

**People's Republic of Bangladesh
Programming Division
Bangladesh Planning Commission**

**People's Republic of Bangladesh
Strengthening Public Investment
Management System Project
JICA Support Phase 2**

Project Completion Report

August 2024

Japan International Cooperation Agency

IC Net Limited

BD
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Project Photographs

[Period 1] Years 1 and 2: September 2019 to September 2021



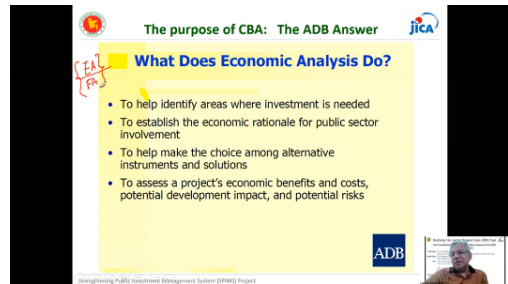
Kick-off meeting



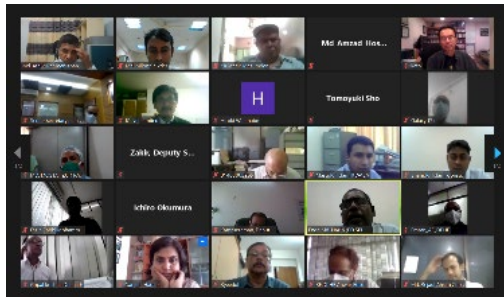
PIC meeting



MAF training (Foundation)



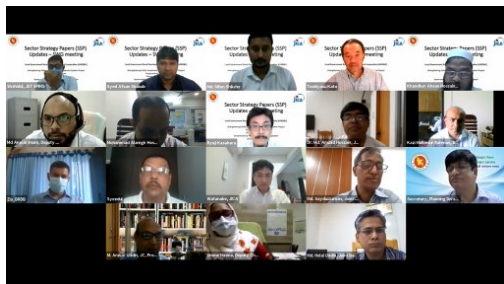
CBA training (Foundation)



MAF introduction



Dissemination workshop of Output 3



LGRD SWG meeting on updated SSP



Consultation workshop for Sector Re-Classification of ADP/RADP

[Period 2] Years 3, 4, and 5: November 2021 to June 2024



Training workshop on PIM Guideline and PIM Reform Program



Consultation meeting on PIM Guideline



MAF training



SAF training



TOT on MAF



MYPIP training



SSP/MYPIP training



TOT on SSP/MYPIP

Abbreviations

ADP	Annual Development Programme
AMS	ADP/RADP Management System
AWP	Annual Work Plan
BC-1/ BC-2	Budget Call-circular 1/ Budget Call-circular 2
BCS	Bangladesh Civil Service
CBA	Cost-Benefit Analysis
COVID-19	Coronavirus Disease 2019
DPP	Development Project Proposal
DIA	Disaster Impact Assessment
DRIP	Disaster and Climate Risk Information Platform: DRIP
ECNEC	Executive Committee of the National Economic Council
ERD	Economic Relations Division
FBE	Forward Baseline Estimates
FYP	Five Year Plan
GED	General Economics Division
GoB	Government of Bangladesh
IMED	Implementation Monitoring and Evaluation Division
IT	Information Technology
JCC	Joint Coordination Committee
JET	JICA expert team
JICA	Japan International Cooperation Agency
LGRD	Local Government and Rural Development
M&E	Monitoring and Evaluation
MAF	Ministry Assessment Format
MDAs	Ministry, Division and Agencies
MOCHTA	Ministry of Chittagong Hill Track Affairs
MOPA	Ministry of Public Administration
MTBF	Medium-Term Budget Framework
MYPIP	Multi-Year Public Investment Programme
NADA	National Academy for Development Administration
NAPD	National Academy for Planning and Development
NCC	National Co-ordination Committee
OJT	On-the-Job Training
OVI	Objectively Verifiable Indicator
PAMS	Project Appraisal Management System
PE	Power and Energy
PD	Project Director
PDM	Project Design Matrix
PFM	Public Finance Management
PIC	Project Implementation Committee
PIM	Public Investment Management
PIMRP	PIM Reform Program
PIU	Project Implementation Unit

PPS	Project Processing, Appraisal and Management System
PSC	Project Steering Committee
RADP	Revised Annual Development Programme
R/D	Record of Discussions
SAF	Sector Appraisal Format
SAP	Sector Action Plan
SAP-HCA	Sector Action Plan for the Housing and Community Amenities Sector
SAP-ECC	Sector Action Plan for the Environment and Climate Change
SPIMS	Strengthening Public Investment Management System (Project)
SPIMS-J1	SPIMS JICA Support Phase 1
SPIMS-J2	SPIMS JICA Support Phase 2
SFR	Sector Results Framework
SSP	Sector Strategy Paper
SWG	Sector Working Group
TOT	Training of Trainers
TPP/TAPP	Technical Project Proposals/ Technical Assistance Project Proposal

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1 Introduction

1.1 Background

The Government of Bangladesh (hereinafter called “the government” or “GoB”) implemented the Strengthening Public Investment Management System (SPIMS) project, a technical assistance project, from July 2014 to June 2024 for a total duration of ten years.^{1 2} The Japan International Cooperation Agency (JICA) supported the project in two phases: JICA Support Phase 1 (February 2014–June 2018), and JICA Support Phase 2 (September 2019–June 2024). The current Project Completion Report concerns JICA Support Phase 2 (hereinafter called “SPIMS-J2”).³

The Project Implementation Unit (PIU) for the SPIMS project was established in the Public Investment Management (PIM) Reform Wing under the Programming Division of the Bangladesh Planning Commission (hereinafter called “Planning Commission” or “PC”) as the counterpart for the JICA Expert Team (JET). The project was led by the Programming Division and involved a broad range of other institutions: the General Economics Division (GED) and four Sector Divisions of the Planning Commission; Planning Division of the Ministry of Planning; Finance Division and Economic Relations Division (ERD) of the Ministry of Finance; and key Ministries, Divisions and Agencies (MDAs) in the two pilot ADP sectors: (i) Local Government and Rural Development (LGRD); and (ii) Power and Energy (PE).

1.2 Purpose of this Project Completion Report

This Project Completion Report (hereinafter called “Completion Report” or “PCR”) has been prepared by the JET. The purpose is threefold.

- 1) Outline the progress and achievements over the project duration;
- 2) Recommendations for next steps; and
- 3) Lessons learned from the implementation of the project.

1.3 Report structure

Following this introductory chapter, the remainder of this Completion Report is structured as follows:

- Chapter 2: Basic information of the project
- Chapter 3: Results of the project
- Chapter 4: Summary of evaluation
- Chapter 5: Issues, countermeasures, and lessons learned
- Chapter 6: Recommendations

As this report was compiled before the unrest that began in July 2024 and led to the government change in August, the content of this report does not take into account the political and economic situation after the government change.

1.4 Acknowledgements

¹ The project duration in the original Technical Assistance Project Proposal (TAPP) for the SPIMS project approved by the GoB in September 2014 was five years (July 2014–June 2019). Considering the progress in this period, the GoB extended the project duration until June 2023. Moreover, to address the impact of COVID-19 on project implementation, the GoB further extended the project for one year until June 2024.

² The implementation period of the service contract between JICA and IC Net ends in August 2024.

³ The JICA Support Phases 1 and 2 are based on the Record of Discussions (R/D) signed by the GoB and JICA in November 2013 and May 2019, respectively. JICA Support Phase 2 was further extended for one year until June 2024.

The JET wishes to express its sincere appreciation for the leadership by the PIU, the Programming Division, and the cooperation of other MDAs since SPIMS-J2's start in September 2019. Their support was invaluable in implementing all activities under the project. The JET would also like to thank the JICA Bangladesh Office for its invaluable advice and timely support throughout the project period.

2 Basic Information of the Project

2.1 Background

Bangladesh has experienced remarkable socioeconomic development since gaining independence in 1971. The country's average Gross Domestic Product (GDP) growth rate was 6.3% per annum in the 6th Five Year Plan (FYP) period (2011–2015), which accelerated to 7.1% in the 7th FYP period (2016–2020). The per capita Gross National Income (GNI) reached USD 2,064 in 2020.⁴ According to the World Bank classification of 2015, Bangladesh successfully transitioned from being a low-income country to a lower-middle-income country. Building on the achievements of the 2010s, the government formulated the *Bangladesh Perspective Plan 2021–2041* in which Bangladesh aims to become an upper-middle income country by 2031 and a high-income country by 2041 (called “Vision 2041”).

To achieve the ambitious Vision of 2041, the Bangladesh Planning Commission (hereinafter called “Planning Commission” or “PC”) has recognized the critical need to improve the PIM system. The concrete issues to be addressed included improving the quality of Development Project Proposals (DPP); streamlining the process of project planning, assessment, appraisal, and approval; and strengthening the linkage between Five Year Plans, Annual Development Programme (ADP), and Medium-Term Budget Framework (MTBF).

Faced with these challenges, the Planning Commission implemented the Strengthening Public Investment Management System (SPIMS) project in 2014. In the first four years, JICA provided technical cooperation to the PIM Unit under the Programming Division and Ministries, Divisions, and Agencies (MDAs) in two pilot sectors: (i) Power and Energy (PE) and (ii) Local Government and Rural Development (LGRD). Through the SPIMS project, the Planning Commission developed a set of PIM reform tools (hereinafter called “PIM tools”) to improve the process of project formulation, appraisal, and approval, and strengthen the linkage among FYP, ADP and MTBF. In June 2018, the government approved the PIM tools—Ministry Assessment Format (MAF), Sector Appraisal Format (SAF), Multi-Year Public Investment Programme (MYPIP), and Sector Strategy Paper (SSP). Furthermore, in 2019 the government established the PIM Reform Wing under the Programming Division. These measures demonstrate the government's commitment to advance the PIM reform agenda.

Although the government successfully completed the first four years of the SPIMS project from 2014–2018, several challenges remain unaddressed. First, the government's PIM reform, which started in the 7th Five-Year Plan, established the PIM Reform Wing to coordinate the reform; however, there was no medium-term roadmap articulating the objectives and strategies of this reform. Moreover, the full-scale implementation of the PIM tools in the two pilot sectors and rolling out these tools to all other ADP sectors remain as major challenges. Furthermore, the PIM Reform Wing needed to work closely with the Planning Commission, Finance Division, and MDAs to strengthen the strategic linkage between the FYP, ADP, and MTBF in the budget process.

Against this backdrop, the Planning Commission requested that the Government of Japan provide continuous support for the SPIMS project. Responding to the request, JICA formulated JICA Support Phase 2 (hereinafter called “SPIMS-J2”), which is aimed to (i) develop a PIM Reform Program (PIMRP) and Action Plan, (ii) embed the PIM tools in two pilot sectors and roll them out to the other ADP sectors, and (iii) develop capacity of concerned stakeholders for using the PIM tools. All these aimed to contribute to a more effective and efficient PIM, as discussed in the subsequent sections.

⁴ General Economics Division. 2020. *8th Five Year Plan July 2020 - June 2025: Promoting Prosperity and Fostering Inclusiveness*. Bangladesh Planning Commission, Government of Bangladesh, page 2.

2.2 Outline of the Project

SPIMS-J2 aims to achieve its Overall Goal and Project Purpose as explained below. To achieve these objectives, the SPIMS project delivered three Outputs to strengthen the institutional, organizational, and human resource capacities of PIM. During the project period, the GoB and JICA agreed to amend the Record of Discussions (R/D) for the SPIMS project in 2022 and 2023. The amendments were necessary to address the adverse impacts of coronavirus disease 2019 (COVID-19) on project implementation and respond to newly emerging needs of the government in the project period (Section 2.3 provides the details of the R/D amendment).

Overall Goal:

Public investment contributes to achieving mid- to long-term development plan

Project Purpose:

Effectiveness of project and budget management in public investment is improved through PIM Reform Tools

Outputs:

- **Output 1: PIM Reform Program.** Implementation and monitoring system of the PIMRP and the action plan are established.
- **Output 2: Project formulation and appraisal.** The process of public investment project formulation, appraisal, and approval is improved through PIM tools.
- **Output 3: Strategic ADP.** The strategic linkage between the development budget and revenue budget is strengthened.

Activities:

The SPIMS-J2 implemented the following Activities to deliver three Outputs: Some of the Activities were newly added or replaced in line with the amendments of the R/D and are indicated in *italic fonts* below.

Output 1: PIM Reform Program

Implementation and monitoring system of the PIM Reform Program and the action plan are established.

- Activity 1-1 Review Public Finance Management (PFM) Reform Strategy, Action Plan and other PIM related on-going initiatives
- Activity 1-2 Develop PIM Reform Program with action plans in consultation with relevant stakeholders
- Activity 1-3 Provide necessary supports to implement PIM Reform Program and action plans
- Activity 1-4 Conduct regular monitoring and evaluation on PIM Reform Program and action plans
- Activity 1-5 Update PIM Reform Program and action plans
- Activity 1-6 Ensure alignment with PIM Reform Program and overarching policy framework (e.g., PFM Action Plan and 8th FYP)
- Activity 1-7*
*(New)** *Support preparation of PIM Guidelines*
- Activity 1-8*
*(New)** *Support preparation of a rollout strategy of PIM tools for all sectors*

Output 2: Project formulation and appraisal

Process of public investment project formulation, appraisal, and approval is improved through PIM Reform Tools.

Activity 2-1	Develop a procedure and schedule to fully introduce MAF/SAF in 2 pilot sectors
Activity 2-2	Develop plans and materials on MAF/SAF training
Activity 2-3	Organize dissemination workshops on MAF/SAF for stakeholders in 2 pilot sectors
Activity 2-4	Conduct Training of Trainers (TOT) to develop master trainers on MAF/SAF and other related PIM issues (e.g., Cost-Benefit Analysis and Logical Framework)
Activity 2-5	Conduct training on MAF/SAF and other related PIM issues (e.g., Cost-Benefit Analysis and Logical Framework) for stakeholders in 2 pilot sectors
Activity 2-6	Provide On the Job Training (OJT) supports for stakeholders in 2 pilot sectors to utilize MAF/SAF
Activity 2-7	Provide OJT supports for stakeholders in 2 pilot sectors reflecting the contents of SSP and MYPIP into SAF
Activity 2-8	Review status of MAF/SAF utilization and identify improvement points
Activity 2-9	Review and update MAF/SAF formats and manuals
Activity 2-10	Review appraisal process and management of public investment projects in other sectors
Activity 2-11 (Old)*	Develop MAF/SAF roll-out plan for other sectors
Activity 2-12 (Old)*	Provide supports to roll-out MAF/SAF to extended pilot sectors (Activity 2-2 to 2-9)
Activity 2-11 (New)*	Support MAF and SAF digitization
Activity 2-12 (New)**	Conduct trainings for stakeholders to roll out MAF and SAF

Output 3: Strategic ADP

Strategic linkage between development budget and revenue budget is strengthened.

Activity 3-1	Review current process and schedule of preparing ADP, Revised ADP, and MTBF
Activity 3-2	Based on Activity 3-1, develop and agree among concerned stakeholders in 2 pilot sectors on the procedure and schedule to introduce SSP/MYPIP
Activity 3-3	Conduct dissemination workshops on SSP/MYPIP in 2 pilot sectors.
Activity 3-4	Provide OJT supports for stakeholders in 2 pilot sectors to prepare ADP, RADP, and MTBF by utilizing SSP/MYPIP
Activity 3-5	Review utilization status and identify improvement points on SSP/MYPIP
Activity 3-6	Review and update the procedure and schedule of introducing SSP/MYPIP
Activity 3-7	Conduct an annual review to update Sector Results Monitoring Matrix of SSP and Forward Baseline Estimates and Fiscal Space of MYPIP
Activity 3-8	Review and update SSP/MYPIP guidelines
Activity 3-9	Review budget management status of public investment projects in other sectors
Activity 3-10 (Old)*	Develop SSP/MYPIP sector roll-out plan for other sectors
Activity 3-11 (Old)*	Provide supports to roll-out SSP/MYPIP to extended pilot sectors (Activity 3-2 to 3-8)
Activity 3-10 (New)*	Support the Planning Commission to align the ADP sector classification to the FYP and MTBF

* The amendment of R/D on March 22, 2022: (old)* indicates deleted activities; (new)* indicates added activities.

** The amendment of R/D on March 30, 2023: (new)** indicates the new activities added.

2.3 Rationales for Amending the R/D for the Project

The R/D for SPIMS-J2 between the GoB and JICA was amended twice, on March 22, 2022, and March 30, 2023. The rationale for this is as follows.

The first amendment of R/D (March 22, 2022)

The work plan in the original R/D was to disseminate and operationalize the PIM tools in two pilot ADP sectors in Years 1 and 2 and to disseminate the PIM tools to other sectors in Years 3 and 4. However, the operationalization of the PIM tools in the two pilot sectors was not completed as of March 2022 owing to the COVID-19 pandemic and other problems. Considering these situations, the GoB and JICA decided to modify the original work plan to focus on operationalizing the PIM tools only in the two pilot sectors in Years 3 and 4 (March 2022–June 2023). Moreover, they decided to add two new activities: (1) support the digitization of MAF and SAF to facilitate their use in the government and (2) support the preparation of the PIM Guidelines. These two new activities were requested at the meetings of the Project Implementation Committee (PIC) and Project Steering Committee (PSC) in 2021.

The points of the first amendment of R/D are summarized as follows:

- Deleted
 - Activity 2-11: Develop MAF/SAF roll-out plan for other sectors
 - Activity 2-12: Provide supports to roll-out MAF/SAF to extended pilot sectors
 - Activity 3-10: Develop SSP/MYPIP sector roll-out plan for other sectors
 - Activity 3-11: Provide supports to roll-out SSP/MYPIP to extended pilot sectors
- Added
 - Activity 1-7: Support preparation of PIM Guidelines
 - Activity 1-8: Support preparation of a rollout strategy of PIM tools for all sectors
 - Activity 2-11: Support MAF and SAF digitization
 - Activity 3-10: Support the Planning Commission to align the ADP sector classification to the FYP and MTBF

In line with the above amendments, the Objectively Verifiable Indicator (OVI) for Output 2 was modified as follows.

Before Amendment	After Amendment
1) More than 80% of trainees in 2 pilots and extended pilot sectors understand how to use MAF/ SAF	1) More than 80% of trainees in 2 pilots and extended pilot sectors understand how to use MAF/ SAF
2) MAF/SAF is utilized by more than 80% of newly formed DPP/TPP in 2 pilots and extended pilot sectors	2) MAF/SAF is utilized by more than 80% of newly formed DPP/TPP in 2 pilots and extended pilot sectors

Moreover, the indication of “TPP” in the original OVI for the Project Purpose was deleted because TPP was not planned to be supported by SPIMS-J2.

Before Amendment	After Amendment
2) Required days of DPP/TPP approval is decreased by 20%	2) Required days of DPP/ TPP approval is decreased by 20%

The second amendment of R/D (March 30, 2023)

The implementation of the project gained momentum in 2022 as the COVID-19 pandemic gradually abated, and the government phased out the lockdown accordingly. Having observed positive developments in operationalizing the PIM tools, the PSC meeting, which was held in May and September 2022, decided to roll out the MAF and SAF to all 15 ADP sectors. The government requested that JICA support the roll-out by extending the project period to one year. Moreover, the Planning

Division issued a notification on March 29, 2023, to use MAF and SAF in all 15 ADP sectors. The R/D for SPIMS-J2 was amended again on March 30, 2023, to reflect new developments.

The points for the second amendment of R/D are as follows.

- Change of implementation period:
 - The end of project implementation period was extended from June 2023 to June 2024.
- Added Activities:
 - Activity 2-12: Conduct trainings for stakeholders to rollout MAF and SAF in all sectors

In line with the above Activities, the OVI's for Outputs and Project Purpose were modified as follows.

Outputs

Before Amendment	After Amendment
1) More than 80% of trainees in 2 pilots and extended pilot sectors understand how to use MAF/ SAF	1) More than 80% of trainees in 2 pilots understand how to use MAF/ SAF.
2) MAF/SAF is utilized by more than 80% of newly formed DPP/TPP in 2 pilots and extended pilot sectors	2) MAF/SAF is utilized by more than 80% of newly formed DPP* in 2 pilots. 3) <i>More than 80% of Ministries/Divisions and Sector Divisions receive training on MAF and SAF.</i> 4) <i>MAF and SAF are utilized in all 15 sectors.</i>

*DPP formulated after November 1, 2022, and approved by the Executive Committee of the National Economic Council (ECNEC) are counted

Project Purpose

Before Amendment	After Amendment
2) Required days of DPP/TPP approval is decreased by 20%	2) <i>Average quality score of DPP assessed and appraised by MAF and/or SAF achieve 75.0 points</i>

2.4 Project duration

With the amendments of R/D twice as explained in Section 2.3, SPIMS-J2 was implemented over five years from September 2019 to June 2024. The contract between JICA and IC Net Limited for SPIMS-J2 was divided and implemented in two separate periods:⁵

- Period 1 (Years 1 and 2: September 2019 to September 2021); and
- Period 2 (Years 3, 4 and 5: November 2021 to June 2024).

2.5 Implementation structure

The PSC, also referred to as Joint Coordination Committee (JCC) in R/D, was the decision-making body of the project.⁶ The PSC consisted of senior representatives from the government and JICA. The JET supported the PIM Reform Wing in facilitating PSC activities during the project. In Bangladesh, senior officers of the Planning Division, IMED, Planning Commission, Finance Division, ERD, and other concerned ministries and agencies participated in the PSC as representatives of the respective institutions. The Chairperson of the PSC meeting was the Secretary, Planning Division, Ministry of

⁵ The duration of each period was modified in June 2021, without altering the overall project duration. The original two periods were Period 1 (September 2019 to June 2021) and Period 2 (July 2021 to August 2023).

⁶ Annex 3, Record of Discussions in May 2019.

Planning, and Members, Programming Division, and Planning Commission.

The PIC was the body to oversee and ensure smooth implementation of the project. The PIC frequently reviewed the progress and achievements of the project, assessed the progress of outputs, examined major issues arising from the project, and recommended and requested actions from the concerned organizations, the PIM Reform Wing, and the JET.

The PIM Reform Wing in the Programming Division undertook the overall project management. This Wing, headed by the Additional Secretary of the Programming Division and the Project Director (PD) of SPIMS-J2, served as the PIU and secretariat for the PSC and PIC.

The JET led by the Team Leader and Deputy Team Leader provided technical and managerial support for all activities of the PSC, PIC, and PIM Reform Wing and assisted them in achieving the Project Purpose of SPIMS-J2.

In SPIMS-J1 (2014–2018), the Sector Working Groups (SWG) of the two pilot sectors played critical roles in the development and validation of the PIM tools. At the start of SPIMS-J2, SWGs were reestablished, and the first joint SWG meeting was held in January 2020. However, the COVID-19 pandemic and the long spell of vacancies in PIU positions disrupted the operationalization of SWGs. Consequently, SWG meetings were not held after the first joint meeting in January 2020.

At the beginning of the project, the National Coordination Committee (NCC) was envisaged to be established, but it was never formed or held in the project period.

3 Results of the Project

This Chapter presents the external conditions surrounding SPIMS-J2 to understand the project operation over the project duration of five years. This is followed by presenting the status of the achievements of the Project Purpose and Outputs, which are assessed against the OVI in the R/D.

The status of achievements is assessed according to the following four levels⁷:

- 4 (Achieved);
- 3 (Largely achieved);
- 2 (Partially Achieved); and
- 1 (Not achieved).

Detailed descriptions of project Inputs and Activities are provided in ANNEX 1.

3.1 External conditions

(1) COVID-19 pandemic

The COVID-19 pandemic in Bangladesh and worldwide has disrupted project activities since March 2020, approximately six months after the start of SPIMS-J2. Responding to this pandemic, the GoB imposed lockdown several times since March 2020 (Table 1). It restricted the movement of people and public transport throughout the country and instructed government officers to work from home for considerable periods. To continue their work, government officers used online platforms such as Zoom to hold meetings, including the Executive Committee of the National Economic Council (ECNEC).

Table 1 Lockdowns in Bangladesh in March 2020–August 2021

	From	To
Lockdown in 2020	March 26, 2020	May 30, 2020
Lockdown in 2021	April 5, 2021	May 16, 2021
	June 28, 2021	July 14, 2021
	July 23, 2021	August 10, 2021

In response to the COVID-19 pandemic, JICA also imposed restrictions on JICA experts traveling to Bangladesh from April 2020 to March 2022 (Table 2). The JET members, international and national, worked from home to implement project activities from April to December 2020. After these travel restrictions, JICA limited the number of international experts who could travel to Bangladesh from December 2020 to March 2022.

Table 2 JICA’s restrictions on travel of international experts in April 2020–March 2022

	From	To
Restriction*	April 2020	December 2020
Limitation**	December 2020	March 2022

* JICA did not allow any JICA experts to travel to Bangladesh.

** JICA controlled the number of JICA experts to travel to Bangladesh.

(2) Personnel change and vacancy in PIU

⁷ "Largely achieved" means that the target of indicators has not been fully met but is close to being fully met. "Partially achieved" means that the target of indicators has not been fully or largely achieved but has been met to some extent.

In addition to the COVID-19 pandemic, the activities of the SPIMS project have been adversely affected by personnel changes and vacancies in the PIU. The PD for SPIMS-J2 changed twice in the first two years, and the positions of PD, Deputy Project Director (DPD) and Assistant Project Director (APD) under PIU were vacant for three to six months from July 2020 to January 2021 (Table 3). This was due to the reposting of many officers under the former Economic Cadre in the Bangladesh Civil Service (BCS) after the integration of the BCS Administrative Cadre and BCS Economic Cadre. Consequently, the project had to postpone several key activities until these positions were filled, and the PIU became fully operational.

Table 3 Vacancy of PIU positions

PIU positions	Vacant period	
	From	To
Project Director (PD)	July 27, 2020	August 2, 2020
	September 3, 2020	November 7, 2020
Deputy Project Director (DPD)	September 2, 2020	November 7, 2020
	December 7, 2020	June 21, 2021
Assistant Project Director (APD)	December 27, 2021	January 3, 2021

(3) Cooperation with GoB-funded projects for PIM reform

Owing to the adverse impacts of COVID-19, personnel change, and vacancy in the PIU on project operation, the PIU and JET revised the project plan a few times to adapt to dynamic environments and make progress. Moreover, they closely cooperated with other GoB-funded projects to advance PIM reform even under the uncertain environments surrounding SPIMS-J2. This cooperation successfully created synergy between the PIM reform projects explained below and helped to roll-out the PIM tools beyond the two pilot sectors.

- **Strengthening Development Budget Management Capability of Programming Division through a New Digital Database System Project 2017–2022.** The SPIMS project collaborated with the GoB-funded project under the Programming Division on two critical points. First, SPIMS-J1 provided technical support for the development of a Functional Requirement Document for the new digital database system under this project in 2017–2018. This Document provides critical technical input for the Programming Division to conduct the detailed design of a new database system for ADP and RADP, which was later named the ADP/RADP Management System (AMS). Second, SPIMS-J2 collaborated with this project to design and develop the MYPIP Module as a component of the AMS from 2021 to 2022. This enabled the digitization of the MYPIP and paved the technological foundation to roll out the MYPIP in all sectors.
- **Strengthening Digital Processing Project 2019–2025.** This project was led by the Planning Division, which aimed to develop and operationalize a Project Processing, Appraisal and Management System (PPS), an integrated digital platform for the government’s project planning process. In parallel, SPIMS-J2 developed the Project Appraisal Management System (PAMS), which enables line Ministries/Divisions to use MAF for the assessment of DPPs, and the Sector Divisions of the Planning Commission to use SAF for the appraisal of DPP, both under a single digital online platform. SPIMS-J2 supported the integration of PAMS with PPS in April–June 2024, when the development of PPS reached a stage where other systems could be integrated.

(4) Support for rolling out PIM tools by other Development Partners

SPIMS-J2 supported the roll-out of MAF and SAF in all sectors; however, the roll-out of SSP and MYPIP was limited to only two pilot sectors because of the limited budget and time for the project. Recognizing this limitation, the PIU, Programming Division, JICA, and JET proactively engaged in dialogues with other Development Partners and found ways to cooperate with the ADB, IMF, and World Bank to roll out the PIM tools to other sectors. Moreover, the project cooperated with the UNDP and

World Bank to incorporate some aspects of climate change and disaster management into the PIM tools.

- **ADB Sustainable Economic Recovery Programme 2021–23.** This programme's policy implementation matrix incorporated the PIM reform and provided funding for training to roll-out MAF and SAF to all sectors from July to November 2023. The PIU led this ADB-funded training on MAF and SAF, and JET members delivered part of the roll-out training programme funded by the ADB. The JICA expert team conducted eight batches of MAF training and two batches of SAF trainings for the all sector roll-out of MAF and SAF/. ADB provided funding for the implementation of six out of 8 batches of MAF training.
- **IMF Extended Credit Facility/Extended Fund Facility/Resilience and Sustainability Facility 2023–2027.** Responding to the adverse impact of COVID-19 on fiscal positions of the government, the IMF agreed with the government to provide USD 3.3 billion under the Extended Credit Facility (ECF) and Extended Fund Facility, and USD 1.4 billion under the Resilience and Sustainability Facility (RSF) in February 2023. As one of the conditions for these policy-lending facilities, the IMF and government agreed to roll out SSP and MYPIP to five sectors by FY 2025 and to additional five sectors by FY 2026.
- **World Bank Green and Climate Resilient Development (GCRD) Credit 2023–2027:** This World Bank Credit includes the adoption of MYPIP in key sectors as a trigger for the first tranche disbursement of Credit in FY 2023–24.
To clear this trigger, the Programming Division took the following actions: (i) updated MYPIP for the PE and LGRD sectors and developed an MYPIP for the health sector by using the latest data in ADP 2024–25; (ii) issued a “MYPIP Instruction (Guideline)” by the Programming Division that instructs the Ministries/Divisions and the Sector Divisions of the Planning Commission in the three sectors to prepare MYPIP; and (iii) prepared MYPIP Reports for the three sectors that demonstrate the formats and contents of the Report required by the MYPIP Instruction (Guideline). The PD and the Programming Division led these actions in the first half of 2024. The JICA Bangladesh, JET and the World Bank team supported those actions through engaging in a series of technical discussions and ensured full consistency between the “Strategic ADP Guideline” prepared by the SPIMS project that articulates SPIMS approaches to use SSP and MYPIP on the one hand and the MYPIP Instruction and MYPIP Reports developed by the World Bank team on the other. The Programming Division successfully completed all of the above actions and handed over the information to the Finance Division on time.
- **UNDP National Resilience Programme 2018–2022.** This programme, led by the Programming Division, developed the Disaster Impact Assessment (DIA) and the Disaster and Climate Risk Information Platform (DRIP) for project formulation, assessment, and appraisal. The government incorporated DIA and DRIP into MAF and SAF when the PIU and JET updated MAF and SAF in SPIMS-J2.

3.2 Project Purpose

Table 4 shows the OVIs of the Project Purpose set in the latest PDM and the status of their achievement as of June 2024.

Table 4 Indicators of the Project Purpose and status

Project Purpose	Objectively Verifiable Indicators (OVIs)	Status
Effectiveness of project and budget management in public investment is improved through PIM Reform Tools	1) 60% of PIM Reform short term action plan are under implementation	Achieved
	2) Average quality score of DPP assessed and appraised by MAF and/or SAF achieve 75.0 points.	Achieved
	3) SSP/MYPIP Utilization Guideline for ADP/RADP/MTBF formulation is prepared	Achieved

Table 5 provides a detailed explanation of the achievements of the OVIs.

Table 5 Indicators of the Project Purpose and the explanation of the achievement

Project Purpose: Effectiveness of project and budget management in public investment is improved through PIM Reform Tools	
OVI 1: 60% of PIM Reform short-term action plan are under implementation	
Status: Achieved	
Reasons:	
<ul style="list-style-type: none"> Eighty percent of sub-activities under Activities 11-12 of PFM Action Plan 2018–2023 are under implementation. *Note: 12 out of 15 sub-activities under Activities 11-12, Component 5, PFM Action Plan 2018–2023. Seventy-two percent of sub-activities under Activities 11-12 of updated PFM Reform Action Plan 2024–2028 are under implementation. * Note: 13 out of 18 sub-activities under Activities 11-12, Component 5, PFM Reform Action Plan 2024–2028. 	
OVI 2: Average quality score of DPP assessed and appraised by MAF and/or SAF achieve 75.0 points.	
Status: Achieved	
Reasons:	
<ul style="list-style-type: none"> The average quality score of the DPPs collected in two pilot sectors is 75.6 points. This exceeds the target of 75.0 points. The average quality score of the DPPs collected are 69.1 for the LGRD sector and 84.7 points for the PE sector. The number of DPPs collected totaled 29 in which 15 are from the LGRD sector and 14 from the PE sector. 	
OVI 3: SSP/MYPIP Utilization Guideline for ADP/RADP/MTBF formulation is prepared.	
Status: Achieved	
Reasons:	
<ul style="list-style-type: none"> The Strategic ADP Guideline was developed to explain how to utilize SSP/MYPIP in the ADP/RADP/MTBF formulation process. The Guideline was approved in May 2024. A broad range of stakeholders were consulted several times for validation in the process of formulation of the Guideline. 	

3.3 Outputs

Table 6 summarizes the OVIs of Outputs 1, 2, and 3 in the Project Design Matrix of the latest R/D and the status of their achievement as of June 2024.

Table 6 Indicators of project Outputs and the status

Outputs	Objectively Verifiable Indicators (OVIs)	Status
1. Implementation and monitoring system of the PIM Reform Program and the action plan is established.	1) Roles and responsibilities of stakeholders in implementing and monitoring the PIM Reform Program and action plans are clarified	Achieved
	2) Results of monitoring and evaluation of PIM Reform Program and action plans are shared among stakeholders	Achieved
	3) Progress of PIM Reform Program and action plans is reflected in the implementation and monitoring of PFM Reform Strategy and action plans	
2. The process of public investment project formulation, appraisal, and approval is	1) More than 80% of trainees in 2 pilots understand how to use MAF/SAF	Achieved
	2) MAF/SAF is utilized by more than 80% of newly formed DPP* in 2 pilot sectors	Partially Achieved
	3) More than 80% of Ministries/Divisions and Sector Divisions receive training on MAF and SAF.	Achieved

Outputs	Objectively Verifiable Indicators (OVIs)	Status
improved through PIM Reform Tools.	4) MAF and SAF are utilized in all 15 sectors.	Partially Achieved
3. The strategic linkage between the development budget and revenue budget is strengthened.	1) Forward Baseline Estimate and fiscal space extracted by utilizing MYPIP are shared with Finance Division by Planning Commission in pilot sectors	Achieved
	2) Updated contents of SSP/MYPIP are reflected to the development process of ADP, RADP, and MTBF in pilot sectors.	Achieved

* “Partially achieved” means that the target of indicators has not been fully or largely achieved but has been met to some extent.

Table 7 provides a detailed explanation of the achievements in the Output indicators.

Table 7 Indicators of Outputs and the explanation of the achievement

Output 1: Implementation and monitoring system of the PIM Reform Program and the action plan is established.
OVI 1-1: Roles and responsibilities of stakeholders in implementing and monitoring the PIM Reform Program and action plans are clarified.
Status: Achieved
Reasons:
<ul style="list-style-type: none"> • The PIM Reform Program 2024–28 developed under Output 1 clearly describes the implementation and monitoring structure of PIM reform. <ul style="list-style-type: none"> • The implementation structure consists of the following three tiers: (i) National Coordination Committee; (ii) Steering Committee; and (iii) Technical Advisory Committee (TAC) and Sector Working Groups (SWGs). • The PIM Reform Wing of the Programming Division is responsible for the following tasks: (i) serve as the secretariat for the above committees and groups; (ii) compile the information to review the progress of PIM Reform Program 2024-28; (iii) report monitoring results to the Steering Committee twice a year; and (iv) report the monitoring results to Program Execution and Coordination Team (PECT) under the implementation structure of PFM Action Plan 2024–28.
OVI 1-2: Roles and responsibilities of stakeholders in implementing and monitoring the PIM Reform Program and action plans are clarified.
Indicator 1-3: Progress of PIM Reform Program and action plans is reflected in the implementation and monitoring of PFM Reform Strategy and action plans.
Status: Achieved
Reasons:
<ul style="list-style-type: none"> • The PIU prepared and updated AWP for FY 2021–22, FY 2022–23, and FY 2023–24 with the support of JET. • The progress of AWP was monitored twice a year. The PIM Reform Wing shared the AWP progress monitoring results with Finance Division, the lead implementing agency for the PFM Action Plan 2018-2023.

Output 2: The process of public investment project formulation, appraisal, and approval is improved through PIM Reform Tools.								
OVI 2-1: More than 80% of trainees in 2 pilots understand how to use MAF/ SAF.								
[Status] Achieved								
[Reasons]								
<ul style="list-style-type: none"> • Approximately 82% of the targeted officers in the two pilot sectors received training and understand how to use MAF/SAFs as of November 2023. This exceeded the target of 80% (see the following table for the expected and actual numbers of the posts occupied by the officers who received training). <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Ministry/Division</th> <th>Expected</th> <th>Actual*</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Rural Institutions and Coordination Wing, AWRRI Division</td> <td>8</td> <td>5</td> <td>63</td> </tr> </tbody> </table>	Ministry/Division	Expected	Actual*	%	Rural Institutions and Coordination Wing, AWRRI Division	8	5	63
Ministry/Division	Expected	Actual*	%					
Rural Institutions and Coordination Wing, AWRRI Division	8	5	63					

Power Wing, OGNR Wing, Industry & Energy Division	7	5	71
Power Division, Ministry of PE&M	13	13	100
Energy and Mineral Division, Ministry of PE&M	11	10	91
Local Government Division, Ministry of LGRD&C	6	6	100
RDCD, Ministry of LGRD&C	4	4	100
Ministry of Chattogram Hill Track Affairs	6	2	33
Total	55	45	82

[Legend] AWRRI: Agriculture, Water Resource, and Rural Institutions, OGNR: Oil, Gas and Natural Resources, PE&M: Power, Energy and Mineral, LGRD&C: Local Government, Rural Development and Cooperatives

* The trained officers who currently work in the relevant posts as of November 9, 2023, are counted. If the trained officer who was transferred is included, the number of officers trained under SPIMS-J2 will be increased.

OVI 2-2: MAF/SAF is utilized by more than 80% of newly formed DPP* in 2 pilot sectors. (DPP formulated after 1 November 2022 and approved by the ECNEC are counted)

Status: Partially Achieved

Reasons:

- The members of PIC meetings (May 29, 2024) confirmed that the use of MAF and SAF had become increasingly established in the pilot sectors.
- The utilization rate was 33% (Among 12 eligible DPPs*, four (4) were assessed or appraised using MAF or SAF). This was below the target 80%.
- The Planning Commission will continue to conduct MAF and SAF training programmes to facilitate the use of MAF and SAF.

* Eligible DPPs were originally defined as the DPPs formulated after November 2022 and approved by ECNEC by May 2024. However, it was not possible to identify which DPPs were formulated after November 2022. Thus, the definition of eligible DPPs were revised as the DPPs on the list of newly approved projects in RADP FY 2022–23, ADP FY 2023–24 and RADP FY 2023–24.

OVI 2-3: More than 80% of Ministries/Divisions and Sector Divisions receive training on MAF and SAF.

Status: Achieved

Reasons:

- The MAF and SAT training in the rollout programme covered 96% of Ministries/Divisions and Sector Divisions of the Planning Commission.
 - In this training programme, 162 officers from 53 Ministries/Divisions, including one Sector Division of the Planning Commission, were trained. (among target officers of 220 officers from 55 Ministries/Divisions, including two Sector Divisions of Planning Commission, and excluding the officers in the pilot sectors).
 - About 98% of the Ministries/Divisions and 83% of their officers were trained on MAF. With regard to SAF, about 50% of the Sector Divisions and 29% of their officers were trained.
- After the completion of the SPIMS project, the Planning Commission plans to conduct training on MAF and SAF for officers who had not attended the rollout programme by a project implemented by the Planning Commission.

OVI 2-4: MAF and SAF are utilized in all 15 sectors

Status: Partially Achieved

Reasons:

- In March 2024, the Planning Division issued a notification to use MAF and SAF in all 15 ADP sectors. This means that the officers of Ministries/Divisions and Sector Divisions of Planning Commission are obliged to use the MAF and SAF. Thus, the utilization of MAF and SAF is expected to increase in all 15 sectors.
- The MAF and SAF were utilized in two pilot sectors, but not in the other sectors as of June 2024.
 - The following reasons are conceivable: (i) austerity measures of the government since 2023 and the national election in January 2024 considerably reduced the number of new DPPs and a higher priority was given for revising ongoing DPPs; and (ii) a majority of officers who received training

in the MAF/SAF rollout programme has not had the opportunity to use MAF or SAF after their training because few DPPs entered in the assessment and appraisal process.

- However, the utilization of MAF and SAF are expected to increase after the completion of SPIMS-J2, because officers in all sectors can use online MAF/SAF in PAMS that has been integrated into the PPS. The data integration between PAMS and PPS enabled officers to transmit the DPP data from the PPS to PAMS.

Output 3: The strategic linkage between the development budget and revenue budget is strengthened.

OVI 3-1: Forward Baseline Estimate and fiscal space extracted by utilizing MYPIP are shared with Finance Division by Planning Commission in pilot sectors.

Status: Achieved

Reasons:

- The results of MYPIP analysis using forward baseline estimates (FBEs) and fiscal space, and Sector Performance Analysis (SPA) using the Sector Results Framework of the SSP in two pilot sectors have been shared with the Finance Division at the tripartite meetings in the formulation process of ADP FY 2022–23 and ADP FY 2024–25.
- In June 2024, The Programming Division shared with Finance Division the MYPIP Reports for the pilot sectors and the health sector, which were prepared based on the MYPIP Instruction (Guideline) supported by the World Bank team. The MYPIP Reports included information on: (i) FBEs and fiscal space based on the latest ADP FY 2024–25; (ii) Sector Performance Analysis; and (iii) indicators related to Green Climate and Resilient Development (GCRD). It is expected that the Finance Division will use the MYPIP Reports to set indicative budget ceilings before issuing Budget Call Circular-1 (BC-1).

OVI 3-2: Updated contents of SSP/MYPIP are reflected to the development process of ADP, RADP, and MTBF in pilot sectors.

Status: Achieved

Reasons:

- The updated SSP in two pilot sectors were used to prepare Sector Performance Analysis (SPA); MYPIPs were updated after new RADP and ADP data became available, and reported in MYPIP Analysis Report in FY 2021–22, FY 2022–23, and FY 2023–24; and both SPA and MYPIP Analysis Reports were used to update Sector Highlights in ADP. All those documents fed information to the ADP/RADP/MTBF formulation process (see Box 6 of Annex 1 on the SPA, MYPIP Analysis Report and Sector Highlights).

4 Summary of Evaluation

The JET conducted a terminal evaluation of the SPIMS project based on the evaluation criteria summarized in Table 8.⁸ The evaluation criteria were rated using the following four assessment levels: 1 (Low), 2 (Moderately Low), 3 (High), and 4 (Very high).

Table 8 Evaluation criteria

Criteria	Contents
Relevance	Consistency with the national development policies and plans, needs of development.
Coherence	Synergies and complementarities with other projects (JICA, Japan, other development partners), consistency with international frameworks (e.g., SDGs), and consistency with the development cooperation policies of the Japanese Government and JICA.
Effectiveness	Level of achievement of the Project Purpose, relationship between the Outputs and Project Purpose.
Efficiency	Level of achievement of the Outputs and relationship between the Outputs and Inputs.
Impact	Contribution to the achievement of the Overall Goal of the project, contribution to policies, contribution to other projects.
Sustainability	Sustainability prospects from institutional, technical, organizational, financial perspectives.

(1) Relevance

Level 4 (Very high)

This assessment is based on the following information.

- **Consistency with development plan:** The SPIMS-J2 is in line with the contents of the 8th Five-Year Plan 2020–2025 (8FYP), which is the national development planning document for the project period of SPIMS-J2. Specifically, the introduction of PIM tools was identified as a strategy for strengthening PIM in Chapter 1 (Strengthening Administration, Institutions, and Governance) and Part 2 (Sector Development Strategies) of the 8FYP.
- **Consistency with development needs:** The activities and objectives of the SPIMS-J2 are consistent with the development needs of Bangladesh. The Bangladesh Perspective Plan 2021–2041 stipulates the long-term national goal of Bangladesh, namely to become an upper-middle-income country by 2031 and a high-income country by 2041. To achieve this goal, there is a clear need to improve the efficiency and effectiveness of public investments. In the 8FYP, the government continued its commitment to PIM reform, and the PIM tools introduced by the SPIMS project under the PIM reform will contribute to improving the efficiency and effectiveness of public investment.
- **A flexible approach to address newly emerging needs:** The PIU and JET flexibly adjusted project inputs, outputs, and plans of operation to address several emerging needs during the project period. Actions to address these emerging needs were suggested for inclusion by the PSC and PIC. Although these actions were outside the scope of the original R/D of SPIMS-J2, the PIU and JET recognized their importance and adjusted the project inputs, outputs, and work plans in the original R/D to incorporate these actions.

The following actions were newly included in the activities of the SPIMS-J2:

- Output 1: (i) preparation of PIM Guideline; and (ii) preparation of Sector Boundary Guideline.
- Output 2: (i) development of Project Appraisal Management System (PAMS) that enabled digitization of MAF/SAF; (ii) system integration of PAMS with the Project Processing, Appraisal and Management System (PPS); and (iii) delivery of a training programme to roll out MAF/SAF to all sectors.

⁸ For details on the evaluation criteria, please refer to JICA. 2021. *JICA Evaluation Handbook (Version 2)*.

- Output 3: (i) technical support for ADP sector re-classification to align ADP with FYP and MTBF; and (ii) development of MYPIP Module in ADP/RADP Management Information System (AMS).

(2) Coherence

Level 4 (Very high)

This assessment is based on the following information.

- **Coherence with Development Cooperation Policy of Government of Japan and JICA:** SPIMS-J2 is stipulated in the Government of Japan's Project Development Plan (2020) and the JICA Country Analysis Paper (2023). Thus, the project is consistent with the Development Cooperation Policy of the Government of Japan and JICA.
- **Coordination with other projects, assistance, etc. within JICA (synergies, etc.):** JICA's yen loan projects account for a large part of cooperation for Bangladesh. Through the implementation of the SPIMS project, appropriate project assessment and appraisal systems, as well as budget allocation for public investment projects, were embedded in the government's PIM system. This will ensure that all development projects, including yen loan projects, receive rigorous scrutiny and budget allocation at the planning stage of the PIM.
- **Collaboration with organizations other than JICA and coordination with international frameworks:** Rolling out PIM tools to other sectors was promoted in collaboration with the ADB, IMF, and World Bank. Disaster management tools (DIA and DRIP) developed with the support of the UNDP were incorporated into project assessment and appraisal using MAF and SAF, as described in Section 3.1 (External Conditions).

(3) Effectiveness

Level 3 (High)

This assessment is based on the following information.

- **Achievement of the target levels of the Project Purpose:** The delivery of three Outputs have led to the achievement of the Project Purpose at the time of project completion, as stated in Section 3.2 (Project Purpose) and Section 3.2 (Outputs).
- **Outputs 1 and 3:** As stated in Section 3.5 (Outputs), Outputs 1 and 3 reached the target levels.
- **Output 2:** Output 2 also achieved targets in some indicators but not in all. Although planned training activities were completed during the project period, Output 2 partially achieved the targets of Indicator 2–4 (MF and SAF are utilized in all 15 sectors); that is, only two pilot sectors used MAF or SAF, and no other sectors of ADP used them. This is likely because of the following reasons.
 - Only a few new DPPs entered the project assessment and appraisal process after the completion of MAF/SAF training for all sectors from July to November 2023. The unusually small number of new DPPs was likely caused by the government's fiscal austerity measures to address revenue shortfalls in 2023 and a significant slowdown in government operations up to the national elections in January 2024.
 - Some officers who received MAF/SAF training from July to November 2023 were transferred to positions not relevant to MAF/SAF after the training.

(4) Efficiency

Level 3 (High)

This assessment is based on the following information.

- **Project period and project cost:** The project period was extended from four to five years. The planned project period was 48 months, and the actual project period was 60 months, which was 125% of the planned duration. This extension was mainly aimed at supporting the rolling-out of MAF and SAF from the two pilot sectors to all sectors, which was not within the scope of the original project design. To achieve this objective, the project cost was increased. While the total project cost was JPY 360 million at the time of the appraisal, the actual cost was JPY 410 million, or 114% of the planned level. The MAF/SAF roll-out training programme was conducted and

completed as planned.

(5) Impact

Level 2 (Moderately Low)

This assessment is based on the following information.

- **Projected achievement of the Overall Goal:** According to the R/D for SPIMS-J2, the project's Overall Goal is the following: "Public investment contributes to achieving mid-long term development plan." The R/D also states that the indicators of the Overall Goal are "PIM-related indicators in overarching national policies (Five-year Plan, PFM Reform strategy)."

It is perhaps reasonable to select "PIM related indicators" for the Overall Goal from PIMRP 2024–2028 approved by the government in June 2024.⁹ The PIMRP set out the following two outcomes and their respective Key Performance Indicators (KPI) and target values for four years from 2024 to 2028.

- Outcome 1: Improve the quality and processing efficiency of DPP
 - OC1.1 Quality indicator
 - OC1.2 Efficiency indicator
- Outcome 2: Improve strategic guidance and ADP allocation
 - OC2.1 Strategic guidance indicator
 - OC2.2 Future resource shortage (FRS) indicator

Since the government is committed to implementing PIMRP 2024–2028, the Overall Goal is considered "achievable." The likelihood of achieving the Overall Goal will be enhanced if the government implements the PIMRP as planned, including rolling out PIM tools (MAF, SAF, SSP, and MYPP) to all sectors.

- **Synergy effects:** PIM has been increasingly recognized as a critical government system for addressing climate change and enhancing resilience to natural disasters. The PIM tools developed by the SPIMS project will provide useful instruments not only to achieve Bangladesh's development goals, but also to address climate-related challenges. For example, project assessment and appraisal can be strengthened by the inclusion of Climate Impact Assessment in MAF and SAF. Furthermore, SSPs and MYPIPs can be used to help the Planning Commission prioritize climate-sensitive public investment projects in ADP and allocate government budgets efficiently, as explained in Section 3.1 (External Conditions).

(6) Sustainability

Level 2 (Moderately Low)

This assessment is based on the following information.

- **Policy and institutions:** The number of projects aimed at strengthening the PIM have increased since the start of the SPIMS project in 2014. PIM Reform Program 2024–2028 will help the PIM Reform Wing to manage PIM reform through enhanced coordination of reform initiatives by PIM stakeholders and development partners (DPs). The Program will help the government to roll-out and consolidate the use of PIM tools across all sectors of ADP.
- **Individual, organizational, and financial capacity for update, operation and maintenance of PAMS:** The PIM Reform Wing developed the PAMS under SPIMS-J2 and integrated the system into the PPS under the Planning Division of the Ministry of Planning. It is critical that the Planning Division is strengthened to ensure the update, operation, and maintenance of the PAMS after the completion of the SPIMS project. The capacity required includes: (i) technical skills of staff in charge of the update, operation, and maintenance of PAMS; (ii) organizational capacity to manage orderly updates, operations, and maintenance of PAMS and PPS on a regular basis; and (iii) financial capacity to manage the PAMS server and conduct proper operation and maintenance through adequate provision of annual budget by the Planning Division.
- **Technical capacity to roll-out MYPIP:** The PIM Reform Wing developed the MYPIP in two pilot

⁹ For details on KPIs and their target values over four years, see Table 5 in Programming Division. 2024. *Public Investment Management Reform Program 2024-2028*. Bangladesh Planning Commission.

sectors under the SPIMS project and will be tasked with rolling out the MYPIP in all sectors. For the successful roll-out of the MYPIP in all sectors, the PIM Reform Wing could utilize the resource persons who were trained as trainers under the training of trainers (TOT) of the SPIMS project. However, in the short term, external experts may be needed to address technical issues, such as setting up the expenditure profile of MYPIP required to conduct FBEs of medium-term development expenditure in each sector's MYPIP and the use of the MYPIP module in AMS.

5 Issues, Countermeasures, and Lessons Learned

5.1 Issues and Countermeasures

This section summarizes the issues and challenges that have affected the implementation of SPIMS-J2, and the countermeasures taken to address them.

(1) Using top-down guidance

Issues

Although the government had already approved the use of PIM tools in the two pilot sectors in 2018, the MDAs in those sectors used those tools only partially in Period 1 (2019–2021) of the SPIMS-J2. Effective actions are needed to embed the use of the PIM tools in the two pilot sectors and roll them out to the other sectors.

Countermeasures

The Planning Division of the Ministry of Planning issued a circular instructing concerned Sector Divisions of the Planning Commission that they should return any DPPs to sponsoring Ministries and Divisions, if the Ministries and Divisions do not use MAF to assess their DPPs.

(2) Working with development partners to roll out PIM tools to other sectors

Issues

As explained in Section 3.1, rolling out the MYPIP and SSP to other sectors was incorporated into the conditionalities of development policy lending of the IMF and the World Bank. A national consultant hired by the World Bank developed the MYPIP Instructions (Guidelines), which were intended to guide MDAs in formulating the MYPIP. Unfortunately, the methodology and steps for formulating the MYPIP in the draft MYPIP instructions were not consistent with those of the Strategic ADP Guideline that SPIMS-2 had developed and had already been in the filing process for government approval. An urgent action was needed to fully align the MYPIP Instruction with Strategic ADP Guideline to avoid confusion among the MDAs that were required to prepare the MYPIP.

Countermeasures

The Programming Division coordinated with JICA and the World Bank to address this issue. JET provided technical support to revise the draft MYPIP instructions to ensure that they MYPIP Instruction is consistent with the Strategic ADP Guideline.

5.2 Lessons learned

SPIMS-J2 generated lessons that may apply to similar PIM projects in the future. These lessons can be summarized as follows:

(1) Identify and support organizations for PIM

Managing public investment requires the performance of three key functions in a well-coordinated manner: national planning, development budgets, and public investment projects managed by several governmental organizations. To support the PIM reform, it is important to identify which organizations are responsible for performing leadership and coordination functions in public investment management and to understand the extent to which those organizations perform their functions effectively and efficiently. If such organizations do not exist, it is essential to consider supporting the establishment of organizations or committees that can lead and coordinate the key functions of PIM.

(2) Beware the environments surrounding PIM such as civil service reforms

Civil service reforms can change the environment in which civil servants manage PIM. In the SPIMS project, the integration of Economic Cadre and Administration Cadre in the Bangladesh Civil Service (BCS) in 2020 is a case in point. This integration has had a significant impact on the development of PIM human resources.

For example, officers under the BCS Economic Cadre had been appointed for positions at Planning Wings/Branches of Ministries/Divisions, Ministry of Planning, and the Planning Commission, in which they could accumulate knowledge, experience, and expertise in PIM. However, after the integration with the Administration Cadre, many officers appointed to those positions appeared to have little or limited knowledge, experience, and expertise in PIM. Moreover, after two to three years of service, they are transferred to positions in other organizations that require a different set of knowledge and expertise. Moreover, after the integration of the two types of cadres, training institutions for BCS Economic Cadre were transferred from the Ministry of Planning to the Ministry of Public Administration (MoPA). As a result, it remains unclear which training institutions are responsible for the capacity development of officers who perform PIM functions and use PIM tools or how the capacity of those officers will be strengthened.

Therefore, if there are changes in the environment surrounding PIM and the project cannot address this issue by itself, it is essential to explore with government counterparts, civil service training institutions, and JICA how the best human resource development could be undertaken in the new environments surrounding PIM.

6 Recommendations

6.1 Prospects to achieve the Overall Goal

As explained in Section (5) of Chapter 4 of the current Completion Report, the Overall Goal of SPIMS-J2 is considered “achievable” if PIMRP 2024–2028 is carried out as scheduled. Section (5) “Impact” also suggested that the extent of achievements of the Overall Goal can be assessed against the Outcome-level indicators in the PIMRP.

6.2 Plan of Operation and Implementation Structure

After the completion of SPIMS-J2, the programming division’s PIM Reform Wing is expected to manage the implementation of the PIMRP. The implementation structure and process of the PIMRP are presented in Chapter 4.

6.3 Recommendations for achieving the Overall Goal

A set of recommendations is proposed to achieve the Overall Goal of SPIMS-J2.

(1) Use PIM tools in all sectors

Use MAF and SAF in all sectors. It was reported in Section 3.3 that although training on MAF and SAF had been successfully completed for MDAs in all sectors by the end of 2023, the actual use of MAF and SAF remains limited to only the two pilot sectors. After completion of the SPIMS project, it is recommended that the PIM Reform Wing take the lead in supporting MDAs to use MAF and SAF for new DPPs through, for instance, (i) conducting training programs on MAF and SAF using the trainers trained by the SPIMS project, (ii) providing advice for concerned officers on how to use MAF and SAF at their request, and (iii) disseminating the MAF and SAF Manuals for all concerned officers in all sectors. The Planning Division of the Ministry of Planning is recommended to remind the Sector Divisions of the Planning Commission about the circular in which Sector Divisions are instructed to return new DPPs to sponsoring Ministries and Divisions if the sponsoring Ministries and Divisions have not assessed the DPPs without using MAF.

Roll out SSP and MYPIP to all sectors. This is one of the requirements for the government to receive budget support from the IMF and World Bank. To fulfill this requirement, it is essential to (i) develop the expenditure profile of all sectors for the MYPIP module of AMS and (ii) train concerned officials to use this module in preparing MYPIP. To address these challenges, the SPIMS project conducted a TOT on SSP and MYPIP through which a group of officers received training as trainers for these tools. After completion of the SPIMS project, the PIM Reform Wing is recommended to utilize trainers to undertake points (i) and (ii) mentioned above to support the rolling out of the SSP and MYPIP to all sectors. Furthermore, the Planning Commission is recommended to develop Sector Action Plans (SAPs) for all sectors under the leadership of the GED, ensuring that each SAP includes a sector-level Theory of Change and a Sector Results Framework, essential information on SSP to provide strategic guidance for Ministries and Divisions, and help link DPPs to the Five-Year Plans.

(2) Update and maintain the Project Appraisal Management System

The PAMS developed by the SPIMS project is an online tool to support (i) project assessment of DPP by Ministries and Divisions and (ii) sector appraisal by Sector Divisions of the Planning Commission. The PAMS needs to be updated whenever the government decides to change the content and procedures of project assessment and sector appraisal. For instance, amending MAF and SAF to add new perspectives, such as Green and Climate Resilient Development (GCRD), will require an update to the

PAMS. After completion of the SPIMS project, the PAMS will need to be operated on a server rented by the Planning Division of the Ministry of Planning. Therefore, it is recommended that the manpower and budgets for any update and regular operation and maintenance of the PAMS be ensured to sustain its use in the future.

(3) Strengthen the PIM Reform Wing

The government established the PIM Reform Wing under the Programming Division in 2019 to coordinate PIM reforms across all departments of the government. With the adoption of PIMRP 2024–2028, the PIM Reform Wing will be required to (i) lead the roll-out of the PIM tools to all sectors, (ii) coordinate all other PIM-related activities, and (iii) conduct monitoring and reporting on the progress of PIMRP biannually. However, the PIM Reform Wing has experienced frequent turnover and a shortage of manpower since its establishment, resulting in delays in the implementation of the PIM reform. Therefore, it is recommended that more officers should be assigned to the PIM Reform Wing to fulfil the required tasks, as indicated in points (i), (ii), and (iii) mentioned above, and that they would receive appropriate training to manage PIMRP and implement the PIM reform effectively and efficiently.

(4) Establish a supervisory body for PIM reform

The implementation of the PIMRP was a concerted effort by numerous PIM stakeholders. For instance, the reform of project appraisal requires close coordination of organizations, such as the (i) Planning Division of the Ministry of Planning that administers the Green Book,¹⁰ (ii) implementing agencies that formulate project proposals, (iii) Planning Wing/Branch of Ministries/Divisions that assess project proposals, and (iv) four Sector Divisions of the Planning Commission that carry out sector appraisal. Regarding the development budget allocation for ADP, close cooperation between the Finance, Programming, and Sector Divisions of the Planning Commission is critical for using SSP and MYPIP. To enhance coordination among the PIM stakeholders, high-level coordination mechanisms will be needed as stipulated in Chapter 4 of PIMRP 2024–2028. To establish high-level coordination mechanisms, the following supervisory bodies are recommended to be established for PIM reform: (i) the NCC for PIM Reform, chaired by the Minister for the Ministry of Planning; and (ii) the Program Steering Committee for PIM Reform, chaired by the Secretary, Planning Division of the Ministry of Planning and Member, Programming Division of the Planning Commission.

6.4 Recommendations for PIM Reform

From the long-term perspective of PIM reform, the following recommendations are offered.

(1) Coordinate with the Public Financial Management (PFM) reform and 9th Five Year Plan

The PIM reform has been implemented under Component 5 of PFM Reform Action Plan 2028–2023. This Plan was recently updated to PFM Action Plan 2024–2028, which was built on PFM Reform Strategy 2016–2021. On May 19, 2024, the Finance Division held a kick-off meeting to announce the formulation of a new PFM Reform Strategy for 2025–2030, and the PIM reform was considered one of the critical reform agendas. After the completion of the SPIMS project, it is recommended that the Ministry of Planning and the Planning Commission be fully engaged in the upcoming formulation process of PFM Reform Strategy 2025–2030, ensuring that this new strategy is consistent with the PIM Reform Program 2024–2028, and that PIM reform is mainstreamed as one of the key pillars of the strategy. Furthermore, the Finance Division identified gender- and climate-sensitive budgeting as new directions for the formulation of PFM Reform Strategy 2025–2030. Therefore, it is recommended that

¹⁰ “Green Book” refers to Planning Division. 2022. *Procedures for Preparation, Processing, Appraisal and Revision of Development Projects in the Public Sector*. Ministry of Planning. Revised in 2022.

PIMRP 2024–2028 be updated to reflect the gender and climate aspects incorporated in PFM Reform Strategy 2025–2030.

In addition to PFM Reform Strategy 2025–2030 led by the Finance Division, the government formulated the 9th Five-Year Plan (FYP) 2025–2030 under the leadership of the Planning Commission’s GED. It should be noted that the government launched PIM reform for the first time in the 7th FYP and continued it in the 8th FYP. It is therefore recommended that the PIM reform should be clearly stipulated in the 9th FYP, as in the 7th and 8th FYPs, with reference to the implementation of PIMRP 2024–2028.

(2) Expand the scope of the PIM reform

As explained in Chapter 1 of the Public Investment Management Guidelines, PIM consist of three stages: planning, allocation, and implementation.¹¹ PIMRP 2024–2028 focuses primarily on the reforms at the planning and allocation stages and on public procurement at the implementation stage. However, other functions of the implementation stage are outside the scope of the current PIMRP: (i) project revision, (ii) facility operation, and (iii) review and evaluation. The current PIMRP focuses on improving public investment projects in ADP. Although these ADP projects comprise a large part of public investment, there are public investment projects outside ADP, such as projects undertaken by (i) state-owned enterprises, (ii) the Public Private Partnership (PPP) scheme, and (iii) Local Government Institutions (LGIs).

As the PIM reform progresses, it is recommended that the scope of the PIMRP be gradually expanded to cover all functions at the implementation stage of PIM, as well as the public investment projects outside the ADP. It is also recommended that the NCC and PSC for PIMRP 2024–2028 would be used as the platform to supervise and coordinate the PIM reform actions of all stakeholders.

(3) Envision the goal and develop a roadmap of the PIM information system

The Ministry of Planning recently integrated separate PIM-related management information systems into a single digital platform called the PPS. Moreover, it is expected that more functionalities will need to be added to the PPS to meet newly emerging needs and demands of the future. To ensure the continued use and upgrading of the PIM information system, it is recommended that the Ministry of Planning and the Planning Commission would (i) envision a clear goal for the PIM information system, (ii) develop a roadmap to achieve the goal, and (iii) ensure that personnel and budgets for development, operation, and maintenance are made available for proper management of the integrated PIM information platform.

(4) Strengthen delivery of training programs for planning officers

After the integration of the BCS Economic Cadre and BCS Administration Cadre, Departmental Training for the BCS Economic Cadre was no longer offered. Consequently, the officers assigned to the Planning Wing/Branch of Ministry/Division and the Planning Commission lost the opportunity to learn PIM, understand their assigned tasks, and acquire the necessary skills to perform the work of the Planning Wing/Branch of Ministry/Division and the Planning Commission. To ensure proper management of the PIM system and sustain the PIM reform, the government should establish well-structured training programs for all concerned officers assigned to the Planning Wing/Branch of the Ministry/Division and the Planning Commission.

(5) Update the PIM Guideline and PIM Reform Program

The PIM Guideline provides comprehensive information on the current PIM system, whereas PIMRP 2024–2028 presents a roadmap for developing a future PIM system. Therefore, it is recommended that

¹¹ See page 3, Programming Division. 2023. *Public Investment Management (PIM) Guideline*. Bangladesh Planning Commission.

the PIM Reform Wing would take the lead in (i) updating the PIM Guideline by reflecting the results of the PIM reform described in points (1) to (4) mentioned above and (ii) updating PIMRP 2024–2028 to incorporate new PIM reform actions planned in the future. It is also recommended to revise other rules and regulations related to PIM, such as the Green Book, in line with the PIM reform.

6.5 Monitoring plan from project completion to ex-post evaluation

In the Joint Coordination Committee held on June 25, 2024, the Planning Commission and JICA agreed to hold quarterly monitoring meetings after the completion of the SPIMS project. In quarterly monitoring meetings, the Planning Commission and JICA should review the progress of the measures taken in response to the above recommendations (see Minutes of JCC in ANNEX 5 for the measures to be taken after the completion of the SPIMS project).

Also, a new technical cooperation project, “Project for Supporting Public Investment Management System Reform,” is planned to be implemented by the Planning Commission and JICA from 2025, to build on the achievements from SPIMS-J1 and SPIMS-J2 for a further improved PIM system in GoB.

ANNEX 1 Inputs and Activities of the Project

A1.1 Inputs

A1.1.1 Inputs by the Japanese side

Cost

	Plan	Actual
Total Cost	JPY 360 million (4 year)	JPY 410 million (5 year)

Dispatch of Experts

Position	Name	Period 1: September 2019– October 2021 (Person Months)		Period 2: November 2021– August 2024 (Person Months)	
		Plan	Actual	Plan	Actual
Team Leader/Public Investment Management (Planning)	Toshiyasu Kato (IC Net Limited)	5.43	6.76	7.37	7.37
Deputy Team Leader/Public Investment Management (Projects):	Ryuji Kasahara (IC Net Limited)	4.17	5.17	10.33	10.33
Public Finance Management 1	Chris Hiddink (Ecorys Nederland B.V.)	5.60	5.60	3.58	3.58
Public Finance Management 1	Albert de Groot (Ecorys Nederland B.V.)	0.00	0.00	1.62	1.62
Public Finance Management 2	Jonathan Wolsey (Ecorys Nederland B.V.)	5.37	1.39	0.00	0.00
Public Finance Management 2	Tobias Broich (Ecorys Nederland B.V.)	0.00	3.99	5.83	5.83
Training Development/Monitoring 1	Ichiro Okumura (IC Net Limited)	1.60	1.60	0.00	0.00
Training Development/Monitoring 2	Tomoyuki Sho (IC Net Limited)	7.70	5.36	4.20	4.20
Project Coordinator/Training Management	Ayako Shishido (IC Net Limited)	5.97	5.97	6.13	6.13
Total		35.84	35.84	39.06	39.06

* According to the JICA rule, one person per month equals 30 days of expert work in Bangladesh. In contrast, one person per month equals 20 days of expert work in home countries.

Equipment Provision

Name of Property	Standard, Part Number	Quantity
PC (Laptop)	HP PROBOOK 15s-du0092TU	1
Multi-function printer	KONICA MINOLTA A797047	1
PC (Laptop)	LENOVO THINKPAD E480	3
PC (Laptop)	LENOVO THINKPAD E480	1
PC (Laptop)	HP Pavilion AERO 13-BE0345AU	1
Imaging Unit	IU214C Imaging Unit (Cian) IU214M Imaging Unit (Magenta) IU214Y Imaging Unit (Yellow)	3

Overseas training

An overseas training programme was envisaged in SPIMS-J2, but it did not materialize because of the COVID-19 pandemic, its adverse impacts on project implementation, and a long spell of vacancy in PIU positions.

A1.1.2 Inputs by the Bangladeshi side

Cost

	Plan	Actual
Total Cost	BDT 126.7 million	BDT 79.1 million

Members of the Project Implementation Unit (PIU)

	Project position	Name	GOB position	From	Until
1	Project Director	Md. Khalilur Rahman Khan	Chief	March 18, 2019	July 9, 2020
		Md. Nazib	Joint Chief	August 3, 2020	Sep. 1, 2020
	<i>(Additional charge)</i>	Muhammad Anwar Uddin	Joint Chief	Nov. 4, 2020	To date (30-06-2024)
	Additional Secretary	Muhammad Anwar Uddin	Additional Secretary	April 22, 2024	To date (30-06-2024)
2	Deputy Project Director	Md. Ataur Rahman Khan	Deputy Chief	Nov. 14, 2019	Sep. 1, 2020
		Mohammad Alamgir Hossain	Deputy Chief	Nov. 4, 2020	To date (30-06-2024)
3	Assistant Project Director	Md. Mostafizur Rahman	Senior Assistant Chief	March 25, 2020	Sep. 1, 2020
	<i>(Additional charge)</i>	Mithun Paul Dip	Research Officer	Jan. 4, 2021	To date (30-06-2024)
4	Assistant Project Director	Md. Shahadat Hossain Masud	Senior Assistant Chief	Oct. 29, 2019	Dec. 8, 2020
	<i>(Additional charge)</i>	Babulal Robidas	Deputy Chief (Attached)	April 6, 2022	To date (30-06-2024)

Equipment and others

The GoB provided a project office at the campus of the Planning Commission and bore the cost of utility expenses for the office.

A1.2 Official meetings and reporting

To cope with the uncertain environments under COVID-19 in Period 1, the SPIMS project had to adjust the implementation of its activities. The PIU and JET revised work plans four times from March 2020, and reported the progress of project activities to the PIC and the PSC through online meetings (Table 9).

Table 9 PIC and PSC meetings in Period 1 (Years 1 and 2)

	Date	PSC	PIC
1	October 27, 2019	Kick-off meeting	
2	October 7, 2020		5 th
3	Sep. 6, 2021		6 th
4	Sep. 8, 2021	4 th	

* The serial number of the meetings is continued from SPIMS-J1.

The PIC and PSC meetings in Period 2 took place on the dates shown in Table 10. Those meetings were held regularly from December 2021 to June 2024. This reflected partly the Annual Performance Agreement (APA), an agreement between the Planning Division of the Ministry of Planning and the Cabinet Division, in which the PIC and PSC meetings were to be held on a regular basis.

Table 10 PIC and PSC meetings in Period 2 (Years 3, 4, and 5)

	Date	PSC	PIC
1	December 29, 2021		7 th
2	May 30, 2022	5 th	
3	September 15, 2022	6 th	
4	November 20, 2022		8 th
5	December 12, 2022	7 th	
6	January 24, 2023		9 th
7	March 3, 2023		10 th
8	March 6, 2023	8 th	
9	June 22, 2023		11 th
10	August 24, 2023	9 th	
11	October 3, 2023		12 th
12	November 22, 2023	10 th	
13	December 31, 2023		13 th
14	March 4, 2024		14 th
15	March 27, 2024	11 th	
16	May 27, 2024	12 th (Final)	
17	May 29, 2024		15 th (Final)
18	June 25, 2024	JCC	

Table 11 lists the project plans and reports prepared in JICA Support Phase 2.

Table 11 Project plans and reports

	Name	Month submitted
Period 1	Work Plan	October 2019
	Monitoring Sheet (version 1)	October 2019
	Monitoring Sheet (version 2)	April 2020
	Monitoring Sheet (version 3)	November 2020
	Monitoring Sheet (version 4)	April 2021
	Work Completion Report	September 2021
Period 2	Work Plan	December 2021
	Monitoring Sheet (version 5)	May 2022
	Monitoring Sheet (version 6)	November 2022
	Monitoring Sheet (version 7)	May 2023
	Monitoring Sheet (version 8)	November 2023
	Project Completion Report	June 2024

A1.3 Activities

Table 12, Table 13, and Table 14 summarize the results of activities for Output 1, Output 2 and Output 3 respectively. See A1.3.1, A1.3.2 and A1.3.3 for details of the activity results for each Output. All activities under Outputs 1, 2 and 3 were completed within the project period.

Table 12 Summary of results of Output 1 activities

Output 1
Implementation and monitoring system of the PIM Reform Program (PIMRP) and its action plan are established.
Results of activities
<p>PIM Reform Program and Action Plan (Activities 1-1 through 1-6) In Period 1 (2019-2020), existing policy documents such as the PFM Reform Strategy 2016-2021, PFM Action Plan 2018-2023, and Five-Year Plan were reviewed to identify background information for the PIM Reform Program (Activity 1-1 completed). A draft PIM Reform Program was developed and submitted to the PIU in October 2021 (Activity 1-2 completed). The PIM Reform Program was then consulted in 2022 and finalized after ensuring consistency with PFM reform and other reforms. The government approved the PIM Reform Program 2024-2028 in June 2024 (Activities 1-5 and 1-6 completed).</p> <p>Developing Action Plan and monitoring PIM Reform Program implementation was carried out by supporting the PIU in developing Annual Work Plan 2021-2022 and monitoring its implementation, as a part of PFM Action Plan 2018-2023 Component 5 (PIM). Component 5 of this PFM Action Plan includes all SPIMS activities and several other PIM reform activities (Activities 1-4 completed).</p> <p>Key actions of the PIM Reform Program were implemented through the activities of SPIMS-J2's Outputs 2 and 3 (Activities 1-3; see A1.3.2 and A1.3.3 for detailed activities).</p>
<p>PIM Guidelines (Activities 1-7; newly added) Development of PIM Guideline was newly added in March 2022 at the request of the GoB. In response, the PIM Guideline were developed from March 2022 to May 2023. The GoB approved the PIM Guideline in June 2023 and published it in July of the same year. In addition, a Bengali version of the same guideline was prepared and submitted to the GoB in July-August 2024 (Activities 1-7 completed).</p>
<p>Roll-out of PIM Reform Tools to all ADP sectors (Activities 1-8; new addition) At the request of the GoB, a roll-out of MAF and SAF to all-sector was newly added in March 2022, extending the project implementation period by one year. Also in March 2023, the Planning Division issued a Circular directing all sector Ministries/Division and all Sector Divisions of the Planning Commission to utilize MAF and SAF. Subsequently, the JET developed the MAF/SAF All Sector Roll-Out Programme in June 2023 and completed the training for all relevant stakeholders from July to November of the same year (see A1.3.2 Activities under Outcome 2).</p> <p>With regard to the roll out of SSP and MYPIP to all ADP sectors, the consultation with the GoB resulted in a focus of establishing the use of the SSP and MYPIP in two pilot sectors rather than rolling it out to all sectors for technical and budgetary reasons. However, the GoB committed to the all-sector rollout of SSP and MYPIP as described in the PIM Reform Program 2024-2028 and planned to implement it by FY2026 as part of the conditions for IMF and World Bank policy lending support (see Activity A1.3.3 Outcome 3).</p> <p>In preparation for the transfer of the PIM tools training program to government training institutions, faculties and officers from key training institutions were invited to participate in the project's Training of Trainers (TOT). Lectures on MAF and SAF were introduced on a pilot basis at the National Academy for Planning and Development (NAPD).</p>

Table 13 Summary of results of Output 2 activities

Output 2
Process of public investment project formulation, appraisal, and approval is improved through the use of PIM tools (=MAF and SAF).
Results of activities
<p>Introduction of MAF and SAF in two pilot sectors (Activities 2-1 to 2-7) In Period 1, the JET developed a procedure and schedule for introducing MAF and SAF in the two pilot sectors (Activity 2-1). Through Periods 1 and 2, three training programs and training materials were developed: MAF training, SAF training, and Training of Trainers (TOT). The TOT program was designed to be practical in nature, with potential trainers delivering lectures at the actual MAF and SAF training (Activity 2-2 completed). In parallel with Activity 2-2, MAF/SAF introduction workshops were conducted for pilot sector stakeholders (Activity 2-3 completed). Then, TOT, MAF training, and SAF training were conducted from October 2022 to May 2023 based on the program and materials developed in Activity 2-2 (Activities 2-4 and 2-5 completed). From November 2021 to June 2023, the JET supported the project assessment and appraisal using MAF and SAF in practice by providing On-the-Job Training (OJT) in parallel with classroom training (Activity 2-6 and Activity 2-7 completed).</p> <p>MAF and SAF digitization (Activity 2-8 and Activity 2-11; new addition) In Period 1, the JET developed the indicators to monitor the utilization of MAF/SAF. In addition, the JET supported the preparation of digitization of MAFs and SAFs to improve their utilization environments (Activity 2-8). The activities related to the digitization of MAF and SAF were added to Activity 1-12 (New) after the first R/D revision (March 22, 2022). Development of the Project Appraisal Management System (PAMS) began in October 2021 and was completed in March 2024. As data connectivity of PAMS with the Project Procedures, Project Appraisal and Management System (PPS) was required, the JET completed additional development of PAMS by June 2024 (Activity 2-11 Completed).</p> <p>Revision of MAF/SAF and Manual (Activity 2-9) The JET revised the MAF and SAF following the publication of the revised Green Book in June 2022. The revised MAF and SAF were approved by the Secretary of the Planning Division and distributed to concerned stakeholders in April 2023. The JET revised the MAF Manual, SAF Manual, and Handbook for DPP Preparation in conjunction with the above mentioned MAF and SAF revisions and submitted them to the PIU in June 2023 (Activity 2-9 Completed).</p> <p>Consideration of Expanded Pilot Sector (Activity 2-10) In period 1, the JET conducted a study to identify the sectors that should be given the highest priority in the introduction of the PIM tools to inform decision on the selection of the expanded pilot sectors. As a result, transportation and agriculture were selected as high-priority sectors for the expanded pilot sector (Activity 2-10 completed). However, given the progress of the project as of March 2022, prior to the completion of the second year of Period 1, it was decided that the MAF and SAF introduction in Period 2 would only take place in the two previous pilot sectors. See Section 2.3 Rationale for R/D Amendment for more information on the changes in project scope.</p> <p>Rolling out MAF and SAF to all ADP sectors (Activity 12; new addition) The activity to roll out MAF and SAF to all sectors was newly added in March 2023 at the request of the GoB. In Period 1, the JET developed the MAF/SAF All Sector Roll-out Programme (Activity 2-1 completed). Under this Programme, the JET implemented eight MAF training programs and two SAF training programs from July 2023 to November 2023 (Activity 2-12 completed).</p>

Table 14 Summary of results of Output 3 activities

Output 3
Strategic linkage between development budget and revenue budget is strengthened.
Results of activities
<p>Introduction of SSP/MYPIP in two pilot sectors (Activities 3-1 to 3-4) In Period 1, the JET reviewed the current ADP/RADP/MTBF procedures and processes and developed a strategy for mainstreaming SSP/MYPIP use in the ADP/ budget formulation process (Activity 3-1). In Period 1, discussions and agreements were held and reached an agreement among stakeholders on the implementation of SSP/MYPIP in two pilot sectors based on the strategy developed in Activity 3-1 (Activity 3-2 completed). The JET held SSP/MYPIP introduction workshops several times throughout Periods 1 and 2 for the Finance Division and two pilot sector stakeholders. In addition, the JET also conducted a TOT program on SSP and MYPIP from November 2022 to May 2023 (Activity 3-3 completed). Through classroom training and OJT, the JET supported the use of SSP and MYPIP in the two pilot sectors by preparing the following three documents: 1) Sector Performance Analysis; 2) MYPIP Analysis Report; and 3) ADP Sector Highlights. The JET also conducted Classroom Training and OJT in conjunction with the ADP formulation process three times in FY2022-2023, FY2023-2024, and FY2024-2025 (Activity 3-4 completed).</p> <p>Revision of SSP (Activities 3-5 and 3-6) In Period 1, the JET conducted a mid-term evaluation on the use of the SSP (Activities 3-5 completed). Based on the findings in Period 1, the JET revised the SSP for the LGRD sector and PE Sector. These revised SSPs were approved by the Minister of Planning in May 2022 and August 2022, respectively (Activities 3-6 completed).</p> <p>Annual update of SSS and MYPIP (Activity 3-7) The JET updated the MYPIP, including the Forward Baseline Estimates and Fiscal Space, twice a year based on the ADP and RADP. On the other hand, annual updates of the Sector Results Monitoring Matrix, which is a part of the Sector Results Framework of SSPs, were not undertaken as it became clear that annual updates were not practical due to data constraints (Activity 3-7 completed). The JET assisted in the development of the MYPIP module on the AMS. Since the MYPIP has been integrated into the AMS, it became possible for officers to automatically update the MYPIP.</p> <p>Revision of SSP/MYPIP Formulation Guidelines (Activity 3-8) The JET consolidated the experience of activities in the two pilot sectors and prepared guidelines for the utilization of SSP and MYPIP (called ‘Strategic ADP Guideline’)* and submitted the draft to the Programming Division in January 2024. After coordination with the World Bank's support for MYPIP roll-out, the Strategic ADP Guideline were approved by the GoB in June 2024 (Activity 3-8 completed).</p> <p><small>*Guideline for Strategic ADP is a Guideline for Using the SSP and MYPIP Tools in the ADP Preparation Process. The SSP/MYPIP formulation guidelines, which were prepared in JICA Support Phase 1, have been incorporated as an annex to the Strategic ADP Guideline.</small></p> <p>Consideration of expanded pilot sectors (Activity 3-9) The current status of budget management for public investment projects in other sectors was analyzed along with Activity 2-10 (Activity 3-9 completed). Given the progress of the project as of March 2022, prior to the completion of the second year of Period 1, the SSP and MYPIP implementation in Period 2 will only take place in the two pilot sectors. See Section 2.3 Rationale for R/D Amendment for changes in project scope.</p> <p>Reorganization of ADP Sector Classification (Activities 3-10; new additions) This activity was newly added to align the ADP sector classification with the Five-Year Plan and MTBF sector classification and to strengthen the role of the ADP in the budget cycle (the first R/D amendment in March 2022). The Programming Division with support of JET proposed the new ADP sector classification. The proposal was reviewed by the High-Level Inter-Agency Council, and approved by the GoB. This new</p>

ADP sector classification has been used since ADP FY2021-2022. In Period 2, as a follow-up to the ADP sector re-classification, the JET supported the development of Sector Boundary Guideline. The purpose of this Guideline is to provide clear guidance on the criteria and procedures for registering public investment projects in specific sectors. The JET submitted the draft to the PIU in February 2024 (Activity 3 completed). As of August 2024, the PIU is finalizing drafting the guideline. The JET also translated the Guideline into Bangla and submitted the draft to the PIU in August 2024.

A1.3.1 Activities for Output 1: PIM Reform Program

Output 1 is “*Implementation and monitoring system of the PIM Reform Program (PIMRP) and its action plan are established.*” To deliver this Output, the PIU and JET conducted the following activities.

Activity 1-1: Review Public Finance Management (PFM) Reform Strategy, Action Plan and other PIM related on-going initiatives

Period 1: September 2019–September 2021

The PIM reform is an integral part of PFM reforms in Bangladesh. As a background study to prepare PIM Reform Program (PIMRP) and Action Plan named (Annual Work Plan: AWP) , the JET reviewed the *PFM Reform Strategy 2016–2021* and *PFM Action Plan 2018–2023* and other related documents to understand the scope, approaches, and implementation structure of the PFM reforms. In addition, the PIU members and three JET members joined the PFM Retreat (January 23-25, 2020) organized by the Finance Division and supported the Programming Division to deliver a presentation on PIM reform, deepen understanding about other components of PFM reforms, and expand networks with officers involved in PFM reforms.

Activity 1-2: Develop PIM Reform Program and action plan in consultation with relevant stakeholders

The original plan was to prepare the PIMRP and AWP by March 2020 and secure approval of the GoB within a year after the launch of the project. Unfortunately, the plan was substantially delayed because of COVID-19 that had adversely affected the implementation of entire SPIMS project’s activities. During the lockdown under COVID-19, the JET had to work remotely and reallocate time and resources to address the other high-priority issues such as reformulating the entire project plan a few times and implementing activities for Outputs 2 and 3 remotely.

Despite the substantial delay, the JET took the following steps to prepare PIMRP and AWP.

Period 1: September 2019–September 2021

- The JET prepared a Concept Note on PIMRP and AWP to propose their objectives, approaches, and contents in early 2020.
- The PIU and JET held discussion based on the Concept Note and agreed on the overall structure and expected contents of PIMRP and AWP in June 2020.
- The PIU and JET developed AWP for FY 2020–2021 in July–August 2020. The PIU needed to develop AWP to monitor progress of Component 5 (PIM) of the PFM Action Plan 2018–2023, although PIM Reform Program had not been developed at that time. The preparation of AWP for PFM Action Plan 2018–2023 helped PIU to fulfill the requirements under the PFM Action Plan 2018–2023 and paved the ground for the preparation of PIMRP at the later time.
- The JET prepared and submitted the first draft of PIMRP to PIU in October 2021. The first draft included all expected contents of PIMRP, except performance indicators and annual targets of the Program (see Activity 1-5 for the update of the draft PIMRP).

Activity 1-3: Provide necessary supports to implement PIM Reform Program and action

plans

Period 1: September 2019–September 2021 and Period 2: November 2021–June 2024

The JET provided support to implement the PIMRP through the Activities under Outputs 2-3 of the SPIMS project (see Activities under Outputs 2 and 3 below).

Activity 1-4: Conduct regular monitoring and evaluation on PIM Reform Program and action plans

Period 1: September 2019–September 2021 and Period 2: November 2021–June 2024

The JET supported PIU to prepare the AWP Progress Report FY 2020–2021 and the next fiscal year's AWP FY 2021–2022 in July–August 2021. The PIU shared both documents to the Finance Division to report progress of Component 5 of PFM Action Plan 2018–2023. In July–August 2022, the PIU took the lead in preparing the AWP Progress Report FY 2021–2022 and AWP FY 2022–2023 with little support from the JET.

Activity 1-5: Update PIM Reform Program and action plans

Period 2: November 2021–June 2024

The draft PIMRP has been updated in the following steps:

- The JET developed the performance indicators and annual targets for the PIMRP in January-May 2022 and submitted the updated draft PIMRP in June 2022.
- The PIU and JET conducted a consultation workshop on the draft PIMRP with Programming Division for feedback and comments in September 2022, which was followed by another consultation with the Programming Division and the Planning Division in December 2022. In those workshops, draft PIM Guideline was also consulted with draft PIMRP (see Activity 1-8 for PIM Guideline).

Activity 1-6: Ensure alignment with PIM Reform Program and overarching policy framework (e.g., PFM Action Plan and 8th FYP)

Period 1: September 2019–September 2021

The JET provided technical support for the PIU to ensure that the PIM reform and activities of the SPIMS project are well reflected in the 8th FYP. They provided detailed comments on the draft 8th FYP throughout the preparation period. The efforts of PIU and JET have borne fruit since the 8th FYP stipulates the continuation of PIM reform in the 8th FYP period and the commitment of the GoB to use the PIM tools developed by the SPIMS project in that period.

Moreover, the JET provided technical comments and feedback on the draft Sector Action Plan (SAP) for the Housing and Community Amenities Sector (SAP-HCA) and draft Sector Action Plan for the Environment and Climate Change (SAP-ECC). The comments and feedback from the JET were intended to promote alignment between SAP and SSP, particularly the inclusion, in the SAP, of a Theory of Change and a Sector Results Framework, which are two key ingredients of SSP.

Period 2: November 2021–June 2024

The PIM Reform Wing, with support of the JET, prepared the contents of Component 5 (PIM) of the PFM Reform Action Plan 2024–2028, a new initiative of the Finance Division to update the earlier PFM Action Plan 2018–2023. The Planning Commission and Ministry of Planning also developed the PIM Guideline with support of the SPIMS project (see Activity 1-7 on PIM Guideline below). In line with those new developments, the JET and PIU updated the PIMRP accordingly.

Activity 1-7 (New): Support preparation of PIM Guidelines

Period 1: September 2019–September 2021

The 5th PIC meeting in October 2020 concluded that JICA and the JET consider supporting the formulation of a PIM Guideline, a document that articulates the functions and responsibilities of all PIM stakeholders in the process of PIM in Bangladesh. Considering this recommendation, the Programming Division and JICA agreed to add a new Activity to prepare PIM Guideline in Period 2.

Period 2: November 2021–June 2024

The PIU and JET took the following steps to develop the PIM Guideline:

- Following the discussion on the PIM Guideline in Period 1, the Programming Division and JICA amended the R/D of the SPIMS project on March 22, 2022 to add a new Activity 1-7 on the preparation of the PIM Guideline.
- The JET prepared a Concept Note on PIM Guideline, based on the review of the literature and some examples of PIM Guideline in other countries, and held discussion with the Programming Division in March 2022. Incorporating their feedback, the JET prepared the draft PIM Guideline in March-August 2022.
- The PIU and JET organized the first consultation workshop on the draft PIM Guideline and PIM Reform Program in September 2022 for comments and feedback from the Programming Division and Planning Division.
- The JET conducted a series of Key Informant Interviews and data collection of PIM stakeholders in October-November 2022 to address the comments at the consultation workshop in September 2022. Reflecting the findings from the interviews and new data, the JET revised the draft PIM Guideline and PIM Reform Program.
- The PIU and JET organized the second consultation meeting to solicit comments and feedback on both documents from the Programming Division and Planning Division in December 2022.
- The PIU and JET organized the extended consultation meeting on PIM Guideline in February 2023. A wide range of PIM stakeholders participated in this meeting, including Sector Divisions of the Planning Commission, Finance Division, ERD, IMED, and Ministries/Divisions of two pilot ADP sectors. After incorporating their comments, the JET further revised the PIM Guideline and submitted it to PIU in April 2023.
- The Planning Division formed the Review Committee on PIM Guideline chaired by Senior Secretary, Planning Division in May 2023. The Committee examined the PIM Guideline thoroughly and finalized it. The government approved the PIM Guideline in June 2023 and published it in July 2023.
- In July/August 2024, the JET prepared a Bangla version of the PIM Guideline and submitted it to the PIU.

Activity 1-8 (New): Support preparation of a rollout strategy of PIM tools for all sectors

Period 2: November 2021–June 2024

This Activity was added in Period 2 of the SPIMS-J2 under the first amendment of R/D (March 22, 2022). The reasons for the amendment are explained in Section 2.3.

Rolling out MAF and SAF to all sectors

The JET started discussing the rollout strategy of MAF and SAF from June 2022. Meanwhile, JICA and the government discussed the extension of the project implementation period and support for rolling out MAF and SAF to all ADP sectors at the PSC meetings. On March 22, 2023, the Programming Division and JICA signed the second amendment of R/D to support the extension of the project implementation period and support rolling out MAF and SAF to all ADP sectors. On March 29, 2023, the Planning Division issued a circular (notification) to instruct utilization of MAF and SAF to Ministries/Divisions and Sector Divisions of the Planning Commission of all ADP sectors. Following the decisions, JET developed the Rollout Programme of MAF and SAF to all ADP sectors that is to be implemented under

Output 2.

Rolling out SSP and MYPIP to all sectors

The JET started discussion on rolling out SSP and MYPIP to all sectors with the Programming Division in June 2022. To facilitate discussions, the JET developed a few rollout scenarios, and discussed them with the PIU. Rolling out MYPIP was a technically challenging task and requires technical support throughout a full year of each budget cycle, more concretely from September 2022 to August 2023. As of August 2022, it was not clear whether the project period of SPIMS-J2 would be extended for one year until June 2024 to provide necessary support for the rollout. Based on the discussions with PIU, the JET decided to focus on consolidating the use of SSP and MYPIP in two pilot sectors rather than rolling them out to all sectors for the technical and budgetary reasons.

However, the GoB was committed to rolling out SSP and MYPIP to the other sectors as stipulated in the PFM Action Plan 2024–2028, and secured support from the IMF and World Bank.¹² The GoB plans to roll out the SSP and MYPIP as a part of the conditions for policy lending supports from the IMF and World Bank by FY 2026 (see Section 3.1 for IMF and WB support).

Transfer of training programmes for MAF/SAF and SSP/MYPIP

The PIU and JET coordinated with some government training institutions to roll out PIM tools (MAF, SAF, SSP, MYPIP) to all sectors and sustain training on PIM tools under the existing training institutions.

- **National Academy for Planning and Development (NAPD):** The NAPD is a training institute offering training on project formation and implementation. The PIU and JET consulted with the NAPD on the transfer of training programmes developed by the SPISM project. To facilitate the transfer, the JET involved the NAPD faculty members in the Training of Trainers (TOT) programme of the SPIMS project and conducted MAF and SAF orientation workshop for the NAPD. As a result, some pilot lectures on MAF and SAF were introduced in the regular raining courses of NAPD. It is expected that the knowledge and resources transferred will be used in the regular training courses of NAPD after completion of the project.
- **National Academy for Development Administration (NADA):** At the start of JICA support Phase 2, the NADA was expected to be established as a training institute for the officers of BCS Economic Cadre. However, after the integration of BCS Economic Cadre and BCS Administration Cadre in September 2020, the NADA became a training institute under the Ministry of Public Administration (MOPA), and NADA's functions among many other training institutes became unclear. As of June 2024, NADA has been neither launched officially nor provided training on PIM tools.
- **Bangladesh Public Administration Training Centre (BPATC):** The BPATC is a training institute offering hierarchy-based training for civil servants. To facilitate the transfer of training programme, the JET involved some faculties of BPATC in the TOT programme of the SPIMS project. The plan was to incorporate PIM reform and PIM tools in the hierarchy-based training programmes and training materials. Unfortunately, this has not materialized as of June 2024. However, a Long-Term JICA Expert, who has been assigned to the BPATC to improve their training courses from October 2023, has coordinated with the SPIMS project to incorporate training on PIM tools in the training courses in BPATC. It is expected that the coordination between the PIM Reform Wing and JICA expert at BPATC will create opportunity to transfer the training programme to BPATC after completion of the project.
- **Institute of Public Finance (IPF):** The IPF is training institute on public finance, including training on budgeting under the Ministry of Finance. The JET consulted with the IPF to integrate the SSP and MYPIP in their regular training courses in January 2023. They found, however, that there appears to be limited scope to incorporate SSP and MYPIP into the regular training courses of IPF.
- **Ministry of Public Administration (MOPA), Career Planning and Training Wing:** The integration of BCS Economic Cadre and BCS Administration Cadre has resulted in the termination of the training programme on job responsibilities of BCS Economic Cadre Officers. In June 2023 the JET inquired the Career Planning and Training Wing of the MOPA about how the government

¹² See page 9, C-5, Public Investment Management (Planning Ministry), action 12

would strengthen the capacity of the officers assigned to the Planning Commission and Planning Wing/Branch of Ministries/Divisions. As of June 2024, the JET has not found any policy change on this matter.

A1.3.2 Activities for Output 2: Project formulation and appraisal

Output 2 is *“Process of public investment project formulation, appraisal, and approval is improved through the use of PIM tools (=MAF and SAF).”* To deliver this Output, the PIU and JET conducted the following activities.

Activity 2-1: Develop a procedure and schedule to fully introduce Ministry Assessment Format (MAF) and Sector Appraisal Format (SAF) in 2 pilot sectors

Period 1: September 2019–September 2021

The JET developed the procedures and schedules to fully introduce MAF and SAF in two pilot sectors. The main activities consisted of (i) holding orientation seminars and workshops, and (ii) conducting classroom training and on-the-job training (OJT).

COVID-19 disrupted all in-person activities and the JET had to revise its work plans a few times to adapt to the changing operational environments and the personnel change in PIU. The following events were originally planned but had to be postponed:

- SAF foundation training (January 2021)
- MAF advanced training and demonstration of MAF (March 2021)
- Logical Frame (Logframe) and Cost-Benefit Analysis (CBA) training (September 2021)
- SAF introduction training (July 2021)

Period 2: November 2021–June 2024

The JET responded to fully introduce MAF and SAF to the non-pilot ADP sectors with the following activities.

- The TOT was planned in year 4 for the second half of 2022, in anticipation of introducing MAF/SAF to the non-pilot sectors. It was planned to utilize the TOT members: the resource persons trained via the TOT programme for future MAF and SAF training programmes.
- On March 29, 2023, the Planning Division issued a Circular directing the use of MAF and SAF in all sectors and requested JICA to support the roll-out of MAF and SAF to all sectors for the extended period from July 2023 onwards. To respond to this request, the JET planned a training programme on project appraisal for the officers at Ministries/Divisions and Sector Division of the Planning Commission (hereafter referred to as the MAF/SAF All Sector Roll-Out Programme). This programme was held under Activity 2-12 (New): Conduct trainings for stakeholders to rollout MAF and SAF.
- For the MAF/SAF All Sector Roll-out Programme, the JET proposed to the PIU that a combination of classroom lectures and on-the-job training should be used to support MAF/SAF implementation through a training cycle over four weeks, and that at least one person in each Ministry/Division should be targeted for training. In this case, seven training batches: five batches on MAF and two batches on SAF would be conducted from July 2023 to February 2024. In response to the above proposal, the PIU requested that the number of training sessions be increased and that the training be conducted ahead of the schedule. The PIU and JICA held discussion and decided to compress the training programme into a shorter period from July to November 2023 and increase the number of batches from seven to ten: eight batches on MAF and two batches on SAF. The ADB also decided to provide financial support for the MAF/SAF All Sector Roll-out Programme. To utilize this ADB support, JICA, PIU and JET coordinated the roles and responsibilities of respective organizations to support this Programme. For more information on support, see 3.1 (4) Support for rolling out PIM tools by other Development Partners

Activity 2-2: Develop plans and materials on MAF/SAF training

Period 1: September 2019–September 2021

The JET developed and updated the training plans and programmes in response to the COVID-19 situations. The following activities were undertaken.

- 1st training plan (December 2019–January 2020): The training and validation programmes under the SPIMS project were originally planned for two to three days in a weekend. However, the PIU and JET revised them to fit into a one-day programme for weekdays (in-person), considering the capacity and training module of other training programmes of the government.
- 2nd training plan (April 2020–June 2024): Responding to the COVID-19 situations, the JET developed the *Concept Note on Training Programme for Strengthening Public Investment Management*, adjusted the modes of training delivery, and developed online training materials. The training programme consisted of the foundation and advanced levels. The foundation courses were aimed for officers to acquire essential knowledge, and advanced ones to obtain skills to apply essential knowledge in their workplace. The training programme was designed to be delivered in an optimal combination of online and in-person modes.

The JET developed the following training materials.

- **Foundation courses:** Online training modules and materials on MAF, Logframe and CBA.
- **Advanced courses:** Sample models of Logframe and CBA for two pilot ADP sectors. The training materials on CBA include Excel spreadsheet models to help desk officers conduct financial and economic analysis in project appraisal. Those sample models were used for training in Period 2 (Years 3 and 4).
- **MAF Manual, SAF Manual, and DPP Preparation Handbook in Bangla:** The JET translated those manuals and a handbook into Bangla and supported the PIM Reform Wing to conduct editorial works. The documents were used for training courses and references for desk officers.
- **On-demand video on MAF and SAF.** An on-demand video demo on MAF and SAF to assist officers in preparing for training courses by acquiring basic knowledge for discussion in the training courses.

Period 2: November 2021–June 2024

The JET developed and updated three training programmes: MAF, SAF, and Training of Trainers (TOT).

- **MAF training programme:** This programme was aimed for officers to learn the basics of project appraisal and utilize MAF for project assessment by Ministries and Divisions (see Table 15 for an outline of this programme).

Table 15 Outline of MAF Training Programme

	Contents and methods
Day 1	<ul style="list-style-type: none"> • Pre-test • Outline of MAF and SAF (Background and Purpose of MAF and SAF, and Assessment and Appraisal points in brief.) by lecture • Basics of Project Appraisal/Evaluation by lecture • Basics of Logical Framework by lecture and exercise • Basics of CBA by lecture and exercise
Day 2	<ul style="list-style-type: none"> • MAF Compliance Check, Part 1-6 by lecture and demonstration
Day 3	<ul style="list-style-type: none"> • MAF Part 7 by lecture and demonstration • Preparation of Working Paper for Project Scrutiny Committee/ Project Assessment Committee Meeting based on MAF by lecture and demonstration • PAMS by lecture and demonstration • Post-test

- **SAF training programme:** This programme aimed to have officers learn the basics of project appraisal and utilize the SAF for sector appraisal at the Planning Commission level (see Table 16 for an outline of this programme).

Table 16 Outline of SAF Training Programme

	Contents and methods
Day 1	<ul style="list-style-type: none"> • Pre-test • Outline of MAF and SAF (Background and Purpose of MAF and SAF, and Assessment and Appraisal points in brief.) by lecture • Basics of Project Appraisal/Evaluation by lecture • Basics of Logical Framework by lecture and exercise • Basics of CBA by lecture and exercise
Day 2	<ul style="list-style-type: none"> • SAF Readiness Check, Part 1-2 by lecture and demonstration
Day 3	<ul style="list-style-type: none"> • SAF Part 3-5 by lecture and demonstration • Preparation of Working Paper for Project Evaluation Committee Meeting based on SAF by lecture and demonstration • PAMS by lecture and demonstration • Post-test

Training of trainers (TOT) programme: This programme was aimed to train trainers (resource persons) for the MAF and SAF training programmes mentioned above. The target groups were: (i) officers of PIM Reform Wing; (ii) officers at the Deputy Secretary (=Deputy Chief) level of Ministries and Divisions and the Sector Division of the Planning Commission; and (iii) faculty members of training institutions. The officers at the Deputy Secretary level were selected because they prepare MAF and SAF by themselves, and also they can facilitate his or her subordinates to use MAF and SAF. The faculty members of training institutions were also included in this programme, assuming that those training institutions will conduct training after the completion of the project (see Activity 1-8).

The TOT programme consists of (i) classroom lectures and exercises, and (ii) individual consultations (see Table 17 on the outline). In Step 5 of the table below, the trainees were expected to teach their colleagues as lecturers.

Table 17 Outline of TOT Programme

	Title	Contents
Step 1	Introduction: Classroom lectures and Exercises 1	This programme is a modified version of the MAF training programme or SAF training programme, designed to provide a comprehensive overview of the core components of the MAF and SAF: evaluation criteria, logical framework, and CBA.
Step 2	Individual consultation	Trainees consult with the JET on MAF and SAF to prepare as lecturers in Step 5.
Step 3	Rehearsal: Classroom lectures and Exercises 1	Trainees learn the tips as trainers. A trainee delivers a lecture in front of the other trainees and the JET as a rehearsal. All trainees and JET provide feedback on the lectures delivered.
Step 4	Individual consultation	Trainees consult with the JET on MAF and SAF to prepare as lecturers in Step 5.
Step 5	Practice: Classroom lectures and Exercises 3	Trainees and the JET jointly deliver lectures at MAF training programme or SAF training programme.

- **On-demand video on MAF and SAF.** The development of on-demand video on MAF and SAF was put on hold after the end of the COVID-19 pandemic because the mode of training returned from online to in-person, and higher priorities were put on the implementation of MAF training

programme, SAF training programme, and TOT programme and the Rollout Programme on MAF and SAF.

Activity 2-3: Organize dissemination workshops on MAF/SAF targetting stakeholders in 2 pilot sectors

Period 1: September 2019–September 2021

The JET conducted several workshops with Ministry/Division and Sector Divisions to consult on the use of MAF and SAF. The JET conducted an online MAF workshop for the LGRD sector in September 2020 (see Table 18). Moreover, the JET supported the PIU to consult with Secretaries and Members in two pilot sectors on the use of SAF and MAF.

Table 18 Outline of MAF introduction workshop for LGRD sector

	Description
Date	September 2, 2020
Time	11:00 to 14:00
Venue	Online (Zoom)
Participants	24 officers including officers of Planning Wings of concerned Ministries/Divisions, officers of Sector Divisions, officers of Planning Departments of Agencies,
Purpose	To familiarize the Local Government Division/ Local Government Engineering Department officers about MAF and the objective of OJT
Program	<ul style="list-style-type: none"> • Session 1: PIM Reform and SPIMS • Session 2: Outline of MAF • Session 3: Outline of MAF introduction activities • Session 4: Discussion
Method	Lecture, demonstration
Materials	Presentation paper

Period 2: November 2021–June 2024

The JET conducted the following workshops on MAF and SAF:

- MAF
 - Power Division, Ministry of Power, Energy and & Mineral Resources (October 11, 2021)
 - Rural Development and Cooperatives Division (RDCD), Ministry of Local Government, and Rural Development and Cooperatives (December 6, 2022)
- SAF
 - Industry and Energy Division, Planning Commission (July 20 and 21, 2022)
 - Agriculture, Water Resource and Rural Institutions Division, Planning Commission (November 13, 2022)

Activity 2-4: Conduct TOT to develop master trainers on MAF/SAF and other related PIM issues (e.g. Cost Benefit Analysis and Logical Framework)

Period 1: September 2019–September 2021

The JET conducted the TOT in July 2021, aiming to refresh the knowledge and skills of master trainers who were trained under JICA Support Phase 1 (Table 19). The JET also held discussions with the NAPD and NADA to conduct the SPIMS training programme jointly with the PIU, intending to transfer SPIMS training programmes to the training institutions in the future. The JET continued technical transfer to those training institutions and the master trainers to ensure that they become capable of conducting basic training courses, particularly on CBA, on their own.

Table 19 Outline of TOT programme on MAF and SAF

Date	July 10, 2021
Time	10:00 to 16:30
Venue	Online (Zoom)
Participants:	12 officers (master trainers who were trained under the SPIMS JICA Support Phase 1)
Purpose	<ul style="list-style-type: none"> To enhance the understanding of Project Appraisal: Ministry Assessment and Sector Appraisal To understand the framework of the training programme for strengthening public investment management To understand the course contents of MAF training and SAF training
Contents	<ul style="list-style-type: none"> The following topics are to be presented and discussed. The training programme for strengthening public investment management The contents of MAF and SAF The contents of MAF and SAF training (Foundation and Advanced courses)
Method	Lecture
Materials	Presentation paper

Period 2: November 2021–June 2024

The TOT programme on MAF and SAF for two pilot sectors was implemented from October 2022 to May 2023 (see Figure 1 and Table 20).

		2022			2023				
Sector		Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May
MAF	LGRD	26, 27	16, 25, 26						
	PE		30	1, 21	20, 21				
SAF	LGRD				18, 19	8	18, 24, 25		
	PE						1, 2	29	10, 16, 17

Figure 1 Schedule of TOT Programme

Table 20 Schedule of TOT Programme on MAF and SAF

Sector	LGRD	PE
MAF	- Step 1 Introduction: October 26 and 27, 2022	- Step 1 Introduction: November 30 and December 1, 2022
	- Step 3 Rehearsal: November 16, 2022	- Step 3 Rehearsal: December 21, 2022
	- Step 5 Practice: November 25 and 26, 2022	- Step 5 Practice: January 20 and 21, 2023
SAF	- Step 1 Introduction: January 18 and 19, 2023	- Step 1 Introduction: March 1 and 2, 2023
	- Step 3 Rehearsal: February 8, 2023	- Step 3 Rehearsal: March 29, 2023
	- Step 5 Practice: May 18, 24, and 25, 2023	- Step 5 Practice: May 10, 16, and 17, 2023

Activity 2-5: Conduct training on MAF/SAF and other related PIM issues (e.g. Cost Benefit Analysis and Logical Framework) for stakeholders in 2 pilot sectors

Period 1: September 2019–September 2021

The JET conducted the training programme on MAF, Logframe and CBA (Table 21, Table 22, and Table 23). The mode of programme delivery was switched to online only after March 2020 because of COVID-19. The findings from online training are summarized in the following.

- **Ease of participation:** Conducting the training online made it easier for busy officers to participate because it eliminated the need to travel to the venue.
- **Simplicity of recording:** The JET needed to prepare multiple video cameras and move them around to face speakers in in-person training. By contrast, online training was easier to take clean shots of

- the audio and video, and share them with the participants.
- **Internet connectivity:** Some participants was unable to fully participate in the training because of unstable internet connectivity. This issue may be difficult to address because it concerns internet environment at their residence.
 - **Interaction of participants:** Online training made it more difficult for participants to hold lively interaction than in-person training, partly because more than one participant could not speak at the same time. This might discourage motivation and lively discussion among participants.

Table 21 Outline of MAF training programme (foundation)

Date	January 11, 2020
Time	10:00 to 16:30
Venue	Hotel Nascent Gardenia
Participants	22 officers including officers of Planning Wings of concerned Ministries/Divisions, officers of Planning Departments of Agencies, officers of Sector Divisions.
Purpose	To understand the overview of the format of MAF and an exercise on one part of the appraisal items.
Program	<ul style="list-style-type: none"> • Presentation 1: Background and Outline of MAF • Presentation 2: MAF Part II Clarity of the Logframe • Presentation 3: MAF Part VII Evaluation Criteria • Presentation 4: Short exercise for MAF • Presentation 5: Project Scrutiny Committee/ Project Assessment Committee
Method	Lecture, casework
Materials	Presentation paper, case worksheet

Table 22 Outline of Logical Framework training (foundation)

Date	December 28 and 29, 2020
Time	13:30 to 16:30
Venue	Online (Zoom)
Participants	36 officers including officers of Planning Wings of concerned Ministries/Divisions, officers of Planning Departments of Agencies, officers of Sector Divisions.
Purpose	To get the knowledge of Logframe in the context of Project Assessment
Program	<ul style="list-style-type: none"> • Course introduction • Outline of MAF • Outline of Logframe • Outline of Evaluation Criteria
Method	Lecture, quiz, Q&A session
Materials	Presentation Paper, case

Table 23 Outline of CBA training (foundation)

Date	January 12–14, 2021
Time	10:00 to 13:00
Venue	Online (Zoom)
Participants	38 officers including officers of Planning Wings of concerned Ministries/Divisions, officers of Planning Departments of Agencies, officers of Sector Divisions.
Purpose	To learn the basic knowledge of CBA in the context of Project Assessment at Ministry/ Division level
Program	<ul style="list-style-type: none"> • Module 1 & 2: Course introduction & Pretest • Module 3: Why CBA and GoB policy context • Module 4: What is CBA (concept) • Module 5: The CBA way of thinking: steps and key concepts

	<ul style="list-style-type: none"> • Module 6: CBA Techniques • Module 7: Financial CBA • Module 7: Financial CBA (case study) • Module 8: Economic CBA • Module 8: Economic CBA (Q&A) • Module 9: Part VI of MAF, CBA • Module 10: Post-test
Method	Lecture, group work
Materials	Presentation Paper, case

Period 2: November 2021–June 2024

In this period, training programmes on MAF and SAF were provided for officers in two pilot sectors. After the postponement in January–February 2022 due to COVID-19, it was resumed with in-person mode after the abatement of the pandemic.

The training programme from November 2021 to June 2022 was linked to the OJT in Activity 2-6. The officers trained were expected to conduct project assessment and appraisal using MAF and SAF with the JET and present them at the meetings of Project Scrutiny Committee or Project Evaluation Committee (see Table 24).

Table 24 MAF/SAF training programmes in November 2021 to June 2022

Date	MAF/ SAF	Sector	Number of Participants
Dec. 7–8, 2021	MAF	PE	14
Mar. 21–22, 2021	MAF	LGRD	21
Mar. 30–31, 2022	SAF	PE	19
June 22–23, 2022	SAF	LGRD	11

The next training programmes were conducted from October 2022 to May 2023 (Table 25).

Table 25 MAF/SAF training programmes in October 2022 to May 2023

Date	MAF/ SAF	Sector	Number of Participants
Nov. 25–26, 2022	MAF	LGRD	13
Jan. 20–21, 2022	MAF	PE	17
May 14 and 16–17, 2023	SAF	PE	18
May 18 and 24–25, 2023	SAF	LGRD	18

Furthermore, the JET conducted MAF and SAF training programmes from July to November 2023 under the rollout programme on MAF/SAF (see Activity 1-12 (New)).

The JET conducted pre- and post-tests at each training programme. Table 26 shows the trainees' understanding of the MAF or SAF in 2022, when the JET conducted the TOT programme. The results of the pre- and post-tests show that the average percentage of trained officers who answered 7 (or 8) out of 10 questions correctly accounted for 89% (or 73%).

Table 26 Results of MAF/SAF training programme from October 2022 to May 2023

Sector	LGRD	LGRD	PE	PE	LGRD	LGRD	PE	PE	
Execution month	Oct 2022	Nov 2022	Nov 2022	Jan 2023	Jan 2023	May 2023	Mar 2023	May 2023	Average
PCAQ (70%) *	88%	91%	80%	80%	100%	89%	100%	83%	89%
PCAQ (80%) **	75%	82%	50%	50%	82%	63%	100%	83%	73%

[Legend] LGRD: Local Government and Rural Development, PE: Power and Energy, TOT: Training of Trainers, PCAQ:

Percentage of correct answers to questions

* Percentage of trained officers who answered 7 out of 10 questions correctly

** Percentage of trained officers who answered 8 out of 10 questions correctly

Activity 2-6: Provide On the Job Training (OJT) supports with stakeholders in 2 pilot sectors to utilize MAF/SAF

Activity 2-7: Provide OJT supports with stakeholders in 2 pilot sectors reflecting the contents of SSP and MYPIP into SAF

Period 1: September 2019–September 2021

The JET conducted MAF training programme (advanced) for officers of the Local Government Division, and Power Division to introduce MAF in February 2021 (Table 27).

Table 27 Outline of MAF training programme (advanced)

Date	February 28, 2021
Time	10:00 to 14:15
Venue	Online (Zoom)
Participants	8 officers including Desk officers of Planning Wings of concerned Ministries/Divisions, Desk officers of Local Government Division, and Desk officers of Local Government and Engineering Department
Purpose	<ul style="list-style-type: none"> • Understand how to prepare the MAF • Understand how to use the MAF for preparation of a working paper for Project Scrutinizing Committee meeting
Program	<ul style="list-style-type: none"> • Session 1: Cover page, Compliance Check, Part I, Part III, Part IV, and Part VI • Session 2: Part II: Clarity of Logical Framework • Session 3: Part VII: Evaluation Criteria • Session 4: Part VI: Cost-Benefit Analysis • Session 5: Working paper for PSC meeting
Method	Lecture,
Materials	Presentation Paper, example

COVID-19 outbreak posed a major challenge to OJT because it requires in-person work environment. Box 1 summarizes the challenges in two pilot sectors, and alternative approaches attempted by the JET to cope with the adverse impact of COVID-19.

Box 1 Using MAF/SAF in pilot sectors under the COVID-19 situation

The original training approach to the use of MAF/SAF in two pilot sectors was OJT. JET members would sit side-by-side with desk officers in pilot Ministry/Division and Sector Divisions and fill up MAF or SAF of actual DPP together so that the officers understand the job and later can do it by themselves. This strategy did not work because COVID-19 did not allow JET members to visit their offices.

As an alternative approach, the JET obtained the DPP from the Ministry/Division, prepared an example of MAF, shared it with MDAs for their comments, finalized the MAF upon incorporating their comments, prepared a Working Paper based on MAF, and sent it to the Ministry/Division for submission to the meetings of Project Assessment Committee or Project Scrutiny Committee. Unfortunately, this approach did not work either, because of difficulties in collecting DPPs on time from the Miniseries/Divisions in the lockdown situation.

To overcome this challenge, the JET took the third approach that worked better than the last two. The JET requested the Programming Division to share the yet-approved DPPs when the DPPs were sent to the Programming Division before the Project Evaluation Committee meeting as the Programming Division is a member of Project Evaluation Committee. Then, JET prepared SAF and Working Paper as a "demo,"

and the Programming Division shared the demo at the Project Evaluation Committee meeting. The JET drafted three Working Papers based on the SAF and MAF, which were used at Project Evaluation Committee meetings on August 17 and 26, and September 1, 2021. The Members of Sector Divisions were positive about the use of SAF to prepare Working Papers.

Period 2: November 2021–June 2024

From November 2021, the JET took the third approach that had worked reasonably well in Period 1, explained in Box 1, namely, the JET drafted a demonstration version of the MAF/SAF and a Working Papers, which was then used by officers for project assessment and appraisal in the Ministries/Divisions and the Sector Divisions of the Planning Commission, respectively. With this approach, the tasks of drafting MAF/SAF and Working Papers were gradually sifted to the officers in charge of project assessment and appraisal, then the JET provided comments on the draft. Table 28 shows the number of DPPs in which the JET provided the OJT support mentioned above.

Table 28 The number of DPPs which the JET conducted the OJT

	MAF	SAF	Total
LGRD sector	11	6	17
PE sector	3	5	8
Total	14	11	25

Activity 2-8: Review status of MAF/SAF utilization and identify improvement points

Period 1: September 2019–September 2021

Objectively Verifiable Indicators of the Project Purpose

As a preparation for the evaluation of the SPIMS project, the JET created a framework to measure the achievement of the Project Purpose of the project, namely, the effects of using MAF and SAF on (i) the quality of DPPs, and (ii) the processing efficiency in the project assessment and appraisal process. For the quality indicator, the JET developed a checklist of evaluation criteria and validated it to make it sufficiently robust for practical use (see Box 2). Accordingly, the objectively verifiable indicator (OVI) for the Project Purpose was modified and incorporated in the latest Project Design Matrix (PDM) of the SPIMS project (see Section 2.3).

Box 2 Study of measurement and data collection for the evaluation of project outcomes

Background: The SPIMS project was expected to evaluate whether its key project outcomes have been achieved by the time of project completion. To that end, the SPIMS project needed to measure whether the introduction of the MAF/SAF have had positive effects on the project assessment and appraisal process, in terms of both processing efficiency and quality of DPPs.

Problems: The PDM (=Logical Framework) stipulated an efficiency indicator (“Required days of DPP/TPP approval is decreased by 20%”), but its definition had to be articulated for precise measurement. Moreover, the PDM did not stipulate any quality indicator.

Tasks/Activities in the Study of Measurement and Data Collection: To make a comprehensive and reliable evaluation of project outcomes possible, the JET re-defined the efficiency indicator and constructed a new quality indicator.

Efficiency Indicator: The efficiency indicator has been re-defined as follows:

- *Average number of days it took from the date the Ministry/Division received a DPP to the date the Executive Committee of the National Economic Council (ECNEC) approved the DPP*

Quality Indicator: The quality of a DPPs was expected to approximate the quality of the project assessment and appraisal process. A checklist of evaluation items was developed to quantify the quality of a DPP into a score of 0-100. This checklist was developed in reference to the Green Book and includes 30 question items to be examined in the four categories of Logframe, CBA, attachments of necessary documents in annexes and appendixes, and other items. Thus, the quality indicator of DPP was defined as follows:

- *Average score of the approved DPPs, whose qualities have been quantified by evaluators using the checklist of evaluation criteria created by the Project*

Source: JICA Expert Team. 2021. *Technical Report on Measurement and Data Collection for the Evaluation of Project Outcomes*. SPIMS Project.

Digitization of MAF and SAF

The PIC meeting in October 2020 recommended that the JET explore the possibility for developing a digital system that could automatically generate a Working Paper for Project Scrutiny Committee meeting at Ministries and Divisions and a Working Paper for Project Evaluation Committee meeting at a Sector Division of the Planning Commission, both based on the results of MAF and SAF (see Box 3 on the objectives of MAF/SAF digitization).

As a response, the JET hired the Information Technology (IT) consultant team and started a study on the possibility to digitize MAF and SAF. Based on several interviews of key informants and analysis, the IT team proposed the following four options: (1) customization of Project Planning System (PPS) that was developed to manage project preparation and approval process digitally; (2) customization of ADP Management System (AMS) that was still being developed to manage development budget; (3) development of Development Project/Programme Management Platform; and (4) development of new software called Project Appraisal Management System (PAMS) with workflow management (see Box 4 on AMS). After discussion between the PIU, JET and IT team, the PIU decided to take Option 4 in August 2021.

Box 3 Objectives of MAF/SAF digitization

The digitization of MAF and SAF aimed to improve the efficiency and ensure the quality of DPP assessment and appraisal at the Ministries/Division and Sector Divisions levels. It would enable desk officers to: (i) prepare MAF and SAF using an online platform to ensure quality of DPP assessment and appraisal; (ii) generate working papers for Project Scrutiny Committee and Project Evaluation Committee meetings automatically after filling in MAF and SAF; and (iii) improve workflow of DPP assessment and appraisal. MAF/SAF digitization was expected to reduce the burden of desk officers, and thereby facilitating the roll-out of MAF and SAF to all ADP sectors.

Box 4 Key features of ADP/RADP Management System (AMS)

The ADP/RADP Management System (AMS) is a web-based management information system used for the preparation of ADP and RADP. The AMS uses real-time project data that has been generated by Ministries, Divisions and Agencies and can be compiled at the sectoral and sub-sectoral levels. The AMS became operational in early 2021 and was used for preparing ADP FY 2021-22 for the very first time.

The AMS consists of the following four modules: (i) unapproved projects; (ii) approved projects; (iii) allocation of resources; and (iv) revision of allocation (reallocation/re-appropriation). It has established data interface with integrated Budget and Accounting System (iBAS++), e-filing system (e-Nothi), Project Management Information System (PMIS), and Project Planning System (PPS). It facilitates real-time reporting by MDAs.

The AMS is designed to generate key information on PIM such as follows:

- Time and cost overrun of projects;
- Linkages with long-term plans, SDGs, climate change, and gender issues; and
- Data on project impact such as employment generation and poverty.
- Geospatial data, including area-based allocation, distribution of resources, and planned activities

The AMS also accommodates MYPIP. The data entry field for MYPIP has been set up in the allocation module of the AMS, and Agencies are required to enter project expenditures for one year and indicative expenditures Forward Baseline Estimates (FBEs) for two outer years. For the two pilot sectors, the FBEs can be completed automatically, based on the expenditure profiles over the duration of a typical project.

Period 2: November 2021–June 2024

JICA support for MAF/SAF digitization was added as Activity 1-12 (new) in the first amendment to R/D (March 22, 2022). See Activity 1-12 on the support for MAF/SAF digitization.

Activity 2-9: Review and update MAF/SAF formats and manuals

Period 1: September 2019–September 2021

The JET monitored the revision of the Green Book to ensure that the revised Green Book includes a provision to instruct Ministries/Divisions and Sector Divisions to use PIM tools. The JET also studied a newly proposed Feasibility Study template approved in February 2021 to ensure the linkages among the contents of feasibility study, DPP, MAF and SAF.

Period 2: November 2021–June 2024

The JET revised the MAF and SAF following the publication of the revised Green Book in June 2022. The following changes in the Green Book were reflected in MAF and SAF: (i) Environmental Conservation Rules 2023; and (ii) Guidelines for Green and Climate Resilient Development (GCRD) 2023. The revised MAF and SAF were approved by the Secretary, Planning Division in April 2023, distributed to stakeholders in charge of project appraisal, and uploaded on the website of the Planning Division.

The JET revised the MAF Manual, SAF Manual and Handbook for DPP Preparation developed under SPIMS-J1 and Activity 2-2 under SPIMS-J2 in line with the revised MAF and SAF. The status of those revised documents as of June 2024 is the following. The PIU/ PIM Reform Wing will take necessary actions to publish those documents after July 2024.

- Handbook for DPP Preparation (English, Bangla) was approved (May 2024).
- MAF Manual (English, Bangla) was submitted to the PIU (May 2024).
- SAF Manual (English, Bangla) was submitted to the PIU (June 2024).

The revision of MAF Manual, SAF Manual, and Handbook for DPP Preparation was substantially delayed after the revision of MAF and SAF, because the JET needed to allocate time for higher priority activities, such as supporting utilization of MAF and SAF in two pilot sectors, developing PAMS, and implementing the rollout programme of MAF and SAF to all sectors in July-November 2024 (Activity 1-12).

Activity 2-10: Review appraisal process and management of public investment projects in other sectors

Period 1: September 2019–September 2021

To support decision-making on the possible selection of extended pilot sectors, the JET conducted a study to identify the sectors that should be given high priority in introducing the PIM tools. The selection criteria used were: (i) generating high impact; (ii) consistent with development priority of the government; and (iii) cooperation policy of Japan. Project implementation data were collected from the

IMED's Project Completion Reports to analyze sector-wise indicators such as the number of projects, total expenditure, and the number and percentage of cost- and time-overrun projects. It was found that transport and agriculture would be among the sectors that are most likely to generate high impact.¹³

Period 2: November 2021–June 2024

Activity 2-10 has been completed in Period 1.

Activity 2-11 (Old): Develop MAF/SAF roll-out plan for other sectors

Activity 2-12 (Old): Introduce MAF/SAF to extended pilot sectors (repeating 2-3 to 2-9)

Period 1: September 2019–September 2021

No activities were undertaken in Period 1.

Period 2: November 2021–June 2024

In the first amendment of R/D (March 22, 2022), these activities were omitted from the activities in Period 2 (See Section 2.3 for the reasons).

Activity 2-11 (New): Support MAF and SAF digitization

Period 2: November 2021–June 2024

This Activity was newly added in the first amendment of R/D (March 22, 2022). A Project Appraisal Management System (PAMS) was developed to digitize MAF and SAF in the following steps.

- **Defining Business Requirements (October 2021–April 2022):** Business Requirements Document was prepared and discussed with the PIU.
- **Developing the system (May 2022–January 2024):** Most of the system development was completed by March 2023. In October and December 2023, the JET and PIU conducted final checks of the system and completed the development stage in January 2024. The completion of the system development was delayed for the following reasons: (i) the PAMS needed to reflect the revised MAF and SAF that were approved in April 2023; and (ii) discussions on the integration of PPS and PAMS started around August 2023 and took time to agree on the directions of the integration.
- **Deploying the system (February 2024–March 2024):** the PAMS were deployed in the cloud data server rented by the Planning Division of the Ministry of Planning. The JET supported the PIU to request the Planning Division to increase the capacity and standards of the server because the limited capacity cause some time delays in using PAMS. It is expected that the Planning Division will allocate manpower and budget for the update, operation and maintenance of the system after completion of the SPIMS project.
- **Developing additional functions (May 2024–June 2024):** Data transfer between PPS and PAMS was not planned at the stage of business requirement definition of PAMS in 2021. After consultation with JICA and the counterparts, the JET developed an additional function to import DPP information of PPS into PAMS under JICA support Phase 2.

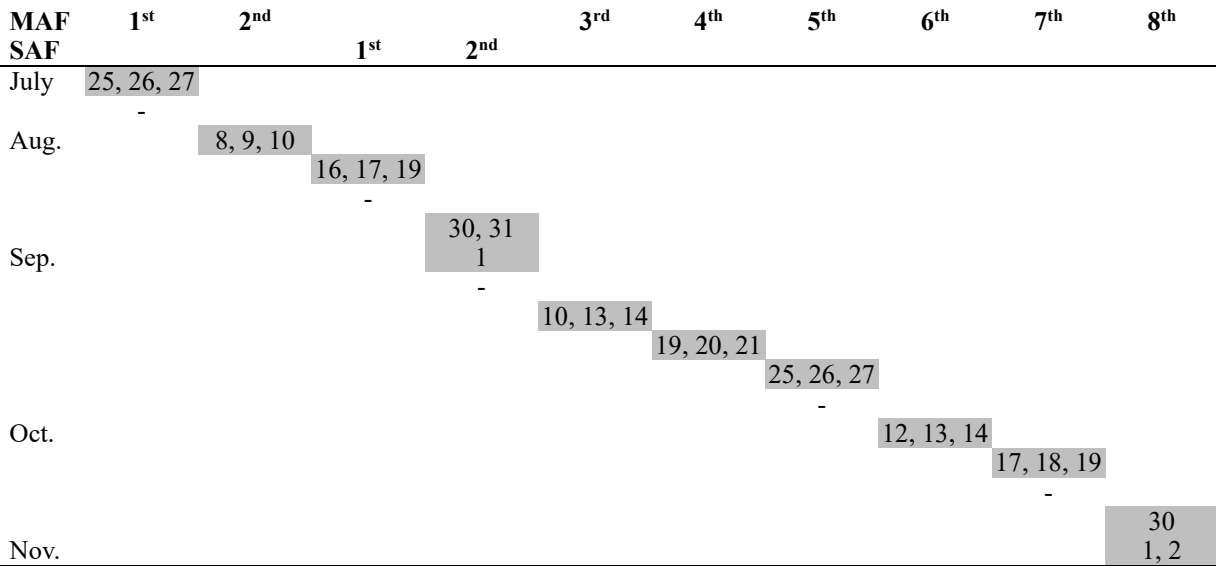
Activity 2-12 (New): Conduct training for stakeholders to rollout MAF and SAF in all sectors

Period 2: November 2021–June 2024

This Activity was newly added in the second amendment to R/D (March 20, 2023). Eight MAF training programmes and two SAF training programmes were conducted under the MAF/SAF rollout programme to all sectors developed in Activity 2-1 (See Activity 2-2 for the content of each MAF and SAF training programme). The results of the implementation in 2023 are shown in Figure 2. ADB provided financial support to MAF/SAF rollout programme through ADB Sustainable Economic

¹³ For details, see JICA Expert Team. 2021 *Analytical Report on the Selection of Extended Pilot Sectors*.

Recovery Programme 2021-23.



[Legend] -: The week in which no training took place.

Figure 2 Results of the implementation of the MAF/SAF All Sector Roll-out Programme

The results of the MAF/SAF rollout programme are summarized as follows.

- **MAF training programme:** This programme was scheduled for 183 staff from 53 Ministries/Divisions (out of total 58 Ministries/Divisions in the government). The officers in the two pilot sectors were excluded from this programme because they had already received the training earlier. Of the scheduled Ministries/Divisions, 151 officers from 52 Ministries/Divisions participated in this programme.
- **SAF training programme:** In the plan, this programme was originally scheduled for 38 officers from the Socio-Economic Infrastructure Division and the Physical Infrastructure Division of the Planning Commission. In the course of programme implementation, the plan was modified including the members of PEC meetings where project appraisal is to be conducted using SAF, and it is good for them to know about SAF. 22 officers from 7 Ministries/Divisions participated. The officers of Physical Infrastructure Divisions were unable to attend the training programme.
- The differences in training participants’ understanding of MAF or SAF were measured before and after the training. Pre-test and post-test ask MAF or SAF training participants the same 10 basic questions about MAF or SAF respectively. The following are the results.
 - Test result 1: Test result 1 shows the level of training participants’ understanding on MAF or SAF by measuring the number of correct answers given by each training participant. The percentage of participants who answered at least 9 out of 10 questions correctly after attending the training recorded around 80% (see Table 29).
 - Test result 2: Test result 2 shows the improvement in training participants' understanding of MAF or SAF by identifying the difference between pre-test and post-test scores. The result showed that approximately 70% of the participants recorded an improved understanding of MAF or SAF after attending the course (see Table 30).
 - Based on test results 1 and 2, it can be concluded that about 70% of the participants who attended the MAF or SAF training improved their knowledge of MAF or SAF and came to know mostly about MAF or SAF.

Table 29 Test results of MAF/SAF Rollout Programme (1)

	1st	2nd	3rd	4th	5th	6th	7th	8th	Average
MAF	83%	76%	89%	72%	93%	83%	77%	65%	79%
SAF	77%	80%	-	-	-	-	-	-	78%

Table 30 Test results of MAF/SAF Rollout Programme (2)

	1st	2nd	3rd	4th	5th	6th	7th	8th	Average
MAF	50%	62%	83%	75%	93%	65%	77%	65%	71%
SAF	69%	75%							72%

A1.3.3 Activities for Output 3: Strategic ADP

Output 3 is “*Strategic linkage between development budget and revenue budget is strengthened.*” To deliver this Output, the PIU and JET conducted the following activities.

Activity 3-1: Review current process and schedule of preparing Annual Development Programme (ADP), Revised ADP, and Medium-Term Budgetary Framework (MTBF)

Period 1: September 2019–September 2021

The JET reviewed the current ADP/RADP/MTBF procedures and processes and analyzed how the SSP and MYPIP can be integrated and effectively used in the procedures and processes. The findings of this review were elaborated in a technical paper entitled “*Strategic Note on Mainstreaming SSP/MYPIP in the ADP and Budget Process*” in 2019 (see Box 5).

Box 5 Seven linkages - Integrating the SSP/MYPIP in the ADP/MTBF budget cycle

Based on an analysis of the current ADP/RADP/MTBF procedures and processes, the following seven linkages were identified for embedding SSP and MYPIP in the procedures and processes:

MTBF:

- **Linkage 1:** MYPIP/FBEs provides baseline data for the preparation of soft budget ceilings for MDAs, which will be consolidated in Budget Call-Circular 1 (BC-1). (Timing: BC-1 preparation starts in mid-August. The request needs to be sent out around that date).
- **Linkage 2:** BC-1 to instruct MDAs to use the MYPIP/SSP to develop their Ministry Budget Framework (MBF) proposal (completing BC-1 formats) (Timing: The preparation of the BC-1 starts in mid-August, but the document is issued in December.)

RADP and MTBF:

- **Linkage 3:** Revised ADP (RADP) Circular to include a reference to the MYPIP/FBEs and explain that the MYPIP/FBEs is the base for the start of the discussions. Also, that fiscal space and FBEs from MYPIP is used in explaining the Sector Highlights Section in RADP. This information can then be used in the tripartite meetings to facilitate the budget negotiation among Ministries/Divisions Programming Division and Finance Division (Timing: November, when RADP Circular is drafted).

MTBF:

- **Linkage 4:** Updated Sector Results Monitoring Matrix of the SSP to be the base documents for the tripartite meetings. (Timing: Start in November, so that the Sector Results Monitoring Matrix is available in January, prior to the tripartite meeting).
- **Linkage 5:** Budget Call-Circular 2 (BC-2) to instruct MDAs to continue to finalize budget documents in line with the SSP and MYPIP (Timing: March, in preparation of the BC-2 Circular)

ADP:

- **Linkage 6:** MYPIP to be a base document for ADP tripartite meetings, using the concepts of the FBEs and the fiscal space for preparing for the finalization of the ADP. (Timing: February, in preparation for the ADP Circular. ADP is finalized in April/May)
- **Linkage 7:** ADP Circular to include a reference to the MYPIP/FBEs and SSP, so that both can be consolidated in the Sector Highlights Section in ADP (and aligned with MTBF narrative section). (Timing: February, in preparation for the ADP Circular. ADP is finalized in April/May)

Period 2: November 2021–June 2024

This Activity was completed in Period 1.

Activity 3-2: Based on Activity 3-1, develop and agree among concerned stakeholders in 2 pilot sectors on the procedure and schedule to introduce Sector Strategy Paper (SSP)

and Multi Year Public Investment Programme (MYPIP)

Period 1: September 2019–September 2021

The Strategic Note was discussed in several SWG meetings, training programmes and workshops organized by the JET. This Strategic Note was also discussed with the PIU and the Programming Division and used as a base for subsequent training activities. It was also informally discussed with the Additional Secretary (budget) of the Finance Division. All sessions confirmed the seven identified linkages and emphasized the importance to operationalize these linkages in the ADP/RADP preparation.

Addressing inevitable delays in implementation due to COVID-19, the JET prioritized Linkage 4 (Updated Sector Results Monitoring Matrix of the SSP and sector performance analysis), Linkage 6 (MYPIP analysis as part of ADP preparation process) and Linkage 7 (MYPIP integrated into the ADP Sector Highlights sections). These three linkages have been successfully piloted and introduced in the two pilot sectors.

Another important improvement in embedding MYPIP into the ADP process is the development and operationalization of the MYPIP module in the ADP/RADP Management System (AMS), a newly developed IT system for development budget management by the Programming Division. This enabled online, automated preparation of MYPIP by MDAs and the Programming Division.

Period 2: November 2021–June 2024

This Activity was completed in Period 1.

Activity 3-3: Conduct dissemination workshops on SSP/MYPIP in 2 pilot sectors

Period 1: September 2019–September 2021

The PIU and JET conducted the first dissemination workshops and training in December 2019 for Sector Divisions and Programming Division of the Planning Commission, and Finance Division (Table 31).

Table 31 Dissemination workshop on SSP and MYPIP in December 2019

Date	December 15, 2019
Time	7 hours
Venue	National Economic Council (NEC) Committee Room 1, Planning Commission, Sher-E-Bangla Nagar, Dhaka.
Participants	19 officers including officers of Planning Wings of concerned Ministries/Divisions, officers of Planning Departments of Agencies, officers of Sector Divisions.
Purpose	<ul style="list-style-type: none"> To enhance understanding on the contents and process of MYPIP
Program	<ul style="list-style-type: none"> Session 1 : Overview Session 2.1: Rationale and Main elements of MYPIP Session 2.2: Preparation process of MYPIP Session 2.3: Updating expenditure profile in two pilot sectors Session 2.4: Why do accurate estimations of project duration matter Session 3.1: PE sector draft MYPIP 2019-2020 Session 3.2: LGRD sector draft MYPIP 2019-2020 Session 4 : How to embed MYPIP in the current planning and budget cycle
Method	Lecture
Materials	Presentation paper

In March 2020, a dissemination and training workshop on SSP and MYPIP was held for the PE sector (Table 32). The same workshop was also planned for the LGRD sector in March 2020, but was cancelled owing to the outbreak of COVID-19. After this cancellation, this workshop was repeatedly postponed until November 2021.

Table 32 Dissemination workshop on SSP and MYPIP for the PE sector in March 2020

Date	March 6–7, 2020
Time	12 hours
Venue	Nascent Gardenia Hotel, 27 Park Road, Baridhara, Dhaka-1212
Participants	28 officers including officers of Planning Wings of concerned Ministries/Divisions, officers of Planning Departments of Agencies, officers of Sector Divisions.
Purpose	<ul style="list-style-type: none"> To refresh the contents and process of SSP and MYPIP To understand the additional value of using SSP and MYPIP in the ADP/RADP process To enhance understanding on the methodology to calculate and formulate MYPIP
Program	<ul style="list-style-type: none"> Session 1 : Introduction Session 1.1: What is SSP and MYPIP Session 1.2: Key SSP & MYPIP Concepts Session 1.3: Content of SSP & MYPIP Session 3.1: How to use SSP/MYPIP information on annual basic for ADP Session 3.2: Use of MYPIP/SSP for Upcoming Tripartite meetings Session 4 : What is the value added of the SSP Sector Results Framework Session 4.1: Explaining the upcoming update of the SSP (in relation to the FYP) Session 5 : Updating MYPIP Session 6: SSP/MYPIP and the budget cycle
Method	Lecture, casework
Materials	Presentation paper, case

Period 2: November 2021–June 2024

In November 2021, the PIU and JET organized two foundation training programs on SSP and MYPIP; one was for the PE sector, and the other for the LGRD sector (Table 33). These training courses aimed to reach out to officers from concerned MDAs in the two pilot sectors and provide basic knowledge on SSP and MYPIP.

Table 33 Training on SSP/MYPIP in November 2021

	PE sector	LGRD sector
Date	November 20–21, 2021	November 24–25, 2021
Time	12 hours	12 hours
Venue	Nascent Gardenia Hotel, 27 Park Road, Baridhara, Dhaka-1212	
Participants	21 officers	19 officers
	The officers of Planning Wings of concerned Ministries/Divisions, officers of Sector Divisions, and officers of Planning Departments of Agencies	
Purpose	To train the relevant officers on Sector SSP and MYPIP.	
Program	<ul style="list-style-type: none"> Presentation : Objective of the Training Presentation 1.1 What is SSP and MYPIP Presentation 1.2 Explaining the concepts (FBEs, Sector Results Framework, Theory of Change) Presentation 2.0 (+Exercises) Presentation 3.0 Overview of SSP and MYPIP Presentation 3.1 FBE analysis for Budget ceilings Presentation 3.2 Annual Sector Performance Analysis Presentation 3.3 use of SSP and MYPIP in tripartite meeting (+Exercise) Presentation 4.0 Role/purpose of AMS with focus on MYPIP module Presentation 5.0 Debate on SSP/MYPIP (Topic- pros and cons of SSP and MYPIP) Presentation 6.0 Reflection on Foundation Course 	
Method	Lecture, demonstration	
Materials	Presentation paper, exercise	

Moreover, a foundation training programme on SSP/MYPIP was held for the LGRD sector in May 2022 (Table 34). Although this training was planned several times in Period 1, it did not materialize until May 2022 owing to COVID-19. This programme aimed at in-depth training on SSP and MYPIP, focusing on understanding how SSP and MYPIP can make the ADP process more strategic.

Table 34 Foundation training on SSP and MYPIP for the LGRD sector in May 2022

Date	May 20–22, 2022
Time	15 hours
Venue	Nascent Gardenia Hotel, 27 Park Rd, Baridhara, Dhaka-1212
Participants	21 officers including officers of Planning Wings of concerned Ministries/Divisions, Sector Divisions, and Planning Departments of Agencies
Purpose	To train the relevant officers on LGRD sector SSP and MYPIP
Program	<ul style="list-style-type: none"> • Presentation : Overview of SSP/MYPIP Foundation Cours • Presentation 1.1: What is SSP & MYPIP • Presentation 1.2: Key SSP & MYPIP concepts • Presentation 1.3: Overview of SSP/MYPIP in strategic ADP cycle • Presentation 2.1: The content of the LGRD SSP • Presentation 2.2: The content of the LGRD MYPIP 2022-23 • Presentation 3.0: Introducing the exercise • Presentation 4.1: FBE analysis for budget ceilings • Presentation 4.2: Annual Sector performance analysis • Presentation 4.3: MYPIP analysis for tripartite meetings • Presentation 5.0: Debate • Presentation 6.0: Reflection on Foundation Course
Method	Lectures, demonstrations; exercises; debates
Materials	PowerPoint slides; paper documents (hard copy)

The same foundation training programs on SSP and MYPIP were conducted for the PE sector in October 2022 and the LGRD sector in November 2022 (Table 35). The following two major updates were made in the materials for the foundation training programs: (i) inclusion of a new session on the roles and purpose of the MYPIP module of the AMS; and (ii) revised SSPs of the two pilot sectors that were significantly updated in line with the 8th FYP.

Table 35 Foundation training on SSP and MYPIP in October and November 2022

	PE sector	LGRD sector
Date	October 28–30, 2022	November 4-6, 2022
Time	15 hours	15 hours
Venue	Nascent Gardenia Hotel, 27 Park Rd, Baridhara, Dhaka-1212	
Participants	22 officers including officers of Planning Wings of concerned Ministries/Divisions, IMED, GED, Sector Division, and Planning Departments of Agencies	23 officers including officers of Planning Wings of concerned Ministries/Divisions, IMED, ERD, NAPD, BPATC, Sector Division, and Planning Departments of Agencies
Objective	To train the relevant officers on SSP and MYPIP.	
Program	<ul style="list-style-type: none"> • Presentation : Overview of SSP/MYPIP Foundation Course • Presentation 1.1: What is SSP & MYPIP? • Presentation 1.2: Key SSP & MYPIP concepts • Presentation 1.3: Overview of SSP/MYPIP in strategic ADP cycle • Presentation 2.1: The content of the SSP • Presentation 2.2: The content of the MYPIP 2022-23 • Presentation 3.0: Introducing the exercise 	

	<ul style="list-style-type: none"> • Presentation 4.1: FBE analysis for budget ceilings • Presentation 4.2: Annual Sector performance analysis • Presentation 4.3: MYPIP analysis for tripartite meetings • Presentation 4.4: Improved Sector Highlights in ADP • Presentation 5.0: MYPIP Module in AMS • Presentation 6.0: Debate • Presentation 7.0: Reflection on Foundation Course
Method	Lecture, demonstration
Materials	Presentation paper, exercise

Training of Trainers (TOT) programs

The PIU and JET conducted the TOT programs on SSP and MYPIP from November 2022 to May 2023. The purpose of the TOT was to train the trainers who can train the desk officers using SSP, MYPIP and the MYPIP module in AMS for their works. A total 19 potential trainers were selected for the TOT programs based on their performance of the earlier training on SSP and MYPIP from the Sector Divisions of the Planning Commission and Ministries/Divisions in the pilot sectors, and training institutions of the government. The first round of the TOT was held in March 2023 (Table 36), followed by the second in May 2023 (Table 37). Moreover, after the TOT programme of each round, the JET provided on-the-job training (OJT) for the desk officers in April 2023 to May 2023, focusing on them to learn how they can use the SSP and MYPIP in their day-to-day work.

Table 36 TOT programme on SSP and MYPIP in March 2023

	LGRD sector	PE sector
Date	March 3–4, 2023	March 11–12, 2023
Time	12 hours	12 hours
Venue	Nascent Gardenia Hotel, 27 Park Rd, Baridhara, Dhaka-1212	
Participants	9 officers including officers of Planning Wings of concerned Ministries/Divisions, ERD, IPF, and Sector Division	10 officers including officers of Planning Wings of concerned Ministries/Divisions, NAPD, and Sector Division
Objective	The faculty member of training institute and resource persons from relevant MDAs are also being trained they can teach SPP & MPIP during their regular training courses related to project management.	
Program	<ul style="list-style-type: none"> • Presentation 0: Overview of TOT • Presentation 1: Ingredients for a Successful Training • Presentation 2: Overview of SSP/MYPIP in strategic ADP cycle and activities • Presentation 3: Key Concepts of Strategic ADP • Presentation 4: Bangladesh Simulation Exercise • Presentation 5: Activities for a more strategic ADP • Presentation 6: MYPIP Module in AMS • Presentation 7: Evaluation of Training 	
Method	Lecture, demonstration	
Materials	Presentation paper, exercise	

Table 37 TOT programme on SSP and MYPIP in May 2023

	LGCR and PE sector
Date	May 26–27, 2023
Time	12 hours
Venue	Nascent Gardenia Hotel, 27 Park Rd, Baridhara, Dhaka-1212
Participants	18 officers including officers of Planning Wings of concerned Ministries/Divisions, NAPD, IPF, and Sector Divisions
Objective	The faculty members of the training institute and resource persons from relevant MDAs are also being trained so that they can teach SPP and MYPIP during their regular training courses

	related to project management.
Program	<ul style="list-style-type: none"> • Presentation : Overview of SSP/MYPIP Foundation Course • Presentation 1.1: What is SSP & MYPIP? • Presentation 1.2: Key SSP & MYPIP concepts • Presentation 1.3: Overview of SSP/MYPIP in Strategic ADP cycle • Presentation 2.1: The content of the SSP • Presentation 2.2: The content of the LGRD MYPIP 2022-23 • Presentation 3.1: FBE analysis for budget ceilings • Presentation 3.2: Annual Sector Performance Analysis • Presentation 3.4: Improved Sector Highlights in ADP • Presentation 4 : MYPIP Module in AMS • Presentation 5 : Reflection on Foundation Course
Method	Lecture, demonstration
Materials	Presentation paper, exercise

Activity 3-4: Provide OJT supports with stakeholders in 2 pilot sectors to prepare ADP, RADP, and MTBF by utilizing SSP/MYPIP

Period 1: September 2019–September 2021

As part of establishing Linkages 6 and 7 (Box 5), the JET provided OJT for officers on how to use MYPIP in the ADP/RADP processes through the following activities: (i) updating the MYPIP in AMS when the Programming Division prepared RADP FY2020-21 in February 2021; (ii) using the MYPIP for the preparation of ADP FY2021-22 in March 2021; and (iii) conducting a workshop before the tripartite meetings to discuss how to use MYPIP and SSP in ADP allocation in March 2021 (Table 38).

Table 38 Consultation Workshop on the MYPIP Analysis Report in March 2021

	PE sector	LGRD sector
Date	March 9, 2021	March 11, 2021
Time	2.5 hours	2.5 hours
Venue	Meeting room of Programming Division, (Block# 02, Room-20), Planning Commission, Sher-E-Bangla Nagar, Dhaka, and online (Zoom)	
Participants	10 officers including officers of Planning Wings of concerned Ministries/Divisions	11 officers including officers of Planning Wings of concerned Ministries/Divisions
Purpose	<ul style="list-style-type: none"> • To understand how to use MYPIP in formulating ADP FY2021-2022 • To understand how to use SSP and MYPIP in preparing the budget for the tripartite meeting 	
Program	<ul style="list-style-type: none"> • Session 1. Why MYPIP Analysis • Session 2. Refresh: Basic vocabulary • Session 3. MYPIP analysis: Sector • Session 4. MYPIP analysis: specifics sub-sectors • Session 5. Next steps 	
Method	Lecture	
Materials	Presentation paper, MYPIP Analysis Report	

The JET planned to conduct OJT for the officers who were expected to develop new Sector Highlights using the SSP and MYPIP that feed information to Sector Write-up Sections in ADP FY 2021–22. However, COVID-19 did not allow in-person meetings and OJT through remote support was not effective. In response, the JET prepared Sector Highlights of two pilot sectors in parallel with the tripartite meetings. The Sector Divisions in cooperation with the Programming Division used the Sector Highlights for Sector Write-up Sections of the two pilot sectors in ADP FY 2021–22.

Period 2: November 2021–June 2024

The JET supported the utilization of the SSP and MYPIP in the ADP formulation process through

facilitating the following: (i) preparation of Sector Performance Analysis (SPA); (ii) preparation of MYPIP Analysis Report (MAR); (iii) drafting of Sector Highlights in two pilot sectors of ADP (Box 6). Items (i), (ii), and (iii) and above correspond to Activities 3, 6, and 8 of Strategic ADP Guideline, respectively. (For detail of Strategic ADP Guideline, see Box 8).

Box 6 Features of Sector Performance Analysis, MYPIP Analysis Report, and Sector Highlights

(i) Sector Performance Analysis (SPA): The objective of SPA is to use sector performance information strategically in the ADP and RADP preparation process. The SPA strategically focuses on sector goals and outcomes in the Sector Results Framework (SRF) of SSP.

The IMED manages a comprehensive Monitoring and Evaluation (M&E) system at the project level. The GED conducts M&E of Five Year Plan (FYP) based on a Mid-Term Review (MTR) and Final Evaluation, both underpinned by a Development Results Framework (DRF) in FYP. The SPA at the sector level bridges these two established systems and complements M&E works of IMED at the project level and GED at the national (FYP) level.

Summary of Activity	
When	Step 1: Update the Sector Result Framework, November-December Step 2: Analyze sector performance, December-January Step 3: Sector Performance Analysis report, January
Activity	To prepare annual Sector Performance Analysis reports with clear conclusions and recommendations that can be considered for the RADP and ADP preparation
Lead	Sector Divisions with support of the PIM Reform Wing
Stakeholders	IMED, GED, Finance Division, ERD
Report Format	See Annex 4 in Strategic ADP Guideline
Other guidelines and circulars	None

(ii) MYPIP Analysis Report (MAR): An MYPIP Analysis Report is aimed to support the government to maintain, analyze, and report MYPIP data in AMS for a specific sector. It captures all the projects that are active in AMS and presents the FBEs for the current and the following two outer years.

Summary of Activity	
When	Step 1: Update MYPIP after completion of the RADP, March Step 2: Verify MYPIP data with the sector, March Step 3: Prepare and send MYPIP Analysis Reports to the PIM Reform Wing, March
Activity	Verify and correct the FBEs in the RADP for newly added projects.
Lead	Programming Division
Stakeholders	Sector Divisions
Format	See Annex 5 and Annex 6 in Strategic-ADP Guideline
Other guidelines & circulars	None

(iii) Sector Highlights: Sector Highlights are aimed to make the Sector Write-up Sections in ADP more strategic and results-oriented. They reflect strategic priorities and the extent of their achievements outlined in SPA and the medium-term expenditure projections of the sector based on the MYPIP. The Sector Highlights detail the rationale for new projects in the context of strategic priorities and medium-term expenditure projections.

Summary of Activity	
When	Step 1: After the Tripartite Meeting when project portfolio discussions have been concluded (normally around March)

	Step 2: Prior to sending the ADP document to NEC (normally in May)
Activity	Sector Divisions draft the Sector Highlights which includes strategic sector priorities and medium-term expenditure projections.
Lead	Sector Divisions
Stakeholders	Programming Division
Format	See Annex 10 in Strategic-ADP Guideline
Other guidelines & circulars	ADP Circular

Source: Strategic ADP Guideline (2024)

Formulation process of ADP FY 2022–2023

- **(i) Sector Performance Analysis (SPA) (November 2021–March 2022):** The initial plan was that the Sector Working Group (SWG) members would analyze the achievements of indicators in the SSP. However, this activity became difficult because (i) most of the appointed SWG members had been transferred in the integration process of BCS Economic Cadre and BCS Administration Cadre starting in mid-2020, and (ii) few concerned MDAs re-nominated SWG members partly owing to COVID-19. Responding to the lack of operationalization of SWGs, the JET drafted the SPA of two pilot sectors for the formulation process of ADP FY 2022–2023 in January–March 2022.
- **(ii) MYPIP Analysis Report (MAR) (February–March 2022):** The original plan was that the PIU would lead the preparation of the MYPIP Analysis Report in two pilot sectors. This plan did not materialize, however, owing to COVID-19. In response, the JET led the preparation of the MYPIP Analysis Report, and shared the drafts with stakeholders in the Ministries and Divisions of each pilot sector at a meeting in March 2022 (Table 39). The objective of this meeting was to discuss and validate draft MYPIP Analysis Reports and support the preparation of ADP FY 2022–2023. The fiscal space information as well as the insights from SPA were discussed to help the prioritization process of ongoing projects and the inclusion of unapproved new projects in the ADP.
- **(iii) Sector Highlights (April–May 2022):** OJT on writing ADP Sector Highlights was conducted on May 11–12, 2022 for the officers of the Programming Division and Sector Divisions (Table 40). The ADP Sector Highlights were prepared through the OJT and submitted to the Programming Division for publication in ADP FY 2022–2023.

Table 39 Meeting on MYPIP Analysis Report in March 2022

	LGRD Sector	PE Sector
Date	March 7, 2022	March 16, 2022
Time	1 hour and 20 minutes	1 hour and 20 minutes
Venue	Meeting room of Programming Division, (Block# 02, Room-20), Planning Commission, Sher-E-Bangla Nagar, Dhaka	Meeting room of Programming Division, (Block# 02, Room-20), Planning Commission, Sher-E-Bangla Nagar, Dhaka
Participants	8 officers including officers of Sector Divisions	11 officers including officers of Sector Divisions
Purpose	• To discuss and validate the draft MYPIP and support preparation of ADP FY 2022–23	
Program	<ul style="list-style-type: none"> • Objective of MYPIP Analysis • Why MYPIP Analysis • Refresh: Basic vocabulary • MYPIP analysis: specific for sub-sectors • Recommendations and Discussion 	
Method	Lecture	
Materials	Presentation paper, MYPIP Analysis Report	

Table 40 OJT on Sector Highlights in May 2022

	PE sector	LGRD sector
Date	May 11, 2022	May 12, 2022
Time	4 hours	
Venue	Meeting room of Programming Division, (Block# 02, Room-20), Planning Commission, Sher-E-Bangla Nagar, Dhaka	
Participants	8 officers from the Sector Divisions and Programming Division	8 officers from the Sector Divisions and Programming Divisions
Objective	<ul style="list-style-type: none"> To prepare Sector Highlights for the Sector Write-up Sections of two pilot sectors in ADP FY 2023–2024 	
Program	Part 1 <ul style="list-style-type: none"> Why an improved Sector Highlights The template Supporting tools Exercise Part 2 <ul style="list-style-type: none"> Reading the MYPIP Analysis Report from RADP FY 2022–2023 Content discussion per sector 	

Formulation process of ADP FY 2023–24

- **(i) Sector Performance Analysis (SPA) (November 2022–March 2023):** SPA training was conducted on November 2–3, 2022 for the officers from the two pilot sectors (Table 41). The SPA Reports were drafted by the JET in January–March 2023. The JET drafted only an SPA Report on the PE sector because the LGRD sector could not provide sufficient data on the performance indicators to conduct SPA.
- **(ii) MYPIP Analysis Report (MAR) (February–April 2023):** The preparation of the MYPIP Analysis Reports on two pilot sectors kicked off in March 2023, but could not proceed further because the officer in charge of the AMS had been transferred and a new officer had not been able to provide the data from AMS for the MYPIP Analysis Reports. In response, the JET worked with the PIU to use the Excel-based MYPIP dataset for the preparation of the MYPIP Analysis Reports. This caused a delay in the completion of the Reports until April 2023. Although all Ministries/Divisions have completed their Tripartite Meetings by the first week of March, the JET provided the Ministries and Divisions of the PE sector with the Reports to share insights on the availability of fiscal spaces and SPA.
- **(iii) Sector Highlights (April–May 2023):** The JET provided the OJT on writing the ADP Sector Highlights for Programming Division and Sector Division officers on 16 April 2023 and 10 May 2023 (Table 42). The participants of the OJT prepared the ADP Sector Highlights with support of JET, and submitted them to the Programming Division for publication in ADP FY 2023–2024.

Table 41 Workshop on Sector Results Framework of SSP in November 2022

	LGRD and PE sector
Date	November 1–2, 2022
Time	12 hours
Venue	Nazia-Salma Conference Room, Block 19, Planning Commission, Sher-E-Bangla Nagar, Dhaka
Participants	21 officers including officers of Sector Divisions and Programming Division of the Planning Commission
Objective	To review the SRF preparation process of two pilot sectors
Program	<ul style="list-style-type: none"> Session 1: The Strategic ADP process Session 2: Validation of the Template of SPA Report Session 3: Demonstration of SPA Annex Report on Renewable Energy Session 4: How to use SPA? Involvement of MDAs

Method	Lecture
Materials	Presentation paper, Template of SPA Report, Draft SPA reports

Table 42 OJT on Sector Highlights in May 2023

	PE sector	LGRD sector
Date	May 8, 2023	
Time	2 hours	
Venue	Meeting room of Programming Division, (Block# 02, Room-20), Planning Commission, Sher-E-Bangla Nagar, Dhaka	
Participants	8 officers from the Programming Division and Sector Divisions	8 officers from the Programming Division and Sector Divisions
Objective	<ul style="list-style-type: none"> To prepare of the Sector Highlights of the two pilot sectors in ADP FY 2024–2025 	
Program	Part 1 <ul style="list-style-type: none"> Why an improved Sector Highlight The template Supporting tools Exercise Part 2 <ul style="list-style-type: none"> Content background: reading the MYPIP analysis report from RADP FY 2023-24 Content discussion Draft the Sector Highlight 	
Method	Lecture	
Materials	Presentation paper	

Formulation process of ADP FY 2024–2025

- **(i) Sector Performance Analysis (SPA) (November 2023–March 2024):** Work on the SPA began in November 2023, with the workshop on December 19, 2023 (Table 43). The report was revised in January and February 2024 in response to the results of the workshop. Both SPAs were discussed at the Preparation of Sector Highlights workshop on March 13, 2024.
- **(ii) MYPIP Analysis Report (MAR) (February–March 2024):** The MYPIP Analysis Reports were prepared based on RADP FY 2023–2024 data and submitted to the PIU in March 2024. A workshop on the MYPIP was held on March 5, 2024 for concerned officers from the Sector Divisions and Programming Division before the Tripartite meetings in the pilot sectors (Table 44).
- **(iii) Sector Highlights (April–May 2024):** OJT training for writing ADP Sector Highlights was conducted on May 8, 2024 for the officers of the Programming Division and Sector Divisions of the two pilot sectors (Table 45). The participants of the OJT prepared the ADP Sector Highlights with support of the JET, and submitted them to the Programming Division on May 13, 2024, which will provide information for Sector Write-up Sections in ADP FY 2024–2025.

Table 43 Workshop on Sector Performance Analysis in December 2023

	LGRD and PE Sector
Date	December 19, 2023
Time	5 hours
Venue	Mini-Conference Room, Bangladesh Investment Development Authority (BIDA), Dhaka
Participants	10 officers of Planning Wings of concerned Ministries/Divisions, Sector Divisions and IMED
Objective	<ul style="list-style-type: none"> To review and validate the Sector Performance Analysis (SPA) report PE sector through active discussion with the stockholders to improve the draft report To review and validate the Sector Result Framework (SRF) indicators of LGRD sector through active discussion with the stockholders to improve the draft indicators
Program	<ul style="list-style-type: none"> Introduction – SPA PE sector: Findings in Sector Performance Analysis LGRD sector: Indicators

Method	Lecture
Materials	Presentation paper

Table 44 Consultation meeting on MYPIP in March 2024

LGRD and PE Sector	
Date	March 5, 2024
Time	3 hours
Venue	Meeting room of Programming Division, (Block# 02, Room-20), Planning Commission, Sher-E-Bangla Nagar, Dhaka
Participants	8 officers from Sector Divisions and Programming Division
Purpose	Support reparation of ADP FY 2024–2025
Program	<ul style="list-style-type: none"> • Objective of MYPIP Analysis • Refresh: Basic vocabulary • MYPIP Analysis of LGRD sector Main Findings, Conclusions & Recommendations with Discussion • MYPIP Analysis of PE sector Main Findings, Conclusions & Recommendations with Discussion
Method	Lecture
Materials	Presentation

Table 45 OJT on Sector Highlights in May 2023

LGRD and PE Sector	
Date	May 8, 2023
Time	2 hours
Venue	Meeting room of Programming Division, (Block# 02, Room-20), Planning Commission, Sher-E-Bangla Nagar, Dhaka
Participants	4 officers from the Programming Division and Sector Divisions
Objective	To prepare of the “ADP sector highlights on ADP FY 2024–2025”
Program	Part 1 <ul style="list-style-type: none"> • Why an improved Sector Highlight • The template • Supporting tools • Exercise Part 2 <ul style="list-style-type: none"> • Content background: reading the MYPIP analysis report from RADP FY 2023/24 • Content discussion • Draft the Sector Highlight • Make reference to GCR-related elements
Method	Lecture
Materials	Presentation

Activity 3-5: Review utilization status and identify improvement points on SSP/MYPIP

Activity 3-6: Review and update the procedure and schedule of introducing SSP/MYPIP

Period 1: September 2019–September 2021

To assess the use of SSPs, the JET conducted a mid-term evaluation on the use of SSP in 2020, and prepared a technical report entitled *Mid-term evaluation on the use of the SSPs*. The findings and recommendations for improvement were discussed with the PIU and the Programming Division (Box 7). Based on Recommendation 7 in Box 7, the JET updated the SSPs for the two pilot sectors in two out of the seven points for improvement of the SSP format (improvements 1 and 2). The JET conducted the two SWG meetings to consult the contents of the updated SSP in August 2021 (Table 46).

Box 7 Recommendations based on the Mid-term evaluation of the SSPs

The JET conducted a mid-term evaluation of the SSPs in two pilot sectors in June-September 2020. The objective of the evaluation was to identify the points for improvement to increase the use of SSPs in the ADP planning and budgeting process. The evaluation focused on (i) how to improve the use of the SSP, and how specifically the use of the Sector Results Framework including Sector Results Monitoring Matrix can be improved, (ii) how to further improve the linkages between ADP, SSP, and MYPIP, and (iii) to what extent the SSP Guidelines need to be adjusted.

The mid-term evaluation led to seven recommendations, and seven improvements for the SSP format (see Recommendation 7):

1. After the SSPs for the pilot sectors have been updated to align with the 8th FYP, the PIM Reform Wing (with support of the JET) should roll out an SSP awareness campaign targeting a broader range of stakeholders in the Planning Commission and Finance Division.
2. The SSP Guidelines need to be updated, detailing the process in support of the use of the SSP in ADP preparation (project identification, selection, and ADP Sector Highlights), and policy review.
3. Advanced SSP training under the SPIMS project should focus on the use of the SSP, particularly in (i) project identification and selection processes in preparing the ADP and RADP, (ii) policy review, and (iii) developing Sector Highlights for the ADP.
4. The Programming Division, in coordination with GED and Finance Division, should seize opportunities to harmonize the data collection processes of the SSP, MTBF, and APA, and the indicators used in those different frameworks.
5. The Programming Division, with support of the JET, should prioritize the sector classification restructuring of the ADP, and the adjustments necessary for the Sector Divisions of the Planning Commission.
6. The Programming Division, in coordination with GED and Finance Division, should lead steps to harmonize sector planning initiatives and processes (SSP, SAP, Sector Strategy and Actions), with a view to strengthening the role of the SSP as sector planning tool/framework.
7. When the SSPs for the two pilot sectors are updated to align with the 8th FYP, the Sector Divisions, with support of the JET, should take forward the following seven improvements of the SSP format:
 - (1) The number of performance indicators should be limited to performance indicators for which reliable annual data is available.
 - (2) Directly link the projects in the MYPIP (as part of the SSP) to sector objectives. Currently the MYPIP does not relate the projects to sector objectives. As this will be mandatory in the AMS, the SSPs should follow this approach.
 - (3) Set “criteria for project selection” (stronger link to the MAF/SAF framework).
 - (4) Include a “rolling project list” for a sector, to link with the ADP-MTBF cycle using MYPIP.
 - (5) Make a list of priority projects in the SSP and how they impact sector results (strengthening the relation between inputs, outputs, and outcomes).
 - (6) Deepen the Financing Strategy (Section 3.4 in the SSP).
 - (7) Specify the “Assumptions and Risks” section (Section 5) of the SSP.

Table 46 Consultation meeting of PE sector SSP Validation in September 2021

	PE sector	LGRD sector
Date	September 2, 2021	September 5, 2021
Time	2.5 hours	
Venue	Online (Zoom)	
Participants	35 officers including members of PE SWG	31 officers including members of LGRD SWG
Purpose	To discuss and validate the Draft SSP	
Program	<ul style="list-style-type: none"> • Session 1. Presentation on Updated SSP • Session 2. Discussion, Comments and Suggestions 	

Materials	Presentation paper, Draft SSP
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The JET also implemented some minor improvements in the MYPIP framework, of which the most important improvement was the introduction of formula-based expenditure profiles. Previously, the FBEs were calculated manually on the bases of the expenditure profiles. The formula-based expenditure profiles made it possible to integrate the MYPIP/FBEs calculations into the AMS.

Period 2: November 2021–June 2024

The JET assisted the updating of the SSP as follows:

Following consultations with the Programming Division in October 2021, the JET reviewed the SSP and undertook several updates, including the following: (i) verification of the Theory of Change by conducting a comparative analysis between the Theory of Change in the SSP and the sector objectives and outcomes listed in the 8th FYP, which led to conclude that the Theory of Change in the SSP continues to be instrumental for the 8th FYP; (ii) adjustment of the text to reflect the 8th FYP context and references; (iii) updated data and information to the extent to which information is readily available in the 8th FYP or on relevant websites; and (iv) additional sector knowledge and detailed sector information for the situational assessment, performance indicators and sector financing strategies. While the JET implemented points (i), (ii), and (iii), for the update of the SSP, the JET had to rely on additional sector expertise from sector experts for point (iv).

The JET submitted the revised SSPs for the LGRD and PE sectors to the PIU in December 2021. In May 2022, the Minister of Planning approved the revised SSP for the LGRD sector. The revised SSP for the PE sector was approved by the Minister of Planning in August 2022, following consultations with the Programming Division in June–July 2022.

Activity 3-7: Conduct annual review to update Sector Results Monitoring Matrix of SSP and Forward Baseline Estimates and Fiscal Space of MYPIP

Period 1: September 2019–September 2021

The JET provided bi-annual updates of the MYPIP including the FBEs and fiscal space, based on ADP and RADP over the period from October 2019 to June 2021. Since MYPIP was integrated into AMS, the foundation has been paved for the Programming Division to lead on MYPIP updates automatically.

The annual update of the Sector Results Monitoring Matrix, which is part of Sector Result Framework, did not take place. The mid-term evaluation of the SSP, including the Sector Results Monitoring Matrix revealed that an annual update of the Sector Results Monitoring Matrix was not realistic, because of the data constraints. To address this issue, the JET selected a smaller set of indicators in Sector Results Monitoring Matrix where data is available annually.

Period 2: November 2021–June 2024

The Sector Results Monitoring Matrix was updated as follows.

- The JET checked and updated the monitoring table to confirm the level of achievement of the indicators in the Sector Results Monitoring Matrix of SSP, while updating the Sector Results Framework (SRF) under the SPA.

The FBEs and fiscal space of MYPIP were updated as follows.

- **Automatic update of the MYPIP:** The development of MYPIP module in AMS enabled the government to automatically update the FBEs and fiscal space of MYPIP through the AMS by entering the estimated expenditures for the next fiscal year and the two outer years online. The JET helped the Programming Division to assign expenditure profiles to the ongoing projects. In the future, when a new project is introduced the concern desk officer of the Programming Division, the Planning Commission will need to assign the new projects with expenditure profiles.

- **MYPIP roll-out to all sectors through the AMS:** In December 2021, the Programming Division consulted with JET on rolling out MYPIP to all sectors using AMS in the formulation process of RADP FY 2021–2022. In response to this discussion, the JET informed the Programming Division that there were concerns that rolling out MYPIP to all sectors without fully explaining the purpose and use of MYPIP and recommended the use of MYPIP module in AMS only in the pilot sectors. However, the roll-out of the MYPIP to all sectors took place as a high priority by the Programming Division.
- **Supplementary Letter to the ADP Circular 2022–2023:** The Programming Division required the budget entities of all sectors to enter MYPIP data in AMS since the formation of the RADP FY 2021–2022. All budget entities started to enter MYPIP data in AMS from February–March 2022 onwards. This meant that MYPIP was administratively rolled out to all sector as of March 2022. However, an analysis of the MYPIP data entered in the AMS for the pilot sectors identified several quality issues, such as (i) no estimated expenditure for the outer years being entered, (ii) the estimated expenditures for the outer years being identical. It therefore became clear that detailed instructions on how to fill in the MYPIP were needed for the Ministries/Divisions in pilot sectors. To address the issue, the JET supported the Programming Division to draft a supplemental letter to the pilot sector Ministries/Divisions with detailed instructions on how to fill in the MYPIP in a Circular for the ADP preparation for FY 2021–2022. The supplementary letter to the ADP Circular 2022–2023 was issued at the end of March 2023.
- **Formulation of ADP FY 2024–2025:** From ADP FY 2023–2024 onwards the ADP Circular included instructions regarding MYPIP preparation and utilization. The MYPIP Instruction drafted by the consultant of the World Bank and reviewed by the JET were circulated on May 19, 2024.
- **Improvement of MYPIP module in AMS:** From April to August 2022, the following problems were found with the MYPIP module in the AMS: (i) the Expenditure Profile was not reflected in the system; (ii) even when the expenditure profile was reflected, the profile information was incorrect; (iii) there were errors where the expected expenditure amount was entered; and (iv) charts were not available as an output and could not be printed out. Therefore, the JET provided assistance to improve the MYPIP module to address all those shortcomings.
- **Validation of the MYPIP module in the AMS:** In May–June 2022, the JET undertook a comparison analysis of (i) the planned expenditures for the following year and the outer years entered in the MYPIP module in AMS and (ii) the predicted expenditures based on the expenditure profiles. The results of this comparison analysis were shared with the PIU. The information from the MYPIP module is now used to prepare the MYPIP Analysis Report. Furthermore, it helps the tripartite meeting process with providing valuable information, facilitates the preparation of ADP Sector Highlights and has the potential to facilitate the process of estimating the budget for the next fiscal year by the Finance Division.
- **OJT on the MYPIP module in the AMS:** The JET planned several training sessions on the MYPIP module in AMS from December 2021 to February 2022. However, during the same period, no OJT took place because of COVID-19. TOT was conducted in March–April 2022.

Activity 3-8: Review and update SSP/MYPIP guidelines

Period 1: September 2019–September 2021

The updates of the SSP and MYPIP guidelines were planned for the end of year 2. With some delay, the MYPIP Guidelines were updated in 2021. The updated guideline incorporated the procedures for Linkage 6 and 7 (Box 5), which have been validated for the two pilot sectors.

Period 2: November 2021–June 2024

Consolidating the experience on the activities in two pilot sectors, the JET prepared draft *Guidelines for Strategic ADP: Guideline for Using the SSP and MYPIP Tools in the ADP Preparation Process* (hereinafter called “the Strategic ADP Guideline”) and submitted it for final review and approval to the Programming Division in January 2024. The Programming Division initiated a supplementary circular to the ADP Formulation Guidelines for FY 2024–2025 covering the instructions for inclusion of MYPIP

in the ADP and MTBF process for the FY 2024–2025 cycle. In March–April 2024, the JET adjusted the draft Strategic ADP Guideline to account for GCR elements. The revised version was submitted to the PIU in early May 2024 and approved by the government in June 2024.

The following steps were taken to revise the SSP and MYPIP Guidelines (the two Guidelines were combined and renamed as Strategic ADP Guideline).

- **Development of zero draft** (November to January 2021). A zero draft of Strategic ADP Guideline was developed, integrating the SSP Formulation Guidelines and MYPIP Formulation Guidelines developed in JICA Support Phase 1. While the previous two guidelines mainly explained the “content and formulation method” of SSP and MYPIP, the Strategic ADP Guideline focuses on “how to use the SSP and MYPIP in the budget formulation process.” (see Box 8)
- **First consultation on zero draft:** The zero draft was discussed with the members of PIU, and other senior officers of the Programming Division on March 22, 2022. Consultations with the PIU were not possible during January-February 2022 owing to COVID-19.
- **Further consultations and revisions:** A consultation meeting with Programming Division took place in August 2022, which entailed a further revision of the scope of the Guideline. The draft was further updated after RADP FY 2022–2023 data became available in February 2023. The JET submitted the draft to the PIU in May 2023 and received comments in November 2023. On December 11 and 18, 2023, the consultation meetings were held with the officers of the Programming Division, and other relevant organizations outside the Programming Division, respectively.
- **Submission of revised draft and consultation:** The JET submitted the revised Strategic ADP Guideline to the PIU in January 2024. The PIU shared the final draft with stakeholders and invited them to provide written comments.
- **Revision of MYPIP instruction:** In March–April 2024, JET supported the Programming Division to revise the MYPIP instruction prepared by the consultant of the World Bank (Box 9).
- **Approval:** Strategic ADP Guideline was approved in June 2024.

Box 8 Features of Strategic ADP Guideline

To make effective use of the MYPIP and SSP tools, the following eight activities have been identified to be conducted in the annual ADP and RADP preparation process. These eight activities change neither the current steps in the annual ADP preparation process nor the calendar/timing of those steps. These activities are designed to facilitate smooth implementation.

1. FBE analysis for the ADP/RADP Allocation
2. Include MYPIP relevant section/sub-section in RADP Circular
3. Sector Performance Analysis (SPA)
4. Include Strategic ADP activities in the ADP Circular
5. Updating MYPIP, based on RADP
6. MYPIP Analysis for tripartite meeting
7. Updating MYPIP, based on ADP
8. Improved Sector Highlights in the ADP

These eight activities are aligned with the ADP cycle. The activities are to be repeated in each annual budget cycle.

Figure A presents the timing of the ADP and RADP and the tripartite meetings as the most important milestones. In Figure B, the eight activities are added to the timeline of preparing the ADP and RADP to improve their strategic focus.

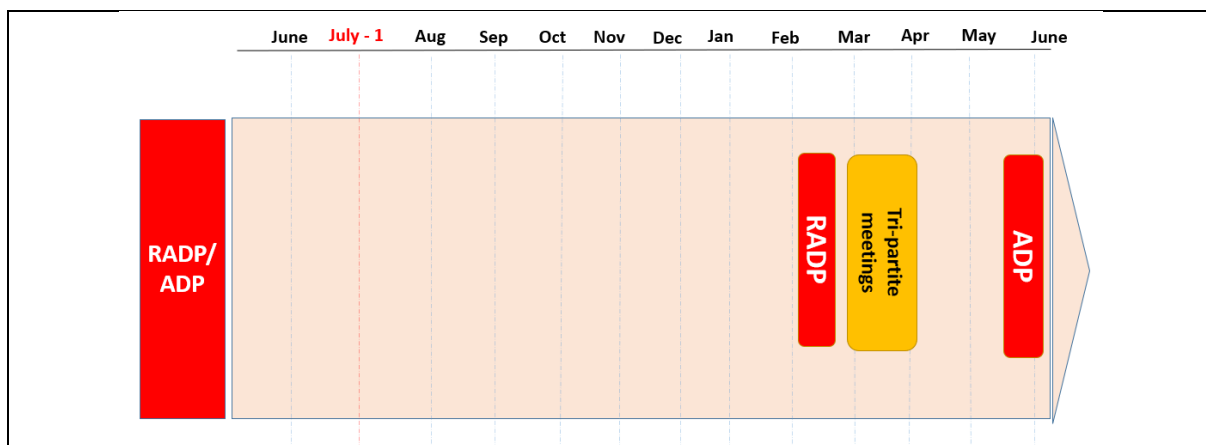


Figure A: Current ADP process

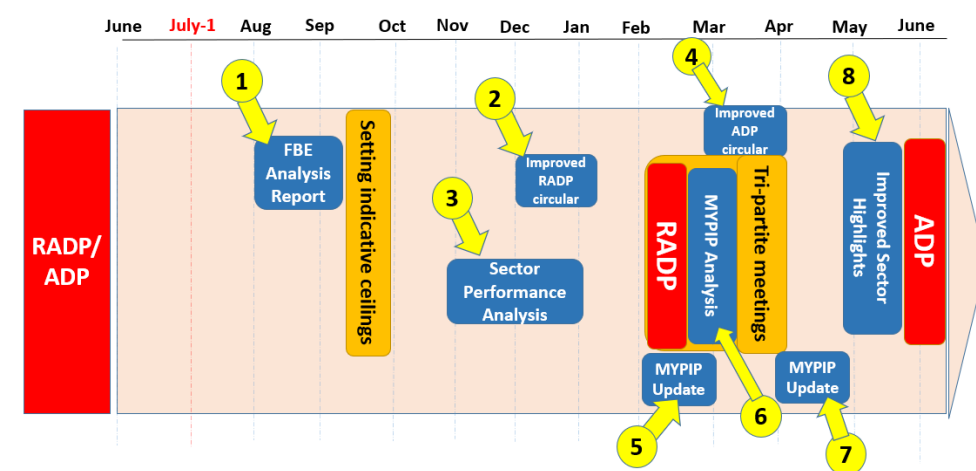


Figure B: More Strategic ADP process: adding eight activities

The main objective of Activity 1 is to provide the Finance Division with the FBEs of all ongoing projects currently in the ADP through a FBE Analysis Report. With this Report, the Finance Division can make a more informed decision on setting the indicative soft ceilings for development budget. This FBE information is based on the current ADP (approved in June).

Activity 2 facilitates the instructions to the Ministries/Divisions in the RADP Circular to provide FBEs for their projects in the AMS–MYPIP module. This facilitates the analysis in Activity 6, which is based on the RADP.

Activity 3 has the objective to provide sector performance information primarily impacting the RADP, but also the ADP preparation process. The activity focuses on analyzing sector performance with a strong focus on the most recent year. This activity results in an annual SPA Report, with recommendations to include projects in a certain sub-sector to achieve performance objectives.

The objective of Activity 4 is to include the new “strategic ADP activities” in the ADP Circular issued in March. More concretely, this implies reflecting Activities 3, 6, and 8 in the Circular and including the relevant templates.

Activity 5 is an administrative activity, updating the MYPIP based on the RADP information. The objective of this activity is to maintain accurate MYPIP data in AMS and provide stakeholders with timely MYPIP Analysis Reports for subsequent activities (Activity 6).

The objective of Activity 6 is to consider the multi-annual fiscal context of the ADP and sector performance

when making the final decisions on the ADP. The activity includes an analysis on FBEs of the existing project portfolio in the ADP and possible negative or positive fiscal space to make well-informed decisions.

Activity 7 is again an administrative activity as in Activity 5, updating the MYPIP based on the ADP information. The objective of this activity is to maintain accurate MYPIP data in AMS and provide the relevant stakeholders with timely MYPIP Analysis reports for subsequent activities (especially Activity 1).

The objective of Activity 8 is to improve the strategic content of the sector highlights in the ADP. The Sector Highlights reflect sector strategic priorities as outlined in the SSP and the medium-term expenditure projections based on MYPIP of the sector. The Sector Highlights detail the rationale for new projects in the context of strategic priorities and medium-term expenditure projections.

Source: Guidelines for Preparing a Strategic ADP (2024)

Box 9 Background and Features of MYPIP Instruction

The MYPIP Instruction highlights the importance of including Green and Climate Resilience (GCR) elements in the ADP and MYPIP in the three sectors: the two pilot sectors supported under the SPIMS project (LGRD and PE) and the health sector. The MYPIP Instruction includes specific GCR Guidelines for insertion of activity and Results Indicators into the Sector Results Framework. The MYPIP Instruction is structured as follows:

1. **Definition of MYPIP**
2. **Responsibilities of MYPIP Formulation:** The relevant 11 Ministries/Divisions under the three sectors should provide the proposed ADP allocations for their projects for FY 2024–2025 as well as projections for FY 2025–2026 and FY 2026–2027 to AMS.
3. **Objectives of Formulation of MYPIPs:** The main objectives of formulating a MYPIP are to: (i) prepare a realistic cost estimate of the resources required in the medium term for ongoing development projects; (ii) determine fiscal space based on available resources and resources required for ongoing projects in the medium term; (iii) assist with the preparation of a realistic expenditure plan based on fiscal space to identify the projects required to achieve the strategies and objectives set out in the Vision 2041, Five Year Plan, Bangladesh Delta Plan, SDGs, Government Election Manifesto and other policy documents; and (iv) help to further strengthen the linkage of public investment with the performance of Sectors and Ministries/Divisions.
4. **Formulation of MYPIP:** When it comes to the formulation of the MYPIP, a distinction is made between a sectoral MYPIP to be prepared by concerned Sector Divisions of the Planning Commission and the MYPIP of each Ministry/Division, both using AMS.
 - a. **Formulation of MYPIP of Sectors:** The respective Ministries/Divisions of these three sectors will provide projections for FY 2025–2026 and FY 2026–2027 of each project after considering the sector FBEs from AMS. The MYPIP forms of the respective sectors will be automatically prepared by AMS.
 - b. **Formulation of MYPIP of Ministries/Divisions:** The Planning Wing/Branch of each Ministry/Division shall have overall responsibility for formulating the MYPIP of the Ministry/Division. The Budget Wing/Branch including other departments and subordinate offices/organizations shall provide necessary support to the Planning Wing/Branch of relevant Ministry/Division in this regard.
5. **Green and Climate Resilience (GCR) activities:** Activities and results indicators should be properly identified and included in the Sector Results Framework. Perspective Plan 2021–2041, 8th FYP 2021–2025, Bangladesh Climate Change Strategy and Action Plan (BCCSAP), the Guideline for Green and Climate Resilience (GCR) in Public Investment Projects and Ministry/Division Budget Framework

and the Annual Performance Agreement (APA) should be consistent with the main performance indicators and outcome indicators.

Source: MYPIP Instruction (Guideline) (2024)

Activity 3-9: Review budget management status of public investment projects in other sectors

Period 1: September 2019–September 2021

This Activity was conducted under Activity 2-10.

Period 2: November 2021–June 2024

This Activity was not conducted in Period 2 of the project.

Activity 3-10 (Old): Develop SSP/MYPIP sector roll-out plan for other sectors

Period 2: November 2021–June 2024

This Activity was not conducted in Period 2 of the project after deletion in the first amendment of R/D (22 March 2022).

Activity 3-11 (Old): Provide supports to roll-out SSP/MYPIP to extended pilot sectors (Activity 3-2 to 3-8)

Period 2: November 2021–June 2024

This Activity was not conducted in Period 2 of the project after deletion in the first amendment of R/D (22 March 2022).

Activity 3-10 (New): Support the Planning Commission for aligning the ADP sector classification to the FYP and MTBF

Period 1: September 2019–September 2021

This Activity was newly added in the first amendment of R/D in March 2022, and was implemented in Period 1.

The JET added this Activity to their work plan at the end of 2019 to support the Programming Division to align the ADP sector classification with the FYP and MTBF sector structures. This reform was a long-standing reform agenda. The Programming Division saw a momentum to pursue this agenda and requested support from JET. The sector-reclassification of ADP was a critical reform to align the sector structure of ADP with that of FYP and MTBF, to strengthen the role of the ADP in the budget cycle. A unified sector structure between FYP, MTBF and ADP provide the institutional foundation on which the PIM system in Bangladesh can be strengthened in the future (Box 10).

Box 10 Rationale for aligning the ADP sector structure to the FYP and MTBF

The following points illustrate the **rationale** for the re-classification of current ADP sectors to align them with the sector classification of FYP and MTBF.

- **Improving transparency and efficiency of resource allocations:** Both recurrent expenditure (as reflected in the MTBF) and development expenditure (as reflected in the ADP) are instrumental for implementing the FYP. As the ADP presented the development budget in the 17-sector classification that was different from the 14-sector in the FYP and MTBF, it was difficult to understand whether

budgetary resources were allocated in accordance with sector objectives of national planning and budget documents.

- **Enabling to streamline monitoring activities:** An aligned new sector classification in ADP creates opportunities for streamlining the M&E framework of national plans and budget. Currently, the following five GoB institutions are responsible for monitoring activities of planning and budgeting: (i) GED for monitoring FYP; (ii) IMED for monitoring ADP projects; (iii) Finance Division for monitoring non-development budget; (iv) Programming Division for monitoring overall development budget; and (v) ERD for project loan/grant of development budget. Once the sector classification of ADP is aligned, data in different planning and budgeting systems (e.g., iBAS++, PMIS, AMS, Aid Information Management System (AIMS), Foreign Aid Management System (FAMS)) becomes much more consistent with one another, which enable data collection, transfer, exchange (through data inter-facing) and the M&E processes to be more efficient and effective.
- **Strengthening a “Sector Approach” and advancing PFM to a higher level:** Strengthening the sector approach is widely recognized as an international good practice, aimed at gradually strengthening sector performance orientation in PFM. The ambiguity in the current sector definitions through adjustments to sector classifications in the ADP is expected to be minimized, which has a positive impact on the implementation of sectoral approaches.
- **Allowing for easy and consistent formulation of sector ceilings:** All ADP expenditures are coded in the iBAS++ System. When the ADP sector structure is aligned with the sector structure of the Budget and Accounting Classification System (BACS) budget sectors, MTBF administrative ceilings (based on Ministry/Division or Budget Entity¹⁴) can be easily translated and transformed into ADP sector ceilings without going through the complicated, cumbersome process of ceiling reformulations.

The JET developed a *Technical Background Paper on Sector Re-classification* in association with the Programming Division, based on which the new ADP sector classification was proposed. This process was formalized by the Programming Division through a high-level inter-ministerial consultation meeting supported by the SPIMS project (Table 47). The ADP FY 2021–2022 became the first ADP to be in accordance with the newly classified 15 sectors that are fully aligned with the 8th FYP and MTBF.

Table 47 Consultation workshop for Sector Re-Classification of ADP/RADP in February 2021

Date	February 11, 2021
Time	3 hours
Venue	Carnival Hall, Bangabandhu International Conference Center (BICC), and online (Zoom)
Participants	59 officers, including Honorable Minister of Ministry of Planning as Chief Guest and All Members of Planning Commission as Special Guests
Purpose	To discuss and validate sector re-classification of ADP
Sessions	<ul style="list-style-type: none"> • Presentation: ADP Sector re-classification • Discussion and Answers

Period 2: November 2021–June 2024

As a follow-up to the ADP sector reclassification conducted in support of the SPIMS project, the JET provided support for the preparation of a Sector Boundary Guideline in 2023-24. The purpose of this guideline was to provide a clear guidance for MDAs on the criteria and procedures to register development projects of MDAs in certain sectors.

The JET and PIU started preparation of the zero draft of Sector Boundary Guideline and case studies for the two pilot sectors in 2023 and the draft was submitted to PIU in February 2024. On May 28, 2024,

¹⁴ “Budget Entity” means the organizations/institutions in the government system which are neither “a Ministry” nor “a Division”, but do have separate budget (including ADP allocation), such as President’s Secretariat, Prime Minister’s Office (PMO), Comptroller and Auditor General of Bangladesh (CAG), Bangladesh Public Service Commission (BPSC).

the PIU organized a consultation meeting on the draft, and solicited comments from Sector Divisions of the Planning Commission in June 2024. After appropriate revisions to reflect those comments, the Guideline is expected to be approved in July 2024.

In August 2023, the JET drafted a Bangla version of the Sector Boundary Guidelines and submitted it to the PIU.