

First

STAKEHOLDER RETREAT

January 23-25, 2020

The Palace Luxury Resort



MINISTRY OF FINANCE
Government of People's Republic of Bangladesh

PUBLIC FINANCIAL MANAGEMENT

ACTION PLAN 2018-2023



Canada

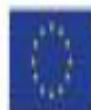


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INTRODUCTION

1. The ***'First PFM Action Plan (2018-2023) Stakeholders Retreat'*** was organized by the Government of Bangladesh in Bahubal, Habigong, Sylhet from 23 January until 25 January. In this event Mr. Abdur Rouf Talukder, Secretary of Finance and Mr. Md. Habibur Rahman (Additional Secretary and National Program Director) brought together some 100 officials (17 additional secretaries and above) including officials from the 13 Program Implementation Teams (PITs), the Program Execution and Coordination Team (PECT), Bangladesh Bank, and the Institute of Public Finance (IPF) - as well as representatives from development partners (DfID, Canada, EU, & JICA).
2. A World Bank delegation working on PFM reform in Bangladesh including Furqan Saleem; Nazmus Sadat Khan; Winston Cole, Sher Shah Khan, Robin Van Kippersluis, Hasib Chowdhury, Arafat Istiaque, Rizwana Tabassum, and Nadee Imran participated in the retreat both as resource people and supporting/facilitating table discussions linking progress to the various World Bank related programs: P4R-Strengthening Public Financial Management Program to Enable Service Delivery (P167491), Strengthening Public Expenditure Management Program (SPEMP) Multi Donor Trust Fund, VAT Improvement Program (P129770), Digitization Procurement Program (P160758).
3. The objectives of the retreat were a) to bring together key PFM officials, responsibilities and functioning of PITs; b) to share progress by and between all PFM Action Plan Program Implementation Teams (PITs)/component leaders and; c) discuss and finalize a number of guidance documents on implementation and joint learning that were jointly developed with World Bank.
4. This first retreat brought together all of the teams that will lead the implementation of PFM Program. Participants presented the brief update of PFM Action Plan components. They also worked on the PFM Pocket Book, PFM Action Plan Implementation Guideline and PFM Field Inspection How-To Note, shared their feedback which will be incorporated before finalizing these three pillared communication documents. The Retreat is the first of its kind in Bangladesh's PFM Reform history and afforded the opportunity for stakeholders to gain insights into in-country experiences, exchange ideas and share achievement under the PFM Action Plan.
5. The event was considered “very successful and exceeding expectations” by the National Program Director Habibur Rahman. Key results were achieved in 3 areas:
 - the progress reporting on all 14 components of the PFM Action Plan and the sharing of lessons across various agencies/departments working on PFM in the government was successfully initiated – which is a novum in Bangladesh - and was a necessary step also towards a more formal (first) PFM Action Plan progress report;

- Joint review of three operational documents of importance to successful implementation. All documents were thoroughly discussed in smaller groups. The acceptance of the guidance materials is important as it puts emphasis on learning and course correction during implementation which is different from previous reforms. To maximize ownership and do justice to many good text suggestions provided, one month was given for text inputs/suggestions so this can be finalized in March - if needed through a smaller workshop/finalization session with a few officials; and
- By bringing together the PFM family in this way and by managing a strong preparation process (including the guidance documents provided) the new PECT gained stronger legitimacy and credit to start playing its coordinating role on PFM reforms.

BACKGROUND

6. The PFM Reform Strategy (2016-21) was approved by the Minister of Finance in August 2016. The PFM Reform Strategy clearly sets out the key goals and objectives of the PFM reforms and identifies the priority reform actions. The Strategy was developed by a cross-institutional team from the Ministry of Finance, the Office of the Comptroller and Auditor General, the Planning Commission, and the National Board of Revenue, among others and identified the following five goals for PFM reforms:
 - Goal 1: Maintain aggregate fiscal discipline compatible with macro-economic stability and pro-poor growth;
 - Goal 2: Allocate resources consistent with Government priorities as reflected in National Plan;
 - Goal 3: Promote the efficient use of public resources and delivery of services through better budget execution;
 - Goal 4: Promote accountability through external scrutiny and transparency of the budget; and
 - Goal 5: Enhance the enabling environment for improved PFM outcomes.
7. A PFM Action Plan (2018-23) [the government PFM program] has been recently elaborated to support effective implementation of the PFM Reform Strategy (2016-21)¹. This PFM Action Plan provides the implementation roadmap for some priority actions with clear institutional responsibilities among 13 reform components, cost-benefit analysis of sub-activities, and results indicators to monitor the successful implementation. The PFM Action Plan also elaborates on the governance structure for reforms and the change management approach introduced earlier in the Strategy (component # 14). Elaboration of the PFM Action Plan followed a long consultative process with a broad range of stakeholders.

¹ The PFM Action Plan has already been endorsed by the SPEMP Technical Advisory Meeting and is being sent for the final approval to the Finance Minister.

DLR 10.1: Two PFM Action Plan progress reports (prepared on a semi-annual basis in a Fiscal Year) have been submitted by the PECT to the Steering Committee.

Progress will not be linear. There will be some steps forward, some steps backward. Some reforms may be achieved rapidly when all the actors involved are in alignment. Other reforms may need a slower pace to allow absorptive capacity to catch up, accountability to increase, or public support to be rebuilt. PECT will take the lead in establishing a comprehensive monitoring and evaluation framework for the PFM reforms. This will entail various activities that are described in the Action Matrix, including the semi-annual PFM program progress reports that will be submitted to the Steering Committee. The semi-annual PFM Action Plan progress reports at a minimum:

- The consolidated progress from each respective technical note, reporting for each DLR and intermediate results target: a) what has been achieved; b) what still needs to be done; c) what are valuable lessons learned from the process followed, and attention points for moving forward or suggestions for course-correction? For this last part, the semi-annual stakeholder retreats are an important input.

In each year of the program, progress reports are submitted every 6 months to the Steering Committee for review and possible course-correction and a brief summary is made available to the public one month later.

WHAT WORKED WELL

8. Strong government engagement and leadership throughout and right from the top with the Finance Secretary. Participants were impressed by the high capacity of the Government officials invited to the workshop. It seemed that the right people were here and that they were able to speak with authority and knowledge about their reform areas. Some other part of the event went well too, such as,
 - High level attendance and engagement signals the importance attributed to this agenda.
 - Some of the progress updates from the PITs were good. For example, there was impressive progress on public procurement and pension management. The DRM presentation from NBR was well structured and set out their challenges.
 - Some good questions and challenges following the presentations - these moments of debate including e.g. on internal audit and learning about how APAs were on one occasion being used for reward and sanction were a real highlight.
 - Excellent engagement on editing the three documents - detailed, thoughtful comments.
 - Good facilities, facilitation and good time for networking and informal discussions.
 - Good opportunity for line ministries to establish connection with Ministry of Finance.
 - Good platform for DPs to discuss and share on ongoing support on PFM.

WHAT WORKED LESS WELL

9. Some of the PIT presentations were a little too long and repeated the PFM action plan without giving so much of an update on progress or challenge, also some of them e.g. on APAs more

upbeat than we judge progress to be. This closed environment should, as far as possible, be a place to frankly discuss challenges.

SUGGESTIONS

10. Government presenters could be given clearer guidance about presentation structures. Suggest a template for the preparation of the PowerPoint, and a preparation meeting with all the presenters. Main issues to cover should be: 1) progress and what is working well; 2) challenges and where is progress more difficult; 3) how the PIT needs help from the rest of the room. Provide space for more question and discussion - this important for coordination and learning.
11. More time and guidance needed on the facilitated sessions on the pocketbook, field inspection reports and implementation guidelines of the PFM action plan. Groups could be provided questions they should consider in advance of the session. Group allocation also could be by choice with sign-up sheets so people could select documents according to their interest. [Habibur Rahman's suggestions for further feedback from the PFM family and for a small workshop at the Institute for Public Finance were very positive.] Institute for Public Finance as PFM learning hub could provide a broad overview on lessons learned and on common challenges on PFM.

OTHER REFLECTIONS BEYOND THE WORKSHOP

12. The Government PFM stakeholders should consider sharing and celebrating the progress on reforms. This could take the form of a media briefing with relevant stakeholders as the wider public would benefit from learning about the Government's good work. Think tanks and CSOs like IPR, CPD, TIB should be invited. IMF, ADB, USAID should be involved if relevant. It seems like limited ownership of the written documents to date and need for ironing out several issues, e.g.:
 - Role of internal audit in ministries v departments
 - Use of annual performance assessments - APAs - to reward and sanction ministries' work.
 - More focus on lesson learning across different teams is still necessary.

WAY FORWARD

13. The Government intends to hold stakeholders events twice a year and will incorporate lessons for planning and organizing the second PFM Action Plan Stakeholders event where more progress is expected against targets. The strong alignment between the Bank and the Government is expected to continue as well as hands on support for meeting emerging challenges.





BANGLADESH PUBLIC FINANCIAL MANAGEMENT (PFM) ACTION PLAN 2018-2023

STAKEHOLDER RETREAT

January 23-25, 2020 | Thursday-Saturday

Venue: The Palace Luxury Resort, Bahubal, Habigonj, Sylhet

I. CONTEXT

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

A **PFM Action Plan (2018-23)** was approved by the Finance Minister in September 2018, to support effective implementation of the PFM Reform Strategy (2016-21). The Action Plan fulfills the need for an operational document, and as such it is consistent and should be read with the Strategy to get a complete understanding of the PFM reforms in Bangladesh.

Finance Division has established the PFM governance structure which is led by a Steering Committee (SC) chaired by the Finance Secretary. The SC is supported by the Program Execution and Coordination Team (PECT) headed by the National Program Director. The PFM Action Plan provides the implementation road

map for some priority actions with clear institutional responsibilities among 13 thematic reform components, cost-benefit analysis of sub-activities, and results indicators to monitor the successful implementation. The PFM Action Plan also elaborates on the governance structure for reforms and the change management approach through a specific component devoted to these nontechnical issues. 13 Program Implementation Teams (PITs) have been established. Each of the 13 PITs are supported by an Implementation Support Consultant (ISC) who will play a crucial role in supporting successful implementation and in facilitating learning and innovation.

The first PFM Action Plan progress retreat is being organized to bring all stakeholders together and accelerate the implementation of all components. This retreat will enable sharing of progress by 14 component leaders and working on their respective annual work programs, getting to know each other, finalize the PFM pocketbook, PFM Action Plan Implementation Guideline, and PFM Field Inspections How-To note.

II. TARGET PARTICIPANTS

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

III. Objectives of the stakeholder retreat

The objectives of the event are to:

- 1) Getting to know each other and clarifying roles and responsibilities and functioning of the PITs
- 2) Sharing of progress by all PITs/component leaders
- 3) Discuss and finalize PFM Pocket Book
- 4) Discuss and finalize PFM Action Plan Implementation Guideline
- 5) Discuss and finalize PFM Field Inspection How-To Note

OUTPUTS

- Identification of key challenges and their solutions
- Finalized PFM Action Plan Implementation Guideline
- Agreed reporting mechanism as per Implementation Guideline
- Finalized PFM Pocket Book
- Finalized PFM Field Inspection How-To Note

Thursday January 23, 2020

6:00 pm – 7:30 pm

Venue: The Palace Luxury Resort, Bahubal, Habigonj, Sylhet

Timing	Session Outline	
7.30am	Heading towards The Palace Luxury Resort, Sylhet <i>Four buses will be parked in front of Anti-Corruption Commission office</i>	Mr. A.B.M. Amir Uddin Mr. Md. Shahed Hassan
11:00am -11:30am	Short break and snacks at Ujan Vati	
1.00pm - 3.00pm	Reach resort, Check-In, Registration and Lunch at “Olive”	Mr. Mohammad Saiful Islam Mr. A.B.M. Amir Uddin and Mr. Md. Shahed Hassan
3.00pm - 5.30pm	Guided tour and see the resort	Arranged by hotel management
5.30pm - 5.55pm	Coffee break and move to Ballroom	
6.00pm - 6.30pm	Welcome session - Retreat objectives - Way forward and retreat agenda <i>“Journey to a successful PFM Reform initiative”</i> <i>short video</i>	Mr. Md. Habibur Rahman, Additional Secretary Budget 1, Finance Division and National Program Director Mr. Furqan Ahmad Saleem Lead Public Sector Specialist, World Bank

Timing	Session Outline	
6.30pm - 7.00pm	Where are we - Icebreaker introductions - Troika consulting	Teamwork facilitated by Mr. Robin Van Kippersluis, Senior Knowledge and Learning Officer, World Bank
7.00pm - 7:30pm	Governance structure of the Program SC - PIT- PECT -Roles & responsibilities	Mr. Md. Habibur Rahman, Additional Secretary Budget 1, Finance Division and National Program Director, SPFMS
8.00pm-10.00pm	Dinner at “Olive”	

Friday January 24, 2020

9:00 am – 5:00 pm

9:00am -10.30am	Group work to finalize the 3 documents		
(Introductory presentations and group discussions)	Group 1	Group 2	Group 3
	PFM Pocketbook	PFM Action Plan Implementation Guideline	PFM Field Inspection How-To Note
The groups will self-organize and prepare report-back presentations with their recommendations in order to finalize these documents. The groupwork may continue after 5:30pm depending on the need.	1. Ms. Bilquis Jahan Rimi, Program Executive and Coordinator, SPFMS 2. Mr. Mohammad Saiful Islam, Program Executive and Coordinator, SPFMS 3. Mr. Robin van Kippersluis 4. Aislin Baker, DfID	1. Mr. S. M. Moin Uddin Ahmed, Program Executive and Coordinator, SPFMS 2. Ms. Fatema Begum, Program Executive and Coordinator, SPFMS 3. Mr. Furqan Ahmad Saleem, World Bank 4. Francesco Elicio, European Union	1. Mr. Saidul Islam, Program Executive and Coordinator, SPFMS 2. Ms. Saima Shahin Sultana, Program Executive and Coordinator, SPFMS 3. Ms. Rizwana Tabassum, World Bank 4. Asma Parvin, Canadian High Commission

Friday January 24, 2020

9:00 am – 5:00 pm

10:30am-10:45am (Group output internal debrief)	Group 1 Leader	Group 2 Leader	Group 3 Leader
10:45 – 11:00 am	Coffee break		
Group presentations, each followed by discussion	PFM Pocketbook (11:00 am to 11:30 am)	Group 1 Leader	
	PFM Action Plan Implementation Guideline (11:30 am to 12:00pm)	Group 2 Leader	
Group presentations, each followed by discussion	PFM Field Inspection How-To Note (12:00pm- 12:30pm)	Group 3 Leader	

12.30pm- 2.30pm **Lunch at “Olive” and Jumma Prayer**

2.30pm - 2.45pm	Retreat opening	Mr. Abdur Rouf Talukder Secretary, Finance Division
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2.45pm - 3.45pm	Plenary discussion on the PFM Action Plan progress • Key takeaways from sessions so far on governance structure and implementation modalities • Bringing it together: Plenary discussion - key points for implementation of the PFM Action Plan	Md. Habibur Rahman, Additional Secretary Budget 1, Finance Division and National Program Director, SPFMS
3:45pm -4:00pm	Coffee break	
4.00pm -5:30pm	Sharing progress by PIT (12-15 min each) • Revenue and Expenditure Forecasting (MEW) • Domestic Revenue Mobilization (NBR) • Public Procurement (CPTU) • Internal Audit and Audit Follow-up (Expenditure Management Wing) • Public Investment Management (Planning Ministry) • Public Sector Performance Management (Cabinet Division) • iBAS++/BACS implementation (iBAS team)	Head of each PIT <i>(Twelve minutes per session)</i>
7.30pm - 10.00pm	BBQ Dinner and Networking at Fountain view lawn	Ms. Saima Shahin Sultana and Ms. Fatema Begum, Program Executives and Coordinators, SPFMS

Saturday January 25, 2020

9:00 am – 1:00 pm

9:am - 10.45am	Sharing progress by PIT, continues • Debt Management (TDMW) • Planning and Budget Preparation (Budget Wing) • Financial Reporting and Pension Management (CGA) • SOE Governance (SOE Monitoring Cell) • External scrutiny and oversight (OCAG) • Legislative Accountability (PAC) • PFM Reform Leadership, Coordination and Monitoring	Head of each PIT <i>(Twelve minutes per session)</i>
10:45 – 11:00 am	Coffee break	
11.00am – 12.15pm	Reflections and closure	Mr. Abdur Rouf Talukder Secretary, Finance Division
12.15pm - 1:15pm	Lunch at “Olive”	
1:15pm – 1:30pm	Heading towards Dhaka	Mr. A.B.M. Amir Uddin and Mr. Md. Shahed Hassan
5:00pm - 5:30pm	Short break and snacks at Ujan Vati	Mr. A.B.M. Amir Uddin and Mr. Md. Shahed Hassan

GOVERNANCE STRUCTURE



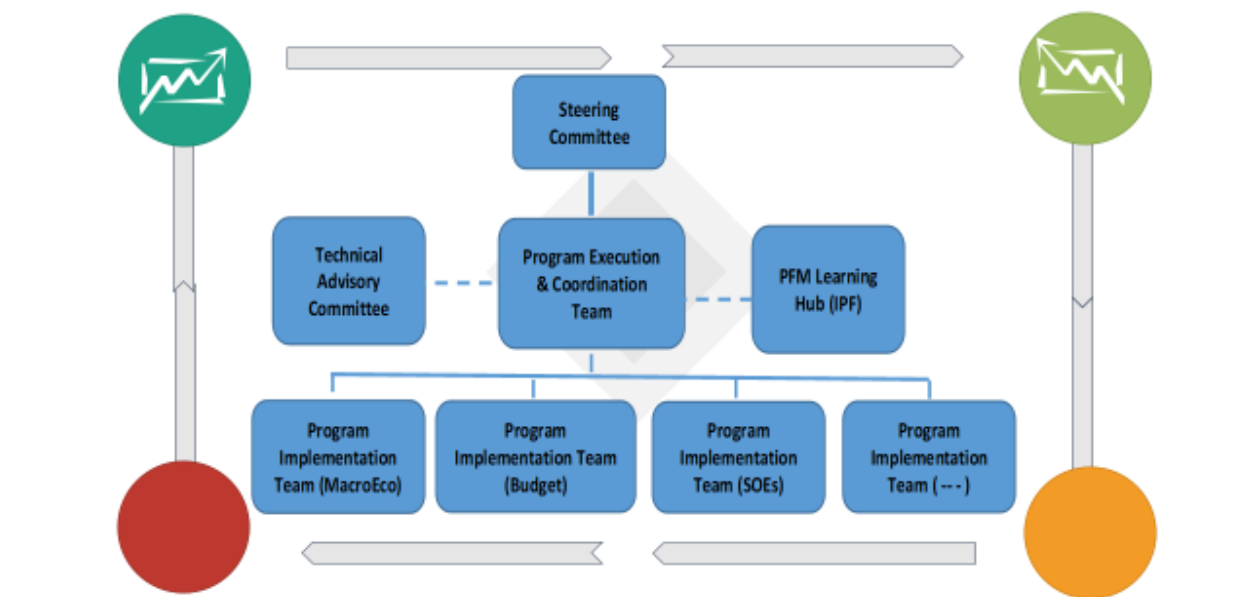
Governance Structure for PFM Reforms

Key principle

- A key principle of PFM Reform is that government authorities are firmly in charge of the reform process, with external advice in a supporting role.
- There is a two-tier governance structure comprising of a Steering Committee (SC) and a Program Execution and Coordination Team (PECT).

BANGLADESH PUBLIC FINANCIAL MANAGEMENT (PFM) ACTION PLAN 2018-2023

Governance Structure for PFM Reforms

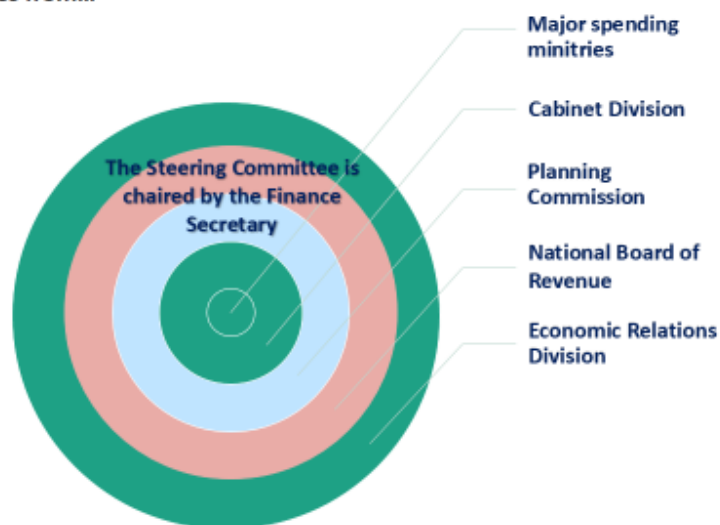


Steering Committee (SC)

Members are senior representatives from...

Mandate of SC

- Oversee implementation progress, approaches, and stakeholder communication;
- Create a conducive enabling environment for change to happen;
- Review the Action Plan implementation status and the progress towards results;
- Decide on possible course-corrections based on implementation lessons and suggestions from the PECT



Role of Technical Advisory Committee (TAC)

- ❖ TAC meets to discuss work plans, ToRs/concept notes, reports and follow up on the implementation of technical assistance deliverables;
- ❖ TAC meetings are held frequently (preferably monthly), the World Bank and DPs will participate;
- ❖ Meetings are held either in the World Bank office or in the Government offices or DPs place; and
- ❖ The World Bank is the Secretariat function for TAC.



Roles and responsibilities of Program Implementation Team (PIT)

Revenue and Expenditure Forecasting

Mr. Md. Azizul Alam, Additional Secretary, Finance Division-
Dr. Md. Khairuzzaman Mojumder, Joint Secretary, Finance Division
Mr. Anarul Kabir, Deputy Secretary, Finance Division
Mr. Md. Mahbub Alam, Sr. Assistant Secretary, Finance Division
Begum Miskatul Tamanna, Assistant Chief, Finance Division

Planning and Budget Preparation

Mr. Sirajun Nur Chowdhury, Joint Secretary, Finance Division
Dr. Muhammad Yousuf, Deputy Secretary, Finance Division
Mr. Muhammad Faruquzzaman, Deputy Secretary, Finance Division
Mr. Muhammad Anisuzzaman, Deputy Secretary, Finance Division
Begum Liza Khawaja, Sr. Assistant Secretary, Finance Division

iBAS++/BACS

Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division
Mr. Md. Manjarul Mannan, Joint Secretary, Finance Division
Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division
Begum Nazma Mubarak, Secretary, Finance Division
Mr. Muhammad Ali Prince, Deputy Secretary, Finance Division

Roles of PIT

- There are 13 PITs formed in different PFM institutions
- Lead the PFM Action Plan implementation and monitoring
- Prepare implementation documentation, work plans and budget allocation
- Provide financial oversight on program implementation
- Provide progress reports for activities managed under the respective component of PFM Action Plan

Debt Management

Mr. Ekhlashur Rahman, Additional Secretary, Finance Division
Mr. Muhammad Mojiburul Haque, Deputy Secretary, Finance Division
Mr. Md. Firoz Ahmed, Deputy Secretary, Finance Division
Begum Habibun Nahar, Deputy Secretary, Finance Division
Mr. Md. Ruhul Amin, Deputy Secretary, Finance Division

SOE Governance

Ms. Arefin Ara Begum, Director General (Additional Secretary), Monitoring Cell
Mr. Shafiq Ahmed Shibly, Additional Director General (Joint Secretary), Monitoring Cell
Mr. Md. Saifullah Panna, Joint Secretary, SOE Wing
Mr. Md. Jamal Uddin, Director Monitoring Cell
Mr. Md. Hakim Uddin, Additional Director General, Monitoring Cell

Pension Management & Financial Reporting

Controller General of Accounts
Deputy Controller of Accounts (Accounts)
Chief Accounts Officer, Pension and Fund Management
Mr. S. S. M. Lukman, Chief Accounts Officer, Ministry of Education
Mr. Muhammad Mominul Haque Bhuiya, Additional Controller of Accounts (Accounts and Finance)

Roles and responsibilities of Program Implementation Team (PIT)

Revenue and Expenditure Forecasting

Mr. Md. Azizul Alam, Additional Secretary, Finance Division-
Dr. Md. Khairuzzaman Mojumder, Joint Secretary, Finance Division
Mr. Anarul Kabir, Deputy Secretary, Finance Division
Mr. Md. Mahbub Alam, Sr. Assistant Secretary, Finance Division
Begum Miskatul Tamanna, Assistant Chief, Finance Division

Planning and Budget Preparation

Mr. Sirajun Nur Chowdhury, Joint Secretary, Finance Division
Dr. Muhammad Yousuf, Deputy Secretary, Finance Division
Mr. Muhammad Faruquzzaman, Deputy Secretary, Finance Division
Mr. Muhammad Anisuzzaman, Deputy Secretary, Finance Division
Begum Liza Khawaja, Sr. Assistant Secretary, Finance Division

iBAS++/BACS

Mr. Sheikh Muhammad Salim Ullah, Additional Secretary, Finance Division
Mr. Md. Manjarul Mannan, Joint Secretary, Finance Division
Mr. Md. Abdur Rahman Khan, Joint Secretary, Finance Division
Begum Nazma Mubarak, Secretary, Finance Division
Mr. Muhammad Ali Prince, Deputy Secretary, Finance Division

Roles of PIT

- There are 13 PITs formed in different PFM institutions
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Mr. Md. Firoz Ahmed, Deputy Secretary, Finance Division
Begum Habibun Nahar, Deputy Secretary, Finance Division
Mr. Md. Ruhul Amin, Deputy Secretary, Finance Division

SOE Governance

Ms. Arefin Ara Begum, Director General (Additional Secretary), Monitoring Cell
Mr. Shafiq Ahmed Shibly, Additional Director General (Joint Secretary), Monitoring Cell
Mr. Md. Saifullah Panna, Joint Secretary, SOE Wing
Mr. Md. Jamal Uddin, Director Monitoring Cell
Mr. Md. Hakim Uddin, Additional Director General, Monitoring Cell

Pension Management & Financial Reporting

Controller General of Accounts
Deputy Controller of Accounts (Accounts)
Chief Accounts Officer, Pension and Fund Management
Mr. S. S. M. Lukman, Chief Accounts Officer, Ministry of Education
Mr. Muhammad Mominul Haque Bhuiya, Additional Controller of Accounts (Accounts and Finance)

Program Implementation Team (PIT)

Internal Audit and Audit Follow-up

Begum Selina Akhter, Additional Secretary, Finance Division
 Mr. Kabirul Eddani Khan, Joint Secretary, Finance Division
 Begum Sulekha Rani Basu, Joint Secretary, Finance Division
 Mr. Sheikh Momena Moni, Joint Secretary, Finance Division

Central Procurement Technical Unit (CPTU)

Mr. Md. Nur Ali, DG, Additional Secretary, CPTU
 Mr. Shih Haider Chowdhury, Director, CPTU
 Mr. Md. Aziz Taher Khan, Director, CPTU
 Mr. Md. Shamimul Hoque, Director, CPTU
 Mr. Md. Mosharraf Hossain, System Analyst, CPTU

Public Investment Management

Mr. Md. Khalilur Rahman, Chief Programming Division
 Mr. Md. Sayduzzaman, Joint Chief Programming Division
 Mr. Md. Anwar Uddin, Deputy Chief Programming Division
 Mr. Md. Ataur Rahman Khan, Deputy Chief Programming Division
 Mr. Md. Shahadat Hossain Masud, Senior Assistant Chief, Programming Division

Strengthen External Scrutiny and Oversight OCAG

Mr. Md. Zakir Hossain, Deputy CAG
 Mr. Md. Rafiqul Islam, DG Commercial Audit Directorate
 Mr. Abul Kalam Azad, DG Revenue Audit Directorate
 Mosst. Maksuda Begum, Director Commercial Audit
 Mr. Towfique Saifiquil Islam, Deputy Director Commercial Audit

Strengthen Parliamentary Oversight and Scrutiny of Public Expenditures

Mr. As E Ma Golam Kibria, Additional Secretary Parliament Secretariat
 Mr. Md. Fazlul Hoque, Director, Parliament Secretariat
 Mr. Md. Faisal Morshed, Deputy Secretary, Parliament Secretariat
 Mr. Md. Mizanul Hoque, Senior Assistant Chief, Parliament Secretariat
 Mr. Md. Asif Iqbal, Maintenance Engineer, Parliament Secretariat

Public Sector Performance Management

Additional Secretary, Reform Unit, Cabinet Division
 Deputy Secretary, District and Field Administration, Cabinet Division
 Deputy Secretary, Budget Wing, Cabinet Division
 Deputy Secretary, Cabinet Division
 Deputy Secretary, Cabinet Division

Domestic Resource Mobilization

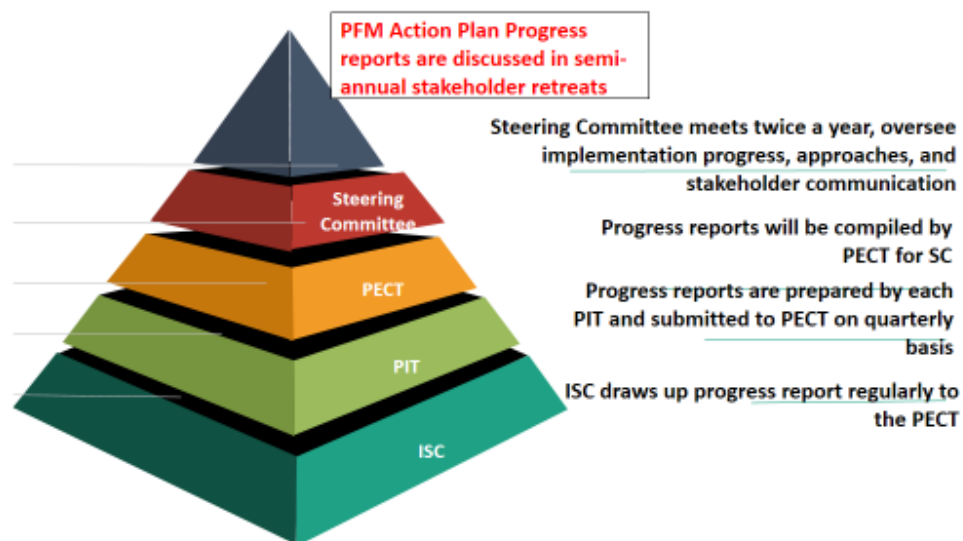
Mr. Md. Alamgir Hossain, Member, Tax Policy - Team Leader of PIT
 Dr. Abdul Mannan Sikder, Member, VAT Policy
 Mr. Khondokar Khurshid Kamal, First Secretary, Monitoring and Training
 Mr. Md. Faizur Rahman, First Secretary, Export Duty and Bond
 Mr. Iktiar Uddin Mohammad Mamun, First Secretary, Tax Policy

OVERALL ROLE OF THE IMPLEMENTATION SUPPORT CONSULTANTS (ISCs)

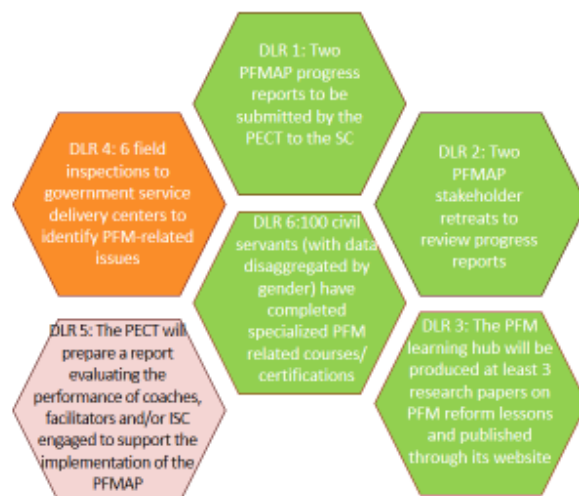
ISCs will play a crucial role in supporting successful implementation and in facilitating learning



Reporting Structure from PIT to PECT and Steering Committee



All comes together in Component 14: DLRs under DLI 10 to achieve





COMPONENT: 1 REVENUE AND EXPENDITURE FORECASTING (MEW)



Presentation on

Component-1: Revenue and Expenditure Forecasting

Under
PFM Action Plan 2018-2023
Finance Division, Ministry Of Finance

Goals of PFM Reform Strategy 2016-2021

- ✓ Maintain aggregate fiscal discipline compatible with macroeconomic stability and pro-poor growth
- ✓ To allocate resources consistent with Government priorities as reflected in National Plan

Objectives of the Component

- ❑ To develop a macroeconomic model, which will be used to inform budget preparation and the medium term macroeconomic framework (MTMF).

The PFM Action Plan 2018-2023

Underlying Problem/Challenge	Activity	Expected Result
Static revenue and expenditure estimates restrict effective policy making. In addition, inaccurate data renders macro-modeling less reliable which leads to shortfalls in expenditure and revenue compared to the budget	Activity 1: Replace current macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting	Improved quality of submission/ review of budget requests and improved resource allocation through greater accuracy in forecasting A contribution to revenue increase and expenditure control through better fiscal database and analysis
Alternative scenarios have not been employed to sharpen projections and reflect risks due to the limited nature of the model itself. The output from the current model needs to be more closely linked with the ADP where risks are higher. Integration of all fiscal forecasting tools is needed.	Activity 2: Develop scenarios for optimistic and risky fiscal outlooks to drive mid-term budgetary revisions	Enable better quantification of fiscal risks and their impact on the economy to inform fiscal policy decisions

Indicators and Targeted Outcomes

Results indicators	Targeted outcome FY-20	Targeted outcome FY-21	Targeted outcome FY-22	Targeted outcome FY-23
DLI 1 – Use of improved fiscal projections for budget-making (\$8 mil)	DLR 1.1 – Macro-economic model requirements finalized (\$2 mil)	DLR1.2-Application for the model procured and configured with data prepared (\$2 mil)	DLR1.4- Macro-economic model completed with updated databases (\$2 mil)	DLR1.5- Upgraded Macro-economic model used for MTMF, and budget preparation (\$2 mil)

DLR Progress

Activity-1: Replace current macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting

Activity 2: Develop scenarios for optimistic and risky fiscal outlooks to drive mid-term budgetary revisions

Sub-activities/DLR	Current status	Action to be taken in next six months
Macro- economic model requirements finalized.	- Finalization of macroeconomic model requirement is going on; ✓ A preliminary draft of the macroeconomic model requirement is prepared ✓ Preparation is going on for organizing a validation/consultation workshop with stakeholders 2020 to discuss the model requirement	- Validation/consultation workshop to discuss the draft Macroeconomic model requirement by February 2020 - Finalization of macroeconomic model requirement by June 2020
Application for the model procured and configured with data prepared.		Start recruitment of consultants by June 2020

DLR Progress

Activity-1: Replace current macroeconomic models with a dynamic macro-econometric model which enables more robust revenue and expenditure forecasting

Activity 2: Develop scenarios for optimistic and risky fiscal outlooks to drive mid-term budgetary revisions

DLR	Current status	Action to be taken in next six months
Macro-economic model completed with updated databases	Time series data base of relevant four sector variables is complete	None
Upgraded Macro Economic model used for MTMF, and budget preparation	To be undertaken after the completion of first three DLRs	None



THANK YOU

5

COMPONENT: 2 DOMESTIC REVENUE MOBILIZATION (NBR)



DOMESTIC RESOURCE MOBILIZATION

Public Financial Management (PFM)

Action Plan 2018-2023

Presented by
Project Implementation Team (PIT), NBR
Date: 24.01.2020

PFM Goals relevant to NBR

GOAL 1. Maintain aggregate fiscal discipline compatible with macroeconomic stability and pro-poor growth

GOAL 2. Allocate resources consistent with Government priorities as reflected in national plans

Relevant Component

Domestic Resource Mobilization

Action Plan for NBR (1/2)

PFM Reform Activity	Rationale	Activity Description
Develop and implement a Medium-Term Revenue Strategy	The current tax-GDP ratio is lowest in the region and leads to insufficient public revenues to support the national development agenda. In addition, the Government's overall tax-policy needs to be improved considering its overreliance on indirect taxes, narrow tax base, poor coverage on income taxes, and low collection rates for other tax sources.	- Prepare and implement a Medium-Term Revenue Strategy (MTRS), building on the Tax Modernization Plan and TADAT diagnostics Convene a Tax Policy Forum to discuss a comprehensive framework for the nation's short and long-term domestic resource mobilization policies and strategies. Engage the private sector in the MTRS discussions. - Publish the preliminary conclusions and recommendations and share with key stakeholders and by 2019, submit tax policy recommendations to the PM, Cabinet and Parliament; Strengthen NBR capacity to estimate tax expenditure and identify and calculate the current impact and trends of tax expenditures and conduct a tax base analysis and forecast various MTRS scenarios (macro-modeling) Broaden tax base by introducing taxes for proxies for pollution by tax region; Remove barriers to green technology adoption by offering tax reductions or tax rebates, capital allowances/ accelerated depreciation etc. by tax region Strengthen the capacity of intelligence, research/statistics - Review and progressively refine the tax laws

Action Plan for NBR (2/2)

PFM Reform Activity	Rationale	Activity Description
Increase tax collection through improved tax administration	Various studies show lack of efficiency in revenue administration leading to higher tax expenditures and cost of compliance. Automating and simplifying the tax administration has the potential to reduce compliance costs, improve taxpayers' behavior, thereby increasing the total revenue.	Ensure harmonization and taxpayer data sharing across various wings of the NBR - Develop and implement an internal audit manual; Promote awareness among NBR staff of the existing legislation protecting whistleblowers; Organize peer-to-peer learning Strengthen NBR staff capacity in tax administration - Introduce registration and filing of online VAT returns - Launch on-line payment system for VAT, Income tax and Customs together with an interface with iBAS++ Build taxpayer awareness on new VAT system to promote more voluntary compliance Introduce new arrangements (legal, institutional, procedural and others) for strengthening withholding of VAT and income tax Establish a systematic approach to risk management and risk-based taxpayers audit including an automated selection of auditees, beginning with Regional Tax Office (RTO) Ensure effective coordination with Securities and Exchange Commission, Registrar of Joint Stock Companies and Firms, Institute of Chartered Accountants of Bangladesh, and other relevant agencies Carry out Core Function Analysis (CFA) of NBR to assess adequacy of institutional capacity to deliver on its mandate Pilot and implement the incentive schemes for taxpayers and NBR staff, beginning with a few regions - Develop and implement a plan to reduce taxpayer compliance costs Pilot and implement income tax arrears management

Progress : Develop and Implement a Medium-Term Revenue Strategy

- An MTRS workshop was completed in April 2018
- A high level Steering Committee has been formed which identified the following major actions to be taken:
 - A Revenue Think Tank to be formed
 - Set out clear role and responsibilities to be identified of each member
 - Appointing Focal Points for MTRS purposes in the three wings of NBR
 - MTRS drafting committee to be formed
 - Development Project Proposal
 - Establish a dedicated website for MTRS
 - Capacity Development Needs

SDGs and Domestic Resource Mobilization

- **Goal 1: No poverty**
 - ❖ Target 1-1: Eradicate extreme poverty
 - ❖ Target 1-A: Mobilize resources to implement policies to end poverty
 - ❖ Target 1-B: Create pro-poor and gender sensitive policy frameworks
- **Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all**
 - ❖ Target 8-1: Sustainable economic growth
 - ❖ Target 8-3: Promote policies to support job creation and growing enterprises
 - ❖ Target 8-5: Full employment and decent work with equal pay
 - ❖ Target 8-10: Universal access to banking, insurance and financial services
- **Goal 10: Reduce inequality within and among countries**
 - ❖ Target 10-1: Reduce income inequalities
 - ❖ Target 10-4: Adopt fiscal and social policies that promotes equality

Progress: Increase tax collection through improved tax administration

Customs	VAT	TAX
• Customs Act almost finalized • ASYCUDA World • National Enquiry Point • AEO • E-auction	• New VAT Law Implemented • VOP: ➢ Online Registration (136,000) ➢ Online Return (9000) • EFDMS • VAT Software	• Income Tax Act draft completed • E-TIN • Online tax return submission • E- Payment

Progress: Increase tax collection through improved tax administration (Contd.)

Customs	VAT	TAX
• Post Clearance Audit (PCA) • Advance Ruling • Customs Website 	• VAT Audit manual preparation under process • E-payment (trial version done)	• Set –up taxpayers service center • An organizational structural reform proposal is under consideration in the ministry

Key challenges

- Strategic Action Plan for overall NBR yet to be developed
- Lack of Comprehensive Business Process Automation
- No Comprehensive e-payment system across NBR
- Inadequate Organizational Structure
- Insufficient institutional capacity for Human Capital Development
- Lack of Proper Administrative Status and capacity building
- Absence of Quick & Quality Taxpayer Service
- Stagnant Tax GDP Ratio

Proposed Key Areas of Action Plan and Activities for NBR

- Administrative and organizational reform of the board
- Policy Planning and legislation
- Strategic Planning and modernization
- Human Resource management and good governance
- Infrastructure, ICT and e-business environment
- Integration, stakeholders' relationships and external cooperation
- Enforcement and collection
- Compliance strategy and Risk management
- Research and Statistics
- Taxpayers services, public relations and communication
- Intelligence and Audit
- Capacity Building, Functional Specializations and Training

Area: Policy Planning and Legislation

Objective	Activity
To establish a legal framework for all the three wings of NBR that is in line with international best practice enabling provision of a high quality service to both the local and international community facilitating legitimate trade and business	1. Establish an independent unit to perform Economic Cost benefit Analysis for any policy changes 2. Review the Income Tax law, VAT Act, Customs Act, Rules, Regulations 3. Draft and issue policy guidelines, manuals and office orders related to modernization initiatives as required 4. Compilation of SROs, Orders, and Guidelines 5. Preparation and update of Citizen Charter

Area: Administrative and Organizational Reform of the Board

Objective	Activity
Changing the administrative status of the board to a revenue division	• Prepare a comprehensive report and analysis outlying the need of change in administrative status and how it will increase the productivity of the organization. • Making necessary legislative changes to give a certain level of autonomy in regards to its; 1. Organization and planning 2. Budget Management 3. Performance Standards 4. Human Resources

Area: Strategic Planning and Modernization

Objective	Activity
To create a professional revenue administration that delivers business outcomes in line with international best practices and national socio-economic environment	1. Establishing a central independent planning cell for all the three wings of NBR 2. Drafting and finalizing of a strategic and modernization plan for NBR 3. Develop organizational structure/ team and prepare TORs for each activities like MTRS, AEO, NEP, RM, NSW, NII etc.

Area: Human Resource Management and Good Governance

Objective	Activity
To establish a modern and robust HR system that would enable and stimulate functioning of a professional revenue service through good governance, accountability and integrity	1. Conduct a Human Resource Development needs assessment 2. Develop an enterprise level HRMIS system 3. Ensure proper training for Income Tax, Customs and VAT officials to impart their duty as a discipline force 4. Establish an equitable job rotation policy with a succession plan 5. Establish a policy for officials willing to be specialized in functional areas and place them accordingly 6. Develop a yearly training program at all levels (Academic Course, Short course, long Course) 7. Establish a performance management, reward and incentive system as well as an accountability framework

Area: Infrastructure, ICT and e-business Environment

Objective	Activity
To develop and establish a system of modern infrastructure and create e-business environment using ICT as an enabler to facilitate the delivery of seamless and quality services to the stakeholders	1. Conducting Business Process Analysis and Business Process Review of Income Tax, Customs and VAT procedure for upgradation of Tax offices, Customs Houses, LC Stations and VAT Commissionerates that are in line with international best practices. 2. Assess budgetary and infrastructure facility needs at all field level offices including tools and equipment 3. Prepare a field level offices infrastructure requirement plan - Customs Dog Squad, Customs Chemical Lab, Customs Security Check Point, Non-Intrusive Inspection, Scanners, Electronic Cargo Tracking System, Advanced passenger Information System - Procurement of hi speed navigational and marine vessel like speed boat, surveillance vessel and helicopters for customs emergency response team - Establish a separate Business Intelligence and Analysis unit for big data analytics for enhanced VAT collection

Area: Integration, Stakeholders' Relationships and External Cooperation

Objective	Activity
To strengthen Bangladesh's efforts for regional and global trade integration and financial data exchange mechanism with a view to maximizing trade growth, resolve trade related disputes and safeguard revenue and illicit financial flow.	1. Establish a central unit for regular Exchange of Information and system interoperability between Bangladesh Bank, law enforcement Agencies, Narcotics Department, ,CCI&E, RJSC, CAG, BSTI, land registration office etc. and the three wings of NBR - Establishing an Exchange of Information Unit for automatic exchange of information and information on request from other tax jurisdictions to combat Tax and VAT carousel fraud and trade-based money laundering - Enhance cooperation with stakeholders like trade bodies and think tanks for informed and inclusive decision making 4. Establish a stakeholder outreach program 5. Strengthen International Coordination, Relationship with International Organizations like OECD, WCO, WTO, IATA, ICAO, CITES, RILO-AP, WIPO, UNODC, UN, OPCW, Interpole etc. - Strengthen relationships with regional organizations such as SASEC, SAARC, BIMSTEC, JGOC, D8, BBIN, APTA etc. 7. Organize capacity development programs in collaboration with WCO and other international organizations

Area: Enforcement and Collection

Objective	Activity
To establish an strong Enforcement body which would ensure timely and effective enforcement of tax laws in the land.	1. Establishing a Central Financial Crime Monitoring Unit with adequate legislative and enforcement authority equipped with modern technology and communication system 2. Establish a revenue guard force for taking preventive measures and conducting risky operations like anti-smuggling activities or restricting bond misuse. 3. Equipping customs with modern technology and equipment to anti-smuggling activities, secure our land and maritime border as an auxiliary force and to collect revenue 4. Facilitate legitimate and compliant cross border trade while strengthening sanctions for non-compliant trade 5. To establish a rational tariff structure and valuation system to enhance competitiveness of domestic industries securing legitimate revenue and to create investment-friendly business environment. 6. To strengthen Bangladesh's efforts for regional and global trade integration with a view to maximizing trade growth and resolving of trade related disputes 7. Establishing a Customs Dog Squad 8. Establishing a Customs emergency response team 9. Ensure smooth operation of Electronic Fiscal Devices and EFDMS in order to collect proper VAT from retail business 10. Ensure the use of NBR approved software for business record keeping

Area: Compliance Strategy and Risk Management

Objective	Activity
To ensure compliance with tax laws and procedures by strengthening the risk management approach.	1. Establish a digital forensic lab with a separate organogram to investigate, identify and prevent digital VAT, Customs and Tax fraud 2. Risk based inspection, preventive and post clearance audit 3. Effective implementation of Green and Red channel both in airport & customs stations 4. Establish and maintain a database for Compliant and non-compliant passengers/ taxpayers/ importers/ exporters/ agents etc.

Area: Research and Statistics

Objective	Activity
To take informed policy decisions and to conduct statistical analysis for revenue forecasting.	1. Creating a functional research unit comprising of economists, statisticians, development practitioners and bureaucrats for conducting Policy Impact evaluation and suggesting Evidence based tax Policy through research outcomes - Establish an automated central Revenue Reporting and monitoring unit - Publishing monthly/quarterly/half yearly/yearly report on the basis of research

Area: Taxpayers Services, Public Relations and Communications

Objective	Activity
To provide taxpayers services in an electronic and online environment and to promote the services offered by NBR through various communication channels.	1. To establish an automated and e- revenue administration aiming at strengthening the e-Governance initiative - To create an outreach mechanism and strengthen current communication channels - Arrange regular training programs on VAT, Tax and Customs law - Ensure simplified operating system for taxpayers - Arrange Tax Fairs, Revenue Conference and other national programs

Area: Intelligence & Audit

Objective	Activity
To set standards and promote effective implementation of legal, regulatory and operational measures for combating money laundering, IFF (Illicit Financial Flow) and conduct intelligence led risk-based audit for protecting trade and safeguarding revenue.	1. Financial Intelligence Unit for detecting VAT and tax fraud 2. Establishing an Anti-Money laundering Unit for combating Illicit financial flow and Terrorist Financing. 3. Establishing an automated Artificial Intelligence led Risk based audit system for VAT, Customs and Tax

Area: Capacity Building, Functional Specializations and Training

Objective	Activity
To establish a modern revenue administration that would be able to face the new challenges of the ever-changing business and trading landscape.	1. Conduct a Capacity Development needs assessment for NBR officials at all levels 2. Design and initiate an independent project for capacity development 3. Capacity development of the Tax, Customs and VAT academy 4. Establishing a regional Tax, Customs and VAT training academy 5. Prepare a yearly training calendar 6. Arranging specialized training both in home and abroad in the functional areas

Expected Results

- Improved Tax-GDP Ratio
- Ensured ease of doing business- paying taxes-number of taxes paid, hours spent preparing tax returns, total tax payable as share of gross profit.
- Fair, Productive, Equitable, Transparent and Objective Taxation Administration in line with International Best Practices.
- Better alignment of tax policy with SDG Objectives.
- Increase in investment, job creation and consistent economic growth.



COMPONENT: 3 DEBT MANAGEMENT (TDMW)



**Scheme
on
Strengthening the Capacity of Treasury & Debt
Management Wing of Finance Division**

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

**Finance Division, Finance Ministry
25 January 2020**



Scheme Outline

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

Scheme : Strengthening the Capacity of Treasury & Debt Management Wing of Finance Division

Administrative Ministry/Division: Finance Division, Ministry of Finance

Implementing Department/Agency: Treasury & Debt Management Wing,
Finance Division

Total Cost of the Scheme : US\$ 4.4 million/Taka 3,696 Lakh

Objectives and Tenure of the Scheme

The objectives of this scheme are-

- to prepare a Medium Term Debt Management Strategy (MTDS), Debt Sustainability Analysis (DSA) and Debt Bulleting on a regular basis;
- to develop a NTR database and improve NTR management; and
- strengthen the overall debt management capacity

Tenure:

Duration		Implementation Period	
Years	Months	Start date	End date
3	6	January 1, 2020	June 30, 2023

Activities of Scheme

Activity	Sub activities
☐ Improve the quality of Medium-term Debt Strategy (MTDS)	▪ Develop an operational strategy to implement the MTDS and conduct training as needed and design a communication platform for multiple agencies involved (e.g., FD, BB, ERD, BBS CGA) ▪ Hold a Debt Review Summit with all concerned parties to discuss MTDS ▪ Using the 2017 MTDS as the base, develop a plan and procedure to update the strategy annually to reflect data collected from above agencies. Carry out debt sustainability analysis at regular intervals

Activities of Scheme

Activity	Sub activities
☐ Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability	- Operationalize Debt Database (DMFAS) assess capacity of implementing unit - provide training as required - customize DMFAS to include on-lending database - Assess the capacity and performance of the FD's Treasury and Debt Management Wing to serve as the Government's centralized professional unit/ reform anchor to collect and confirm the quality of data. Develop its capacity through training with the goal of having it serve as the center of excellence and a technical resource for all other Debt Management Units in Government - Conduct a comprehensive inventory of all outstanding debt, including contingent liabilities and assumed guarantees (for government banks, e.g.). - Create a database for national savings and link with DMFAS

Activities of Scheme

Activity	Sub activities
☐ Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability	- Enhance compliance with legal framework that governs the incurrence of debt and build debt management reform awareness among Parliamentarians - Cash Management and Cash Forecasting Augment the capacity of the Debt Management Branch to undertake cash forecasting and cash management more actively and systematically. - Cash Management and Forecasting Module interface with iBAS++
☐ Enhance Non-Tax Revenue (NTR) performance	- Develop a web based NTR database - Policy dialogues, workshops and seminars for awareness building among NTR generating units - Revenue innovation incentives - Capacity building

Activities and Outputs Target

Results indicators	Unit of measure	Targeted outcome FY-19/20	Targeted outcome FY-20/21	Targeted outcome FY-21/22	Targeted outcome FY-22/23
DLI 1 - Scheme on Use of improved fiscal projections for budget-making	Yes/No	Data preparation for MTDS & DSA	DLR1.3 Update Medium Term Debt Strategy (incl. Debt Bulletin & DSA)	Do (update)	Do (update)

Foreign assistance to be paid against DLI/DLRs:

DLI/Results indicators	DLRs/ Targeted outcome	Target Value
DLI 1 - Use of improved fiscal projections for budget-making	DLR1.3: Updated medium term debt strategy (incl. Debt Bulletin & DSA)	US\$ 2 mil

Year wise Overall Scheme Expenditure by Category

Items		Expenditure				
Economic Group (3rd level)	Description	2nd Year	3rd Year	4th Year	5th Year	Total Expenditures
Recurrent expenditure						
	3211 Administrative expenses	34	17	27	17	94
	3231 Training	466	318	197	62	1,043
	3244 Travel and Transfer	29	34	29	25	118
	3255 Printing and stationery	80	55	46	46	227
	3257 Professional services	811	546	374	252	1,982
	3258 Repairs and maintenance	4	8	16	8	37
	Total recurrent expenditure	1,424	977	690	411	3,501
Capital expenditure						
	4112 Machinery and equipment	182	8	-	-	191
	4113 Other fixed assets	4	-	-	-	4
	Total capital expenditure	186	8	-	-	195
	Grand Total	1,610	985	690	411	3,696

Training Related Information

Training Type	Number of courses	Term	Number of attendees	Esmt. cost (in lakh Taka)
A. Local				
Training				184
Workshops/Seminars				217
B. Foreign				
Training/Exposure Visit				1000

Progress

- Joint Meeting with the World Bank Group to finalize the draft of the Scheme
- Placed the draft Scheme at the meeting of Scheme Scrutiny Committee in Finance Division on 8 January 2020
- The Committee finalized the Scheme and Recommended to approve
- Recommended Scheme Document along with the Minutes of the Committee has been sent for final approval from the HFM

23

Activities	Current status	Action to be taken in next six months
Improve the quality of Medium-term Debt Strategy (MTDS)	Data preparation is on going...	Data Validation, Coordination among all stakeholders, approval of Draft MTDS
Enhance the FD management structure and systems to ensure debt data quality, timeliness, and reliability	Procurement and installation of server for DMFAS 6.0 has been completed	DFFAS installation and integration through the assistance of UNCTAD. Initiation of procurement of back up server or make arrangement at FSMU in FD for back up

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Activities	Current status	Action to be taken in next six months
Enhance Non- Tax Revenue (NTR) performance		System study/analysis and system design

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THANK YOU

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COMPONENT: 4 PLANNING AND BUDGET PREPARATION (BUDGET WING)



Presentation on

**Component-4: Improving the Budget Process
Through Development of BMCs and BWGs**

PFM Action Plan 2018-2023
Finance Division, Ministry Of Finance



Goals of PFM Reform Strategy 2016-2021

- ✓ To allocate resources consistent with Government priorities as reflected in National Plan *
- ✓ To promote the efficient use of public resources and delivery of services through better budget execution (P-R-P)

Objectives of the Component

- ☐ To improve budget alignment with development strategy and gender, social, and climate considerations through better performance of BMCs and BWGs
- ☐ To reduce the number of days for Drawing and Disbursing Officers (DDOs) to receive budget allocations in selected MDAs with primary focus on the education, health, roads and public works sectors including local government.

The PFM Action Plan 2018-2023

Underlying Problem/Challenge	Activity	Expected Result
Newly formed entities in line ministries (Budget Management Committees/BMCs and Budget Working Groups/BWGs) need additional capacity and may lack empowerment.	Activity 8: Improve the effectiveness of BMC and BWG	Improvement of the average performance score of BMCs and BWGs by at least 25% over the review period Capacity enhancement of BWGs and BMCs to align budget with development strategy and gender, social, and climate considerations of the government
Lack of clear connection between expenditures and the promised performance as a result of those expenditures (preferably disaggregated by ministry, programs, and division/districts).	Activity 9: Ensure that performance data is routinely included in the main budget documents	Establish proper connection between expenditures and the promised (expected) performance as a result of the expenditures.
Due to delays in budget releases, development projects implementation is delayed.	Activity 10: Efficient budget release	• DDOs receive budget on time • Improved budget utilization rate (through more efficient project implementation)

Indicators and Targeted Outcomes

Results indicators	Targeted outcome FY-19	Targeted outcome FY-20	Targeted outcome FY-21	Targeted outcome FY-22
DLI 2 Improved budget alignment with development strategy and gender, social, and climate considerations through better performance of Budget Management Committees	DLR 2.1 Monitoring framework (including a performance scorecard) for the BMCs has been drafted, consulted on and issued	DLR 2.2 15% of BMCs have undertaken inter-ministerial peer-reviews in accordance with the protocols established pursuant to the monitoring framework development under DLR 2.3 The Recipient's expenditure on Social Sectors has increased to 29% of total actual public expenditure (in the relevant fiscal year in which the DLR is being assessed) 29%		DLR 2.4 The average performance score of BMCs evaluated through inter-ministerial peer-reviews has improved by at least 25% through the peer-reviews DLR 2.5 The Recipient's expenditure on Social Sectors has increased to 29.25% of total actual public expenditure (in the relevant Fiscal year in which the DLR is being assessed)

Indicators and Targeted Outcomes

Results indicators	Targeted outcome FY-19	Targeted outcome FY-20	Targeted outcome FY-21	Targeted outcome FY-22
DLI 3. Reduced number of days taken for DDOs to receive budget in selected MDAs - (education, health, roads, public works & local government)	DLR 3.1 The Finance Division has drafted and issued a circular mandating the de-linkage of Budget Releases from Fund Utilization Report submission		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)	

DLR Progress

Activity-8: Improve the effectiveness of BMC and BWG

Sub-activities/DLR	Current status	Action to be taken in next six months
Monitoring framework (including a performance scorecard) for the BMCs has been drafted, consulted on and issued	A preliminary performance scorecard of the BWG and BMC has been prepared	Necessary steps will be taken to finalise the monitoring framework (i.e. performance scorecard of the BWG and BMC)
15% of BMCs have undertaken inter-ministerial peer-reviews in accordance with the protocols established pursuant to the monitoring framework development	A PIT meeting was held to discuss and prepare a monitoring framework	Formation of the Peer Review Team - number of persons to comprise the peer review team; - required competences

DLR Progress

Activity-8: Improve the effectiveness of BMC and BWG

DLR	Current status	Action to be taken in next six months
The Recipient's expenditure on Social Sectors has increased to 29% of total actual public expenditure (in the relevant fiscal year in which the DLR is being assessed)	27.41 % of total actual public expenditure is currently spent on Social Sectors	Necessary steps will be taken to increase expenditure on Social Sectors in the coming budget (i.e. FY 2020-21)
The average performance score of BMCs evaluated through inter-ministerial peer-reviews has improved by at least 25% through the peer-reviews [FY 22]	Draft scorecard prepared	Necessary steps will be taken to review the draft, consult with concerned officials/stakeholders and finalize the scorecard
The Recipient's expenditure on Social Sectors has increased to 29.25% of total actual public expenditure (in the relevant Fiscal year in which the DLR is being assessed) [FY 22]	Do	Although it is to be achieved in last year (FY 22), necessary attention would be taken during 2020-21 budget formulation.

DLR Progress

Activity 9: Ensure that performance data is routinely included in the main budget documents

DLR	Current status	Action to be taken in next six months
Use performance targets/indicators in main budget documents to inform budget decisions (including comparisons between previous estimated targets and targets achieved)	- Output indicators at the Department/Agency level and KPIs at the Ministry/Dept level are already in place - Comparison between previous estimated targets, (revised targets) & targets achieved are carried out	Further steps will be taken to <i>design and develop performance information System (PIS) and MIS</i> to preserve output (service delivery) info/data and the outcome (results) info/data - It may extend beyond 6 months

DLR Progress

Activity 10: Efficient budget release

DLR	Current status	Action to be taken in next six months
The Finance Division has drafted and issued a circular mandating the de-linkage of Budget Releases from Fund Utilization Report submission	A circular has been issued delinking budget releases from fund utilisation report	Not applicable
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) [FY 21]		- Steps will be taken to expedite budget release/distribution - through effective monitoring of execution of BIP - It may require necessary addition/development in iBAS++ budget execution module to enable monitoring of releases/distribution to DDOs

THANK YOU

COMPONENT: 5 PUBLIC INVESTMENT MANAGEMENT (PLANNING COMMISSION)



Govt. of the People's Republic of Bangladesh
Ministry of Planning, Planning Commission

Bangladesh Public Financial Management (PFM) Action Plan 2018-2023

Stakeholder Retreat

Public Investment Management (PIM): Progress and Next Steps

Programming Division, Planning Commission
23-25 January 2020

Programming Division, Planning Commission

I 1



1. What is Public Investment Management (PIM)?

PIM = the ways that governments manage investment expenditure

Eight "must have" features of PIM system



World Bank (2014). The Power of Public Investment Management.

PIM Assessment framework



IMF (2018). Public Investment Management Assessment – Review and Update.

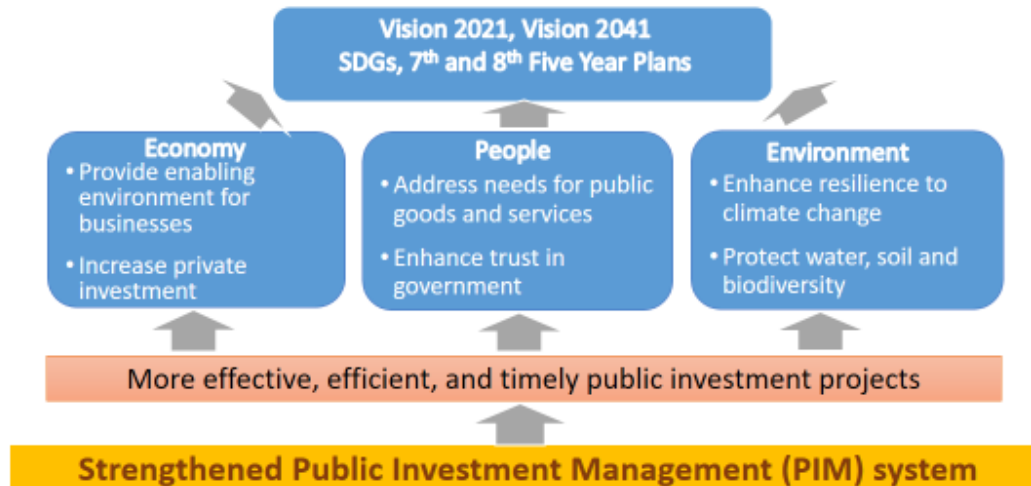
Programming Division, Planning Commission

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2. Why is PIM important for Bangladesh?

Strengthening PIM = Achieving goals with greater value for money



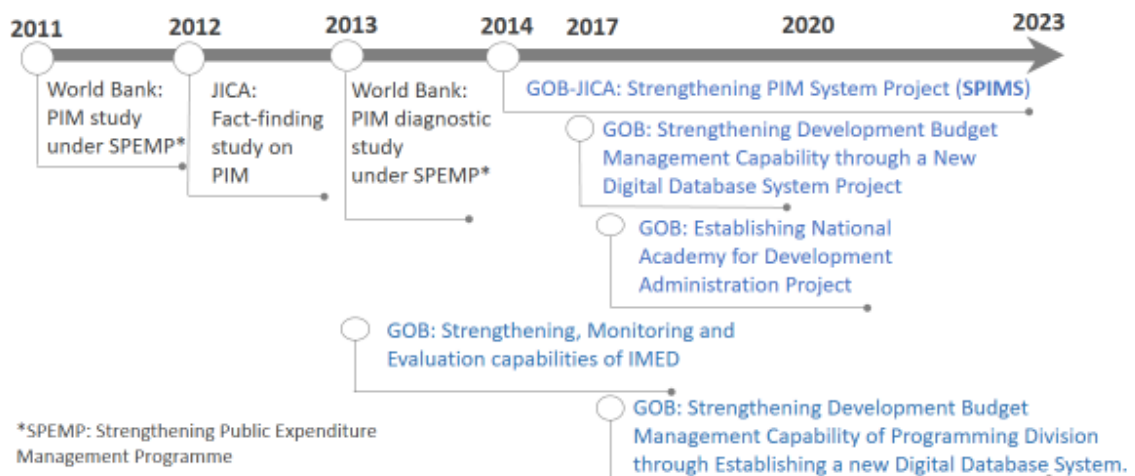
Programming Division, Planning Commission

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3. PIM reform initiatives of Planning Commission (1)

PIM reform started under SPEMP and is expanding



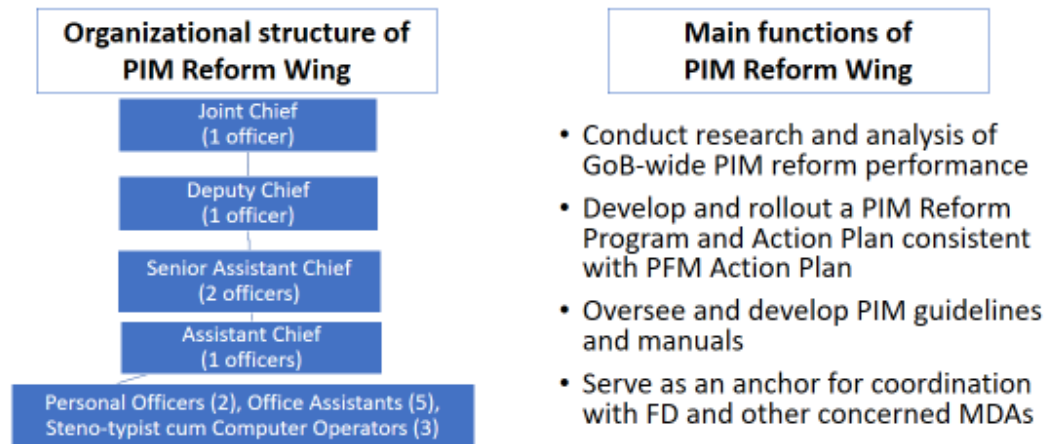
Programming Division, Planning Commission

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3. PIM reform initiatives of Planning Commission (2)

GoB established the **PIM Reform Wing** under Programming Division in 2018



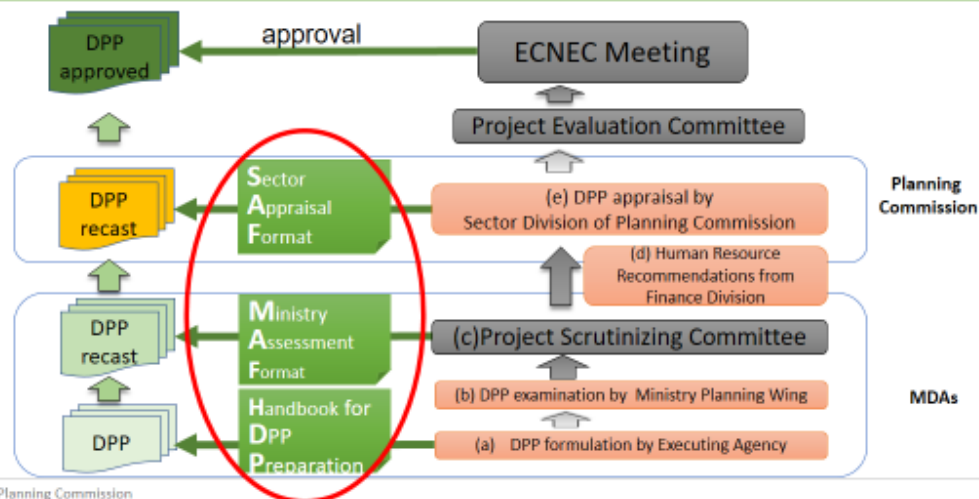
Programming Division, Planning Commission

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3. PIM reform initiatives of Planning Commission (3)

Using **SAF** and **MAF** to strengthen project formulation and appraisal
(Component 5, Action 11 of PFM Action Plan)



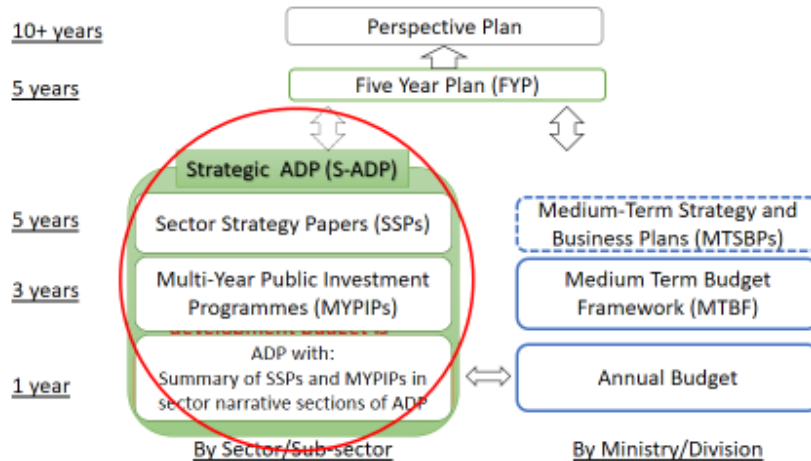
Programming Division, Planning Commission

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3. PIM reform initiatives of Planning Commission (4)

Using **SSP** and **MYPIP** to strengthen planning and budgeting (Component 5, Action 12 of PFM Action Plan)



Programming Division, Planning Commission

I 13



3. PIM Reform Initiatives of Planning Commission (5)

Improving the efficiency of data management of ADP (Component 5, Action 12 of PFM Reform Action Plan)

- The government recognized the urgent need to upgrade data management systems of ADP to improve the efficiency of development budget management.
- Programming Division under the “Strengthening of Development Budget Management Capability of Programming Division through Establishing a New Digital Database System” project developed a new database “ADP/RADP Management System (AMS)”.
 - Interface/linkage among the existing data base of Finance Division (iBAS++), IMED (PMIS), ERD (FAMS)
 - Generation of all kinds of standard reports including spatial distribution of number of Projects, allocation, cost, etc
 - Selection and Appraisal of projects
 - Multi-Year Budgeting Option- MYPIP

Programming Division, Planning Commission

I 15



3. PIM reform initiatives of Planning Commission (6)

Using **CRS/CRVA** and **DIA** to strengthen project formulation and appraisal (Component 5, Action 11 of PFM Action Plan)

☐ Regional TA project : Action on Climate Change in South Asia the following tools have been developed:

1. Climate Risk and Vulnerability Assessment Tool (CRVA) - to systematically screen development projects for climate risks at preparation stage and incorporating climate change adaptation options;
2. Risk Atlas Part I (Hazards) and Part II (Exposures and Vulnerabilities and Risk) – to guide the use of CRS/CRVA in project design and better location specific planning;

☐ National Resilience Programme (NRP) the following initiatives have been undertaken:

1. Disaster Impact Assessment (DIA) tool –for ex ante disaster assessment on relevant projects before implementation;
2. Disaster and Climate Risk Information Platform- a digital GIS based information system to enable access to risk data/maps and analysis for risk reduction measures;



4. Next Steps in PIM reform (1)

Implement PIM Reform under Components 4 and 5 of PFM Action Plan

Key questions to implement PIM reform:

1. How should the Finance Division, Planning Commission, and concerned MDAs coordinate the implementation of PIM reform?
2. Is there any need to [establish a committee/team/group for coordinating PIM reform](#) under the PFM Action Plan?
3. Which GoB institutions should be involved in the committee/team/group?



4. Next Steps in PIM reform (2)

Some Proposals **to implement Components 4 and 5 of PFM Action Plan**

1. Establish a **Planning Commission-Finance Division Joint Technical Committee (PC-FD JTC)** as a permanent structure for sustaining coordination of PIM reform (**medium-term**)
2. Develop a “National PIM Guidelines”, accommodating all necessary directives and processes in relation to project planning, preparing, processing and approval including development budgeting in an efficient way to ensure optimum use of the country’s scarce resources, within a single framework to cater the growing needs for strengthening PIM under the overall objectives of PFM.



Thank You!

COMPONENT: 6 PUBLIC SECTOR PERFORMANCE MANAGEMENT (CABINET DIVISION)



BANGLADESH PUBLIC FINANCIAL MANAGEMENT (PFM) ACTION PLAN 2018-2023

STAKEHOLDER RETREAT

Sharing Progress by PIT
Public Sector Performance Management
Presented by: Cabinet Division

12/11/2020

1

Component 6



- **Name: Public Sector Performance Management**
- **PFM Reform Activities:**
 - Activity 14: Institutionalize high quality system for producing APAs with meaningful indicators and targets that are aligned to national priorities
 - Activity 15: Adopt a comprehensive monitoring system and evaluation framework
 - Activity 16: Incentivize MDAs based on performance
 - Activity 17: Ensure greater openness and transparency of the APA process

12/11/2020

3

Progress so far



- PIT formed on 18 December, 2019
- PIT met twice
- Major decision taken
 - Sub-activities need to be revisited and prioritized
 - Estimated cost and time need to be determined
 - A concept note to be prepared for accessing appropriate funding for implementation, and
 - Network should be built with other PIT members, Finance Division and key stakeholders

12/11/2020

5

Progress so far (cont...)



Activity 14: Institutionalize high quality system for producing APAs with meaningful indicators and targets that are aligned to national priorities

– **Progress:**

- Arranged NCGP and TCGP meeting
- Communication with key stakeholders (eg. APA team leaders/focal points)
- Training program at ministry/department/field level
- Issue circular/guideline to clarify tasks

12/11/2020

7

Progress so far (cont...)



- Activity 15: Adopt a comprehensive monitoring system and evaluation framework
 - **Progress:**
 - Prepared evaluation guideline
 - Analysing half yearly progress of ministries
 - APAs of 8 Divisional Commissioner offices and 64 DC offices have been brought under online system
 - APAMS software improvement for better communication and information system in process

12/11/2020

9

Progress so far (cont...)



- Activity 16: Incentivize MDAs based on performance
 - **Progress**
 - 10 best performing Ministries are receiving award from the Honourable Prime Minister
 - Circular issued to reward best performing department and field level offices by concern ministry
 - Circular issued to arrange foreign tours for APA team members

12/11/2020

11

Progress so far (cont...)



- Activity 17: Ensure greater openness and transparency of the APA process
 - **Progress**
 - APA evaluation report of Ministries are available in website
 - APA Publication in process

12/11/2020

13

Way Forward



- Understand the works and responsibilities of PIT
- Prepare a concept note specifying future tasks for strengthening GPMS
- Prioritize the tasks
- Identify the works that can be implemented under the current PFM Reform Plan
- Get approval from NCGP
- Communicate with Finance Division
- Prepare document according to mode of finance and arrange fund

12/11/2020

15

- Question?

THANK YOU

12/11/2020

17

COMPONENT: 7 IBAS++/BACS IMPLEMENTATION (IBAS TEAM)

Component – 7 iBAS++/BACS Implementation



The Palace, 25 January 2020

1

Coverage of PFM Action Plan

- **PFM Reform Strategy (2016-21) sets 05 Goals of PFM reform**
- **Goal 5.3 related to Leveraging iBAS++/BACS as enablers to improve PFM**
- **PFM Action Plan (2018-23) consists of 14 components and 50 activities;**
- **Component 7 : iBAS++/BACS Implementation consists 09 activities (18, 19, 20, 21, 22, 23, 24, 25, 27) of the PFM Action Plan;**
- **This component covers DLI 4, 5 and 8.**

3

Component -7 Activities under PFM Action Plan

Activity No	Activity	Why This Activity	Measuring Indicator
18	Implement new BACS and enhance the use of IBAS++ information for decision-making	New BACS improves budget processes and accountability, enables better controls and helps generate financial reports in international standard.	- Budget for FY18/19 prepared and executed on BACS; - At least ten reports generated by each line ministry per quarter using BACS; 60% of budget controlling offices generate monthly 10 or more IBAS++ reports for budget execution decisions;
19	Document operating procedures and improve/ automate processes to support IBAS++ operations	Despite roll-out of IBAS++, several manual processes still exist in the accounts offices and there are manual registers and records.	100% completion of process identification and improvement plan implemented
20	Develop and implement system interfaces with other PFM systems	IBAS++ needs to be strengthened through interfaces such as: - BB/SB: For EFT roll-out - NBR: For reconciliation of receipts and tax deductions - PC: Improved interface for ADP data transfer - CPTU: For linking with e-GP system	100% documentation of necessary interfaces by 2020; - MOU signed for priority interfaces with each host agencies and FD - At least three interfaces are operational

5

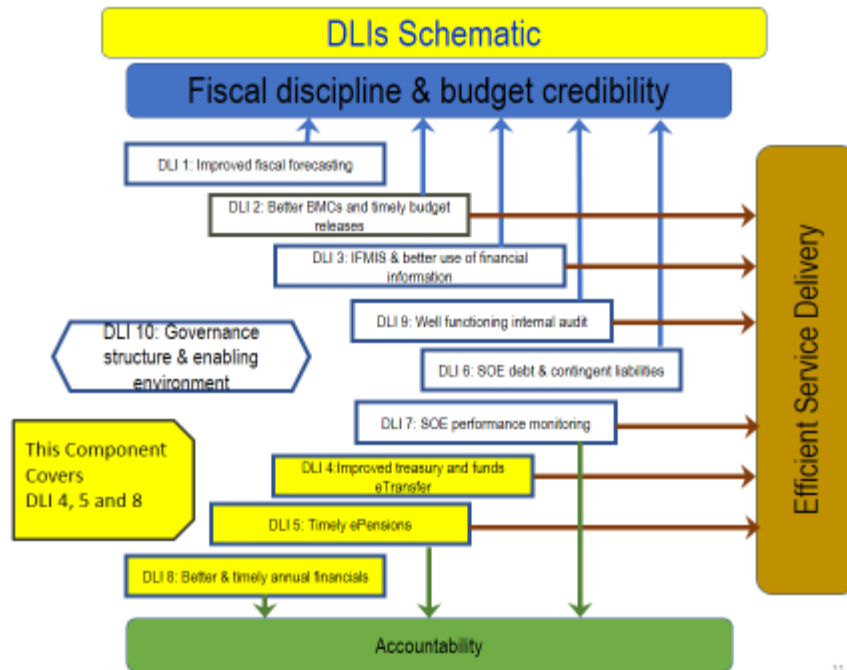
Component -7 Activities under PFM Action Plan

Activity No	Activity	Why This Activity	Measuring Indicator
21	Introduce commitment controls for cash management and strengthen the Treasury Single Account	- Implementing the commitment control is a key step towards managing cash. - IBAS++ should facilitate the tracking of commitments and thus control overspending or misuse of funds.	- Policy for commitment controls adopted; - IBAS++ updated to include a subsidiary ledger in the budget execution module to identify and control commitments; - At least 70% government payments to beneficiaries are made through EFT
22	Extend and implement Electronic Funds Transfer	EFT simplifies the payment function through timely funds transfer to recipient bank accounts.	By 2023, +/- 90% of all transactions are made via EFT
23	Develop and implement a DDO module	In order to relieve DDOs from physically taking the payment bills for the execution of their budget to the respective accounts offices and to receive the budget execution and availability reports from their own offices.	50% DDOs, 60% bills

7

Component -7 Activities under PFM Action Plan

Activity No	Activity	Why This Activity	Measuring Indicator
24	Develop and roll out new IBAS++ modules for specialized public entities (for SAEs and SOEs)	Progressively adding modules to IBAS++ will expand coverage and improve financial oversight and financial reporting.	- At least one module developed; - At least 5 SAEs using IBAS++; - At least 5 SOEs using IBAS++
25	Develop a module to inventory, value and register fixed assets	For accurate financial statements and reports, estimating maintenance and replacement expenditures, and progressively moving to accrual basis of accounting.	95% of all assets (by count) will be registered by 2022; 90% of all assets (by value) will be registered by 2023
27	Configure a centralized pension roll at CGA with EFT/Mobile banking and ID authentication for all pensioners	Pension liabilities should be integrated with IBAS++ to improve/ streamline processing and to address grievances Effectively.	100% of pensioners paid by EFT by FY 2021 (some exceptions are possible where rural banking is not available); 90% of new pensioners paid through EFT no later than the following pension payment cycle after retirement



Major Areas to Cover by Component - 7

- Self Accounting Entity and State Owned Enterprise
- Commitment Control
- Cash Management
- Strengthened TSA
- Asset Register
- Local Government
- EFT Expansion
- DDO Module Rollout

Major Areas to Cover by the Component – Vertical and Horizontal Expansion of Services

	Electronic Fund Transfer				DDO Module			
CAO	Officers' Payment	Pension Payment	Staff Payment	Vendor Payment	Online Bill	Automated Reconciliation	Budget Register	Re-appropriation
DCA								
DAO								
UAO								

15

Major Areas to Cover by the Component - Interfaces



17

Progress and Next Steps for DLI 4

DLI 4: Timely, reliable payments of salaries and vendor invoices with strengthened treasury single account and automated payment system

DLR	Achievement/Current Status	Action Plan to be achieved within the next six months	
DLR 4.2: 50% of government payment transactions (in the relevant Fiscal year in which the DLR is being assessed) are made through EFT (\$3mil)	Partially achieved; Out of 20 lacs transactions per month of iBAS++ (excluding pension payments by authorized banks), 3 lac transactions of employees and pensioners are performed through EFT. In addition, 1.2 million transactions of social safety net are also being processed through EFT.	Expedite the EFT roll-out to meet this DLR and include vendor payments	January 31, 2021
		Consultation with Bangladesh Bank to confirm the EFT payment coverage and agree a mechanism to enable all payments via EFT	April 30, 2020
DLR 4.3: 40% of DDOs submit all bills (payment requests) online (in the relevant Fiscal year in which the DLR is being assessed) (\$2mil)	iBAS++ currently provides option for submitting DDO bill (staff pay) online. This facility has been rolled out to 223 DDOs.	Prepare requirement specification for the module for submission of all bills online bills and budget requests by DDO	June 30, 2020
		Develop a web-enabled DDO module for online bill submission	December 31, 2020

Progress and Next Steps for DLI 5

DLI 5: Improved pension service through the EFT no later than the following pension payment cycle after retirement.

DLR	Achievement/Current Status	Action Plan to be achieved within the next six months	
DLR 5.1: The GP Fund Module (\$1.5mil) and the Pension Service Module of iBAS++ have been implemented and are operational (\$1.5mil)	- Pension payment service functionalities of iBAS++ are now comprehensive. Pensioners are being paid through EFT. - Reporting functionality are to be further improved and pension processing functionalities have to be developed and implemented. - GPF functionalities of iBAS++ have been further improved but yet to be tested and rolled out.	- A list of issues/challenges in pension module will be provided by the CGA office and a workshop will be arranged with the CGA and other stakeholders to validate the Pension Service functionalities and finalize a roadmap for completing the implementation - Coordinate with CAO Pension and Fund Management and CGA for operational testing of GPF module	March 31, 2020
			March 31, 2020

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Progress and Next Steps for DLI 8

DLI 8: Budget holders in MDAs effectively and transparently use financial information

DLR	Current Status	Action Plan to be achieved within the next six months	
DLR 8.1: The FY2018/2019 budget (or, if the DLR is rolled over, the budget for the relevant Fiscal year for which the DLR is being assessed) has been released on the Recipient's new BACS (\$2mil)	DLR achieved; - Budget of FY 2018-19 and 2019-20 has been released in new BACS; - ToT provided to 100 officials, 2500 focal points trained in two phases and employees from all accounts offices received training from BETF.	Conduct verification	March 31, 2020
DLR 8.2: 3 priority iBAS++ interfaces have been implemented and are operational (\$2mil)	DLR partially achieved; - Interface between iBAS++ and social protection system (Social Protection Budget Management Unit System) has been established; - With the funding of BETF, a third party security assessment conducted and risks identified. Risk mitigation activities ongoing;	Develop interface between iBAS++ and NBR for Automated Challan Management System	April 30, 2020
		Conduct verification for partial achievement	March 31, 2020

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Progress and Next Steps for DLI 8

DLR	Achievement/Current Status	Action Plan to be achieved within the next six months	
DLR 8.4: 4 SAEs are using IBAS++ (\$2mil)	- Target of FY21 achieved in FY 20 - Four SAEs (PWD, RHD, DPHE, Forest) are using IBAS++	Conduct verification Implement IBAS++ in Railway with detail transaction capturing	March 31, 2020 June 30, 2020
DLR 8.5 Detailed budget execution reports published by the Finance Division on MoF's official website on a quarterly basis, i.e. four reports published in the relevant year, (covering the relevant Fiscal year in which the DLR is being assessed) (\$2mil)	Partially achieved. Various budget execution reports (e.g. Progress Report and Budget Variance Report at different level etc) are available in IBAS++.	Identify and prepare specification of the budget execution reports to be published on MoF's official website. The exact format of the reports to be published in MoF's website need to be finalized	March 31, 2020
DLR 8.6: 60% of Budget Holders generate 10 or more monthly IBAS++ reports for budget execution decisions for the relevant Fiscal year in which the DLR is being assessed (\$2mil)	Partially achieved. Budget execution reports are available in IBAS++ for budget holders.	Assess through a sample group of users whether they can generate budget execution reports and use it for management decision or not and find out the reason for not/low use of reports	February 28, 2020

Expected Contribution to National Economy

Key Initiatives	Saving in 5 Yrs (In million Taka)	Expected Contribution
Employee and Pensioner Payment Automation	Tk. 90,000 <i>(salary of 30,000 employee)</i> Tk. 30,000 <i>(pension of 50,000 pensioners)</i>	- Savings of public money through removal of ghost employee and pensioner; - More accurate planning for employees and pensioners reduce budget variance - Less movement of beneficiaries reduce burning of fossil fuel - Reduce paper usage
Savings System Automation	Tk. 450,000 <i>(40% reduced interest payment)</i>	Reduction of sale through implementation of purchase ceilings, will reduce interest expense; Banks liquidity will also improved
Bringing Autonomous Body under TSA	Tk. 371,250 <i>(interest reduction)</i>	Interest expense incurred by Government will be reduced
Automated Challan System	Tk. 30,000 <i>(preventing fraud and reduced movement)</i>	- Fraud prevention - Reduced client movement
Total:	Tk. 971,250	

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Intended Beneficiaries of Component -7

Beneficiary Type	Female	Male	Transgender	Total	Facility
Government Employees and Program Officials	34,612	104,838		138,450	Training
Government Employees, Program Officials, Public Representative and Consultants.	7,575	2,525		10,100	Workshop
Pensioners	290,883	450,820		741,703	EFT
Government Employees	524,855	743,751		1,268,606	EFT
Beneficiaries of Social Safety-net Programmes	6,000,000	4,000,000	1,000	10,001,000	EFT
Citizen	3,000,000	7,000,000	5,000	10,005,000	E-challan
Total:	9,857,925	12,301,934	6,000	22,164,859	

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THANK YOU

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COMPONENT: 8 PENSION MANAGEMENT (CGA)



PRESENTATION ON

Component-8: Pension management Component-10: Financial Reporting (Partial)

Mohammad Mominul Hoque Bhuiyan
Additional Controller General of Accounts
(Accounts & Procedure)
&
Member, PIT



PRESENTATION OUTLINE

- ❑ Relationship of the Scheme with PFM Action Plan
- ❑ Activities of Component- 8 & 10 (Partial) and expected results
- ❑ DLRs, Progress, Challenges and Way forward

RELATED SCHEME & FFM Goal FOR COMPONENT 8 AND COMPONENT-10

'Scheme on improving Pension Management system and Quality & Timeliness of Financial Reporting'

Goal 3: Promote the efficient use of public resources and delivery of services through better budget execution;

PIT & PECT FOR THE SCHEME & KEY DATES

- **PIT Formation:**
 - Controller General of Accounts
 - Chief Accounts Officer, P&FM
 - Chief Accounts Officer, Ministry of Education
 - Additional Controller General of Accounts (A&P)
 - Deputy Controller general of Accounts (Accounts)
- **Program Executive & Coordinator (PEC):**
 - Ms. Bilquis Jahan Rimi
- **Scheme Approval Date:** October 17, 2019
- **Scheme Completion Date:** June 30, 2023

ACTIVITY-26: Create a well functioning CPC and resolve backlog of pension cases

WHY THIS ACTIVITY	WHAT TO BE DONE	EXPECTED RESULTS
A central pension cell located in CGA but empowered to be the sole central unit <i>will improve efficiency and enable improved</i>	Establishment of a central pension office	By improving the quality of data through centralizing the <i>pension database, payment process will be timely</i>

ACTIVITY-27: Configure a centralized pension roll at CGA with EFT/ Mobile banking and ID authentication for all pensioners

WHY THIS ACTIVITY	WHAT TO BE DONE	EXPECTED RESULTS
Pension liabilities should be integrated with iBAS++ <i>to improve/streamline processing and to address grievances effectively</i>	✓ Integrate pensioner database with iBAS++ ✓ Implementation of EFT	Payment of pensions be done more <i>accurately and efficiently</i> through a dedicated, centralized unit

ACTIVITY-28: Maintain accurate records of GPF contributions, balances and outstanding loans and advances

WHY THIS ACTIVITY	WHAT TO BE DONE	EXPECTED RESULTS
Manual recording of GP Fund transactions is <i>often incomplete</i> especially for staff frequently posted from one institution/district to other. This causes <i>delays in the final settlement</i> and disbursement of GP Fund at the time of retirements.	Centralized Accounting of GPF through iBAS++	➤ Accurate on-line summary of the current GPF status for all civil servants. ➤ Quicker processing of loans and final payments.

ACTIVITY-35: Improve the quality and timeliness of Government-wide year-end fiscal reporting

WHY THIS ACTIVITY	WHAT TO BE DONE	EXPECTED RESULTS
Old templates of finance accounts and appropriation accounts are used, and these annual accounts are produced with a <i>significant delay</i>	• Update Accounting policy • New format prepared and implemented • Submit accounts to OCAG by 3 months after fiscal year	• 60 Government annual financial statements are compliant with international standards and are produced in a timely manner

RELEVANT DLIs

- DLI-5:
 - Improved pension service through facilitation of payments through EFT no later than the pension payment cycle after retirement
- DLI-8:
 - Percentage of budget holders in MDAs effectively and transparently use financial information (Partial*)

**Note: DLR 5.1, 8.1, 8.2, 8.4, 8.5 and 8.6 are added to the iBAS++ and BACS component*



DLR 5.2: A centralized pension roll with EFT payment capability has been established and is operational



DLR 5.2: A centralized pension roll with EFT payment capability has been established and is operational

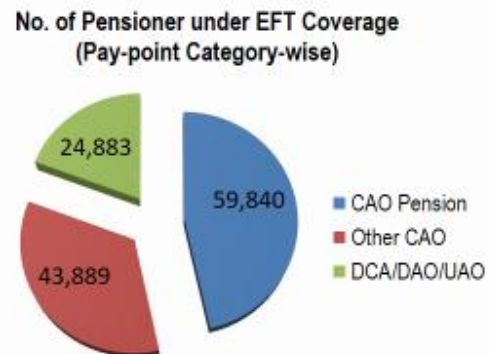
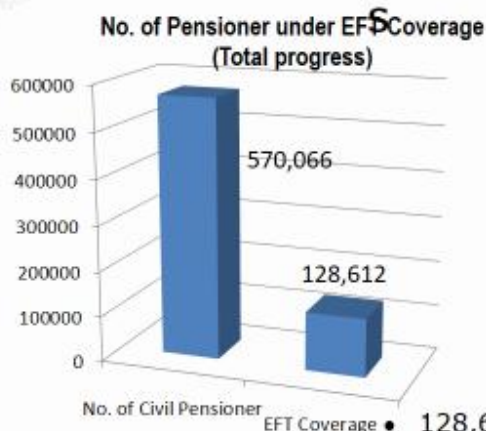


DLR 5.2: A centralized pension roll with EFT payment capability has been established and is operational



DLR 5.2: A centralized pension roll with EFT payment capability has been established and is operational.

Progres



- 128,612 nos. of pensioners are under EFT Coverage
- 32 DAO and 34 UAO started EFT from

DLR 5.2: A centralized pension roll with EFT payment capability has been established and is operational (Contd...)

Progress

- ❑ A centralized pension office Established on July 2018
- ❑ Separate Pension Module developed and integrated with iBAS++
- ❑ Monthly Pension without bills
- ❑ System generated SMS to pensioner for life verification once in a year sent at the 10th month
 - "লাইফ ভেরিফিকেশনের জন্য আগামী এক মাসের মধ্যে যে কোন হিসাবরক্ষণ কার্যালয়ে যোগাযোগ করার জন্য অনুরোধ জানানো হচ্ছে। অন্যথায় পেনশন ও ভাতাদি প্রদান স্থগিত হয়ে যাবে।"

DLR 5.2: A centralized pension roll with EFT payment capability has been established and is operational (Contd...)

Challenges & Way forward

- ✓ EFT return for reasons such as Bank information error caused to start EFT from different pay-points
- ✓ Fixation error of existing pensioners is another reason that slowed down EFT progress as CAO Pension has to check each case
- ✓ After 2 months of successful EFT transmission pensioners will be transferred to CAO, P&FM
- ✓ Remaining DAO and UAO will complete pension EFT implementation by April 30, 2020 and planned to transfer all to CAO Pension by June 30, 2020

DLR 5.2: A centralized pension roll with EFT payment capability has been established and is operational (Contd...)

Challenges & Way forward

- ❑ **Verifying whether the pensioner is alive!**
(Once in a year or each month?)

- ✓ Short-term: NID verification through iBAS++ at any accounts office
- ✓ Mid-term: Biometric fingerprint (Accounts Office/Union Centers)
- ✓ Long-term: Iris/Biometric through *Mobile App*

DLR 5.3: A government-wide annual GPF and pension service report has been produced**Progress**

- ✓ Subsidiary ledger of gazetted officer is in iBAS++.
- ✓ Balance (of July 01, 2018) confirmation in iBAS++ of Gazetted Officers are under process

No. of Civil Gazetted Employees	180,685
GPF Balance Confirmed	108,741

DLR 5.3: A government-wide annual GPF and pension service report has been produced (Contd...)**Challenges**

- ✓ Balance confirmation by recalculating GPF Ledger balances
- ✓ Employee having GPF deduction but no GPF Account
- ✓ Officer in Employee list but Civil GPF A/c not applicable (e.g. Defense Officers)
- ✓ Employee Transferred from one pay-point to another in current year

DLR 5.3: A government-wide annual GPF and pension service report has been produced (Contd...)

Way Forward

- Subsidiary ledger of gazetted staff will be created through implementation of *DDO Module*. Balance confirmation will start from July 01, 2020.
- Uniform GPF No. (with 12 digit) is under process

DLR 5.4: The number of cases of delayed pension payments is reduced by 50%.

Progress	Way Forward
• No Significant development yet	✓ Pension submission from DDOs to accounts offices through iBAS++ ✓ Communication strategy will be developed ✓ Pensioner's day/week can be arranged

DLR 5.5: 90% of new pensioners are paid through EFT no later than the pension payment cycle following their retirement.

- *Target Achieved*
(implemented from September 1, 2019)
- All new pensioners are receiving pension through EFT from CAO (P&FM)
- EFT Start from first month after retirement
- ePPO issued

DLR 8.3 Govt. wide Unaudited Annual financial statements (including SAEs) submitted to OCAG within 6 months of the fiscal year-end

Progress	Way Forward
✓ Consultants hired for IPSAS and financial reporting ✓ Financial Reporting formats under scrutiny by OCAG	✓ Accounting Policy and Procedures Manual will be developed ✓ Training will be arranged

**THANK
YOU**

COMPONENT: 9 SOE GOVERNANCE



Program Implementation Team (PIT) Members

- Ms. Arfin Ara Begum, DG (Additional Secretary), Monitoring Cell
- Mr. Safique Ahmed Shibly, ADG (Additional Secretary), Monitoring Cell
- Mr. Saifullah Panna, Joint Secretary, SOE Wing
- Mr. Hakim Uddin, ADG, Monitoring Cell
- Mr. Jamal Uddin Khan, Director, Monitoring Cell

3

Bangladesh Agriculture Development Corporation



Bangladesh Power Development Board



Bangladesh Textile Mills Corporation



Bangladesh Petroleum Corporation



Why State-owned Enterprises' Governance is Important?

The contribution of SOEs are very important in :

- Industry;
- Power, Gas and Water;
- Transport and Communication;
- Trade;
- Agriculture and fisheries;
- Constructions;
- Service sector.

SOEs play an important role in :

- Value addition;
- Employment generation;
- Service delivery; and
- Revenue earning.

7

C -9 State-owned Enterprises' Governance PFM Action Plan

Activity No	PFM reform activity title	Why this activity ? (underlying problem/ challenges)	Planned Benefits
29	Strengthening Accountability and transparency of SOEs through improved reporting and public disclosure	• Reliable and timely financial reporting by SOEs is central to effective oversight of SOEs; • Information on SOE performance is not available to the public except in the aggregate.	• Improved quality and up-to-date financial and non-financial information to SOEs as a credible basis for SOE policy; • Increased trust among the state, SOEs and citizens and with more SOEs held accountable.
30	Inform policy makers on fiscal risks and contingent liabilities	There is no standard policy governing fiscal risk and contingent liabilities of the financial and non-financial SOEs.	Policy makers are informed about aggregate and individual fiscal risk and contingent liabilities.

SPFMS C -9 State-owned Enterprises' Governance
PFM Action Plan

Activity No	PFM reform activity title	Why this activity ? (underlying problem/ challenges)	Planned Benefits
31	Strengthening oversight and performance monitoring of SOEs	- The role of Monitoring cell is very limited; - There is no guidelines or rules to provide guidance to the process; - The monitoring is not conducting in a systematic manner.	- SOE Monitoring cell will be empowered to conduct effective performance monitoring of SOEs.; - Ensure better use of grants; and be the central agent for consolidating SOE information.
32	Develop and implement a policy framework that enables an effective review of grants to SOEs by FD	- Grants to SOEs are not divided into different categories such as service delivery grants, special projects or bail outs; - There are no clear guidelines how to evaluate each grant request and prioritize those.	Clear policy framework of processing grants to SOEs will ensure the prudent use of public resources and help to manage the pressures of these grants.

SPFMS C -9 State-owned Enterprises' Governance
PFM Action Plan

Activity No	PFM reform activity title	Why this activity ? (underlying problem/ challenges)	Planned Benefits
33	Assess non-performing SOEs and propose preferred options to the policy makers	SOE Monitoring cell lacks the capacity to support line ministries in doing a meticulous analysis and develop scenarios with viable recommendations for dealing with the issues of non-performing SOEs.	Non performing SOEs are analyzed and solutions are found for their problems.

SPFMS C -9 State-owned Enterprises' Governance
Outputs Indicators and Target

Results indicators	Targeted outcome FY-2019-20	Targeted outcome FY-2020-21	Targeted outcome FY-2021-22
DLI 6 - SOE and autonomous bodies debt and contingent liabilities statement prepared and submitted to the policymakers	DLR 6.1 Policy and procedures to regulate SOEs' debt and contingent liabilities (including an upgraded framework for reporting by SOEs to the FD) have been drafted and issued by MoF	DLR 6.2 100 SOEs and autonomous bodies have published their audited financial statements (covering the relevant Fiscal Year for which the DLR is being assessed)	DLR 6.3 SOE debt and contingent liabilities statement (covering the relevant Fiscal Year for which the DLR is being assessed) has been prepared by MoF for all SOEs and submitted to policymakers

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SPFMS C -9 State-owned Enterprises' Governance
Outputs Indicators and Target

Results indicators	Targeted outcome FY-2019-20	Targeted outcome FY-2020-21	Targeted outcome FY-2021-22	Targeted outcome FY-2022-23
DLI 7 - Improved performance of the SOE sector and reduced subsidies as a percentage of total public sector spending	DLR 7.1: SOE performance evaluation guidelines have been developed by the FD, with clear scoring criteria DLR 7.2: A policy and procedures manual that enables an effective review of grants to SOEs has been drafted and issued by the FD	DLR 7.3: At least 10 SOEs have undergone an independent performance evaluation, in accordance with the SOE performance evaluation guidelines developed under DLR 7.1	DLR 7.4: Turnaround strategies have been developed for at least ten non-performing SOEs	DLR 7.5: The ratio of SOE transfers to total public spending (in the relevant Fiscal Year in which the DLR is being assessed) has been reduced by 15%

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SPFMS C -9 State-owned Enterprises' Governance
PFM Action Plan : Progress and Way Forward

On Going Activity	Progress	Way Forward
Strengthening Accountability and transparency of SOEs	• EOI for recruiting consultants has been published; • Preparation of the list of SOEs/ABs for issuing the notice for Publication of SOEs/ABs audited financial statements is under process; • SOE Wing and SOE Monitoring Cell have participated the following capacity Building Programs: ➢ 12th Meeting of the Asia Network on Corporate Governance of State-Owned Enterprises in Manila, Philippines, ➢ Knowledge Exchange session with Governance Commission for GOCCs, Philippine and KIPF, ➢ Workshops on OECD Guidelines on Corporate Governance, Debt and contingent liabilities and Performance Evaluation of SOEs.	• Recruitment of consultants by February 2020; • Issuing notice for publication of SOEs/ABs audited financial statements by March 2020; • Arrange capacity building training programs on SOEs' related modules by June 2020.

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SPFMS C -9 State-owned Enterprises' Governance
PFM Action Plan : Progress and Way Forward

On Going Activity	Progress	Way Forward
SOEs' Independent Performance Evaluation Guidelines	• Draft of SOEs' Independent Performance Evaluation Guidelines is in final stage; • TOR of Independent Performance Evaluation Committee has been finalized; • The Guidelines consist of : ➢ Roles, responsibilities, methodology and procedures for carrying out an Independent Performance Evaluation (IPE) of selected SOEs over each evaluation cycle, ➢ Composition of Independent Performance Evaluation Committee; ➢ Performance Evaluation criteria and indicators for performance Evaluation; ➢ Incentivizing the senior executives and staff of better performing SOEs based on performance.	• Workshop/Seminar will be arranged with relevant stakeholders for finalization of SOEs' Independent Performance Evaluation Guidelines by April 2020; • Get the Independent Performance Evaluation Guidelines approved by May 2020; • Build stakeholders awareness for the Independent Performance Evaluation Guidelines by June 2020;

21

On Going Activity	Progress	Way Forward
Policy and procedures manual to regulate SOEs' debt and contingent liabilities including reporting template	Draft outlines for procedure manual to regulate SOEs' debt and contingent liabilities have been prepared;	- Complete the procedure manual to regulate SOEs' debt and contingent liabilities including reporting template by April 2020; - Share the output with the SOEs and Stakeholders by May 2020; - Get the Manuals and Reporting Template approved by June 2020; - Prepare the baseline (average of FY2016, 2017 and 2018) of total transfer (grant/subsidy) to SOEs' by May 2020.

23

THANK YOU

25

COMPONENT: 10 INTERNAL AUDIT AND AUDIT FOLLOW-UP

SPFMS

Component C-10 Financial Reporting And Internal Audit



Under
PFM Action Plan 2018-2023
Finance Division, Ministry Of Finance

1

COMPONENT: 11 EXTERNAL SCRUTINY AND OVERSIGHT



OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF BANGLADESH

PFM ACTION PLAN 2018-2023

25.01.2020

Stakeholders Retreat

PIT-Members



- **Mr. Mohammad Zakir Hossainn** ; Controller General Of Defense Finance (**CGDF**)
- **Mr. Md. Rafiqul Islam** ; Director General
- **Mr. Abul Kalam Azad** ; Director General
- **Mst. Maksuda Begum** ; Additional Deputy CAG
- **Mr. Toufique Shafiqul Islam** ; Additional Deputy CAG

PFM Action Plan (2018-2023)



GOAL 04

Promote Accountability through External Scrutiny and Transparency of the Budget.

C 11 : Strengthening External Scrutiny and Oversight OCAG

- 37: Rolling Out ISSAI Compliant entity wide audit;
- 38 : Improve timeliness and disclosure of audit reports and strengthen citizen engagement;
- 39 : Strengthen Organizational and professional capacity of OCAG;
- 40: Upgrade and sustain IT infrastructure of OCAG and AMMS Software;

37: Rolling Out ISSAI Compliant Entity Wide Audit



PROGRESS

- ISSAI has been adopted and committed to be followed in our audit;
- All our Audit Directorates are fully equipped with ISSAI based Audit Manuals and Guidelines to be followed in audit;
- These Manuals and Guidelines have been profoundly disseminated to avoid knowledge gap;
- Auditors are given regular in-house training in ISSAI;

37: Rolling Out ISSAI Compliant Entity Wide Audit



PROGRESS

- Auditors are adequately briefed before the engagement of an audit on planning, field audit and reporting requirements as per ISSAI;
- The concept of Entity Wide Audit has been institutionalized;
- Around 22,000 units have been converted to 600 Entities during the audit of 2016-17 and a risk-based audit approach has been adopted in selecting the units of the entities for audit;
- The concept of Entity has got further refinement after the joining of our current CAG on July 2018;

37: Rolling Out ISSAI Compliant Entity Wide Audit



PROGRESS

- The concept of Grant based Appropriation Audit has been adopted from 2017-18 audit year;
- Each Ministry/Division is now being considered as Entity based on the budget appropriation it deals;
- Audit Quality Assurance Cell is established at OCAG in line with the requirements of ISSAI; but very limited efforts have so far been made from this cell;

37: Rolling Out ISSAI Compliant Entity Wide Audit



WAY FORWARD

- Rigorous training on ISSAI both on-the-job and off-the-job is required;
- Dissemination of the best practices of implementation of ISSAI around the world would be helpful;
- The effectiveness of our ISSAI based Manuals and Guidelines are needed to be assessed and our needs to be determined;

37: Rolling Out ISSAI Compliant Entity Wide Audit



WAY FORWARD

- SAI PMF (Performance Measurement Framework) Peer Reviews are required to be conducted to assess our position;
- A good number of Audit Quality Assurance Reviews is required to be conducted every year to assess our ISSAI implementation;
- Awareness of the executives on the new audit approach;

37: Rolling Out ISSAI Compliant Entity Wide Audit



WAY FORWARD

- SAI PMF (Performance Measurement Framework) Peer Reviews are required to be conducted to assess our position;
- A good number of Audit Quality Assurance Reviews is required to be conducted every year to assess our ISSAI implementation;
- Awareness of the executives on the new audit approach;

38 : Improve Timeliness and Disclosure of Audit Reports and Strengthen Citizen Engagement



PROGRESS

- A yearly Audit Cycle (July to June) has been rigorously initiated from 2017-18 audit year segregating the time of planning, executing and reporting for each year's audit;
- A Hotline policy in OCAG and all Audit Directorates has been adopted and is in the process of implementation for more Citizen engagement;
- A Media Cell is in place at OCAG for broader dissemination of audit report to media;
- Audit reports are regularly being uploaded in OCAG Website as soon as they are placed to the parliament;

38 : Improve Timeliness and Disclosure of Audit Reports and Strengthen Citizen Engagement



PROGRESS

- Emphasis is given on Performance audit & issue based special audit;
- An International Accountability Conference involving OCAG, Anti-Corruption Commission, Parliamentarians and Media was held on 17 November 2019 under FAAT Project;
- A consultancy support was extended under FAAT Project for preparing a strategy paper for improving the timelines of audited financial statements and improving the formats of the Appropriation and the Finance Account in line with IPSAS;

38 : Improve Timeliness and Disclosure of Audit Reports and Strengthen Citizen Engagement



WAY FORWARD

- Reduce duration to finalize the report to be placed before parliament;
- Prepare a strategy to increase the frequency and discuss current year audit report in PAC meetings;
- Improve capacity for conducting performance audit and special audit or issue based audit for more citizens participation;
- Establish a strategy for improved timely responses to recommendation of PAC;
- Planning to conduct Real Time or in the year auditing.

39 : Strengthen Organizational and Professional Capacity of OCAG



PROGRESS

- A organizational restructuring has been approved by the Government in November 2019;
- FIMA has been conducting numbers of training including departmental and special for different level of officials of OCAG as per its annual calender of training;
- A Human Resource (HR) policy has been finalized for OCAG;
- Emphasis is given on in-house training in all offices under OCAG;

39 : Strengthen Organizational and Professional Capacity of OCAG



PROGRESS

- Two ToRs for preparation of Audit Procedure Manual and Accounting Procedure Manual has been drafted recently under FAAT Project;
- Officers are regularly being trained at home and abroad with national and international support on various PFM related topics;
- A EU supported project for capacity development of OCAG specially FIMA is going to be initiated very soon;

39 : Strengthen Organizational and Professional Capacity of OCAG



PROGRESS

- Professional Accreditation of OCAG staffs by **SPEMB B** project:

CIPFA (Certified Institute of Public Finance & Accountancy)	Certified Public Finance Accountant (CPFA)	12
	Associate CPFA	26
	Affiliate CPFA	40
	Certificate CPFA	176

- Providing Professional courses training and funding under **FAAT** project:

CIPFA	55
CIA (Certified Internal Auditor)	25
CISA (Certified Information System Auditor)	10

39 : Strengthen Organizational and Professional Capacity of OCAG



WAY FORWARD

- Support OCAG's ongoing professional accreditation program of CIPFA, CIA, CISA and include other appropriate programs such as CFE, CGAP, ACCA, CMA etc.
- Strengthen the capacity of FIMA;
- Develop FIMA as a International Training center with full facilities such as Accomodation, playground, Research centre etc.

40: Upgrade and sustain IT infrastructure of OCAG and Audit Management & Monitoring System (AMMS)



PROGRESS

- Although dysfunctional Audit Management and Monitoring Software (AMMS) developed under SCOPE project is the core focus in our efforts for audit automation;
- Out of the 4 modules of AMMS, only 2 modules (Module 1 and 2) are functional and they are being used in a limited scale by the Audit Directorates;
- Efforts are being underway to monitor audit by AMMS with 2 modules (Planning and Field Audit) that are now operational;

40: Upgrade and sustain IT infrastructure of OCAG and Audit Management & Monitoring System (AMMS)



PROGRESS

- An assessment of the AMMS is now being carried out by Earnest and Young under FAAT Project to determine the functional requirements of OCAG with regard to the AMMS;
- An IT Security Assessment was also carried out by PwC to assess the vulnerabilities of our IT System;
- An IT Security Core Group is also formed in OCAG to provide the IT support;
- iBAS++ detail transaction level Data is being used during audit planning for risk analysis for current year audit;

**40: Upgrade and sustain IT infrastructure of OCAG
and Audit Management & Monitoring System (AMMS)**



WAY FORWARD

- Full functioning of AMMS including Module 3 (Reporting) & Module 4 (Administration);
- Redesign AMMS software with more functioning like Data Analysis, Materiality and Risk Assessment etc.
- Implementation of the recommendation to be suggested by EY including development of AMMS or a new software;
- Established a bigger capacity of Data Centre (Server) for AMMS at OCAG;

**40: Upgrade and sustain IT infrastructure of OCAG
and Audit Management & Monitoring System (AMMS)**



WAY FORWARD

- Implementation of the recommendation of the IT Security assessment;
- Capacity development of OCAG human resources on IT and related software;
- Implement the potential linkage between AMMS with iBAS++ as well as other software of CPTU, NBR, Central Bank, Debt Management etc.

CHALLENGES



- A **Project** is needed to accelerate ongoing capacity building and professional accreditation program and also for **capital investment** that is required for developing the AMMS and the required hardware;
- Technical assistance for assessment of ISSAI compliance;
- In-house capacity for making reviews and assessments;

CHALLENGES



- Assessment of the existing Audit manuals and guidelines;
- Land area of FIMA is not enough to meet international training center requirements;
- Inadequate number of human resources to cope up with approved organizational restructuring .



THANK YOU ALL

Legislative Accountability

Public Financial Management(PFM)

Action Plan 2018-2023
to implement
The PFM Reform Strategy 2016-2021

Overview on Public Finance Management Action Plan Report



Collaborative Progress Yet

- A 'Financing Agreement (FA)' of the 'Supporting the Implementation of the PFM Reform Strategic plan in Bangladesh signed by the ERD on 1st July 2019.
- Approved TAPS of BPS Part sent to ERD on 28th February 2019
- PIT under BPS already formulated with 5 officers
- Objective related to BPS: To support the FOCs to fulfill their respective mandates
- Contribution of DP: EU will provide the technical support to BPS for the activities

Role of Financial Oversight Committees

Role of Financial Oversight Committees(PAC, PUC & EC) in Legislative Accountability:

Public Accounts Committee(PAC): Examines- (1) Annual Finance Accounts of the Government, (2) Accounts Appropriated by Parliament, (3) Report of CA&G and (4) the balance-sheets and statements of profit and loss accounts of the state corporations, trading and manufacturing schemes, concerns and projects and autonomous and semi-autonomous bodies; while examining this reports PAC examines the availability of budget, the authority & the procedure of expenditure and the conformity of re-appropriation that ensures value for money.

Committee on Estimates(EC): Examines- economies, efficiency and effectiveness of the policy underlying the estimates, suggests alternative policies for the efficiency and economy in administration and improvements in organization to examine whether the money is well laid out within the limits of the policy implied in the estimates; and suggest the form in which the estimates shall be presented to the House.

Public Undertakings Committee(PUC): PUC does the same activities like the PAC & EC for the Public Undertakings as on Schedule-IV of Rules of Procedure of Bangladesh Parliament whether the affairs of the public undertakings are being managed in accordance with sound business principles and prudent commercial practices. Provided that the PUC shall not examine and investigate any matters of day-to-day administration, major Government policy as distinct from business or commercial functions of the public undertakings and the statute under which a particular public undertaking is established.

Measurement:Activity-41

Indicator: Less than 90 days elapsed time for PAC to approve or comment on Accounts & Reports Placed in Parliament and stand referred to PAC or PUC as on precedence.

Baseline: PEFA Pillar(PI)-31: Score: Overall **C+** (As on PFM Action Plan Report)

Progress:

PI-31:Legislative Scrutiny of Audit Reports, Score: Overall **B** (As on PFM-PR-2016)

PI-31.1: Timing of Audit Report Scrutiny, Score: **D**

PI-31.2: Hearing on audit findings, Score: **A** (occur at least twice a month)

PI-31.3: Recommendations on audit by the legislature, Score: **A** (issued within 2 months)

PI-31.4: Transparency of legislative scrutiny of audit reports, Score: **B** (As on ROP-199: sittings are held in private)

Planning: 2 or more sitting a month

Target: 25% response rate of 90 days or less in 2018, 50% response rate of 90 days or less in 2020-21, 90% response rate of 90 days or less in 2022-23

Measurement:Activity-42

Indicator: Assessment Completed (Assessment should be completed in collaboration with Project Implementation Team(PIT), Public Accounts Committee(PAC), Public Undertakings Committee(PUC), Estimate Committee(EC) & related officials Bangladesh Parliament Secretariat(BPS) and other related Stakeholders.

Baseline: MIS is available but no plan to support to PAC exists (MIS is available but we are trying to entry backlogs of 11th Parliament and it only covers issuing of Sitting Notice and Record of Decisions)

Progress:

In 10th Parliament PAC Sits 108th times, examines 1776 audit objections, settled 949 audit objections and Prepared 23 Reports in 5 years.

In 11th Parliament PAC Sits 22nd times, follow-up 5 times, examines 410 audit objections, settled 315 audit objections and Prepared 1 Report in 8 months.

Planning: Want to entry backlogs of 11th Parliament into MIS, strengthen MIS and to extend to other stakeholders.

Target: Strength existing MIS or prepare scope for new MIS

Way Forward

Activity-41:

- Timely & Regularly submission of CAG's Reports
- Strengthen of PAC Secretariat
- Scope of getting Research & Expert support
- Getting necessary logistic support

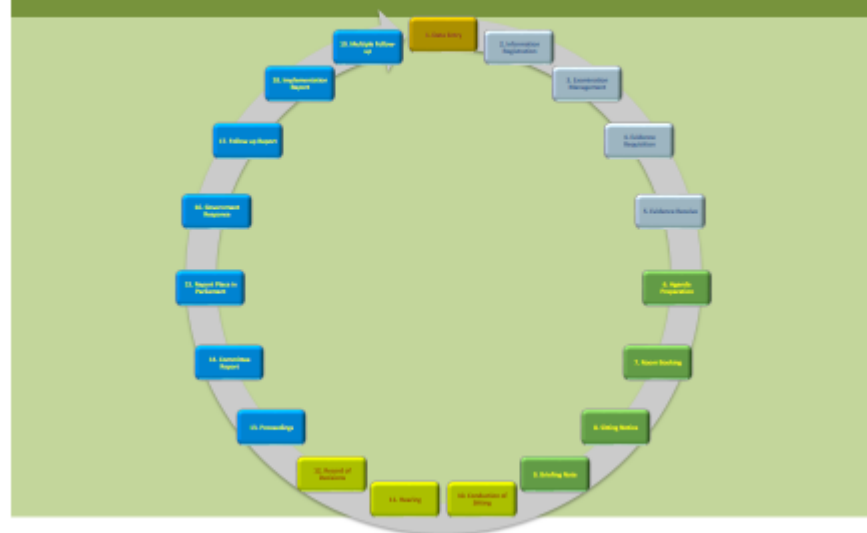
Activity-42:

- A Full Functioning MIS linked with dynamic website
- Necessary logistic support & training for operating MIS smoothly and efficiently

MIS Assisted Committee Process



MIS Flow Chart



FOCs Activities in Brief

Committee	Status	MIS Entry
Public Accounts Committee	22 Sitzings	15 sittings Total Stage-19 Stage-5(15), Stage-13(2),
Public Undertakings Committee	7 Sitzings	4 Sitzings Total Stage-19 Stage-7(4), Stage-8(3),
Committee on Estimates	6 Sitzings	3 Sitzings Total Stage-19 Stage-4(4), Stage-5(3), Stage-6(2),

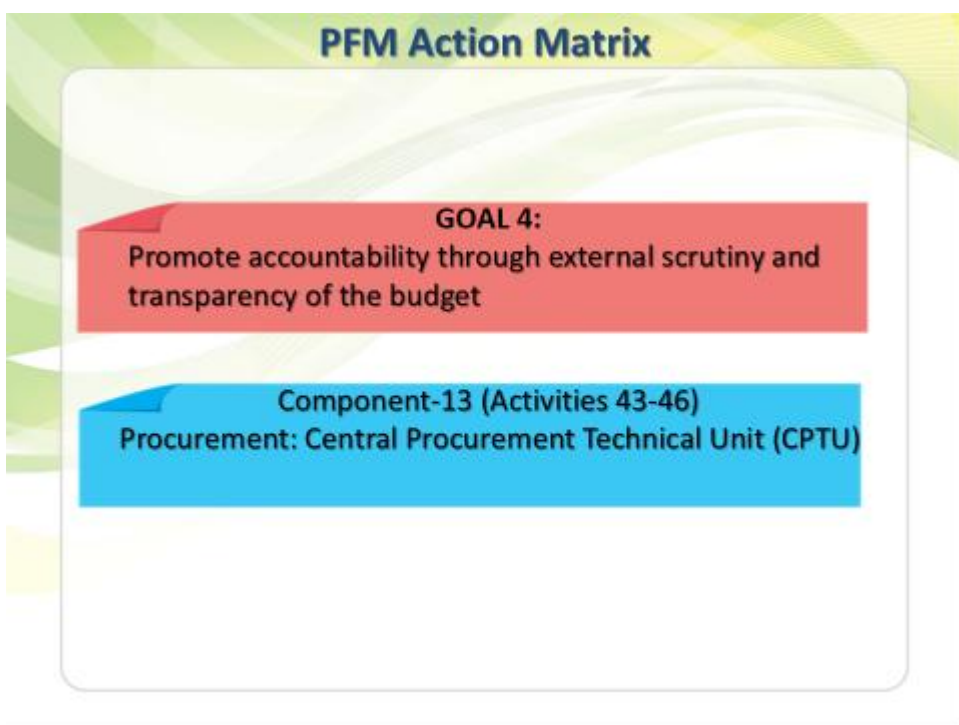
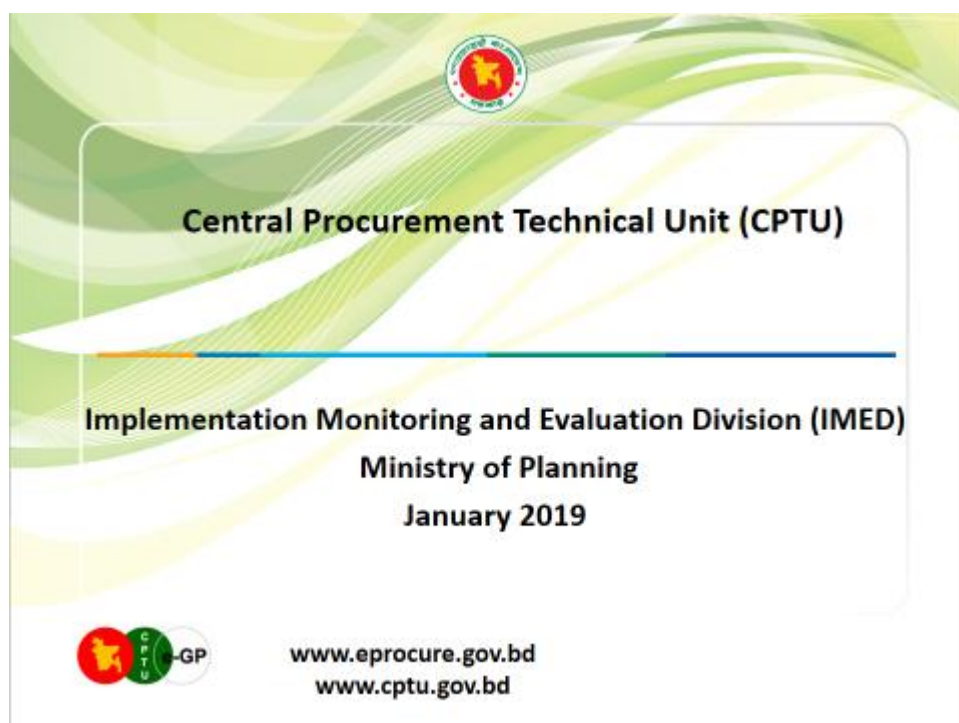
Question & Answer





Thanks

COMPONENT: 13 PUBLIC PROCUREMENT



Institutionalize e-GP and strengthen CPTU

The structure and autonomy of the CPTU to function effectively as a regulator and implement assigned responsibilities is inadequate.

Also, for efficient and sustainable functioning of e-GP, CPTU requires restructuring into an authority and e-GP to better institutionalize its operation.

Activities

- Restructure CPTU and furthering advance policy reform;
- Update the existing procurement legislations/rules and procurement documents and guidelines;
- Develop an initiative towards integrated risk management system in linking data analysis with procurement policy making and capacity building;
- Restructure CPTU into an Authority with more regulatory power including appropriate organogram with staffing;
- Institutionalize e-GP operation as service provider either as corporate entity or outsourcing to third party;
- Continue with enhanced capacity datacenter with provision of further future enhancement supporting GoB's procurement reform programs;
- Conduct maintenance and enhancements of the system

Enhance Digitization of Public Procurement

Currently, the e-GP system is in full use up to the contract award stage by four organizations (RHD, LGED, BWDB, and BREB).

The Government plans to expand e-GP in the entire country covering 1300 procuring organizations and to enhance e-GP features.

Activities

- Expand the e-GP system;
- Build awareness of e-GP;
- Create specific procurement technical support unit within the key agencies;
- Incorporate bidders' self-evaluation in the automated e-GP system against the evaluation criteria of the bidding document;
- Update e-GP modules including enhanced security coding features registrations, document validation and payments;
- Update performance management features including indicators of integrity and provide quarterly reporting to CPTU and other government agencies on performance indicators;
- Publish information in open data formats;
- Examine new technology in the e-GP process – mobile, geo-tagging, video, social media, interactive dashboard, discussion board;
- Ensure compatibility of e-GP contract management module with iBAS++ and inter-operability;
- Provide comprehensive training and capacity building program for iBAS++ and e-GP interface;

Activities

- Provide extensive training to all procuring entities and bidders of the country on e-GP;
- Implement contract management Upgrade the features of the existing contract management module which will include supplier's database, supplier's performance rating system, geo-tagging, asset tracking, online payment, critical activity/path management, up-gradation of the system consistent with open contracting data standard;
- Develop a citizen engagement web portal including open contracting data by CPTU;
- Develop an on-line contractors' database with certified qualifications and experience of the firms, especially for the civil construction works;
- Frame disposal policy in order to improve sustainable procurement

Professionalize procurement and citizen engagement

Sustainable capacity development is the key for overall enhancement of procurement environment.

Citizen engagement will help promote dialogue between the Government and citizens to ensure transparency and accountability in public spending vis-à-vis better service delivery.

Activities

- Improve procurement management of SPSOs, IMED and CPTU;
 - Create a Procurement Unit/Cell in each of the SPSOs with about 5-10 procurement professionals as the Procurement Knowledge Bank of the SPSOs;
 - Develop and operationalize a system of internal audit/review of procurement functions;
- Build capacity of procurement officials Selected procurement officials working in the SPSOs to undergo international blue color procurement accreditation program of MCIPS/UK;
 - Procurement management training, twinning arrangement, or exposure visits for officials;
 - Design and implement a procurement professionalization program.
- Strengthen citizen engagement through developing a communication strategy/program per region on the procurement practice of the country.
 - Develop innovative ICT tools in the form of a citizen monitoring and feedback portal

Digitize project implementation monitoring of IMED

Project implementation monitoring, and evaluation is mostly conducted manually with limited use of IT-based on-line framework. The methodology to monitor and review implementation program is lagging real time benefits to the implementing ministries.

Activities

- Enhance 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;
 - IMED to conduct review of the current and future data needs to ensure the e-GP platform and current PMIS system supports the ongoing and future monitoring and evaluation needs.
- Integrate PMIS with the e-GP system including contract implementation
 - Reinforce monitoring skills and data analytics;
 - Develop guidelines and expert panels to support monitoring and evaluation (including a skill development plan)

CPTU: Past, present and way-forward

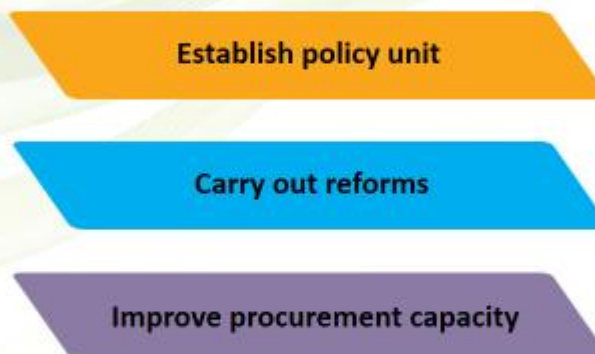
In 1999 GoB initiated reforms in public procurement

In 2001 CPAR was prepared with findings & recommendations

Findings of CPAR



CPAR Recommendations



Public Procurement Reform Project (2002-2007)

Central Procurement Technical Unit (CPTU)
established in 2002

Public Procurement Regulations 2003 issued

Public Procurement Procedures issued

1800 public official trained

Standard Tender Documents issued

25 national trainers developed

Public Procurement Act-2006 passed in
Parliament

CPTU

4 Broad areas of responsibility



Responsibility of a regular wing of IMED



Project Implementation



e- GP Management



Global Networking

CPTU

Officers and employees



Officers: 17

Employees: 11

Individual Consultant: 12

Consulting Firms: 7

CPTU

Regular Responsibility as wing of IMED

Implementation PPA/PPR

Technical Support to PEs

Support to Tenderers/PEs on legal issues

Support to Approval Authorities including CCGP/CCEA

Managing STDs

Capacity building

Review and Monitoring of PP

Logistic support to Review Penal

PPRP-II (2007-2013)

Public Procurement Rules (PPR)-2008 with provision of Review Panel framed

PPA-2006 & PPR 2008 made effective from 31 Jan 2008

PPA-2006 & PPR-2008 operationalized

E-GP Guidelines 2011 issued

E-GP introduced and rolled out

Number of national trainers raised to 39

Awareness campaign on PPR conducted across country

(2013-2019)

Capacity building and professionalization

Number of national trainers raised to 60

About 34000 officers, including tenderers and journalists trained in Public Procurement & e-GP

MCIPS-153

Top-up Master's-134

Master's in public procurement 25,

E-GP 24/7 Help Desk at CPTU, 32 SPSOs introduced

PPRP-II with two AFs (2013-2017)

Wider capacity e-GP Data Centre established

Citizen engagement piloted

PPSC endorsed the positive outcome

Large-scale communication and campaign conducted

E-GP awareness workshops held in all districts

Government-Tenderers Forum established in all districts

E-GP Growth Up to 2 Jan 2019

Number of registered tenderers 68500

Number of tenders invited 345072

Value of tenders \$41billion

Registered banks 45

Total branches over 5000

Registered procuring agencies 1325
(out of a total of 1362)

E-GP Growth

- ▶ E-CMS Piloting begins
- ▶ Lead time down from 87 to 62 days
- ▶ Since 2011, \$1.5b saved through e-GP

Results of e-GP up to 2019

Efficiency: 99% contracts made within the initial tender validity period in 2019 against only 10% in 2007

Transparency: Web publication of awards 100% in 2019 against 10% in 2007; Web publication of tender invitations 100% in 2019 from 70% in 2007

Competition: Average number of responsive tenders 16 in 2019 from 4 in 2007

E-GP Sustainability

- ▶ \$92m earnings from 2011 to 2019
- ▶ Savings \$150 million a year
- ▶ Since 2011, \$1.5b saved through e-GP

Appeal Disposal boosts confidence of tenderers in procurement system (from 2005 to Feb 2018)

- ▶ Five independent panels work at CPTU
- ▶ Total Decisions- 4481
- ▶ In favour of procuring entity-269
- ▶ In favour of tenderers-212

Infrastructure

- ▶ Three-storied CPTU Building established
- ▶ Mirror Data Centre housed in CPTU building
- ▶ Resource Centre at CPTU
- ▶ Cyber security and physical security
- ▶ Help-Desk at CPTU, target agencies, SPSOs
- ▶ Public Procurement Mobile App

DIMAPPP (2017-2022)

Objective of DIMAPPP

To improve public procurement performance and enhance capacity for implementation monitoring of development projects/programs

DIMAPPP (2017-2022)

Restructuring CPTU and institutionalizing e-GP

Enhancing digitization of public procurement

Professionalizing procurement & citizen engagement

Digitizing project implementation monitoring

Citizen Engagement

**Citizens monitoring
in 48 sub-districts**

**Citizen Portal to be
established**

**Public Private
Stakeholders
Committee (PPSC)**

**Government-Tenderers
Forum (GTF)**

Challenges ahead

Completion of CPTU Restructuring as an Authority

Sustainable procurement in line with SDG 12.7 for sustainable development

Life-cycle cost analysis in evaluation & Disposal Policy

Policies for expansion of citizen engagement

Int'l tender and professional & intellectual services in e-GP

Contract Management in e-GP

**e-GP driving
towards a digital
Bangladesh**

THANK YOU ALL

<https://drive.google.com/open?id=1BBHV4hrTP6vUMSodvIxRI5FrAGEuTGKS>

<https://www.youtube.com/embed/b9bn1giHYKw?rel=0>

COMPONENT: 14 PFM REFORM LEADERSHIP, COORDINATION AND MONITORING

SPFMS

C-14: PFM Leadership, Coordination and Monitoring



SPFMS

Leadership, coordination and monitoring – Activities

- Establish a clear governance/ leadership structure to lead and support PFM reforms
- Establish a comprehensive monitoring and evaluation framework for the PFM reforms
- 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)
- Commission studies and evaluations

Result indicator

PFM Action Plan implementation is effectively led through an adequate governance structure and an effective change management approach

Governance Structure



4

Targets

Results indicators	Targeted outcome FY-19	Targeted outcome FY-20	Targeted outcome FY-21	Targeted outcome FY-22
-PFM Action Plan implementation is effectively led through an adequate governance structure and an effective change management approach	- PECT established - PIT established in all relevant FD wings/CGA office - Learning Hub on PFM and Reform is activated - DLR 10.1: Two PFM Action Plan progress reports (prepared on a semi-annual basis in a Fiscal Year) have been submitted by the PECT to the Steering Committee. - Competency framework drafted	DLR 10.2: Two PFM Action Plan stakeholder retreats conducted to review the respective semi-annual PFM Action Plan progress reports - 4 PFM field inspections are made - PFM innovation grants launched - 17 Implementation Support Consultants retained for leadership development DLR 10.3: The PFM Learning Hub has produced at least 3 research papers on PFM reform and published through its website	- Two PFM Action Plan program/stakeholder retreats conducted to review the respective program progress reports - DLR 10.4: 6 field inspections to government service delivery centers to identify PFM-related issues have been carried out. - At least 5 PFM innovation grants awarded -DLR 10.5: The PECT has prepared a report evaluating the performance of implementation support consultants engaged to support the implementation of the PFM Action Plan. - Learning Hub at IPF produced at least 7 research papers on reform lessons and hosted an international conference to be held in Bangladesh	- At least 20 PFM innovation grants awarded - Facilitation evaluation report submitted -DLR 10.6 - 100 civil servants (with data disaggregated by gender) have completed specialized PFM-related courses/certifications

15

Progress: Governance Structure

- SC established, headed by FS
- PECT established with 6 PEC
- 7 Schemes approved by Committee, 1 under preparation
- 13 PIT established
- TAC meetings ongoing
- IPF Strengthening started to become a Knowledge Hub (...)

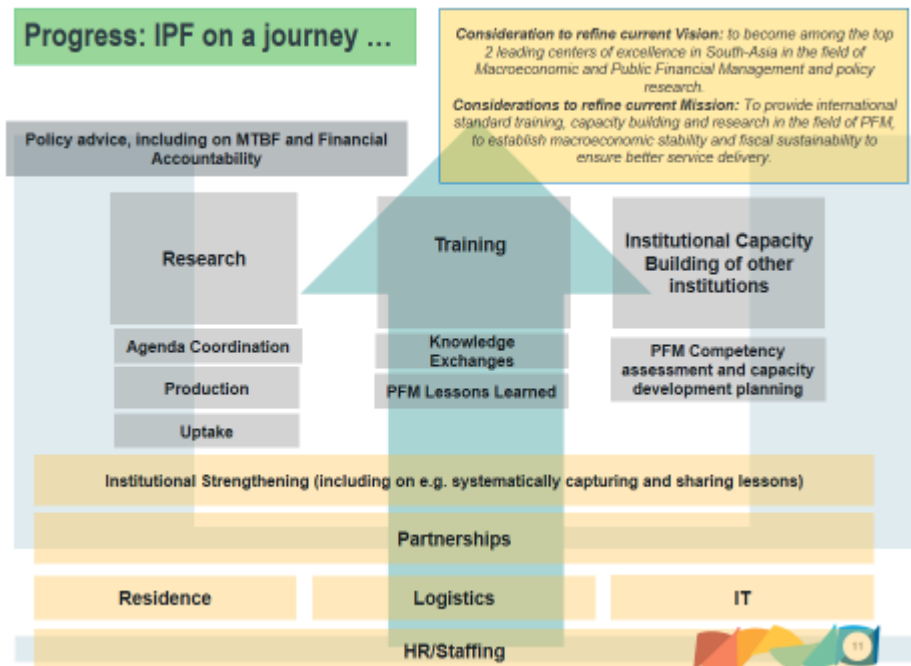


Next Steps:

- Finalize last Scheme: Internal Audit
- Plan next TAC meeting and first SC meeting

23

Progress: IPF on a journey ...



Progress: IPF as learning Hub

- Organization/Hub

- High-level roadmap drafted towards becoming a PFM knowledge hub
 - Core staff recruited (9 positions)
 - Several work sessions/interactions with PEC
 - Partnership agreements with IMF and NIPFP (India)
- 



- Research

- Research Agenda prepared and 6 priority areas set
- Expression of Interest/Call for Research papers under preparation

- Training

- Training offerings on Flagship FEEM improved and updated (with IMF guidance)
- 19/100 civil servants already trained for specialized courses/certifications



Next Steps:

- Research Call (start Q1) to ensure 3 research papers of high quality in relevant areas are produced (first papers targeted for September 2020)

23

Progress: Monitoring and reporting

- Annual Work Plan Template as basis for reporting drafted
- Evaluation of Third Party validation is going on
- Field inspection try-out completed; Field inspection how to note (draft)
- First PFMAP retreat is going on

Next Steps:

- First PFM Action Plan report will be prepared within Q1 2020 and placed before SC
- RFP will be published for recruiting Third Party firm in February
- After finalizing field inspection how-to note, first inspection will start in Feb/March 2020

[illegible]

23

Progress: PFM Capability and Training

- Competency Framework ToR under preparation, incl. Training needs assessment (TNA) and Code of Conduct for PFM professionals.
- Training: 11 officers already completed PFM related courses; 8 officers are now studying (target = 100 in FY22)

Source: Transparency International

1. **Competency Framework for PFM Professionals**

The Competency Framework for PFM Professionals (CFW) is a set of standards that define the knowledge, skills, and attitudes required for PFM professionals to perform their duties effectively. It is a key component of the PFM reform agenda and is being developed in consultation with stakeholders.

2. **Training Progress**

Course	Completed	In Progress	Target
PFM Fundamentals	11	8	100
Advanced PFM	0	0	0
Other PFM Courses	0	0	0
Total	11	8	100

3. **Code of Conduct for PFM Professionals**

The Code of Conduct for PFM Professionals is a set of guidelines that define the ethical standards and values that PFM professionals should adhere to. It is a key component of the PFM reform agenda and is being developed in consultation with stakeholders.

Next Steps:

- Complete CFW consultancy and draft implementation plan
- Continue trainings (8 officers start in Sept) and after that guided by CFW



23

Progress: Implementation Support Consultants (ISC)

Research shows that success rates are greatly influenced by reinforcing mechanisms



- EoI for recruiting ISC will be published end of January 2020
- ISC Training manual and materials prepared (draft)

Next Steps:

- Selection of 10/17 ISC for leadership development and to support learning/course-correction

23

SPFMS

And promoting a culture of learning during implementation

First

STAKEHOLDER RETREAT
January 23-25, 2020

The Palace Luxury Resort



MINISTRY OF PLANNING
Government of People's Republic of Bangladesh



THE WORLD BANK

Canada



UKaid

- PFM Stakeholder collaboration
- PFM Innovation Grants
- Attention to gender
- ...

23

ANNEX-3 LIST OF PARTICIPANTS

SI	Name	Designation	Office
1	Mr. Abdur Rouf Talukder	Finance Secretary	Finance Division
2	Ms. Tahmina Begum	Additional Secretary	Finance Division
3	Mr. Mohammad Zakir Hossain	Deputy Comptroller and Auditor General (Senior)	Office of the Comptroller & Auditor General of Bangladesh
4	Mr. Md. Zahurul Islam	Controller General of Accounts (CGA)	PIT, Office of the Controller General of Accounts (CGA)
5	Ms. Rubina Amin	Additional Secretary	Finance Division
6	Mr. AYM Golam Kibria	Additional Secretary	Bangladesh Parliament
7	Mr. Arfin Ara Begum	Director General Additional Secretary) Monitoring Cell	PIT, FD
8	Mr. Alomgir Hossain	Member (Tax Policy)	National Board of Revenue (NBR)
9	Mr. Sultan Ahmed	Additional Secretary	Cabinet Division
10	Dr. Md. Amzad Hossain, Joint Chief	Joint Chief	Planning Commission
11	Mr. Satyajit Karmaker	Additional Secretary	Finance Division
12	Mr. A.R.M. Nazmus Sakib	Team Leader (Universal Pension)	SPFMS, FD
13	Mr. Md. Ekhlashur Rahman	Additional Secretary	PIT, FD
14	MR. Md Khalilur Rahman Khan	Chief	Planning Commission
15	Mr. Safique Ahmed Shibly, Additional Director General (Additional Secretary)	Additional Director General (Adl Sec)	PIT, FD
16	Mr. Md. Azizul Alam	Additional Secretary (Macro Economics)	PIT, FD
17	Mr. Kabirul Ezdani Khan	Additional Secretary	PIT, FD
18	Mr. Selina Akhter	Additional Secretary	PIT, FD
19	Ms. Saima Shahin Sultana, PEC	PEC	SPFMS, FD
20	Mr. Ramendra Nath Biswas	Additional Secretary (Budget-2)	FD, Budget-2
21	Dr. Abdul Mannan Shikder	Member	National Board of Revenue (NBR)
22	Mr. Md. Habibur Rahman	NPD, SPFMS & Additional Secretary	Finance Division
23	Mr. Md. Rafiqul Islam	Director General	Directorate of Commercial Audit

SI	Name	Designation	Office
24	Mr. Shish Haider Chowdhury	Director	Implementation Monitoring and Evaluation Division
25	Mr. Md. Nurul Amin	Joint Secretary	Ministry of Primary and Mass Education
26	Sheikh Mohammad Salim Ullah	Additional Secretary	PIT, FD
27	Mr. Abul Kalam Azad	Director General	Directorate of Local and Revenue
28	Mr. Biswajit Bhattacharya Khokon ndc	Additional Secretary	Finance Division
29	Mr. Md. Abdur Rahman Khan	Joint Secretary	PIT, FD
30	Dr. Md. Enamul Haque	Joint Secretary	Health Services Division
31	Dr. Md. Mushfiqur Rahman	Joint Secretary	Cabinet Division
32	Mr. Shirajun Noor Chowdhury	Joint Secretary (Budget-1)	PIT, FD
33	Dr. Mohammad Abu Yusuf, Deputy Secretary	Deputy Secretary (Budget-4) FD	PIT, FD
34	Mr. Mohammad Manzarul Mannan	Joint Secretary (Budget-2)	PIT, FD
35	Ms. Sulekha Rani Basu	Joint Secretary	PIT, FD
36	Begum Nazma Mobarek	Joint Secretary (Budget-3)	PIT, FD
37	Begum Bilquis Jahan Rimi	PEC	SPFMS, FD
38	Sheikh Momena Moni	Joint Secretary	PIT, FD
39	Mr. Md. Saidujjaman	Joint Chief	Planning Commission
40	Mr. Md. Fazlul Haque	Director (Joint Secretary)	Bangladesh Parliament Secretariat
41	Ms. Habibun Nahar, Deputy Secretary	Deputy Secretary (NTR-3)	PIT, FD
42	Dr. Md. Khairuzzaman Mozumder	Joint Secretary	PIT, FD
43	Mr. Md. Jamal Uddin Khan	Director, Monitoring Cell	PIT, FD
44	Mr. Md. Khurshid Alam	General Manager	Bangladesh Bank
45	Dr. Khurshid Alam	Director	IPF, FD
46	Mr. Md. Abdullah-al Mamun	Deputy Secretary	Secondary and Higher Education Division

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47	Mr. Md. Hakim Uddin, Additional Director General, Monitoring Cell	Additional Director General, Monitoring Cell	PIT, FD
48	Mr. Anarul Kabir, Deputy Secretary	Deputy Secretary	PIT, FD
49	Mr. Ikhtiar Uddin Mohammad Mamun	First Secretary (Tax Policy)	National Board of Revenue (NBR)
50	Khondker Khurshid Kamal	First Secretary (Tax Monitoring and Training)	National Board of Revenue (NBR)
51	Mr. Md. Aziz Taher Khan	Director	Implementation Monitoring and Evaluation Division
52	Mr. Muhammad Anisur Rahman	Deputy Secretary	Finance Division
53	Mr. S. M. Moin Uddin Ahmed	PEC	SPFMS, FD
54	Mr. M. Saifullah Panna	Joint Secretary	PIT, FD
55	Mr. Mohammad Rahat Uddin	Senior System Analyst (DGM)	Bangladesh Bank
56	Mr. A.K.M. Mukhlesur Rahman	Joint Director	Bangladesh Bank
57	Mr. Md Monzorul Haque, Deputy Secretary	Deputy Secretary (Debt Management)	PIT, FD
58	Mr. Md. Firoz Ahmed, Deputy Secretary	Deputy Secretary Macro-1)	PIT, FD
59	Mr. Muhammad Abul Kasem	Deputy Secretary (Budget-9)	Finance Division
60	Mr. Mohammad Saidul Islam, PEC	PEC	SPFMS, FD
61	Mr. Md. Helal Uddin	PS to Finance Secretary (Deputy Secretary)	Finance Division
62	Mr. Md. Shamimul Haque	Director	Implementation Monitoring and Evaluation Division
63	Mr. Muhammad Anisuzzaman Khan, Deputy Secretary	Deputy Secretary (Budget-1)	PIT, FD
64	Mr. Md. Ruhul Amin, Deputy Secretary	Deputy Secretary (Debt Management-2)	PIT, FD
65	Mr. Mohammad Saiful Islam	PEC	SPFMS, FD
66	Mr. A S M Lukman, CAO	Chief Account Officer, Education	PIT
67	Dr. Mohammad Azizul Haque	Deputy Secretary	Cabinet Division

SI	Name	Designation	Office
68	Mr. Mohammad Sazzad Ul Hasan	Deputy Secretary	Cabinet Division
69	Mr. Mohammad Azad Sallal	Deputy Secretary (Budget-10)	Finance Division
70	Mr. Mohammad Fyzur Rahman	First Secretary (Export Duty & Bond)	National Board of Revenue (NBR)
71	Mr. Muhammad Ali Prince, Deputy Secretary	Deputy Secretary (Budget-26)	PIT, FD
72	Mr. Md. Tauhidul Islam	Deputy Secretary (Budget-3)	Finance Division
73	Mr. Md. Nurul Absar	CAO, Pension and Fund Management	PIT
74	Mr. Abul Basher Md. Amir Uddin	DPD	PEMSP, FD
75	Mr. Md. Mizanul Huq	Senior Assistant Chief	Bangladesh Parliament Secretariat
76	Mr. Md. Faisal Morshed	Deputy Secretary	Bangladesh Parliament Secretariat
77	Mr. Abdul Hye Azad	IT Consultant	PEMSP, FD
78	Mr. Md. Shahed Hassan	Consultant (Fin & Acc)	SPFMS, FD
79	Muhammad Faruq-Uz-Zaman, Deputy Secretary	Deputy Secretary	PIT, FD
80	Mr. Mohammed Mizanur Rahman	Deputy Secretary	Cabinet Division
81	Most. Maksuda Begum	Director	Directorate of Commercial Audit
82	Begum Fatema Begum, PEC	PEC	SPFMS, FD
83	Ms. Fowzia Rahman	Deputy Secretary (Budget-21)	Finance Division
84	Ms. Johora Tara Begum	DCGA (Accounts)	PIT, CGA
85	Mr. Muhammad Anwar Uddin	Deputy Chief	Planning Commission
86	Mr. Md. Ataur Rahman Khan	Deputy Chief	Planning Commission
87	Mohammad Mahabub Alam, Senior Assistant Secretary	Senior Assistant Secretary (Macro Economics-2)	PIT, FD
88	Mr. Abu Ahasan Md Aminul Mohaimen	Deputy Team Leader	PEMSP, FD
89	Mr. Md. Shamsul Islam	Deputy Secretary	Local Government Division
90	Muhammad Azizur Rahman	Deputy Secretary	Road Transport and Bridges Division
91	Mr. Abu Saleh Md Zainal Abedin	Team Leader, Development Team	PEMSP, FD
92	Mr. Mohammad Mominul Hoque Bhuiyan	Additional CGA (A&P)	PIT, CGA

SI	Name	Designation	Office
93	Begum Elish Sharmin	Deputy Director	IPF, FD
94	Ms. Liza Khwaja	Senior Assistant Secretary (Budget-11)	PIT, FD
95	Mr. Toufiq Shofiqul Islam	Deputy Director	Directorate of Commercial Audit
96	Mr. Md. Jahangir Alam	Senior IT Consultant	PEMSP, FD
97	Mr. Md. Mosharraf Hussain	Senior System Analyst	Implementation Monitoring and Evaluation Division
98	Mr. Shah Md. Nazmul Karim, Consultant	Procurement Specialist	SPFMS, FD
99	Muhammad Shaiful Islam	IT Consultant	PEMSP, FD
100	Mr. Md. Ruhul Amin Mollick	Assistant Secretary, Admin-6	Finance Division
101	Ms. Miskatul Tamanna	Assistant Chief	PIT, FD
102	Mr. Md. Ashif Iqbal	Maintenance Engineer	Bangladesh Parliament Secretariat

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