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# REPORT

## CLIMATE CHANGE INTEGRATION INDEX ASSESSMENT: BANGLADESH

**Strengthening the Governance of Climate Change Finance to Enhance Gender Equality project  
(2017-2022)**

UNDP Bangkok Regional Hub

Bangkok, 2017

## Table of Contents

ACRONYMS .....	3
INTRODUCTION .....	5
SUMMARY ASSESSMENT .....	7
INSTITUTIONAL SETUP OF THE CLIMATE CHANGE PUBLIC FINANCE .....	10
SCORING BY CATEGORY .....	11
P1. Policy and Strategic Planning Context for CC.....	11
P2. Requirements: Legislative and other procedural requirements on CC dimension for PFM...	16
P3. Priorities: Climate Change as a Priority in the budget system.....	19
S1. Reporting: Climate Change Expenditure Reporting .....	21
S2. Coding: CC budget coding (FMIS) .....	23
S3. Calculation: Methodology on calculating CC finance.....	23
A1. Performance: CC performance information .....	26
A2. National Parliament: Parliament's engagement in the CC budget discussions.....	28
A3. CSO: CSO participation in CC finances .....	32
D1. Donors: Integration of CC activities of Development Partners in the national PFM systems	35
SUMMARY FINDINGS AND RECOMMENDATIONS .....	40
REFERENCES USED .....	51
ANNEX A. ASSESSMENT BY CATEGORIES .....	54
ANNEX B. ORGANIZATIONAL CHART OF THE MINISTRY OF FINANCE .....	77
ANNEX C. LIST OF INSTITUTIONS AND PEOPLE MET .....	78

## ACRONYMS

ADB	:	Asian Development Bank
ADP	:	Annual Development Programmes
AIMS	:	Aid Information Management System
APA	:	Annual Performance Agreement
BCCRF	:	Bangladesh Climate Change Resilience Fund
BCCSAP	:	Bangladesh Climate Change Strategy and Action Plan
BCTF	:	Bangladesh Climate Change Trust Fund
BD	:	Bangladesh
CC	:	Climate Change
CCII	:	Climate Change Integration Index
CCTA	:	Climate Change Trust Act
CETF	:	Climate Expenditure Tracking Framework
CF	:	Climate Finance
CFF	:	Climate Fiscal Framework
COP	:	Conference of Parties
CPEIR	:	Climate Public Expenditure and Institutional Review
CSOs	:	Civil Society Organizations
C3ER	:	Centre for Climate Change and Environmental Research
DPs	:	Development Partners
DPP	:	Development Project Proforma/Proposal
ERD	:	Economic Relations Division
FAPAD	:	Foreign Aided Projects Audit Directorate
FD	:	Finance Division
FM	:	Finance Minister
FYP	:	Five Year Plan
GCF	:	Green Climate Fund
GDP	:	Gross Domestic Product
GED	:	General Economic Division
GEF	:	Global Environmental Facility
GHG	:	Green House Gases
SIGs	:	Specially Impacted Groups
GOB	:	Government of Bangladesh
ICCCAD	:	International Centre for Climate Change and Development
IMED	:	Implementation, Monitoring and Evaluation Division
IRD	:	Internal Resource Division
KPIs	:	Key Performance Indicators
LCG	:	Local Consultative Group
LGED	:	Local Government Engineering Department
MBF	:	Ministry Budget Framework
MOEF	:	Ministry of Environment and Forest
MOF	:	Ministry of Finance
MOU	:	Memorandum of Understanding

MOWCA	:	Ministry of Women and Children's Affairs
MOWR	:	Ministry of Water Resources
MTBF	:	Medium Term Budget Framework
MTEF	:	Medium Term Expenditure Framework
NAPA	:	National Adaptation Programme of Action
NDC	:	Nationally Determined Contributions
NDA	:	National Designated Authority
NEC	:	National Economic Council
NGOs	:	Non Government Organizations
NPDM	:	National Plan for Disaster Management
NSSS	:	National Social Security Strategy
ODA	:	Overseas Development Assistance
OECD	:	Organisation for Economic Co-operation and Development
PC	:	Planning Commission
PFM	:	Public Financial Management
PKSF	:	Palli Karma Sahayak Foundation
PMO	:	Prime Minister's Office
PWD	:	People with Disabilities
RCGP	:	Recurrent, Capital, Gender and Poverty
SAI	:	Supreme Audit Institutions
SDF	:	Social Development Foundation
SREDA	:	Sustainable and Renewable Energy Development Authority
TIB	:	Transparency International Bangladesh
UN	:	United Nations
UNFCCC	:	United Nations Framework Conventions on Climate Change
USD	:	United States' Dollar
WB	:	World Bank
WG	:	Working Group

## INTRODUCTION

**Climate Change Integration Index (CCII)** has been developed as an innovative tool for measuring level of integration of Climate Change (CC) into the national Public Financial Management (PFM) systems. Such an assessment of the level of integration of CC in the PFM systems will bring systemic approach and more objective validation of the progress towards CC integrated PFM system in countries, set a baseline, prioritization and help with formulation of a reforms agenda for CC integration, facilitate cross-country comparison, especially relevant in the regional context and build a platform for cooperation framework with development partners.

It is also important to take a view of how existing vulnerabilities and fragility actually increase based on how the impacts of climate change are experienced, due to exposure and limited ability to cope with the risks of climate change. Hence climate change finance initiatives need to be designed to build resilience to the compounded risks that emanate from climate change, gender-specific vulnerabilities and exclusion. Making investments on climate change, that have a positive impact on gender equality and human rights require addressing gender and equity issues within financial instruments and processes, thereby recognizing the different needs and interests of women and men, girls and boys, marginalized groups and regions/locations. An understanding of differentiated needs and impacts, and a focus on inclusion, voice and participation are critical to ensuring the responsiveness of climate change finance to gender and human rights issues, rather than a separate budgeting process for women and marginalized groups. The responsiveness of climate finance policies and strategies to gender and human rights is important from the perspective of the effectiveness and efficiency of climate finance on one hand, and from a commitment towards equality and empowerment on the other. Hence this version of the CCII attempts to integrate gender and human rights perspective into the tool and explores how gender and human rights related aspects can be taken into account. Introducing these elements allows for taking into account the needs of, the impacts on and the inclusion of the voices of those who are usually most vulnerable and marginalized - from women to other Specially Impacted Groups (SIGs). In this backdrop, an assessment of Bangladesh's CCII has been carried out. This paper illustrates and presents the efforts.

**Bangladesh Context** – As a country, Bangladesh contributed very little towards global warming considered to be the main reason for climate change. But despite its negligible role, the country suffers heavily due to adverse climatic conditions. This country has historically been wrecked by numerous natural hazards like riverine flooding, severe tropical cyclones and associated tidal surges, drought and flash flooding, tornados and river-bank erosion. According to German Watch's Global Climate Risk Index 2017, Bangladesh ranks sixth among those 10 countries in the world those are most vulnerable to climate change-induced natural calamities.

Bangladesh's extreme vulnerability to climate change is affecting its economy and society in great many ways. The gradual rise in sea level due to rise in temperature and saline intrusion are adversely impacting production patterns and livelihood systems of the poor and marginal groups. River erosion and loss of livelihood opportunities are forcing thousands to throng over-crowded city areas which

have limited capacity to accommodate them. The frequency of natural disasters like cyclone and floods has increased which hit coastal and low-lying areas in the country. The climate induced effects on agriculture and food production, water resources, health and overall living standards impacts women differentially than men in Bangladesh. Women are also at the forefront when it comes to adaptation to and mitigation of climate change.

The task of tracking climate change for a country like Bangladesh is a very complex one as it has economic, social and environmental aspects. For developing countries like Bangladesh, this needs not only policy response and proper institutional arrangements but also huge resource mobilization. Realizing the need for both preventing and managing the consequences of climate change, the Government of Bangladesh (GOB) set aside in FY 2009-10 a budgetary allocation of BDTaka 700 crore (USD100 million equivalent) from its own resources to create a dedicated national fund, Bangladesh Climate Change Trust Fund (BCCTF). Allocation to this Trust Fund from the national budget is being made annually. GOB and development partners joined hands to create another dedicated climate change fund, Bangladesh Climate Change Resilience Fund (BCCRF), a multi-donor Trust fund, to support implementation of Bangladesh Climate Change Strategy and Action Plan (BCCSAP) 2009. Climate Public Expenditure and Institutional Review (CPEIR) reveals that GOB typically spends around 6 to 7% of its annual combined development and non-development budget on climate sensitive activities and the amount is estimated to be about USD1 billion/annum.

The GOB approved in June 2014 the Climate Fiscal Framework (CFF) - a framework to ensure effective use of domestic and international climate finance within the national budget process. The CFF identifies the demand (costed plan and projection of expenditures) and supply (funds, fiscal policies or green banking) of national climate finance and forecasts future climate financing needs for Bangladesh. The CFF designs the Climate Expenditure Tracking Framework (CETF) which enables tracking and monitoring climate related expenditures in a systemic and transparent manner. Further, the CFF also introduces a “climate marker” in the Medium Term Budget Framework (MTBF) of Bangladesh and “climate dimension” to the preparation of capital development projects, linking climate change with planning and budgeting. As a measure to strengthen accountability, the CFF reviewed the obstacles in including climate change in the auditing systems and identifies capacity support to the Auditor General’s Office to conduct Climate Finance Performance Audits. The government system is now starting to move to a whole-of-government approach where climate expenditures are linked to the national budget and international finance uses country systems.

Article 28 of the Bangladesh’s Constitution ensures equality of women vis-à-vis men and other provisions permit affirmative actions for women to ameliorate their socio-economic conditions and empower them politically. Successive governments in Bangladesh have implemented pro-active policies under National Women Development Policy, 2011 and public investment programs to uplift socio-economic conditions and to strengthen voice of women in the society. The Global Gender Gap Index Report 2017 demonstrates that gender gap in the country is being reduced at a much faster rate in Bangladesh compared to other countries in South Asia. According to the report, Bangladesh reached a position of 44 out of 147 countries. The rapid progress made in women empowerment can be gauged from the fact that the country’s ranking was 86 out of 135 countries in 2012. Bangladesh’s Constitution under the same Article 28 also expresses firm determination for the advancement of backward and vulnerable sections of the citizens. Government’s main planning

documents, 7<sup>th</sup> FYP as well as 6<sup>th</sup> FYP laid down specific plans and allocates dedicated financial resources for uplifting the lagging regions and people trapped into poverty due to various reasons including climate change.

**Methodology** – The CCII methodology evaluates climate change mainstreaming in terms of four dimensions: policy, system, accountability, and Development Partners (DPs). However, each of the fixed dimensions except for DPs is divided into three sub-categories to facilitate query and grading. Simultaneously, specific areas of inquiry have been created on gender and human rights within the four dimensions. On human rights, the principles of accountability and inclusion have been used to create areas of inquiry for the assessment. Equally, to make the assessment methodology uniform and thereby allow for comparison across dimensions as well as across the region, options for the grading of each sub-category query were standardised. The strategy used for marking was that the answers were read from the lowest to the highest grade. Points were awarded for each query and totalled to assess each category as a whole.

**CCII Process** – The CCII process involved two aspects. First, a critical analysis of GOB's existing CC policies, plans and strategies, budget documents, budget planning and preparation guidelines, budget speech and national planning documents such as Annual Development Programmes (ADP) were primarily done to have an in-depth understanding and to extract the relevant information for developing Bangladesh's CCII. Second, interviews with government officials involved in CC budget planning, execution and monitoring from various institutions were carried out to dig out the practice and identifying the reality.

**Limitations** – As far as integration of CC expenditures into budgeting or PFM system is concerned, it is in fact a transition period for Bangladesh as the country has just started to implement CFF and is likely to introduce tools like CTFT, climate markers very soon. CFF implementation will operationalize methodology for assessing climate relevance of investment programs, streamline CC reporting framework, develop institutional setup and ensure better accountability. Hence, the grading points against a large number of queries as carried out under this study would change in the near future. Secondly, existence of extra-budgetary funds like BCCTF and BCCRF (presently closed) complicates PFM integration of climate finance. Thirdly, majority of the development partners' longstanding practice of not using the treasury or PFM system for grants financing of CC programs by the government and allocating climate funds to NGOs or CSOs directly prevents full integration.

## SUMMARY ASSESSMENT

### A. Policy

The countrywide awareness and strong political commitment to tackle the adverse effects of climate change and natural disasters within Bangladesh is exemplified by the enactment of a number of major policy measures. The National Adaptation Programme of Action (NAPA) and Bangladesh Climate Change Strategy and Action Plan (BCCSAP) are the first attempts to codify CC related

policies, areas of work as well as program activities under a single framework. Thereafter, other equally important policy documents like, Climate Change Trust Act (CCTA), National Plan for Disaster Management (NPDM), Climate Fiscal Framework (CFF), and Nationally Determined Contributions (NDC) followed.

The criticality of climate change in national development is well recognized in the country's Vision 2021 and 7<sup>th</sup> Five Year Plan (FYP). The National Committee on Environment and Climate Change is headed by the Prime Minister and is well represented by representatives from CSOs or NGOs. The findings show that the policy dimension of CC integration is satisfactory with a score of 13/20. It is also satisfactory for HR as it scores 7 out of 14. However, the score is rather low (i.e., 8/21) for addressing 'gender' in CC issues, mainly due to failure of meeting appropriate requirements and fixing priorities for women in CC policies.

## **B. System**

Translating CC policies and strategies into concrete actions through establishing a budgetary system of resource allocation and formatted reporting is crucial in integration of climate change into PFM system and addressing the specific sections of the society like women and SIGs. Bangladesh has effectively initiated systems for defining or tracking CF and devising a methodology for assessing CC relevance of investments by the sector Ministries and Agencies. The findings show that as the first step a CFF has been formulated in 2014. Now GOB is going to update that CFF and tracking mechanism like climate tagging and climate budget codes are likely to be introduced. Such initiative will address the gender and SIGs' needs relating to CC. The system dimension which earned a score of 16/30 signifies that reasonable progress has been made in initiating mechanics and processes for CC integration into the PFM system of Bangladesh. The scores of 1/8 and 2/5 for Gender and HR respectively also confirm the observation. It is worth noting that implementation of the measures currently being pioneered by Ministry of Finance (MOF) and Planning Commission (PC) will result in significant improvement in the country's standing on system dimensions in the near future.

## **C. Accountability**

The GOB has been preparing and presenting a Gender Budget Report to parliament since Fiscal Year 2009-10. It has helped to highlight public expenditures that are going for women development in general and also programs or projects that are directly (Ministry of Environment and Forest) and indirectly benefiting women to adapt to and mitigation of climate change. The parliament in Bangladesh has also started to be actively engaged in scrutinizing climate expenditures after budget presentation for FY2017-18 by the MOF. MOF presented a special report to the parliament compiling climate expenditure by six of the major ministries in the previous year on climate expenditure titled 'Climate Protection and Development: Budget Report (2017-18)'. This presentation marks a new era in terms of presenting disaggregated data on climate expenditure and enabled informed debates and discussions on the floor of parliament regarding nature, extent, efficacy and future resource requirements to pursue a low carbon and resilient development path for the country. Bangladesh CFF 2014 has been developed and endorsed by the GOB/MOF as part of its climate responsive budgeting to track fund flows and reporting on climate sensitive investment programs and projects.



It is expected that the next year's (FY 2018-19) budget will extend the climate expenditure reporting to additional fourteen ministries. The inclusion of CC related annual expenditures of twenty Ministries will provide a comprehensive account of the CC related investments by the GOB and DPs as well the financing gaps that have to be met. The accountability for effective and efficient use of public resources for CC is important from the perspective of good governance as well as for ensuring value for money in public investment programs. Parliament, Supreme Audit Institutions (SAI) and CSOs can play vital roles in ensuring accountability provided adequate space and capacity are there for these organizations to hold the executive agencies into account for their actions. The accountability dimension has earned a score of 14/30 implying that ample scope is there to improve on the accountability part of CC mainstreaming. A score of 5/17 for Gender in CC also confirms the same.

The engagement of the CSOs at the national level during budget preparation and at the time of formulation of policies and strategies is found to be satisfactory. This has been reflected in the score of 3/4 taking HR into CC considerations. There is ample scope to improve social equity and further enhance accountability for efficient and effective climate finance by strengthening roles of parliamentary committees, supreme audit institution and by creating increased space for civil society organizations to monitor and evaluate results on the ground. Scores of 14/30 and 5/17 indicate that making further progress on accountability dimension is possible based on the solid foundation that is already built.

#### **D. Development Partners**

Bangladesh has a strong track record of integrating development partners' financing in the PFM. Bangladesh's active roles at global, regional and national level on implementing internationally agreed aid and development effectiveness principles and intense engagement nationally with development partners through the mechanism of a Local Consultative Group (LCG) helped in strengthening the mainstreaming of CC in the PFM. Bangladesh scored well in integrating ODA into its planning and budgeting system (10/10 for CC, 3/7 for Gender and 1/1 for HR). However, it must be noted that this high scoring on donor integration does not reflect that a large part of grant financing remains outside the purview of treasury. The template for assessment puts relatively higher weight on CC finance that is on budget and information availability for the budget planners. The country has established robust systems for capturing these two aspects of CC financing.

Financing for CC related programs and projects that are funded by both multilateral and bilateral partners with concessional loans are fully integrated into the national PFM as they are both on-budget and on-treasury. However, partial integration (referring to on-budget) is noticeable for partners that use grant financing for CC projects. The grant financed programs and projects for CC (a relatively smaller part is delivered directly through CSOs or NGOs) of bilateral and multilateral including UN agencies are reflected in the national budget but do not use the national treasury to channel the funds. Increasingly larger amounts of grant financing for climate change could be effectively channelized through the treasury with further improvement and strengthening of overall transparency, internal control, external oversight and accountability for results of the PFM. This will

also require the donors to honor their commitments made at different high-level forums by increasingly utilizing the country PFM systems to channel development finance including for CC. Effectiveness of CC financing would require bringing aid fragmentation to a minimum with a strong GOB leadership and reinforcing GOB-DPs coordination by re-vitalizing the working of the LCG.

### Summary of scores (all dimensions)

<i>Dimension</i>	<i>Category</i>	<i>CC</i>		<i>Gender</i>		<i>Human Rights</i>	
		<i>Points (current assessment)</i>	<i>Points (previous assessment)</i>	<i>Points (current assessment)</i>	<i>Points (previous assessment)</i>	<i>Points (current assessment)</i>	<i>Points (previous assessment)</i>
P. Policy	P1. Policy	7	na	5	na	4	na
	P2. Requirements	4	na	3	na	3	na
	P3. Priorities	2	na	0	na	0	na
S. System	S1. Reporting	8	na	1	na	2	na
	S2. Coding	0	na	0	na	0	na
	S3. Calculation	8	na	0	na	0	na
A. Accountability	A1. Performance	7	na	1	na	0	na
	A2. Parliament	3	na	2	na	2	na
	A3. CSO	4	na	2	na	1	na
D. DPs	D1. Donors	10	na	3	na	1	na
<b>CCII</b>		<b>53</b>		<b>17</b>		<b>13</b>	

## INSTITUTIONAL SETUP OF THE CLIMATE CHANGE PUBLIC FINANCE

Being CC a “cross-cutting” issue in Bangladesh, the institutional setup of the CC public finance is quite diverse. CPEIR has identified as many as 37 (thirty seven) Divisions and Ministries (plus their departments and autonomous bodies), Local Government Institutions, NGOs, households and private sector in implementing climate sensitive activities using public funds. The 37 (thirty seven) government Divisions and Ministries are:

1. Local Government Division, Ministry of Local Government, Rural Development and Co-operatives
2. Ministry of Agriculture
3. Ministry of Disaster Management and Relief
4. Ministry of Railways
5. Ministry of Water Resources
6. Ministry of Social Welfare
7. Ministry of Primary and Mass Education
8. Planning Division, Ministry of Planning
9. Ministry of Environment and Forest
10. Ministry of Women and Children’s Affairs
11. Rural Development and Cooperative Division, Ministry of Local Government , Rural Development and Co-operatives

12. Ministry of Education
13. Prime Minister's Office
14. Ministry of Fisheries and Livestock
15. Ministry of Chittagong Hill Tracts Affairs
16. Energy and Mineral Resources Division, Ministry of Power, Energy and Mineral Resources
17. Ministry of Housing and Public Works
18. Ministry of Shipping
19. Ministry of Expatriates' Welfare and Overseas Employment
20. Ministry of Public Administration
21. Ministry of Home Affairs
22. Ministry of Defence
23. Ministry of Land
24. Ministry of Road Transport and Bridges
25. Ministry of Food
26. Power Division, Ministry of Power, Energy and Mineral Resources
27. Ministry of Health and Family Welfare
28. Ministry of Civil Aviation and Tourism
29. Ministry of Science and Information & Communication Technology
30. Ministry of Textiles and Jute
31. Ministry of Cultural Affairs
32. Ministry of Commerce
33. Ministry of Finance
34. Ministry of Industry
35. Ministry of Youth and Sports
36. Implementation, Monitoring and Evaluation Division, Ministry of Planning
37. Statistics and Informatics Division, Ministry of Planning

The following institutions were visited for consultations during the CCII assessment:

1. Ministry of Environment & Forests
2. Finance Division, Ministry of Finance
3. Economic Relations Division, Ministry of Finance
4. National Parliament Secretariat
5. Planning Division, Ministry of Planning
6. Planning Commission
7. Ministry of Women and Children's Affairs
8. Ministry of Chittagong Hill Tracts Affairs

## SCORING BY CATEGORY

### P1. Policy and Strategic Planning Context for CC

Having a well prepared and rightly articulated national framework and strategy for CC is a good entry point for a country for focused intervention and establish link with the PFM system. Policy and

strategic planning context in Bangladesh was examined at four levels: the policy document; its endorsement; its linkages with the budget; and its application in strategic documents. Equally, inquiries were also made on CC financing policies as they relate to gender and human rights. The results of the examination are given below.

#### **P1a. Existence of a specific high-level policy on CC**

<i>Grading</i>	: GOB approved a comprehensive CC policy, called Bangladesh Climate Change Strategy and Action Plan (BCCSAP) in 2009. It is a ten years' policy and will remain valid till 2018. GOB has already initiated the process to update the policy document for next ten years.
<i>Reference</i>	: (GOB, 2009); Bangladesh Climate Change Strategy and Action Plan (BCCSAP) 2009 Is available at <a href="http://www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009">www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009</a>
<i>Points</i>	: 0

#### **Specific Focus – (a) Gender (b) Human Rights**

<i>Grading</i>	: (a) BCCSAP 2009 acknowledges the need for food security and livelihood protection of women as they are differentially impacted by climate change. It also highlights the importance of undertaking comprehensive study to understand CC's impact on women and gender relations so that appropriate set of responses can be implemented. The 7 <sup>th</sup> Five Year Plan (FY2016-FY2020) of Bangladesh recognizes special vulnerability of women to climate change and asks for integrating gender sensitivity in project design for adaptation initiatives. The GOB has come up with a climate change Gender Action Plan in 2013 to firmly integrate gender in all the action areas of the BCCSAP, 2009. However, despite high level commitments, implementation of the gender action plan remains partial as specific linkages with budget allocations are yet to be established for a large number of Ministries or agencies. While the MOF and Planning Commission circulars capture gender dimensions in development and non-development programs of the government, steps are yet to be taken to develop methodologies to gauge cc finance flows for women who suffer more than their male partners from the adverse impacts of climate change on their livelihood.
	(b) BCCSAP 2009 recognizes that "climate change is likely to impact most severely on the poorest and most vulnerable in society. Every effort will be made to ensure that they are protected and that all programmes focus on the needs of this group" (p.27, BCCSAP 2009). The 6 <sup>th</sup> and 7 <sup>th</sup> Five Year Plans of Bangladesh also recognize vulnerability of people of certain lagging regions of the country for various reasons including climate change. These plan documents identified their particular needs and created provisions for allocating resources.
<i>Reference</i>	: (GOB, 2011); National Women Development Policy, 2011 is available at <a href="https://www.unescogym.org/wp-content/uploads/2017/05/Bangladesh-National-Women-Policy-2011English.pdf">https://www.unescogym.org/wp-content/uploads/2017/05/Bangladesh-National-Women-Policy-2011English.pdf</a> , GOB (2016); 7th Five Year Plan of Bangladesh is

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available at [http://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP\\_after-NEC\\_11\\_11\\_2015.pdf](http://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf). GOB (2013); Climate Change & Gender Action Plan (CCGAP): Bangladesh, 2013 can be found at [https://cmsdata.iucn.org/downloads/iucn\\_bangladesh\\_climate\\_change\\_gender\\_action\\_plan\\_1.pdf](https://cmsdata.iucn.org/downloads/iucn_bangladesh_climate_change_gender_action_plan_1.pdf). (GOB, 2009); Bangladesh Climate Change Strategy and Action Plan (BCCSAP) 2009 is available at [www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009](http://www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009). Budget Call circular 1 by MOF is available at [https://mof.gov.bd/en/budget/bcc/2017/BC-1\\_17\\_18.pdf](https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf). A copy of “Rules of Preparing Annual Development Programme” is available at Programming Division of Ministry of Planning, GOB.

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*Points* : (a) Gender : 1 (b) HR : 1

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#### **P1b. Level of endorsement of the CC policy**

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*Grading* : BCCSAP was approved by Cabinet of Ministers, GOB in October 2009

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*Reference* : (GOB, 2009); Bangladesh Climate Change Strategy and Action Plan (BCCSAP) 2009 is available at [www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009](http://www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009)

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*Points* : 2

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#### **P1.c. Existence of specific policy targets and costing that can be linked with budgets**

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*Grading* : All the Ministries and Divisions (including the major Ministries and Divisions with high CC expenditures) of GOB have to set and commit specific policy targets in their respective Annual Performance Agreements (APA). To evaluate the achievements, Key Performance Indicators (KPIs) are generally set by following SMART criteria. APA's KPIs are also linked to Budget Proposals' performance indicators that are submitted to Finance Division (FD) to justify the budget demand. The costed demand is also reflected in ADP which includes an organised list of projects in various sectors and allocations for them for a year. The parliament approves the ADP which is prepared by PC.

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*Reference* : Annual Performance Agreements of different Ministries and Divisions of GOB are available at <http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements->. ADPs of PC are available at <http://www.plancomm.gov.bd/adp-2017-18/>. Budget Proposal Submission Format is available at FD.

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*Points* : 2

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#### **Specific Focus – (a) Gender (b) Human Rights**

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*Grading* : The 7<sup>th</sup> FYP of Bangladesh - a strategic document guiding formulation of annual development programme - highlights the critical role women play in CC adaptation and mitigation and emphasizes on meeting particular needs for advancements of certain groups of people of cc effected-lagging regions. One of the strategies to attain 7<sup>th</sup> FYP's objectives relating to CC, environmental and disaster management is to promote participatory community-based environmental resource management and environmental protection with consideration for access for the poor, cc impacted groups, equity as well as gender issues. MOF budget circular and Planning Commission's guidance for investment projects require addressing gender and SIGs dimensions though no prioritization or weights are applied. Public

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	sector investments in CC adaptation such as infrastructure, agriculture development, food security, water resource management, CC mitigation through solar energy and improved cooking stove contribute towards women development and resilience to climate induced hazards. However, except for some projects that directly benefit women to adapt to and mitigate climate risks such as biodiversity and social forestry and ICS, it is difficult to establish a direct link between a large number of sector programs and climate finance for women and the benefits accruing to women are largely spin offs from the regular activities of these agencies.
<i>Reference</i>	: GOB (2016); 7th Five Year Plan of Bangladesh is available at <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf</a> . GOB (2013); Budget Call circular 1 by MOF is available at <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a> . A copy of “Rules of Preparing Annual Development Programme” is available at Programming Division of Ministry of Planning, GOB. Annual Development Programmes of Planning Commission is available at <a href="http://www.plancomm.gov.bd/adp-2017-18/">http://www.plancomm.gov.bd/adp-2017-18/</a>
<i>Points</i>	: (a) Gender : 1 (b) HR : 1

#### **P1d. Reflection of CC policies in strategic budget documents**

<i>Grading</i>	: GOB prepared a Climate Budget Report, titled “Climate Protection and Development: Budget Report 2017-18”. This strategic budget document contains policy references to GOB’s main CC policy documents (BCCSAP, CFF) and financial data are explicitly linked to such policies. This year the report analyzed six ministries’ CC related expenditures. GOB is going to increase the number of ministries responsible for CC related expenditures gradually over the next few years and this report is going to be presented before the parliament on a regular basis. Rules of Preparing GOB’s Development Budget document, “Annual Development Programme” also contains policy references to CC policy documents and financial data are explicitly linked to such policies.
<i>Reference</i>	: (GOB, 2017); Climate Protection and Development: Budget Report 2017-18 is available at <a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a> . A copy of “Rules of Preparing Annual Development Programme” is available at Programming Division of Ministry of Planning, GOB.
<i>Points</i>	: 3

#### **Specific Focus – (a) Gender (b) Human Rights**

<i>Grading</i>	: As mentioned earlier, budget call circular-1 require all Ministries to send reports on effects of their strategies, policies and projects on women and people trapped in poverty for various reasons including climate change. This process directly captures women and cc SIGs centred climate related programs by the Ministry of Environment and Forests and also shed lights on programs and projects by other Ministries in areas like income generation, social protection, health, water resources, disaster risk reduction, agriculture which allow women and SIGs to
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adapt to climate change. The call circular-1 requires all Ministries to specifically show the percentage of public investment being allocated for women development and poverty reduction. Moreover, preparation and presentation to parliament a Gender Budget Report since Fiscal Year 2009-10 has helped to highlight public expenditures that are going for women development in general and also programs/projects that are directly (Ministry of Environment and Forest) and indirectly benefiting women to adapt to and mitigation of climate change. It is worth noting that the Ministry of Environment and Forests has chalked out programs to expend one-third of its development budget for women in FY2017-18.

**Reference** : Budget Call Circular -1 by the Finance Division of MOF is available at [www.mof.gov.bd/en/budget/bcc/2017/BC-1\\_17\\_18.pdf](http://www.mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf). (GOB, 2017); Gender Budget Report 2017-18 published by Finance Division, MOF, GOB can be found at [https://www.mof.gov.bd/en/index.php?option=com\\_content&view=article&id=392&Itemid=1](https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=392&Itemid=1). MBF of MoEF is available at [https://mof.gov.bd/en/budget1/17\\_18/mtbf/en/45\\_Environment\\_English.pdf](https://mof.gov.bd/en/budget1/17_18/mtbf/en/45_Environment_English.pdf). Rules of Preparing Annual Development Programme is available at Programming Division of Ministry of Planning, GOB

**Points** : (a) Gender : 2 (b) HR : 2

### **P1e. Existence of a Gender Responsive Budget (GRB) with focus on climate change**

#### **Specific Focus - Gender**

**Grading** : Bangladesh has adopted gender responsive budget through introducing a gender lens in the Medium Term Budget Framework (MTBF) that employs a set of 14 standards to assess impacts of public expenditure on women's advancement. Moreover, the Finance Division of the MOF has developed a Recurrent, Capital, Gender and Poverty (RCGP) model and a database where all expenditure items are disaggregated to find out the amount of (percentage) allocation going for benefits of women. Based on the above, the GOB has been preparing and presenting to parliament since FY 2009-10 a Gender Budget Report that now covers 43 Ministries of the government.

**Reference** : (GOB, 2017); Gender Budget Report 2017-18 published by Finance Division, MOF, GOB is available at [https://www.mof.gov.bd/en/index.php?option=com\\_content&view=article&id=392&Itemid=1](https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=392&Itemid=1).

**Points** : 1

<b>Score summary (P1 category)</b>	<b>CC</b>		<b>Gender</b>		<b>Human Rights</b>	
	<i>Points (current asst.)</i>	<i>Points (previous asst.)</i>	<i>Points (current asst.)</i>	<i>Points (previous asst.)</i>	<i>Points (current asst.)</i>	<i>Points (previous asst.)</i>
<b>P1. Policy and Strategic Planning Context for CC</b>	<b>7</b>	<b>na</b>	<b>5</b>	<b>na</b>	<b>4</b>	<b>na</b>
P1.a. Existence of a specific high-level policy on CC	0	na	1	na	1	na
P1.b. Level of endorsement of the CC policy/ies	2	na	-	-	-	-

Score summary (P1 category)	CC		Gender		Human Rights	
	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)
P1.c. Existence of specific policy targets and costing that can be linked with budgets	2	na	1	na	1	na
P1.d. Reflection of CC policies in strategic budget documents	3	na	2	na	2	na
P1.e. Existence of a Gender Responsive Budget (GRB) with focus on climate change	-	-	1	na	-	-

## P2. Requirements: Legislative and other procedural requirements on CC dimension for PFM

National Budget Documents include specific allocations to address poverty or gender development. Although some general CC dimensions are indicated in those documents, no legislative or other procedural requirement on CC budget formulation exists in Bangladesh.

### P2.a. Legislative or procedural requirements on CC finance presentation in budgets

<i>Grading</i>	: No legislative or other procedural requirement on CC budget formulation exists in the country
<i>Reference</i>	: Not Applicable
<i>Points</i>	: 0

### Specific Focus – (a) Gender (b) Human Rights

<i>Grading</i>	: There is no legislative requirement for presenting climate change financing in the budget. However, the Ministry of Finance has begun to prepare starting from FY2017-18 a climate finance report as part of national budget based on the climate fiscal framework. The report titled Climate Protection and Development: Budget Report 2017-18 was presented to the national parliament. It is expected that climate finance budget report will be presented to the parliament on a continuing basis. However, the climate budget report does not include specifically women or SIGs - centered climate change financing in the country.
<i>Reference</i>	: Not Applicable
<i>Points</i>	: (a) Gender : 0 (b) HR : 0

### P2.b. Budget guidelines/instructions

<i>Grading</i>	: FD issues Budget Call Circulars that emphasizes on determining Ministry Budget Framework (MBF) and cross-sector budget planning. However, CC items are yet to be incorporated into those circulars. Equally, the rules of “Preparing Annual Development Programme” issued by Programming Division of Ministry of Planning specify the importance of cross-sector budget planning putting emphasis on CC issues along with some other socio-economic aspects. In the Development Project Proforma/Proposal (DPP), CC effect or impacts have to be mentioned specifically.
<i>Reference</i>	: Budget Call Circulars are available at <a href="https://mof.gov.bd/en/index.php?option=">https://mof.gov.bd/en/index.php?option=</a>



	com_content&view=article &id=370&Itemid=1. DPP format is available at <a href="http://www.plancomm.gov.bd/dpp/">http://www.plancomm.gov.bd/dpp/</a> and the Manuals are available at <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-1.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-1.pdf</a> , <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-2.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-2.pdf</a>
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*Points* : 1

#### **Specific Focus – (a) Gender (b) Human Rights**

*Grading* : Currently budget guideline requires Ministries to inform on the effects of public expenditures on poverty and gender in their respective areas. No budget guideline or instruction is there on climate change related activities as a special theme. Though the rules for preparing the Annual Development Programme, issued by the Planning Commission, stress on considerations about climate change in investment programme with some gender dimensions and impacted people, if applicable.

*Reference* : Budget Call Circulars are available at [https://mof.gov.bd/en/index.php?Option=com\\_content&view=article &id=370&Itemid=1](https://mof.gov.bd/en/index.php?Option=com_content&view=article &id=370&Itemid=1). DPP format is available at <http://www.plancomm.gov.bd/dpp/> and the Manuals are available at <http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-1.pdf>, <http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-2.pdf>

*Points* : (a) Gender : 1 (b) HR : 1

#### **P2.c. Institutional scope of the requirements on CC finance**

*Grading* : As a part of the budget formulation process, FD through Budget Call Circulars urges the Ministries and Divisions to formulate unit based MBF and ask for item wise budget estimates.

*Reference* : Budget Call Circulars are available at [https://mof.gov.bd/en/index.php?option=com\\_content&view=article &id=370&Itemid=1](https://mof.gov.bd/en/index.php?option=com_content&view=article &id=370&Itemid=1).

*Points* : 1

#### **Specific Focus – (a) Gender (b) Human Rights**

*Grading* : The budget formulation process covers only the central government Ministries and agencies though the sub-national governments receive block allocations or grants through the sponsoring Ministry. The budget preparation exercise requires information of six specific areas including gender advancement and poverty reduction.

*Reference* : Budget Call Circular 1 is available at [https://mof.gov.bd/en/budget/bcc/2017/BC-1\\_17\\_18.pdf](https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf). MBF of MoEF is available at [https://mof.gov.bd/en/budget1/17\\_18/mtbf/en/45\\_Environment\\_English.pdf](https://mof.gov.bd/en/budget1/17_18/mtbf/en/45_Environment_English.pdf)

*Points* : (a) Gender : 1 (b) HR : 1

#### **P2.d. Nature of the information required**

*Grading* : During budget formulation process, each of the ministries and divisions sits for negotiation meeting with FD. During these meetings, CC impact assessments and project evaluation reports are presented for CC related initiatives to justify the budget demand or allocation. However, no specific requirements exist on costing

	and performance measurement for this process.
<i>Reference</i>	: Copies of Project Impact Assessments and Project Evaluation Reports of Implementation, Monitoring & Evaluation Division (IMED) of Ministry of Planning are available at <a href="http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/Monitoring-Format-">http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/Monitoring-Format-</a> . Minutes of Budget Negotiation and Consultation Meetings are available at FD.
<i>Points</i>	: 2
<b>Specific Focus – (a) Gender (b) Human Rights</b>	
<i>Grading</i>	: The budget formulation process requires all Ministries to present to the MOF information on impact of public expenditures on poor (including cc impacted groups), women and specifically to dwell on the benefits accruing to women. The Budget call circular 1 issued by FD of MOF in November each year includes templates that shows linkage between Ministry's strategic objectives, priority spending programs, women's advancement accruing both directly and indirectly and poverty reduction. The standard format also shows share of resources, both development and non-development that are allocated for benefit of women and poverty trapped people (including cc vulnerable groups). Recommendations for future programs targeted to advance women empowerment and poverty reduction are also included with performance reporting for the past year. Gender budget is being prepared and presented each year since FY 2009-10.
	The budget formulation process does not specifically require Ministries across the board to indicate impacts of climate change on women, SIGs and measures to enhance women's or SIGs' capacity to mitigate and adapt to climate change. However, this gap is addressed to some extent through the reports on women's advancement and poverty reduction presented by Ministries of Environment and Forest, Women Affairs, Water Resources, Agriculture, Disaster Management and Relief, Health, and Social Welfare, among others, whose programs help women directly and indirectly to adapt to adverse impacts on their livelihoods due to climate change. A number of Ministries like Disaster and Relief, Education, Health, have developed KPIs on women that relate to climate change related activities.
<i>Reference</i>	: Budget Call Circulars are available at <a href="https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=370&amp;Itemid=1">https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=370&amp;Itemid=1</a> . Annual Performance Agreements of Ministries and Divisions of Government of Bangladesh are available at <a href="http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-">http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-</a> . Gender Budget Report 2017-18 published by Finance Division, MOF, GOB can be found at <a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1</a>
<i>Points</i>	: (a) Gender : 1 (b) HR : 1

Score summary (P2 category)	CC		Gender		Human Rights	
	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)
<b>P2. Requirements: Legislative and other procedural requirements on CC dimension for PFM</b>	<b>4</b>	<b>na</b>	<b>3</b>	<b>na</b>	<b>3</b>	<b>na</b>
P2.a. Legislative or procedural requirements on CC finance presentation in budgets	0	na	0	na	0	na
P2.b. Budget guidelines/instructions	1	na	1	na	1	na
P2.c. Institutional scope of the requirements on CC finance	1	na	1	na	1	na
P2.d. Nature of the information required	2	na	1	na	1	na

### P3. Priorities: Climate Change as a Priority in the budget system

CC has been recognized as major impediments to the overall progress of Bangladesh. Priority to CC related projects has been given in formulation of Annual Development Budget. However, CC priority or dimensions are yet to be included in overall budget formulation process, tools and MBF.

#### P3.a. Programme/Project appraisal systems

**Grading** : When ministries submit their Budget Proposals and list of development projects for the upcoming year, they (particularly ministries like Ministry of Environment & Forest (MOEF), Ministry of Water Resources (MOWR) and other ministries with high CC related expenditures) indicate which of the budget activities and which of their proposed projects are CC related. However, no specific information about the cost of CC or impact that CC is likely to have are mentioned. As Ministries are only concerned with their respective sectoral goals, their appraisal systems do not require assessment of climate impact at sectoral level.

**Reference** : Budget and ADP Proposal Documents are available at FD and Planning Division.

**Points** : 1

#### Specific Focus – (a) Gender (b) Human Rights

**Grading** : There is no legal and procedural requirement in general to recognize gender or SIGs aspects of climate change during project appraisal and budget proposals.

**Reference** : Not Applicable

**Points** : (a) Gender : 0 (b) HR : 0

#### P3.b. Prioritization factors on CC

**Grading** : Ministries send list of proposed development projects to be included in ADP. While preparing the proposals, Ministries have to follow the rules of preparing ADP in which CC has been separately mentioned as a priority for budget decision making. However, no specific criteria or weights for priority setting have been developed so far.

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*Reference* : Rules of Preparing ADP are available at Programming Division of Ministry of Planning.

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*Points* : 1

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### **Specific Focus – (a) Gender (b) Human Rights**

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*Grading* : No specific criteria or weights are there in the MTBF process to assign prioritization factor for climate change allocations in the budget in Bangladesh. Absence of weights for prioritization in climate finance implies that no steps have been taken to assess the differential impacts of public expenditure on women or SIGs due to climate change. However, it must be noted that the Rules for Preparation of ADB ask the Ministries to consider CC related activities as a priority area for public investment.

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*Reference* : Not Applicable

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*Points* : (a) Gender : 0 (b) HR : 0

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### **P3.c. Institutional prioritization of the climate**

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*Grading* : No specific institutional cell or unit or agency or ministry on CC budgeting is operational yet to coordinate the most of the CC related budget formulation processes.

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*Reference* : Not Applicable

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*Points* : 0

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### **Specific Focus - Gender**

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*Grading* : No institutional mechanism is there to coordinate and harmonize cross-sectoral interventions in climate change programs by the related Ministries. Naturally, gender dimensions in climate finance is neither specifically considered nor coordinated through a single point to ameliorate the socio-economic conditions of women who suffer more than their male counterparts from the adverse effects of climate change.

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*Reference* : Not Applicable

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*Points* : 0

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### **P3.d. Adherence to ceilings**

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*Grading* : All the Ministry or Division wise CC related expenditure data are still not available. So far through CFF, a system has been developed to capture CC expenditure data for six ministries. The number will be increased gradually to cover all the Ministries and Divisions.

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*Reference* : Not Applicable

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*Points* : 0

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Score summary (P3 category)	CC		Gender		Human Rights	
	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)
<b>P3. Priorities: Climate Change as a Priority in the budget system</b>	<b>2</b>	<b>na</b>	<b>0</b>	<b>na</b>	<b>0</b>	<b>na</b>
P3.a. Programme/Project appraisal systems	1	na	0	na	0	na
P3.b. Prioritization factors on CC	1	na	0	na	0	na
P3.c. Institutional prioritization of the climate	0	na	0	na	-	-
P3.d. Adherence to ceilings	0	na	-	-	-	-

## S1. Reporting: Climate Change Expenditure Reporting

MOF has been preparing and presenting a Gender Budget Report to parliament since Fiscal Year 2009-10. It has helped to highlight public expenditures that are going for women development in general and also programs or projects that are directly (MoEF) and indirectly benefiting women to adapt to and mitigation of climate change. MOF has also started to prepare CC expenditure reports and got it endorsed by the parliament as it was placed as one of the key budget documents for 2017-18. It is going to be a regular reporting practice from now on.

### S1.a. Status of reports on CC expenditures

**Grading** : Annual Report on CC budget allocation and expenditures has been prepared by FD for the first time and Finance Minister (FM) presented it before the parliament for their endorsement during the budget session for 2017-18. It primarily included CC information for six ministries and the number of ministries, responsible for CC expenditures will gradually increase in next few years. At project level, CC related expenditure reports involving DP's CF are prepared & maintained diligently by the implementing entities, mostly as per the requirements of the DPs.

**Reference** : (GOB, 2017); Climate Protection and Development: Budget Report 2017-18 is available at [https://www.mof.gov.bd/en/budget1/17\\_18/climate/en/Climate20Security20and20Development\\_English\\_final.pdf](https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf).

**Points** : 2

### S1.b. Nature of the CC budget expenditure reporting system

**Grading** : As mentioned above, the CC expenditure report has been established as part of a regular budget reporting system.

**Reference** : (GOB, 2017); Climate Protection and Development: Budget Report 2017-18 is available at [https://www.mof.gov.bd/en/budget1/17\\_18/climate/en/Climate20Security20and20Development\\_English\\_final.pdf](https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf).

**Points** : 4

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**Specific Focus – (a) Gender (b) Human Rights**

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**Grading** : Recognizing the importance of public finance in addressing climate issues in the country, the GOB has started to compile a Climate Budget Report from FY2016-17. This particular initiative has greatly helped to track climate finance and to identify the gaps in financing in terms of quantity and quality. Bangladesh is also one of the few countries in the world that has begun to compile gender-disaggregated information on public expenditure for women advancement. However, no system is in place at present to specifically capture climate focused interventions for women by various Ministries.

All the CC expenditure reports are made public and are kept in Finance Division's website for everyone's access.

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**Reference** : (GOB, 2017); Gender Budget Report 2017-18 published by Finance Division, MOF, GOB is available at [https://www.mof.gov.bd/en/index.php?option=com\\_content&view=article&id=392&Itemid=1](https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=392&Itemid=1). (CPEIR, 2012); Public Expenditure in Climate Change; Bangladesh Climate Public Expenditure and Institutional Review available at [https://www.unpei.org/sites/default/files/e\\_library\\_documents/Bangladesh\\_Climate\\_Public\\_Expenditure\\_and\\_Institutional\\_Review\\_2012\\_0.pdf](https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf).

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**Points** : (a) Gender : 1 (b) HR : 1

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**S1.c. Validation of the reports on CC expenditures by the SAI**

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**Grading** : The CC expenditure report as mentioned above has been duly validated by Bangladesh's Comptroller and Auditor General (the SAI of Bangladesh). A regular CC performance auditing unit is in process to be set up there within next fiscal year. At the project level, particularly projects which have foreign assistance, all the reports are validated by Foreign Aided Projects Audit Directorate (FAPAD) as well as external auditors.

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**Reference** : Audit Reports are available at Comptroller and Auditor General's office. Also available at <http://www.cagbd.org/audit-list/4/Summary-of-Audit-Reports>, <http://www.cagbd.org/audit-list/3/Performance-Audit-Report>

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**Points** : 2

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**Specific Focus – Human Rights**

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**Grading** : SAI publishes Audit reports but does not have mechanisms to facilitate citizen or CSO access to SAI

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**Reference** : Audit Reports are available at Comptroller and Auditor General's office. Also available at <http://www.cagbd.org/audit-list/4/Summary-of-Audit-Reports>, <http://www.cagbd.org/audit-list/3/Performance-Audit-Report>

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**Points** : 1

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Score summary (S1 category)	CC		Gender		Human Rights	
	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)
<b>S1. Reporting: Climate Change Expenditure Reporting</b>	<b>8</b>	<b>na</b>	<b>1</b>	<b>na</b>	<b>2</b>	<b>na</b>
S1.a. Status of reports on CC expenditures	2	na	-	-	-	-
S1.b. Nature of the CC budget expenditure reporting system	4	na	1	na	1	na
S1.c. Validation of the reports on CC expenditures by the SAI	2	na	-	-	1	na

## S2. Coding: CC budget coding (FMIS)

Bangladesh has effectively initiated systems for tracking CF and devising a methodology for assessing CC relevance of investments by the sector Ministries and Agencies. As the first step a CFF has been formulated in 2014. Now GOB is going to update that CFF and tracking mechanism like climate tagging and climate budget codes are likely to be introduced. At this very moment, no CC tagging is available for budget allocations or for actual expenditures.

Score summary (S2 category)	CC		Gender		Human Rights	
	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)
<b>S2. Coding: CC budget coding (FMIS)</b>	<b>0</b>	<b>na</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
S2.a. Application of CC coding on budget allocations	0	na	-	-	-	-
S2.b. Application of CC coding on budget actual expenditures	0	na	-	-	-	-
S2.c. Availability and timeliness of the CC information	0	na	-	-	-	-

## S3. Calculation: Methodology on calculating CC finance

As CC is a “cross-sectoral” issue, a set of well accepted methodology is important for the Ministries engaged with CC activities to calculate CC expenditures for evaluate their actual efforts and for placing budget demands to FD. However, it is the responsibility of FD to set the methodology.

### S3.a. Status of the CC finance calculation methodology

**Grading** : FD after having a wide consultation with all other stakeholders such as Economic Relations Division (ERD), Internal Resource Division (IRD), Ministries of Environment and Forest, Women and Children’s Affairs, Agriculture, Disaster Management and Relief, Food, Fisheries and Animal Resources, Local

Government, Rural Development and Co-operatives, Communications, Water Resources, Bangladesh Bank and NGOs formulated a CFF in 2014. The CFF has adopted OECD's 'climate change marker' to define and track CC finance. However, use of this methodology will require the capacity development at various levels to accurately assess elements of climate relevance in conventional development programmes. The same methodology was also adopted in carrying out CPEIR in 2012.

*Reference* : (GOB, 2014); Bangladesh Climate Fiscal Framework 2014 is available at [https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange\\_FullLayout20290914.pdf](https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange_FullLayout20290914.pdf)

*Points* : 2

### **Specific Focus – (a) Gender (b) Human Rights**

*Grading* : The MOF after wide consultation with stakeholders has formulated a Climate Fiscal Framework (CFF) in 2014 to track current expenditures, gaps in climate financing based on policies and programs in BCCSAP 2009 identify potential sources both domestic and external and creation of an enabling environment for flow of private funds for tackling the scourge of climate change in the country. While the CFF has enabled ways to track climate financing, its governance arrangement and outcomes from such investments, it however does not shed light on methods for linking climate finance with promotion of gender balance and positive discrimination for women who are relatively more affected by climate change.

For HR relating to CC, no guidance on human rights aspects in the CC finance accounting methodology exists.

*Reference* : Not Applicable

*Points* : 0

### **S3.b. Accuracy of accounting CC finances**

*Grading* : Not all climate dimension projects/programmes are equally relevant. As followed in CPEIR (2012) the climate-sensitive weight of CC activities varies from 'implicitly relevant' (0 percent to 24 percent) to 'strongly relevant' (75 percent+). CPEIR uses a classification range to establish each group's degree of relevance, e.g. (i) strongly relevant: 75 percent+; (ii) relevant: 50–74 percent; (iii) somewhat relevant: 25–49 percent; and (iv) implicitly relevant: 0–24 percent. Building on this, Bangladesh CFF (2014) instead assigns a specific weight percentage to various types of projects/programmes with respect to their relevance to CC-related activities in each of the four CPEIR classifications. For instance, the types of projects/programmes classified under the first group, given a CPEIR weight of 75 percent+, are divided into five sub-classes, and each is assigned a specific weight, e.g. 75, 80, 85, 90, and 95 percent. Likewise, those in the second category — which CPEIR designates 'significantly relevant' with a range of weight of 50–74 percent — have been shown to belong to three sub-groups with weights of 50, 60, and 70 percent. The third category of projects/programmes, which CPEIR



	classifies as ‘somewhat relevant’ and weights as 25–49 percent, have been subdivided into five groups with weights of 25, 30, 35, 40, and 45 percent. Finally, the types of project/programme assigned a 0–24 percent weight and perceived as only ‘implicitly’ relevant have been given weights of 5, 10, 15, and 20 percent.
<i>Reference</i>	: (CPEIR, 2012); Public Expenditure in Climate Change; Bangladesh Climate Public Expenditure and Institutional Review available at <a href="https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf">https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf</a> . (GOB, 2014); Bangladesh Climate Fiscal Framework 2014 is available at <a href="https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange_FullLayout20290914.pdf">https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange_FullLayout20290914.pdf</a>

*Points* : 2

### **S3.c. Criteria**

<i>Grading</i>	: As mentioned above in S3.b, CC relevance is determined using an adopted set of criteria.
<i>Reference</i>	: (CPEIR, 2012); Public Expenditure in Climate Change; Bangladesh Climate Public Expenditure and Institutional Review available at <a href="https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf">https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf</a> . (GOB, 2014); Bangladesh Climate Fiscal Framework 2014 is available at <a href="https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange_FullLayout20290914.pdf">https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange_FullLayout20290914.pdf</a>

*Points* : 1

### **Specific Focus - Gender**

<i>Grading</i>	: As mentioned earlier, gender dimensions has already been embedded in the GOB’s MTBF process through adopting a set of 14 standards to assess the impact of a Ministry’s programs and activities on women’s advancement. But, no criteria or standards have been developed or used to assess the effects of climate related activities on conditions of women. Weighing gender focus in cc relevant activities such as livelihood support, water resource management, disaster risk reduction, community adaptation, mitigation through afforestation, solar home system, improved cooking stove, which benefits both men and women, is highly subjective in nature.
<i>Reference</i>	: Not Applicable
<i>Points</i>	: 0

### **S3.d. Scope**

<i>Grading</i>	: CC issues generally fall into one or the other of two major categories: those related to mitigation, and those related to adaptation. Mitigation refers to efforts to reduce or stabilize GHG emissions, a primary anthropogenic cause of global warming, while adaptation is about coping with the consequences of CC. As CC activities covers both mitigation and adaptation efforts, both the activities are covered by the CC finance methodology.
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**Reference** : (CPEIR, 2012); Public Expenditure in Climate Change; Bangladesh Climate Public Expenditure and Institutional Review available at [https://www.unpei.org/sites/default/files/e\\_library\\_documents/Bangladesh\\_Climate\\_Public\\_Expenditure\\_and\\_Institutional\\_Review\\_2012\\_0.pdf](https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf). (GOB, 2014); Bangladesh Climate Fiscal Framework 2014 is available at [https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange\\_FullLayout20290914.pdf](https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange_FullLayout20290914.pdf)

**Points** : 2

### **S3.e. Comparability**

**Grading** : The applied methodology for computing CC finance allows cross-period (historical) comparability. In the CFF (2014) comparable data were presented for four years, 2010-11, 2011-12, 2012-13 and 2013-14. The Climate Budget Report, “Climate Protection and Development : Budget Report 2017-18” also analyses CC expenditures by comparing CC data for three consecutive years 2014-15, 2015-16, 2016-17 (and 2017-18 for Budget allocation only).

**Reference** : (GOB, 2014); Bangladesh Climate Fiscal Framework 2014 is available at [https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange\\_FullLayout\\_20290914.pdf](https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange_FullLayout_20290914.pdf). (GOB, 2017); Climate Protection and Development : Budget Report 2017-18 is available at [https://www.mof.gov.bd/en/budget1/17\\_18/climate/en/Climate20Security20and20Development\\_English\\_final.pdf](https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf)

**Points** : 1

<b>Score summary (S3 category)</b>	<b>CC</b>		<b>Gender</b>		<b>Human Rights</b>	
	<i>Points (current asst.)</i>	<i>Points (previous asst.)</i>	<i>Points (current asst.)</i>	<i>Points (previous asst.)</i>	<i>Points (current asst.)</i>	<i>Points (previous asst.)</i>
<b>S3. Calculation: Methodology on calculating CC finance</b>	<b>8</b>	<b>na</b>	<b>0</b>	<b>na</b>	<b>0</b>	<b>na</b>
S3.a. Status of the CC finance calculation methodology	2	na	0	na	0	na
S3.b. Accuracy of accounting CC finances	2	na	-	-	-	-
S3.c. Criteria	1	na	0	na	-	-
S3.d. Scope	2	na	-	-	-	-
S3.e. Comparability	1	na	-	-	-	-

## **A1. Performance: CC performance information**

Ministries have to provide detail and specific information like, objectives, outcome, output, means of verifications, locations, budget plans whenever they submit a proposal for ADP. Ministries also need to provide their previous year’s performance reports to justify their demands as and when those are send to FD for budget allocations. Performance information are also available in the APAs which GOB has made mandatory for every ministries and division to sign with the Government.

### A1.a. Availability of CC performance information

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**Grading** : Budget allocations are made sector wise in Bangladesh. CC is yet to be recognized as a separate sector. CC activities, being 'cross-cutting' in nature, involve quite a number of ministries. However, performance information (including CC activities) on budget allocations is extensively available in the budget documents. Two separate performance reports on development and non-development expenditures for the previous fiscal year are presented before the parliament during the budget presentation. FM in his budget speech also briefly presents sectoral (including CC activities) performance information on budget allocations. ADP Utilization reports are also shared as budget documents.

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**Reference** : FM's Budget Speech is available at [https://www.mof.gov.bd/en/index.php?option=com\\_content&view=article&id=381&Itemid=1](https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=381&Itemid=1). ADP Reports are available at <http://www.plancomm.gov.bd/adp-2016-2017/>, ADP utilization Reports are available at [https://www.mof.gov.bd/en/index.php?option=com\\_content&view=article&id=78&Itemid=1](https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=78&Itemid=1)

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**Points** : 4

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#### Specific Focus - Gender

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**Grading** : Budget allocations are made sector-wise in Bangladesh. Climate Policy Expenditure and Institution Review, 2012 identified as many as 37 Ministries and agencies working under them working in climate sensitive areas. Despite huge multi-sector engagement, climate change as a cross-cutting area of work has not been included like gender and poverty as a separate area for reporting under MTBF. However, sector performance reporting by the planning commission and Finance Minister's budget speech for Ministries of Local Government and Rural Development, Disaster Management and Relief, Agriculture, Water Resource, Environment and Forest, among others, provide information on climate change related interventions in the country. The budget formulation requirement of reporting by ministries on effects of public investment on women advancement also provide information on gender aspects of cc related financing by them though the assessments are still largely subjective.

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**Reference** : (CPEIR, 2012); Public Expenditure in Climate Change; Bangladesh Climate Public Expenditure and Institutional Review available at [https://www.unpei.org/sites/default/files/e\\_library\\_documents/Bangladesh\\_Climate\\_Public\\_Expenditure\\_and\\_Institutional\\_Review\\_2012\\_0.pdf](https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf). FM's Budget Speech is available at [https://www.mof.gov.bd/en/index.php?option=com\\_content&view=article&id=381&Itemid=1](https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=381&Itemid=1). Project Impact Assessments & Project Evaluation Reporting Formats of IMED of Ministry of Planning is available at <http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/Monitoring-Format->. (GOB, 2017); Climate Protection and Development: Budget Report 2017-18 is available at [https://www.mof.gov.bd/en/budget1/17\\_18/climate/en/Climate20\\_Security\\_20\\_and\\_20\\_Development\\_English\\_final.pdf](https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20_Security_20_and_20_Development_English_final.pdf). (GOB, 2017); Gender Budget Report 2017-18 published by Finance Division, MOF can be found at [https://www.mof.gov.bd/en/index.php?option=com\\_content&view=article&id=392&Itemid=1](https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=392&Itemid=1)

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**Points** : 1

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### A1.b. SMART-ness of indicators

**Grading** : Majority of the performance indicators for CC activities or programmes meet the criteria of SMART indicators. They are SMART as they define exactly what the programme is about, where they are being implemented (specific), the size or number of activities (measurable), provides information whether the programme is going to be completed within a year or involves multi-year timeframe (achievable and time-bound).

**Reference** : KPIs in APAs of Ministries and Divisions of GOB are available at <http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements->. The same set of performance indicators is also available in MBF documents and Budget Submission Reports which are available in FD and in respective Ministries or Divisions.

**Points** : 2

### A1.c. Performance information used during budget planning/costing

**Grading** : Performance information is presented in the budget documents after the key budget decision (including on multi-year ceilings) are made. As stated in A1a. above, FM in his budget speech presents sectoral (including CC activities) performance information on previous year's budget allocations and ADP Utilization reports are also shared as budget documents. All these information however hardly has any influence on the decision to increase or decrease the budget allocations.

**Reference** : FM's Budget Speech is available at [https://www.mof.gov.bd/en/index.php?option=com\\_content&view=article&id=381&Itemid=1](https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=381&Itemid=1).

**Points** : 1

Score summary (A1 category)	CC		Gender		Human Rights	
	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)
<b>A1. Performance: CC performance information</b>	<b>7</b>	<b>na</b>	<b>1</b>	<b>na</b>	<b>0</b>	<b>na</b>
A1.a. Availability of CC performance information	4	na	1	na	-	-
A1.b. SMART-ness of indicators	2	na	-	-	-	-
A1.c. Performance information used during budget planning /costing	1	na	-	-	-	-

## A2. National Parliament: Parliament's engagement in the CC budget discussions

The parliament in Bangladesh has become actively engaged in scrutinizing climate expenditures since budget presentation for FY 2017-18 by the MOF. The MOF presented a special report to the parliament compiling climate expenditure by six of the major ministries in the previous year on

climate expenditure titled 'Climate Protection and Development: Budget Report (2017-18)'. This report enabled informed debates and discussions on the floor of parliament regarding nature, extent, efficacy and future resource requirements to pursue a low carbon and resilient development path for the country. Parliament has also been receiving Gender Budget Report since 2009-10 along with other budget reports.

#### **A2.a. Parliament committee on climate change**

<i>Grading</i>	: No parliament committee on CC exists in Bangladesh. Since MOEF is the focal ministry for CC, Parliamentary Standing Committee for MOEF monitors CC as a sectoral policy and programme. However, CC being a cross-sectoral issue, this mandate is also exercised by other committees, like Standing Committee on MOWR, Standing Committee on Local Government Division and Standing Committee on Ministry of Disaster Management & Relief as their Terms of References (ToRs) cover working areas related to CC interventions. Very recently, National Environment Council (headed by the Prime Minister) has suggested GOB to change the name of the MOEF to Ministry of Environment, Forests and Climate Change. In that case considerations may be given to constitute a theme based parliamentary standing committee on CC.
<i>Reference</i>	: A list of all the Standing Committees is available at <a href="http://www.parliament.gov.bd/index.php/en/parliamentary-business/committees/2016-01-06-06-14-50/name-of-committee">http://www.parliament.gov.bd/index.php/en/parliamentary-business/committees/2016-01-06-06-14-50/name-of-committee</a>
<i>Points</i>	: 1

#### **Specific Focus - Gender**

<i>Grading</i>	: No parliamentary committee on climate change exists in Bangladesh. The parliamentary committees are created based on the Ministries responsible for different areas of work including for environment and forests. Programs and projects related to mitigation of and adaptation to climate change are implemented by a host of Ministries and as such responsibility for dealing with climate sensitive issues comes under the purview of a number of parliamentary committees. Gender aspect in climate change has not yet been specifically included in the terms of reference of any of these committees.
<i>Reference</i>	: Not Applicable
<i>Points</i>	: 0

#### **A2.b. The role of the parliament on CC dimension during budget scrutiny**

<i>Grading</i>	: The parliament does not play any significant (distinct) role on CC budget scrutiny. The budget scrutiny is done at the sector ministry level and also by MOF and PC.
<i>Reference</i>	: Not Applicable
<i>Points</i>	: 0

#### **Specific Focus - Gender**

<i>Grading</i>	: The parliamentary committees in Bangladesh do not have mandate to scrutinize the draft budget before its final approval by the parliament. Naturally, no committee in the parliament has the mandate to scrutinize gender focused climate change budget.
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<i>Reference</i>	: Not Applicable
<i>Points</i>	: 0

#### **A2.c. CC finance effectiveness/efficiency analysis**

<i>Grading</i>	: Parliamentary Standing Committees oversee the activities of the Ministries and its related departments. They also call for any document, persons, and reports or analyses of other stakeholders (relevant development partners, think-tanks, etc.), which may be required to conduct their business. Parliamentary Committees obtain reports on implementation Of ADP. However, there is no efficiency or effectiveness analysis of CC related expenditures since the focus of discussion is predominantly on use of budget allocations rather than on their effectiveness in achieving targeted results.
<i>Reference</i>	: Minutes or Records of Discussion of the Parliamentary Standing Committees' (on MOEF, MOWR, Ministry of Local Government etc.), Meetings on CC issue related Documents, Project Reports, Allegations etc. are available at Parliament Secretariat.
<i>Points</i>	: 1

#### **Specific Focus – (a) Gender (b) Human Rights**

<i>Grading</i>	: The national parliament in Bangladesh does not have an independent budget office or an in-house cell to generate information and to analyze the gender or human rights dimension of climate finance. However, the parliamentary standing committees can always ask for such reports from the concerned Ministries and agencies of the executive branch. Moreover, submission of two reports on climate and gender at the time of annual budget presentation to the national parliament is good sources for obtaining information. However, determination /assessment of climate financing that goes for reinforcing adaptation capacity of women or SIGs is still subjective in nature.
<i>Reference</i>	: (GOB, 2017); Climate Protection and Development: Budget Report 2017-18 is available at <a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a> . (GOB, 2017); Gender Budget Report 2017-18 published by Finance Division, MOF, GOB can be found at <a href="https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1">https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1</a> . Minutes or Records of Discussion of the Parliamentary Standing Committees' (on Ministry of Environment & Forest, Ministry of Disaster Management, Ministry of Social Welfare etc.) Meetings on CC issue related Documents, Project Reports, Allegations etc. Are available at respective ministries and at Parliament.
<i>Points</i>	: (a) Gender : 1 (b) HR : 1

#### **A2.d. CC finance accountability**

<i>Grading</i>	: From 2017-18 fiscal year, the parliament has started to receive report on CC expenditure from the executive as part of the overall budget reporting. The report was titled as 'Climate Protection and Development: Budget Report (2017-18)' and it is going to be a regular practice from now on. However, at present no
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hearing on CC expenditures is organized by the Parliament. It is expected that the regular presentation of CC expenditures of major ministries will lead to more informed debate in future and ensure better accountability for use of the resources.

**Reference** : (GOB, 2017); Climate Protection and Development: Budget Report 2017-18 is available at [https://www.mof.gov.bd/en/budget1/17\\_18/climate/en/Climate20Security20and20Development\\_English\\_final.pdf](https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf).

**Points** : 1

### Specific Focus – (a) Gender (b) Human Rights

**Grading** : Starting from FY 2017-18, the parliament is receiving report on climate change expenditure (including climate change expenditures benefiting different vulnerable groups) in addition to the gender budget that is being submitted since FY 2009-19 as part of the overall budget. It is expected that regular presentations of these two critical budget reports will lead to a more informed debates and decisions in the parliament in future. However, currently no separate discussion or hearing takes place on financing of climate change related program and activities. The gender budget gives indication about the climate change expenditures that are incurred for benefiting women.

**Reference** : (GOB, 2017); Climate Protection and Development: Budget Report 2017-18 is available at [https://www.mof.gov.bd/en/budget1/17\\_18/climate/en/Climate20Security20and20Development\\_English\\_final.pdf](https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf).

**Points** : (a) Gender : 1 (b) HR : 1

Score summary (A2 category)	CC		Gender		Human Rights	
	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)
<b>A2. National Parliament: Parliament's engagement in the CC budget discussions</b>	<b>3</b>	<b>na</b>	<b>2</b>	<b>na</b>	<b>2</b>	<b>na</b>
A2.a. Parliament committee on climate change	1	na	0	na	-	-
A2.b. The role of the parliament on CC dimension during budget scrutiny	0	na	0	Na	-	-
A2.c. CC finance effectiveness/ efficiency analysis	1	na	1	na	1	Na
A2.d. CC finance accountability	1	na	1	na	1	na

### A3. CSO: CSO participation in CC finances

CSOs in Bangladesh are active with climate finance issues. While some of them are engaged in overseeing the policy, capacity and governance of CC, others are implementing projects for raising civic awareness, community mobilization and empowerment of poor and vulnerable groups including women. The partnerships are often documented and complementary in nature. Such involvements obviously increase the accountability and promote good governance of the CC finance issues.

#### A3.a. Institutional partnership of CSOs with the government on CC finances

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**Grading** : Some CSOs work in climate finance, specifically overseeing the policy, capacity and governance issues of CC. CSOs like ICCCAD and C3ER are partnering with the government on capacity development on CC finance. ICCCAD has signed Memorandums of Understandings (MoUs) with quite a number of government institutions like, General Economic Division (GED), ERD, Sustainable and Renewable Energy Development Authority (SREDA) and Local Government Engineering Department (LGED) to develop the officials' capacity in dealing CF issues efficiently and effectively. As per the legal provision of the Climate Change Trust Act 2010, CSO representatives are included in the technical committee who assist the Board of Trustee to run the Bangladesh Climate Change Trust Fund (BCCTF). CSO representatives are also included in the Advisory Committee of Bangladesh's National Designated Authority (NDA) to Green Climate Fund (GCF) that screens and give clearance to project proposals for GCF's funding. CSO representatives have strong participations in CC policy formulation processes and regular presence in the GOB's delegation to UNFCCC's negotiations.

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**Reference** : Copies of MoUs signed between ICCCAD and Government Institutions are available at ICCCAD and respective institutions. The Climate Change Trust Act, 2010 is available at [http://www.dpp.gov.bd/upload\\_file/gazettes/15741\\_60576.pdf](http://www.dpp.gov.bd/upload_file/gazettes/15741_60576.pdf). A copy of Advisory Committee of Bangladesh's NDA to GCF is available at Bangladesh's NDA Secretariat, ERD. A list of Team Members of Government Delegation for UNFCCC Negotiation (at COPs) is available at MOEF.

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**Points** : 2

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#### Specific Focus – (a) Gender (b) Human Rights

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**Grading** : CSOs/NGOs in Bangladesh are generally active at the grass-roots level to complement government's development initiatives in general and to ameliorate the socio-economic conditions of the vulnerable groups in particular. NGO/CSOs have been particularly reaching out to the extreme poor and climate vulnerable groups in ecologically challenged areas such as in the coastal zones and char lands to support health, education, nutrition and livelihoods. Some of the NGOs/CSOs are also working to protect and promote women's rights by supporting economic and political empowerment of women in society. A large number of them are also involved in programs for increasing resilience of poor groups in climate vulnerable areas through community adaptation, local adaptation financing and programs



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for disaster risk reduction where women groups play key roles in planning, implementation, monitoring and evaluation. Three important recent donor funded projects for increasing climate change adaptation capacities of poor and women and implemented by NGOs were Comprehensive Disaster Management Program (UNDP), Reducing Vulnerability through Climate Change (CARE), and Char Livelihoods Program (DFID). The CSOs/NGOs that work in climate change and disaster preparedness and risk reduction areas work in a complementary fashion alongside the government. However, partnership with the government regarding climate change finance has not yet been formalized through creation of any platform in Bangladesh.

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*Reference* : (Action Aid et al., 2012); Ensuring Access for the Climate Vulnerable in Bangladesh: Financing Local Adaptation. September 2012, Dhaka, Bangladesh (A joint publication of Action Aid Bangladesh, Action Research for Community Adaptation in Bangladesh ARCAB), Bangladesh Centre for Advance Studies (BCAS), and International Centre for Climate Change and Development (ICCCAD) is available at ;<http://www.actionaid.org/bangladesh/publications/financing-local-adaptation-ensuring-access-climate-vulnerable-bangladesh>. (Faulkner, Lucy and Ali, SM Iqbal, 2012); Moving Towards Transformed Resilience: Assessing community-based adaptation in Bangladesh is available at [http://www.actionaid.org/sites/files/actionaid/pages\\_1-33.pdf](http://www.actionaid.org/sites/files/actionaid/pages_1-33.pdf). (Kabir, Farah, 2014); Local Adaptation to Climate Change: The Gender Perspective, A policy brief published by ICCAD, is available at [http://icccad.net/wp-content/uploads/2014/07/CCG\\_Policy-Brief\\_June-2014.pdf](http://icccad.net/wp-content/uploads/2014/07/CCG_Policy-Brief_June-2014.pdf). Workshop Report On Meeting between UN-REDD Bangladesh National Programme and Ethnic Minorities and Civil Society Organizations in Bangladesh, 2016, Bangladesh Forest Department is available at [http://www.bd.undp.org/content/dam/bangladesh/docs/Projects/un-redd/Report20on20Meeting20btw20UN-REDD20BNP20&20CSO-IP\\_Final\\_8MAY2016\\_FINAL.pdf](http://www.bd.undp.org/content/dam/bangladesh/docs/Projects/un-redd/Report20on20Meeting20btw20UN-REDD20BNP20&20CSO-IP_Final_8MAY2016_FINAL.pdf)

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*Points* : (a) Gender : 1 (b) HR : 1

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### **A3.b. CSOs and the Budget preparation**

*Grading* : CSOs or NGOs are invited to participate in the pre-budget consultation meeting held by FM. CSOs or NGOs do produce reports on various aspects of CC and its adverse effects on the weaker section of the community. However, the concerned ministries or agencies not obligated to use the findings or analysis while preparing the CC budget.

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*Reference* : Minutes or Records of Discussion of the pre- budget consultation meeting, available at FD.

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*Points* : 1

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### **Specific Focus - Gender**

*Grading* : CSO's and NGOs do take part in the pre-budget consultations convened by the Finance Minister. CSOs/NGOs get ample opportunity to give their views on policies, strategies, budget allocation, targeting of resources and governance

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	matters in climate change related public investment and their impacts on women. They also publish reports and suggest evidence-based public policies on climate financing and its gender dimension. However, use of this knowledge by the government as inputs for policy and budgetary decisions is sporadic at best.
<i>Reference</i>	: Minutes or Records of Discussion of the pre-budget consultation meetings are available at the Finance Division, Ministry of Finance, GOB
<i>Points</i>	: 1

### **A3.c. CSOs and the Budget monitoring and reporting**

<i>Grading</i>	: CSO such as Transparency International Bangladesh (TIB) publishes CC expenditure monitoring reports. But, such efforts by CSOs have not led to any meaningful changes in governance of CC in Bangladesh.
<i>Reference</i>	: (TIB, 2013); An Assessment of Climate Finance Governance Bangladesh is available at <a href="https://www.ti-bangladesh.org/beta3/images/max_file/cfg_pub_Assesment_CFG_11-13.pdf">https://www.ti-bangladesh.org/beta3/images/max_file/cfg_pub_Assesment_CFG_11-13.pdf</a>
<i>Points</i>	: 1

### **Specific Focus - Gender**

<i>Grading</i>	: CSOs do get involved with the monitoring of public expenditures for disaster risk reduction and climate change related programs and projects in Bangladesh. Transparency International Bangladesh (TIB) publishes reports on public expenditures for climate change that looks at efficiency and transparency. National Alliance for Risk Reduction and Response Initiatives (NARRI), a consortium of 10 international NGOs commissioned a joint study with the GOB in 2016 to highlight the trends of disaster related public fund allocation in Bangladesh during the 6 <sup>th</sup> Five Year Plan period (FY 2011-15). This study reported that during the plan period 164 projects having objectives of disaster risk reduction and adaptation to climate change were implemented during the Plan period. However, climate change expenditure reports like these do not specifically consider effects on women.
<i>Reference</i>	: (TIB, 2013); An Assessment of Climate Finance Governance, Bangladesh of Transparency International Bangladesh is available at <a href="https://www.ti-bangladesh.org/beta3/images/max_file/cfg_pub_Assesment_CFG_11-13.pdf">https://www.ti-bangladesh.org/beta3/images/max_file/cfg_pub_Assesment_CFG_11-13.pdf</a> . (PC & NARRI, 2016); Trends of Disaster Related Public Fund Allocation in Bangladesh : An analysis of ADPs during 6 <sup>th</sup> Five Year Plan period(FY2011-15); A joint product of Planning Commission and NARRI, November 2016, Dhaka, Bangladesh can be found at <a href="http://gobeshona.net/wp-content/uploads/2017/01/2.-Dr.-Nurun-Nahar_Presentation-for-Gobeshona-9.1.17.pdf">http://gobeshona.net/wp-content/uploads/2017/01/2.-Dr.-Nurun-Nahar_Presentation-for-Gobeshona-9.1.17.pdf</a>
<i>Points</i>	: 0

Score summary (A3 category)	CC		Gender		Human Rights	
	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)
<b>A3. CSO: CSO participation in CC finances</b>	<b>4</b>	<b>na</b>	<b>2</b>	<b>na</b>	<b>1</b>	<b>na</b>
A3.a. Institutional partnership of CSOs with the government on CC finances	2	na	1	na	1	na
A3.b. CSOs and the Budget preparation	1	na	1	na	-	-
A3.c. CSOs and the Budget monitoring and reporting	1	na	0	na	-	-

## D1. Donors: Integration of CC activities of Development Partners in the national PFM systems

The Bangladesh government's relationship with DPs began immediately after the national independence in 1971. UN agencies came forward to support a war-ravaged economy in Bangladesh through relief and rehabilitation works immediately after independence. Soon after, other multilateral and bilateral partners along with UN Funds, Programs and Agencies came forward to support reconstruction and socio-economic development in Bangladesh. The support from DPs initially to the country was predominantly in the form of grants. As the country rallied from the turmoil of economic destruction and started to achieve steady growth rates, a gradual shift took place towards use of soft loans for socio-economic programs including disaster preparedness and mitigation.

The GOB and DPs have been implementing programs and projects to manage the after-effects of devastations caused by frequent climate-induced natural disasters in Bangladesh. Certain interventions have gone a long way to strengthen adaptation capacity and mitigation efforts in the country: the construction and rehabilitation of coastal embankments, building of dual-purpose cyclone shelters, development of early warning systems, river dredging, community mobilization, enhancing coping capacity of vulnerable women and extreme poor, expansion of renewable energy program(solar home system, solar irrigation and bio-gas) and livelihood support to smallholder farmers in disaster prone areas.

The creation of the BCCTF by the GOB and a multi-donor trust fund by DPs titled BCCRF, in addition to regular programs to support climate change initiatives, helped focus efforts and resources towards implementation of BCCSAP 2009. These extra-budgetary and PFM-detached funds are deficient in terms of transparency, accountability and results. The two vertical global level funds, namely, Global Environmental Facility (GEF) and Green Climate Fund (GCF) could play central roles in channelling funds for climate change adaptation and mitigation programs in Bangladesh. These funds will be an integral part of the PFM system in Bangladesh in terms of being on-budget but not on-treasury.

### D1.a. Procedural requirements on CC planning, budget execution and monitoring/reporting in country's domestic PFM system for donor related programmes/projects

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**Grading** : Article 84(1) of the constitution of the People's Republic of Bangladesh stipulates that revenue and funds received by the government including from foreign sources will be a part of the consolidated fund thereby bringing them under the rubric of country's PFM. Circulars and notices by the MOF and PC for budget preparation require inclusion of overall financing including for climate change related financing by the development partners in national budget. The IMED of the Ministry of Planning has the mandate to undertake monitoring and evaluation of climate programs that are funded by development partners and report to National Economic Council (NEC), the apex body for overseeing policies and programs for national development.

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**Reference** : The Constitution of Bangladesh is available at [http://bdlaws.minlaw.gov.bd/pdf\\_part.php?id=367](http://bdlaws.minlaw.gov.bd/pdf_part.php?id=367). Budget Call Circulars are available at [https://mof.gov.bd/en/index.php?option=com\\_content&view=article&id=370&Itemid=1](https://mof.gov.bd/en/index.php?option=com_content&view=article&id=370&Itemid=1). A copy of "Rules of Preparing Annual Development Programme" is available at Programming Division of Ministry of Planning, GOB. Project Impact Assessments & Project Evaluation Reporting Formats of IMED of Ministry of Planning are available at <http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/Monitoring-Format->.

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**Points** : 2

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#### Specific Focus – (a) Gender (b) Human Rights

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**Grading** : Article 84(1) of the constitution of Bangladesh makes it mandatory that revenue and funds including donor funding received by the government will be included in the consolidated fund of the republic. As such, DPs' cc finance and components related to women are reflected in the MTBF/budget document.

Most of the major development partners (DPs) for Bangladesh have programs and projects on enhancing the resilience of people to the effects of climate change and principles of accountability and inclusion are reflected in DP's design of climate change finance. Projects on cyclone shelter, disaster risk reduction, construction of cyclone shelters, biodiversity conservation through co-management of common resources, better agriculture practices, resilient infrastructure, solar home and irrigation, biogas, improved cooking stoves, and solar mini-grid among others are being implemented in the country with support from the DPs. They contribute towards adaptation to and mitigation of climate change. Many of these programs, both directly and indirectly, target support for SIGs or women who suffer relatively more from climate change. For example, DFID program in climate change in Bangladesh between 2008-16 has supported gender sensitive climate resilient infrastructure (cyclone shelters, embankments) to protect from cyclones and floods. The bio-diversity conservation projects and renewable energy projects have gone on to largely benefit women to strengthen their resilience in the face of climate induced adversity. A large project for supply

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	of sweet water in some of the coastal regions that will target women and girls to attenuate their suffering due to increase of the level of salinity has been finalized. UNDP's project in coastal areas regarding community based adaptation to climate change through coastal afforestation and livelihood diversification has very largely benefited women to adapt to cc induced vulnerability.
<i>Reference</i>	: The Constitution of Bangladesh is available at <a href="http://bdlaws.minlaw.gov.bd/pdf_part.php?id=367">http://bdlaws.minlaw.gov.bd/pdf_part.php?id=367</a> . Budget Call Circulars are available at <a href="https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=370&amp;Itemid=1">https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=370&amp;Itemid=1</a> . Rules of Preparing Annual Development Programme can be found at Programming Division of Ministry of Planning, GOB. (BCCRF, 2016); Bangladesh Climate Change Resilience Fund (BCCRF) annual report 2016 is available at <a href="http://documents.worldbank.org/curated/en/194721498048042073/Bangladesh-Climate-Change-Resilience-Fund-BCCRF-annual-report-2016">http://documents.worldbank.org/curated/en/194721498048042073/Bangladesh-Climate-Change-Resilience-Fund-BCCRF-annual-report-2016</a> . Climate Change Programme – Jolobayoo-O-Jibon is available at <a href="https://devtracker.dfid.gov.uk/projects/GB-1-114058/documents">https://devtracker.dfid.gov.uk/projects/GB-1-114058/documents</a> . Our Work, US Aid is available at <a href="https://www.usaid.gov/Bangladesh/our-work">https://www.usaid.gov/Bangladesh/our-work</a> . Bangladesh-Building Resilience to Climate Change, World Bank can be reached at <a href="https://www.worldbank.org/en/results/2016/10/07/bangladesh-building-resilience-to-climate-change">https://www.worldbank.org/en/results/2016/10/07/bangladesh-building-resilience-to-climate-change</a> .
	Country Partnership Framework or Country Programmes of WB and ADB, and others DPs, copies of which are available at ERD.
<i>Points</i>	: (a) Gender : 1 (b) HR : 1
<b>D1.b DP's CC finance information systems</b>	
<i>Grading</i>	: Information about climate financing by DPs is largely available for planning and formulation of programs and projects by ministries and agencies and are reflected in the national budget. However, a relatively small part of climate financing provided to CSOs/NGOs by the development partners remain outside the remit of PFM system in Bangladesh. The ADP, an integral part of the annual budget, prepared by the PC contains relevant information on all climate related programs and projects being funded by development partners. Additionally, a web portal named Aid Information Management System (AIMS) hosted by the ERD of the MOF allows accessing information by all regarding financing of development programs including climate financing by DPs. More importantly, all the major donor agencies including UN system operating in Bangladesh prepare multi-year country partnership framework/country programs with indicative financing through extensive consultation with the government. This process allows the GOB ministries and agencies to get ideas about the climate finance that would be available in the next 3 to 5 years.
<i>Reference</i>	: Information on ADP can be obtained from <a href="http://www.plancomm.gov.bd/adp-2017-18">http://www.plancomm.gov.bd/adp-2017-18</a> ; Information on climate program and finance of development partners are available at <a href="http://www.aims.erd.gov.bd">http://www.aims.erd.gov.bd</a> and in Flow of External Resources into Bangladesh, available at <a href="http://www.erd.gov.bd/site/page/84648784-9e8a-4760-8e47-6d20ad3013a8/Flow-of-External-Resources-2016">http://www.erd.gov.bd/site/page/84648784-9e8a-4760-8e47-6d20ad3013a8/Flow-of-External-Resources-2016</a>
<i>Points</i>	: 2

### D1.c. Presentation of DP's CC programmes (budgets) in budget documentation

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**Grading** : Development cooperation programs and projects funded by the development partners are an integral part of the ADP, the Medium Term Expenditure Framework (MTEF) and the national budget. Financing for climate related programs or projects also form part of the MTEF and ADP. The share of foreign financing in the ADP hovered around 40% in the recent years. However, absence of a separate budget code and sector classification for climate change makes the identification of climate finance somewhat difficult. Provision of budget tagging and sector or sub-sector classification for climate related financing is expected to bring more clarity and transparency in tracking donor financing of climate related interventions. It may be mentioned that both loans and grants being provided by bilateral, multilateral and vertical funds for climate related financing are fully integrated in the budget documentation. But, a large part of the grant financing for climate related activities remains off-treasury and disbursed directly by the development partners with periodic information submitted to the government.

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**Reference** : FM's Budget Speech is available at [https://www.mof.gov.bd/en/index.php?option=com\\_content&view=article&id=381&Itemid=1](https://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=381&Itemid=1). Reflections of DP's climate finance reflection in annual development program and budget documents are available at <http://www.plancomm.gov.bd/adp-2017-18> and <https://www.mof.gov.bd/en/index.php?option=comcontent&view=article&id=381&Itemid=1>.

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**Points** : 2

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### Specific Focus - Gender

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**Grading** : Development partners generally channel their funds for development programs including for climate related interventions through the line ministries and agencies. The annual development program (ADP), an integral part of national budget, includes public investment programs for socio-economic development. The ADP also clearly shows the amount of funding that comes from external sources against each project. The share of external financing in the ADP currently stands around 40 per cent. However, a sizable part of funding by some of the bilateral donors for CSOs/NGOs for socio-economic and livelihood improvements of the vulnerable groups including for disaster preparedness and climate change does not get reflected in the budget. Moreover, projects that were funded from the multi-donor climate change trust fund (BCCRF) remained outside the purview of the national budgeting and planning system.

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**Reference** : (BCCRF, 2016); Bangladesh Climate Change Resilience Fund (BCCRF) annual report 2016 is available at <http://documents.worldbank.org/curated/en/194721498048042073/Bangladesh-Climate-Change-Resilience-Fund-BCCRF-annual-report-2016>.

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**Points** : 1

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### D1.d. % of CC funds channelled through national PFM systems

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**Grading** : Projects funded by multilateral and bilateral agencies through loans are largely on-budget and on-treasury. But, CC projects that are grant financed and projects being implemented by foundations such as Social Development Foundation (SDF)

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and Palli Karma Sahayak Foundation (PKSF) are invariably on-budget but remains outside the purview of national treasury. A review of the ADP and climate- related portfolio of major DPs reveal that treasury is being used for fund disbursements for the large portion of climate portfolio. Climate related Projects or programs in water resources management, construction of cyclone shelters in coastal areas, floods forecasting, climate proofing and retrofitting of physical infrastructure, livelihood support to poor and vulnerable groups, provision of climate resilient farming technology and renewable energy, among others, are being implemented with support from DPs.

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*Reference* : ADP of PC, available at <http://www.plancomm.gov.bd/adp-2017-18/>; Country Partnership Framework or Country Programmes of WB and ADB, and others DPs, copies of which are available at ERD.

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*Points* : 4

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#### **Specific Focus - Gender**

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*Grading* : Climate change has been identified as a major threat to the long term development of Bangladesh and most the development partners' have programs and projects to support the government's efforts to enhance resilience to climate change. The gender dimension in donors' climate finance still remains under emphasized in sectors such as agriculture, forestry, infrastructure, health, social protection though women are found to have greater vulnerability vis-à-vis men to climate change impacts. However, some of the cc related projects in the country targeted women as beneficiaries as they were found to be differently affected by climate change impacts. Separate entry points, waiting rooms and toilet facilities for women encouraged more women to move to cyclone shelters during cyclones which were built with support from DFID. The share of Ultra-poor and destitute women participation is about 50% in the 39 integrated protected area that are supported by USAID to protect natural resource and biodiversity that co-manage 700,000 hectares of wetlands. International Fund for Agricultural Development (IFAD) and UNDP supported projects that focused on building resilience of women to impacts of climate change in haor (big water body) areas of Bangladesh by helping them with sustainable management of natural resources and fisheries as well as by providing training on alternative livelihood opportunities.

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*Reference* : Annual Development Programmes of Planning Commission is available at <http://www.plancomm.gov.bd/adp-2017-18/>. Country Partnership Framework or Country Programmes of WB and ADB, and others DPs, copies of which are available at ERD.

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*Points* : 1

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Score summary (D1 category)	CC		Gender		Human Rights	
	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)	Points (current asst.)	Points (previous asst.)
<b>D1. Donors: Integration of CC activities of Development Partners in the national PFM systems</b>	<b>10</b>	<b>na</b>	<b>3</b>	<b>na</b>	<b>1</b>	<b>na</b>
D1.a. Procedural requirements on CC planning, budget execution and monitoring/reporting in country's domestic PFM system for donor related programmes/projects	2	na	1	na	1	na
D1.b DP's CC finance information systems	2	na	-	-	-	-
D1.c. Presentation of DP's CC programmes (budgets) in budget documentation	2	na	1	na	-	-
D1.d. % of CC funds channelled through national PFM systems	4	na	1	na	-	-

## SUMMARY FINDINGS AND RECOMMENDATIONS

Climate Change Integration Index (CCII) is a tool that is utilized to embed climate change as a critical concern of national development. CCII can analyze public finance and budgeting to translate policy intentions into concrete actions for a low carbon and climate resilient development. This tool enables countries to assess the degree of integration and mainstreaming of climate change across the government ministries and agencies through budgetary allocations and the subsequent impacts.

### Climate Change

The current land area, population, geography, social-cultural practices and production systems in Bangladesh expose the severe climate change risks within the country. Prolonged heat waves, higher precipitation and salinity are impacting patterns of agricultural production. These factors are also adversely affecting employment and growth in the non-farm sectors. Frequent natural disasters and phenomena like cyclones, floods, river erosion and salinity are causing climate related migration from coastal areas. This exodus of people to urban and peri-urban areas will necessitate special public investment programs in education, health, housing, employment creation and safety nets.

GOB has made progress in initiating efforts towards instituting a climate sensitive planning and budgeting system. The inclusion of this climate sensitive planning and budgeting system within the national development program will link national long-term plans with the annual development programs. This will help directly address the central issues related to climate change and in turn protect current growth and pave the way for sustained future development.



Effective and functional climate responsive system of planning and budgeting can be achieved within the next few years by removing capacity gaps in climate risk assessment, project planning and implementation and result-based monitoring and impact evaluation. National efforts are therefore currently underway to implement an effective system to ascertain climate relevance within development projects during appraisal, budget classification, expenditure reporting, results based monitoring & evaluation system and increasingly link budget allocation to results in adaptation and mitigation efforts. Steps are also being taken to ensure greater and effective engagement of parliament members and Comptroller and Auditor General (SAI of Bangladesh) through a regular system of comprehensive reporting on climate expenditure and impacts. Inter-ministerial coordination and cooperation through structural and process changes is a pre-requisite for effective application of this initiative in Bangladesh.

Bangladesh is one of the most climate vulnerable countries in the world. Natural disasters, such as, cyclones and floods frequently devastate the lives and livelihoods of residents. The successive governments have built infrastructures and enhanced adaptive capacity of poor and vulnerable sections of society through public investment programs. These programs have aimed to address the need for protecting the gains from current development efforts and to pursue a sustainable development path. Although threats posed by the adverse effects from CC is well recognized by citizens and politicians alike, the mainstreaming of CF into the national planning and budgeting systems is still peripheral. Bangladesh is one of the first countries within the South Asia region to adopt a Climate Change Strategy and Action Plan in 2009. However, the nation has still not been able to effectively integrate climate finance into its PFM system due to weak institutional and human capacities. Efforts are currently underway towards effectively integrating CF by further strengthening the three dimensions - policy, system and accountability. Bangladesh has a very strong position relating to the fourth dimension of integration (as identified in the CCII) of DPs' climate finance into national PFM system.

## **Gender and CC**

Bangladesh's high vulnerability to climate change does pose a serious threat to wipe out the gains in socio-economic development. The country is already on a moderately high GDP growth path of over 7% in FY 2016-17 which is expected to reach 8% next fiscal year. Various studies have shown that unless adequate measures are taken to attenuate the impacts of climate change, sustained high growth that would be needed to become a high middle income country will remain elusive. Given that half of the population is women and that gender inequality still exist in the country due to asymmetry in access to resources, economic opportunities and social and political institutions, it is critical to include the gender dimensions of climate change while crafting policies and strategies for a climate resilient development path for Bangladesh.

Various studies indicate that women are disproportionately vulnerable vis-à-vis men both to short-term recurring climatic events like natural disasters as well as long-term climate induced changes such as sea level rise, salinity intrusion in water and land, land erosion, loss of soil fertility, drought, and health hazards. In most of the developing countries, poverty has a feminine face and failure to

put the women in the forefront of mitigating and adapting to climate change would run the risk of further exacerbating the feminization of poverty in the country. Appreciating the differential impacts of climate change on women and linking climate finance with enhancing their endowment (skill and education), economic opportunities (employment and credit) and empowerment (decision making in adaptation program) are critical not only for sustainable development but also for guaranteeing a fair, just and equitable development outcomes.

The constitution of the People's Republic of Bangladesh guarantees equal rights for men and women in society and many affirmative actions for vulnerable women have resulted in sharp decline in gender inequality. High political commitments are there to promote social, economic and political empowerment of women. Adaptation to climate change and mitigating its effects have also received high priority and the strategic planning documents such as perspective plan (2010-25) and 7<sup>th</sup> Five year plan, BCCSAP, 2009 have underscored the need for economic and political empowerment of women to withstand the differential impact of climate change on them. A climate change GAP has also been adopted to integrate gender dimensions in all the major action areas of the BCCSAP, 2009. However, in the absence of a concrete implementation plan, lack of stewardship and weak linkages with planning and budgeting frameworks, the strong policy commitments to put gender at the center of climate finance agenda has remained elusive.

Steps are being taken to bridge the gaps between the policy of recognizing women's critical role in climate financing and weak implementation through adopting concrete budgetary actions. The adoption of a Climate Fiscal Framework (CFF) in 2014 has laid the foundation for constructing a climate sensitized public financial management (PFM) system. The GOB has started to prepare and submit to national parliament a climate budget report starting from FY 2017-18 that shows climate relevant program activities for 6 Ministries. The Finance Division of the MOF has developed a methodology to identify cc relevant activities and assigned weights based on the degrees of relevance. This report also asks the Ministries to indicate impacts of their program activities on advancement of women.

The GOB's effort to embed cc along with a gender lens in the PFM needs to be further strengthened in terms of both methodology and developing a feedback loop through operationalizing a result-focused M&E system in the relevant agencies. The current focus on measuring advancement of women in climate distressed areas through income effect and reduction in poverty, though important in their own rights, seems inadequate to fully capture women's coping strategies against climate induced hazards. Considerations may be given to assess if cc financing helps women in vulnerable situations to diversify livelihood opportunities, adopt new crop technology and sustainable farming practices, protect against diseases, and build and protect assets.

Bangladesh is also a pioneer in preparing since FY2009-10 a gender responsive budget (GRB). Gender issues in national development are firmly embedded in the MTBF process and its coverage has also been expanded over time. While GRB started with reporting for 4 Ministries in FY 2009-10, it

contained reports from 43 Ministries on impacts of their activities on women's advancement based on a set of 14 standards that are used for assessment. While this report does not specifically include a climate lens for assessing impact of public expenditures on advancing women's adaptation to and mitigation of climate change, program activity reporting by some of the Ministries like environment, agriculture, water resource, health, Local Government shed lights on women's role in bio-diversity conservation, coastal afforestation, community adaptation work, building of resilient infrastructure, sustainable management of water resources and the like.

The national parliament, where the above mentioned two budget reports are presented along with the national budget, has not as yet geared itself fully to address the critical roles that women play in adaptation to and mitigation of climate change and to orient policies and resources in that direction. However, opportunities have now been created for a greater awareness of the differential impacts of climate change on women and more attention will be placed in future on gender dimensions of public expenditures in general and climate financing in particular.

Bangladesh has made a good beginning in embedding gender and climate issues in its MTBF process. But, neither the climate finance framework nor the gender budget report directly and specifically captures magnitude and impacts of climate related public expenditures on enhancing adaptation capacity of women to climate change. Assessment of gender dimension of climate change related financing requires extrapolation and is still subjective in nature due to lack of a standard methodology. With additions of some new standards/criteria in the budget call circular-1 issued by the MOF designed specifically to capture public expenditure that goes to strengthen women's response to extreme climatic events, the integration of a gender lens in the PFM will be complete.

### **Specially Impacted Groups (SIGs)/Human Rights (HR) and CC**

Climate change does not affect societies and the people in the same fashion. Vulnerability to climate change is conditioned largely by the poverty level and proximity of people to climate hotspots such as coastal zones, dry lands, and lands where agricultural production is limited due to remoteness and soil erosion. Poor people living below poverty lines in climatically challenged and ecologically fragile areas suffer the most. Out of these SIGs, women, children and people with disabilities (PWD) suffer more than others. Generally speaking, SIGs live in the laggard parts of any country which are relatively less endowed and characterized by social and economic backwardness. Low income, poor infrastructure, lack of employment opportunities, poor health and education of the SIGs in the laggard areas make adaptation to climate change difficult. This further weakens their resilience to climate induced natural disasters and economic fragility. Climate change financing by the government and the development partners need to consider the differentiated needs of the SIGs by having clear policies, strategies and allocation of resources.

Bangladesh has done a commendable job in humanizing its economic growth. The country has achieved a growth rate of over 7% and poverty has declined significantly. The extreme poverty has decreased to nearly 12%, a remarkable feat for a country where poverty rate was over 70% at the dawn of independence. This huge dent in poverty over the years has been possible through the

pursuit of inclusive growth policies that targeted extreme poor and vulnerable groups as well as laggard regions for uplifting of socio-economic conditions. Expansion of social safety net program and micro credit and savings schemes in rural and semi-urban areas have led to greater resilience to shocks emanating from natural disasters and income shortfalls from seasonal unemployment.

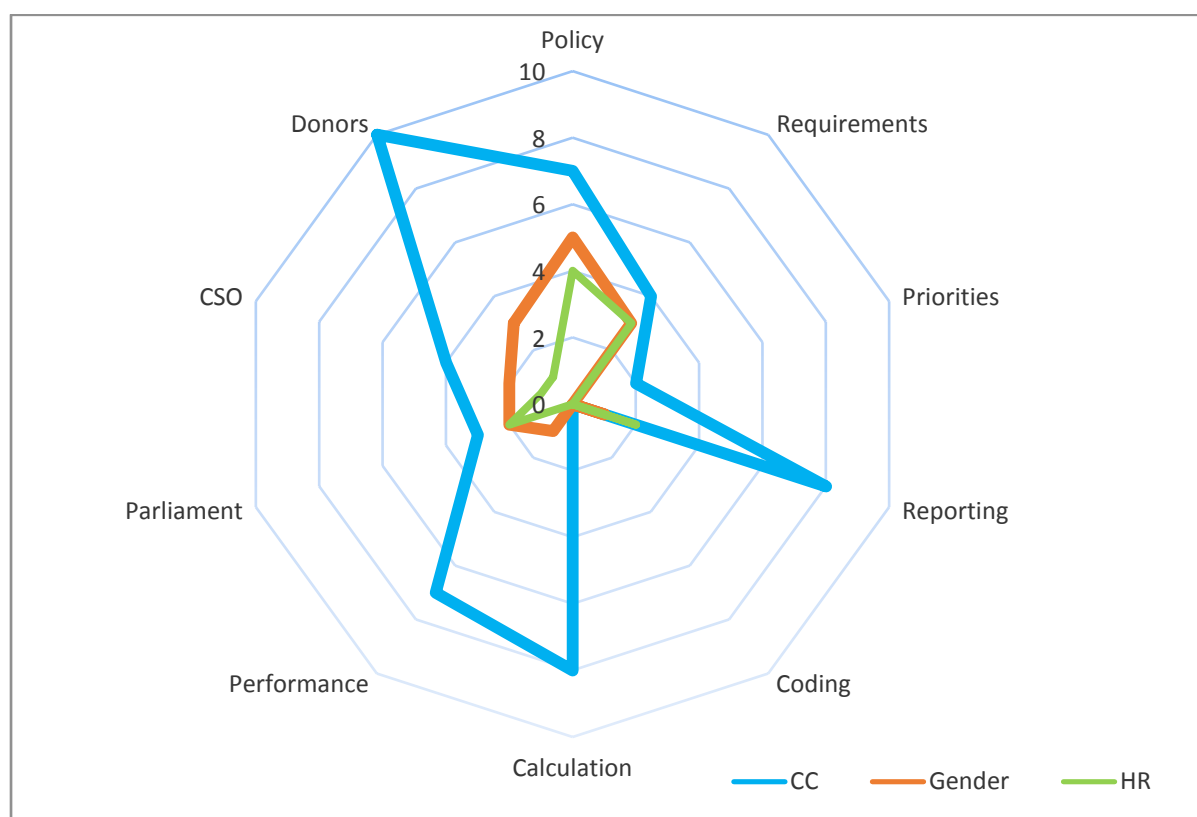
The GOB has adopted a new National Social Security Strategy (NSSS) that identifies life-cycle risks faced by poor and vulnerable population at different stages in their life and uses a well-targeted income transfer that reaches the poorest and most vulnerable segments of the population like young children, school going children, widowed women, the elderly and the PWDs. The GOB's and development partners support for mother and child health for the income poor through nutrition supplement program is contributing towards development of human resources in the country. Moreover, the 6<sup>th</sup> five year plan (2011-15) enumerated strategies for child protection and mainstreaming low caste people like laundry man, cobbler, barber into socio-economic realm and protecting their rights through various strategies. These groups of people including the extreme poor suffer disproportionately from natural disasters and climate induced shocks to their livelihoods opportunities. While the strategic plan documents underscore the need for affirmative actions for extreme poor and weak groups of people and regions, the link between the policy pronouncements and budgetary allocations seems somewhat tenuous.

The GOB is also fully aware of the need for ensuring a fair and balanced growth across the regions in the country. Due to geographic and historical reasons, high growth has not translated itself into spreading of growth dividends evenly across the country. The Household Income and Expenditure Survey 2010 has identified that about 22% of total population live in the lagging areas where head-count poverty rate and incidence of extreme poverty are significantly higher than the well-off districts in Bangladesh. A large number of economic and non-economic indicators are being used by the planning commission to identify the relatively backward regions of the country to bridge the gaps in the quality of life between well-off and poor regions. Being extremely poor due to lack of income and access to physical, natural and financial resources, the SIGs in Bangladesh are highly vulnerable to extreme climate induced threats to their livelihoods as they live in ecologically fragile areas such as chars, coastal areas, north western parts and Chittagong hill tract regions in the country. The GOB as well as development partners are also aware of the special needs of the ethnic people who live in the three hill districts in the south. Efforts are there to provide education, health, social protection services and also to promote sustainable management of forestry and agricultural production in the Chittagong hill track region.

The 7<sup>th</sup> Five Year Plan has adopted strategy ranging from creation of a Lagging Region Fund to improving infrastructural facilities to building up resilience to adverse environmental and climate change shocks for these regions. It would appear from the foregoing analysis that a strong political commitment is there to spread the benefits of economic growth in a balanced way across the regions and populations in the country. However, the current policies and strategies for SIGs are not framed a human rights approach and as such not legally enforceable. It seems that inadequate fiscal space coupled with limited employment opportunities in the fragile regions and unfavourable geographical locations where the SIGs live would make eking out a sustainable livelihood path by them difficult in the short to medium term.

## Spotlights

The index reveals that Bangladesh has a strong policy base and strategic framework to deal with climate change. However, weak institutions, low human capacity, lack of transparency and accountability and the tendency of ministries and agencies working in silos prevent translating strong political commitments into concrete results on the ground. The parliament has not been very effective in holding the executive branch accountable for effective use of climate finance. This situation has started to improve with the presentation of specific budget reports on climate expenditures and resulting outcomes achieved by the concerned ministries and agencies. Creating a new cross-sector thematic committee on CC would be helpful for focusing efforts on efficiency and effectiveness of climate expenditure by executive ministries. Developing and operationalizing a simple methodology to assign priority ranking to climate projects beyond issuing general instructions during preparation of the ADP could also be an efficient step forward. The need of the hour is to translate policy intentions into concrete and verifiable results through effective integration of CC finance into the national planning and budget system.



The study finds that the country has not made considerable progress in instituting systems and methodologies at the sector level to identify climate relevance in public investment programs even with the development of the CFF in 2014. It is critical that the various government ministries work in coordination to allow continued efficiency towards devising necessary systems and procedures for CC finance identification and tracking, sharpening of results orientation, linking allocations with results, strengthening external overights through parliament, supreme audit institution and civil society.

The climate financing by DPs appears to be well aligned with the national PFM system of Bangladesh according to the queries included in the template. However, it should be noted that full and effective integration of climate financing in PFM system will remain elusive unless donors agree to channel grants through treasury, avoid aid fragmentation and be accountable for results.

## **Recommendations**

The base line survey provides a vivid picture of the state of affairs with regard to climate change mainstreaming into Bangladesh's national PFM and explores how gender and human rights related aspects can be further strengthened in cc related programmes. The study identifies areas of strengths and weaknesses to help the GOB and development partners to focus on areas that will need further improvements. Some important initiatives are being undertaken by the GED of PC, NDA to the GCF hosted at ERD and FD of the MOF. It is expected that implementing these measures will allow clear identification of climate components in development programs, expenditure tracking and impact assessment along with identifying the needs and inclusion of the voices of those who are usually most vulnerable and marginalized - from women to other Specially Impacted Groups (SIGs). Assigning of a separate budget code or sub-code and monitoring of CC projects in ecologically fragile areas could be useful. The institutional platform for greater participation of civil society and private sector in cc related project decisions can be further strengthened by holding regular consultations at MoEF and ERD's NDA secretariat. The country's ranking and scores on CC finance integration is expecting to be appreciably higher in the FY2018-19. A follow-up survey should be conducted in the later part of 2018 to track future developments in this regard. The specific recommendations are as follows:

## **Climate Change**

1. Addressing CC and in particular to effectively track CF and its impact and also to link budget allocation with results, it is imperative that a whole-of-government approach is operationalized by creating institutional platform for horizontal and vertical coordination among MOF, PC, MOEF and other sector ministries and agencies. The overall responsibility for bringing harmony, symmetry and functional effectiveness in getting the most from current and future CC related investments may be vested in the PMO or in the Programming Division of the Planning Commission.
2. The role of parliament in climate responsive budgeting should be further strengthened by raising awareness and capacity to analyze trends, efficiency, effectiveness and impact for climate related expenditures by sector ministries and agencies. Parliamentarians should also be presented with information and data on how CF does impact the conditions of women and most vulnerable groups in climate stressed areas of the country.
3. In line with the current move by the Government to change the name of the Ministry of Environment and Forest to Ministry of Environment, Forest and Climate Change, it is suggested that a theme based parliamentary standing committee on CC may be constituted

by amending the Rules of Procedures to cater to the need for having a unified cross-sector approach to monitor and decide on use of climate finance for adaptation and mitigation goals.

4. GOB should explore the possibility of assigning a separate budget code or sub-code for CC related financing in the national budget. In the same vein, the PC should also consider adding a separate sector or sub-sector classification for CC financing in the public investment program. Budget tagging of CF would permit policy makers not only to assess the costs and the results from public investment programs but also long-term fiscal planning by linking allocation with performance.
5. Efforts should be taken to increase budgetary allocations for CC interventions by local governments since the actual effects of cc are felt directly by people who live under the territorial jurisdictions of these bodies. MOF should consider extension of the separate budget code for sub-national bodies if it decides to implement a separate code at the national level as suggested above. Needless to say, this would not only permit CC related expenditure tracking but also encourage capacity building for planning, budgeting and monitoring and evaluation. A comprehensive integration of CC finance into the national PFM will remain elusive as long as sub-national allocations related to CC programs are not tagged in the local governments own budgets.
6. The Programming Division of the PC and FD of the MOF in consultation with sector Ministries and Agencies should take immediate steps to operationalize the methodology as developed in the CFF (2014) for assessing the climate relevance weights of programs and projects where CC related threats overlay conventional development interventions. Steps should be taken to overcome technical capacity deficits at different levels by organizing learning programs at home and abroad.
7. The Economic Survey of Bangladesh published each year by the MOF during budget presentation should have an independent section on CF expenditures incurred by major sector Ministries along with results that have been achieved as a result of public investment.
8. The purpose of a climate responsive budgeting in Bangladesh should not be confined to track and monitor CC related expenditures alone. It should also serve as a framework for identifying financing gaps in adaptation and mitigation programs as also to measure results and improve effectiveness of public expenditure in the country.
9. A Climate Responsive Budget Cell should immediately be created and operationalized in the FD with adequate human resources and logistics with responsibilities for developing a Framework as suggested above. This cell should also be tasked with the responsibility to forge a strong linkage between the climate responsive budget framework and the APAs of relevant Ministries in order to bring transparency and accountability for results for CC expenditures.

10. DPs should be encouraged to increasingly use treasury for channelizing their grants-in-aid for supporting CC initiatives in Bangladesh. The National Policy on Development Cooperation should be promulgated without any further delay and can be a guide to gradual inclusion of grant financing not only in the budget but also in the treasury.
11. The LGC meetings should include consideration of different thematic issues climate financing being one of them. Donor fragmentation and small stand -alone projects in cc should be strictly regulated by the GOB. The WG on CC that work under the LCG should accordingly be re-structured to capture multi-sector character of CF.

## **Gender and CC**

1. A whole-of-government approach in dealing with integration of gender issues in climate change needs to be ensured and strengthened. Ministry of Women and Children Affairs (MOWCA) should take greater responsibility for setting standards and norms for integrating gender issues in climate change related adaptation and mitigation actions. The MOWCA should provide knowledge resources through technical backstopping for other relevant agencies and local government bodies on integration of gender dimension in programs and projects that have climate benefits.
2. The Climate Change (CC) Gender Action Plan (GAP) was adopted by Ministry of Environment and Forests in 2013 to ensure gender equality into climate change related policies, strategies and interventions. CCGAP also outlined clear objectives, activities with verifiable indicators within the ambit of the 4 pillars of BCCSAP 2009 and highlighted specific contributions women can make. In order to boost implementation of the programs under ccGAP, a national level committee under the joint leadership of MOWCA and MOEF should be set up immediately to chalk up an implementation action plan and a monitoring and evaluation system to assess the achievement of objectives and goals.
3. The MTBF process for preparation of the gender budget that assesses impact of Ministries strategic objective on women's advancement requires Ministries to follow 14 standards while reporting on gender dimension. Adding a few more criteria/standards relating to activities by Ministries to support adaptation and mitigating climate change by women (income, employment, health benefits, disaster risk reduction, conservation of bio diversity and watersheds, community driven local adaptation, among others, ) in the budget call circular 1 of the MOF would be useful.
4. Climate and gender budget largely measure women's advancement through improvement in income and economic benefits for women. The current criteria for women's advancement should be calibrated to include, in addition to income and economic benefits, activities for improving women's adaptation capacities to climate change through removal of asymmetries in access to resources, economic opportunities, health benefits, educational opportunities, and voice in social and political institutions. The change in focus in women's advancement from a narrow to a comprehensive one will require dissemination of knowledge and capacity building in the Ministries and agencies.



5. The Annual Development Program (ADP) is the vehicle for public investment for development in Bangladesh. Ministries are required to prepare and submit development project proposal (DPP) for which guidelines have been issued by the Planning Commission (PC). The current format of DPP requires the Ministries to highlight in qualitative terms impacts of programs and projects on the socio-economic conditions of women. Modifying the DPP format slightly to include references to impacts on women's capacity to adaptation and empowerment (voice, responsibility for adaptation decisions) for climate change related projects would go a long way in firmly embedding the role of women in the planning framework for climate finance. Coordination and cooperation between the relevant units of the MOF and PC must be strengthened to ensure complementarity in their work and to have a synergic planning and budgeting framework for highlighting women's role in climate change related initiatives.
6. The GOB has taken initiative to bring performance orientation in the work of various Ministries and agencies. Since 2014 annual performance agreements are being signed between the Cabinet Secretary and the Secretaries that identify strategic goals, activities, annual targets and key performance indicators for measuring goal attainments. The Cabinet Division can ask the relevant Ministries to include specific targets and KPIs for promoting women's critical roles in climate change adaptation and mitigation.
7. Efforts to collect, collate and use gender disaggregated data on gender climate finance should be strengthened at both national level by the Bureau of Statistics and at the program/project level. Adequate support - financial and technical - by the GOB and development partners should be provided for instituting a functional data system for identifying, monitoring and evaluating roles of women and effectiveness of climate finance in strengthening their adaptation to climate change and empowerment.

## **Human Rights and CC**

1. GOB should consider adopting a rights-based approach to ameliorate the socio-economic conditions of the SIGs living in different parts of the country and particularly to build and strengthen resilience to shocks to their livelihoods that come from adverse climatic conditions like cyclones, floods, saline intrusion, droughts and poor health conditions. A right-based approach will provide the right environment for focusing policy, planning and budgeting for taking affirmative actions for SIGs in Bangladesh. However, a phased approach will be desirable as legal and fiscal matters are inextricably linked with implementing any rights-based development program.
2. GOB has already operationalized a special fund in the ADP to support critical development interventions with climate benefits in the laggard regions of the country where the SIGs mostly live. But the funds allocated in the current FY 2017-18 is too small (app \$ 4million) compared to the needs in those climate challenged backward parts of Bangladesh. The GOB should consider substantial increase in the fund allocation in the next year's ADP earmarked specifically for the laggard regions.

3. The linkages between policy, strategy and budget for the SIGs' needs to be clearly articulated and further strengthened. The principles for formulation of ADP and project preparation guidelines should stress on assessing impacts of development interventions on the livelihoods of SIGs and particularly on their capacity for adaptation to climate change. In the same vein, the Budget call circular-1 may consider developing certain indicators to assess impacts on SIGS of public expenditures along with the existing two cross-cutting issues of poverty and women's advancement.
4. Additional investment by GOB and Development partners to generate disaggregated data for the SIGs by the relevant GOB agencies should be encouraged. Good policies and evaluation of outcomes and impacts from public expenditures in terms of building resilience for the SIGS would only be possible with the development of a robust statistical system in this regard.

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## ANNEX A. ASSESSMENT BY CATEGORIES

D	Category/ Subcategory	Query	Grading - CC	Grading - Gender	Points – HR
Policy	<b>P1. Policy and Strategic Planning Context</b>				
	P1.a. Existence of a specific high-level policy on CC	Is there a high-level multi-year (covering more than 5 future years) policy document on climate change in the country? Does it also address gender concerns and the particular needs of SIGs?	<p>0: No or it is older than 60 months</p> <p><b>MoV:</b> Bangladesh Climate Change Strategy and Action Plan (BCCSAP) 2009 (p41)</p> <p><a href="http://www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009">http://www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009</a></p>	<p>1: Yes, the high-level policy on CC makes a reference to gender issues</p> <p><b>MoV:</b> National Women Development Policy, 2011</p> <p><a href="https://www.unescogym.org/wp-content/uploads/2017/05/Bangladesh-National-Women-Policy-2011English.pdf">https://www.unescogym.org/wp-content/uploads/2017/05/Bangladesh-National-Women-Policy-2011English.pdf</a></p> <p>7th Five Year Plan of Bangladesh (Chapter 8, pp401-453)</p> <p><a href="https://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf">https://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf</a></p> <p>Climate Change &amp; Gender Action Plan (CCGAP): Bangladesh, 2013</p> <p><a href="https://cmsdata.iucn.org/downloads/iucn_bangladesh_climate_change_gender_action_plan_1.pdf">https://cmsdata.iucn.org/downloads/iucn_bangladesh_climate_change_gender_action_plan_1.pdf</a></p> <p>Budget Call circular 1 by MOF</p> <p><a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a></p>	<p>1: Yes, the high-level policy on CC identifies and addresses the particular needs of Specially Impacted Groups (SIGs).</p> <p><b>MoV:</b> Bangladesh Climate Change Strategy and Action Plan (BCCSAP) 2009 (p41)</p> <p><a href="http://www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009">http://www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009</a></p> <p>7th Five Year Plan of Bangladesh (Chapter 4, p111; Chapter 8, pp457-468)</p> <p><a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf</a></p> <p>Budget Call circular 1 by MOF</p> <p><a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a></p>

				Rules of Preparing Annual Development Programme issued by Programming Division of Ministry of Planning, GOB	Rules of Preparing Annual Development Programme issued by Programming Division of Ministry of Planning, GOB
P1.b. Level of endorsement of the CC policy/ies	What is the status and level of endorsement of relevant CC policies that may drive CC finance planning?	2: CC policy is endorsed by the high level of the Executive and/or the Legislature  <b>MoV:</b> BCCSAP was approved by Cabinet of Ministers, Government of Bangladesh in October 2009			
P1.c. Existence of specific policy targets and costing that can be linked with budgets	Are there SMART and financially estimated policy targets available in the policy documents (including in other sector policies) to enable budget framework to make performance-informed budget decisions, do they have a bearing on gender equality/SIGs and/or make reference to gender issues/SIGs?	2: clear policy targets with indicators and cost estimates for at least next fiscal year and individual programmes (areas of expenditures) exist for at least 50% (by expenditure size) of CC relevant initiatives  <b>MoV:</b> Annual Performance Agreements of Ministries and Divisions of Government of Bangladesh,  <a href="http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-">http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-</a>  Budget Proposal Submission by Ministries and Divisions to Finance Divisions	1: some policy targets with measurable indicators for gender equality exist, but are not costed and/or are difficult to align with budget lines  <b>MoV:</b> 7th Five Year Plan of Bangladesh  <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf</a>  Budget Call circular 1 by MOF  <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a>  Annual Development Programmes of Planning Commission	1: some policy targets with measurable indicators for SIGs exist, but are not costed and/or are difficult to align with budget lines  <b>MoV:</b> Bangladesh Climate Change Strategy and Action Plan (BCCSAP) 2009 (p41)  <a href="http://www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009">http://www.moef.gov.bd/site/page/97b0ae61-b74e-421b-9cae-f119f3913b5b/BCCSAP-2009</a>  7th Five Year Plan of Bangladesh (Chapter 4, p111; Chapter 8, pp457-468)  <a href="http://www.plancomm.gov.b">http://www.plancomm.gov.b</a>	

			<p>Annual Development Programmes of Planning Commission</p> <p><a href="http://www.plancomm.gov.bd/adp-2017-18/">http://www.plancomm.gov.bd/adp-2017-18/</a></p>	<p><a href="http://www.plancomm.gov.bd/adp-2017-18/">http://www.plancomm.gov.bd/adp-2017-18/</a></p> <p>Rules of Preparing Annual Development Programme issued by Programming Division of Ministry of Planning, GOB</p>	<p><a href="d/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf">d/wp-content/uploads/2015/11/7FYP_after-NEC_11_11_2015.pdf</a></p> <p>Annual Performance Agreements of Ministries and Divisions of Government of Bangladesh,</p> <p><a href="http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-">http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-</a></p>
	P1.d.Reflection of CC policies in strategic budget documents	Do strategic budget documents (MTEF or other budget documents that present expenditure strategies and that are legally required as part of the annual budget cycle) explicitly reflect CC policies, does this also contain reference to impact of CC policies on gender and SIGs?	<p>3: Strategic budget documents contain policy references to CC policy documents and financial data explicitly linked to such policies are available for at least 50% (in monetary terms) of CC related expenditure plans.</p> <p><b>MoV:</b> Climate Protection and Development : Budget Report 2017-18</p> <p><a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a></p> <p>Rules of Preparing Annual Development Programme issued by Programming Division of Ministry of Planning, GOB</p>	<p>2: Strategic budget documents contain policy references to gender in CC policy documents but financial data is not explicitly linked (or difficult to show such linkage)</p> <p><b>MoV:</b> Budget Call Circular -1 by the Finance Division of MOF</p> <p><a href="http://www.mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">www.mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a></p> <p>Gender Budget Report 2017-18 published by Finance Division, MOF, GOB</p> <p><a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1</a></p>	<p>2: Strategic budget documents contain policy references to SIGs in CC policy documents but financial data is not explicitly linked (or difficult to show such linkage)</p> <p><b>MoV:</b> Budget Call Circular -1 by the Finance Division of MOF</p> <p><a href="http://www.mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">www.mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a></p> <p>MBF of MoEF</p> <p><a href="https://mof.gov.bd/en/budget1/17_18/mtbf/en/45_Environment_English.pdf">https://mof.gov.bd/en/budget1/17_18/mtbf/en/45_Environment_English.pdf</a></p>



					Rules of Preparing Annual Development Programme issued by Programming Division of Ministry of Planning, GOB
P1.e. Existence of a Gender Responsive Budget (GRB) with focus on climate change	If there is a GRB process in place, does it cover climate change related issues and connections with the Ministry of Environment budget?			1: There is a GRB process with some CC references, but no explicit budgetary allocations  <b>Mov:</b> Gender Budget Report 2017-18 published by Finance Division, MOF, GOB  <a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1</a>	
<b>P2. Requirements: Legislative and other procedural requirements for PFM</b>					
P2.a. Legislative or procedural requirements on CC finance presentation in budgets	Are there specific legislative or procedural requirements on CC budget formulation, and do they require gender to be part of the CC budget formulation?	0: no legislative or other procedural requirement on CC finance exists in the country	0: no legislative or other procedural requirement on gender in CC finance exists in the country		
P2. a.1.	Do civil society organisations have the legal right to submit comments on draft CC budgets?				0: No legislative or procedural requirement exists to ensure civil society can input into draft CC budgets
P2.b. Budget guidelines/ instructions	Are there specific requirements on CC budget formulation in the budget guidelines, and do these require gender	1: Budget guidelines (or equivalent) specify the importance of cross-sector budget planning for climate change but do not specify the	1: Budget guidelines (or equivalent) specify the importance of cross-sector budget planning for gender and climate change but do not specify the processes, institutional		1: Budget guidelines (or equivalent) specify the importance of cross-sector budget planning for SIGs and climate change but do not

		responsiveness or addressing the needs of SIGs?	processes, institutional responsibilities, functions and templates to be used  <b>MoV:</b> Budget Call Circulars  <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a>  Development Project Proforma/Format (DPP) and Manuals developed by Programming Division of Ministry of Planning, Government of Bangladesh  <a href="http://www.plancomm.gov.bd/dpp/">http://www.plancomm.gov.bd/dpp/</a> , <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-1.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-1.pdf</a> , <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-2.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-2.pdf</a>	responsibilities, functions and templates to be used  <b>MoV:</b> Budget Call Circulars  <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a>  Development Project Proforma/Format (DPP) and Manuals developed by Programming Division of Ministry of Planning, Government of Bangladesh  <a href="http://www.plancomm.gov.bd/dpp/">http://www.plancomm.gov.bd/dpp/</a> , <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-1.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-1.pdf</a> , <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-2.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-2.pdf</a>	specify the processes, institutional responsibilities, functions and templates to be used  <b>MoV:</b> Budget Call Circulars  <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a>  Development Project Proforma/Format (DPP) and Manuals developed by Programming Division of Ministry of Planning, Government of Bangladesh  <a href="http://www.plancomm.gov.bd/dpp/">http://www.plancomm.gov.bd/dpp/</a> , <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-1.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-1.pdf</a> , <a href="http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-2.pdf">http://www.plancomm.gov.bd/wp-content/uploads/2015/08/DPP-Manual-Part-2.pdf</a>
P2.c. Institutional scope of the requirements on CC finance	What is the institutional coverage of the requirements in CC finance during the strategic planning and budget planning and formulation process? Do these cover gender issues or SIGs?	1: Requirements relate only to the budget allocations for the main climate change relevant sector ministry (unit)  <b>MoV:</b> Budget Call Circulars  <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a>	1: Requirements for gender in CC relate only to the budget allocations for the main climate change relevant sector ministry (unit)  <b>MoV:</b> Budget Call Circulars  <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a>	1: Requirements for SIG in CC relate only to the budget allocations for the main climate change relevant sector ministry (unit)  <b>MoV:</b> Budget Call Circulars  <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a>	

			cc/2017/BC-1_17_18.pdf	017/BC-1_17_18.pdf MBF of MoEF <a href="https://mof.gov.bd/en/budget1/17_18/mtbf/en/45_Environment_English.pdf">https://mof.gov.bd/en/budget1/17_18/mtbf/en/45_Environment_English.pdf</a>	<a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a> MBF of MoEF <a href="https://mof.gov.bd/en/budget1/17_18/mtbf/en/45_Environment_English.pdf">https://mof.gov.bd/en/budget1/17_18/mtbf/en/45_Environment_English.pdf</a>
P2.d. Nature of the information required	What type of information is required? Is budget information required to make specific reference to the differential impact of CC proposals by gender, SIGs?	2: General climate change impact assessment (or similar) is required to be presented during budget formulation processes for climate change related initiatives but no specific requirements exist on costing and performance measurement  <b>MoV:</b> Project Impact Assessments & Project Evaluation Reports as Prepared by Implementation, Monitoring & Evaluation Division (IMED) of Ministry of Planning  <a href="http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/Monitoring-Format-">http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/Monitoring-Format-</a>  Budget Negotiation and Consultation Meetings held at Finance Division	1: sex-disaggregated information is required to be presented during budget formulation processes for climate change related initiatives but no specific templates, processes and data requirements exist  <b>MoV:</b> Budget Call Circulars  <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a>  Annual Performance Agreements of Ministries and Divisions of Government of Bangladesh,  <a href="http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-">http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-</a>  Gender Budget Report 2017-18 published by Finance Division, MOF, GOB  <a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1</a>	1 All budget submissions are required to include Information on the differential impact on various SIGs  Budget Call Circulars  <a href="https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf">https://mof.gov.bd/en/budget/bcc/2017/BC-1_17_18.pdf</a>  Budget Negotiation and Consultation Meetings held at Finance Division  Rules of Preparing Annual Development Programme issued by Programming Division of Ministry of Planning, GOB	
P3. Priorities: Climate Change as a Priority in the budget system					

P3.a. Programme/ Project appraisal systems	Do the Programme/Project appraisal systems include CC dimension during the MTEF/budget formulation stage? Does it also include specific evaluation of the impact on women, and/or other SIGs CC dimension during?	1: Programme/project appraisal documents present climate change related assessments in the budget formulation documents with no specific measurement of the CC impact and no costing information  <b>MoV:</b> Budget Proposal Submission by Ministries and Divisions	0: The budget formulation process does not have a distinct reference to gender in the climate change dimensions (e.g. CC Impact Assessment) in programme/project appraisal documents	0: The budget formulation process does not have a distinct reference to impacts on SIG in the climate change dimensions (e.g. CC Impact Assessment) in programme/project appraisal documents
P3.b. Prioritization factors on CC	Is there a clear prioritization factor for the climate change allocations during the budget formulation process?  Is the prioritisation based on the differentiated impact of climate change on vulnerable populations?	1: Climate change finance is separately mentioned as a priority for budget decision making but no specific criteria/weights for priority setting is available  <b>MoV:</b> Rules of Preparing Annual Development Programme issued by Programming Division of Ministry of Planning, GOB	0: No system of programme/project prioritization exists as part of the MTEF/budget decision making process and no reference to gender aspects of climate change as a priority sector exists	0: No additional weighting or prioritisation is given for climate change expenditure proposals which specifically address the needs of SIGs
P3.c. Institutional prioritization of the climate change finance	What is the institutional coverage of the requirements on CC finance during the strategic planning and budget planning stages budget formulation process? Does this have an intersection with the women's ministries for CC allocations	0: no specific institutional solution exists for the climate change finances	0: no specific institutional solution exists for the gender aspects in climate change finances	
P3.d. Adherence to ceilings	Are climate change related expenditures treated as less	0: no relevant data is available for calculation		

		priority than other expenditures?			
<b>Policy – Total Points</b>			13/20	8/21	7/14
<b>Systems</b>	<b>S1. Reporting: Climate Change Expenditure Reporting</b>				
	S1.a. Status of reports on CC expenditures	What is the status of endorsement of CC expenditures reporting?	2: Reports on climate change expenditures exist and are officially endorsed by the government and/or the Ministry of Finance  <b>MoV:</b> Climate Protection and Development : Budget Report 2017-18  <a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a>		
	S1.b. Nature of the CC budget expenditure reporting system	Is there a regular system of consolidated budget reporting on climate change? If there is a GRB process in place, is there a regular system of consolidated budget reporting on gender expenditures that also looks at climate change?	4: Consolidated regular reports on CC expenditures exist as part of the budget reporting system  <b>MoV:</b> Climate Protection and Development : Budget Report 2017-18  <a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a>	1: GRB process does exist but there are no intersections with CC  <b>MoV:</b> Gender Budget Report 2017-18 published by Finance Division, MOF, GOB  <a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1</a>	
	S1.b.1 Publication of reports on CC expenditure	Are CC expenditure reports made public?			1: Yes  <b>MoV:</b> Climate Protection and Development : Budget

					<p>Report 2017-18</p> <p><a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a></p> <p>Public Expenditure in Climate Change; Bangladesh Climate Public Expenditure and Institutional Review (CPEIR)</p> <p><a href="https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf">https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf</a></p>
	S1.c. Validation of the reports on CC expenditures by the SAI	Does the external auditor (SAI) validate the expenditure reports on climate change, and is there engagement with CSOs and NGOs?	<p>2: SAI validates the accuracy of a consolidated report on CC expenditures and only financial audit is applied</p> <p><b>MoV:</b> Audit Reports of Comptroller and Auditor General of Bangladesh</p> <p><a href="http://www.cagbd.org/audit-list/4/Summary-of-Audit-Reports">http://www.cagbd.org/audit-list/4/Summary-of-Audit-Reports</a>,  <a href="http://www.cagbd.org/audit-list/3/Performance-Audit-Report">http://www.cagbd.org/audit-list/3/Performance-Audit-Report</a></p>		<p>1. SAI publishes Audit reports but does not have mechanisms to facilitate citizen/CSO access to SAI</p> <p><b>MoV:</b> Audit Reports of Comptroller and Auditor General of Bangladesh</p> <p><a href="http://www.cagbd.org/audit-list/4/Summary-of-Audit-Reports">http://www.cagbd.org/audit-list/4/Summary-of-Audit-Reports</a>,  <a href="http://www.cagbd.org/audit-list/3/Performance-Audit-Report">http://www.cagbd.org/audit-list/3/Performance-Audit-Report</a></p>

<b>S2. Coding: CC budget coding (FMIS)</b>				
S2.a. Application of CC coding on budget allocations	Is there a budget tagging (marking, coding) applied during CC budget formulation process? Is there a budget tagging (marking, coding) applied during GRB formulation process?	0: no CC tagging is available for budget allocations		
S2.b. Application of CC coding on budget actual expenditures	Is there a budget tagging (marking, coding) applied on CC expenditures?	0: no CC tagging is available for actual expenditures		
S2.c. Availability and timeliness of the CC information	Is, and when is the information on CC budget allocations published?	0: no CC tagging is available for budget allocations		
<b>S3. Calculation: Methodology on calculating CC finance</b>				
S3.a. Status of the CC finance calculation methodology	Is there a formally adopted methodology on climate change finance accounting, and does it provide any guidance on gender and human rights aspects?	2: methodology on what is considered as CC finance exists and is approved by the MOF or other government stakeholder  <b>MoV:</b> Bangladesh Climate Fiscal Framework 2014  <a href="https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange_FullLayout20290914.pdf">https://info.undp.org/docs/pdc/Documents/BGD/169520ClimateChange_FullLayout20290914.pdf</a>	0: no guidance on gender aspects in the CC finance accounting methodology	0: no guidance on human rights aspects in the CC finance accounting methodology exists
S3.b. Accuracy of accounting CC finances	What is the level of preciseness when calculating the climate relevance of the budget allocations?	2: Climate relevance uses ranges (percentage blocks of the relevance)  <b>MoV:</b> Public Expenditure in Climate Change; Bangladesh Climate Public Expenditure and		

			<p>Institutional Review (CPEIR)</p> <p><a href="https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf">https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf</a>.</p> <p>Bangladesh Climate Fiscal Framework 2014</p> <p><a href="https://info.undp.org/docs/pdc/Documents/BGD/169520/ClimateChange_FullLayout20290914.pdf">https://info.undp.org/docs/pdc/Documents/BGD/169520/ClimateChange_FullLayout20290914.pdf</a></p>		
	S3.c. Criteria	Is the CC relevance determined using a set of criteria, does it also include gender references?	<p>1: CC relevance is determined using an adopted set of criteria</p> <p><b>MoV:</b> Public Expenditure in Climate Change; Bangladesh Climate Public Expenditure and Institutional Review (CPEIR)</p> <p><a href="https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf">https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf</a>.</p> <p>Bangladesh Climate Fiscal Framework 2014</p> <p><a href="https://info.undp.org/docs/pdc/Documents/BGD/169520/ClimateChange_FullLayout20290914.pdf">https://info.undp.org/docs/pdc/Documents/BGD/169520/ClimateChange_FullLayout20290914.pdf</a></p>	0: gender aspects of CC relevance is subjective (no criteria set)	



	S3.d. Scope	What types of CC activities are covered by the CC finance methodology?	<p>2: covers both CC mitigation and adaptation</p> <p><b>MoV:</b> Public Expenditure in Climate Change; Bangladesh Climate Public Expenditure and Institutional Review (CPEIR)</p> <p><a href="https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf">https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf</a>.</p> <p>Bangladesh Climate Fiscal Framework 2014</p> <p><a href="https://info.undp.org/docs/pdc/Documents/BGD/169520/ClimateChange_FullLayout20290914.pdf">https:// info.undp.org/docs/pdc/Documents/ BGD/169520 ClimateChange_FullLayout20290914.pdf</a></p>		
	S3.e. Comparability	Does the methodology allow cross-period comparability?	<p>1: Applied methodology allows cross-period (historical) comparability</p> <p><b>MoV:</b> Bangladesh Climate Fiscal Framework 2014</p> <p><a href="https://info.undp.org/docs/pdc/Documents/BGD/169520/ClimateChange_FullLayout20290914.pdf">https:// info.undp.org/docs/pdc/Documents/ BGD/169520 ClimateChange_FullLayout20290914.pdf</a>.</p> <p>Climate Protection and Development : Budget Report</p>		

			2017-18  <a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a>		
<b>Systems – Total Points</b>			16/30	1/8	2/5
<b>Accountability</b>	<b>A1. Performance: CC performance information</b>				
	A1.a. Availability of CC performance information	Is performance information on climate change related budget allocations available in budget documentation (budget law, budget speeches, MTEF, budget execution reports, etc.)? Does this information consist of gender related information	4: performance information on CC budget allocations is extensively available in the budget documents (for more than 50% of CC relevant budget allocations)  <b>MoV:</b> Finance Minister's Budget Speech  <a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1</a>  Annual Development Programmes Reports of Programming Division  <a href="http://www.plancomm.gov.bd/adp-2016-2017/">http://www.plancomm.gov.bd/adp-2016-2017/</a>  ADP utilization Reports  <a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1</a>	1: performance information on gender related CC budget allocations exists but outside of budget documents (standalone reports, planning documents, etc.)  <b>MoV:</b> Bangladesh Climate Public Expenditure and Institutional Review (CPEIR), 2012  <a href="https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf">https://www.unpei.org/sites/default/files/e_library_documents/Bangladesh_Climate_Public_Expenditure_and_Institutional_Review_2012_0.pdf</a> .  Finance Minister's Budget Speech  <a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1</a>  Project Impact Assessments & Project Evaluation Reporting Formats of IMED of Ministry of Planning	

			<p>=78&amp;Itemid=1</p> <p><a href="http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/Monitoring-Format-Climate-Protection-and-Development-Budget-Report-2017-18">http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/ Monitoring-Format-Climate Protection and Development : Budget Report 2017-18</a></p> <p><a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a></p> <p>Gender Budget Report 2017-18 published by Finance Division, MOF, GOB</p> <p><a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1</a></p>	
A1b. Smartness of indicators	Do the performance indicators meet the SMART <sup>1</sup> criteria?	<p>2: Performance indicators are available and majority of them meet the all criteria of SMART indicators</p> <p><b>MoV:</b> Annual Performance Agreements of Ministries and Divisions of Government of Bangladesh,</p> <p><a href="http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-">http://www.cabinet.gov.bd/site/page/83b0eb43-b866-4c96-b73a-648b9fe00440/-Agreements-</a></p>		

<sup>1</sup> SMART – Specific, Measureable, Achievable, Relevant, Time-bound

	A1c. Performance information used during budget planning/costing	When (at what stages) in the budget cycle is the performance information used?	<p>1: performance information is presented in the budget documents after the key budget decisions (including on multi-year ceilings) are made</p> <p><b>MoV:</b> Finance Minister's Budget Speech</p> <p><a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1</a></p>		
<b>A2. National Parliament: Parliament's engagement in the CC budget discussions</b>					
	A2a. Parliament committee on climate change	Is there a designated parliament committee on Climate Change? Does this committee address gender equality?	<p>1: no parliament committee on climate change exists but the mandate is mentioned as part of another committee (CC is not in the title of the committee but in sectors/topics/functions to be covered)</p> <p><b>MoV:</b> Finance Minister's Budget Speech</p> <p><a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1</a></p>	0: either no parliament committee on CC exists or has mandate on gender relating to CC	
	A2b. The role of the parliament on CC dimension during budget scrutiny	What is the role of the Parliament in draft budget scrutiny before the approval? Are gender dimensions addressed as part of this budget scrutiny process?	0: The parliament does not play any significant (distinct) role on climate change budget scrutiny	0: The Parliament does not play any significant (distinct) role on gender related climate change budget scrutiny	

	A2c. Systems for conducting CC finance effectiveness/ efficiency analysis	Does the parliament (or any of the parliament committees) perform a regular effectiveness and efficiency analysis of climate change finance? Does this process have access to information on women and SIGs?	<p>1: Parliament (committees) use analysis of other stakeholders (relevant development partners, think-tanks, etc.) in preparation of CC relevant analytical documents</p> <p><b>MoV:</b> Minutes or Records of Discussion of the Parliamentary Standing Committees' (on Ministry of Environment &amp; Forest, Ministry of Water Resources, Ministry of Local Government etc.) Meetings on CC issue related Documents, Project Reports, Allegations etc.</p>	<p>1: The Parliament have access to information on the vulnerability of women to CC</p> <p><b>MoV:</b> Gender Budget Report 2017-18 published by Finance Division, MOF, GOB</p> <p><a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=392&amp;Itemid=1</a></p> <p>Climate Protection and Development : Budget Report 2017-18</p> <p><a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a></p> <p>Meetings on CC issue related Documents, Project Reports, Allegations etc.</p>	<p>1: The Parliament have access to information on the vulnerability of SIGs to CC</p> <p><b>MoV:</b> Climate Protection and Development : Budget Report 2017-18</p> <p><a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a></p> <p>Minutes or Records of Discussion of the Parliamentary Standing Committees' (on Ministry of Environment &amp; Forest, Ministry of Disaster Management, Ministry of Social Welfare etc.) Meetings on CC issue related Documents, Project Reports, Allegations etc.</p>
	A2d. CC finance accountability	What is the role of the parliament in holding the executive accountable for climate change expenditures? Do they ensure that the budget allocated to CC includes clear allocation for initiatives that benefit women and SIGs?	<p>1: The parliament receives report on climate change expenditure from the executive (separately or as part of the overall budget reporting) but no hearings on climate change expenditures are organized</p> <p><b>MoV:</b> Climate Protection and</p>	<p>1: The parliament receives report on how climate change expenditures benefit women but no hearings on how climate change expenditures benefit women are organized</p> <p><b>MoV:</b> Climate Protection and Development : Budget Report 2017-18</p>	<p>1: The parliament receives report on climate change expenditures benefit different vulnerable groups</p> <p><b>MoV:</b> Climate Protection and Development : Budget Report 2017-18</p>

		<p>Development : Budget Report 2017-18</p> <p><a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a></p>	<p><a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a></p>	<p><a href="https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf">https://www.mof.gov.bd/en/budget1/17_18/climate/en/Climate20Security20and20Development_English_final.pdf</a></p> <p>Meetings on CC issue related Documents, Project Reports, Allegations etc.</p>
<b>A3. CSO: CSO participation in CC finances</b>				
A3a. Institutional partnership of CSOs with the government on CC finances	<p>What is the institutional framework of CSO participation to CC finance? To what extent are CSOs representing women and SIGs engaged in CC finance</p>	<p>2: Individual CSOs are partnering with the government on CC finance and the partnership is documented</p> <p><b>MoV:</b> MoUs signed between ICCCAD and Government Institutions (GED, ERD, SREDA and LGED)</p> <p>Notification of the Advisory Committee of Bangladesh’s NDA to GCF</p> <p>List of Team Members of Government Delegation for UNFCCC Negotiation (at COPs)</p>	<p>1: Some women’s rights CSOs actively work in the area of CC finances but no evidence of regular cooperation on CSO dimension with (recognition by) the government</p> <p><b>MoV:</b> Ensuring Access for the Climate Vulnerable in Bangladesh: Financing Local Adaptation. September 2012, Dhaka, Bangladesh. A joint publication of Action Aid Bangladesh, Action Research for Community Adaptation in Bangladesh ARCAB) , Bangladesh Centre for Advance Studies (BCAS) , and International Centre for Climate Change and Development(ICCCAD);</p> <p><a href="https://www.actionaid.org/bangladesh/publications/financing-local-adaptation-ensuring-access-climate-vulnerable-bangladesh">https://www.actionaid.org/bangladesh/publications/financing-local-adaptation-ensuring-access-climate-vulnerable-bangladesh</a></p>	<p>1. Some CSOs representing SIGs actively work in the area of CC finance but no evidence of regular engagement with government</p> <p><b>MoV:</b> Ensuring Access for the Climate Vulnerable in Bangladesh: Financing Local Adaptation. September 2012, Dhaka, Bangladesh. A joint publication of Action Aid Bangladesh, Action Research for Community Adaptation in Bangladesh ARCAB) , Bangladesh Centre for Advance Studies (BCAS) , and International Centre for Climate Change and Development(ICCCAD);</p> <p><a href="http://www.actionaid.org/bangladesh/publications/financi">http://www.actionaid.org/bangladesh/publications/financi</a></p>

				<p>Faulkner, Lucy and Ali, SM Iqbal, Moving Towards Transformed Resilience: Assessing community-based adaptation in Bangladesh, ActionAid, 2012, Dhaka, Bangladesh</p> <p><a href="https://www.actionaid.org/sites/files/actionaid/pages_1-33.pdf">https://www.actionaid.org/sites/files/actionaid/pages_1-33.pdf</a></p> <p>Kabir, Farah, Local Adaptation to Climate Change: The Gender Perspective, A policy brief published by ICCAD, June 2014</p> <p><a href="https://iccad.net/wp-content/uploads/2014/07/CCG_Policy-Brief_June-2014.pdf">https://iccad.net/wp-content/uploads/2014/07/CCG_Policy-Brief_June-2014.pdf</a></p>	<p>ng-local-adaptation-ensuring-access-climate-vulnerable-bangladesh</p> <p>Workshop Report On Meeting between UN-REDD Bangladesh National Programme and Ethnic Minorities and Civil Society Organizations in Bangladesh, 2016, Bangladesh Forest Department</p> <p><a href="http://www.bd.undp.org/content/dam/bangladesh/docs/Projects/un-redd/Report20on20Meeting20btw20UN-REDD20BNP20&amp;20CSO-IP_Final_8MAY2016_FINAL.pdf">http://www.bd.undp.org/content/dam/bangladesh/docs/Projects/un-redd/Report20on20Meeting20btw20UN-REDD20BNP20&amp;20CSO-IP_Final_8MAY2016_FINAL.pdf</a></p>
A3b. CSOs and the budget preparation	What is the role of CSOs in climate change budget formulation. What is the role of women’s/rights based CSOs in this area?	<p>1: CSOs produce climate change related papers, reviews and other analytical materials that can be used by the government during budget formulation processes. The documents, however, do not specifically analyse the climate change finance.</p> <p><b>MoV:</b> Minutes or Records of Discussion of the pre- budget consultation meeting at FD</p>	<p>1: Women’s rights CSOs produce climate change related papers, reviews and other analytical materials that can be used by the government during budget formulation processes. The documents, however, do not specifically analyse the gender dimensions of climate change finance.</p> <p><b>MoV:</b> Minutes or Records of Discussion of the pre-budget</p>		

				consultation meetings are available at the Finance Division, Ministry of Finance, GOB	
	A3c. CSOs and the budget monitoring and reporting	What is the role of CSOs in climate change budget monitoring and reporting? Do the women's rights CSOs have a role to address the gender dimension in this process?	<p>1: CSOs publish climate change expenditure monitoring reports but the process is not proven to be connected with government's own monitoring and reporting process on the budget expenditures</p> <p><b>MoV:</b> An Assessment of Climate Finance Governance, Bangladesh, Transparency International Bangladesh</p> <p><a href="https://www.ti-bangladesh.org/beta3/images/max_file/cfg_pub_Assesment_CFG_11-13.pdf">https://www.ti-bangladesh.org/beta3/images/max_file/cfg_pub_Assesment_CFG_11-13.pdf</a></p>	<p>0: Women's rights CSOs do not directly participate in budget monitoring and reporting</p> <p><b>MoV:</b> TIB, 2013; An Assessment of Climate Finance Governance, Bangladesh, Transparency International Bangladesh</p> <p><a href="https://www.ti-bangladesh.org/beta3/images/max_file/cfg_pub_Assesment_CFG_11-13.pdf">https://www.ti-bangladesh.org/beta3/images/max_file/cfg_pub_Assesment_CFG_11-13.pdf</a></p> <p>Trends of Disaster Related Public Fund Allocation in Bangladesh : An analysis of ADPs during 6<sup>th</sup> Five Year Plan period(FY2011-15); A joint product of Planning Commission and NARRI, November 2016, Dhaka, Bangladesh</p> <p><a href="http://gobeshona.net/wp-content/uploads/2017/01/2.-Dr.-Nurun-_Nahar_Presentation-for-Gobeshona-9.1.17.pdf">http://gobeshona.net/wp-content/uploads/2017/01/2.-Dr.-Nurun-_Nahar_Presentation-for-Gobeshona-9.1.17.pdf</a></p>	
<b>Accountability – Total Points</b>			14/30	5/17	3/4



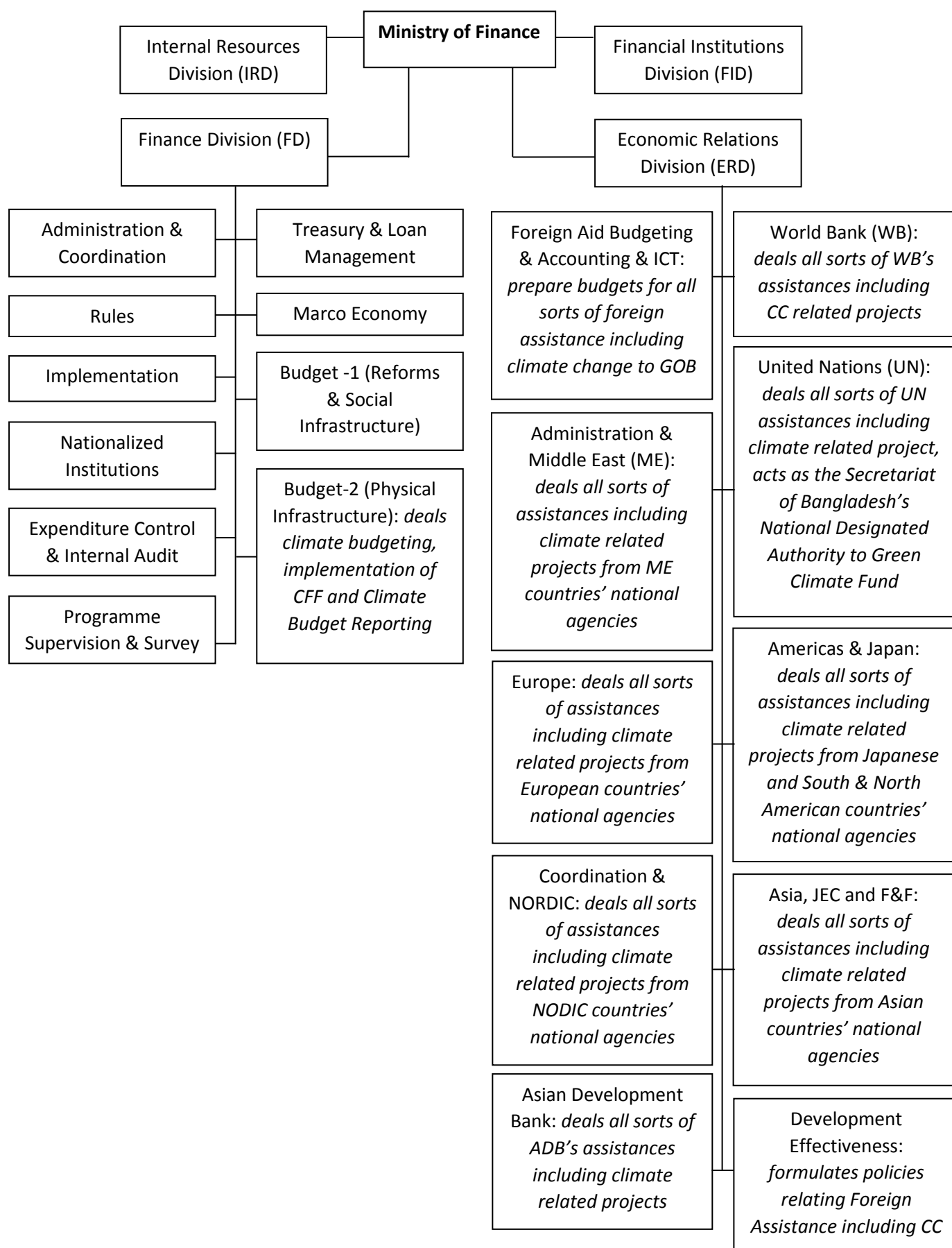
Donors	D1. Donors: Integration of CC activities of Development Partners in the national PFM systems				
	D1a. Procedural requirements on CC planning, budget execution and monitoring/reporting in country's domestic PFM system for donor related programmes/projects	Is there a requirement to reflect DPs CC programmes and projects in national budget documents? How much of the DP's climate change finance is designed based on principles of accountability and inclusion and takes gender dimensions into account?	<p>2: reflection of DPs' CC finance in budget formulation process is a legal requirement and is also reflected in budget formulation requirements</p> <p><b>MoV:</b> The Constitution of Bangladesh</p> <p><a href="http://bdlaws.minlaw.gov.bd/pdf_part.php?id=367">http://bdlaws.minlaw.gov.bd/pdf_part.php?id=367</a>.</p> <p>Budget Call Circulars</p> <p><a href="https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=370&amp;Itemid=1">https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=370&amp;Itemid=1</a>.</p> <p>Rules of Preparing Annual Development Programme by Programming Division of Ministry of Planning, GOB.</p> <p>Project Impact Assessments &amp; Project Evaluation Reporting Formats of IMED of Ministry of Planning</p> <p><a href="http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/Monitoring-Format-">http://www.imed.gov.bd/site/page/a4491e8e-b581-4cee-9206-0ec658e0bf1a/Monitoring-Format-</a>.</p>	<p>1: budget formulation requirements (e.g budget guidelines) require DPs gender and CC finances be reflected in MTEF/budget documents</p> <p><b>MoV:</b> The Constitution of Bangladesh</p> <p><a href="http://bdlaws.minlaw.gov.bd/pdf_part.php?id=367">http://bdlaws.minlaw.gov.bd/pdf_part.php?id=367</a>.</p> <p>Budget Call Circulars</p> <p><a href="https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=370&amp;Itemid=1">https://mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=370&amp;Itemid=1</a>.</p> <p>Rules of Preparing Annual Development Programme by Programming Division of Ministry of Planning, GOB.</p> <p>Bangladesh Climate Change Resilience Fund (BCCRF) annual report 2016</p> <p><a href="http://documents.worldbank.org/curated/en/194721498048042073/Bangladesh-Climate-Change-Resilience-Fund-BCCRF-annual-report-2016">http://documents.worldbank.org/curated/en/194721498048042073/Bangladesh-Climate-Change-Resilience-Fund-BCCRF-annual-report-2016</a></p> <p>Climate Change Programme - Jolobayoo-O-Jibon</p> <p><a href="https://devtracker.dfid.gov.uk/projec">https://devtracker.dfid.gov.uk/projec</a></p>	<p>1: Principles of accountability and inclusion are reflected in DP's design of climate change finance</p> <p><b>MoV:</b> Country Partnership Framework or Country Programmes of WB and ADB, and others DPs, copies of which are available at ERD.</p>

				<p>ts/GB-1-114058/documents</p> <p>Our Work, US Aid</p> <p><a href="https://www.usaid.gov/Bangladesh/our-work">https://www.usaid.gov/Bangladesh/our-work</a></p> <p>Bangladesh-Building Resilience to Climate Change, World bank</p> <p><a href="https://www.worldbank.org/en/results/2016/10/07/bangladesh-building-resilience-to-climatechange">https://www.worldbank.org/en/results/2016/10/07/bangladesh-building-resilience-to-climatechange</a></p>	
	D1b. DP's CC finance information systems	How much of DP's climate change finance is integrated into the national PFM systems?	<p>2: Information on DP's CC finance (programmes and projects) is part of the government's FMI system (GFMIS) and covers financial information from key DPs</p> <p><b>MoV:</b> Annual Development Program</p> <p><a href="http://www.plancomm.gov.bd/adp-2017-18">http://www.plancomm.gov.bd/adp-2017-18</a> ;</p> <p>Bangladesh AIMS: Aid Information Management System, <a href="http://aims.erd.gov.bd/">http://aims.erd.gov.bd/</a></p> <p>ERD-FAMS</p> <p><a href="http://www.erd.gov.bd/site/forms/0e1c0850-8257-420e-8e93-f27071572d96/FAMS-Project-">http://www.erd.gov.bd/site/forms/0e1c0850-8257-420e-8e93-f27071572d96/FAMS-Project-</a></p>		

			Information-Entry-Form  Flow of External Resources into Bangladesh  <a href="http://www.erd.gov.bd/site/page/84648784-9e8a-4760-8e47-6d20ad3013a8/Flow-of-External-Resources-2016">http://www.erd.gov.bd/site/page/84648784-9e8a-4760-8e47-6d20ad3013a8/Flow-of-External-Resources-2016</a>		
D1c. Presentation of DP's CC programmes in budget documentation	Are the Development Partners' programmes and projects on climate change reflected in government's budget documents (not necessarily as part of the national budget but as part of the climate change overall context)? Are the DP's programmes and projects on gender equality and women's empowerment reflected in the government's budget documents that include climate change finance?	2: information on actual and/or proposed programmes of DPs is published in budget documents (e.g. MTEF, budget speech, etc.)  <b>MoV:</b> Finance Minister's Budget Speech  <a href="https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=com_content&amp;view=article&amp;id=381&amp;Itemid=1</a>  Annual Development Programmes of Planning Commission  <a href="http://www.plancomm.gov.bd/adp-2017-18/">http://www.plancomm.gov.bd/adp-2017-18/</a>  <a href="https://www.mof.gov.bd/en/index.php?option=comcontent&amp;view=article&amp;id=381&amp;Itemid=1">https://www.mof.gov.bd/en/index.php?option=comcontent&amp;view=article&amp;id=381&amp;Itemid=1</a>	1: information on actual and/or proposed programmes of DPs is reflected in budget formulation documents to feed the decision making process on domestic allocations (line ministries' internal budget formulation documents, MTEF/budget submissions to MOFs, ect)  <b>MoV:</b> Bangladesh Climate Change Resilience Fund (BCCRF) annual report 2016, (page 22)  <a href="http://documents.worldbank.org/curated/en/194721498048042073/Bangladesh-Climate-Change-Resilience-Fund-BCCRF-annual-report-2016">http://documents.worldbank.org/curated/en/194721498048042073/Bangladesh-Climate-Change-Resilience-Fund-BCCRF-annual-report-2016</a>		
D1d. % of CC funds channelled through	What is the % of CC funds channelled through the	4: more than 50% of DP projects on CC are on-treasury	1: at least one DP project on gender and CC is on-budget (reflected in the		

	national PFM systems	national PFM systems. What is the percentage of gender related CC funds channelled through national PFM systems?	<p><b>MoV:</b> Annual Development Programmes of Planning Commission</p> <p><a href="http://www.plancomm.gov.bd/adp-2017-18/">http://www.plancomm.gov.bd/adp-2017-18/</a></p> <p>Country Partnership Framework or Country Programmes of WB and ADB, and others DPs, copies of which are available at ERD.</p>	<p>budget)</p> <p><b>MoV:</b> Annual Development Programmes of Planning Commission</p> <p><a href="http://www.plancomm.gov.bd/adp-2017-18/">http://www.plancomm.gov.bd/adp-2017-18/</a></p> <p>Country Partnership Framework or Country Programmes of WB and ADB, and others DPs, copies of which are available at ERD.</p>	
<b>Donors – Total Points</b>			10/10	3/7	1/1
<b>CCII</b>			<b>53/100</b>	<b>17/53</b>	<b>13/24</b>

## ANNEX B. ORGANIZATIONAL CHART OF THE MINISTRY OF FINANCE



## ANNEX C. LIST OF INSTITUTIONS AND PEOPLE MET

- National Parliament Secretariat
  - Dr. Md. Abdur Rob Howlader, Senior Secretary
- Ministry of Environment & Forests
  - Mr. Istiaque Ahmad, Secretary
- Ministry of Planning & Planning Commission
  - Mr. Ziaul Islam, Secretary, Planning Division
  - Dr. Nurun Nahar, Deputy Chief, Programming Division
- Ministry of Finance
  - Ms. Shamima Nargis, Additional Secretary, Economic Relations Division
  - Dr. Krishna Gayen, Joint Secretary, Finance Division
- Ministry of Women & Children Affairs
  - Ms. Nasima Begum ndc, Secretary
- Ministry of Chittagong Hill Tracts Affairs
  - Mr. Naba Bikram Kishore Tripura, ndc, Secretary
- UNDP Dhaka Office
  - Mr. Ranjit Kumar Chakraborty, Project Manager, IBFCR Project
  - Mr. Khurshid Alam, Assistant Country Director, UNDP Bangladesh
  - Mr. A.K.M. Mamunur Rashid, Climate Change Specialist, UNDP Bangladesh