

# Annual Report 2017

## (Draft)



### Inclusive Budgeting and Financing Climate Resilience (IBFCR)



Empowered lives.  
Resilient nations.

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## 1. Introduction

The Inclusive Budgeting and Financing for Climate Resilience (IBFCR) project aims to rationalize the Public Financial Management (PFM) of climate finance and introduce a climate policy based focus to planning, budgeting and performance management of climate finance by implementing the Climate Fiscal Framework (CFF) adopted by the Government of Bangladesh in 2014.

The climate dimension in tracking budgets and expenditure will be a very helpful development to ensure that climate sensitive activity is recognized within the performance accountability architecture and the Medium-Term Budget Framework (MTBF).

IBFCR Project being implemented by the Finance Division, Ministry of Finance though officially came into being in July 2016; it virtually became up and running after its inception in January 2017. The project will continue till September 2020.

## 2. Project Objectives and Purposes

The IBFCR project intends to foster a sustainable basis for identifying, maximizing and managing sources and application of funds for financing climate resilient actions. It further intends to develop climate related capacity and expertise within Finance Division (FD) and develop stronger relationships and collaborative partnerships with other major climate stakeholders, but primarily with Economic Relations Division (ERD) - the National Designated Authority (NDA) of Bangladesh to the Green Climate Fund (GCF), Programming Division and General Economic Division (GED) of Planning Commission, Ministry of Environment and Forests (MoEF), Local Government Division (LGD), Ministry of Disaster Management and Relief (MoDMR), Ministry of Agriculture (MoA), Ministry of Fisheries and Livestock (MoFL), Ministry of Women and Children Affairs (MoWCA), Office of the Comptroller and Auditor General (OCAG), Bangladesh Bank, Ministries implementing Social Safety Nets programmes in Climate vulnerable regions and the National parliament. Through these actions, the project aims to enable Bangladesh to maximize the benefits of national and international climate finance.

The project will also aim to enhance the recognition of climate policy and national strategy in the key FD led budgetary processes including MTBF and attendant Performance Management Systems, Ministry Budget Framework (MBF) and the Medium Term Macroeconomic Framework (MTMF).

Moreover, it will work closely with other projects within the FD, ERD, Internal Resources Division (IRD), GED, Programming Division, Implementation Monitoring and Evaluation Division (IMED) to forge greater cohesion and with those being led by FD and programming Division in respect of the recognition of climate issues for national interest.

### 3. Our work and accomplishment

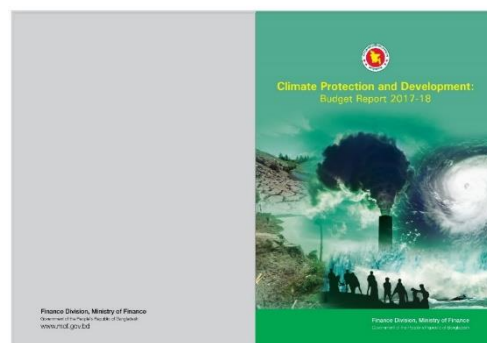
#### Key results achieved

##### **Key Result 1 (2017): Ministry Budget Framework Turned Climate Sensitive**

As part of the process of linking the climate change policies and strategies with resource allocation, the Ministry Budget Frameworks (MBFs) of 10 line-ministries were turned climate sensitive. An **Operational Guidelines** setting out the steps and procedures to be followed by the budget desk officers of relevant ministries while embedding climate dimension in their respective MBFs was issued. The main areas where climate dimensions were embedded include the main functions of concerned ministry, its strategic objectives, impact of strategic objectives and ministry spending priorities, where relevant.

##### **Key Result 2 (2017): Climate Budget Report Prepared**

A climate budget report covering the budgets of 6 line-ministries was prepared and presented before Parliament with the budget documents for FY 2017-18. The report was intended to bring to light the share of climate spending subsumed in the public expenditure and draw the attention of wider stakeholders to the Government's commitment to address the issues arising from the adverse effects of change. The analyses presented in the report were also meant to give them a fair idea about distribution of climate spending across six thematic areas set out in BCCSAP.



The report drew attention of the Hon'ble Prime Minister who made comments on its style and contents during the general discussion session on budget.

##### **Key Result 3 (2017): Climate Performance Audit Completed**

To strengthen climate finance governance, OCAG was requested to undertake climate performance audits on two completed projects financed by Bangladesh Climate Change Trust Fund (BCCTF) and Bangladesh Climate Change Resilience Fund (BCCRF) on a pilot basis. Meanwhile the audits have been completed. Using the experiences from the pilots, the government audit standards and performance audit manual of OCAG have been updated to include climate change dimensions in the operations of audit. In addition, two guidelines have been prepared on generic criteria and planning for undertaking climate performance audit, which await final vetting from OCAG.

##### **Key Result 4 (2017): Climate Sensitive Macroeconomic Framework Produced**

The project produced a macroeconomic framework to integrate the climate change dimensions with the existing macroeconomic framework through macro-econometric modelling exercise to find out the impact of climate change on major macroeconomic variables. The possible impact of climate change on the major macroeconomic variables in the medium and long term will be worked out through simulation exercise based on the results of the macro econometric model. The results of the exercise will help the policy makers in taking informed decisions on climate investment in both public and private sector to sustain the growth momentum of the economy.

## Key activities undertaken

The following activities have been carried out since the project became up and running in 2017:

### Inception Study

An inception study was conducted for two weeks in January 2017 through intensive desk review and face-to-face interviews and consultations with the key stakeholders and agencies. The main findings of the study were incorporated in the inception report and presented in the inception workshop. The study identified the key challenges at policy, institutional and operational levels and suggested a set of way forward. Based on the study findings the draft inception report proposed some amendments to be included in TPP.

### Inception workshop



An Inception Workshop jointly organised by the Finance Division and UNDP was held on 29th January 2017 in presence of GoB officials of relevant ministries, departments, agencies, representatives of NGOs and development partners, members of civil society, and academicians. Hon'ble Minister for Finance Mr. Abul Maal Abdul Muhith MP graced the occasion as the Chief Guest and inaugurated the Workshop while the Hon'ble Minister for Planning Mr. AHM Mustafa Kamal MP was present as the Special Guest. Mr. Robert D Watkins, UN Resident Coordinator in Bangladesh and Ms. Alexandra Maclean, Team Leader, Extreme Poverty, Resilience and Climate Change (EPRCC), DFID Bangladesh attended the event as Guests of Honour. The Session was chaired by Senior Secretary of Finance Division, Mr. Mahbub Ahmed. More



than 300 hundred participants from GoB, CSOs, NGOs, Media and think tan organizations attended the workshop.

The purpose of the workshop was to share the key findings of the inception study with the participants and get their feedback. In the workshop, the participants worked in groups and came up with their feedback and recommendations on some selected issues they deliberated on. The inception study report was revised and finalized based on the recommendations

#### Briefing session on Pilot Performance Audits

In strengthening the climate finance governance, the Office of the Comptroller and Auditor General (OCAG) of Bangladesh needs to play a vital role. As a part of this process, two pilot performance audits were taken up by OCAG to include climate dimension in the audit process, with technical assistance of IBFCR project. Two audit directorates under OCAG were assigned this task. The Civil Audit Directorate (CiAD) was responsible for conducting the audit on a project funded by BCCTF while the Foreign Aided Projects Audit Directorate (FAPAD) was assigned to conduct audit on a project funded by BCCRF.

To provide technical support to the audit teams tasked to conduct the audits, a briefing session was held on 13th July, 2017 at the Audit Complex, Segunbagicha, Dhaka, with Director General, FAPAD as the chair. National Project Director (NPD) Mr. Shahabuddin Ahmed, Additional Secretary, Finance Division, Ministry of Finance attended the session on special invitation. The objective of the briefing session was to highlight the significance of embedding climate dimension in performance audits and to guide the audit teams about how the climate change issues can be captured in their audits. The briefing session was also attended by the Deputy Comptroller and Auditor General (Senior), Deputy Comptroller and Auditor General (A&R), Director General (DG) CiAD, Directors of both the directorates, Project Manager (PM), Experts and Consultants of IBFCR project, representatives from Finance Division related to IBFCR project, and the members of the two pilot performance audit teams.

#### Finance Division Holds Workshop for Inclusion of Climate Dimension in Ministry Budget Framework (MBF)

A workshop on **Operational Guidelines and Training Manual for Inclusion of Climate Dimension in Ministry Budget Framework** was held on 6 August 2017 at CIRDAP International Conference Centre, Dhaka. The event was organized by Finance Division, Ministry of Finance, Government of Bangladesh, in partnership with UNDP Bangladesh under the auspices of its Inclusive Budgeting and Financing for Climate Resilience (IBFCR) project.



The workshop's objective was to receive feedback on the Operational Guidelines meant to provide guidance on how the relevant line ministries will embed climate actions and priorities in their budgets and the Training Manual designed to deliver hands-on training to the budget and planning desk officials of those ministries. Mr. Hedayetullah Al Mamoon, Senior Secretary, Finance Division inaugurated the workshop as the Chief Guest of Inaugural Session chaired by Mr.

Shahabuddin Ahmed, Additional Secretary, Finance Division and National Project IBFCR Project. Around 170 officials from different relevant ministries and departments/agencies attended the workshop.

#### National Steering committee meeting of IBFCR project

In 2017, two meetings of National Steering Committee(NSC) of the project were held. The 1st NSC meeting was held at the Finance Division, Ministry of Finance on 21st December 2016. The meeting was chaired by Mr. Mahbub Ahmed, Senior Secretary, Finance Division, Ministry of Finance. The meeting reflected on the project deliverables of various components. Annual Work Plan (AWP), Procurement Plan of FY 2016-17 along with the priorities of the project during first year of implementation. The second NSC meeting was held on 06 December 2017 which reviewed and discussed among others, the project progress against its Annual Work Plan(AWP) 2017, Annual Work Plan (AWP) for 2018 and procurement plan.

#### Technical Advisory Group (TAG) Meeting of IBFCR project

Three TAG meetings chaired by Mr. Shahabuddin Ahmed, Additional Secretary, Finance Division and National Project Director (NPD) of IBFCR project were held in 2017. In these meetings, the TAG reviewed the project deliverables and gave their clearance after detailed discussion.

#### Review and Update of the Climate Fiscal Framework (CFF 2014)

A National Climate Fiscal Framework (CFF) was adopted by GoB in 2014 which identified key entry points for mainstreaming climate change into public financial management(PFM) systems and processes. As the IBFCR project intends to build on the CFF to align with existing and future PFM reform programmes led by Finance Division, the existing CFF (2014) is being reviewed and updated under the project. However, the specific main reasons for updating the CFF include new developments in Public Financial management (e.g. IBASS++, New Budget and Accounts Classification System)) and in climate policy (country investment plan, Paris Climate Agreement) and current thinking at the global level.

It is expected that the updated CFF will review the relevance of existing CFF in the context of national budget setting process; assess the effects of fiscal instruments in the CFF such as taxation and subsidies; build a scenario of the full range of available sources of fund in Bangladesh including domestic and international sources; assess the scope for inclusion of private sector involvement in climate actions; and work out a full range of climate finance management options with pros and cons in the country context.

#### Exposure Visit to Indonesia

A key capacity development strategy of the IBFCR project is to facilitate relevant key government officials to acquire knowledge and experience on the best global practices and strengthen the initiatives in different areas of climate change. Keeping this in view, an exchange visit to Indonesia was designed.

A delegation of 11 Bangladesh Government officials from the Ministries of Finance, Environment and Forests, Water Resources and Agriculture visited Indonesia during 9<sup>th</sup> -13<sup>th</sup> October 2017. The objective of the exposure visit was to better understand climate vulnerabilities facing Indonesia and the policies and strategies being used to finance mitigation and adaptation actions.

The visit allowed the delegation to meet the high-level officials from Indonesia's Ministry of Finance, Ministry of Environment and Forestry, Ministry of National Development and Planning, and Ministry of Home Affairs and gather insights from the challenges they are facing in effecting climate finance agenda in their own setting.

### Annual Planning workshop of IBFCR

The Annual Planning Workshop of Inclusive Budgeting and Financing for Climate Resilience (IBFCR) project was held from 30th November to 2nd December 2017 in Sylhet. The workshop was organized by the Finance Division and UNDP. The workshop participants included officials of Finance Division, representatives from Planning Commission, associated programmes working with climate change agenda and IBFCR project staff. Mr. Mohammad Muslim Chowdhury, Secretary-in-Charge of Finance Division, was present as the Chief Guest and Mr. Shahabuddin Ahmed, Additional Secretary and National Project Director of IBFCR project, chaired the workshop.



The objective of the workshop was to review progress of IBFCR project since its inception, share the Activity Plan for 2018 with the participants, prioritize the activities proposed in the plan and draw out an implementation strategy. In the workshop, participants reviewed the progress of ongoing project activities, and discussed in detail the activities proposed in the Annual Activity Plan 2018. Key activities for 2018 included updating the Climate Fiscal Framework (CFF 2014), embedding climate dimension in the macro-economic framework as well as in fiscal policies of the government, providing support to develop climate change inclusive Ministry Budget Framework (MBF) for all relevant ministries, mainstreaming climate finance in the audit operation of Office of the Comptroller and Auditor General of Bangladesh (OCAG) and supporting formulation of climate change inclusive budgeting and planning at the local level in partnership with Local Government Initiative on Climate Change (LoGIC) project. The feedback received from the participants has been incorporated in the project's annual activity plan for 2018.



## Knowledge Exchange on Budget and Accounting Classification System

A day-long knowledge exchange event on new Budget and Accounts Classification System (BACS) was organized by Finance Division under the auspices of Inclusive Budgeting and Financing for Climate Resilience (IBFCR) project on 7th January 2018 at the office premises of Public Expenditure Management Strengthening Programme (PEMSP) of Finance Division, Ministry of Finance.

The participants of the event included relevant staff of IBFCR and Local Government Initiative on Climate Change (LoGIC) projects and UNDP. Mr. Md Habibur Rahman, Program Director, PEMSP and Joint Secretary (Budget-1), Finance Division opened the event by welcoming the participants.



## Inclusive Budgeting and Financing for Climate Resilience Project in Development Fair 2018

A three-day fair titled **Development Fair 2018** was kicked off on 11 January 2018 at district and upazila headquarters in the country. The fair was intended to highlight the government's development efforts and achievements so far in its journey towards making Bangladesh a middle-income country by 2021 and a developed one by 2041.

Prior to the fair the project produced a flyer and distributed it to a large network of 492 sub-districts and 64 districts of Bangladesh through the Office of the Controller General of Accounts (CGA). The IEC material was produced jointly by the Finance Division and UNDP. It included information on the project at a glance containing the project's background, objectives, components, progress, achievements, and funding sources in a clear, concise and comprehensible manner. The flyer was designed to inform the wider audience about the key interventions and achievements made by the project so far.



### **The Story of Deluti Union:**

IBFCR project has developed a few products (video, photo stories) which were showcased at the Regional Dialogue on Climate Resilient Growth and Development in Bangkok to share good practices in Bangladesh - particularly the localization of the climate change fiscal frameworks under the IBFCR project and SIDA Phase-II project.

IBFCR representative presented for participating countries and organizations the success story of Deluti Union and the challenges in incorporating climate change into domestic budgets to seek out opportunities for south-south partnership for future learning and knowledge transfer.



Link: <http://www.bd.undp.org/content/bangladesh/en/home/presscenter/articles/2018/02/19/support-for-women-to-build-their-adaptive-capacity-to-climate-ch0.html>

## 4. Component wise Progress and Key Achievements

The key achievements of IBFCR under each component in 2017 are detailed below:

### Component 1: Climate Fiscal Framework Implementation and Management

#### CFF reviewed and finalized

The Climate Fiscal Framework, a final input from IBFCR, is completed, and this is now under review of Finance Division. The Framework's approval from Finance Ministry might take some time, as this needs to be validated also by NBR (as reform in Tax, VAT, Subsidy, and Pricing proposed in the CFF), Bangladesh Bank (as Investment on Green Finance and related incentives are suggested in CFF), Finance Division (as iBAS++, classification system, and macro-economic policy adjustments are proposed), and similarly with Programming Division (ADP reform agenda is proposed). The revised CFF therefore might need more internal governmental vetting before final approval. However, from the project side the final report has been submitted for Government's internal validation.

#### Macro-economic framework for Climate Change in Bangladesh

The Macroeconomic framework is also finalized from IBFCR side and it has been submitted to Finance Division to approve and use the framework in forecasting budget demand for low carbon climate resilient development.

### Component 2: Climate Change Sensitive Planning and Budgeting Management

#### Budget Call Circular that includes CC budget priorities for ministries

As the budget call circular for FY 2017-18 was issued in November 2016 well before the project became up and running, a decision was taken in the first National Steering Committee Meeting of IBFCR project on 21 December 2016 that a technical paper would be prepared for inclusion of climate dimension in Ministry Budget Framework (MBF). Accordingly, the Project prepared an Operational Guideline which was reviewed by Finance Division and disseminated among the relevant stakeholders in six relevant line ministries in a workshop held in April 2017. The workshop reviewed the document and recommended it for clearance. The Technical Advisory Group (TAG) of the project based on the feedback from the workshop cleared the Guidelines as final.

#### Inclusion of Climate Change programme and cost dimensions into MTBF

The MBFs of 10 large spending ministries have been made climate sensitive. These include: Ministry of Agriculture, Ministry of Water Resources, Ministry of Environment and Forests, Ministry of Primary and Mass Education, Ministry of Disaster Management and Relief and Local Government Division, Ministry of Education, Ministry of Land, Ministry of Housing and Public Works and Roads and Highways Division.

In addition, support was provided to another 10 ministries/divisions (Rural Development and Cooperatives Division, Ministry of Fisheries and Livestock, Ministry of Women and Children Affairs, Ministry of Social Welfare, Health Services Division, Ministry of Chittagong Hill Tracts Affairs, Energy and Mineral Resources Division, Power Division, Ministry of Food, and Ministry of Industries) to include climate dimension in their MBFs.



The number of ministries have been decided by the finance division bearing in mind the coverage of climate budget report for FY 2017-18 and FY 2018-19. It is to be noted that the climate budget report for FY 2017-18 included 6 large spending ministries instead of 10 as the task was taken up in April 2017. For the climate budget report of FY 2018-19 all 20 ministries are planned to be covered.

### Component 3: Climate Public Finance Governance Strengthened

#### First Climate budget report to Parliament

The report, available at the Finance Ministry website at [this link](#), was prepared based on climate sensitive MBFs of 6 large spending ministries. The Climate Budget Report for FY 2017-18 titled “Climate Protection and Development” was published and presented to the parliament during the Budget Session on 01 June 2017.

Honorable Prime Minister acknowledged the importance of the report while delivering comments in the general discussion session on budget for FY 2017-18 in the Parliament:  
<https://youtu.be/d-IgVDUTvN8>

"Hon'ble Finance Minister drew attention to the extent of damages resulting from climate change and actions required to recover the losses together with the financing requirements, and **he presented a report before the parliament** in which he dealt on these impacts. If the H'ble MPs read this report, they will get a comprehensive idea about the negative impacts of climate change and the ways to overcome them"

– Honorable PM Sheikh Hasina

#### CAG climate performance audit of a CC project of GOB

Two pilot audits were taken up by OCAG of which one audit on BCCTF-funded project titled Reconstruction of Embankment and River Bank Protection Work in Ramnagar-Rahimnagar Area under Rupsa Upzila of Khulna District has been completed and the report has been shared with the Ministry of Water Resources for their feedback. Support for conducting the second audit on BCCRF funded project titled Climate Resilient Participatory Afforestation and Reforestation Project (CRPARP) has been delivered.

DG, FAPAD broadened the remit of the audit team engaged for conducting climate performance audit to include financial audit. As the audit team with same strength has been asked to carry out an additional task, preparation of final audit report will take time. It is expected that the report will be completed by the end of December 2017.

In addition, based on the initial findings of the audit teams, IBFCR team has also prepared three reports titled Proposed Addenda to Include Climate Dimension in Government Auditing Standards Audit Code and Performance Audit Manual, Generic Criteria for Climate Performance Audit, and Guidelines for Planning Climate Performance Audit which were presented before the Technical Advisory Group (TAG) for their clearance on December 2017.

#### Component 4: Strengthening Finance Division's Coordination Roles in Climate Public Finance Management

Provide support to Committee meetings (BMRC & Coordination Council) in relation to climate finance:

A briefing session was held in relation to climate finance at the first BMRC & Coordination Council meeting. The objective of the session was to inform about the ongoing activities and development progress of Medium Term Macro Framework. Moreover, some workshops and exchange sharing sessions have been organized to highlight the significance of embedding climate dimension in MTMF to inform the coordination council members about how the climate change issues can be captured in climate finance.



#### Climate Macro model:

The national budget setting process using Medium Term Budget Framework (MTBF) is rooted in its broader Medium Term Macroeconomic Framework (MTMF), but its current ambit does not take the climate dimensions into account and measure the effects of climate change on macroeconomic indicators. Against this backdrop, the IBFCR project has taken an initiative to integrate the climate change dimension with the existing macroeconomic framework through macro-econometric modelling exercise to find out the impact of climate change on major macroeconomic indicators, such as public investment, private investment, government expenditure, government revenue, growth, external trade and so on. The possible impact of climate change on the major macroeconomic indicators in the medium and long term will be worked out through simulation exercise based on the results of the macro econometric model. This bears an immense importance in terms of policy implication as the results of the exercise will help the government achieve high growth sustainability through adequate climate investment in public and private sector.



## Component 5: More Effective Planning and Budgeting for Climate Finance at the Local Level

### Local Level Planning and Budgeting for Climate Change

IBFCR has an agenda of providing support to develop local Climate Change Fiscal Frameworks (CCFFs). Two unions, Deluti Union Parishad at Paikgacha, Khulna and Latachapali Union Parishad of Kalapara, Patuakhali were selected for piloting local CCFFs. Building on the work done, the SIDA-supported project “Strengthening Governance of Climate Change Finance to Enhance Gender Equality” will support the implementation of the local CCFFs to demonstrate gender-responsive climate actions at the local level by implementation of two schemes, thereby implementation of the local climate action plan to demonstrate gender-responsive climate actions at the local level. The Deluti Union Parishad will strengthen resilience to climate change by setting up necessary infrastructure and services for provision of (i) saline-free drinking water to households, and (ii) adaptive livelihood options for women.

Deluti Union Parishad has already conducted risk assessments, developed a baseline of the situation and developed a local climate action plan with the objective of minimizing the risks posed by climate change impacts. The climate action plan specifically identified and prioritized the access to saline-free drinking water and adaptive livelihood options for women as actions to reduce climate risks.



The local people, both women and men of Deluti Union, worked together with the Union Parishad in identifying their risks and working out plan of actions to tackle climate change. The locals were also involved with planning accessible and inclusive infrastructure and adaptive livelihoods as a way to implement gender-responsive investments at the local levels. The Union Parishad too undertook the task

of developing a database with detailed information on the 4,182 households of Deluti Union, which consists of 23 villages and a population of 24,385 people (Source: Deluti Union Parishad, 2017).

## 5. Challenges and the Way Forward

The project became up and running at the middle of budget cycle when Budget Call Circular was already issued and training on the circular was done. According to the decision of the first steering committee held on 21 December 2016, the project team had to prepare an operational guideline to embed climate dimension in the ministry budget framework of selected line ministries and then provided training to the relevant budget desk officers of Finance Division and the climate relevant line ministries.

Staff and consultant mobilization was mainly delayed due to the non-availability of competent resourceful staff and consultant in the market. Several positions had to be re-advertised to pick up the right candidates. In some cases, it took 6 months. In one instance, the project could not engage any suitable candidate. The project staff had to shoulder extra workload to meet the delivery deadline of output.

Involving multiple agencies and taking on board their diverse views on wider fiscal issues took longer than expected in updating the CFF.

The line ministries submitted their MBF in response to the Budget Call Circular (BC-1) embedding climate dimension in MBF added to the workload of the budget desk officers of line ministries as such they faced challenges in accomplishing the task following the operational guideline prepared by the project. The project staff provided additional support to them in meeting this challenge.

The project supported the operation of the climate performance audit carried out by OCAG. The finalization of the audit report is basically the prerogative of the Auditor General as OCAG is an independent entity. Therefore, meeting the deadline for preparation of final audit report turned out to be challenging. The project keeps on pursuing the OCAG to get the final audit report approved by OCAG.

## 6. Project Financing

The arrangements in place are as follows:

DFID	US\$ 1,070,000
UNDP TRAC	US\$ 500,000
GIZ:	US\$ 130,000
SIDA:	US\$ 200,000 (parallel)
	UNDP Regional Offices/other initiatives/other UN initiatives: ..... US\$ 300,000 (parallel & indicative)
GOB Contribution: In kind and human resource cost total BDT 10 million.	

### Financial Statement:

The project's financial delivery in 2017 was 100 percent. Output wise expenditure is as follows:

ATLAS Activity	Budget 2017 (in USD)	Total Expenditure (in USD)	% Total
Climate Fiscal Framework Implementation and Management	229,973.00	232,219.97	101%
Strategic Climate Change Sensitive Planning and Budgeting Baseline	157,443.00	160,475.62	102%
Strengthening Climate Public Finance Governance	121,824.00	114,144.46	94%
Strengthening Finance Division Coordination and Climate Public Finance Management Role	65,590.00	56,518.42	86%
More Effective Planning and Budgeting for Climate Change Finance at the local level	0.00	0.00	0%
Programme management support and operation cost	148,680.00	156,969.28	106%
Total	723,510.00	720,327.75	100%

## **7. Monitoring and Evaluation (M&E)**

The project worked out its M&E Plan to monitor and evaluate the project activities as they progress during the year under review. A detailed M&E Plan for 2017 is annexed to the report.

## List of Acronyms:

ADP	Annual Development Programme
BCCRF	Bangladesh Climate Change Resilience Fund
BCCSAP	Bangladesh Climate Change Strategy and Action Plan
BCCTF	Bangladesh Climate Change Trust Fund
CC	Climate Change
CCA	Climate Change Adaptation
CCTF	Climate Change Trust Fund Act 2010
CFF	Climate Fiscal Framework
CFP	Climate Fiscal Policy
CPEIR	Climate Public Expenditure and Institutional Review
DAE	Department of Agriculture Extension
DOE	Department of Environment
DPP	Development Project Proforma
FD	Finance Division
GOB	Government of Bangladesh
IBFCR	Inclusive Budgeting and Financing for Climate Resilience
IMED	Implementation Monitoring and Evaluation Division
INDC	Intended Nationally Determined Contribution
KPI	Key Performance Indicator
LGD	Local Government Division
LGED	Local Government Engineering Department
MBF	Ministry Budget Framework
MOF	Ministry of Finance
MTBF	Medium-Term Budget Framework
MTMF	Medium Term Macroeconomic Framework
M&E	Monitoring & Evaluation
PIM	Public Investment Management
UP	Union Parishad





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