

11. IMPLEMENTATION STRATEGY

11.1. Introduction

11.1.1. This section provides an overview of the implementation of the proposals contained within this report. A separate document details the implementation strategy in detail, together with budgets and terms of reference for proposed consultancy assignments.

11.1.2. The CORBEC report saw the Project as consisting of three stages, with this design as Phase I. We concur with this approach, and set out major features of each stage below.

Phase	Duration (months)	Activities
I	9	Design study
II	36	Implementation of programme from design study - priority applications, pilot computer systems, intermediate technology, training programmes
III	48	Completion of implementation process, including extending computerisation to all areas, change in legal relationship of accounts and audit
Total	93	

11.1.3. Thus the whole project is seen as extending over a further seven years. In our view this timescale is the minimum that can be reasonably expected to fully implement the programmes. Nevertheless, we also consider that in the much shorter timescale of Phase II, major reforms could be undertaken.

11.2. Sustainability

11.2.1. The design of the changes in Phase II must have as a priority the achievement of sustainability. To achieve this the changes must be integrated, institutionalised, and supported by a programme of training and human resource development. We have already indicated that we consider the issues of human resource management, though outside the terms of reference, are fundamental to achieving the required human resources.

11.2.2. In the Training Section (10, above), a model for the introduction of all new procedures has been developed. This model is resource intensive, but from experience in other countries results in changes which both happen, and take place. Very few, if any, of the proposed reforms could be achieved merely by issuing circulars.

11.3. Project Implementation Unit

11.3.1. The strategies outlined in the various sections amount in total to a major and far-reaching reform of government financial management in Bangladesh. Many of them will be carried out as sub-projects, and will involve Government personnel and consultants. It is essential that there is central direction and control to this process.

11.3.2. This should be achieved by establishing a Project Implementation Unit (PIU) in the Finance Division of the Ministry of Finance. This should be headed by an Additional Secretary on secondment to act as Project Director. The Project Director should have no other line management duties. He will need to be supported by appropriate officers, staff and resources.

11.3.3. For the duration of the project, the other units recommended in this report - to update rules, budget monitoring, and MIS - should be put under the control of the PIU. The sub-projects detailed in our separate report setting out the terms of reference for Phase II.

11.4. Organisation of sub-projects

11.4.1. As far as feasible the sub-projects should be staffed by Government personnel on secondment to that project. This has advantages of both economy, and human resource development within Government. As part of this process these personnel will require training to upgrade their skills.

11.4.2. We have also recommended in Section 8 that the Government should recruit some professional accountants, either as permanent officers, or on contract. These personnel would provide a source of accounting expertise, which is greatly needed, and resources to assist with the various changes.

11.4.3. Nevertheless, it is clear that some of the activities will require consultancy inputs to achieve their objectives. Again the terms of reference are set out in our separate report.

End of Report