

Annex 1: Terms of Reference

Background

The overarching objectives of this US\$ 2.50 million grant funded project are to rationalise 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 GoB's Climate Fiscal Framework. The project is being implemented by Finance Division, Ministry of Finance since July 2016 and will come to an end on 30 September 2021. It intends to foster a sustainable basis for identifying, maximising and managing sources and application of funds for financing climate resilient actions. The project further intends to develop climate related capacity and expertise within Finance Division and develop stronger relationships and collaborative partnerships with other major climate stakeholders, but primarily with Economic Relations Division and the National Designated Authority (NDA) of Bangladesh to the Green Climate Fund (GCF); Programming Division and General Economics Division of Planning Commission; Ministry of Environment, Forest and Climate Change; Local Government Division; Ministry of Disaster Management and Relief; Ministry of Agriculture; Ministry of Fisheries and Livestock; Ministries implementing Social Safety Nets programmes in climate vulnerable regions; Ministry of Women and Children Affairs; Office of the Comptroller and Auditor General; and the National Parliament that will enable Bangladesh to pursue maximised benefits of national and international climate finance.

It will also aim to enhance the recognition of climate policy and national strategy in the key Finance Division led PFM processes including Budget, Medium Term Budget Framework (MTBF) and attendant Performance Management Systems, Ministry Budget Frameworks (MBF) and the Medium-Term Macroeconomic Framework (MTMF). It will also work closely with other projects within the Finance Division, Economic Relations Division, Internal Resource Division, General Economics Division, Programming Division, Implementation Monitoring and Evaluation Division (IMED) to develop greater cohesion between Finance Division led PFM initiatives and Programming Division led Public Investment Management (PIM) initiatives and the Annual Development Programme (ADP) in respect of the recognition of climate issues on a national interest basis. The project is built on the Climate Fiscal Framework finalised in June 2014 and will align with existing and future PFM and PIM reform programmes led by Finance Division and Programming Division. The project has five components:

1. Climate Fiscal Framework implementation and management
2. Strategic climate change sensitive planning and budgeting management
3. Climate public finance governance strengthened
4. Strengthening Finance Division's coordination roles in climate public finance management
5. More effective planning and budgeting for climate change finance at the local level

Objectives of Evaluation

The overall objective of the assignment is to conduct the final evaluation of "Inclusive Budgeting and Financing for Climate Resilience (IBFCR) Project". The specific objectives of final evaluation will be but not limited to the following:

- To assess overall progress, achievements, and detailed results of the project during the whole project period based on results framework, including the needs and problems identified during project design, in terms of anticipated impacts:
- To assess to what extent the IBFCR project has contributed to influencing relevant national and sectoral level policies in Bangladesh to make them climate informed;
- To assess the effectiveness of institutional strengthening support to the Finance Division (capacities, perceived effectiveness of role)
- Achievements and effectiveness of public finance reforms (e.g., as regards budget circulars, climate budget tracking; integration of specific modules etc.)
- To examine the efficacy of the hypothesis/assumptions embedded in Theory of Change of the IBFCR project;
- To assess to what extent the project was able to adapt to changed circumstances/environment; To draw lessons learned and good practices for replication and/or up-scaling and provide forward-looking recommendations for the next programming phase;

In particular, final evaluation will assess the following aspects of the IBFCR project:

Relevance: Are the project outcomes consistent with the national priorities, UNDP corporate priorities, and did they remain relevant over time?

Efficiency: To what extent was best value-for-money obtained (results delivered vs resources expended)?

Effectiveness: To what extent were the objectives achieved based on approved results framework? What were the major factors influencing the achievement or non-achievement of the objectives?

Results/ Outcomes/ Impact: What are the positive and negative, and foreseen and unforeseen, changes and effects driven by project-supported interventions? Results include direct project outputs, short-to medium term outcomes, and longer-term potential impact including national benefits, replication effects and other, local effects.

Sustainability: National ownership of the results and the likely ability of project-supported interventions to continue to deliver benefits for an extended period of time after completion. Assess project's role in influencing wider policy at national and international level and to what extent benefits of project intervention will continue or are likely to continue.

Lessons learned: The evaluation will also document the innovations and lessons learned from the project. This includes analysis of what has worked and what has not as well as observations related to the project design, management and operation of the project.

Recommendations: Considering the progress made this far, what could be future steps for Government and Development Partners to promote effective development cooperation. What could be further improved if UNDP or any other agency implements a similar project in the near future.

Evaluation shall incorporate funding analysis and gender analysis. It also covers assessment of project design, project management, and M&E system.

The overall evaluation should be in line with PFM Reforms Strategy (2016-2021), Bangladesh Climate Change Strategy and Action Plan (BCCSAP) 2009, 7th Five Year Plan, SDG, UN Sustainable Development Cooperation Fund (UNSDCF), UNDP Country Program Document (CPD) 2017-2020 and other national priorities.

Scope of Evaluation

The evaluation consultant will be responsible for conducting final evaluation of "Inclusive Budgeting and Financing for Climate Resilience (IBFCR) Project". The evaluation consultant is expected to provide an independent review of the performance of the project in relation to the following key aspects:

Strategic direction

1. Assess the effectiveness of implementation strategies for different project outcome areas
2. Evaluate the relevance of IBFCR project in the context of country's climate change policies, plans and priorities including ongoing PFM reforms agenda
3. Examine the level of integration of climate change policies and priorities with the overall climate finance governance

Implementation performance

1. Assess progress against specified outputs, identifying the project's contribution from other unrelated factors
2. Assess the perception of key stakeholders on the direct and indirect benefits derived from the project
3. Assess the outcome-wise allocation of funds and their efficient utilisation for project activities with focus on value for money for the results generated
4. Assess the financial management and procurement procedures of the project and how they are used to achieve value for money
5. Analyze the organizational and institutional factors that influenced the project's performance

6. Assess the technical support available, internally and externally, in support of the project's implementation. Analyze the composition of the project team (whether it is optimal or not) as well as its effectiveness in carrying out project activities collectively as a comprehensive team
7. Assess the extent to which project deliverables are being embedded into overall PFM systems and processes of the government with a view to eventual handover of the project
8. Whether UNDP's partnership strategy been appropriate and effective
9. What factors contributed to effectiveness or ineffectiveness

Lessons learned

1. Identify innovative approaches and their adoption for replication
2. Identify approaches that failed to achieve the desired results and document the reasons for this failure for future learning
3. Identify best practices and if they can be replicated to other Ministries

Sustainability

1. Assess the sustainability of results in light of the current policy and programmatic thrust of the Government of Bangladesh
2. Review ongoing activities and the likelihood to sustain after the project has concluded
3. Assess the degree of ownership of the government

Knowledge Management and Communication

1. Assess how far knowledge management and networking aspects have been pursued
2. Review the effectiveness of the communication and visibility strategy
3. Assess to what extent awareness levels of project stakeholders on climate public finance governance has increased

The final formulation of the scope of evaluation will be agreed in consultation with UNDP country office and the project team. Additional considerations may be added at the discretion of UNDP.

Duties and Responsibilities

Timeline and Scope of Work

Phase	Scope of work of consultant	Number of Days	Timing
Inception Phase	<p>This phase is meant to ensure that the evaluation team is fully prepared before undertaking the field mission. It includes:</p> <ul style="list-style-type: none"> • Desk review of existing documents, including project document, TAPP, strategies developed by the project, reports and documents developed by the project and write-ups on the project initiatives • Consultation with key external stakeholders • Drafting of the inception report, including evaluation methodology, timeline, evaluation matrix, and data collection tools • Development of data collection tools (i.e. KII checklists and short questionnaires) • Review of inception report by the project and UNDP 	04 Days	Within 1 week of signing contract

Field Mission Phase	The field mission will include: <ul style="list-style-type: none"> • A briefing session by UNDP and the project management • Initial introductory meeting/workshop with the stakeholders and partners • Interviews, key informant interviews and focus group discussions with the stakeholders • Debriefing to the UNDP CO and the stakeholders on the key findings 	06 Days	Within 3 weeks of signing the contract
Reporting Phase	<ul style="list-style-type: none"> • Aggregation of findings from desk review and country mission • Drafting of the evaluation report • Review by UNDP and stakeholders for quality assurance • Incorporation of comments and revision of the report • Submission of the final report 	08 Days	Within 6 weeks of signing the contract

Methodology and Approach of Evaluation

An evaluation consultant is expected to propose and determine a sound evaluation design and methodology (including detailed methodology to answer each evaluation question) and submit it to UNDP together with the inception report following a review of all key relevant documents and meetings with representatives of UNDP, the Government, donor, and any other stakeholder. However, it is suggested that the evaluation should use a mixed method approach – collecting and analyzing both qualitative and quantitative data using multiple sources in order to draw valid and evidence-based findings and conclusions and practical recommendations. The evaluator is expected to review all relevant reports providing quantitative data collected by IBFCR project, UNDP, the Government or other agencies. Data and evidence will be triangulated to address evaluation questions.

As the IBFCR project is policy-oriented, final evaluation will also look into the project’s impact on relevant policies of the government and broader policy-level impacts which could be attributable to project’s interventions. This requires robust evaluation methodology and analytical framework using both qualitative and quantitative approaches. The evaluation consultant is expected to propose an appropriate methodology in the inception report.

Final decisions about the specific design and methods for the evaluation will be made through consultation among the IBFCR project, UNDP, the consultants and key stakeholders about what is appropriate and feasible to meet the evaluation purpose and objectives as well as answer the evaluation questions, given limitations of budget, time and data.

The data collection process should be participatory engaging government high officials, implementing and donor partners, project concerns, key stakeholders and a wide cross-section of staff and beneficiaries incorporating gender equity approach.

The evaluation should at least include the following data collection approach but not limited to:

Document review: Read key background documentation on IBFCR project. These documents include, inter alia: project document, TAPP, annual work plans and budgets, quarterly and annual progress reports, quarterly and annual expenditure reports, minutes of Technical Advisory Group (TAG) meetings, project Steering Committee (PSC) meetings, any other public documents and publication describing IBFCR activities.

Consultation (Key Informant Interviews and Focus Group Discussions): Interview key stakeholders-including representatives from GoB; current and previous project management and directors, UNDP management; other development partners, key CSO representatives. Selection of

interviewees will be decided in consultation with UNDP during the inception phase. The evaluator will use UNDP guidelines for reviews and comply with the UNEG “Ethical Guidelines for Evaluation” and will respect confidentiality of information providers. The evaluation activities shall be based on UNDP evaluation principles, norms and standards that are outlined in the UNDP Handbook on Planning, Monitoring and Evaluation (2010).

Information/Data available from UNDP/ IBFCR project

- Results Framework
- Annual Reports (2017-2019)
- IBFCR project documents (TAPP, ProDoc)
- Annual work plans
- Inception report
- Minutes of TAG meetings and PSC meetings
- UNSDCF and UNDP-CPD 2017-2020
- IMED reports
- M&E plan
- Project self-assessment reports
- Knowledge products produced by IBFCR project

Implementation Arrangement

- The consultant will report to the Assistant Resident Representative (ARR), Business Development and Partnerships, UNDP Bangladesh.
- The report should be logically structured. It should be prepared following the UNDP guidelines and template provided in the link below:
- https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=2ahUKEwi-l_r_5jnAhVEJHIKHQ5BBZYQFjAAegQIBBAB&url=http%3A%2F%2Fweb.undp.org%2Fevaluation%2Fguideline%2Fdocuments%2FTemplate%2Fsection-4%2FSec%25204%2520Template%25206%2520Standard%2520evaluation%2520report%2520content%2520full%2520details.docx&usg=AOvVaw0sR3oZVDjjB2u4aosVRK4-
- The consultant will liaise with the Project Manager (PM), IBFCR project. In addition, the PM will inform to the Government of Bangladesh, represented by the National Project Director (NPD); and UNDP. The NPD and the ARR and the Governance Cluster lead or anyone who is/are delegated by the concerned officials will be responsible for reviewing the output of the consultant and agree on the deliverables.
- UNDP will provide office space (no computer) and arrange various meetings, consultations, interviews and ensure access to key officials as mentioned in proposed methodologies. UNDP will bear the cost of such meetings.
- Based on the scope of the work outlined above, the following are the deliverables from the consultant:

1. Inception report, including evaluation methodology, timeline, and evaluation matrix;
2. Evaluation report (draft and final);
3. A set of data collection tools, including checklists and questionnaires in English;
4. Softcopy of all collected data including cleaned datasets (if any)

Schedule of Payment

The review will take 18 working days over a period of 1 month, broken down as follows:

Deliverables	Days required	% of payment
Submission of an inception report (including evaluation methodology) and data collection tools (i.e. checklists and questionnaires) - subject to approval of UNDP	04 Days	30%
Conduct field mission (meeting, consultation, interview with the stakeholders)	06 Days	

Submission of Draft and Final Evaluation Reports, including datasets	08 Days	70%
Total	18 Days	100%

Competencies

Corporate Competencies:

- Demonstrates commitment to UNDP's mission, vision and values
- Knowledge in working with climate finance governance issues will get advantages
- Displays cultural, gender, religion, race, nationality and age sensitivity and adaptability
- Interpersonal communication and relationship management
- Familiar with and shares the vision of human development as laid out in the flagship HDR series

Functional Competencies:

- Encourages knowledge sharing and learning
- Disseminates specialized knowledge and experience
- Actively works towards continuing personal learning and development in one or more practice areas, acts on learning plan and applies newly acquired skills

Development and Operational Effectiveness:

- Able to perform a variety of standard specialized and non-specialized tasks and work processes that are fully documented, researched, recorded and reported
- Ability to review a variety of data, identify and adjust discrepancies, identify and resolve operational problems
- Able to perform work of a confidential nature and handle a large volume of work
- Ability to provide input to business process re-engineering, implementation of the new system

Leadership and self-management:

- Focuses on result for the client
- Has demonstrable leadership skill
- Consistently approaches work with energy and a positive, constructive attitude
- Remains calm, in control and good humoured even under pressure
- Demonstrates openness to change
- Responds positively to feedback and differing points of view

Required Skills and Experience

Academic qualifications

Minimum Masters degree in Economics/ Finance/ Public Policy/ Public Administration/ Social Science or related fields.

Years of experience

- Minimum 10 years of professional experience in project and programme evaluation.
- Experience on public financial management related project evaluation is desirable.
- Knowledge and experience on policy evaluation will be an advantage
- Experience of leading at least 01 evaluation assignment e.g., final evaluation, end-line, outcome evaluation, portfolio evaluation, impact evaluations.
- Proven experience of completion of minimum 01 assignment with multilateral or bilateral donor supported technical assistance projects (mandatory).
- Minimum 01 assignment successfully completed in evaluating government executed programmes (mandatory).
- Knowledge on climate risk management is needed.
- Proven experience in report writing (concise with high clarity) List of publications/ completed assignments/ reports etc. to be provided by the applicants.

Annex 2: Results Framework

Goal/Intended Outcomes					
[5.1] By 2016, population vulnerable to climate change and natural disaster have become more resilient to adapt with the risk.					
[5.2] By 2016, vulnerable populations benefit from natural resource management (NRM) environmental governance and low emission green development					
Purpose/Outcome Indicators					
[5.1.1] Amount of resources budgeted by the Government for disaster risk reduction and climate change adaptation against sectoral policies and plans (Target By 2016 = US\$500m[1])					
[5.2.2] No of Government investment projects incorporating Poverty Environment and Climate Change indicators in the project design and implementation (2016 target = 30)					
[5.2.3] Pro-poor plans, strategies and partnership mechanism are in place to implement low emission green growth with better access to climate financing mechanisms					
Outcome/Component 1	Output	Output Targets	Activities	Responsible Parties	Input
Project Outcome/Component 1. Climate Fiscal Framework Implementation and Management	Output 1.1: Fiscal policies (Pricing, taxation and subsidy) reviewed for coherence with BCCSAP objectives and recommendations make on an annual basis as part of development of Medium Term Budget Strategy (MTBS) within the MTBF processes.	1. Annual Review of strategy and policy in climate related adaptation incentives, subsidies and tax revenues. 2. Gap analyses of 1 above completed 3. Coherent climate sensitive fiscal strategy that promotes pro-poor growth in place. 4. Recognition of the full range of climate issues (adaptation and mitigation) in MTBS implemented.	1. Support to institutionalise climate dimension of MTBS. 2. Review and revision of fiscal measures, incentives and subsidies. 3. Assess Finance Divisions' internal information systems for recognition of on-budget external resources. 4. Develop economic models for monitoring effectiveness of CFF fiscal initiatives. 5. Integration of Climate Fiscal Framework with MTMF component of National Budget Strategy.	1. Finance Division 2. IRD 3. ERD 4. Project	1. PFM: Climate finance expertise 2. PFM: Budgeting systems 3. PFM: Taxation, incentives, and subsidies expertise

Project Outcome/Component 1. Climate Fiscal Framework Implementation and Management	Output 1.2: CFF Implemented and Reviewed	<ol style="list-style-type: none"> 1. Revision of existing Climate Fiscal Framework based on broader stakeholder review at national and local level. 2. Review of Climate Fiscal Policy documents of CFF and Presentation of Climate Fiscal Policy documents by Finance Division for approval by Government. 3. Medium Term Budget Strategy recognises Climate Fiscal Framework. 4. Climate financial management mechanisms established. 5. Ongoing maximisation of on-budget climate funds (see also Output 1.3.2). 	<ol style="list-style-type: none"> 1. Consultation Workshops with internal and external stakeholders 2. Options developed and refined for the financial management of internal climate funds 3. Support to establish climate financial management mechanisms at National and Local level in Finance Division 4. Establish information flows between IRD, ERD and Finance Division to accumulate and share data to monitor external and internal sources for climate finance. 	Finance Division IRD ERD Project	PFM: Climate finance expertise PFM: Budgeting systems expertise PFM: Taxation, incentives, and subsidies expertise
Outcome/Component 2	Output	Output Targets	Activities	Responsible Parties	Input
Project Outcome/Component 2: Strategic Climate Change Sensitive Planning and Budgeting Management	Output 2.1: Climate dimension recognised explicitly in Ministry Budget Frameworks and Medium Term Strategic Business Plan of main spending administrative institutions (LGD, DMRD etc.).	<ol style="list-style-type: none"> 1. Key Ministry Budget Documents (MBF, MTSBP) identify climate related planned expenditure 2. Climate related indicators linked to BCCSAP themes set by key Ministries. 3. Strengthened recognition of climate policy drivers in key institutions, including specifically Local Government Division 	<ol style="list-style-type: none"> 1. Capacity building and awareness raising in Line Ministries 2. Support to Finance Division and Key Line Ministries, in particular Local Government Division, to design climate related inclusions in Ministry budget documents including call circulars 	Finance Division Line Ministries Project	PFM: Capacity Building skills PFM expertise PFM: Monitoring and Evaluation expertise
Project Outcome/Component 2: Strategic Climate Change Sensitive Planning and Budgeting Management	Output 2.2: Policy linkage established between ADP and Finance Division Classifications for climate change.	<ol style="list-style-type: none"> 1. Policy dimension in revised Chart of Accounts includes Climate Change (in collaboration with post SPMP initiatives) 2. Classification guidance for BCCSAP themes developed 3. Climate mapping tool between alternative classifications developed (in 	<ol style="list-style-type: none"> 1. Development of written guidance for classification climate activity for tracking and monitoring purposes 2. Roll out and capacity building of written classification guidance 3. Integration of climate mapping tool with iBAS and other existing IT based systems 	Finance Division Planning Commission (Programming Division and IMED) CGA Project	Engineering and Social Sector expertise Classification expertise

		the absence of a common classification structure)			
Project Outcome/Component 2: Strategic Climate Change Sensitive Planning and Budgeting Management	Output 2.3: Long term costs of climate resilience works identified (and prioritized by sector) for inclusion on an annualized basis in ADP and MTBF	<ol style="list-style-type: none"> 1. Revised and detailed breakdown of costings in BCCSAP developed in consultation with Line Ministries, Planning Commission and Finance Division 2. Capacity to monitor costed themes in BCCSAP established in Finance Division 3. Monitoring of composition and distribution of Public Expenditure climate spend to ensure consistency with BCCSAP themes in Budget Strategy 4. Prioritized and costed long term National Climate Change Plans (NAPA, NAP, BCCSAP, NAMA, FYP) 	<ol style="list-style-type: none"> 1. Costing of long term Climate needs in consultation with stakeholders 2. Prioritisation of climate interventions in consultation with stakeholders 3. Workshops and consultation 	Finance Division Programming Division ERD Line Ministries Project	PFM: IT expertise for integration of mapping tool PFM: Writing manuals and guidance Capacity Building expertise Costing and phasing expertise
Project Outcome/Component 2: Strategic Climate Change Sensitive Planning and Budgeting Management	Output 2.4: Options for programme based approaches developed	<ol style="list-style-type: none"> 1. Ministries identify key activities that contribute to climate response in budget submissions. 2. Cross Ministry Climate Change Programmes developed 	<ol style="list-style-type: none"> 1. Programme budgeting capacity building in Finance Division and Line Ministries (in collaboration with SPEMP) 2. Workshops and consultations 	Line Ministries Finance Division Project	PFM: Programme Budgeting Knowledge PFM: Monitoring and Evaluation expertise Capacity Building expertise
Outcome/Component 3	Output	Output Targets	Activities	Responsible Parties	Input

<p>Project Outcome/Component 3: Climate Public Finance Governance Strengthened</p>	<p>Output 3.1 Strengthened climate monitoring activity of Budget Monitoring and Resource Committees in key climate administrative institutions</p>	<p>1. Budget Monitoring and Resource Committees compile, evaluate and act upon climate related KPIs in key institutions 2. Evidence of follow up action taken by Line Ministries in response to monitoring and evaluation activity by Budget Monitoring and Resource Committees in key institutions</p>	<p>1. Awareness raising and capacity building of Budget Monitoring and Resource Committees in Line Ministries 2. Development of climate sensitive data collection systems for monitoring and evaluation of performance in Line Ministries and Finance Division 3. Capacity building in monitoring and evaluation (in collaboration with SPEMP) 4. Establishing climate sensitive feedback mechanisms between Line Ministries and Finance Division</p>	<p>Line Ministries Finance Division Project</p>	<p>PFM: Monitoring and Evaluation expertise IT skills Data Collection Systems Design Capacity Building Skills</p>
<p>Project Outcome/Component 3: Climate Public Finance Governance Strengthened</p>	<p>Output 3.2 Monitoring mechanism of composition and distribution of climate budget is established by Finance Division to ensure consistency with BCCSAP themes and pro-poor distribution.</p>	<p>1. Comprehensive (on and off budget and on and off treasury) statement of climate budget and outturn developed 2. Strategic financial monitoring of climate finance established 3. Ongoing maximisation of on-treasury climate expenditure</p>	<p>1. Development of tool to monitor re-costed BCCSAP themes to actual resource allocations in National Budget, ADP and MTBF 2. Tracking of climate finance to assess poverty incidence 3. Capacity building to institutionalise monitoring tool in Finance Division through written guidance and training. 4. Identification and collation of off-treasury expenditure 5. Identification of barriers and risks to bringing projects on treasury and on budget 6. Strategies to address risks identified above 7. Integration of all sources of climate budget and expenditure for monitoring (See also</p>	<p>Finance Division Controller General of Accounts (CGA) Project Directors Project</p>	<p>Accounting/Recording skills Performance Audit Skills General Audit Skills Capacity Building Skills</p>

Project Outcome/Component 3: Climate Public Finance Governance Strengthened	Output 3.3 Climate Finance linkages to accounting and performance Audit system established at Comptroller and Auditor General (C&AG) office.	1. Completion of pilot accounting of climate expenditure and revenues (thus, assets and liabilities) of an entity 2. Completion of pilot performance audit in climate sensitive subject 3. Presentation of climate performance audit report to Parliament	1. Support to design accounting/recording system 2. Support to Auditor General and selected Audit Directorates to conduct performance audit in climate related area 3. Selection of audit subject 4. Draft scope and objectives of performance audit 5. Support for planning and fieldwork 6. Support for drafting report	Auditor General Project	Accounting/Recording skills Performance Audit Skills General Audit Skills Capacity Building Skills
Project Outcome/Component 3: Climate Public Finance Governance Strengthened	Output 3.4 Accountability of climate finance strengthened at Parliamentary level	1. Enhanced awareness of climate finance at parliamentary level 2. Enhanced scrutiny of climate finance at parliamentary level	1. Investigate options for establishment of climate change standing committee 2. Review of role of Public Accounts Committee in Climate Finance	Parliament Project	Awareness raising workshops
Outcome/Component 4	Output	Output Targets	Activities	Responsible Parties	Input
Project Outcome/Component 4: Strengthening of Finance Division's Coordination and Climate Public Finance Managing Roles	Output 4.1 Institutional mechanism strengthened to steer implementation of National Climate Fiscal Framework, Inter-ministerial coordination, and co-ordination between National and Local Government led by Finance	1. Committee established and operational 2. Interface between National and Local CFF established	Support to Committee meetings and agenda	Finance Division Key Line Ministries Project	Drafting Skills Administrative skills Organisational Skills
Project Outcome/Component 4: Strengthening of Finance Division's Coordination and Climate Public Finance Managing Roles	Output 4.2: Supply side of the climate finance are better predicted and recognized as transparently as possible in MTBF and National Budget.	1. Identification of all current sources of funding for adaptation 2. Identification of further potential sources of funding including budget support 3. Maximisation of 'on budget' sources of funding	1. Modelling of historical financial and economic data 2. Scenario based modelling of future revenues 3. Barriers and risks to budget support identified and strategies developed	Finance Division Project	PFM: International climate funding expertise PFM: Taxation, incentives, and subsidies expertise PFM: Macroeconomic expertise
Project Outcome/Component 4: Strengthening of Finance Division's Coordination and Climate Public Finance Managing Roles	Output 4.3 Bangladesh's leadership on climate public finance management recognized in national, regional and international forum.	Finance Division representation at international climate change events on climate public finance and climate change budgeting issues	1. Briefing and capacity building on international climate finance 2. Attendance at international climate events to raise awareness on climate public finance issues	Finance Division Project	PFM: International Climate Expertise

Outcome/Component 5	Output	Output Targets	Activities	Responsible Parties	Input
Project Outcome/Component 5: More effective Planning and budgeting for climate finance at the local level	Output 5.1 Strengthened role of Local Government Division and Union/Upazillas in the integration of climate change finance in planning and budgeting at national and local levels	1. Gaps are analysed for policy coherence with MTF and BCCSAP 2. Relevant Divisions in MLGRDC have comprehensive information database about all sources of funding (budgetary and extra-budgetary) available to them related to CC. 3. #Budgetary and extra-budgetary climate related resources that MLGRDC has access to, is reflected in the MBF and MTBF. 4. # of technical briefs prepared	1. Gap analysis study undertaken 2. Guidelines/check list developed to increase coherence of MBF with BCCASP 3. Development of resources revenue database on climate change related to all sources of funding to all relevant divisions 4. Technical briefs developed to inform key policies and strategic discussions based on experiences in Unions and Upazillas 5. Lessons from Unions and Upazillas analysed	CTA-LG Finance Division LGD	PMF expertise LG expertise (CTA)
Project Outcome/Component 5: More effective Planning and budgeting for climate finance at the local level	Output 5.2 Planning and budgeting that is climate sensitive established/strengthened at Union /Upazilla and Pourashava level in nine localities of Bangladesh.	1. Availability of data base that provides overview of climate resources in 8 Upazila/Unions and 1 Pourashava. 2. Eight (8) Upazila/Union Parishads and One Pourashava have a practice to track their budget for climate expenditures. 3. 30% of budget in the Annual Development Plans and selected sector plans specifically target (and track) the poor and climate vulnerable. 4. One Analytical report outlining the overlap and	1. Establish database with information related to all sources of funding. 2. Capacity building programme developed by LGD in conjunction with Finance Division and implemented 3. Guidelines for tracking climate in local budget is developed and disseminated 4. KPIs developed to target poor and vulnerable 5. Guidance note developed for targeting and tracking plans and budgets	LGD Upazilla and Union Parishads Pourashava Finance Division MoEF Planning Commission	PMF expertise Poverty expertise Gender expertise Social protection expertise

		potential complementarity between social protection program targets and the climate vulnerable.			
Project Outcome/Component 5: More effective Planning and budgeting for climate finance at the local level	Output 5.3 Climate Resilience Grants (LDRRF/CCTF/BCCRF/Other) are linked for climate resilient planning and budgeting at local government level	1. # of local governments implementing climate change actions receiving climate resilience grants 2. # % change in proportion of CCA funds for LG coming from international sources in target local governments 3. # % change in proportion of CCA funds for LG coming from national resources in target governments	1. LoA is agreed with LGD and LGIs 2. Grants are channeled to selected Upazillas and Unions 3. Guidelines to identify available international funds identified 4. Capacity building to develop proposals 5. Guidelines to identify available international funds identified 6. Capacity building to develop proposals	LGD MoEF MoF MoDM&R	TA (LG)

Annex 3: List of Major Stakeholders Consulted

Name	Position/Organization	Address	Role in the Project	Email and Phone Number
Milia Sharmin	Deputy Secretary, & APD, IBFCR; Budget-19, Finance Division, Ministry of Finance			
Shirajun Noor Chowdhury	Joint Secretary; Budget-1, Finance Division, Ministry of Finance			
Nurun Nahar	Joint Chief; Bangladesh Planning Commission, Ministry of Planning			
Ranjit Kumar Chakrabarty	National Project Manager & Former Additional Secretary, Ministry of Finance; UNDP, Bangladesh			
Mohammad Muslim Chowdhury	Comptroller and Auditor General of Bangladesh; Office of the C&AG, Bangladesh			
Sudipto Mukerjee	Resident Representative UNDP Bangladesh			
Mamunur Rashid	Climate Change Specialist., UNDP CO			
Md. Saidur Rahman	Additional Secretary, Finance Division, Ministry of Finance and National Project Director, IBFCR Project			
Md Abu Sumon	Climate Change Expert			
Bipasha Chakma	Communications Officer			
Ayesha Noor	Research Assistant			
Musharat Mehejabeen,	Research Assistant			

Annex 4: List of Documents Consulted

1. Bangladesh Climate Public Expenditure and Institutional Review, General Economics Division Planning Commission, May 2012
2. Bangladesh Climate Fiscal Framework, Finance Division, Ministry of Finance, Government of the People's Republic of Bangladesh, 2014
3. Bangladesh Climate Fiscal Framework, Finance Division, ministry of Finance, Government of the People's Republic of Bangladesh, 2020
4. Climate Public Finance Tracking: Approach and Methodology, Finance division, Ministry of Finance Government of the People's Republic of Bangladesh and United Nations Development Programme (UNDP), March 2018
5. Bangladesh's Citizens Climate Budget Report, 2020-21; 2021-22
6. Generic Criteria for Climate Performance Audit, Issued by authority of the Comptroller and Auditor General of Bangladesh, April 2018
7. Guidelines for Planning Climate Performance Audit, authority of the Comptroller and Auditor General of Bangladesh, 2018
8. Training Manual on Climate Performance Audit Planning, July 2019, Inclusive Budgeting and Financing for Climate Resilience (IBFCR) Finance Division, Ministry of Finance
9. Training Manual on Climate Performance Audit Planning, August 2020, Financial Management Academy (FIMA)
10. Local Climate Financing Framework for Union Parishads, June 2020
11. Climate Change Glossary, Finance Division, Ministry of Finance, Government of the People's Republic of Bangladesh, August 2021
12. PSC Notice _ Minutes
13. Tag Notice _ minutes
14. Project Document, June 2015
15. Inclusive Budgeting and Financing for Climate Resilience (IBFCR) Project, July 2019
16. Inclusive Budgeting and Financing for Climate Resilience (IBFCR), Finance Division, Ministry of Finance
17. Inception report, the IBFCR Project
18. UNSDCF
19. IMED Reports, 2018-2021

- 20.** Annual Report, 2017-2020
- 21.** Project self-assessment reports
- 22.** Other Knowledge products produced by the IBFCR project
- 23.** Revised Technical Assistance Project Proforma/proposal (RTAPP)

Annex 5: Evaluation Questions

The evaluation questions below will be employed as a general guide and the actual interviews will be semi-structured and flexible depending on their positions and role in the Project. Only parts of the questions below will be asked for each interview. The team might have follow-up questions depending how the questions are answered.

Parameter	Evaluation Question	Response
<p><u>Relevance:</u></p>	<ol style="list-style-type: none"> 1. To what extent was the project in line with the national development priorities, the country programme's outputs and outcomes, the UNDP Strategic Plan, and the SDGs? 2. To what extent does the project contribute to the theory of change for the relevant country programme outcome especially in addressing the climate finance governance system in Bangladesh? 3. To what extent has the project enhanced knowledge on behaviour change 4. To what extent has the project been appropriately responsive to political, legal, economic, environmental, institutional, etc., changes in the country? 5. What comparative advantages did UNDP bring to Finance Division's capacity development and institutional strengthening? 	

Parameter	Evaluation Question	Response
<u>Efficiency:</u>	<p>6. To what extent was the project management structure as outlined in the project document efficient in generating the expected results?</p> <p>7. To what extent have the UNDP project implementation strategy and execution been efficient and cost-effective?</p> <p>8. To what extent has there been an economical use of financial and human resources? Have resources (funds, human resources, time, expertise, etc.) been allocated strategically to achieve outcomes?</p> <p>9. To what extent have resources been used efficiently? Have activities supporting the strategy been cost-effective?</p> <p>10. To what extent have project funds and activities been delivered in a timely manner?</p> <p>11. To what extent do the M&E systems utilized by UNDP ensure effective and efficient project management?</p>	
<u>Effectiveness:</u>	<p>12. To what extent did the project contribute to the country programme outcomes and outputs, the SDGs, the UNDP Strategic Plan, and national development priorities?</p> <p>13. To what extent were the project outputs achieved especially in achieving desired outcome</p>	

Parameter	Evaluation Question	Response
	<p>14. What factors contributed to effectiveness or ineffectiveness?</p> <p>15. In which areas does the project have the greatest achievements? Why and what have been the supporting factors? How can the project build on or expand these achievements?</p> <p>16. In which areas does the project have the fewest achievements? What have been the constraining factors and why? How can or could they be overcome?</p> <p>17. What, if any, alternative strategies would have been more effective in achieving the project's objectives?</p> <p>18. Were the project's objectives and outputs clear, practical, and feasible within its frame?</p> <p>19. To what extent have stakeholders been involved in project implementation? Or to what extent do they feel they own the actions they are taking.</p>	
<p><u>Impacts:</u></p>	<p>20. How have the project deliverables impacted Finance Division's ability to carry on its mandate?</p> <p>21. Has the project helped make a significant impact on the way the national partners perform their expected objectives?</p>	

Parameter	Evaluation Question	Response
	<p>22. Was capacity (individuals, institution, systems) built through the actions of the project?</p> <p>23. Was the project making contribution to the purpose level results of enabling Finance Division to become stronger in implementing the agenda of strengthening the country's climate finance governance system?</p> <p>24. Could observed changes in capacities (human, institutional, etc.) at country level be linked to the contribution of the UNDP?</p> <p>25. Could any unintended positive or negative impacts be observed as a consequence of the project?</p>	
<u>Sustainability:</u>	<p>26. Are there any financial risks that may jeopardize the sustainability of project outputs?</p> <p>27. To what extent will financial and economic resources be available to sustain the benefits achieved by the project?</p> <p>28. Are there any social, economic, environmental, or political risks that may jeopardize sustainability of project outputs and the project's contributions to country programme outputs and outcomes?</p>	

Parameter	Evaluation Question	Response
	<p>29. Do the institutional and legal frameworks, policies and governance structures and processes within which the project operates pose risks that may jeopardize sustainability of project benefits?</p> <p>30. What is the risk that the level of stakeholders' ownership will be sufficient to allow for the project benefits to be sustained?</p> <p>31. To what extent the project was effective to enhance integration of climate finance governance system in public and private sector actions</p> <p>32. To what extent do stakeholders support the project's long-term objectives?</p> <p>33. To what extent do UNDP interventions have well-designed and well-planned exit strategies?</p> <p>34. What could be done to strengthen exit strategies and sustainability?</p>	
<p><u>Project Design:</u></p>	<p>35. To what extent did the design of the project help in achieving its own goals?</p> <p>36. Were the context, problems, needs and priorities well analysed while designing the project?</p> <p>37. Were there clear objectives and a clear strategy</p>	

Parameter	Evaluation Question	Response
	<p>38. Were there clear baselines indicators and/or benchmarks for performance?</p> <p>39. Was the process of project design sufficiently participatory? Was there any impact of the process?</p>	
<p><u>Project Implementation:</u></p>	<p>40. Were the Project management arrangements appropriate at implementation and strategic level?</p> <p>41. How responsive has the management been to the changing needs of the project?</p> <p>42. How adequate was the M&E system in measuring the progress towards achieving objectives</p> <p>43. How have in-country stakeholders been involved project implementation?</p> <p>44. To what extent are project management and implementation participatory and is this participation contributing towards achievement of the project objectives?</p>	
<p><u>Promotion of human development</u></p>	<p>45. To what extent have poor, indigenous and physically challenged, women and other disadvantaged and marginalized groups benefited from the work of UNDP in the country?</p>	

Parameter	Evaluation Question	Response
	<p>46. To what extent does the project ensure that no one is left behind in regard to project benefits? What proportion of the beneficiaries of a programme were persons with disabilities? What barriers did persons with disabilities face?</p> <p>47. To what extent have gender equality and the empowerment of women been addressed in the design, implementation, and monitoring of the project?</p> <p>48. To what extent has the project contributed to gender equality, the empowerment of women and the realization of human rights? To what extent women were involved in the implementation of the actions indirectly or directly.</p> <p>49. To what extent has the project promoted positive changes in gender equality and the empowerment of women? Were there any positive or negative unintended effects?</p>	
<p><u>Lesson learned from past experience</u></p>	<p>50. Were there any lessons learned, failures/lost opportunities?</p> <p>51. What might have been done better or differently?</p>	

Parameter	Evaluation Question	Response
	52. Do you have any additional comments, ideas or suggestions about how to improve similar project?	

Annex 6: List of Achievements

Knowledge Products:

1. Climate Fiscal Framework (CFF), 2020;
2. The Climate Budget Report 2017-18, 2018-19, 2019-20, 2020-21
3. Citizens Climate Budget Report for FY 2019-20 and FY 2020-21
4. Bangladesh Climate Public Expenditure and Institutional Review (BCPEI);
5. Climate Public Finance Tracking: Approach and Methodology
6. Generic Criteria for Climate Performance Audit
7. Guidelines for Planning Climate Performance Audit
8. Training Manual on Climate Performance Audit Planning
9. Local Climate Financing Framework for Union Parishads (LCFFUP);
10. Climate Change Glossary, 2021

Annex 7: Pledge of Ethical Conduct in Evaluation



ETHICAL GUIDELINES FOR EVALUATION

PLEDGE OF ETHICAL CONDUCT IN EVALUATION



By signing this pledge, I hereby commit to discussing and applying the UNEG Ethical Guidelines for Evaluation and to adopting the associated ethical behaviours.



INTEGRITY

I will actively adhere to the moral values and professional standards of evaluation practice as outlined in the UNEG Ethical Guidelines for Evaluation and following the values of the United Nations. Specifically, I will be:

- **Honest and truthful** in my communication and actions.
- **Professional**, engaging in credible and trustworthy behaviour, alongside competence, commitment and ongoing reflective practice.
- **Independent, impartial and incorruptible**.



ACCOUNTABILITY

I will be answerable for all decisions made and actions taken and responsible for honouring commitments, without qualification or exception; I will report potential or actual harms observed. Specifically, I will be:

- **Transparent** regarding evaluation purpose and actions taken, establishing trust and increasing accountability for performance to the public, particularly those populations affected by the evaluation.
- **Responsive** as questions or events arise, adapting plans as required and referring to appropriate channels where corruption, fraud, sexual exploitation or abuse or other misconduct or waste of resources is identified.
- **Responsible** for meeting the evaluation purpose and for actions taken and for ensuring redress and recognition as needed.



RESPECT

I will engage with all stakeholders of an evaluation in a way that honours their dignity, well-being, personal agency and characteristics. Specifically, I will ensure:

- **Access to** the evaluation process and products by all relevant stakeholders – whether powerless or powerful – with due attention to factors that could impede access such as sex, gender, race, language, country of origin, LGBTQ status, age, background, religion, ethnicity and ability.
- **Meaningful participation and equitable treatment** of all relevant stakeholders in the evaluation processes, from design to dissemination. This includes engaging various stakeholders, particularly affected people, so they can actively inform the evaluation approach and products rather than being solely a subject of data collection.
- **Fair representation** of different voices and perspectives in evaluation products (reports, webinars, etc.).



BENEFICENCE

I will strive to do good for people and planet while minimizing harm arising from evaluation as an intervention. Specifically, I will ensure:

- **Explicit and ongoing consideration of risks and benefits** from evaluation processes.
- **Maximum benefits** at systemic (including environmental), organizational and programmatic levels.
- **No harm**. I will not proceed where harm cannot be mitigated.
- **Evaluation makes an overall positive contribution** to human and natural systems and the mission of the United Nations.

I commit to playing my part in ensuring that evaluations are conducted according to the Charter of the United Nations and the ethical requirements laid down above and contained within the UNEG Ethical Guidelines for Evaluation. When this is not possible, I will report the situation to my supervisor, designated focal points or channels and will actively seek an appropriate response.



11 March 2022

(Signature and Date)