedures to reduce the risk of fraud	3.Communication and knowledge sharing. 6. IT systems acquisition	a) Arrange knowledge sharing programs to gather experiences from other countries	Mr. Md. Touhidul Islam			√			
				b) Develop the procedures and finalize it through validation					√		
		▪ Government payment transactions in respect Pensions are made through EFT	1.Analytical activities, studies, surveys 8. Execution of reformed PFM process 6. IT systems acquisition	a) Identify nature of payment transaction of Pension allowances of all govt institutions including SAEs	Mr. Md. Tarikul Islam Khan						
				b) Analyze the bottlenecks to make payment through EFT and find out solutions							
				c) Prepare an employee database and pay fixation system							
				d) Ensure Government payment transactions in respect of Pension Allowances are made through EFT					√		
		▪ Government payment transactions in respect all Social Safety Net payments are made through EFT	1.Analytical activities, studies, surveys 8. Execution of reformed PFM process 6. IT systems acquisition	a) Identify nature of payment transaction of Social SafetyNet payment of the govt	Mr. Md. Tarikul Islam Khan						
				b) Analyze the bottlenecks to make payment through EFT and find out solutions				√			
				c) Prepare an database of the beneficiaries				√	√		

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
				d) Ensure Government payment transactions in respect all Social Safety Net payments are made through EFT				√	√		
C7- Activity 23	Develop and implement full-fledged Expenditure and Payment module for effective budget execution and ensure transparency.	▪ Based on the experience of several other countries develop a web- enabled Expenditure and Payment 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 Expenditure and Payment 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 Mahedi Masuduzzaman						
				b) Arrange knowledge sharing programs to gather experience of several other countries.							
				c) Prepare a System Design Document based on the SRS prepared.							
				d) Develop full-fledged Expenditure and Payment module.							
		▪ Prepare and implement a progressive roll-out plan for the Expenditure and Payment Module	8. Execution of reformed PFM process	a) Prepare a progressive roll-out plan for the Expenditure and Payment module	Mr. Md. Touhidul Islam						
				b) Implement Expenditure and Payment module through supporting user creation, master data entry and performing another configuration.							
		▪ Develop an online orientation training for DDOs to use these Expenditure and Payment module application	8. Execution of reformed PFM process	a) Prepare video training materials for using Expenditure and Payment module.	Mr. Md. Touhidul Islam						
				b) Prepare online interactive training materials with FAQs.							
		▪ 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. Md. Touhidul Islam						

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
				b) Create a dedicated Help Desk team for supporting DDOs.							
		▪ DDOs will submit 40% of all bills in respect of Pay & allowances, Pensions, Social Safety Net payments through online	8. Execution of reformed PFM process	a) Identify all types of bills related to Pay & allowances, Pensions, Social Safety Net payments	Mr. Md. Touhidul Islam						
				b) Develop process for online bill submission							
				c) Implement the process							
		▪ Draft a policy paper to allocate fund to service delivery units i.e., Office of the Upazila Women's Affairs Officer under Ministry of Women and Children Affairs and Upazila Social Service office under Ministry of Social Welfare	5.Drafting/revising laws, strategies, regulations, framework, procedures.

8. Execution of reformed PFM process | a) Analyze the bottolenck to allocate fund to service delivery units i.e., Office of the Upazila Women's Affairs Officer under Ministry of Women and Children Affairs and Upazila Social Service office under Ministry of Social Welfare | Mr. Md. Touhidul Islam | | | | | | |
				b) Find out solutions to allocate fund to the service delivery units of those two ministries							
				c) Draft a policy paper to allocate fund to service delivery units and collect feedback through workshops							
				d) Finalize the policy paper to allocate fund to service delivery units considering the feedback collected							
		▪ Improve process to identify information on resources received by frontline service delivery units of two Ministries- Ministry of Women and Children Affairs and Ministry of Social Welfare	8. Execution of reformed PFM process	a) Develop system to allocate fund to the service delivery units of those two ministries	Mr. Md. Touhidul Islam						
				b) Implement the system to allocate fund to the service delivery units of those two ministries							
		▪ Formulate reporting format to show resources received by service delivery units of those Ministries.	8. Execution of reformed PFM process	a) Prepare a report format to show resources received by service delivery units of those Ministries.							

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
C7-Activity 24	Develop and roll out new iBAS++ modules for specialized public entities (for SAEs)	▪ 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, taking into consideration of the development already done in iBAS++ for SAEs, and prepare a report.	Mr. Mohammod Ali Prince						
				b) Based on the assessment report, develop a plan for developing, testing, and incorporating additional modules in iBAS++				√	√		
		▪ 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 Saiful Islam						
		▪ 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 Saiful Islam						
				b) Consult stakeholders on the rollout strategy and timeline and finalize							
C7-Activity 25	Develop a module for Financial and non-financial asset management 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. Md. Tarikul Islam Khan						
				b) Consult key stakeholder and receive their feedback on the proposed asset condition rating classification, and finalize it							
		▪ Appoint a consultant to review the records and selectively visit high value sites.	8. Execution of reformed PFM process	a) Appoint a consultant to review the records and selectively visit high value sites.	Mr. Md. Tarikul Islam Khan						
		▪ Review, compilation of existing rules and formulate new one for financial and non-		a) Arrange knowledge sharing programs to gather experience of several other countries.			√	√			
				b) Review, compilation of existing rules and identify new things to add				√			

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		financial assets monitoring		c) Formulate new Rules for Financial and non-financial asset					√		
		▪ Develop reporting format for major non-financial assets monitoring	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Tarikul Islam Khan			√			
				b) Prepare a draft report format for major non-financial assets monitoring				√			
				c) Arrange workshop to collect feedback on draft report format					√		
				d) Finalize report format considering feedback					√		
		▪ Develop reporting format for financial assets monitoring	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Tarikul Islam Khan		√				
				b) Prepare a draft report format for major financial assets monitoring				√			
				c) Arrange workshop to collect feedback on draft report format					√		
				d) Finalize report format considering feedback					√		
		▪ Stock-take of non-financial assets	8. Execution of reformed PFM process	a) Prepare a format to stock-take of non-financial asset	Mr. Md. Tarikul Islam Khan						
				b) Develop system to collect info							
C7-Activity 26	Configure a centralized pension roll at CGA with EFT/Mobile banking and ID authentication for all pensioners.	▪ Further review the payroll and pension system and recommend actions to improve the business processes to further enable the CPC	5.Drafting/revising laws, strategies, regulations, framework, procedures;	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. Mohammad Saiful Islam			√	√		
				b) Recommend actions to improve business process and system to further enable the CPC (Central Pay Commission), and expedite settlement of pension cases.				√	√		
		▪ Integrate the pensioner database (created in 2015) with iBAS++, ensure the validity of employees transitioning	6. IT systems 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. Mohammad Saiful Islam						

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		from the payroll to the pension database and develop training/support systems. Identify any additional interfaces required for linking payroll and pension systems		b) Prepare System Requirements Specification (SRS) for a sub-module to track and assist quick settlement of pension cases.							
				c) Prepare System Design Document (SDD) for a sub-module to track and assist quick settlement of pension cases.							
				d) iBAS++ development to incorporate the sub-module.							
		▪ After testing, implement a central pension processing, accounting and payment system linked to iBAS ++	6. IT systems acquisition	a) Implement a central pension processing, accounting and payment module linked to iBAS ++.	Mr. Mohammad Saiful Islam						
		▪ Load all pension data and integrate with EFT by FY 2021-2022	6. IT systems acquisition	a) Implement EFT payment for all pensioners by FY 2021-2022.	Mr. Mohammad Saiful Islam						
		▪ Develop online training modules	2. Training	a) Develop online training modules	Mr. Mohammad Saiful Islam						
		▪ Develop a comprehensive communication, change management strategy, and implement required program to this effect.	2. Training	a) Develop a comprehensive communication, change management strategy, and implement required program to this effect.	Mr. Mohammad Saiful Islam			√	√		
C7-Activity 27	Implement ISMS in iBAS++ and achieve International accredited Certifications	▪ 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		√				
				b) Prepare a Risk Management Guideline including all procedures and process flows to mitigate fiduciary risk of the system				√			
				c) Prepare ToR and procedure manual 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.				√	√		

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ **Establish secure data transfer with appropriate encryption protocol by obtaining SSL certificates from the Controller of Certifying Authority**	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 timeline.	Mr. Mohammad Ali Prince						
				b) Prepare a time-bound work plan for implementing digital signature							
				c) Implement digital signature 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;	a) Review the existing Business Continuity Management (BCM) and identify the areas requiring changes.	Mr. Mohammad Ali Prince						
				b) Discuss with management and update Business Continuity Management (BCM) for 2021-22							
			6. IT systems acquisition	c) Perform periodic disaster recovery tests as outlined in BCM plan and prepare test report							
		▪ **Implementation of feedback received from the assessment of iBAS++ system security certification**	1. Analytical activities, studies, surveys	a) Feedback Analysis	Mr. Mohammad Ali Prince						
			8. Execution of reformed PFM process	b) Action Planning and Prioritize Improvements				√	√		
				c) Execute Action Plans and Track Progress				√	√		
				d) Verify Effectiveness and document changes				√	√		
		▪ **Commission a full third-party assessment of iBAS++ to obtain system security certification**	8. Execution of reformed PFM process	a) Select Certification Body, Define Scope, Documentation Review, Engage Internal Stakeholders	Mr. Mohammad Ali Prince						
				b) Assessment & Audit, LA Training		√	√	√	√		
				c) Audit Report, Corrective Action, and Verifications			√	√	√		
				d) Certification Decision, Certification Issuance, Ongoing Maintenance.			√	√	√		

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ **Prepare security guidelines and related procedures to implement necessary controls for ensuring system security**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Initial Assessment and Scoping, Identify Relevant Controls, Engage Stakeholders, Document Requirements	Mr. Mohammad Ali Prince						
				b) Guideline and Procedure Development Mapping with control standards, Document Creation							
				c) Review and Approval			√	√	√		
				d) Implementation and Training				√	√		
		▪ **Conduct a gap analysis, which comprises a comprehensive review of all existing information security arrangements against the requirements of the certification**	1.Analytical activities, studies, surveys 8. Execution of reformed PFM process 5. Drafting/revising laws, strategies, regulations, framework, procedures;	a) Define Objectives, Identify ISO 27001 Requirements, Gather Documentation, Assemble a Team for the assessment.	Mr. Mohammad Ali Prince						
				b) Gap Assessment including Review Documentation, Interviews and Surveys, Identify Gaps, Document Findings etc.							
				c) Gap Analysis Report, Prioritize Gaps, Develop an Action Plan				√	√		
				d) Remediation and Continuous Improvement, Implement Corrective Actions, Monitoring and Verification, Documentation		√	√	√	√		
		▪ **Conduct a risk assessment and define a risk treatment methodology**	1.Analytical activities, studies, surveys 8. Execution of reformed PFM process 5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Scope Definition, Select a Risk Assessment Team, Gather Existing Documentation	Mr. Mohammad Ali Prince						
				b) Conduct Risk Assessment including Identify Assets, Identify Threats and Vulnerabilities, Assess Risks, Prioritize Risks			√				
				c) Formulation of Risk Treatment Methodology with Define Risk Criteria, Select Treatment Options, Develop Treatment Plans, Document the Methodology.			√	√	√		
				d) Implementation, Monitor and Review			√	√	√		
		▪ **Implement controls to mitigate risks**		a) Control Selection and Planning, Identify Mitigation Measures.	Mr. Mohammad Ali Prince				√		

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
			8. Execution of reformed PFM process	b) Execute Implementation Plans, Integrate Controls							
				c) Continuous Monitoring, Control Testing							
				d) Documentation and Review							
		▪ Review and update the necessary documents	8. Execution of reformed PFM process	a) Identify Relevant Documents, Define Scope, identify which documents require regular review and update	Mr. Mohammad Ali Prince						
				b) Review and Gap Analysis of the documents, Scheduled Review and Update, Establish Review Periods							
				c) Revision and Approval							
				d) Documentation Management maintaining Version Control, Communication, arrangement of necessary Training and Awareness							
		▪ Measure, monitor and review for effectiveness and compliance in addition to identify improvements to existing processes and controls	8. Execution of reformed PFM process	a) Establish Key Performance Indicators (KPIs)	Mr. Mohammad Ali Prince						
				b) Regular Audits and Assessments							
				c) Training and Awareness, Continuous Monitoring and Reporting		√	√	√	√		
				d) Management Reviews and Action Plans		√	√	√	√		
		▪ Conduct internal audits.	8. Execution of reformed PFM process	a) Prepare an Internal Audit team with specific TOR, Train the team	Mr. Mohammad Ali Prince						
				b) Prepare and communicate Audit calendar, Audit Schedule, Audit plan.							
				c) Audit Execution.		√	√	√	√		
				d) Corrective Actions and Follow-Up, Continuous Improvement.		√	√	√	√		
		▪ Periodic Disaster Recovery Drill to restore iBAS++ from DR site or Manual Back-up.	8. Execution of reformed PFM process	a) Plan periodic disaster recovery tests as outlined in BCM	Mr. Mohammad Ali Prince						
				b) Prepare Comprehensive DR Drill Procedure							
				c) Perform DR drill as per the plan and procedure							
				d) Prepare report and communicate							

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
C7-Activity 28	Implement Automated Challan (A-Challan) System for real time revenue receipts to strengthen Treasury Single Account (TSA)	▪ Develop required policies and procedures for implementing A-Challan System	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Review exiting rules and identify bottlenecks to implement Automated Challan (A- Challan) System	Mr. Mohammad Saiful Islam						
				b) Prepare required policies and procedures for implementing A-Challan System							
				c) Prepare an action plan to implement A-Challan System							
		▪ Implement Automated Challan (A- Challan) System for better revenue receipt management and cash management and strengthening the Treasury Single Account.	5.Drafting/revising laws, strategies, regulations, framework, procedures; 6. IT systems acquisition	a) Prepare FRS to introduce Automated Challan (A- Challan) System	Mr. Mohammad Saiful Islam						
				b) Develop system for Automated Challan (A- Challan) System							
				c) Pilot the developed system							
				d) Prepare FRS to introduce Automated Challan (A- Challan) System							
		▪ Include all revenue/receipt items in A-Challan system and make the system available to the public for depositing revenues and fees	1.Analytical activities, studies, surveys	a) Prepare a list of all revenue/receipt items	Mr. Mohammad Saiful Islam						
				b) Incorporate all revenue/receipt items in the system							
				c) Make the system available to the public for depositing revenues and fees							
		▪ Integrate A-Challan System with other PFM systems of government	8. Execution of reformed PFM process	a) Identify other PFM systems to establish API	Mr. Mohammad Saiful Islam						
				b) Design and develop API document to establish API with other systems							
				c) Integrate A-Challan System with other PFM systems of the government							
		▪ Integrate A-Challan System with all scheduled local banks for increasing collection points	5.Drafting/revising laws, strategies, regulations, framework, procedures. 6. IT systems acquisition	a) Make aware the stakeholders of the importance of A Challan system	Mr. Mohammad Saiful Islam						
				b) Design and develop API document.							
				c) Integrate A-Challan System with all scheduled local banks							

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ Integrate A-Challan System with Mobile Financial Services (MFS).	6. IT systems acquisition	a) Arrange stakeholders' consultation with all MFS Organizations	Mr. Mohammad Saiful Islam						
				b) Design and develop API document.							
				c) Establish interfaces with all MFS							
		▪ Provide training to all users of A-Challan System.	2. Training	a) Prepare a training plan	Mr. Touhidul Islam	√					
				b) Prepare training materials							
				c) Make training materials available at website							
				d) Implement training plan		√	√	√	√		
				e) Collect feedback from the users			√	√	√		
				f) Update the system according to feedback (If required)							
		▪ Develop reporting options for generating and viewing reports from the system	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Develop necessary draft report formats	Mr. Touhidul Islam						
				b) Arrange workshop on those draft report formats							
				c) Collect feedback from the workshop and finalize the reports format							
				d) Make the reports available in the system							
		▪ Implement dedicated Help-Desk services.	8. Execution of reformed PFM process	a) Set up a dedicated help desk service	Mr. Touhidul Islam						
				b) Review questions and problems							
				c) Prepare FAQ and make it available in the system		√	√	√			
		▪ Procure required hardware and software	8. Execution of reformed PFM process	a) Prepare a procurement plan with specification	Mr. Mohammad Ali Prince						
				b) Procure related hardware and software							
		▪ Develop monitoring Dashboard for higher Authority to observe real-time deposit to Govt. treasury	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Prepare a design of a Dashboard	Mr. Mohammad Saiful Islam						
				b) Develop a Dashboard							

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
C7-Activity 29	Automation of VAT collection from retailers and wholesalers by using Electronic Fiscal Device Management System (EFDMS).	▪ Consult with stakeholders for framing conceptual framework to develop a system for retail VAT collection	5.Drafting/revising laws, strategies, regulations, framework, procedures. 6. IT systems acquisition	a) Arrange several workshops with experts to develop a conceptual framework b) Collect idea from the workshop and prepare a draft framework c) Arrange workshop with experts on draft conceptual framework d) Finalize conceptual framework	Mr. Md. Tarikul Islam Khan						
		▪ Develop Electronic Fiscal Device Management System (EFDMS) software for VAT collection and monitoring	7. Consultations, forums, citizens' participation 2. Training	a) Prepare an FRS to develop the software b) Arrange workshop to discuss the FRS with experts and collect feedback c) Finalize FRS using feedback d) Develop software for VAT collection and monitoring	Mr. Md. Tarikul Islam Khan						
		▪ Implement and roll out of the system for VAT collection.	2. Training	a) Prepare a training plan to implement the system	Mr. Mohammad Ali Prince	√					
				b) Prepare training materials and make them available for the users		√					
				c) Implement training plan and roll out the system for vat collection		√	√	√	√		
C7-Activity 30	Developing a Single Registry System to ensure all cash transfers by G2P.	▪ Stock-take of all cash and non-cash based social safety net programs and identify cash transfer programs outside of the G2P purview	1.Analytical activities, studies, surveys	a) Make a list of all cash and non-cash based social safety net programs and identify cash transfer programs outside of the G2P purview	Mr. Md. Tarikul Islam Khan						
				b) Validate the list with concerned Ministries/Divisions			√	√	√		
				c) Finalize the list of all cash and non-cash based social safety net programs					√		
		▪ Consultations with relevant stakeholders to analyze the suitability of developing individual MISs vs. platform MIS	7. Consultations, forums, citizens' participation	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Tarikul Islam Khan	√	√	√			
				b) Develop an idea based on knowledge sharing		√	√	√			
				c) Arrange several workshops to discuss the idea of individual MISs vs. platform MIS				√			

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
				d) Sum up all the views of stakeholders					√		
		▪ Security Assessment of all Existing MISs and finding the gaps	1.Analytical activities, studies, surveys	a) Review the MISs	Mr. Md. Tarikul Islam Khan						
				b) Do VAPT test			√	√	√		
				c) Submission of report					√		
		▪ Design and develop new MISs and update existing ones for Safety Net programs to transfer beneficiaries designated bank accounts	1.Analytical activities, studies, surveys	a) Design a new MISs for different programs	Mr. Md. Tarikul Islam Khan			√	√		
				b) Arrange workshops with all stakeholders and collect feedback				√			
				c) Finalize the design and develop new MISs					√		
		▪ Extend the scope of the Single Registry System to include non-cash beneficiaries.	8. Execution of reformed PFM process	a) Review the non-cash programs	Mr. Md. Tarikul Islam Khan	√	√	√	√		
				b) Include non-cash programs' beneficiaries' information in the Single Registry system		√	√	√	√		
		▪ Implement Single Registry System by integrating different MISs.	6. IT systems acquisition	a) Integrate individual MISs with Single Registry System gradually	Mr. Md. Tarikul Islam Khan	√	√	√	√		
		▪ Integration of SPBMU with Birth and Death Registration System.	6. IT systems acquisition	a) Arrange consultation with stakeholders	Mr. Md. Tarikul Islam Khan						
				b) Design and Develop document for API							
				c) Sign MoU							
				d) Accomplish Integration							
		▪ Maintenance of MISs for uninterrupted social safety net payment to beneficiaries.	1. Analytical activities, studies, surveys 8. Execution of reformed PFM process	a) Review MISs regularly	Mr. Md. Tarikul Islam Khan	√	√	√	√		
				b) Address line Ministries' upgradation request		√	√	√	√		
				c) Analyze security threats of the MISs		√	√	√	√		
				d) Resolve the security issues when required		√	√	√	√		
		▪ Procure required hardware and software		a) Prepare a procurement plan with specification	Mr. Mohammad Ali Prince						

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
			8. Execution of reformed PFM process	b) Procure related hardware and software							
C7-Activity 31	Stock-take of Bank Accounts outside TSA and expand the coverage of TSA.	▪ Hold consultations with all stakeholders of special accounts, extra budgetary funds and aided funds	7. Consultations, forums, citizens' participation	a) Arrange several workshops with stakeholders	Mr. Mahedi Masuduzzaman						
				b) Raise awareness among them to list Bank Account Information of own institutions, projects, EBFs and so on since inception.							
		▪ Prepare FRS for preparing a database of Bank accounts outside of the TSA.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Analyze types of Bank accounts hold by institutions, projects and EBFs	Mr. Mahedi Masuduzzaman						
				b) Prepare FRS for preparing a database of Bank accounts outside of the TSA							
				c) Validate FRS by experts through workshop and finalize it							
		▪ Developing a system for collecting Bank Accounts of public sector entities	6. IT systems acquisition	a) Develop the system for collecting Bank Accounts of public sector entities	Mr. Mahedi Masuduzzaman						
				b) Test the system							
				c) Pilot the system and update it							
		▪ A stock-take of bank accounts of Budgetary Central Government units including projects	8. Execution of reformed PFM process	a) Prepare a training plan to tarin employees of BCG units to provide Bank Account info in the system	Mr. Mahedi Masuduzzaman						
				b) Implement training plan and collect feedback							
				c) Incorporate feedback and improve the system							
				d) Stock-take of bank accounts of Budgetary Central Government units including projects		√	√	√	√		
		▪ The number of dormant/inactive bank accounts, and the bank accounts of closed projects will be determined and reduced by 50%	5.Drafting/revising laws, strategies, regulations, framework, procedures 8. Execution of reformed PFM process	a) Identify dormant and inactive bank accounts of BCG Units including projects	Mr. Mahedi Masuduzzaman			√	√		
				b) Reduce them gradually					√		

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ Issuing Government Circular and Sensitize relevant stakeholders	5.Drafting/revising laws, strategies, regulations, framework, procedures 7. Consultations, forums, citizens' participation	a) Issue a circular to limit opening number of Bank Accounts	Mr. Mahedi Masuduzzaman			√			
		▪ Conduct Training Program for GoB officials and Bank Employees.	2. Training	a) Prepare a training plan for employees and bankers	Mr. Mahedi Masuduzzaman			√	√		
				b) Implement the training plan and collect feedback				√	√		
				c) Incorporate feedback and update the system				√	√		
C7-Activity 32	Implement iBAS++ in Autonomous Bodies for better Cash Management.	▪ Implement PL Account in all ABs and projects	5.Drafting/revising laws, strategies, regulations, framework, procedures. 6. IT systems acquisition	a) Prepare an FRS to introduce PL A/C in ABs including projects	Mr. Md. Tarikul Islam Khan						
				b) Develop the system							
				c) Test and pilot the system							
				d) Update the system and roll out PL A/C in ABs including projects							
		▪ Devise reporting format of General Govt. Accounting	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Draft a reporting format of General Govt. Accounting	Mr. Md. Tarikul Islam Khan		√	√	√		
				b) Arrange workshop with experts on draft reporting format			√	√	√		
				c) Incorporate feedback and finalize the reporting format of General Govt. Accounting			√	√	√		
		▪ Develop common reporting format (Financial Statement) for ABs.	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Draft a common reporting format (Financial Statement) for ABs.	Mr. Md. Tarikul Islam Khan			√	√		
				b) Arrange workshop with experts on draft reporting format				√			
				c) Incorporate feedback and finalize the common reporting format (Financial Statement) for ABs.					√		
		▪ Formulate policy notes to ascertain the possibility of depositing receipts of	5.Drafting/revising laws, strategies, regulations,	a) Arrange knowledge sharing programs to gather experience of several other countries.	Mr. Md. Tarikul Islam Khan	√	√	√			

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		ABs in PL Accounts/ Conduct a feasibility study of depositing Abs own receipts in PL A/C	framework, procedures.	b) Draft a policy note to ascertain the possibility of depositing receipts of ABs in PL Accounts			√	√	√		
				c) Arrange workshop with experts on that draft policy note					√		
				d) Incorporate feedback and finalize the draft policy note to ascertain the possibility of depositing receipts of ABs in PL Accounts					√		
C7-Activity 33	Roll out of BACS & iBAS++ in Local Government Institutions.	▪ Assess the required coding structure of LGIs and consult with relevant stakeholders for identifying common coding structure for the LGIs	1.Analytical activities, studies, surveys	a) Identify receipts and expenditure items of LGIs	Mr. Md. Tarikul Islam Khan						
				b) Prepare a chart of accounts of those identified items		√	√	√	√		
		▪ Develop common Financial Reporting format for each group of the LGIs i.e., for union, council etc.	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Identity the nature of budgeting and expenditure of each group of the LGIs i.e., for union, council etc.	Mr. Md. Tarikul Islam Khan	√	√	√	√		
				b) Prepare draft financial reporting format for each group of the LGIs i.e., for union, council etc.		√	√	√	√		
				c) Arrange workshop with experts on those draft financial reporting format and collect feedback		√	√	√	√		
				d) Incorporate feedback and finalize those draft financial reporting formats		√	√	√	√		
		▪ Prepare Functional Requirement Specification to develop iBAS++ LGI Sub-module	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Analyze LGIs related Rules, Regulations and the process of Budgeting and expenditure management	Mr. Md. Tarikul Islam Khan		√				
				b) Arrange knowledge sharing programs to gather experience of several other countries.			√				
				c) Develop a draft FRS to develop iBAS++ LGI Sub-module			√				
				d) Arrange workshop with experts and finalize the FRS				√			
				e) Incorporate feedback and finalize the FRS				√			

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ Develop iBAS++ LGI Sub-module	6. IT systems acquisition	a) Develop iBAS++ LGI Sub-module	Mr. Md. Tarikul Islam Khan						
				b) Test the sub-module							
				c) Pilot the module and update it							
		▪ Roll out iBAS++ LGI Sub-module and BACS in LGIs.	8. Execution of reformed PFM process	a) Prepare a training Plan to implement iBAS++ LGI Sub-module and BACS in LGIs.	Mr. Md. Tarikul Islam Khan						
				b) Prepare training materials							
				c) Implement training plan							
				d) Bring all LGIs under this sub-module gradually							
C7-Activity 34	Roll out of iBAS++ Foreign Mission Sub-module	▪ Prepare an FRS for iBAS++ Foreign Mission Sub-module	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Analyze foreign mission related Rules, Regulations and the process of Budgeting, expenditure and accounting process.	Mr Mahedi Masuduzzaman						
				b) Develop a draft FRS to develop iBAS++ LGI Sub-module							
				c) Arrange workshop with experts and finalize the FRS							
		▪ Develop iBAS++ Foreign Mission Sub-module.	6. IT systems acquisition	a) Develop iBAS++ Foreign Mission Sub-module.	Mr Mahedi Masuduzzaman						
				b) Test the sub-module							
				c) Pilot the module and update it							
		▪ Develop time bound roll out plan to implement iBAS++ Foreign Mission Sub-module.	8. Execution of reformed PFM process	a) Prepare a time bound roll out plan to implement iBAS++ Foreign Mission Sub-module	Mr Mahedi Masuduzzaman			√			
		▪ Arrange Capacity building program for the employee working in Foreign Missions.	2. Training 8. Execution of reformed PFM process	a) Prepare a training Plan to implement iBAS++ Foreign Mission Sub-module	Mr Mahedi Masuduzzaman		√	√	√		
				b) Prepare training materials			√	√	√		
				c) Implement training plan			√	√	√		
				d) Bring all Foreign Missions under this sub-module gradually			√	√	√		
C7-Activity 35	Develop an Organogram database.	▪ Develop a system for an Organogram database.	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Consult with stakeholders to develop data collection procedure	Mr. Touhidul Islam						
				b) Prepare an FRS for the database							
				c) Develop the architecture of the interoperable Organogram sub-module.							
				d) Develop the system, test and pilot it							
				e) Update the 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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ Collect and input organogram data in the system.	1.Analytical activities, studies, surveys	a) Arrange workshop with different Ministries/Divisions	Mr. Touhidul Islam						
				b) Identify the problems they are facing to provide information							
				c) Find out solution, Collect organogram from all Ministries/Divisions and Departments.		√	√	√	√		
				d) Input collected data in the system		√	√	√	√		
		▪ Verify the entered data by the relevant stake holders.	7. Consultations, forums, citizens' participation	a) Send the entered data to the concerned institutions and validate the information	Mr. Touhidul Islam						
				b) Finalize the Database							
C7-Activity 36	Roll out iBAS++ budget preparation module in field level Offices	▪ Develop system to bring all field level offices under Budget Preparation Sub-module of iBAS++	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to add functionalities in iBAS++ Budget preparation Sub-module to incorporate field level offices	Mr. Touhidul Islam						
				b) Add functionalities in iBAS++ Budget preparation Sub-module to incorporate field level offices							
				c) Test, pilot the system and update it							
		▪ Implement the system to bring all field level offices under Budget Preparation Sub-module of iBAS++	2. Training 8. Execution of reformed PFM process	a) Make a plan to cover all field level offices to bring under Budget Preparation Sub-module of iBAS++	Mr. Touhidul Islam						
				b) Roll out Budget preparation module to all govt. hospitals.							
				c) Roll out Budget preparation module to all Primary Education Offices							
				d) Roll out Budget preparation module to all field level offices under Ministry of Public Administration							
				e) Roll out Budget preparation module to all Divisional level offices (Zone, Circle level offices etc.)		√	√	√	√		
				f) Roll out Budget preparation module to all District level offices.		√	√	√	√		
				g) Roll out Budget preparation module to all Upazila level offices							
				h) Roll out Budget preparation module to other offices							

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ Develop comprehensive training and capacity building program for field level offices to bring them under Budget Preparation Sub-module of iBAS++	2. Training 8. Execution of reformed PFM process	a) Develop a comprehensive training plan	Mr. Touhidul Islam						
				b) Prepare training materials and make them available in iBAS++ system		√	√				
				c) Implement training plan		√	√				
				d) Collect feedback from participants and update the system		√	√	√			
C7-Activity 37	Automate Service Statement of Govt. employees.	▪ Requirement analysis to prepare automatic service statement needed for pension approval	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Identify all steps are needed to get pension approval	Mr. Mohammad Saiful Islam						Requirement analysis to prepare automatic service statement needed for pension approval
				b) Review all rules and procedures related to those steps		√	√	√	√		
				c) Prepare a guideline to automate those steps		√	√	√	√		
		▪ Automation of employees' Leave management	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to automate employees' Leave management	Mr. Mohammad Saiful Islam						Prepare an FRS on automation of Service Statement of Govt. employees.
				b) Arrange workshop with experts to share the FRS and collect feedback							
				c) Finalize the FRS and develop the system and pilot it.					√		
				d) Update the system and roll out it		√	√	√	√		
		▪ Automation of Loans and Advances Management	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to automate employees' Loans and Advances Management	Mr. Mohammad Saiful Islam						Add functionalities to HRM Module to capture all service stages of the individual employee.
				b) Arrange workshop with experts to share the FRS and collect feedback							
				c) Finalize the FRS and develop the system and pilot it.							
				d) Update the system and roll out it							

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ Automation of employees' Departmental proceeding management	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to automate employees' Departmental proceeding management	Mr. Mohammad Saiful Islam			√			
				b) Arrange workshop with experts to share the FRS and collect feedback				√			
				c) Finalize the FRS and develop the system and pilot it.				√	√		
				d) Update the system and roll out it							
		▪ Automation of employees' Audit observation Management	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to automate employees' Audit observation Management	Mr. Mohammad Saiful Islam				√		
				b) Arrange workshop with experts to share the FRS and collect feedback					√		
				c) Finalize the FRS and develop the system and pilot it.							
				d) Update the system and roll out it							
		▪ System generated NOC for employees'' govt. accommodation	5.Drafting/revising laws, strategies, regulations, framework, procedures 6. IT systems acquisition	a) Prepare an FRS to produce System generated NOC for employees'' govt. accommodation	Mr. Mohammad Saiful Islam						
				b) Arrange workshop with experts to share the FRS and collect feedback							
				c) Finalize the FRS and develop the system and pilot it.							
				d) Update the system and roll out it							
C7- Activity 38	Develop and roll out sub-module for State Owned Enterprises (SOEs)	▪ Develop a general repot formant of SOEs Budgeting, Expenditure and Accounting process	1.Analytical activities, studies, surveys	a) Arrange several workshops with SOEs to understand their nature of Budgeting, Expenditure and Accounting process	Mr Mahedi Masuduzzaman						Identify and categorized different types of SOEs.
				b) Identify and categorized different types of SOEs Budgeting, Expenditure and Accounting process							
				c) Prepare a general report format of SOEs Budgeting, Expenditure and Accounting process							
				d) Arrange workshop with experts and finalize the format							

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)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
		▪ Incorporate the format in the iBAS++ system	6. IT systems acquisition	a) Develop the system to implement the format	Mr Mahedi Masuduzzaman						Incorporating additional economic codes required for capturing SOEs financial transaction
				b) Pilot the system and update it							
		▪ Integrate the SOE system of SOE Scheme with iBAS++ system	5.Drafting/revising laws, strategies, regulations, framework, procedures; 1.Analytical activities, studies, surveys 6. IT systems acquisition	a) Design and develop API document to establish API with other systems	Mr Mahedi Masuduzzaman						
				b) Integrate the SOE system of SOE Scheme with iBAS++ system							
C7-Activity 39	Develop and roll out sub-module for Project Accounting	▪ Develop a Project Accounting Sub-module	15.Drafting/revising laws, strategies, regulations, framework, procedures; 1.Analytical activities, studies, surveys 6. IT systems acquisition. Analytical activities, studies, surveys	a) Analyze present Project Accounting process that causes delay in month close	Mr. Touhidul Islam						
				b) Arrange consultation with project experts to solve the problems							
				c) Prepare an FRS for Project Accounting Sub-module							
				d) Arrange workshop with experts to finalize the FRS.							
				e) Develop and test the system for Project Accounting							
				f) Pilot the system and update it			√	√	√		
		▪ Roll out the Project Accounting Sub-module	2. Training	a) Make a training plan to roll-out the Project accounting Sub-module	Mr. Touhidul Islam		√	√	√		
				b) Implement the training plan and collect feedback about the system			√	√	√		
				c) Update the system considering feedback			√	√	√		
C7-Activity 40	Develop Food Accounts Adjustment Sub-module	▪ Develop a Food Accounts Adjustment Sub-module.	5.Drafting/revising laws, strategies, regulations, framework, procedures.	a) Analyze present food accounts adjustment process that causes delay in month close	Mr. Mahedi Masuduzzaman		√				
				b) Arrange stakeholders' consultation to solve the problems				√			

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)	Q1 FY24	Q2 FY 24	Q3 FY 24	Q4 FY24	Incremental cost lac BDT (i)	Results (j)
			1.Analytical activities, studies, surveys 6. IT systems acquisition	c) Prepare an FRS for Food Accounts Adjustment Sub-module.				√			
				d) Arrange workshop with experts to finalize the FRS				√			
				e) Develop and test the system for food accounts adjustment					√		
				f) Pilot the system and update it					√		
		▪ Roll out the Food Accounts Adjustment Sub-module.	2. Training	a) Make a training plan to roll-out the Food Accounts Adjustment Sub-module	Mr. Mahedi Masuduzzaman				√		
				b) Implement the training plan and collect feedback about the system					√		
				c) Update the system considering feedback					√		

C-8: 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
C8-Activity 41	Create a well-functioning CPC and resolve backlog of pension cases	• Establish Accounting Circle-wise (Civil, Defence, Railway, Postal and T&T) centralized pension roll with EFT payment capability	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Create 3 more (Railway, Postal and T&T) centralized pension roll/office	Addl CGA (Accts) & CAFO (P&FM)	√	√	√			The Centralized Pension Office is established and functional.
				b) Bring pensioners of Postal Department and BTCL under EFT coverage			√	√	√		
				c) Centralize all circle pensioners to concerned Central Pension Office (CPFOs)			√	√	√		
		• Establish procedures and guidelines and apply the necessary resources to address the considerable	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Arrange workshops for Operational Manual.	CAFO (P&FM)		√	√		170	The number of cases of delayed pension payments is reduced by 50%.
				b) Finalization of Draft Pension Manual (Operational Manual for Pay-Points) after post workshop working group consultation			√				
				c) Arrange workshops for Manual for Executive			√	√			

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
		backlog of pension payments.		d) Finalization of Draft Pension Manual (Manual for Executive) after post workshop working group consultation			√	√			
				e) Arrange Workshop for awareness building in line with Pension Simplification Order to address Pension Backlog Cases.			√	√	√		
		• **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) Develop common shared Payroll and Pension Database to trigger some required information such as Length of Service, Nominee Info, Bank Info etc., Leave Automation, ELPC Issuance online etc. are needed to enrich Pension Database.	Addl CGA (Accts)	√	√	√	√	150	A centralized, common shared web-based personnel and pension database under iBAS++.
				b) Develop an integrated mechanism between Payroll and Pension Module to deactivate an employee automatically after entering in Pension.				Done			
				c) Develop a data capturing mechanism using Biometric device(s) linked with NID Database for streamlining pensioner database and to generate e-PPO for pensioner.		√	√	√	√		
				d) In order to ease life verification process and update pensioner database with recent photograph, develop an image capturing mechanism using webcam.		√	√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
		• **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)			Done		200	List of pending pension cases prepared.
				b) A joint survey has been completed with CAFO-P&FM to establish a reliable baseline of pension backlog consisting of representative sampling. Report will be produced to disseminate the findings to the concerned stakeholders.			√	√			
				c) System generated monitoring tool will be incorporated in Pension Module to identify the backlog cases.				Done			
				d) Finalize an inference about bottleneck of backlog pension from the survey and disseminate the knowledge to stakeholders			√	√			
		• **Develop a comprehensive communication and change management strategy and implement required program to this effect.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Suggestions for revising existing provisions of Rules and Regulations conforming with changing scenario	Addl CGA (Accts)			√	√	100	Change management strategy implemented for this Scheme.
				b) Training / awareness program for the Executive Departments		√	√	√	√		
				c) Advertisement in newspaper / electronic media/ rally /flyer/pamphlet etc.		√	√	√	√	50	
				d) A Communication Strategy Paper/Handbook will be prepared.				√	√		
		• **Conduct seminars and use all available**	4. Advocacy	a) Awareness campaign/ Workshops/ Seminars/ Webinar for the pensioners.	Addl CGA (Accts)	√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
		communication means to raise pensioners' awareness of their obligations and rights.		b) Arrange a Pension week to deliver one stop service.			√	√	√		
				c) Conduct a Pensioner Satisfaction Survey.			√	√	√		
		• **Develop Online Pension Tracking and Monitoring System (OPTMS).**	6. IT systems acquisition	a) Determine the Business (Related Parties) requirements for (OPTMS)	CAFO (P&FM)	√	√	√	√		
				b) Determine the Functional Process of (OPTMS)		√	√	√	√		
				c) Design the Digital version of pension sanction related documents generated from iBAS++ (ELPC. NoC, PPO, D-half etc.)		√	√	√	√		
				d) Introduce report format for cases sanctioning & monitoring authority for monitoring and processing pension cases to enable identifying upcoming pensioners		√	√	√	√		
				e) Identify the delayed cases and create monthly, periodic, yearly management reports of backlog pensioners and make effective link with concerned Ministry, FD and CPFOs website		√	√	√	√		
		• **Simplify Pensioners' Authentication and Verification Process**	6. IT systems acquisition	a) Develop a "Face detection App for pensioners' Life Verification".	CAFO (P&FM)	Do ne					
				b) Develop business process of Bio Matrix verification Process		√	√	√	√		
				c) Design the system to verify in iBAS validating from NID database		√	√	√	√		
		• **Provide Pension Card (ePPO) to all pensioners**	5.Drafting/revising laws, strategies, regulations,	a) Create content of digital PPO & D-half	CAFO (P&FM)		√	√			
				b) Produce System generated digitated PPO & D-half		√	√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
				c) Disseminated the ePPO to Pensioners framework, procedures;				√	√		
		• Establish a grievance redress mechanism within the jurisdiction of CAFO (P&FM) and for other accounting circles CPFOs with defined policy and procedure including system-based complaint handling disposal system.	4. Advocacy	a) Determine service deliverables and parameter to establish GRS and make it functional for CPFOs.	CAFO (P&FM)			√	√		
		• Establish a separate women's counter at the CAFO (P&FM) & all CPFOs	4. Advocacy	a) Separate women counter will be established in each CPFOs	CAFO (P&FM)			√	√		
		• Develop Nominee information capturing process in Pension database	6. IT systems acquisition	a) Develop mechanism in iBAS++ system to incorporate Nominee information during pensioner master data entry	CAFO (P&FM)		√	√			
				b) Develop the system to disburse family pension based on declared nominee information in pensioner master data			√	√			
C8-Activity 42	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 centralized processing of GP Funds transactions	6. IT systems acquisition	a) GPF Module will be implemented for CGDF and ADG (Finance), Bangladesh Railway.	CAFO (P&FM)	√	√	√	√	200	A Government-wide annual GPF and pension service report has been produced.
				b) Draft of GPF Operation Manual for Pay-point user is under process			Done				
				c) Arranging workshop for finalization of GPF Operation Manual for Pay-point user.		√	√				
				d) BGB Personnel GPF Opening Balance Entry and Approval is under process			Done				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
		and recording of balances.		e) Develop mechanism for GPF Subsidiary Ledger Debit in case of deceased employee.		Done					
				f) Linking iBAS++ generated GPF Accounts Slip and Sub-ledger with CAFO, Pension and Fund Management Website.		Done					
				g) GPF final payment Online authority request and approval.		√	√				
				h) Suggestions for revising existing provisions of GPF Rules and Regulations (GPF Rules 1979) conforming to changing scenario.			√	√	√		
				i) GPF Module will be implemented for Forest, Postal Department and Bangladesh Missions abroad		√	√	√	√		
				j) Provide user-end GPF Services by improving online facilities for employees including Lien and Deputation.		√	√				
				k) Develop GPF Data Quality Improvement Mechanism.		√	√	√	√		
				l) l) Maintain accurate records of PAR balances (Contractor's deposit, Land acquisition register) other than GPF.		√	√				
		• Produce an annual report on the status of the GPF, indicating summaries of transactions (advances, loans, terminals payments, deposits).	6. IT systems acquisition	a) Develop business process for ensuring audit trail of individual balances and balances included in annual report.	CAFO (P&FM)	√	√			100	Annual report of GPF status provided in system.
				b) Develop a Comprehensive GPF Status Report		Done					
				c) Develop a pay-pointwise yearly report for calculated profit amount		Done					
				d) Develop a comprehensive GPF Advance Information Report which reflects the number of total and current installments.		√	√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
				e) Develop a final payment eligibility report.		√	√				
				f) Creation of PL Account for Police in iBAS++ System		Done					
				g) Develop GPF Application Trackers on a weekly basis				√	√		
				h) Develop employee query management mechanism for GPF				√	√		
		• Identify and implement the policies and procedures for individuals to retain their balances after leaving public service on a temporary basis	6. IT systems acquisition	a) Develop the business process	Addl CGA (Accts)		√	√	√		
				b) Design the system to retain the balances			√	√	√		
		• Host workshops and seminars at LMs to build awareness and understanding of fixed asset management	4. Advocacy	a) Host workshops and seminars at LMs to build awareness and understanding of fixed asset management.	Addl CGA (Accts)			√	√	√	
		• Create and equip well-functioning 3 more Central Fund Offices (Defence, Railway and Postal).	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Understanding the other Central Fund Offices Business process regarding fund management	CAFO (P&FM)	√	√	√	√		
				b) Develop the system to establish other CFOs.			√	√	√		
				c) Capture the balances in the system.				√	√		
		• Maintain accurate records of GPF contributions, balances, and outstanding	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Define the business demand to capture the balance	CAFO (P&FM)	√	√	√	√		
				b) Design the system with exceptionalities to capture the balances			√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
		advances for Defence, Railway and Postal Department in iBAS++		c) Approve and verify the accurate records of GPF contributions, balances, and outstanding advances for Defence, Railway and Postal Department in iBAS++			√	√	√		
		• Provide direct payment mechanism to nominees in case of deceased employee.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Develop the business process	CAFO (P&FM)	√	√	√	√		
				b) Develop the system to pay the nominee		√	√	√	√		
		• Maintain accurate records of Public Accounts of the Republic (PAR) balances other than GPF	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Identify the other PAR	Addl CGA (Accts)	√	√	√	√		
				b) Develop detail business process		√	√	√	√		
				c) Develop the system to entry the PAR balances		√	√	√	√		
C-8-Activity 43	Improve the quality and timeliness of Government-wide in-year fiscal reporting	• Assess utility of monthly reporting; improve templates and fiscal reporting processes of CGA, CGDF & ADG/Finance, Bangladesh Railway hold consultations with LMs and SAEs accordingly.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Rationalization of Monitoring and Management reports of CGDF and ADG (Finance) Railway.	Addl CGA (Accts), FA&CO (East) and JCGDF			√	√	50	Management and monitoring reports developed as per user requirements
				b) Accounting logic to be reviewed as required for civil, defense and railway accounts.				√	√		Accounting logic at the backend of iBAS++ should be compliant with IPSAS-CASH requirements.
				c) Month and year-end procedures of iBAS++ reviewed and redesigned.				√	√		Month and year end procedures will ensure timely generation of accounts from iBAS++.

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
		• Examine and develop/update business processes to collect data from the central bank and other entities including SAEs and EBFs.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Implementation of iBAS++ in Foreign Missions	DCGA (Accnts)	√		√	√	100	In progress Accounts (Foreign Missions) will be fully automated and ministry accounts will be generated from the iBAS++ system.
				b) Develop the business process to collect and reconcile data with ERD, Debt Management wing FD and Foreign Mission.		√		√	√		Identifying gaps in generation of Proforma accounts from iBAS++.
		• Develop Business Process and format for proper disclosure of external assistance [Grant, DPA, RPA, RPA (Special Account)] and produce periodic reports directly from iBAS++	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Need to prepare Control and Individual (donor-wise) ledger for external assistance including [Grant, DPA, RPA, RPA (Special Account)], Goods and Services and Other Assistance.	Add CGA (Accounts)	√	√		√	20	Timely capture of DPA/RPA (Special Accounts) will lead to timely preparation of monthly and fiscal accounts from iBAS++.
		• Update business process for timely clearance of advance/ suspense, remittance (exchange & settlement) accounts including exchange and settlement accounts.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop procedures for streamlining advance/ suspense accounts.	Addl CGA (Accts)			√	√	80	It will ensure the accuracy of Financial Reports.
		• Update business process for General	5. Drafting / revising laws, strategies,	a) Develop procedures for streamlining advance/ suspense accounts	Add CGA (Accnts)	√	√			50	New GL accounts, Control Ledgers and Subsidiary

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
		Ledger (GL) based Transaction Recording process in iBAS++ System.	regulations, framework, procedures	b) Develop sub-ledgers for assets and liabilities.		√	√				Ledgers are being developed. Accounts and reports will be developed from ledgers, not the general journal tables of iBAS++.
		• Develop business process for effective reconciliation among Budget Preparation Module, Budget Execution Module, Accounting Module (including sub-modules) of iBAS++.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop a business procedure for reconciliation among different modules of iBAS++.	ADCGA (Accounts) and iBAS++	√			√	15	Ensure effective reconciliation process among the different Module of iBAS++.
				b) Discuss the Business Procedure with the stakeholders.		√			√		
				c) Finalize the business procedure and share it with iBAS++ to implement.		√			√		
		• Update business process for establishment of efficient monthly accounts closing processes.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Need to confirm the business process of monthly accounts closing processes with CGA, CGDF, ADG (Finance) Bangladesh Railway.	Add CGA (Accnts)	√			√	30	It will help completion of financial reports timely.
		• Update business process for monthly reconciliation of accounts and develop reconciliation reporting format of related PL ledger with ERD, DMW and BB.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop a business process on Effective reconciliation process of external resources balance and domestic borrowing.	ADCGA (Account), BB, iBAS++ and ERD	√	√			20	Ensure the accuracy of balances of financial liabilities.
				b) Discuss the business process with related stakeholders.		√	√				
				c) Finalize the business process and share it with iBAS++ to implement.		√	√				
C-8 Activity 44	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	d) Develop and Finalize IPSAS Complaint Reporting Format and installing approved format in iBAS++ System on the basis of findings of GAP analysis report.	Add CGA Accnts	√			√		Financial reporting under IPSAS 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
		• Update Account Code, Procedures Manual and Design and issue new reporting format.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Business procedure and Templet Design for the Appropriation Account (Railway) has been developed and mapping and data population is ongoing by the assigned IT personnel.	Add CGA (Accnts)			√		120	Accounting Policy and procedures manual updated.
				b) Business procedure and Templet Design for Appropriation Account of Postal and Proforma accounts of Railway, Defence and Postal has been developed and mapping and data population is ongoing.		√			√		
				c) Update existing Account code for BCG.		√		√	√		
				d) Develop draft Accounting Procedure Manual.		√	√				
		• Train CGA and OCAG staff on IPSAS compliance.	2. Training	a) To launch the IPSAS Certification Training by the capacity of the officials who got IPSAS Certification.	Add CGA (Admin)	√	√	√	√	75	IPSAS learned Resource pool will be created.
				b) Sit for professional IPSAS certification Course in a Regular Basis.		√	√		√		
				c) Training and Workshop on newly approved Appropriation and Finance Accounts		√	√	√	√		
		• Establish clear responsibilities within the CGA office to produce timely annual financial statements (AFS).	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Establishing draft TOR and role defining.	ADCGA (Accounts)				√	25	Ensuring timely producing of Financial Reports
				b) Develop a monitoring setup, discussion, and implementation.					√		
		• Update business process for efficient year-end accounts closing processes.	5. Drafting / revising laws, strategies, regulations,	a) Need to Confirm business procedure of year-end account closing process with CGA, CGDF, ADG (Finance) Bangladesh Railway.	Add CGA (Accnts), DCGA	√			√	30	It will ensure the timely presentation of Financial Reporting.

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
			framework, procedures	b) Implement the year-end procedure in the system with the help of iBAS++ program.		√	√				
		• Timely submission of Government-wide other committed financial reporting mainly GFS, COFOG for ensuring accountability and transparency.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Generate COFOG Report from iBAS++	Add CGA (Accnts), DCGA	√			√	15	It will ensure the acceptance of the financial reports internationally.
				b) Organize advance (Analysis and decision making) GFS training course with the help of SARTTAC		√					
				c) Organize Workshop and Finalization of GFS Handbook.				√			
		• Map among Old COA1 (13 Digits) and New COA2 (56 Digits) with GFS Chart of Accounts.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Establishing Mapping and reconfirm with the IMF Expert.	GFS Core Team			√		15	Ensure effective mapping between GFS Code and BACS Code.
		• Develop Chart-of-Accounts (CoA) Manual.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) Develop a draft manual of Chart-of-Accounts (CoA) incorporating economic code, definition, and related explanation.	ADCGA (Accounts), iBAS++ and GFS Core team.			√		10	Developed Chart of Accounts (CoA) Manual.
				b) Share the Draft Manual with iBAS++				√			
				c) Discuss the manual with related stakeholder by iBAS++.				√			
		• Develop Procedural Handbook for AFS (Annual Financial Statement).	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) To develop a draft procedural manual on AFS.	ADCGA Accounts	√	√			10	It will strengthen institutional arrangements to generate AFS.
				b) Discuss the draft procedural Manual with related stakeholders.		√	√				
				c) Finalize the procedural Manual.		√	√				
		• Develop business process for generating Proforma accounts for Bangladesh Railway and Bangladesh Post Office and CGDF.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) To Develop Draft Business Process for Proforma Accounts of BR, CGDF and Post office.	ADCGA (Accounts), CAFO (Postal) and FA&CO (East)	√	√			15	It will strengthen institutional arrangements to generate proforma accounts.
				b) Discuss the draft business process with related stakeholders.		√	√				
				c) Finalize the business 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT(i)	Results (j)
		• Provide training on GFS and COFOG to officials of CAG, Finance Division, CGA, CGDF and ADG Finance (Railway)	2. Training	a) To identify the need assessment	GFS Core team	√				50	It will help to achieve understanding on COFOG and GFS.
				b) To develop training materials		√					
				c) Organize ToT.		√					
		• Develop a format for disclosure of guarantee liability in the notes of finance accounts.	5. Drafting / revising laws, strategies, regulations, framework, procedures	a) To understand the recording procedure of guarantee liabilities in iBAS++.	ADCGA (Accounts)	√				15	Proper Disclosure of contingent guarantee liability.
				b) Develop a format for disclosing guarantee liabilities in the notes of FS.		√					
				c) Discuss and share the draft format with related stakeholders.		√					

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

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, citizen 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C-9 Activity -45	Strengthen accountability and transparency of SOEs through improved reporting and public disclosure	▪ Consult with Line Ministries/ Divisions on activities of SOEs and ABs	3.Communication and knowledge sharing	a) Arrange meeting/ training/workshop with Line Ministries/Divisions and SOEs & ABs on AFS and other report	Md. Amirul Islam		√	√	√		
				b) Organize SOE conference with stakeholders for qualified AFS			√		√		
				c) Set/ determine criterion for SOE and AB			√	√			
		▪ Ensure data collection and quality control of financial and non-financial information of SOEs and ABs	1.Analytical activities, studies, surveys	a) Study and review the existing data collection method and quality control measures.	Md. Firoz Ahmed		√				
				b) Identify challenges and gaps of the current data collection and quality control method.	Ms. Nasrin Sultana		√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				c) Finalize the system of timely collection of financial and non-financial data and ensure quality control.	Md. Firoz Ahmed		√	√	√		
		▪ **Ensure regular publication of Audited Financial Statements of all SOEs within six months of the end of the fiscal year**	3.Communication and knowledge sharing	a) Update the comprehensive list of SOEs/ABs.	Md. Firoz Ahmed			√	√		
				b) Issuing letter to the LMs/Divisions and SOEs urging them to have their financial statements prepared according to accounting standard and publishing audited financial reports regularly		√	√				
				c) Conduct meeting with LM and SOEs to find solution to non-publication and or delayed financial statements and audit reports for some SOEs.		√	√	√	√		
				d) Ensure preparation of Audited Financial Statements and publish in the website of SOEs and Finance Division.	Ibrahim Khalil	√	√				
		▪ **Design and develop a comprehensive database portal for SOEs and ABs with financial and non-financial information**	6. IT systems acquisition	a) Has been merged with sub-activity related to develop a database for SOEs and ABs with financial and non-financial information							Report of Audited financial statements available to policy makers.
		▪ **Launch database portal for SOEs and ABs with financial and non-financial information**	6. IT systems acquisition	a) Has been merged with sub-activity related to develop a database for SOEs and ABs with financial and non-financial information							

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ **Prepare a list of SOEs those published Annual Financial Statement maintaining standards and timeliness**	3.Communication and knowledge sharing	a) Review/ analyze the uploaded AFS regarding maintaining the standard and timeliness	Md. Ibrahim Khalil			√			
				b) Arrange trainings/workshop with stakeholders regarding maintaining the standard and timeliness	Md. Sohrab Hossain		√	√	√		
				c) Prepare and publish a list of SOEs those have published audited financial statements maintaining standards and timeliness				√			
				d) Issue letter of appreciation for publishing audited financial statements accordingly					√		
C9-Activity 46	**Inform appropriate authority on fiscal risks and contingent liability**	▪ **Adopt policies and procedures to identify and assess the potential fiscal risk and contingent liabilities arising primarily from guarantees issued to various public-sector entities, their debts/liabilities, and other assumed obligations especially if these SOEs are identified as non-performing and/or high fiscal-risk**	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.		√	√				
				b) Update DCL procedure	• Md. Firoz Ahmed • Md. Sadequr Rahman	√	√	√			
		▪ **Review and update oversight arrangement on SOEs and ABs to**	3.Communication and knowledge sharing	a) Arrange training programs on Procedure to Regulate Debt and Contingent Liabilities of SOEs and ABs	• Md. Amirul Islam • Md Sohrab Hossain	√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		build awareness about fiscal risk and its consequence		b) Arrange awareness building meetings/workshops with senior management of SOEs on oversight arrangements of SOEs to build awareness	• Syed Khaled Bin Hafiz • Md. Ibrahim Khalil • Md Sohrab Hossain		√	√	√		
				c) Submit the pilot report to the appropriate authority	• Md. Firoz Ahmed • Md. Sohrab Hossain	√					
		▪ Roll-out the preparation of annual SOE fiscal risks, debt and contingent liability statement for SOEs and ABs and submit to the appropriate authority	8.Execution of reformed PFM process	a) Collect and entry of DCL data of SOEs /ABs	• Md. Firoz Ahmed • Md. Mahbubul Morshed • Mohammad Sohrab Hossain	√	√	√	√		
				b) Analyze the data and prepare DCL statement	• Md. Firoz Ahmed • Md. Mahbubul Morshed • Mohammad Sohrab Hossain	√	√				
				c) Arrange workshop for stakeholder consultation		√	√				
				d) Get approval from the appropriate authority		√	√				
C9-Activity 47	Strengthening oversight and performance monitoring of SOEs	▪ Capacity building of Monitoring Cell, SOE Wing, Line Ministries/ Division and SOEs & ABs to focus on the performance of SOEs and ABs for monitoring and management	2.Training	a) Identify the training program	• Ms. Nasrin Sultana	√	√				
				b) Arrange local training program/ workshop on SOE performance monitoring and management for Monitoring Cell and SOE Wing officials.	• Ms. Nasrin Sultana • Syed Khaled Bin Hafiz	√	√	√	√		
				c) Arrange foreign training program on SOE performance monitoring and management for Monitoring Cell and SOE Wing officials.	• Ms. Nasrin Sultana • Syed Khaled Bin Hafiz		√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ Develop a database for SOEs and ABs with financial and non-financial information integrated with manpower, TO&E, budget, debt and contingent liabilities, performance evaluation and other required information, and launch database	6. IT systems acquisition	a) Work with iBAS++ team to develop the web-based database	Md. Firoz Ahmed	√					Comprehensive database of SOEs developed
				b) Identify and approve the modules for database		√					
				c) Prepare Functional Requirement Specification (FRS) of DCL of SOEs and ABs.		√	√				
				d) Prepare FRS of IPE of SOEs and ABs.	Syed Khaled Bin Hafiz	√	√				
				e) Prepare FRS of Budget Management of SOEs and ABs	Md. Ibrahim Khalil	√	√				
				f) Prepare FRS of existing TO&E (Manpower, Table of Organization, and Equipment) of SOEs and ABs.	Mohammad Sohrab Hossain			√	√		
				g) Arrange stakeholders' consultation workshop on DCL FRS of SOEs and ABs	Md. Firoz Ahmed			√	√		
				h) Arrange stakeholders' consultation workshop on IPE FRS of SOEs and ABs	Md. Sadekur Rahman			√	√		
				i) Updating BACS with Code Classification of SOEs and ABs	Md. Firoz Ahmed	√	√	√	√		
				j) Arrange consultation workshop with iBAS++ on SOEs and ABs' Database FRS and BACS code			√	√	√		
				k) Arrange stakeholders' consultation workshop on Budget Management FRS of SOEs and ABs	Md. AFM Fazle Rabbi	√	√				
				l) Arrange stakeholders' consultation workshop on TO&E (Manpower, Table of Organization and Equipment) FRS of SOEs and ABs	Md. Tajul Islam			√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				m) Develop a database for SOEs and ABs with financial and non-financial information	Md. Sadekur Rahman	√	√	√	√		
				n) installation and configuration Server for SOE Database	Md. Firoz Ahmed		√	√	√		
				o) Piloting Budget modules		√	√	√			
				p) Training on Budget modules			√	√	√		
		▪ **Develop and implement API (Application Programming Interface) on SOEs and ABs database with iBAS++**	6. IT systems acquisition	a) Prepare Functional Requirements Specification (FRS) to identify API integration points/ require data sharing.	• Md. Firoz Ahmed • Syed Khaled Bin Hafiz • Md. Ibrahim Khalil • Mohammad Sohrab Hossain			√			
				b) Prepare Software Requirements Specification (SRS)				√			
				c) Prepare a Memorandum of Understanding (MoU) and sign with iBAS++.				√			
				d) Develop API and test integration				√			
				e) Implement API with iBAS++.				√			
		▪ **Review the existing Laws, Rules and Regulations applicable to SOEs and ABs to suggest recommendations**	1.Analytical activities, studies, surveys	a) Review the existing laws, rules and regulations of SOEs and ABs	• Md. Hasanul Matin • Md. Rabiul Islam		√	√	√		SOEs' rules and regulations reviewed for improving SOE legal framework
				b) Categorize SOEs and ABs by nature and functions			√	√	√		
				c) Arrange workshops with stakeholders regarding findings from existing Acts, Rules and Regulations	• Md. Rabiul Islam • Md. Ibrahim Khalil			√	√		
				d) Prepare and submit recommendations on the basis of findings of the study.	Md. Hasanul Matin				√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ Enhance capacity of Line Ministries /Divisions, SOEs and ABs to improve the performance of SOEs and ABs	2.Training	a) Has been merged with sub-activity 47.1							
		▪ Commission independent performance evaluations of SOEs and ABs each year to validate their performance according to the information provided by SOEs and ABs	8.Execution of reformed PFM process	a) Arrange IPE launch workshop on IPEG for an overview of selected SOEs/ABs	• Md. Rabiul Islam • Syed Khaled Hafiz			√			SOE Performance Evaluation reports published
				b) Design parameters for SOEs/ABs by IPEC with clear scoring criterion				√			
				c) Prepare inception report for the selected SOEs/ABs				√			
				d) Collect data & documents to prepare draft IPE reports for the selected SOEs/ABs	Md. Rabiul Islam				√		
				e) Prepares IPE draft reports	Ms. Nasrin Sultana	√					
				f) Collect feedback on draft IPE reports	Sadekur Rahman	√					
				g) Finalizes the final IPE reports to	Ms. Nasrin Sultana		√				
				h) Select 10 more SOEs/ABs to conduct IPE for next fiscal year				√			
		▪ Reward better performance of SOEs and ABs based on IPE result	8. Execution of reformed PFM process	a) Identify the better performing SOEs and ABs for reward based on IPE report	Md. Amirul Islam		√				
				b) Publish the better performing SOEs and ABs IPE report on FD website			√				
				c) Arrange reward ceremony			√				
C9-Activity 48	Develop a policy and procedures manual for property, plant, equipment and	▪ Review the existing asset management and accounting procedure of SOEs and ABs	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Review existing management system of property, plant, equipment and other assets	Md. Firoz 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
	other assets that enables to ensure the quality of management and accounting procedure of SOEs and ABs			b) Collect information on existing property, plant, equipment and other assets			√	√	√		
				c) Identify the gap of existing system of property, plant, equipment and other assets				√	√		
		▪ Compilation of circular related to Assets including Property, Plant and Equipment	1.Analytical activities, studies, surveys	a) Collect existing circular, order, rules related to Assets (Property, Plant and Equipment)	Mr. Md. Hasanul Matin		√	√	√		
				b) Review existing circular, order, rules of related to Assets (Property, Plant and Equipment)	Mr.Md. Rabiul Islam		√	√	√		
				c) Compile existing circular, order, rules of related to Assets (Property, Plant and Equipment)	• Mr. Md. Rabiul Islam • Md. Ibrahim Khalil • Md. Sohrab Hossain				√		
		▪ Develop a Manual for Property, Plant, Equipment (PPE) and other assets of SOEs and ABs in order to ensure the quality of accounting procedure	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop a policy, procedure Manual for Property, Plant, Equipment (PPE) and other assets of SOEs and ABs	Mr. Md. Hasanul Matin		√	√	√		
				b) Arrange stakeholder's consultation workshop	Mr. Rabiul islam		√	√	√		
				c) Finalize the procedure from the authority	Md. Ibrahim Khalil				√		
				d) Get approval of the Policy, procedure, manual	• Mr. Rabiul Islam • Md. Ibrahim Khalil				√		
		▪ Roll-out the preparation of statement of assets of 10 SOEs following the PPE manual.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Consult with line Ministries/Divisions for sensitization to roll out this manual	Mr. Md. Hasanul Matin						
				b) Arrange meeting with the concerned SOE/AB to meet their need	Mr. Rabiul Islam						

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				c) Prepare draft to roll out this manual	Mr. Md. Tajul Islam						
C9-Activity 49	Assess underperforming SOE/ABs and propose Performance Improvement Strategy for under-performing SOEs	▪ Identify and listing under-performing SOEs and ABs	1, Analytical activities, studies, surveys	a) Identify and Categorize the under-performing SOEs and ABs	• Md. Firoz Ahmed • Md Sohrab Hossain		√				Criteria to help classify risks developed
				b) Conduct study of the selected underperforming SOEs and ABs to find out the root cause				√			
				c) Prepare a list of least performing SOEs and ABs for Performance Improvement Strategy (PIS)	Ms. Nasrin Sultana		√	√	√		
		▪ Develop performance Improvement Strategy for under-performing SOEs and ABs based on IPE	1.Analytical activities, studies, surveys	a) Review the audited financial statements and other financial and non-financial information/documents of selected SOEs	• Md Firoz Ahmed • Syed Khaled Bin Hafiz	√	√	√	√		
				b) Conduct physical inspection of the selected SOEs and ABs	Md. Rabiul Islam		√	√			
				c) Collect data and information of selected underperforming SOEs	• Md Firoz Ahmed • Syed Khaled Bin Hafiz		√	√	√		
				d) Prepare draft Performance Improvement Strategy for under-performing SOEs				√	√		
		▪ Prepare performance Improvement Strategy for at least two under-performing SOEs and ABs each year	1.Analytical activities, studies, surveys	a) Collect feedback from stakeholders on draft PIS	Md Firoz Ahmed			√			
				b) Arrange validation workshop	Syed Khaled Bin Hafiz			√			
				c) Finalize the performance Improvement of strategy PIS					√		
				d) Get approval the performance Improvement of strategy	Md. Rabiul Islam				√		

C-10: FINANCIAL REPORTING (INTERNAL AUDIT AND AUDIT FOLLOW UP) (EXPENDITURE MANAGEMENT WING, FD)

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, citizen 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C10: Activity 50	Institute a modern Internal Audit function in the government	▪ **Conduct detailed IA study on selected 5 departments and Study on internal audit options for execution** – Establish Internal audit cell or unit in Finance Division to formulate IA policy, guidance notes, training manual and module – Designate existing human resources in expenditure management wing of Finance Division.	1. Analytical activities, studies, surveys	a) Conduct a study on present situation of Internal Audit by the IA Consultants on selected 5 departments (LGED, RHD, PWD, DGHS & DPE)	Done					140	▪ Detailed Study report on Internal Audit functions is prepared and Internal Audit execution of the 5 MDAs will be completed by the Consulting Firm.
				b) Conduct a study, prepare and finalize the report on Internal Audit options.	Done						
				c) Arrange workshop to collect feedback from stakeholders.	Done						
				d) Conduct Post Procurement Review and arrange capacity-building training/ workshop of the SPFMS program for FY 2019-20 and FY 2020-21.	Done						
				e) Arrange validation workshop to finalize and approval of Post Procurement Review Report of the SPFMS program for FY 2019-20 and FY 2020-21.	Done						
				f) Trainings (local, foreign) /seminars/ workshops/KEVs for the officials of concerned MDAs.	● Mr. Md. Mofidur Rahman ● Mr. Mohammad Azad Sallal	√	√	√	√		
				g) Prepare and finalize the Standard Operating Procedure (SOP) and Strategic Implementation Plan (SIP) on Internal Audit process and procedure.	Done						
				h) Establish Internal audit unit in Finance Division	Done						
				i) Appoint required manpower in IAU of FD		√					

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				j) Formulate operating guidelines for the IAU of FD & other Ministries/ Divisions/ Departments	• Mr. Kabirul Ezdani Khan • Mr. Md. Mofidur Rahman	√					
		▪ **Implement the already developed strategy for strengthening internal audit and issue the Internal Audit Charter & Manual**	**5. Drafting/ revising laws, strategies, regulations, framework, procedures**	a) Prepare the draft Internal Audit Charter and Risk-based Audit Manual	Done					290	▪ The model IA charter & RBA Manual have been issued and now is in the process of printing. ▪ Post Procurement Review Reports of FY 2019-20 and 2020-21 which are already been approved will be sent to CPTU
				b) Arrange validation workshops on Internal Audit Charter and Risk-based Audit Manual to collect feedback from stakeholders.	Done						
				c) Arrange Seminar for PAOs on Internal Audit Charter and Risk-based Audit Manual.	Done						
				d) Finalize the Internal Audit Charter & Risk Based Audit Manual.	Done						
				e) Internal Audit Charter and manual approved by the Senior Secretary of the Finance Division.	Done						
				f) Conduct Post Procurement Review and arrange capacity-building training/ workshop of the SPFMS program for FY 2021-22 & 2022-23 for follow-up report.	• Mr. Kabirul Ezdani Khan • Mr. Mohammad Showkat Ullah	√	√				
				g) Issue the IA Charter and RBA Manual to establish IAU & IAC.	• Mr. Kabirul Ezdani Khan • Mr. Md. Mofidur Rahman	√					

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ Conduct awareness/sensitization of Principal Accounting Officers (PAO) on the relevance of Internal Audit that will support PAOs in meeting their duties and responsibilities under Section 19 of the Public Moneys and Budget Management Act 2009 (PMBM Act 2009)	3. Communication and knowledge sharing; 4. Advocacy	a) Conduct awareness/sensitization of Principal Accounting Officers (PAO) through seminar/ workshop.	• Mr. Kabirul Ezdani Khan • Mr. Md. Mofidur Rahman	√	√	√	√		▪ Awareness/ sensitization of Principal Accounting Officers (PAO)
		▪ Develop a comprehensive program for building capacity to use the internal audit Charter & manual.	5. Drafting/ revising laws, strategies, regulations, framework, procedures	a) Draft, review and finalize ToR for hiring consulting firm for execution of Internal Audit along with IAU of concerned departments.	• Mr. Kabirul Ezdani Khan • Mr. Md. Mofidur Rahman	√				200	▪ Comprehensive program on capacity building on internal audit manuals developed
				b) Publish EOI to hire consulting firm and ensure onboard at the concerned departments to execute internal audit and to conduct capacity building training.	• Mr. Mohammad Azad Sallal • Mr. Chowdhury Ashraful Karim	√					
				c) Draft, review and finalize ToR for CIA professional certification to strengthen concerned IAUs and FD as technical support to the MDAs.	• Mr. Kabirul Ezdani Khan • Mr. Md. Mofidur Rahman	√	√				
				d) Arrange meeting/ workshop/ seminar with IAU and relevant officials to engage comprehensively of Internal Audit.	• Md. Mofidur Rahman • Mr. Chowdhury Ashraful Karim	√	√	√	√		
				e) Validation workshop with the stakeholders on Risks Analysis Register prepared by the Sr. Consultants (IA).	• Mr. Mohammad Azad Sallal • Mr. Mohammad Showkat Ullah	√	√				
				f) Finalize the identified risks and mitigation plan for capacity building on Internal Audit Execution to IAUs of concerned five departments.		√	√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ Establish and conduct training for Internal Aduit Committees	3. Communication and knowledge sharing; 4. Advocacy	a) Arrange meeting/ workshop/ seminar for IAC & Concerned officials to disseminate the job & responsibility.	• Mr. Kabirul Ezdani Khan • Mr. Md. Mofidur Rahman	√	√				▪ Training for the IAC have been completed
		▪ Introduce modern internal audit tools and techniques; adoption of internal audit standard in IA manual.	6. IT systems acquisition	a) Develop user-friendly tools, techniques and approaches to facilitate the conduct of internal audit activities	• Mr. Kabirul Ezdani Khan • Mr. Md. Mofidur Rahman	√	√	√	√		
				b) Interfacing IA function with iBAS++, e-GP and other IT platform	• Mr. Mohammad Azad Sallal • Mr. Chowdhury Ashraful Karim	√	√	√	√		
		▪ Prepare Risk-Based Audit (RBA) plans concentrating on systemic issues to meet the Committee on Sponsoring Organizations (COSO) Enterprise Risk Management objectives by ensuring: − Conformity to the Government's strategy; − Effectiveness and efficiency of operations; − Reliability of financial reporting; and − Compliance with applicable laws and regulations	8. Execution of reformed PFM process	a) Identify departments wise top risks associated with internal control process of each selected department	• Mr. Mohammad Azad Sallal • Mr. Mohammad Showkat Ullah	√	√			230	▪ Risk-Based Audit (RBA) plans deployed
				b) Identify and assess process-wise risks, mitigation plan for concerned departments		√	√				
				c) Draft risk-based Internal Audit Annual Plan for individual department based on identified risks	• Md. Mofidur Rahman • Mr. Chowdhury Ashraful Karim	√	√				
				d) Arrange stakeholders' consultation workshop	• Mr. Kabirul Ezdani Khan • Mr. Chowdhury Ashraful Karim	√	√	√			
				e) Finalize the Risk-based Audit Plan	• Mr. Mohammad Azad Sallal • Mr. Mohammad Showkat Ullah	√	√				
		▪ Engage Internal Auditors amongst the existing human resources.	7. Consultations, forums, citizen participation;	a) Provide Logistic support to IAU of selected departments	• Mr. Chowdhury Ashraful Karim • Mr. Mohammad Showkat Ullah	√	√			250	▪ Internal Auditors for selected departments

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
			8. Execution of reformed PFM process	b) Provide technical support (experienced Internal Auditors' team for risk-based internal audit execution and capacity building comprehensive training) to Internal Audit Unit of selected Departments.	• Mr. Kabirul Ezdani Khan • Mr. Chowdhury Ashraful Karim	√	√	√	√		are successfully engaged
				c) Select 2 Departments for Internal Audit Execution and prepare reports in accordance with the Model Charter and RBA Manual.	• Md. Mofidur Rahman • Mr. Mohammad Azad Sallal	√	√	√			
				d) Execution of Internal Audit in remaining concerned 3 departments and prepare reports in accordance with the Model Charter and RBA Manual.	• Mr. Mohammad Azad Sallal • Mr. Mohammad Showkat Ullah			√	√		
				e) Prepare Internal Audit reports in accordance with the Model Charter and RBA Manual	• Md. Mofidur Rahman • Mr. Chowdhury Ashraful Karim				√		

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 (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT(g)	Results (h)
C11-Activity 51	**Rolling Out ISSAI Compliant entity wide audit**	• **Implement the ISSAI implementation strategies developed by OCAG.**	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Updating Accounts code	Mr. AKM Hasibur Rahman	√	√			50	▪ Updated Accounts Code, Audit Code and Office Procedure Manuals.
				b) Updating and issuing office procedure manuals for all 17 Audit Directorates.		√				30	
		• **Conduct SAI PMF self-assessment by OCAG staff and conduct Peer reviews by developed SAI to evaluate the status of ISSAI roll out.**	1.Analytical activities, studies, surveys	a) Conduct SAI PMF self-assessment.	Mr. Pranab Sarker		√	√		100	▪ SAI PMF assessment Peer Review Report
				b) Conduct Peer reviews by developed SAI to evaluate the performance of SAI.					√		

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT(g)	Results (h)
		• Prepare and implement quality control process/ policy for ISSAI compliant entity wide audit.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare Quality assurance review Format/Practice Notes/Handbook.	Mr. Pranab Sarker	√	√			50	Quality Assurance Review Format and ToR of AQAC and R&D Wing.
				b) Prepare the ToR for Audit Quality and Assurance Cell (AQAC).		√	√				
				c) Developing ToR for Research and Development Wing		√	√				
		• 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 Practice Notes/Handbook for PA/CA/FA audit, Audit of Works, Revenue audit, IT Audit etc. in line with updated ISSAI (IFPP) with the consistent of Country practices.	Mr. S. M. Rezvi	√	√	√	√	100	Practice Notes/Hand book Developed
				b) Translate PA/FA guidelines into standard Bangla.	Mr. Pranab Sarker	√	√			100	Bengali Government Auditing Standard
		• Conduct a good number of quality assurance reviews by experts (Both local and international.	1.Analytical activities, studies, surveys	a) Conduct a good number of quality assurance reviews under the direct supervision of both national and international consultant.	Mr. Md. Rafiqul Bari Khan	√	√	√	√	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.	Mr. AKM Hasibur Rahman	√	√	√	√	20	▪ Awareness and ▪ Good relationship with Auditee.
				b) Conduct special audit on IT Audit, Environmental audit, Climate Performance audit, social audit, SOE audit, SDGs Audit, and some issue-based audit.	Mr. Md. Mahmud Hossain	√	√	√	√	100	Special Audit report.
				c) Updating Communication Strategy.	Mr. Pranab Sarker	√	√			20	Communication Strategy.
				d) Developing Self-disclosure Policy.	Mr. S M Rezvi	√	√			30	Self-disclosure Policy.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT(g)	Results (h)
C11-Activity 52	Improve timeliness and disclosure of audit reports and strengthen citizen engagement	• Make all recent audit reports public on website in a user friendly, standardized, and accessible format, and upload annually, and improve timeliness of audit reports and make them publicly available.	7. Consultations, forums, citizens' participation	Publish audit reports in OCAG website after submitting to the Honb'le President.	Mr. Pranab Sarker	√	√	√	√	20	Disclosure of audit reports.
		• Review and improve the strategy paper for improved timely responses to recommendations from the PAC.	4.Advocacy 5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Develop strategies for improving awareness and timely responsiveness of auditees to implement PAC recommendations.	Mr. Md. Rafiqul Bari Khan	√	√			20	Improve Timeliness
				b) Design follow-up report format to track the implementations progress of PAC recommendations.	Mr. Md. Mahmud Hossain	√	√			20	Follow-up Report Format
		• Improve the methodology and capacity for the audit of Program Effectiveness (performance auditing) and strengthen citizen's participation in accountability through performance and environmental audits.	7. Consultations, forums, citizens' participation	a) Prepare follow up report on previous PAC recommendations to assess how well the executives comply with recommendations.	Mr. S.M. Rezvi			√	√	20	Follow-up Report
				b) Develop strategies to receive and monitor complaints for noncompliance and misuse of public money for improvement as well as promote citizen participation.	Mr. AKM Hasibur Rahman			√	√	20	Strengthen citizen engagement
C11-Activity 53	Improve timeliness and disclosure of audit reports and strengthen citizen engagement	• Review the needs assessment of the reorganization.	1.Analytical activities, studies, surveys	a) Coordinate with the comprehensive PFM capacity needs assessment carried out under component 14.	Mr. AKM Hasibur Rahman	√	√	√	√	20	▪ New Re- ▪ Structuring plan.
		• Prepare an action plan and budget for a performance improvement program.	5.Drafting/revising laws, strategies, regulations, framework, procedures	a) Prepare an action plan and budget for a performance improvement program for newly recruited Auditors and upcoming AAGs and Apprentice Super.	Mr. Pranab Sarker	√	√			10	Action plan and budget.
		• Develop a staffing plan.	8.Execution of reformed PFM process	a) Implement the newly adopted Human Resource (HR) policy for OCAG staffs.	Mr. AKM Hasibur Rahman	√	√	√	√	20	Implement HR Policy.
				b) Develop and implement Human Resource software for OCAG.		√	√	√	√	20	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT(g)	Results (h)
		• **Establish capacity building program for OCAG staff.**	2.Training	a) Undertake on-the-job, knowledge exchange with other SAIs training for the staff in the fields of social, environment, IT and Financial audit.	Mr. Md. Rafiqul Bari Khan		√	√	√	50	Capacity Development.
				b) Training for all staffs under OCAG including accounting circles on Audit planning, Report writing, Procurement and other related areas of auditing.	Mr. Pranab Sarker	√	√	√	√	100	Capacity Development
		• **Conduct an institutional assessment and capacity building program, inclusive of rewards for completion of training programs.**	2.Training	a) Develop a 10 days overseas leadership training program for mid and senior level officials.	Mr. S M Rezvi	√	√			200	Capacity Development.
		• **Develop and implement a change management strategy to include coaching of OCAG senior officials.**	2.Training	a) Develop and implement a change management strategy including overseas training of OCAG senior officials.	Mr. Md. Mahmud Hossain		√	√	√	100	Capacity Development.
		• **Support OCAG's ongoing professional accreditation program of CIPFA and other appropriate programs.**	2.Training	a) Support OCAG's ongoing professional accreditation program of IPSAS Certification, CIPFA, CISA, CFE, CGAP and other appropriate programs.	Mr. Pranab Sarker	√	√	√	√	500	Professional Accreditation.
		• **The FIMA, in conjunction with OCAG, will design and implement a training and accreditation program based on international standards.**	2.Training	a) Strengthen the capacity of FIMA to implement audit training courses by establish e-Learning facilities.	Mr. S M Rezvi	√	√			100	E-learning facilities.
		• **Strengthen FIMA to enable professionalization of the auditors**	2.Training	a) Design and implement training program on audit AMMS 2.0, iBAS++, BACS and other CAATs software.	Mr. Md. Rafiqul Bari Khan	√	√	√	√	100	Capacity Development.
				b) Undertake national and international training program for the newly created audit core groups.	Mr. S.M. Rezvi	√	√	√	√	100	

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT(g)	Results (h)
C 11-Activity 54	Upgrade and sustain IT infrastructure of OCAG and AMMS 2.0 Software	• Restore the functioning of the AMMS 2.0, communicate its purpose and benefits to audit directorates and ensure its sustainable application in the audit process.	6.IT systems acquisition	a) Implement AMMS 2.0 in audit directorates in entire audit process.	Mr. S.M. Rezvi	√	√	√	√	50	Full functional AMMS 2.0.
				b) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS 2.0.	Mr. AKM Hasibur Rahman	√	√	√	√	200	Full Functional RP Module
				c) Provide necessary training to all officials and staffs of Audit Directorates and Audited entities.	Mr. AKM Hasibur Rahman	√	√	√	√	200	Capacity Development
				d) Enhance professional competence to Audit in IT environment especially IT system based financial management such as Nationalized Commercial Bank, Bangladesh Biman, Railway Ticketing system, e-GP system, iBAS++ system Revenue collection system etc.	Mr. Pranab Sarker	√	√	√	√	200	Capacity Development
		• Assess and implement the potential linkages between iBAS++ and AMMS 2.0.	8.Execution of reformed PFM process	a) Assess and implement the potential linkage between iBAS++ and AMMS 2.0 as well as other financial software like e-GP, DAMFAS, FABA, ASICUDA and Central Bank Software.	Mr. Md. Mahmud Hossain	√	√			50	Potential linkages among iBAS++, e-GP and AMMS 2.0.
				b) Provide interface and arrange training program for all Ministries, Divisions, Agencies etc. (Responsible Parties) for using AMMS 2.0.	Mr. Md. Rafiqul Bari Khan			√	√	20	
		• Develop and implement options to facilitate computer-based audits.	6.IT systems acquisition	a) Develop DATA analysis tool and conducting training for the core group to prepare Audit Plan.	Mr. S.M. Rezvi	√	√			200	Home Grown software
				b) Updating IT Audit Manual		√	√			50	Updated IT Audit Manual
				c) Development of IT Strategic Plan for OCAG		√	√			25	IT Strategic Plan
		• Upgrade and sustain IT infrastructure of OCAG	6.IT systems acquisition	a) Upgrade and sustain IT infrastructure (hardware & software) of OCAG;	Mr. S.M. Rezvi	√	√	√	√	50	Strengthen IT Environments of OCAG.

Serial (a)	PFM Action Plan - Activity Title (b)	Sub-activity (c)	Activity Type* (d)	Key Steps / (Current Status & Achievements) (e)	PIT member/ other official responsible (f)	Q1 FY24	Q2 FY24	Q3 FY24	Q4 FY24	Incremental cost lac BDT(g)	Results (h)
		and audit management and monitoring system		b) Establish networking among all offices under OCAG.	Mr. AKM Hasibur Rahman	√	√	√	√	100	
				c) Update existing data centre of OCAG and establish a backup data centre or DRS at FIMA or National data centre.	Mr. S.M. Rezvi	√	√			100	

C-12: STRENGTHEN PARLIAMENTARY OVERSIGHT AND SCRUTINY OF PUBLIC EXPENDITURE (FINANCIAL OVERSIGHT COMMITTEES)

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C12-Activity 55	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 Parliament will prepare annual work plan for the implementation of the identified activities under C-12 of the PFM Action Plan 2018-23. The AWP on PFM AP will be in line with the EU TA Work Plan against BPS requirements and other government reform initiatives which will send to EU & FD after taking approval for including in their concept note.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal						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.			√		√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ **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.**	2.Training	a) PIT will identify the relevant content for PAC, PUC & EC with the support of EU TA by consulting with the relevant MPs and staff to prepare work plan for training, orientation and workshop for enabling the MPs and staff.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Additional Secretary (CS)						▪ Identification of relevant content. ▪ Training module prepared ▪ Identification of trainees. ▪ Trainers and Resource persons are nominated. ▪ Stipulated trainings are held.
				b) EU consultant will be discussing with FOCs Members & Official to identify the relevant content for PAC, PUC & EC to include in their concept note.							
				c) EU TA will propose the content and BPS will examine and finalize the content for training, orientation & workshop and other support of EU.		√		√			
				d) Content-based training for PAC, EC & PUC staff will be conducted. Resource Persons will be engaged.			√	√			
				e) EU TA will develop and submit the training Modules to BPS.			√	√			
				f) Organise content-based training for all class Committee Officials of PAC, EC & PUC			√	√			
		▪ **Seminar & Workshop for the relevant parliamentarians.**	2.Training	a) Introductory Seminar for relevant MPs & staff will be organized.	• Mr. M.A. Kamal Billah						▪ Identification of relevant content.

145

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				- An introductory seminar will take place to inform about the EU TA, objective of the program and to identify the relevant content for FOCs support, training, orientation and workshop for FOCs Members & FOCs officials.	• Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Additional Secretary (CS)						▪ Seminar and workshop plan prepared. ▪ Resource persons are nominated. ▪ Stipulated Seminar, workshops and orientations are held
				b) Planning for content-based workshop for PAC, PUC and EC under EU TA.				√			
				c) Engagement of Resource Persons for the workshop for PAC, PUC and EC				√			
				d) Workshop Content & Program for PAC, PUC and EC will be developed by EU TA and shared with BPS.				√			
				e) Organize a workshop for members of PAC, PUC and EC				√			
		▪ **Foreign exposure visit.**	2.Training	a) Planning for foreign exposure visit for PIT, PAC, PUC and EC officials. b) Planning for foreign exposure visit for PIT, PAC, PUC and EC MPs.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal	√		√			Foreign Visit held.
				− -Visit for officials		√					
				− -Visit for MPs				√			

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ **Enabling Budget Helpdesk.**	2.Training	a) Enabling Budget Helpdesk. Capacity building on research. EU consultant will be discussing with PIT, PAC, PUC and EC officials to include in their Concept Note.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).				√		▪ Budget Helpdesk enabled ▪ Research Organizations are tagged. ▪ Orientation training arranged ▪ Debriefing sessions arranged ▪ Budget Booklets published
				b) Tag financial research organization with BPS to enable MPs in budget discussion.					√		
				c) Organizing orientation training for the Research assistants for the Budget Help desk					√		
				d) Arrangement of debriefing session for the Members of Parliament					√		
				e) Publication of Booklet on Budget Information					√		
		▪ **Capacity building on research.**	2. Training	a) Train 20 parliament secretariat 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.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).		√				Research officials are trained.

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ **Publication of the "Parliament Research Brief"**	Communication and knowledge sharing	a) A research brief titled 'Parliament Research Brief' is to be prepared and published compiling the articles from the participants receiving the research methodology training.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).		√				Research Brief published.
		▪ **Content-based training for the trainers (ToT) of the BPS.**	2. Training	a) Content based training (ToT) to be arranged for the officials of the BPS who are engaged in conducting various training inside and outside the BPS.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).		√	√			Trainers trained.
		▪ **Improved media management and arrangement of detailed press releases through arrangement of trainings for the officials of the Public Relations wing of BPS**	2. Training	a) Arrangement of training sessions for the officials of the Public Relations wing of the BPS for improved media management and better press releases.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal		√				Related officials are trained

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ Preparation of an exploratory research report on the business process analysis of the officials engaged with the committee support activities of the Parliamentary Standing Committee.	1.Analytical activities, studies, surveys,	a) The EU Consultant will work and prepare a report on the business process analysis of the officials engaged with the committee support activities of the Parliamentary Standing Committees to improve the overall capacity of the committee support wing.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • Director (L & R).	√					Research report published.
		▪ Submission of research report		a) Draft is compiled and the finalization of the report is ongoing			√				
C12- Activity 56	Strengthen the MIS and improve its use for Parliamentary purpose. (Under SPEMP-C a limited capacity MIS was developed, and pilot tested but its use was modified).	▪ Assess the previous MIS 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.	1.Analytical activities, studies, surveys	a) As on target of PFM AP 2018-23(Strengthen existing MIS or prepare scope for new MIS), PIT will request EU TA to support for strengthening the MIS system as on BPS requirements to include in their concept note. b) EU TA will recruit a MIS Consultant to review the previous MIS & current CMIS, identify the GAPs, develop a plan or scope of work strengthening the MIS and improve the use of MIS for Parliamentary purpose.	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • IT Officials • FOC officials						CMIS Development scope Identified & CMIS Development proposal finalized.

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				c) MIS Consultant will review the previous MIS & current CMIS, Conduct GAP Analysis of MIS & CMIS and propose a plan or scope of work strengthening the MIS and improve the use of MIS for Parliamentary purpose.							
				d) Future activities will be decided based upon the discussion made on the report from the gap analysis by the consultant.							
				e) Monitor progress.		√	√	√	√		
				f) Revise work plan if necessary.		√					
		▪ **Phase I: Completion of CMIS software development and testing as per existing contract.**	6. IT System	a) Setup a technical working committee comprising SNKE MIS of GT Global and IT officials responsible for CMIS development and implementation for regularly monitoring, intervening and updating the development and implementation of CMIS	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • IT Officials	√					▪ Technical Working Committee Set-up. ▪ Development of CMIS completed. ▪ User Acceptance Testing performed. ▪ VAPT for CMIS and load testing through BCC performed.
				b) Complete development of CMIS, including all tests and fine-tuning required from the vendor end, as per the existing contract with vendor		√					

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				c) Perform User Acceptance Testing with active participation from DT Global SNKE MIS, and get the required fine-tuning done through the vendor		√					
				d) Perform VAPT for CMIS and load testing through BCC, and get the required fine-tuning done through the vendor.			√				
		▪ **Phase II: Add FoC-specific functionalities to new CMIS, and make it ready for the new parliament**	6. IT System Acquisition	a) Identify the unmet requirements of the FOC	• Mr. M.A. Kamal Billah • Mr. Md. Faisal Morshed • Mr. Mohammad Kawsar Alam • Ms. Taslima Noor Hossain • Mr. Md. Ashif Iqbal • IT Officials • FOC officials	√					▪ Unmet requirements of FOC identified ▪ Unmet requirements of the FOC with DS, FOC and other stakeholders reviewed ▪ ToR for development of the FoC requirements prepared, a software firm/consultant hired ▪ Software for FoC requirements developed ▪ Interoperability with OCAG AMMS and Parliament
				b) Review the unmet requirements of the FOC with DS, FOC and other stakeholders		√					
				c) Prepare ToR for development of the FoC requirements, and help EU hire a software firm/consultant		√					
				d) Help BPS prepare and sign an MOU with OCAG		√					
				e) Software development for interoperability between CMIS and AMMS of OCAG		√	√				
				f) Software development for interoperability between CMIS and AMMS of OCAG			√				
				g) Software development for interoperability with Parliament website			√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				h) Bi-weekly review of software development and quality assurance (including review of SRS, SDD, test plans and results)		√	√	√	√		website implemented in CMIS
				i) User Acceptance Testing and fine-tuning				√			▪ Bi-weekly review of software development and quality assurance conducted
				j) Piloting starts in 30th Nov 2023			√	√			▪ Piloting started
				k) Perform a Training Needs Assessment for ensuring CMIS sustainability in terms of software development and hosting management for the IT wing of BPS		√					▪ Training Needs Assessment for ensuring CMIS sustainability in terms of software development and hosting management for the IT wing of BPS conducted
				l) Arrange training on software development and hosting management for the IT wing of BPS			√	√	√		▪ VAPT for the whole data centre conducted
				m) Perform VAPT for the whole data centre				√			▪ Business Continuity Management plan, including detailed backup procedure, for CMIS prepared and approved
				n) Prepare and approve a Business Continuity Management plan, including detailed backup procedure, for CMIS				√			
				o) Allocate dedicated server resources for CMIS so that load of other software does not affect its performance				√			▪ Dedicated server resources for CMIS

C-13: PROCUREMENT

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C13 - Activity 57	Restructuring CPTU and Policy Reforms	**Update the existing procurement legislations /rules and procurement documents and guidelines** ▪ Updating Public Procurement Act, 2006; ▪ Updating Public Procurement Rules, 2008; ▪ Updating e-GP guidelines 2011; ▪ Updating Standard Tender Documents ▪ Developing or updating e-STDs ▪ Formation of a disposal policy ▪ Formation of a sustainable procurement policy	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Drafting of amendment of PPA-2006, PPR-2008, STDs.	CPTU Officials	√	√	√	√	Cost incurred for activity 57, BDT: 525.30	Updated Legislation.
				b) Reviewing the drafts of the above;	Other Min/Div officials	√	√	√	√		
				c) Obtaining approval from the concerned authorities;	Approving Authority	√	√	√	√		
				d) Communicating with legislative division concerning the changes;	• Mr. Mohammed Shoheler Rahman Chowdhury		√	√	√		
				e) Finalization of the changes and promulgation.	• Mr. Mohammed Shoheler Rahman Chowdhury		√	√	√		
		Restructure CPTU into an Authority ▪ Drafting the BPPA Act; ▪ Consequential Change of PPA-2006 and PPR 2008; ▪ Obtaining Approval from the Secretaries Committee and Legislative Division ▪ Establishing a unit or team to assist the procuring Entities for climate responsive procurement	8.Execution of reformed PFM process	a) Drafting BPPA Act;	• Mr. Masud Akhter Khan • Mr. Md. Nasimur Rahman Sharif					Part of activity 57	
				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.			√	√			

153

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C13 - Activity 58	Enhancing Digitization of Public Procurement	Continue with enhanced capacity data Center Maintenance of Data Centre both main and mirror situated in BCC and CPTU for smooth operation of e-GP and e-PMIS system;	6. IT systems acquisition	a) Day to day operations and maintenance;	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Shamimul Haque • Mr. Md. Mosharraf Hussain	√	√	√	√	Cost incurred for activity 58, BDT: 10,613.91	▪ Operation and Maintenance of Data Centre in both places continues.
				b) Supervision of both data center;		√	√	√	√		
				c) Capacity assessment and enhancement		√	√	√	√		
		Technological Change of e-GP system • Convert the system from monolithic to micro service	1. Analytical activities 5. Revising Procedure 6. IT System Acquisition	a) a) Identification of micro services	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Shamimul Haque • Mr. Md. Mosharraf Hussain • e-GP O&M firm Dev	√	√	√	√	Part of activity 58	
				b) Development of micro services		√	√	√	√		
				c) Implementation of Micro services		√	√	√	√		
		Enhancement of e-GP system security • Establishment of Security Operation Center (SOC)	6. IT System Acquisition	a) Procurement of SOC equipment	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Shamimul Haque • Mr. Md. Mosharraf Hussain • e-GP O&M firm Dev	√				Part of activity 58	
				b) Implementation of SOC			√				
				c) Maintenance of SOC				√	√		
		Addition of new Module in e-GP system	5.Drafting/revising laws, strategies, regulations,	a) Meeting with Stakeholders		√	√	√	√	Part of activity 58	e-CMS use in contract implementation
				b) Select more organization for piloting		√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ Finalization of e-contract management System(e-CMS); ▪ Implementation of e-CMS; ▪ Piloting e-CMS; ▪ Training on e-CMS for PE's and Tenderer's.	framework, procedures; 8. Execution of reformed PFM process	c) conduct training for PE's	• Mr. Md. Shamimul Haque • Mr. Md. Nasimur Rahman Sharif • Mr. Md. Mosharraf Hussain	√	√	√	√		
				d) Conduct training for Tenderer's		√	√	√	√		
		Addition of new Module in e-GP system ▪ Develop an on-line Tenderers' Data Base (TDB); ▪ Implementation of TDB; ▪ Select organization for data entry; ▪ Insert data in TDB's system; ▪ Taken up awareness program on TDB's	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8. Execution of reformed PFM process 4.Advocacy	a) Meeting with Stakeholders (PE's and Tenderer's)	• Mr. Md. Shamimul Haque • Mr. Md. Nasimur Rahman Sharif • Mr. Md. Mosharraf Hussain	√	√	√	√	Part of activity 58	TDB's use in tender evaluation process.
				b) Select organization for data entry;		√	√	√	√		
				c) Taken awareness program (meeting, Advertisement in newspaper, workshop etc. on TDB's)		√	√	√	√		
		Inclusion and Update of e-STD's in e-GP system ▪ Updates major e-STD's based on changes of legislation; ▪ Publish e-STD's in e-GP platform; ▪ Follow up activities.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Find out changes in legislation;	• Mr. Md. Shamimul Haque • Mr. Md. Nasimur Rahman Sharif • Mr. Md. Mosharraf Hussain	√				Part of activity 58	e-STD's use in tender process in e-GP system procurement.
				b) Insert changes in e-STD's			√	√	√		
				c) Meeting with stakeholders on updated e-STD's (basically targeted agencies);					√		
		Integration of e-GP with other systems ▪ Integrate iBAS++ with e-CMS ▪ Review iBAS++; ▪ Review e-GP System; ▪ Verify inter- operability possible or not;	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Meeting with Finance Division and PFM project including developer firm						Part of activity 58	Integration completed between e-GP and iBAS++.
				b) Verify comparably between iBAS++ and e-GP system;							
				c) Developed integrated 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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ if yes, develop integrated system.	8. Execution of reformed PFM process	d) time to time review;	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Shamimul Haque • Mr. Md. Nasimur Rahman Sharif • Mr. Md. Mosharraf Hussain	√	√	√	√		
				e) Taken feedback from stakeholders		√	√	√	√		
		Integration of e-GP and iBAS++ for payment of fees through Automated Challan (A-Challan)	5.Drafting/revising laws, strategies, regulations, framework, procedures; 8.Execution of reformed PFM process	a) Meeting with Finance Division and PFM project including developer firm	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Shamimul Haque • Mr. Md. Mosharraf Hussain • Technical teams of iBAS and e-GP					Part of activity 58	
				b) Study for integration options							
				c) Develop APIs for integration							
				d) Testing of APIs							
				e) Deployment in the live server							
				f) Monitoring Progress		√	√	√	√		
		Provide training to PE's, tenderer's and other Stakeholders ▪ Review training plan with selected training provider firm; ▪ Send training calendar to PE's and tenderer's ▪ Select no. of trainees	2. Training	a) Meeting with training provider firm;	• Mr. Md. Shamimul Haque • Mr. Md. Nasimur Rahman Sharif	√	√	√	√	Part of activity 58	Users will be able to use e-GP system
				b) Collect Trainee list from PE's;		√	√	√	√		
				c) Collect trainee list from tenderers		√	√	√	√		
				d) Start training;		√	√	√	√		
				e) Feedback from trainees about training quality;		√	√	√	√		
				a) Send letter to Agencies		√	√	√			Implementation of e-GP in all PEs.
				b) Collect information from Agencies		√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		Inclusion of new Agencies in e-GP system Bring more offices under e-GP	8. Execution of reformed PFM process	c) Provide access in e-GP	• Mr. Md. Shamimul Haque • Md. Mosharraf Hussain	√	√	√	√	Part of activity 58	
				d) Provide training to the users		√	√	√	√		
C13 - Activity 59	**Professionalize procurement and citizen engagement**	**Assess procurement management of SPSOs, IMED and CPTU**	4. Advocacy	a) Meeting regularly the officials;	• Mr. Md. Nasimur Rahman Sharif	√	√	√	√	Cost incurred for activity 59, BDT: 2,357.34	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.		√	√	√	√		
		Capacity development of Procurement Agencies ▪ Creating procurement cells in organizations; ▪ Reorganize the cells in the organizations where key procurement official changes; ▪ Finalization of TOR for the cells.	3. Communication and knowledge sharing	a) Communicate with organizations where cells yet to be formed;						Part of activity 59	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;							
		Capacity development of procurement officials ▪ Provide 3-week training to officials;	2. Training	a) Request the SPSOs to send the procurement officials in the 3-week training programme;	• Mr. Md. Shamimul Haque • National trainers	√	√	√	√	Part of activity 59	Procurement officials are trained
				b) Training them with highest effort in order to ensure their up-gradation;		√	√	√	√		
		▪ Provide short training to officials;	2. Training	a) Collect nomination of the procurement officials for basic training.		√	√	√	√		
				b) Provide training to the procurement officials		√	√	√	√		
		▪ CIPS' procurement program for procurement officials.	2. Training	a) Sign contract with CIPS							Accredited Procurement professionals
				b) Select participant for CIPS program							

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				c) Provide training to the participants	• Mr. Md. Nasimur Rahman Sharif, • CIPS, BIGD	√	√	√	√		
		Strengthen citizen engagement through developing a communication strategy/program per region on the procurement practice of the country									
		Enhancement of citizen portal and Mobile app ▪ Finalize landscape analysis and software requirement specification for citizen portal; ▪ Operationalize citizen portal; ▪ Upgrade CPTU's mobile app; ▪ Develop content management framework (bilingual – Bangla and English)	3. Communication and knowledge sharing	a) Landscape analysis and software requirement for the portal; b) Operationalize the citizen's portal; c) Steps to continue the upgrade the mobile app of the CPTU; d) Develop content management in two languages.	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Nasimur Rahman Sharif	√ (c) √ (d)	√ (c) √ (d)	√ (c) √ (d)	√ (c) √ (d)	Part of activity 59	▪ Citizen's portal fully functional ▪ Mobile app upgraded ▪ Content Management framework developed
13 - Activity 60	**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.	6. IT systems acquisition	a) Invitation of REoI for selection of SI Firm 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						Cost incurred for activity 60, BDT: 1,224.76	▪ Enhanced and exhaustive PMIS with Required features ▪ Integrated system for Project Monitoring.

158

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ Integrate PMIS with the e-GP system including contract implementation		g) System Designing	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Mosharraf Hussain • CPTU & IMED officials and other agencies						
				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		√	√	√	√		
		Capacity Development of project Professional Training project officials Conduct workshop for the PDs	2. Training	a) Selection of participants	• Mr. Mohammed Shoheler Rahman Chowdhury • Mr. Md. Shamimul Haque.	√	√			Part of activity 60	
				b) Provide Training to the participants		√	√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
C14-Activity 61	**Ensure governance/ leadership structure to lead and support PFM reforms is effectively operating and the Steering Committee (SC) provides strategic directions.**	▪ **Conduct Steering Committee (SC) meetings at least twice every year.**	3.Communication and knowledge sharing	a) Prepare the working paper of the SC meetings and held the meeting of SC.	All PECs	√	√	√	√		
				b) Prepare and issue of the meeting minutes.			√		√		
				c) Follow up the decisions of SC.		√	√	√	√		
		▪ **Continue support to the Steering Committee and Program Implementation Teams (PITs) by PECT.**	3.Communication and knowledge sharing	a) Establish PECT to support SC and PITs.	All PECs						Done
				b) Conduct PIT meeting at least once in a month to oversee the implementation progress of the program.		√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				c) Identify the challenges of implementation and resolve in consultation with PITs/NPD/SC.		√	√	√	√		
		▪ Activate PFM Reform Learning Hub in IPF by providing logistic and technical support to IPF's human resource and capacity-building initiatives	8. Execution of reformed PFM process	a) Finalize a high-level roadmap for IPF, the reform learning hub.	• Md. Shawkat Ali • Ms. Elish Sharmin	√	√				
				b) Prepare an action plan for implementation.				√	√		
				c) Automation of Training Management of IPF with technical support from the program.		√	√	√	√		
				d) Upgrade the existing website of IPF.			√	√	√		
				e) Set up a modern library with e-library facilities in IPF.			√	√	√		
		▪ IPF to bring together government experts and lead in organizing a series of semi-annual Learning Activities (LA) to identify and share (local) implementation lessons between ministries and agencies.	7. Consultations, forums, citizens' participation;	a) Arrange knowledge-sharing workshops on lessons learned from field inspections.	• Md. Shawkat Ali • Ms. Elish Sharmin	√		√			
				b) Arrange follow-up workshops/seminars based on training feedback.		√	√	√	√		
C-14-Activity 62	Establish a comprehensive monitoring and evaluation framework for the PFM reforms	▪ Develop an effective PFM-focused Monitoring and Evaluation (M&E) guidelines including result-based indicators and reporting template in consultation with the stakeholders.	5.Drafting/revising laws, strategies, regulations, framework, procedures;	a) Identify "SMART" performance indicators in consultation with PITs of each component.	All PECs	√	√	√	√		
				b) Prepare reporting template in consultation with the stakeholders.		√	√	√	√		
				c) Prepare and finalize M&E guideline in consultation with stakeholders.		√			√		
		▪ Prepare M&E report and publish in the SPFMS website on annual basis.	8. Execution of reformed PFM process	a) Conduct training/ workshop with PITs and other stakeholders to disseminate the final M&E reporting template.	All PECs	√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
				b) Nominate the focal person from each component to collect the M&E data.		√	√	√	√		
				c) Collect the M&E data from the PIT focal point on quarterly basis.		√	√	√	√		
				d) Review the collected data and cross check with the PITs to ensure quality, accuracy and reliability.			√		√		
				e) Compile and finalize the annual M&E report and publish in the SPFMS website.					√		
		▪ PECT to prepare semi-annual Progress Reports based on inputs from implementing agencies.	3.Communication and knowledge sharing	a) Collect updated data/ information from PITs.	All PECs		√		√		
				b) Prepare draft report based on collected information.			√		√		
				c) Finalize semi-annual progress report.			√		√		
				d) Publish and distribute the approved report.			√		√		
C14-Activity 63	**Lead and implement a comprehensive change management program (with both the governance bodies as well as with implementation teams/ multi-tasking agencies and or clusters).**	▪ **Arrange regular field inspections with the representation from different MDAs;** ✓ The findings and feedbacks from the beneficiaries and service providers of the field inspections are widely disseminated for necessary actions. ✓ Systematic learning and sharing of good reform practices. ✓ Carry out knowledge events and institutionalize mechanisms for knowledge sharing.	8. Execution of reformed PFM process	a) Conduct field inspections with the representation from different MDAs and DPs.	All PECs	√	√				
				b) Prepare the report and distribute to the relevant MDAs.		√	√				
				c) Arrange foreign knowledge sharing programs/ training on change management and PFM reform.							
				d) Arrange knowledge sharing conference on PFM reform.							
		▪ **Capacity building and training for selected**		a) Prepare of Competency Framework for Public Financial	● All PECs	√	√				

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		change agents (including carrying out a Training Needs Assessment (TNA) and a PFM staff capacity development approach centered in IPF (include coaching, peer learning, induction training, on-job training, among others)	8. Execution of reformed PFM process	Management Professionals in Bangladesh, a Training Needs Analysis and a Code of Conduct for PFM professionals.	• Dr. Fazle Rabbi						
				b) Share the draft report with relevant stakeholders.			√				
				c) Arrange stakeholders' consultation workshop.			√				
				d) Finalize the report on Competency Framework & Training Need Assessment (TNA).				√			
				e) Arrange capacity development programs based on the TNA.					√		
				f) Conduct PFM-related long term Courses/certifications (Masters / at least 6 months) aboard.	• Dr. Fazle Rabbi • Ms. Elish Sharmin						
		▪ Develop Communication Strategy/ Guideline for communication and stakeholder engagement.	7. Consultations, forums, citizens' participation;	a) Prepare draft communication strategy/ guideline.	All PECs						
				b) Consult with the relevant stakeholders.							
				c) Finalize the communication strategy/ guideline.							
				d) Update informative and robust SPFMS website.							
				e) Finalize the PFM pocket-book.							
				f) Update "Field Inspection- How to Note" and "Implementation Guideline of PFM Action Plan".							
		▪ Strengthening Adaptive leadership skills and Implementation Coaching ✓ Identify constraints and obstacles to successful implementation of defined PFM changes and Implementation workshops to discuss technical and adaptive	3.Communication and knowledge sharing	a) Conducting training of ISCs both by PECT and the World Bank.	All PECs		√				
				b) Support to PITs for successful implementation of activities by identifying constraints and overcome the obstacles.		√	√	√	√		
				c) Conduct quarterly meeting among ISCs to discuss the learning to promote the cross-fertilization of ideas.		√	√	√	√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		challenges and solutions.									
C14-Activity 64	Commission Studies and Evaluations	▪ Conduct research by IPF based on the PFM reform agenda and disseminate the outcome among stakeholders.	1.Analytical activities, studies, surveys	a) Identify research topics in consistence with PFM reform agenda.	• Md. Shawkat Ali • Ms. Elish Sharmin	√	√	√	√		▪ Research paper/article prepared.
				b) Conduct research on the selected topics.		√	√	√	√		
				c) Publish and disseminate research papers/findings.				√	√		
		▪ Follow up the low score PIs (as per PEFA 2021) with the lead agencies.	1.Analytical activities, studies, surveys	a) Provide support to PITs to take actions how to transform low-scoring performance indicators into high- scoring.	All PECs	√	√	√	√		
				b) Provide support to PITs to lead the process of revision of their current activities in line with low scoring PEFA indicators.		√	√	√	√		
				c) Provide support to central coordination committee lead by FD to monitor the progress against PEFA indicators.		√	√	√	√		
		▪ Carry out PEFA self-assessments every 2 years.	1.Analytical activities, studies, surveys	a) Coordinate PEFA self-assessment with relevant stakeholders.	All PECs				√		
				b) Provide support in preparation of self-assessment report with the core group lead by FD.					√		
				c) Disseminate the final PEFA self-assessment report with relevant stakeholders.					√		
		▪ Working closely with IPF to identify specific performance deficiencies which need to be addressed through updating the training modules.	3.Communication and knowledge sharing	a) Arrange workshops to share the deficiencies identified by the PEFA core assessment teams with IPF.	• Dr. Fazle Rabbi • Ms. Elish Sharmin			√			
				b) Find out the actions needed to improve performance.					√		
				c) Arrange seminars to disseminate the experience of implementation of PFM reforms.					√		

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)	Q1 FY 24	Q2 FY 24	Q3 FY 24	Q4 FY 24	Incremental cost lac BDT (i)	Results (j)
		▪ **Conduct Final Evaluation after completion of the program.**	1.Analytical activities, studies, surveys	a) Communicate with the PITs to collect information for the report.	All PECs						
				b) Prepare draft report of the final evaluation							
				c) Share the report with PITs to finalize it.							
				d) Incorporating the feedback finalize the evaluation.							