



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



# FIELD INSPECTION REPORT

## PFM PRACTICES ON THE GROUND IN PANCHAGARH DISTRICT & TETULIA UPAZILA



**MAY, 2022**



**SPFMS**  
Strengthening Public Financial Management Program to Enable Service Delivery

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

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## 1.0 Field Team Composition and List of Institutions Visited

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**1.1 Date:** 24 May 2022 – 27 May 2022

**1.2 Locations of the Field Inspections:** Panchagarh District & Tetulia Upazila.

**1.3 List of Inspection Team Members**

- Ms. Tahmina Begum, Director General, Institute of Public Finance (IPF)
- Ms. Saima Shahin Sultana, Program Executive and Coordinator (PEC), SPFMS
- Mr. Md. Fazlur Rahman, Senior Assistant Secretary, Ministry of Primary and Mass Education
- Dr. Fazle Rabbi, Director, Institute of Public Finance (IPF)
- Mr. Mohammad Moniruzzaman Bhuiyan, Implementation Support Consultant (ISC), SPFMS
- Mr. Md. Abdur Rahman, Deputy Secretary, Local Government Division
- Ms. Akther Unnisa Shiuly, Deputy Secretary, Secondary & Higher Education Division
- Mr. Khairul Bashar Muhammad Ashfaqur Rahman, CAFO-President's Office
- Mr. Sujit Debnath, Senior Assistant Secretary, Health Services Division
- Mr. Ashek Md. Joglul Abedin, Implementation Support Consultant (ISC), SPFMS
- Mr. Md. Shahed Hasan, Consultant (FAM), PFMRLCM, SPFMS
- Mr. Mohammad Moshir Rahman, Consultant (OM), SPFMS
- Mr. Md. Mossanna Hossain, Jr. IT Consultant, SPFMS
- Mr. Md. Abdur Rahman, Jr. Consultant (Accounts), SPFMS
- Mr. Muhammad Sumsuddin, Jr. Consultant (Executive), SPFMS
- Mr. Md. Masud, Jr. Consultant (Executive), SPFMS

**Representatives from Development Partners**

- Ms. Rizwana Tabassum, Research Analyst, World Bank
- Dr. Feroz Faruque, PFM Technical Specialist, FSSP- Global Affairs Canada (GAC)

The team member's roles, duties and responsibilities are annexed in Annexure –III of the report.

**1.4 List of Institutions Visited**

- Office of the Deputy Commissioner (DC), Panchagarh
- Office of the District Accounts and Finance Officer, Panchagarh
- Civil Surgeon Office & Adhunik Sadar Hospital, Panchagarh
- District Social Services Office, Panchagarh
- Panchagarh Government Girls' High School
- Panchagarh-2 Government Primary School
- Office of Upazila Nirbahi Officer, Tetulia
- Upazila Health Complex, Tetulia
- Office of the Upazila Accounts Officer, Tetulia
- Office of Upazila Women Affairs Officer, Tetulia
- Buri Mutki Government Primary School, Tetulia

## 2.0 Background

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The Government of Bangladesh has been implementing several public financial management (PFM) reform initiatives in Bangladesh since 1989s. Following this, a program titled Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS) was started under the Finance Division which is being implementing over five years from 2018 to 2023. The SPFMS is supporting the Finance Division (FD) under the Ministry of Finance in implementing eight (08) selected components out of the total of Fourteen (14) in the PFM Action Plan which would enable better resource availability for social service delivery. There are separate schemes for the successful implementation of the 8 components and all the schemes have been approved by the Hon'ble Finance Minister. The total cost of the SPFMS program is \$170 million out of which IDA will finance US\$100 million & Government of Bangladesh would finance US\$70 million. This program is structured with 10 disbursement linked indicators (DLIs) and 45 disbursements linked results (DLRs). Each disbursement linked indicator (DLI) will have disbursement linked results (DLRs) which would need to be achieved for disbursement.

In social sciences, the purpose of a field inspection report is to describe the observation of people, places, and/or events and to analyze the observed data in order to identify and categorize common themes in relation to a research problem or goals. In the context of the PFM Action Plan, the field inspections are organized to observe how the PFM reforms are being implemented at grassroots levels. For example: are DDOs receiving 80% of their budget by July 31st as intended? Are teachers paid on time? Do we have textbooks and equipment in the schools in January? Moreover, the PFM field inspections would assess service delivery commodities, infrastructure, and human resources by applying the key components of the PFM cycle which are: (1) Call for budget, (2) Budget formulation (3) Budget Approval, (4) Budget execution, (5) Budget evaluation and (6) Budget Revision.

To achieve Disbursement Linked Results (DLR) 10.4 under DLI-10, field inspection was carried out in Panchagarh District and Tetulia Upazila of the district. During the visit, the National Program Director (NPD), PECs of SPFMS Program, Consultants from iBAS++ team, and 7 Implementation Support Consultants (ISCs) were present virtually. Moreover, PEC, ISC, representatives from MDAs, representatives from Institute of Public Finance (IPF), representatives from the World Bank and Global Affairs Canada (GAC) were physically present in Panchagarh district and Tetulia Upazila during the visit.

### 2.1 Objectives of the Field Inspection

Following are the objectives of the field inspection-

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



## 3.0 Summary of the Questionnaire Responses (District Level)

### 3.1 Office of the Deputy Commissioner (DC), Panchagarh

In the Panchagarh district, a meeting was held with Mr. Zohurul Isalm, Deputy Commissioner (DC), ADC(General), ADC (Revenue), officers from DC office, head of different district level departments and Chairman of Panchagarh Sadar Upazila on 24<sup>th</sup> May 2022 from 10.00 am to 01.00 pm. In the opening remarks, Deputy Commissioner explained the importance of the better utilization of public money. He also clarified the matter of the smooth process of bill submission for which the iBAS++ team has made a great contribution.

He also addressed pay bill automation has been a great support and faster which has great emphasis on better manageable of our life and ensures accountability as well.



After the speech of DC, a brief presentation by Ms. Saima Shahin Sultana, PEC, SPFMS started by explaining the objective, process and initiatives of PFM reform. She shared all the success of reform initiatives such as iBAS++, automation of civil service pension, revenues and fees included in A- Challan System, initiation of Universal Pension, automation of social safety net programs, automation of national savings certificates and EFT payment to all the GoB officials including primary school teachers. After the presentation, the floor was open for Q&A sessions and challenges faced by the stakeholders in the field were discussed.

Ms. Nazma Mobarek, Additional Secretary, and National Program Director, SPFMS Program, PECs of SPFMS Program, Mr. Abul Bashar Md. Amir Uddin, Sr. Functional Consultant (iBAS++ & BACS rollout), and Implementation Support Consultants (ISCs) were present virtually during the visit. The summary of Q&A is highlighted below:

- 1) **Q. Mr. Fazlul Karim, Senior Accounts Assistant, Public Works Department:** Deduction of tax from the vendors, if he works in different areas, he has to pay different amounts of taxes according to the slabs. The system should be able to combine and share the total amount of taxation.  
**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** The suppliers who registered with their TIN certificate in iBAS++ can be identified hopefully from the next fiscal year. iBAS++ development team is still working on it to develop the system accordingly.
- 2) **Q. Mr. Md. Shahin Akhter, District Education Officer:** Is there any progress regarding the inclusion of private school teachers in the EFT? Previously they deposited the challan through submission directly to the Bank and now A-Challan is introduced. If they deposited through A-Challan how they can provide it to the account's office?  
**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** Regarding the inclusion of private teachers in the EFT depends on the decisions taken by the Ministry of Education and some progress has been done. Moreover, after submitting A-Challan a report will be generated through the system and the printed report should be

submitted including other necessary documents to the accounts office. If the A-Challan is deposited in a different code, the service providers need to inform the CAG office through an application to the proper channel.

- 3) **Q. Mr. Md. Shah Newaz Siraji, District Fisheries Officer:** Currently, pay and allowances are given through EFT. Is there any chance to include other bills through the iBAS++ system?

**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** 20 bills are now included in the system but to avoid fraudulence the iBAS++ team is working to minimize the linkage of the system. Moreover, iBAS++ Consultant, Mr. Mostafiz informed that the iBAS++ development team is working to include the other bills in the system as soon as possible.

- 4) **Q. Mr. Md. Riaz Uddin, Deputy Director, District Agriculture Extension Office:** Sometimes the amount received through the system from the ministry is less than the amount stated in the letter. iBAS++ system does not allow entering fraction amount in Budget Execution Module. These are done in hundreds. The budget is prepared in thousands and allocation is done in hundreds?

**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** Budget preparation would be difficult to make the addition of fraction amount in iBAS++ system. In the budget execution module, the amount is given only in decimal (hundred) to avoid complications in the economic code. Mr. Fozlur Rahman suggested that to avoid the complications, the ministry should round off the budget allocation, e.g. If it's 10,150, it should be done like 10,200. Moreover, to change the system it needs prior approval and decisions taken by the Ministry of Finance.

- 5) **Q. Mr. Mohammad Alauddin Prodhan, Executive Director (Bikash Bangladesh) Representative from NGO:** Projects funded by DPs are not receiving budget or funds on time. Is there any problem with the system?

**A. Ms. Rizwana Tabassum, Research Analyst:** She suggested making frequent follow up with line ministries so there is no time lag

- 6) **Q. Mr. Fazlul Karim, Senior Accounts Assistant, Public Works Department:** The monthly report regarding the list of cash books is not available in the system.

**A. Md Mahfuzur Rahman, IT Consultant (Database Administrator):** If the DDO entered into the computer the very first time to run the report, he/she might face some difficulties due to the pop-up blocker. If authorization is given to avoid the pop-up, then the problem must be resolved. He also requested Mr. Mossanna to resolve the problem, if possible, to work with him physically at the respective office.

- 7) **Q. Mr. Dipok Kumar Mondol, Executive Engineer, Education Engineering Department:** What is the status of automation regarding the vendor bill payment process.

**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** As per DLR all the payments will be brought under the EFT coverage, the process has already started and will make good progress soon.

- 8) **Q. Mr. Md. Rokunuzzaman, Auditor, District Accounts and Finance Office:** How to get a specific pay-point-wise report easily from a detailed report?

**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** If the file is saved in excel format from the consolidated report, then it will be easy to find out the specific pay-point wise report by clicking Ctrl+F.

- 9) **Q. Mr. Aniruddha Kumar Roy, Deputy Director, Social Welfare:** Sometimes it was difficult to generate reports due to huge pressure on the server?

**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** The iBAS++ team is working to reduce this problem as the earliest opportunity.

10) **Q. Mr. Aniruddha Kumar Roy, Deputy Director, Social Welfare:** Social safety net payment were not done for a couple of beneficiaries. After making payments of two-three installments, the third one got stuck.

**A. Abul Basher Md. Amir Uddin, Senior Functional Consultant:** He advised to share the transaction detail with the iBAS++ team to sort out the matter.

### 3.2 Office of the District Accounts and Finance Officer, Panchagarh

As a part of the field visit, an eighteen-member team led by Ms. Tahmina Begum, Director General, Institute of Public Finance (IPF) visited District Accounts and Finance Office, Panchagarh where District Accounts and Finance Officer (DAFO), SAS Superintendent, Auditors and other officials were present. All other team members of the field team were present during the meeting. The observation team arranged a question-answer session and requested participants to share the challenges or any other issues they want



to highlight for a better understanding of PFM and iBAS++ challenges, good practices, and recommendations which was led by Ms. Saima Shahin Sultana, Program Executive and Coordinator (PEC), SPFMS. Following is the summary of the key discussion from the session:

Question/Feedback from the participants in District Accounts and Finance Office	Observations/Findings/Recommendations
Budget holders must be efficiently provided with the necessary funding in order to effectively execute their budget. The approved budget is now released via iBAS++ thereby MDAs are aware of their allocation much sooner and the distribution is done by 31 July. Distribution by installments is no longer effective, hence DDOs' are entitled to receive the total fund in one go and by 31 July.	It has been found that the budget release was done by 31 August instead of 31 July. The delayed in the budget release should be communicated to the CGA office or iBAS++ office.
How frequently do you generate reports from the iBAS++ system for review?	Reports are reviewed as and when required but sometimes they face difficulties in generating reports due to the low internet speed.
How conversant are they with new Budget & Accounting Classification System?	DA&FO is well conversant with BACS and also informed the other officials on it.
Do you face any problems understanding the new coding structure?	They are well aware of the new coding system and face no difficulties in using the new coding system.
Any challenges related to budget distribution?	Budget distribution is not done as per the reality in the field. It has been found that, the fund was allocated in favor of a school which did not deserve. Later it was transferred to the deserving school.
Any issues related to Pension Management?	Pensioners' basic increments for 5 years were not entered into the system, and there was no option for editing as well. No option to edit mobile numbers and pensioners' detail. The iBAS++ and Pension schemes are now working to give edit options to DDOs.
Are you aware that iBAS++ ID and password should be kept confidential and not be shared with others?	iBAS++ ID and password were not shared.



Question/Feedback from the participants in District Accounts and Finance Office	Observations/Findings/Recommendations
Is there any plan for the Automation of the vendor bill payment process	As per DLR 4.2, all the payments will be brought under the EFT coverage, the process has already been started and will make good progress soon. Under SEMP- A, the implementation of EFT in Dhaka for officers' payroll has resulted in paperless and rapid payments to employees. The Controller General of Accounts (CGA) is committed to moving away from paper records as soon as possible to facilitate efficient payment of government transactions (vendors, payroll, and pension) linked to iBAS++. EFT will simplify the payment function and deliver timely funds transfers to beneficiary bank accounts.
Your experience regarding the iBAS++ help desk	The help desk is very responsive and supportive.
Any audits have been done recently? Is there any internal control system?	An inspection was done by OCAG last year. The Divisional Accounts and Finance office is keeping in touch with the OCAG (head office) if any problems arise as a part of internal control system.

### 3.3 Health Sector: Civil Surgeon Office and Adhunik Sadar Hospital, Panchagarh

In the Panchagrah district, regarding health sector the observation team consist of five-members team

led by Mr. Md. Moniruzzaman Bhuiyan, Implementation Support Consultant (ISC). The team included Mr. S M Jahangir Hossain, Deputy Secretary, Health Services Division, Mr. Khairul Bashar Muhammad Ashfaqur Rahman, CAFO (Honorable President's Office), Mr. Md. Mossanna Hossain, Jr. IT Consultant (Core iBAS++ Implementation and Support) and Mr. Md. Abdur Rahman, Jr. Consultant (Accounts),



SPFMS. The team visited District Hospital where Civil Surgeon, Residential Medical Officers (RMO), Upazila Health and Family Planning Officer (Panchagrah Sadar), Accountant, Assistant Accountant, storekeeper, and other duty doctors on duty were present. The health service providers were happy with the iBAS++ by getting the salary through EFT. The doctors are mostly dependent on the accountant who mainly manage budget preparation, recording transactions and reviewing reports. During the questionnaire survey, it was found that most of the staff required extensive training on different modules of iBAS++.

During the visit, the team observed that Citizen Charter is available and also Annual Procurement Plan (APP) is accessible by the public through a display board; health center has working internet, and a steady supply of electricity; health professionals are available and attendance register is maintained. But the facilities are not well maintained and related medical equipment were not in place. The following are the discussion highlight:

Question/ Discussion Topic	Response from participants
<ul style="list-style-type: none"> <li>Can you tell us about the health center, approximately how many patients do you receive per day?</li> <li>What are the main challenges (PFM Reform activities related) faced by the center?</li> </ul>	About 5,000 patients visit Panchagarh district hospital in a month. The accommodation problem is one of the acute problems of this hospital. Currently, a building was found under construction. After completion of the buildings it will help the

Question/ Discussion Topic	Response from participants
	authority to maintained the stores for medicine and allocation of rooms for the doctors soon. Another problem is a shortage of doctors and technical personnel. Though the total sanctioned post is 33, 13 posts are still vacant in the Civil surgeon office while in Sadar Hospital, Panchagarh out of 35 physicians' posts 17 are filled up. On the other hand, out of 224 nursing and other administrative posts, 36 posts are vacant. Regarding EFT, they get their salary easily through EFT and other bills on time.
<ul style="list-style-type: none"> <li>Can you describe your budget preparation process? What is working well and where do you see bottlenecks?</li> </ul>	They are not that much involved in the budget formulation process except for sharing requirements to their higher office.
<ul style="list-style-type: none"> <li>What are the issues faced by your officers with regard to budget? (DAFO, UAFO, procurement, etc.)</li> <li>How does the regular procurement process work?</li> <li>Do you have any Internal Audit arrangements?</li> <li>What has been your experience with iBAS++ especially coding, recording transactions, monthly or other reports, and reconciliation?</li> <li>Do you use your own user ID to get into iBAS++?</li> <li>Did you get the EFT in a timely manner?</li> <li>Is everyone under this hospital getting their salaries through EFT?</li> </ul>	They need more training to prepare a budget. The procurement process is following PPR but sometimes vendor of food supply does not work properly. Consequently, patients are getting poor-quality food. The last audit was held 6 years before. The internal audit system is not in practice. System of coding is user friendly but sometimes they don't find proper code, due to lack of awareness. SMS of EFT is irregular. So, they requested to update the SMS system, so they get it as soon as possible.
<ul style="list-style-type: none"> <li>Percentage of male and female doctors, staff, and other officers?</li> <li>Have you provisioned a budget to address gender issues?</li> </ul>	Male: female doctor and staff ratio is 70:30 and gender issues were not properly addressed in the budget.
<b>Response from beneficiaries (Patients)</b>	
<ul style="list-style-type: none"> <li>How is the process for patient care: registration, payment/bills (extra payment)?</li> </ul>	Patient care service is moderate. Some of them mentioned that all the medicine are not available in the hospital so they arrange those medicine from outside pharmacies. Poor food quality is a severe challenge.
<ul style="list-style-type: none"> <li>Were you able to get medicine in the hospital/health center? Was it on time? Did you face any sort of difficulties?</li> <li>What percentage of required medicine is available in the health center?</li> </ul>	Medical supplies and surgery equipment are not available. Only 50% of required medicine is available in the health center.
<ul style="list-style-type: none"> <li>How was the service (pathological test/ doctors and nurse service both indoor and outdoor) you have received so far?</li> </ul>	At district hospital, some pathological tests are available which is insufficient considering the overall requirements.

### 3.4 Education Sector: (i) Panchagarh Government Girls' High School and (ii) Panchagarh- 2 Government Primary School

The observation team visited two government schools in the Panchagarh district namely: (i) **Panchagarh Government Girls' High School** and (ii) **Panchagarh- 2 Government Primary School** where the headmaster, class teachers, guardians, accountant, and staff were present during the discussion. The five-member team

led by Mr. Md. Fazlur Rahman, Senior Assistant Secretary, Ministry of Primary and Mass Education. The team included Ms. Akther Unnisa Shiuly, Deputy Secretary, Secondary and Higher Education Division, Ms.



Rizwana Tabassum, Research Analyst, the World Bank, Mr. Ashek Md. Joglul Abedin, Implementation Support Consultant (ISC), SPFMS and Mr. Mohammad Moshir Rahman, Consultant (Office Manager), SPFMS Program. The team observed the school premises clean. During the visits, it was found that all the teachers (100%) are getting with salary through EFT on time. Both the institutions are maintaining their leave register records up-to-date which is observed as good practice by the team. In the case of a fund, allocation lies with the ministry's policy of students' ratio which was distributed by the District Primary Education Office. Highlighted discussion is mentioned in the below sections.

#### 3.4.1 Panchagarh Govt. Girls High school

During the visit to the school, the team found several good observations/ practices such as: Though the school doesn't have any boundary wall it has a small playground and is always available for the students; the school has a number of total 12 separate toilet facilities and its well-maintained; Attendance register is well maintained for teachers and employees and there is a governing body consisting of parents and teacher. Another encouraging aspect was all the teachers and staff receive their salary through EFT and all payments are made through iBAS++, also the school maintains a hard copy of all transactions, and every 5 years the school is audited by CAG. Upon a discussion with the parents, it's found that there is no regular Headmaster in the school, and currently, the senior teacher is playing the role of headmaster as his additional duty. But overall, the parents are very much satisfied with the service and quality of education from the school. Some of the highlighted discussions during the visit are mentioned below:

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<ul style="list-style-type: none"> <li>Can you please share your experience managing the iBAS++ system; recording transactions and extracting reports?</li> </ul>	They are very much happy with the iBAS++ system which helps them for getting their salary on time.
<ul style="list-style-type: none"> <li>Who processed the monthly salary Pay bill? Are you aware that it should be done by the teachers?</li> </ul>	Sometimes these are processed by the computer operator. Young teachers are familiar with the pay bill system and able to use it on their own but senior teachers are still getting support from the operator
<ul style="list-style-type: none"> <li>Are you aware that iBAS++ ID and password should be kept confidential and not be shared with others?</li> </ul>	Headmaster shared his own password with the computer operator and he seems very rare in using the iBAS++ system.
<ul style="list-style-type: none"> <li>When the budget was released? Are you aware that it should be done by July?</li> </ul>	The school authority confirmed that the budget was received in October 2021 instead of July 2021.

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<ul style="list-style-type: none"> <li>How about monthly reconciliation of bills with iBAS++ system and District Education Officer?</li> </ul>	Not aware of any such reconciliation, hence not done regularly
<ul style="list-style-type: none"> <li>Do you prepare Annual Procurement Plan at the start of the year?</li> </ul>	Not done before
<ul style="list-style-type: none"> <li>Where is the Citizen charter? Citizen's Charter is a document of commitments made by a government organization to the citizens/client groups in respect of the services/schemes being provided to them or to be provided to them. The basic objective of the Citizens' Charter is to empower the citizen in relation to public service delivery and the Charter should be displayed publicly</li> </ul>	Not shown publicly, in progress and hopefully by December 2022 it will be shown in public.
<ul style="list-style-type: none"> <li>How many teachers and staff do you have?</li> </ul>	There are 48 teachers and 5 support staff available in the school.
<ul style="list-style-type: none"> <li>When did you receive the Textbooks for the 2022 session?</li> </ul>	Textbooks were received on time on 1 <sup>st</sup> January 2022.
<ul style="list-style-type: none"> <li>Is there any provision for the parent-teacher meeting?</li> </ul>	Parent teachers' meetings are conducted every two months. The parents are giving their feedback if they find any problems regarding their children's studies and facilities. The school authority is always very cooperative to resolve the problems as stated by the parent's representatives during the inspection.
<ul style="list-style-type: none"> <li>Do you have enough restrooms?</li> </ul>	Yes, enough restrooms are available.
<ul style="list-style-type: none"> <li>Do you have a cleaner to clean the restrooms regularly</li> </ul>	Cleaning is done thrice a week. Not cleaned daily
<ul style="list-style-type: none"> <li>Do parents share their feedback on school?</li> </ul>	Parents appreciated schools' effort in providing quality education
<ul style="list-style-type: none"> <li>How about the Parents' teachers' meeting?</li> </ul>	Parents' teachers' assembly is done class-wise and every two months where the results of the students are discussed by the respective teachers and suggestions are also provided on improvement.
<ul style="list-style-type: none"> <li>Any challenges you are facing?</li> </ul>	The school is in a real need of a big hall room for a big gathering of all the students and teachers
<ul style="list-style-type: none"> <li>What's the specialty of this school?</li> </ul>	Teachers' knowledge, dedication, and commitment
<ul style="list-style-type: none"> <li>Is there any Audit done recently?</li> </ul>	No Audit done in the last 5 years.
<ul style="list-style-type: none"> <li>Do you maintain a salary register?</li> </ul>	The salary register is maintained properly.
<ul style="list-style-type: none"> <li>How about bank reconciliation?</li> </ul>	Bank reconciliation is done on a monthly basis
<ul style="list-style-type: none"> <li>Any issues related to the distribution of Stipend</li> </ul>	No, it is done via EFT and students have their own bank accounts.



### 3.4.2 Panchagarh- 2 Government Primary School

While visiting the school the team found that the headmaster and the responsible staff were very much familiar with iBAS++; all the teachers and staff receives their salary on time through EFT and all the bills are



submitted through iBAS++. Some of the major discussions are highlighted below:

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<ul style="list-style-type: none"> <li>Please share how the monthly salary is processed?</li> </ul>	Upazilla Education officer based on the teacher's assessment report, prepare a detailed statement with bank account details of teachers and sends it to bank for payment. Salary payment is done via EFT.
<ul style="list-style-type: none"> <li>Any challenges with School timing?</li> </ul>	Non-formal school starts from 7 to 8 in the morning or 4 to 5 in the evening and that contradicts the timing of primary school which starts at 9 am and finishes at 3:30 pm.
<ul style="list-style-type: none"> <li>Why student dropout rate is high?</li> </ul>	Guardian prefers kindergarten school (private) then the government primary school. Most affluent people don't admit their children in the government primary schools. Local kindergarten school is a big challenge to keep the students in the Govt. primary school.
<ul style="list-style-type: none"> <li>How about the SLIP fund?</li> </ul>	SLIP fund is properly maintained with representation from local people
<ul style="list-style-type: none"> <li>How funds are allocated?</li> </ul>	Fund allocation policy is as per student ratio. The fund was distributed by Upazila Education Officer.
<ul style="list-style-type: none"> <li>How many students are currently available?</li> </ul>	The number of students and teacher are 320 and 12 respectively.
<ul style="list-style-type: none"> <li>Any Challenges?</li> </ul>	The school is in great need of renovation work of the main gate.

### 3.5 Social Safety Net: District Social Services Office, Panchagarh

As a part of the field visit, a five-member team led by Dr. Md. Fazle Rabbi, Director, Institute of Public Finance Bangladesh (IPF) visited District Social Services Office, Panchagarh. The team included Dr. Feroz Faruque, PFM Technical Specialist, Global Affairs Canada (GAC), Mr. Md. Abdur Rahman, Deputy Secretary, Local Government Division, Mr. Shahed Hasan, Consultant, SPFMS Program, and Mr. Masud, Junior Consultant, SPFMS Program. The team observed that, one of





the major stakeholders of PFM reform, district social service office seems very happy with automation of social safety net programs. Moreover, all the officials are getting the salary through EFT (100%). Some of the major discussions are highlighted below:

Questions asked/information shared by the inspection team	Response from Panchagarh District Social Services Office				
<ul style="list-style-type: none"> <li>Can you tell us about the organization regarding allowances given under the social safety net programs?</li> </ul>	Mr. Aniruddha Kumar Roy, Deputy Director of District Social Service Office, Panchagarh apprised the team of various activities of his office. Regarding the status of current manpower in the office, the following information was presented:				
	Serial No.	Name of office/organization	Total manpower	Currently Working	Vacant Post
	1.	District Social Service Office, Panchagarh	12	8	4
	2.	Upazila Social Service Office, Panchagarh	15	5	10
	3.	Upazila Social Service Office, Boda, Panchagarh	16	9	7
	4.	Upazila Social Service Office, Atwari, Panchagarh	13	9	4
	5.	Upazila Social Service Office, Debiganj, Panchagarh	16	8	8
	6.	Upazila Social Service Office, Tetulia, Panchagarh	14	7	7
	7.	City Social Service Office, Panchagarh	6	5	1
	8.	Government Children's Family (Boys), Panchagarh	18	13	5
	9.	Probation Office, District Social Service Office, Panchagarh	2	1	1
	10.	Hospital Social Service Office, Panchagarh	3	3	-
	11.	Integrated Visually Impaired Education Program, Panchagarh	4	2	2
	Total		119	70	49
<ul style="list-style-type: none"> <li>Do you need any institutional (both manpower and technical) support to provide the existing service properly?</li> </ul>	There are 70 staffs working against 119 posts and the rest 49 posts are vacant. Deputy Director emphasized the need of full staffing to ensure smooth operation of the offices and their activities.				
<ul style="list-style-type: none"> <li>Can you provide us some information regarding the Social Safety Net Program?</li> </ul>	When Team Leader asked about Safety Net, Deputy Director Mr. Aniruddha Kumar Roy presented the following number of beneficiaries for his district:				
	Serial No	Name of allowance	Number of beneficiaries		
	1.	Elderly Allowance Activities	45,201		
	2.	Widow and Husband Harassment Distressed Women Allowance Activities	23,571		
	3.	Indigent Disability Allowance Activities	14,135		
	4.	Living standard development program allowance activities for the underprivileged people	346		
	5.	Livelihood Development Program Allowance Program for Transgender People	09		
	6.	Education stipend for students with disabilities	805		
	Total		84,067		

Questions asked/information shared by the inspection team	Response from Panchagarh District Social Services Office
<ul style="list-style-type: none"> <li>How many beneficiaries are getting SSN benefit in your District/ Upazila?</li> </ul>	84,067 beneficiaries receive various benefits from the office. The beneficiaries were selected with the help of public representatives, representatives from other government offices, and local people.
<ul style="list-style-type: none"> <li>How you provide the allowance to beneficiaries?</li> </ul>	<p>The beneficiaries get their allowances through agent banks and MFS. Most of the beneficiaries receive their allowances smoothly.</p> <p>Some of the beneficiaries' face problems as they do not have any mobile phones registered in their names. Some of them lost their money because of sharing the PIN of Bikash. The Deputy Director informed the team that canceling the 'send money' option can solve this problem. He also shared that, as a result of the awareness campaign, disclosing of PIN is also minimum now. He asked the team leader to introduce fingerprints to resolve the issue. Mr. Md. Waliul Haque, Social Service Officer, said that the payroll of the beneficiaries is entered into the MS database. After giving the entry, he cannot track the status of the entry. As a result, he cannot inform the beneficiaries about the status of their allowance and confirm whether the money is already received by the beneficiaries.</p>
<ul style="list-style-type: none"> <li>What about budget execution? What key issues/bottlenecks/difficulties have you identified?</li> </ul>	During discussion, it has been found that the budget is received in the first week of July. Moreover, the office got budget according to the demand but sometimes there are some exceptions.
<ul style="list-style-type: none"> <li>Any Challenges, regarding EFT?</li> </ul>	EFT is now fully operational now at present and currently they do not face no challenges regarding EFT.

## 4.0 Summary of the Questionnaire Responses (Upazila Level)

### 4.1 Upazila Parishad, Tetulia

In the Tetulia Upazila, an experience sharing meeting was held with Upazila Nirbahi Officer (UNO), Upazila Chairman, Upazila officers from various departments at the Upazila Conference Room on 25<sup>th</sup>

May 2022 from 10.00 am to 01.00 pm. In the opening remarks, UNO explained the importance of the SPFMS project and



its contribution in automation and digitalization process of utilization of public money. He also paid his gratitude to the field inspection team for choosing one of the remotest upazila like Tetulia to know their experiences and challenges faced by the DDOs and beneficiaries under PFM process.

After the speech of UNO, a brief presentation by Ms. Saima Shahin Sultana, PEC, SPFMS started by explaining the objective, process and initiatives of PFM reform. She shared all the success of reform initiatives over a period of 40 years. After the presentation, the floor was open for Q&A sessions and challenges faced by the stakeholders in the field were discussed.

Ms. Nazma Mobarek (Additional Secretary), National Program Director, SPFMS Program, PECs of SPFMS Program, Mr. Abul Bashar Md. Amir Uddin, Sr. Functional Consultant (iBAS++ & BACS rollout),

and Implementation Support Consultants (ISCs) were present virtually during the visit. The important parts of Q&A are highlighted below:

- 1) **Q. Mr. Nabiul Karim Sarker, Assistant Programmer, ICT Division:** How can we access to A-Challan? Is there any plan to introduce a mobile app for the iBAS++ system? How do vendors deposit the VAT deducted from their payment?  
**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS and Ms. Rizwana Tabassum, Research Analysts, World Bank:** By searching through google, A-Challan can be downloaded. Regarding, mobile apps for iBAS++, the apps already developed with pay bills and the inclusion of other systems are now in progress. Moreover, as per the VAT act, 2012 deducted VAT amounts are deposited via challan and monthly VAT returns are also submitted to NBR following a specific format.
- 2) **Q. Mr. Md. Jahangir Alam, Upazila Agriculture Officer:** Earlier there was an option for the payment of technical fee, what's the current status? Is it difficult to get a specific project code number from the iBAS++ system?  
**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** There is no update regarding the technical fee button till now. The project code can be identified easily by searching drop down menu or by downloading excel file. Furthermore, if anybody faces any difficulties can communicate with the help desk.
- 3) **Q. Mr. Suhag Chandra Saha, Upazila Nirbahi Officer (UNO):** Is there any possibility to explore the option of accessing the iBAS++ app using a fingerprint? Can we use artificial intelligence for accessing the app?  
**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** There were some issues with PPR, service rules and other related Acts to consider in the system. Noted the issues and hopefully considered later on by the iBAS++ development team.
- 4) **Q. Mr. Md. Jahangir Alam, Upazila Agriculture Officer:** Is there any plan for the inclusion of the TA bill in the iBAS++ system? Found some errors in the GPF calculation in the system.  
**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** Introduction of Expenditure module is in progress, but TA can be paid via EFT. Hopefully, the help desk will support the beneficiaries if they communicate with the help desk team.
- 5) **Q. Mr. Md. Hafizur Rahman, Upazila Accounts Officer:** Sometimes it was found that the beneficiaries were receiving the EFT message delay. Is there anything that can be done by the SPFMS program to help resolve the delay?  
**A. Mr. Khairul Bashar Muhammad Ashfaqur Rahman, CAFO-President's Office:** Teletalk is the responsible authority for sending the EFT message. It was found that the salary is normally deposited in the bank by the 1<sup>st</sup> date of the very month where the EFT message is received later on. Teletalk will be requested through Finance Division to improve the SMS system.
- 6) **Q. Mr. Md. Abu Sayeed, Upazila Engineer:** Is there any progress in the inclusion of vendor bills in the iBAS++ system, deduction of Tax and VAT, and tracking which seems difficult?  
**A. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** The inclusion of vendor bill in the system are now in progress. iBAS++ development team is now working on the automation of online bill submission and the EFT payment process. There is also some complication arising from the inclusion of vendors by TIN and NID separately which are trying to minimize as earliest.

- 7) **Q. Mr. Md. Faruk Hossain, Upazila Cooperative Officer:** Fund release should be by 31st July but received on 15th August especially Department of Cooperative. Pay bills were issued but the contingency bills were kept pending.
- A. Ms. Saima Shahin Sultana, Program Executive and Coordinator (PEC), PFMRLCM, SPFMS:** Noted and the iBAS++ will review this gap and provide the support at the earliest.
- 8) **Q. Ms. Saima Shahin Sultana, Program Executive and Coordinator (PEC), PFMRLCM, SPFMS:** What key issues/bottlenecks/weaknesses have you identified in budget preparation?
- A. UNO and other participants:** No bottlenecks were found in preparing the budget as per the format provided.
- 9) **Q. Ms. Rizwana Tabassum, Research Analysts, World Bank:** There is a DLR in the program regarding DDOs reviewing the report on a regular basis. What is the status of this Upazila?
- A. Participants:** As per requirement DDOs are reviewing the report but not regularly only the Accounts office does it properly.
- 10) **Q. Mr. Md. Jahangir Alam, Upazila Agriculture Officer:** Challenges in iBAS++ system for inclusion of the decimal figure that's why 100 taka is not shown in the budget.
- A. Ms. Saima Shahin Sultana, Program Executive and Coordinator (PEC), PFMRLCM, SPFMS:** We do not prepare our national budget in absolute figure rather the budget is prepared on thousand takas. That's why 100 taka is not shown in the budget.
- 11) **Q. Abul Basher Md. Amir Uddin, Senior Functional Consultant:** Are there any challenges to receiving the allowances of Social Safety Net by the beneficiaries regularly?
- A. UNO and other participants:** Some problems were found but later resolved by the respective offices/departments. KaBiKha and TR project payments are not done via account payee cheque and there are some irregularities and need strong political commitment.
- 12) **Q. Mr. Md. Mossanna Hossain, Jr. IT Consultant, iBAS++ & BACS, SPFMS:** Do you change the password for accessing iBAS on a regular basis?
- A. All participants:** Normally, the password is automatically changed and confirmed by the participants of following this rule.

## 4.2 Office of the Upazila Accounts Officer, Tetulia

As a part of the field visit, an eighteen-member team led by Ms. Tahmina Begum, Director General, Institute of Public Finance (IPF) visited Upazila Accounts and Finance Office where Upazila Accounts Officer (UAO), SAS Superintendent, and Auditors were present. The observation team



addressed key question-answer session led by Ms. Saima Shahin Sultana, Program Executive and Coordinator (PEC), SPFMS with the office for a better understanding of PFM and iBAS++ challenges, good practices, and recommendations. Following is the summary of the key discussion from the session:

Question/Feedback from the participants	Observations/ Findings
<ul style="list-style-type: none"> <li>How conversant about new Budget &amp; Accounting Classification System (BACS)?</li> </ul>	The team found that, the officers under Accounts office need extensive training on Budget & Accounting Classification System (BACS). The officers also requested to arrange physical training on bill approval, bill execution, pay and accounting and budget preparation module extensively.
<ul style="list-style-type: none"> <li>Are you aware that iBAS++ ID and password should be kept confidential and not be shared with others?</li> </ul>	iBAS++ ID and password were not shared.
<ul style="list-style-type: none"> <li>UAO confirmed that the number of DDOs are reviewed and reconciled regularly</li> <li>Reports are duly reviewed by UAO</li> <li>GPF balances are reconciled by UAO and the team</li> </ul>	Appreciated by the field inspection team members as some good practices are performed by UAO, Tetulia.
<ul style="list-style-type: none"> <li>Approved GPF reports are sometimes showing unapproved staff details</li> </ul>	Will be reported to CAO- Pension and Fund Management team for further actions.
<ul style="list-style-type: none"> <li>Any challenges related to pension management?</li> </ul>	Out of 350 pensioners, 190 already transferred to CAO-P&FM but still, they have 134 that need to be transferred soon. This issue will be reported to CAO- Pension and Fund Management team. Moreover, 3 family pension issues are still unresolved which are already sent to the CAO- Pension and Fund Management team for addressing.
<ul style="list-style-type: none"> <li>EFT was sent to a wrong account number and the team is facing difficulties in correcting the account number. UAO spoke with CGA as well</li> </ul>	Will be reported to CAO- Pension and Fund Management team.

### 4.3 Health Sector: Upazila Health Complex, Tetulia

In the Tetulia Upazila, regarding health sector the observation team consists of a five-member team led by Mr. Md. Moniruzzaman Bhuiyan, Implementation Support Consultant (ISC). The team included Mr. S M Jahangir Hossain, Deputy Secretary, Health Services Division, Mr. Khairul Bashar Muhammad Ashfaqur Rahman, CAFO (Honorable President's Office), Mr. Md. Mossanna Hossain, Jr. IT Consultant (Core iBAS++ Implementation and Support) and Mr. Md. Abdur Rahman, Jr. Consultant (Accounts), SPFMS. The team visited Upazila Health Complex, Upazila Health & Family Planning Officer, Accountant, storekeeper, and other duty doctors on duty were present. To some extent, the health service providers were familiar with the iBAS++ but not very well conversant with the system. While visiting the upazila health complex, it has been found that most of the staff have lack knowledge in iBAS++ which required extensive training on different modules of iBAS++.



During the visit, the team observed that Citizen Charter is available and Health Complex has working internet, and a steady supply of electricity; Health professionals are available and the attendance register is maintained. However, the facilities are not well maintained and also related equipment are found not in place. The following are the discussion highlights:

Question/ Discussion	Response from participants
<ul style="list-style-type: none"> <li>Can you tell us about the health center, approximately how many patients do you receive per day?</li> <li>What are the main challenges (PFM Reform activities related) faced by the center?</li> </ul>	In Upazila health complex, Tetulia, out of 28 sanctioned posts 14 posts are vacant; 11 are working and 3 doctors are found deputed in other hospitals during the visit. No junior consultant is



Question/ Discussion	Response from participants
	<p>working here, only 8 newly joined medical officers are working. Most of them are aware of PFM reform-related activities like iBAS++, EFT, pension simplification process, etc.</p> <p>They get their salary and other bills through EFT (100%). The main change that has been brought about by the reform program is electronic cash transfer and they appreciated it very much.</p>
<ul style="list-style-type: none"> <li>What are the issues faced by your officers with regard to budget? (DAFO, UAFO, procurement, etc.)</li> <li>How does the regular procurement process work?</li> <li>Do you have any Internal Audit arrangements?</li> <li>What has been your experience with iBAS++ especially coding, recording transactions, monthly or other reports, and reconciliation?</li> <li>Do you use your own user ID to get into iBAS++?</li> <li>Did you get the EFT in a timely manner?</li> <li>Is everyone under this hospital getting their salaries through EFT?</li> </ul>	<p>They need more training to prepare a budget. The procurement process is following PPR but sometimes vendor of food supply does not work properly. Consequently, patients are getting poor-quality food. The last audit was held 6 years ago. The internal audit system is not working. System of coding is user friendly but sometimes they don't find the proper code, due to lack of awareness. SMS of EFT is irregular. They request to update the SMS system, since they get it as soon as possible.</p>
<ul style="list-style-type: none"> <li>Percentage of male and female doctors, staff, and other officers?</li> <li>Have you provisioned a budget to address gender issues?</li> </ul>	<p>Male: female doctor and staff ratio is 43.48:56.52. In the health complex, the total sanctioned post is 128 but at the time of the field visit, the filled-up post was 88 i.e., around 31% of the post is still vacant.</p>

#### 4.4 Education Sector: Buri Mutki Government Primary School

To visit the educational institution, a five-member team led by Mr. Md. Fazlur Rahman, Senior Assistant Secretary, Ministry of Primary and Mass Education. The team included Ms. Akther Unnisa Shiuly, Deputy Secretary, Secondary and Higher Education Division, Ms. Rizwana Tabassum, Research Analyst, the World Bank, Mr. Ashek Md. Joglul Abedin, Implementation Support Consultant (ISC), SPFMS and Mr. Mohammad Moshir Rahman, Consultant (Office Manager), SPFMS Program. The team visited Buri Mutki



Government Primary School in Tetulia Upazila, where the headmaster, class teachers, guardians, and staff were present during the discussion. The team observed the school premises clean with 50% of the boundary wall. During the visit, it was found that all the teachers (100%) are getting with salary through EFT and received on time. Both the institutions are maintaining their leave register records up-to-date which is observed as good practice by the team. In the case of funds, allocation lies with the ministry's policy of student ratio which was distributed by the Upazila Primary Education Office. Following is the summary of the key discussion from the session:

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<ul style="list-style-type: none"> <li>School receives SLIP, PEDP4 fund, and monthly 750 taka for regular educational materials</li> </ul>	<p>SLIP fund allocation was for Taka 70,000, BDT 35,000 received and the rest of 35,000 is still pending.</p>

Questions asked/information shared by the inspection team	Response from Head of School and other teachers
<ul style="list-style-type: none"> <li><b>SLIP</b> (A School Learning Improvement Plan is a 3-year plan which is reviewed annually. SLIPs should address the priorities of the National Education Plan with particular focus on the four key areas: Access, Quality Curriculum and Monitoring, Quality Teacher Education, and Management.)</li> <li><b>PEDP4</b> (PEDP-4 is to ensure an efficient, inclusive, and equitable primary education system through a child-friendly physical learning environment)</li> </ul>	Allocation for school maintenance cost was Taka 40,000 but this was allocated based on need and request.
<ul style="list-style-type: none"> <li>How are salaries processed?</li> </ul>	Salary payment process: Teachers' assessment reports with bank details are prepared by the Assistant Upazila Health officer and then forwarded to Upazila Education Department and payment is done via EFT.
<ul style="list-style-type: none"> <li>Expenditure reporting system?</li> </ul>	Statement of Expenditures (SOEs) are not prepared however a register is maintained for the regular expenditure. There is a backlog for more than three months in preparation for SOE
<ul style="list-style-type: none"> <li>Any challenges?</li> </ul>	School urgently needs to build a boundary wall.
<ul style="list-style-type: none"> <li>Where is the Citizen charter? Citizen's Charter is a document of commitments made by a government organization to the citizens/client groups in respect of the services/schemes being provided to them or to be provided to them. The basic objective of the Citizens' Charter is to empower the citizen in relation to public service delivery and the Charter should be displayed publicly</li> </ul>	Citizen Charter needs to be displayed publicly
<ul style="list-style-type: none"> <li>When did you receive the Textbooks for the 2022 session?</li> </ul>	Textbooks received on time on 1 <sup>st</sup> January 2022
<ul style="list-style-type: none"> <li>Any recent audit?</li> </ul>	An internal audit was done in January 2022. Audit observation was shared and resolved based on discussion with the auditor.
<ul style="list-style-type: none"> <li>Any issues related to the payment of stipends</li> </ul>	Stipends are issued on monthly basis and payments are done via EFT.
<ul style="list-style-type: none"> <li>Any high school in Tetulia Upazila?</li> </ul>	No high school but this place is really in need of Govt. High school

#### 4.5 Social Safety Net: Upazila Women Affairs Office, Tetulia

As a part of the field visit, a five-member team led by Dr. Md. Fazle Rabbi, Director, Institute of Public Finance Bangladesh (IPF) visited Upazila Women's Affairs Office, Tetulia, Panchgarh. The members of the committee included Dr. Feroz Faruque, PFM Technical Specialist, Global Affairs Canada (GAC), Dhaka Office, and Mr. Md. Abdur Rahman, Deputy Secretary, Local Government Division, Mr. Shahed Hasan, Consultant, SPFMS Program, and Mr. Masud, Junior Consultant, SPFMS Program. As a key stakeholder of PFM Reform, the Upazila women's office is playing a vital role in distributing different social safety net programs. The team tried to find out the key challenges and activities of



the Women's Affairs Office through a question-answer session and open discussion. A summary of the discussion is highlighted below:

Questions asked/information shared by the inspection team	Response from Office of Upazila Women's Affairs Office, Tetulia
<ul style="list-style-type: none"> <li>Can you tell us about the organization regarding allowances given under social safety net programs?</li> </ul>	Koruna Kant Roy, Upazila Women Affairs Officer, Tetulia, briefed the team on the various activities of his office. He said that the beneficiaries are getting 100% maternity allowance and GTP through Electronic Fund Transfer (EFT). These allowances are paid through banks and bKash/cash. However, some beneficiaries are having problems receiving this money. The problems include disclosing PIN to others, registration with another person's SIM, etc.
<ul style="list-style-type: none"> <li>Do you need any institutional (both manpower and technical) support to provide the existing service properly?</li> </ul>	A manpower shortage was mentioned by Upazila Women Affairs Officer, Tetulia.
<ul style="list-style-type: none"> <li>Can you provide us with some information regarding your major Social Safety Net Program?</li> </ul>	The number of different beneficiaries in Tetulia Upazila is one thousand and one (1001). Vulnerable Group Feeding (VGF) is also providing rice to destitute and extremely poor women. An allowance of Tk.800 is distributed among poor pregnant women.
<ul style="list-style-type: none"> <li>How many beneficiaries are getting SSN to benefit in your District/ Upazila?</li> </ul>	
<ul style="list-style-type: none"> <li>How you provide the allowance to beneficiaries?</li> </ul>	The beneficiaries are selected with the help of people's representatives, women affairs officials, and local people. For example, the maternity beneficiaries are selected by a 10-member committee that includes the UP chairman, woman members of the UP council, and officials from other departments. Under VGF, rice is distributed to destitute and extremely poor women. An allowance of Tk.800 is distributed among poor pregnant women. Disputes were resolved through the people's representatives of the area on the issue of violence against women and children. The Women's Affairs Office provides training in various trades such as sewing, beautification, etc. After taking the training, helpless women, widows, and unemployed women of the village were able to change their standard of living. One of the beneficiaries (Name: Ms. Shapna Jahan Lubna, Age: 30 years, Village: Mominpara, P. O+ Upazila: Tetulia) has received national recognition for achievement in economic up-gradation and women empowerment.
<ul style="list-style-type: none"> <li>How would you describe your experience with iBAS++ especially coding, recording transactions?</li> </ul>	When the team leader asked about iBAS++, the women's affairs officer informed that iBAS++ has been of great benefit for them. In particular, the salary bill is being paid through iBAS++. When asked about other bills, the team leader said that some other bills are being or will be submitted through iBAS++ from now on. However, the officer also said that they sometimes have problems logging in to iBAS++.
<ul style="list-style-type: none"> <li>Are payments being audited?</li> </ul>	When asked about the audit, the officer said that there was no audit in their office for a long time. He said that the last audit was done in 2010. The office does not maintain any audit files.
<ul style="list-style-type: none"> <li>What about budget execution? What key issues/bottlenecks have you identified?</li> </ul>	When asked about the budget, he said that they get the budget as per the demand. They get the budget in the first week of July.

## 5.0 Good Practices Observed

Almost 100% of the officials in district and Upazila offices received their salary through the EFT system, the District and Upazila Accounts officers are providing cordial help to the offices in executing their budget. Moreover, PFM is a familiar tool to the public sector service providers. Following are some good practices observed during the field inspection:

## **5.1 Office of the Deputy Commissioner, Panchagarh**

- Deputy Commissioner (DC) is very aware about the iBAS++ ID, password and kept confidential.
- During the strict lockdown imposed by the government in the year 2020, the district administration helped to normalize the import-export activities through the Banglabandha border with neighboring countries. The district administration helped the neighboring country's drivers to control the spread of COVID at peak times. The district administration constructed different sheds for the drivers in the border areas who came from other countries and helped them by providing food and other commodities through volunteers as they did not need to enter the locality.
- The displaced people and families are now giving MICR cheques through District Accounts and Finance Office (DAFO) due to the resettlement for Bangladesh- India pipeline constructions. Already 1,600 cheques have been disbursed and the process is going smooth under the leadership of Deputy Commissioner (DC), Panchagrah.
- A public hearing day was observed during the visit by the field observation team which is a regular phenomenon of the district administration every Wednesday. On that particular day, citizens can complain to the DC regarding any kind of cases with land, financial support, medical support, educational support, or any other issues. With the support from relevant officials, Deputy Commissioner (DC) tried to address those problems and gave solutions as earliest.
- The district administration awarded 25 thousand taka each to 11 poor students who got a chance to medical college admission this year. This amount will help them to get admitted to the colleges.

## **5.2 Office of the District Accounts and Finance Office, Panchagarh**

- District Account and Finance Officer (DAFO) is well aware about iBAS++ ID password policy and kept confidential.

## **5.3 Civil Surgeon Office and Adhunik Sadar Hospital, Panchagarh**

- In Rangpur Division, Panchagarh become the number 1 district regarding completion of administering 2 doses of COVID vaccine. The Civil Surgeon also mentioned the efforts of the district administration and DC himself to achieve this success.

## **5.4 District Social Service Office, Panchagarh**

- Social safety net beneficiaries are not aware of the importance of keeping their PIN number secret, for which some real beneficiaries are deprived of the payment due to cheating by others though the number is not significant (stated to be 2-3%). As a result of the awareness campaign, disclosing PINs is now decreasing.

## **5.5 Panchagarh Government Girls' High School**

- Salary and leave registered are well maintained and monitored by the headmaster.
- The stipend to the students was given on regular basis through EFT (100%) with proper monitoring from both the school and District Education Office.
- All the bills were submitted through the iBAS++ system by 25 to 28 of the respective months to get the bill on time.
- The school authority arranged parents' assembly class-wise on a monthly basis to communicate with them where mainly mothers attended. The parents were positive with the services they received from the school. The students of the school got the highest marks in the science and humanities division under the Dinajpur board in the recent exams with proper guidance from teachers.

## **5.6 Panchagarh-2 Government Primary School**

- The stipend to the students was given on regular basis through EFT (100%) with proper monitoring from the school and District Primary Education Office.

- The school authority distributes free textbooks among the students on 1st January every year.
- The school authority received the SLIP fund on time.

#### **5.7 Office of Upazila Nirbahi Officer, Tetulia**

- Upazila Nirbahi Officer (UNO) is very aware about iBAS++ ID, password and is kept confidential.

#### **5.8 Upazila Health Complex, Tetulia**

- The service recipients were very happy with the services provided by the Upazila health complex.
- They maintained stock records regularly and distributed the commodities to the patients on regular basis.

#### **5.9 Office of the Upazila Accounts Officer, Tetulia**

- UAO confirmed that the number of DDOs was reviewed and reconciled regularly.
- iBAS++ generated reports were duly reviewed by UAO.
- GPF balances were reconciled by UAO and the team.

#### **5.10 Office of the Upazila Women Affairs Office, Tetulia**

- The Upazila Women's Affairs Office provided training in various trades such as sewing, beautification, etc. After taking the training, helpless women, widows, and unemployed women of the village were able to change their standard of living.
- A woman beneficiary received national recognition for achievement in economic up-gradation and women empowerment.

#### **5.11 Buri Mutki Government Primary School, Tetulia**

- The headmaster is keeping the vouchers of expenditures regularly for further clarifications and audits which seems a good practice observed by the inspection team.
- The stipend to the students was given on regular basis through EFT (100%) with proper monitoring from both the school and District Primary Education Office.

## **6.0 PFM Challenges observed**

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In Upazila level offices steady supply of electricity & good speed internet connectivity are needed. Currently, all bills have to be submitted in the iBAS++ system. Steady Electricity & good speed internet are very important tools in the context of PFM reforms. Following are some PFM challenges observed as per the visit by the team in Panchagarh and Tetulia:

#### **6.1 Office of the Deputy Commissioner, Panchagarh**

- Social safety net payment was not done for a couple of beneficiaries. Some difficulties have been found during disbursement through MFS mainly Nagad (a Digital Financial Service of Bangladesh Post Office). The reconciliation was not done properly with Social Services office while the disbursement process shifted from bKash to Nagad.

#### **6.2 Office of the District Accounts and Finance Officer, Panchagarh**

- iBAS++ generated reports are reviewed regularly but sometimes they face difficulties in generating reports due to the low Internet speed.
- Pensioners and family pensioners are facing problems at the time of changing the mobile number and bank A/C.
- Regarding pension management, it was found that pensioners' basic and increments for 5 years were not entered in the system, and there was no option for editing as well. Moreover, there is



no option to edit the mobile number and pensioners' detail in the system. For family pensioner-related issues; there is no option to make the edits for NID and PPO.

- There are 2 (two) pending issues related to pensioners due to a restriction of edit option in name changes. The issues have already communicated with CAFO-P&FM.

### **6.3 Civil Surgeon Office & Adhunik Sadar Hospital, Panchagarh**

- No reconciliation was found available in the hospitals which creates problems.
- The real time report generation from iBAS++ is either not popularly known and may indicate a lack of awareness. They were only aware when they received the salary by EFT on time.
- Delay the SMS services for EFT transfer which creates confusion for the beneficiaries.

### **6.4 District Social Services Office, Panchagarh**

- Some of the beneficiaries lost their money because of sharing their PIN of bkash to others. The Deputy Director suggested that canceling the 'send money option can solve this problem.
- Moreover, as the beneficiaries does not have registered SIM of their own, sometimes it has been found that the registered users of the SIM received the money without informing the actual beneficiaries.

### **6.5 Panchagarh Government Girls' High School**

- iBAS ID and password should be kept confidential, however, headmaster shared this with the computer operator.
- Budget released by the Education office by 1 July 2021 but the school authority received the fund in 12 October 2021.
- The budget they received from the ministry is less than their requirement which sometimes causes difficulties running the school.

### **6.6 Panchagarh-2 Government Primary School**

- The budget they received from the ministry is less than their requirement which sometimes faces difficulties to run the school.

### **6.7 Office of Upazila Nirbahi Officer, Tetulia**

- Fund release should be by 31st July but is received on 15th August especially Department of Cooperative.
- Pay bills were issued but the contingency bills were kept pending which create problems for the DDOs.

### **6.8 Upazila Health Complex, Tetulia**

- In some cases it is found that, the budget is not allocated in proper code and that why the allocated money cannot be used.

### **6.9 Office of the Upazila Accounts Officer, Tetulia**

- Out of 350 pensioners, 190 already transferred to CAO-P&FM but still they have 134 that need to be transferred soon. This issue will be reported to CAO- Pension and Fund Management team.

### **6.10 Office of the Upazila Women Affairs Officer, Tetulia**

- The Upazila Women Affairs Office is suffering from manpower shortages, as mentioned by the officer.
- The officer said that there has been no audit in their office for a long time mainly after 2010. The field inspection team observed that the office does not maintain any files for audit.

### **6.11 Buri Mutki Government Primary School, Tetulia**

- The budget they received from the ministry is less than their requirement which sometimes causes difficulties running the school.
- Moreover, the school urgently needs to build a boundary wall. Some pending legal cases pending which are creating problems for the authority.

## **7.0 Service Delivery Challenges Observed**

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Following are some service delivery challenges observed by the field inspection team during visit in Panchagrah district and Tetulia upazila:

### **7.1 Office of the Deputy Commissioner, Panchagarh**

- Complications for Tax Deducted at Source (TDS) is not systematic as the deducting authority is not aware of the total income of the vendors in the system for which TDS amount is mostly under deducted.

### **7.2 Office of the District Accounts and Finance Office, Panchagarh**

- Irregularities: fund allocation was done for a specific school but later it was transferred to another school by that school.
- Update of DDO Profile in the system: In the Ansar office, a DDO mobile number could not be updated. He was transferred from another station and was not a DDO in his previous station.

### **7.3 Civil Surgeon Office & Adhunik Sadar Hospital, Panchagarh**

- The food quality served by the hospital was found insufficient by the observation team and there were also complaints from the recipients. Patients also complained that, suppliers were not properly distributing the food.
- The storeroom space is not spacious to preserve the medicine properly.
- Surgery service is not available in the hospital because of a lack of specialists.
- The room for doctors is insufficient, the Radiologist do not have any room.
- The posted doctors in the concerned District Sadar hospital are working on deputation in another place which creates a shortage of manpower.

### **7.4 District Social Services Office, Panchagarh**

- Some of the beneficiaries' face problems accessing their benefits as they do not have any mobile phones registered in their names.
- Some of the beneficiaries lost their money because of sharing their PIN of Bkash with others.

### **7.5 Panchagarh Government Girls' High School**

- The school authority is not aware of monthly reconciliation; hence they do not do regularly.

### **7.6 Panchagarh-2 Government Primary School**

- The school authority is not aware of monthly reconciliation; hence they do not do regularly.

### **7.7 Office of Upazila Nirbahi Officer, Tetulia**

- Some DDOs are facing problems getting a specific project code number from iBAS++ system which takes a long time to solve any problems.
- The real time report generation from iBAS++ is not widely known about.

## **7.8 Upazila Health Complex, Tetulia**

- The posted doctors in the concerned Upazila Health Complex are working on deputation in another place which creates a shortage of manpower.

## **7.9 Office of the Upazila Accounts Officer, Tetulia**

- EFT done to a wrong account number and the team is facing difficulties in correcting the account number. UAO already spoke with CGA for the solution as earliest.

## **7.10 Office of the Upazila Women Affairs Officer, Tetulia**

- Upazila Women Affairs officer also said that they sometimes have problems logging in to iBAS++ due to low- spread of internet.

## **7.11 Buri Mutki Government Primary School, Tetulia**

- Statement of Expenditures (SOEs) are not prepared however a register is maintained for the regular expenditure. There is a backlog for more than three months in preparation for SOE.

# **8.0 Capacity Gaps Observed**

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Despite some challenges are facing in the district and upazila level office still PFM reforms are working well in the field. The district & upazila service providers are providing information on budget expenditure to the public about the online payment system which is visible in the government offices. Both service providers & recipients are much more curious about the iBAS++ system. Within a short period, service providers of the public sector gained the required IT knowledge on the system. Following are some capacity gaps observed as per sector visited by the team in Panchagarh district and Tetulia upazila:

- As per requirement, DDOs under the office of the Deputy Commissioner are not reviewing the report regularly. Only the Accounts office has done it properly.
- Upazila Health and Family Planning Officer, Tetulia could not print out DDO-wise reports frequently due to a lack of knowledge.
- Lack of training and shortage of personnel is creating problems for giving appropriate services to the patient stated by the Civil Surgeon, Panchagarh.
- Deputy Director, District Social Services Office, Panchagarh informed the team that the payroll of the beneficiaries is entered into the MS database. He mentioned that after submitting the entry, he could not track the status and was unable to inform the beneficiaries about the status of their allowance and cannot confirm whether the money is already received by the beneficiaries.
- Lack of knowledge/training of the headmaster (acting) of Panchagarh Government Girls' High School on iBAS++ creates a sensitive issue of keeping ID and password confidentiality. Mainly the computer operator of the school runs the system which might causes a vulnerability.
- The Panchagarh- 2 Government Primary School authority did not reconcile the accounts on daily basis.
- Fund release should be by 31<sup>st</sup> July but received on 15<sup>th</sup> August, especially by the Department of Cooperative at the upazila level. Pay bills were issued but the contingency bills were kept pending.
- In the meeting held on Upazila Parishad, it has been found that DDOs are not reviewing the report regularly, only the accounts office has done it properly.
- They did not check the iBAS++ report on a regular basis because of a lack of awareness. They were only aware of when they received the salary by EFT on time.

- Upazila Accounts Office team is facing difficulties in correcting the account number due to a lack of training where one EFT was processed to a wrong account number.
- Approved GPF reports are sometimes showing unapproved staff details as stated by the Upazila Accounts Officer, Tetulia.
- The list of beneficiaries for social safety net programs under the Upazila Women Affairs Office is determined with the help of local people's representatives, women's affairs office officials, and local people. During the selection process, it has been found that sometimes the selection of beneficiaries are not done objectively.
- Buri Mutki Government Primary School, Tetulia authority did not reconcile the accounts on daily basis.

## 9.0 Lesson Learned

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Following are some lessons learned by inspection team during field visit in Panchagarh and Tetulia:

- The district & upazila offices are familiar with the iBAS++ system. However, the training module (on-line) in iBAS++ is not familiar in the field offices, which is needed to develop skilled manpower.
- The DDOs should be encouraged to preserve the softcopy/ hardcopy of the iBAS++ reports regularly to find out the irregularities.
- The iBAS++ system should include beneficiaries management of social safety net programs for checks and balances in the system about which the respective DDOs should informed and trained.
- The pension and fund management scheme should conduct in-person training at least twice in a year.
- Fund distribution should be based on actual need assessment in the field level.
- Budget preparation should be realistic.
- Extensive publicity is needed create widespread awareness to regarding the iBAS++ training module.

## 10.0 Suggestions to improve the questionnaire(s)

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There are no suggestions by the beneficiaries during the field visit.

## 11.0 Recommendations

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- There must be extensive training carried out for the lower strata of the employees particularly focusing on accounts staff. Moreover, semi-annual physical training can be conducted for the DDOs and other users.
- The edit options for pensioners need to be activated soon for smooth functioning of the field activities.
- Need to ensure a proper number of manpower available in the hospital and accommodation facilities for the doctors.
- Introducing fingerprint or face recognition of system for the beneficiaries can be a solution to reducing fraudulence in social safety net programs.
- Payment of allowance should be through the SIM registered with the NID of the beneficiaries under the social safety net programs.

- Introduce the options for social safety net programs on iBAS++ so that the district and upazila level officers can see the status of the payroll in every stage, from entry to disbursement of allowances.
- The fund for the school should be enhanced as per current requirements by the school authority.
- Explore the option of accessing the iBAS++ app using fingerprint including the unique NID number.
- The CAFO-P&FM can only address 10,000 pensioners cases in a month which causes delays in the field to get approval as the queue is too long. The number of pensioners cases handling should be increased by CAFO-P&FM.
- Refund of Public Money to TSA: If pensioners have died and there is no notification to the UAFO then challenges might arise. The refund process of public money to TSA needs to be discussed and later incorporated with Bangladesh Bank and CGA.
- The fund is not disbursed in the field offices by 31<sup>st</sup> July except for the pay bill. The DDOs are getting the budget in 3-4 installments in the field which creates problems in budget execution.
- There should be annual audit of accounts by the OCAG, which now remains unaudited for years in most cases.
- Teletalk will be requested through Finance Division to improve the SMS system of EFT.
- Recruitment of efficient and adequate manpower is required in district and upazila level offices.
- Universal pension scheme needs to be introduced as soon as possible.

## 12.0 Annexure

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

Annex-II: Tour Schedule

Annex-III: Team formation with roles and responsibilities



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

একই তারিখ ও সারকের স্থলাভিষিক্ত

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থ মন্ত্রণালয়, অর্থ বিভাগ  
বাজেট অনুবিভাগ-১, বাজেট অধিশাখা-৩  
[www.mof.gov.bd](http://www.mof.gov.bd)

নং-০৭.০০.০০০০.১০৩.১৮.০১৩.২০(অংশ-২)-৯৮৮

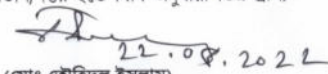
তারিখ: ০৫ জ্যৈষ্ঠ ১৪২৯  
১৯ মে ২০২২

বিষয়: SPFMS কর্মসূচির আওতায় আগামী ২৪-২৭ মে ২০২২ সময়ে পঞ্চগড় জেলা ও পঞ্চগড় জেলার তেতুলিয়া উপজেলা পরিদর্শন টিমে কর্মকর্তা মনোনয়ন।

অর্থ বিভাগের 'Strengthening Public Financial Management Program to Enable Service Delivery (SPFMS)' শীর্ষক কর্মসূচির আওতায় বাস্তবায়নাধীন 'PFM Reforms Leadership, Coordination and Monitoring' শীর্ষক স্কিমের Disbursement Linked Results (DLR) 10.4 অনুযায়ী আগামী ২৪-২৭ মে ২০২২ সময়ে পঞ্চগড় জেলা ও পঞ্চগড় জেলার তেতুলিয়া উপজেলা পরিদর্শনের লক্ষ্যে নিম্নবর্ণিত কর্মকর্তাদেরকে নির্দেশক্রমে মনোনয়ন প্রদান করা হলো:

ক্রমিক	নাম ও পদবি	কার্যালয়	মোবাইল
১.	বেগম তহমিনা বেগম, মহা-পরিচালক	ইনস্টিটিউট অব পাবলিক ফাইন্যান্স	০১৫৫২-৩৩২৮৮০
২.	বেগম সায়েমা শাহীন সুলতানা প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর (উপসচিব)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১২-০২০৯৫৪
৩.	ড. ফজলে রাব্বী, পরিচালক	ইনস্টিটিউট অব পাবলিক ফাইন্যান্স	০১৩১৬-৯৩৭৪৫৭
৪.	বেগম আক্তার উননেছা শিউলী, উপসচিব	মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ	০১৯১৩-৫০৬২৫৮
৫.	জনাব মোঃ আব্দুর রহমান, উপসচিব	স্থানীয় সরকার বিভাগ	০১৭১৬-৬০৩১৫১
৬.	জনাব মুহাম্মদ শাহীরা আহম্মদ চৌধুরী, উপসচিব	সমাজ কল্যাণ মন্ত্রণালয়	০১৫৫২-৩১৫৪৪৫
৭.	জনাব মোঃ ফজলুর রহমান, সিনিয়র সহকারী সচিব	প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়	০১৭১৩-৫৮১৩৯৭
৮.	জনাব সুজিত দেবনাথ, সিনিয়র সহকারী সচিব	স্বাস্থ্য সেবা বিভাগ	০১৭১৭-৬৯৭৭৯৩
৯.	জনাব মাইনুল বাশার মোহাম্মদ আশফাকুর রহমান চিফ একাউন্টস অ্যান্ড ফিন্যান্স অফিসার	সিএএফও/রাষ্ট্রপতির কার্যালয় হিসাব ভবন	০১৭১৬-৮২৭৭২৪
১০.	জনাব মোঃ মনিরুজ্জামান ভূঞা, ISC	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১৬-৬৬৭৩৬০
১১.	জনাব আশিক মোঃ জগলুল আবেদীন, ISC	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৯১৯-৪০৬০৬৯
১২.	জনাব মোঃ সাহেদ হাসান, কনসালটেন্ট (এফ এ এম)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১২-০৬৩৫৯৬
১৩.	জনাব মোহাম্মদ মশিউর রহমান কনসালটেন্ট (অফিস ম্যানেজার)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭১৫-৩৯৩৫৫০
১৪.	জনাব মোঃ মোসাদ্দা হোসেন, জুনিয়র আইটি কনসালটেন্ট	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৭৬১-১১০২৯৯
১৫.	জনাব মোঃ আব্দুর রহমান, জুনিয়র কনসালটেন্ট (হিসাব)	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৯১৯-০২৪৫৭৬
১৬.	জনাব মোঃ সামছুদ্দিন, জুনিয়র কনসালটেন্ট	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৯১৪-৯৯২২৪৩
১৭.	জনাব মোঃ মাসুদ, জুনিয়র কনসালটেন্ট	SPFMS কর্মসূচি, অর্থ বিভাগ	০১৯১২-৭৯০৫৯৮

২। বর্ণিত পরিদর্শনে অংশগ্রহণকারী কর্মকর্তাগণ তাঁদের নিজ নিজ মন্ত্রণালয়/বিভাগ/দপ্তর হতে বিধি অনুযায়ী ডিএ প্রাপ্য হবেন।

  
(মোঃ তোহিদুল ইসলাম)  
উপসচিব  
৯৫৬৩১৮৬

ইমেইল: [touhiduli@finance.gov.bd](mailto:touhiduli@finance.gov.bd)

বিতরণ: (জ্যেষ্ঠতার ক্রমানুসারে নয়):

১. বেগম তহমিনা বেগম, মহা-পরিচালক, ইনস্টিটিউট অব পাবলিক ফাইন্যান্স
২. বেগম সায়েমা শাহীন সুলতানা, প্রোগ্রাম এক্সিকিউটিভ অ্যান্ড কোঅর্ডিনেটর (উপসচিব), SPFMS কর্মসূচি, অর্থ বিভাগ
৩. ড. ফজলে রাব্বী, পরিচালক, ইনস্টিটিউট অব পাবলিক ফাইন্যান্স, অর্থ বিভাগ
৪. বেগম আক্তার উননেছা শিউলী, উপসচিব, মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৫. জনাব মোঃ আব্দুর রহমান, উপসচিব, স্থানীয় সরকার বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা

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৬. জনাব মুহাম্মদ শাখীর আহম্মদ চৌধুরী, উপসচিব, সমাজ কল্যাণ মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৭. জনাব মোঃ ফজলুর রহমান, সিনিয়র সহকারী সচিব, প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৮. জনাব সুজিত দেবনাথ, সিনিয়র সহকারী সচিব, স্বাস্থ্য সেবা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৯. জনাব খাইরুল বাশার মোহাম্মদ আশফাকুর রহমান, চিফ একাউন্টস অ্যান্ড ফিন্যান্স অফিসার সিএফও/রাষ্ট্রপতির কার্যালয় হিসাব ভবন, সেগুনবাগিচা, ঢাকা
১০. জনাব মোঃ মনিরুজ্জামান ভূঞা, ISC, SPFMS কর্মসূচি, অর্থ বিভাগ
১১. জনাব আশিক মোঃ জগলুল আবেদীন, ISC, SPFMS কর্মসূচি, অর্থ বিভাগ
১২. জনাব মোঃ সাহেদ হাসান, কনসালটেন্ট (এফ এ এম), SPFMS কর্মসূচি, অর্থ বিভাগ
১৩. জনাব মোহাম্মদ মশিউর রহমান, কনসালটেন্ট (অফিস ম্যানেজার), SPFMS কর্মসূচি, অর্থ বিভাগ
১৪. জনাব মোঃ মোসাম্মা হোসেন, জুনিয়র আইটি কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ
১৫. জনাব মোঃ আব্দুর রহমান, জুনিয়র কনসালটেন্ট (হিসাব), SPFMS কর্মসূচি, অর্থ বিভাগ
১৬. জনাব মোঃ সামছুদ্দিন, জুনিয়র কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ
১৭. জনাব মোঃ মাসুদ, জুনিয়র কনসালটেন্ট, SPFMS কর্মসূচি, অর্থ বিভাগ

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

১. সিনিয়র সচিব, স্থানীয় সরকার বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
২. সিনিয়র সচিব, স্বাস্থ্য ও সেবা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৩. সচিব, মাধ্যমিক ও উচ্চ শিক্ষা বিভাগ, বাংলাদেশ সচিবালয়, ঢাকা
৪. সচিব, প্রাথমিক ও গণশিক্ষা মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৫. সচিব, সমাজকল্যাণ মন্ত্রণালয়, বাংলাদেশ সচিবালয়, ঢাকা
৬. হিসাব মহানিয়ন্ত্রক, হিসাব মহানিয়ন্ত্রকের কার্যালয়, সেগুনবাগিচা, ঢাকা
৭. জাতীয় কর্মসূচি পরিচালক, এসপিএফএমএস কর্মসূচি, অর্থ বিভাগ
৮. জেলা প্রশাসক, পঞ্চগড়
৯. পুলিশ সুপার, পঞ্চগড়
১০. উপজেলা নির্বাহী অফিসার, তেতুলিয়া, পঞ্চগড়
১১. জেলা হিসাবরক্ষণ কর্মকর্তা, পঞ্চগড়
১২. উপজেলা হিসাবরক্ষণ কর্মকর্তা, তেতুলিয়া, পঞ্চগড়

## Annex-II: Tour Schedule

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

### Field Inspection to observe PFM practices on the ground

#### Panchagarh District & Tetulia Upazila

**Field Inspection**  
**24/05/2022 to 27/05/2022**

Date	Time	Activities	Responsible
24/05/2022 Tuesday	07.00-07.15 AM	<ul style="list-style-type: none"> <li>Team Assembles</li> </ul>	SPFMS Program Office
	07.20 AM	<ul style="list-style-type: none"> <li>Departure and Travel</li> <li>Arrival and check-in Panchagarh</li> </ul>	
	06.00 PM	<ul style="list-style-type: none"> <li>Stay at Panchagarh Circuit House/Hotel</li> </ul>	District Administration, Panchagarh
25/05/2022 Wednesday	10.00 AM- 01.00 PM	<ul style="list-style-type: none"> <li>Discussion meeting on Public Financial Reforms with Local Public representatives, Deputy Commissioner, District level Officers, members from civil Society, head/representative from Govt. Educational institutions</li> </ul>	Deputy Commissioner, Panchagarh & SPFMS Program Office
	01.00 – 02.00 PM	<ul style="list-style-type: none"> <li>Back to Circuit House (Prayer and Lunch Break)</li> </ul>	-
	02.00 – 03.45 PM	Group visits by Team Members <ul style="list-style-type: none"> <li>District Government Hospital</li> <li>District Social Welfare Office</li> <li>District Govt. Education Institutions</li> </ul>	Team Members
	04.00 – 05.00 PM	<ul style="list-style-type: none"> <li>District Accounts and Finance Office</li> </ul>	All team members
	05.00 PM	<ul style="list-style-type: none"> <li>Back to Circuit House and night stay</li> </ul>	SPFMS Program Office
26/05/2022 Thursday	07.30 – 09.30 AM	<ul style="list-style-type: none"> <li>Travel from Panchagarh to Tetulia</li> </ul>	SPFMS Program Office
	10.00 AM- 01.00 PM	<ul style="list-style-type: none"> <li>Discussion meeting on Public Financial Reforms with Local Public representatives, UNO, Upazila level Officers, members from civil Society, head/representative from Govt. Educational institutions</li> </ul>	UNO, Tetulia & SPFMS Program Office
	01.00 – 02.00 PM	<ul style="list-style-type: none"> <li>Back to Rest House (Prayer and Lunch Break)</li> </ul>	-
	02.00 – 03.45 PM	Group visit by Team Members <ul style="list-style-type: none"> <li>Upazila Health Complex, Tetulia</li> <li>Upazila Women Affairs Office, Tetulia</li> <li>Upazila Govt. Education Institutions, Tetulia</li> </ul>	Team Members
	04.00 – 05.00 PM	<ul style="list-style-type: none"> <li>Upazila Accounts and Finance Office, Tetulia</li> </ul>	All team members
	05.00 PM	<ul style="list-style-type: none"> <li>Travel from Tetulia to Panchagarh Circuit House</li> </ul>	SPFMS Program Office
	07.30 PM	<ul style="list-style-type: none"> <li>Back to Circuit House and night stay</li> </ul>	SPFMS Program Office
27/05/2022 Friday	08.00 AM	<ul style="list-style-type: none"> <li>Check out, team assembles and travels back to Dhaka</li> </ul>	SPFMS Program Office

### Annex-III: Team Formation with Roles and responsibilities

Roles	Duties And Responsibilities	Responsible Person
Team Leader & Advisor	<ul style="list-style-type: none"> <li>Will have overall responsibility and provide leadership throughout the field inspection process</li> <li>Lead/Co- Facilitator during the orientation workshop and debrief working session</li> <li>Provide direction for field visit program.</li> <li>In discussion with DTL, will prepare sub groups and assign the responsibilities prior to the field visit.</li> </ul>	<ul style="list-style-type: none"> <li>Ms. Tahmina Begum, DG, IPF</li> </ul>
Deputy Team Leader	<ul style="list-style-type: none"> <li>Conduct a briefing session prior to the field visit</li> <li>Responsible for submitting the Field Inspection report to PECT with guidance from team leader</li> <li>Make presentations to the stakeholders on behalf of the field team</li> <li>Lead the Team Coordinator(s) for smooth functioning of the field activities.</li> <li>Monitor the of team logistics and administrative matters done by the team coordinator.</li> </ul>	<ul style="list-style-type: none"> <li>Ms. Saima Shahin Sultana, PEC</li> </ul>
Team Coordinator	<ul style="list-style-type: none"> <li>Responsible for team logistics and administrative matters</li> <li>Custodian of the Field Inspection Kits</li> <li>Coordinate with small groups in the field</li> <li>Work closely with the Team Leader and Deputy Team Leader.</li> </ul>	<ul style="list-style-type: none"> <li>Mr. Mohammad Moniruzzaman Bhuiyan, ISC</li> <li>Mr. Md. Shahed Hasan, Consultant, Finance and Accounts Manager</li> </ul>
Rapporteur	<ul style="list-style-type: none"> <li>Documentation of the entire field visit</li> <li>Compile and submit field inspection report</li> </ul>	<ul style="list-style-type: none"> <li>Mr. Ashek Md. Joglul Abedin, ISC</li> <li>Mr. Moshir Rahman, Office Manager</li> </ul>
Interviewers	<ul style="list-style-type: none"> <li>Conducting the interviews by asking questions using the questionnaire format</li> <li>Provide additional information about the PFM reforms</li> </ul>	<ul style="list-style-type: none"> <li>Mr. Md. Fozlur Rahman, Senior Assistant Secretary, Ministry of Primary and Mass Education (Education Group)</li> <li>Dr. Fazle Rabbi, Director, Institute of Public Finance (IPF) (Social Safety Net Group)</li> <li>Mr. Mohammad Moniruzzaman Bhuiyan, ISC (Health Sector Group)</li> </ul>
Small group note takers	<ul style="list-style-type: none"> <li>Documenting the responses to the questionnaire responses and responses from beneficiaries.</li> <li>Participate in supplementary questions</li> </ul>	<ul style="list-style-type: none"> <li>Mr. Md. Abdur Rahman, Deputy Secretary, Local Government Division (Social Safety Net Group)</li> <li>Ms. Akther Unnisa Shiuly, Deputy Secretary, Secondary &amp; Higher Education Division (Education Group)</li> <li>Mr. Khairul Bashar Muhammad Ashfaqur Rahman, CAFO-President's Office (Health Sector Group)</li> </ul>

Roles	Duties And Responsibilities	Responsible Person
		<ul style="list-style-type: none"> <li>Mr. Sujit Debnath, Senior Assistant Secretary, Health Services Division (Health Sector Group)</li> </ul>
Time Keepers	<ul style="list-style-type: none"> <li>Keep track of time and advise team members</li> <li>Overall time management during the field inspection</li> </ul>	<ul style="list-style-type: none"> <li>Mr. Mohammad Moshir Rahman, Consultant (OM), SPFMS</li> <li>Mr. Md. Mossanna Hossain, Jr. IT Consultant, SPFMS</li> </ul>
Audio and Video Capturers	<p>With the interviewee's consent</p> <ul style="list-style-type: none"> <li>Record audio/video clips featuring key highlights during the Field Inspection using the designated smartphone</li> <li>Take photographs</li> </ul>	<ul style="list-style-type: none"> <li>Mr. Md. Abdur Rahman, Jr. Consultant (Accounts), SPFMS</li> <li>Mr. Muhammad Sumsuddin, Jr. Consultant (Executive), SPFMS</li> <li>Mr. Md. Masud, Jr. Consultant (Executive), SPFMS</li> </ul>



