



BANGLADESH PUBLIC EXPENDITURE REVIEW ON NUTRITION

Final Report | March 2019



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ISBN: 978-984-8969-33-5

Cover Photo: ©UNICEF/UNI146716/Kiron

Concept & Design: Md. Mosarof Hossain (Azad)/Drik
Layout: Qumrunnahar Hossain (Kali)/Drik

Acknowledgements

This is the final report of the Public Expenditure Review on Nutrition in Bangladesh undertaken by Oxford Policy Management (OPM) as part of an Intervention under Strengthening the capacity of Child-Focused Budgeting Project being implemented by the Finance Division of the Government of Bangladesh with UNICEF support. The first draft was submitted on the 15th of May and presented to UNICEF, BNNC, FPMU and MoF. The second draft was submitted on the 7th of June and presented to the Technical Advisory Committee. The findings and emerging recommendations were presented at the validation workshop on the 5th and 6th of September 2018 in Dhaka. This final report incorporates all comments received through the validation period.

UNICEF, the Government of Bangladesh, and development partners provided their time and inputs throughout the study. Special thank goes to the members of the Technical Advisory Committee, in particular to Dr. Md. Jafar Uddin (Chair), Mr. Md. Habibur Rahman, Mr. Ruhul Amin Talukder, Mr Shakil Ahmed, Mr. Carlos Acosta, Ms. Anuradha Narayan, Ms Piyali Mustaphi, Mr Golam Mohiuddin Khan Sadi and Mr Sheikh Farid, for the guidance and valuable comments throughout the process. The full list of members of the Technical Advisory Committee and stakeholders met is provided in Annex A and Annex B.

The draft report was peer reviewed by Mr Adrian Gheorghe and also benefits from the peer review of the Inception Report by Ms Stephanie Allan of OPM, as well as inputs by Mr Paul Harnett. Errors and interpretations remain the sole responsibility of the authors.

This assignment is being carried out by Oxford Policy Management (for details, please see Annex H). The project manager is Mr Matt Robinson. The other team members are Ms Tahmina Begum, Mr Rezauddin Chowdhury, Ms Adiba Khaled, Ms Clara Picanyol and Ms Mehroosh Tak. This study has been conducted under overall guidance of the Secretary, Finance Division, Government of the People's Republic of Bangladesh.

Executive Summary

Background

During the last two decades, since the adoption of the first National Plan of Action for Nutrition in 1997, although much progress has been made in reducing the burden of undernutrition in Bangladesh, it is still a significant issue. According to the Bangladesh Demographic and Health Survey (BDHS) data, between 2000 to 2014 childhood stunting has reduced from 45% to 36% amongst children under 5. However, stunting prevalence of 36% still classifies as high according to WHO standards¹.

The Government of Bangladesh (GoB) has made nutrition a priority and taken steps to ensure that a strong policy framework is in place through developing the National Nutrition Policy 2015 and the Second National Plan of Action for Nutrition 2016-2025 (NPAN2). The GoB also recognises that ensuring existing funding is being spent efficiently in line with NPAN2 can provide a further boost in reaching nutrition goals. Having reliable financial data, including data on budget allocations and expenditure is essential for policy makers to be able to prioritise, plan, and make decisions on resource allocation, as well as to monitor and evaluate proper and efficient use of these resources in line with the NPAN2.

Objectives and approach

The Public Expenditure Review of Nutrition (PER-N) aims to:

- Analyse the level and composition of public expenditure in nutrition over the past three fiscal years (2014/15 – 2016/17) and the budget for 2017-18;
- Provide a baseline against which developments in nutrition budget allocations and execution to effectively monitor progress towards the achievement of the nationally set goals for nutrition; and
- Assess the institutional mechanisms for the management of public finances for nutrition.

■ ¹ WHO stunting classification: Low <20%, medium 20-29%, high: 30-39%, very high =>40%

In order to do so, four interrelated areas were analysed using several data sources to provide specific recommendations to improve nutrition expenditures and budget management performance going forward. The methodology used is derived from international best practice guidelines issues by the SUN Movement.

Key findings

In 2016/17, the Government of Bangladesh spent BDT 23,210 crore² (USD 2.7 billion) in nutrition relevant interventions, representing around 1% of GDP and around 9% of the national budget. Nutrition budget allocations and actual expenditure has remained relatively stable in relative terms during the period under review.

Expenditure is spread across 15 ministries/divisions and almost 300 projects or operational lines. Four ministries account for about 80% of nutrition expenditure: the Ministry of Food (MoFood), the Ministry of Health and Family Welfare (MoHFW), the Ministry of Primary and Mass Education (MoPME) and the Ministry of Women and Children Affairs (MoWCA). The largest 20 projects account for 81% of total expenditure.

The vast majority is spent on nutrition-sensitive interventions (98%) and a significant amount is on Non-Development Operational lines.

With improvements in budget processes and performance, execution rates could be improved so actual expenditure is closer to the original budget. There is no particular pattern affecting nutrition expenditures as nutrition-related rates are similar to ministry-level ones.

NPAN2 costs “additional” investments and was approved in August 2017 while the PER covers the three years prior to the approval of NPAN2. The PER provides an initial classification of all project/operational lines identifying the largest projects per thematic area and putting special attention on the largest spending areas: food security, health, education and social protection. There is scope for making these investments more nutrition sensitive. With NPAN2 and the PER, allocative efficiency can be improved over time as targeting maximises the impact on nutrition outcomes.

In Bangladesh significant funding for nutrition is provided by donors, which is channelled through organization outside of the government system. Therefore, other available data sources were also analysed to provide an understanding of off-budget expenditure. A large number of projects/programmes (60) were found, with significant funding going from funders direct to NGOs and other organisations, and

■ ² Without attributing Secretariat expenditures, the figure amounts to BDT 20,855.

with the proxy value for the three PER-N years of USD 736 million (6,182 crore taka). All projects/ programmes were broadly aligned with the thematic areas of the NPAN2 with 14 have a direct objective to improve nutritional status, and nine explicitly focusing on pregnant and lactating mothers, children under five and adolescent girls. There is likely to be more investment for nutrition outside of the government system than what has been found in this PER-N. This is because NGOs are likely to receive funds from foundations and private sources which are not captured in existing datasets.

Opportunities for action

This PER-N provides a number of opportunities for action to improve nutrition expenditure, in terms of both allocation and execution. It is the first time ever to identify and classify expenditure for all ministries under NPAN2. The report provides an understanding of how state expenditures are used to meet nutrition goals and serves as a baseline to operationalize NPAN2.

A number of recommendations emerged from the PER-N and these were validated through a multi-sectorial workshop.

First, to improve the level and composition of expenditure, NPAN2 activities should be considered during budget preparation, Annual Performance Agreements to set Key Performance Indicators and project preparation. In addition, the largest spending items can be scrutinized to identify any potentially missed opportunities for better targeting for nutrition impact, particularly for the MoFood, MoHFW, MoPME and MoWCA given they account for a significant proportion of overall investments.

Second, to strengthen coordination and reporting, the nutrition investment dataset that accompanies this PER-N should be consolidated and refined going forward as additional data becomes available.

Third, efforts to advocate for nutrition should be increased. Specifically, BNNC could develop a Nutrition training module to be used by line ministries in awareness raising and capacity building of nutrition focal points in line ministries.

Fourth, the regular collection and use of relevant data should improve in order to address the data challenges identified in this PER-N, including district-disaggregated data, information on donor investments, as well as public and city corporations.

Finally, this PER-N has created the opportunities and enabling environment to track public financial investment for Nutrition.

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List of abbreviations

ADP	Annual Development Programme
AIMS	Aid Information Management System
AUSAID	Australian Aid
BADC	Bangladesh Agriculture Development Corporation
BDHS	Bangladesh Demographic and Health Survey
BDT	Bangladesh Taka
BFDC	Bangladesh Fisheries Development Corporation
BIRTAN	Bangladesh Institute of Research and Training on Applied Nutrition
BNNC	Bangladesh National Nutrition Council
BSCIC	Bangladesh Small and Cottage Industries Corporation
CIP	Country Investment Plan
CRS	Creditor Reporting System
DFATD	Department of Foreign Affairs, Trade and Development (now Global Affairs Canada)
DFID	Department for International Development
DGHS	Directorate General of Health Services
DMFAS	Debt Management and Financial Analysis System
DPA	Direct Project Aid
DSCC	Dhaka South City Corporation
EPI	Expanded Programme of Immunization
ERD	Economic Relations Division, Ministry of Finance
EU	European Union
FAO	Food and Agriculture Organization
FPMC	Food Planning and Monitoring Committee
FPMU	Food Planning and Monitoring Unit, Ministry of Food
FY	Financial Year

GDP	Gross Domestic Product
GAIN	Global Alliance for Improved Nutrition
GBP	British Pound
GoB	Government of Bangladesh
HNPSP	Health, Nutrition and Population Sector Programme
HPNSDP	Health, Population and Nutrition Sector Development Programme
HSD	Health Services Division
iBAS	Integrated Budget and Accounting System
ICN2	Second International Conference on Nutrition
IMED	Implementation Monitoring and Evaluation Division
IPH	Institute of Public Health
IPHN	Institute of Public Health and Nutrition
IYCF	Infant and Young Child Feeding
KII	Key Informant Interview
KOICA	Korea International Cooperation Agency
LCG	Local Consultative Group
LD	Line Director
LGD	Local Government Division
MCRAH	Maternal, Child, and Reproductive & Adolescent Health
MDA	Ministries, Departments and Agencies
MEFWD	Medical Education and Family Welfare Division
MIS	Management Information System
MNCAH	Maternal, Neonatal, Child and Adolescent Health
MoF	Ministry of Finance
MoFood	Ministry of Food
MoHFW	Ministry of Health and Family Welfare
MoPME	Ministry of Primary and Mass Education
MoWCA	Ministry of Women and Children Affairs

MTBF	Medium Term Budgetary Framework
NGO	Non-Governmental Organization
NNP	National Nutrition Programme
NNS	National Nutrition Services
NPAN2	Second National Plan of Action for Nutrition
OECD-DAC	The Organisation for Economic Co-operation and Development – Development Assistance Committee
OMS	Open Market Sales
OP	Operational Plan
PD	Project Director
PEFA	Public Expenditure and Financial Accountability
PER	Public Expenditure Review
PER-N	Public Expenditure Review on Nutrition
PFM	Public Financial Management
PPC	Planning, Policy Planning and Coordination
RDGD	Rural Development and Cooperative Division
REACH	Renewed Efforts Against Child Hunger and Under nutrition
RPA	Reimbursable Project Aid
SBCC	Social and Behaviour Change Communication
SUN	Scaling Up Nutrition
TAC	Technical Advisory Committee
UPHCSDP	Urban Primary Health Care Services Delivery Project
USAID	United States Agency for International Development
USD	US Dollar
VGDP	Vulnerable Group Development programme
WASH	Water, Sanitation and Hygiene
WFP	World Food Programme
WHA	World Health Assembly
WHO	World Health Organization



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Introduction

1.1 RATIONALE

Bangladesh has seen rapid economic development over the last decade with growth averaging 6% per year. However, the prevalence of malnutrition, whilst improving is still high. Childhood stunting improved from 45% to 36% between the years 2000 and 2014³. The World Health Assembly (WHA) global stunting target means that by 2025, Bangladesh needs a 40% reduction, 1 million in the number of children under-5 who are stunted. This requires concerted efforts from the government and its partners in order to achieve this target.

Childhood stunting improved from 45% to 36% between the years 2000 and 2014.

Intent on making greater progress towards nutrition goals, the Government of Bangladesh (GoB) has made nutrition a priority. In 2012, Bangladesh signed up to the WHA six global nutrition targets and in 2014, at the Second International Conference on Nutrition (ICN2) in Rome, Bangladesh reaffirming its commitment to tackle malnutrition by endorsing both the Rome Declaration and the Plan of Action for the next decade (until 2025). Nutrition is included in key national development plans including Vision 2021. The GoB has also taken steps to ensure that a strong policy framework is in place through developing the National Nutrition Policy (2015) and the Second National Plan of Action for Nutrition 2016-2025 (NPAN2).

GoB also recognises that ensuring existing funding is being spent efficiently and in line with the NPAN2 can potentially provide a further boost in reaching nutrition goals. Two key aims of the NPAN2 are to monitor the levels of expenditure on nutrition as a percentage of total public health expenditure and to increase the level of expenditure on nutrition sensitive social protection as a percentage of total public expenditure on social protection. For this to happen, reliable financial data, including on budget allocations and expenditure is essential for policy makers to be able to prioritise, plan, and make decisions on resource allocation. Budget tracking also helps to systematically monitor and evaluate efficient use of these resources in line with the NPAN2.

Bangladesh previously carried out two rounds of nutrition budget and expenditure tracking for the financial years 2013/14 and 2014/15 as part of the global Scaling Up Nutrition (SUN) Movement initiative to track budget

■ ³ Bangladesh Demographic and Health Survey 2014, National Institute of Population Research and Training, Ministry of Health and Family Welfare, Mitra and Associates, Dhaka, Bangladesh

and expenditure data on nutrition. These exercises, whilst a good starting point, focused on identifying development projects financed through the GoB financial system. This Public Expenditure Review (PER) goes further by reviewing expenditure activities financed through the non-development budget.⁴ It also analyses budget processes and explores how nutrition finance can be tracked sustainably and linked to the planning process moving forwards.

As a result, this PER has been commissioned to provide a more thorough and in-depth assessment of public expenditures on nutrition financed through the government budget. The findings will be assessed against the priority interventions set out in the NPAN2. This PER of nutrition (PER-N) also seeks to identify shortcomings in budgetary processes for nutrition and to assess how budgetary support can be better directed to achieve better nutrition outcomes.

1.2 Objectives

The primary objective of the PER-N is to analyse the level and composition of public expenditure in nutrition over the past three fiscal years (2014/15 – 2016/17) and the projections for 2017-18. The PER-N will provide a baseline for future trend analysis and for effectively monitoring progress towards the achievement of the nationally set goals for nutrition – specifically the goals of the NPAN2.

Secondary objectives include to assess the institutional mechanisms for the management of public finances for nutrition, including how nutrition budgets are formulated and allocated, disbursed and executed, the functioning of oversight and accountability mechanisms, and to comment on the 2017/18 budget allocations. A further objective is to assess the efficiency and equity of nutrition spending to the extent possible within the bounds of a PER.

1.3 Structure of this Report

This PER-N report is structured as follows:

- Section 2 presents the updated methodology based on the learning's during the data collection and analysis phase;
- Section 3 discusses the nutrition goals and governance in Bangladesh which provides the framework for our analysis;
- Section 4 presents the results of the analysis of expenditure (on-budget);
- Section 5 presents the results of analysis of other nutrition investments going directly from funders to NGOs or other organisations.
- Section 6 concludes, summarising the findings and recommendations for follow up actions.

■ ⁴ The difference between the development and the non-development budget is explained in the following section, in Table 2.





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Methodology

A thorough methodology and its rationale was presented in the Inception Report shared in February 2018. The inception report followed international best practice from the SUN Movement based on similar exercises carried out in other countries. To ensure transparency and replicability, all steps taken are documented in detail, and specific data sources are provided below. The methodology provided in this section informs the potential institutionalisation of the exercise going forward. The Conceptual Framework is summarised in Box 1.

Nutrition is included in key national development plans including Vision 2021

This section summarises the methods used to compile this synthesis report:

- All relevant high-level policy and planning documents were reviewed to inform an understanding of nutrition goals and governance in Bangladesh;
- All potential quantitative data sources for the PER were screened, selected and analysed on the basis of their relevance, comprehensiveness and reliability to be used in the analysis, summarised in Table 1; and
- Key informant interviews (KIIs) with government representatives and development partners were undertaken (see full list in Annex A).

The process to collect and analyse the data is further detailed in the sub-sections below.

Table 1

Quantitative data sources and coverage

	PER Coverage	iBAS	IMED	AIMS	FPMU (CIP)	CRS	PD/LD
Budget							
Original		√			√		
Revised		√					
Actual		√			√		
Dev/Non-Dev							
Dev		√			√		
Non-Dev		√					
Level of government							

Central		√		√
Sub-national				
Source of Funds				
GoB		√	√	√
PA – RPA (on-treasury)		√	√	√
PA – DPA (off-treasury)			√	√
Other donor investments				√ √* √
Private sector				
Operational/Project level break-down				
By economic classification		√		
By location				√
By component				√
By source of funds				√

Note: iBAS=Integrated Budgetary Accounting System; IMED=Implementation Monitoring and Evaluation Division AIMS=Aid Information Management System; FPMU=Food Planning and Monitoring Unit; CRS=Creditor Reporting System; PD/LD=Project Director/Line Director.

*Specifically the Development Partners Sheet

BOX 1: CONCEPTUAL FRAMEWORK: GLOBAL GUIDELINES FROM THE SUN MOVEMENT

The need to better track the level and composition of nutrition investments was recognised right at the beginning of the Scaling-Up Nutrition (SUN) Movement. Tracking financial resources is essential for policy makers, as well as for citizens and donors. Governments need reliable budget data to prioritize and plan, and to make decisions on finance allocation, as well as to monitor and evaluate policy implementation. Citizens want to hold governments to account for monies paid through their taxes, for which they need

transparency regarding how public investments are made. Similarly, donors need to account to their own tax payers and demonstrate that funds are being used effectively.

The development of a common methodology to analyse expenditures for nutrition is however not straightforward. Accessing data on domestic and international public expenditure for nutrition has been a major challenge since the initial attempts and in some cases, the data might not even exist. This is

exacerbated by the multi-sectoral dimension of nutrition programs as financing will be split across different budgets and formats.

These challenges are discussed in more detail in the sub-sections below, before the proposed approach is presented.

Key challenges in expenditure tracking methodologies

There are a number of reasons why mechanisms for resource tracking have faced many challenges in developing and transitional economies, including shortcomings in the legal and regulatory frameworks, organisational structures, and control processes (Doe, 2008). As a starting point, weak underlying Public Financial Management (PFM) systems can make resource tracking through the government system nearly impossible. Data are often not generated and where a data system exists, it is often not up to date and cannot be used for tracking or planning purposes.

At the implementation level, there are also constraints due to both systems' capacity and the lack of capacity to carry out budget reviews. Also, as different audiences are interested in different reporting format and content, there are often numerous reporting methods being carried out in parallel with overlapping coverage, posing a significant challenge in terms of time and costs to the staff needing to complete the necessary reporting templates. A typical challenge is

how to reconcile reporting formats with Government and development partners' requirements.

Key challenges in developing a standardised methodology for nutrition expenditure tracking

The first step in any attempt at financial tracking will of course be the delineation of the area of relevance – what should be tracked? In an ideal world, there would be detailed national plans for nutrition with associated costs, which would then be reflected in the national budget of the country, and then the implementation of these plans could be tracked through national budget documents. However, in practice this is rarely the case. Only two countries, Guatemala and Peru, have linked their national nutrition target (stunting reduction) to a publicly recognized set of line items within their government budget. This allows the tracking both of allocations and of actual expenditures over the years and linked to targets. However, the budget structure often does not go beyond the programme level to reflect the activities in the national plan. There might even be programmes in the national budget that are not covered in the national nutrition plan. In other words, plans and budgets are not fully aligned. In order to identify which interventions are in the budget and which are not, national budgets need to be screened, i.e., some budgetary analysis undertaken.

A budgetary analysis tracks funds that are included in government budget documents. This includes domestic funds and also those donor funds that are reported through the national budget. The multi-sectoral composition of nutrition means that it cuts across traditional sector boundaries such as health, education, water and sanitation, social protection and agriculture. Although most of the direct nutrition expenditures (nutrition-specific expenditures) are incurred by ministries of health, nutrition-sensitive expenditures (which have less direct effects on nutrition) involve

ministries responsible for wide-ranging areas such as water and sanitation, the status of women, social protection, and agriculture, among others.

Therefore two main challenges are recognised in tracking financial investments on nutrition: (1) the misalignment between plans and budgets, which does not give us a clear and comprehensive framework on what to track; and (2) the fact that addressing malnutrition requires multi-sectoral and multi-stakeholder efforts, making the boundaries harder to establish.

2.1 List of Ministries' budgets analysed

This review includes budget data on 13 ministries, two of which have two divisions each. NPAN2 recognises that 17 ministries plus the Prime Minister's Office have a role in the delivery of the national nutrition policy in Bangladesh, and were involved in its development. The review of the Medium-Term Budgetary Frameworks (MTBF) of these ministries found that for four of them, it was not possible to identify a particular medium-term specific objective or priority spending programme or area linked to nutrition. This was the case for the Ministry of Commerce, the Ministry of Planning, the Ministry of Finance and the Ministry of Religious Affairs. This was further confirmed with a key word search to identify project/operational lines in the budget for the Ministry of Religious Affairs.

As a result, the data analysis in this report is based on data from the following 15 ministries/divisions:

1. Health Service Division (under the Ministry of Health and Family Welfare)
2. Medical Education and Family Welfare Division (under the Ministry of Health and Family Welfare)
3. Ministry of Agriculture
4. Ministry of Food
5. Ministry of Fisheries and Livestock
6. Ministry of Women and Children Affairs
7. Local Government Division (under Ministry of Local Government, Rural Development and Cooperatives)

8. Rural Development and Cooperative Division (under Ministry of Local Government, Rural Development and Cooperatives)
9. Ministry of Primary and Mass Education
10. Ministry of Social Welfare
11. Ministry of Disaster Management & Relief
12. Secondary and Higher Education Division (under the Ministry of Education)
13. Ministry of Environment and Forest
14. Ministry of Industries
15. Ministry of Information

2.2 Level and composition on public expenditures on nutrition (on-budget)

The iBAS++ data is used to identify nutrition-relevant projects. To do so, guided by NPAN2, first we identify all the nutrition-relevant ministries. Their functions were reviewed based on the MTBF, which detail each ministry's medium term strategic objectives and priority spending areas and programmes.

To identify all potentially relevant budget/operational lines, an exhaustive list of key words was used to search through the IBAS++ data. The key words were identified per categories/sectors of the NPAN2. Based on international best practice, these have been derived from: (i) key terms used in the NPAN2, (ii) the Compendium of Actions for Nutrition (CAN) – SUN UN Network / REACH, (iii) the SUN 3-Step Approach guidelines - Tracking Government Investments for Nutrition at Country Level, and (iv) the Budget Analysis for Nutrition: guidance note for countries (update 2017). The key words can be found in Annex B.1.

In addition to the lines identified by the key word search, Secretariat costs were also included for each ministry which had development expenditure as they are essential to the implementation of nutrition-relevant programmes and policies. Secretariat costs are part of non-development budget expenditures. As not all secretariat costs support the implementation of nutrition-relevant programmes only a proportion of total secretariat cost per ministry was taken. The methodology for to calculate the proportional secretariat cost is similar to that proposed in the analysis of climate change expenditure in Bangladesh⁵. The proportional cost is estimated by multiplying the total secretariat cost per ministry by the ratio between nutrition-relevant development actual expenditure and total development expenditure for each ministry⁶.

■ ⁵ Climate Protection and Development: Budget Report 2017-18" Finance Division, Ministry of Finance; Government of the People's Republic of Bangladesh.

■ ⁶ Of the 16 ministries/divisions only 15 ministries were found with budget allocation, revised allocation or actual expenditure that was nutrition-relevant. One ministry, namely Ministry of Religious Affairs did not have any projects or operational lines that were nutrition-relevant. Thus, no secretariat costs are included for the ministry in the analysis as no expenditures overall were found.

In order not to overestimate the investments on nutrition where these are part of larger programmes, as it is particularly the case for nutrition-sensitive interventions, the PER-N team had anticipated that perhaps a project level breakdown by component would allow the team to delineate those activities that should be included in the analysis. However, the data on breakdown by component for the projects that have been collected revealed that it is not possible to separate particular components relevant to nutrition while leaving others out. It was concluded that the whole amount for all nutrition-sensitive projects should be tracked in the PER-N rather than attempting to break it down. As nutrition is multi-sectorial and nutrition-sensitive interventions include large sector programmes (e.g. maternal and child health, procurement of food, etc.), the total nutrition investment estimated in the PER should not be compared with investment in traditional sectors, such as health or education, where expenditures directly target specific sector outcomes. The amount reported includes investments whose primary focus is not nutrition and it does not answer to what extent these are targeting nutrition. This means that investments are consciously overestimated. A project by project analysis would be necessary to give a more accurate estimate but the costs of doing so at the moment outweighed the benefits. What is important is to put the focus on the largest spending programmes to be tracked over time and have a more in-depth conversation on its design features. This report enables us to do so.

International experience shows that having lengthy discussions on whether a higher or a lower weight should be applied to a particular budget line does not add much value. Hence, the latest guidelines from the SUN Movement proposes an approach “based on two steps (identification and categorisation) and one optional step (weighting)”, as undertaken for this PER-N. It is not recommended to go through the process of weighting unless it can be informed by within project level analysis (Fracassi et al, 2017)⁷.

From a governance/management point of view, this is more logical to track expenditures going forward given that “projects” or “operational lines” are the unit of management within ministries, i.e., the level at which decisions are made, and the level of aggregation at which reporting happens. It therefore makes sense that sector-wide expenditure analysis is also carried out at this level and not a further level of breakdown.

The PER-N covers both, the development as well as the non-development budget. The difference between the two is explained in Table 2.

■ ⁷See http://docs.scalingupnutrition.org/wp-content/uploads/2017/10/2017-Guidance-for-Budget-Analysis_EN.pdf

Table 2

The Development and Non-Development Budgets

Budget type	Description
Non-Development Budget/Revenue Budget* (Operating Budget)	<p>That part of budget which is concerned with current revenues and current expenditures of the government.</p> <ul style="list-style-type: none"> • Revenue receipts comprise of tax and non-tax receipts, internal and external borrowings, extra budgetary resources etc. • Revenue expenditures comprise of salaries of employees, cost of essential public services, maintenance of machineries and equipment and other recurrent expenditures of the government. Non-development budget is formulated in the Finance Division (FD) of the MoF.
Development Budget	<p>That part of budget which is involved with the development activities of the government such as procurement of permanent assets, infrastructure development, social development etc.</p> <ul style="list-style-type: none"> • The development expenditure is met from surplus revenue, internal and external loans, foreign aids and grants. • The Development Budget is formulated mainly in the Planning Commission in the form of Annual Development Plan (ADP) and synthesized by the FD as Development Budget.

*Note: Two sides of the budget are called Non-Development and Development Budget. Non-development budget is often termed as Revenue Budget, though it is not an official term.

2.3 Level and composition of other donor investments on nutrition

The main objective of a PER is to analyse the level and composition of public expenditure made by the national government. This may include donor funds which go through the government and its treasury, referred to as “Reimbursable Project Aid”. These are captured in IBAS++. Other nutrition-relevant projects, which are implemented by corporations or semi-government entities and partly or fully funded through donor agencies, will be captured in the operational plan or Management Information System (MIS) for that organisation. However, there are a number of donors who also finance a significant amount of nutrition-relevant expenditure in Bangladesh outside of the government system, principally through NGOs.

With the aim of developing a broad estimate of the amount of funding from donors for nutrition which goes through organisations outside of the government system, other available data sources were also analysed. These included the Country Investment Plan (CIP) database under FPMU, the Aid Information Management System (AIMS) under the Economic Relations Division (ERD) of the Ministry of Finance (MoF) and the OECD-DAC Creditor Reporting System (CRS). An overview of each of the available datasets can be found in Annex B.2.

Out of the 3 datasets mentioned above, the AIMS and CIP databases were screened first by relevant thematic areas (nutrition, health, WASH, social protection, livelihoods, education, agriculture) and then using the same key word search to identify relevant lines on donor funding for nutrition-relevant projects and programmes that are implemented through non-governmental organisations. The CRS dataset was used for triangulation of the information found in AIMS and CIP.

For those projects/programmes which were unclear in terms of their nutrition relevance, a search of project/programme websites, donor/implementing organisation websites and available project documents was undertaken to determine inclusion or exclusion. Only projects/programmes which were active for at least 1 of the 3 PER-N financial years (2014-15, 2015-16, 2016-17) were included.

The project/programme lists from the AIMS and CIP databases were then merged and screened to check whether there were any duplicate projects using the project name, the start and end dates of the project, the total funding value and the donor. A total of 13 duplicate projects/programmes were identified and excluded.

The identified projects/programmes were then classified into the NPAN2 thematic areas as closely as possible. This was done based on the information available in the respective datasets and crosschecked with project and programme websites and reports.

Finally, the datasets were compared to understand what common financial data was available across all chosen projects. As full data on disbursements were not available, the only common data which could be reliably used for comparison across projects/programmes was the total value of the project in USD. However, in order to align with the time period of the PER-N (2014-15, 2015-16, 2016-17), the financial data presented is an estimation using a proxy value based on the proportion of the project/programme period in the 3 PER-N years.

Also, this analysis does not give a complete picture as there is likely to be further funding from donors as well as private sources and foundations, for example, not captured in the available datasets analysed which go to non-governmental and other organisations.

Due to the reasons outlined above, this data is not comparable with the on-budget data analysis. This had been anticipated as a limitation from the beginning and the study has confirmed this. Further methodological details can be found in Annex B.3.

BOX 2: ALIGNMENT WITH FPMU DATABASE

At the moment, the database held by FPMU covering the CIP is probably the most comprehensive dataset on nutrition-relevant programmes, in so long as they are related to food security. In fact, in the past, this dataset has been used to share data on nutrition to the SUN Movement Secretariat by removing those projects not relevant to nutrition and adding projects on nutrition-specific interventions which are not part of the CIP.

FPMU collects, reviews and publishes a dataset at least annually, linking expenditures to objectives. However, during the inception phase, its main limitation was identified as it only covers the Development budget, while a significant proportion of nutrition expenditures are in the Non-development budget.

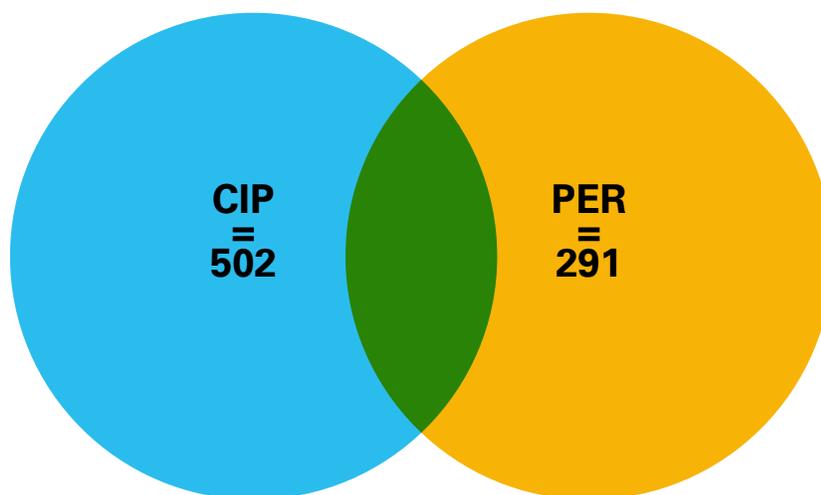
On the other hand, however, the FPMU database covers projects by Public and City Corporations, which are not captured in this

PER-N as IBAS++ does not provide a sufficient level of detail. For example, Bangladesh Fisheries Development Corporation (BFDC) and Bangladesh Small and Cottage Industries Corporation (BSCIC) are not captured in the PER. This was identified as one of the main limitations of the PER during inception phase. In addition, the CIP included projects that were related to agriculture only without a link to nutrition based on the SUN Movement guidelines. The CIP has a very wide focus on food availability, access and utilisation. These are also not included in the PER.

To identify the overlap of PER-N analysis with CIP, each identified project was searched in the CIP database over the three year period studied in PER-N and vice versa. Figure 1 shows the number of projects/operational lines found in the PER and the number of projects in the CIP database.

Figure 1

Overlap between the CIP and the PER list of projects/operational lines



Source: CIP and authors' calculations.

2.4 Limitations

The limitations of this PER are the following:

- On budget expenditure by location: With the upgrade of iBAS++, it is not possible to use the segment on location as it was not transferred into the new system. As a result, this PER-N is not able to present findings by location. The geographical spread of four selected projects is presented in Section 4.3. It is anticipated that the segment on location will be available with the upgrade of iBAS++.
- Donor investments: The existing datasets used for donor investment analysis in this PER-N do not capture funds from foundations and private sources channelled to NGOs. Hence, it does not give a complete picture of available funding for nutrition outside of the government system in Bangladesh. This is an area where the GoB and donors can work together to ensure all the necessary data with the adequate details is kept in one place.
- Public corporations: Part of nutrition investments might be carried out by semi-autonomous state owned entities, for which iBAS++ does not provide enough level of detail.⁸ These are not included in this PER-N. This includes, for example BSCIC's project 'Nutrition awareness of iodine and promoting consumption of iodized salt (2011-2012 to 2015-2016)', which was in the CIP database but was not captured in the iBAS++ database.
- City Corporations: There are 11 City Corporations in Bangladesh and these local government bodies might make investments on nutrition from their own resources, which are not captured in iBAS++. This PER-N presents a description of finances and nutrition relevant programmes from one City Corporation (Dhaka South) to provide an indication of the relevance of these entities to nutrition (see Section 4). Clearly this is an area where further analysis should focus on.

■ ⁸Ministries transfer Grants-in-Aid from Non-development budget to autonomous bodies for which iBAS++ captures economic codes. If a public corporation has a project included in ADP, ADP document shows GOB and Project Aid but does not show investment made by that public corporation from its own source. This is not captured by iBAS++ or IMED.





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3

Nutrition goals and governance in Bangladesh

This section gives an overview of the GoB’s commitment to improving the nutrition situation in Bangladesh, including the policies, plans and coordination structures in place to do that. Where relevant, it captures the views gathered through key informant interview on each of these interrelated matters, which included representatives from governments (including 8 line ministries from NPAN2) as well as non-government stakeholders (see Annex A for the full list of people met).

Nutrition is included in key national development plans including Vision 2021

3.1 Government Commitment to Nutrition

Ever since the founding of Bangladesh, the GoB has put emphasis on nutrition security. The 1972 Constitution of Bangladesh enshrined access to adequate nutrition as a basic human right in Article 18. This has been reflected in a number of nutrition focused policies, programmes and entities developed over the years (summarised in Box 3 below), from the establishment of the Institute of Public Health and Nutrition (IPHN) in 1974 to the recent development of the NPAN2. During this period emphasis has been put on nutrition as a health concern, a food security issue and, more recently, a matter that requires a multi-sectoral response.

BOX 3: NUTRITION FOCUSED POLICIES, PROGRAMME AND ENTITIES IN BANGLADESH SINCE 1972

1974 - Establishment of the Institute of Public Health and Nutrition (IPHN)	(HNPS 2003-2011) as the National Nutrition Programme (NNP)
1975 - Establishment of the Bangladesh National Nutrition Council (BNNC)	2006 - The National Food Policy
1997 - National Food and Nutrition Policy and the National Plan of Action for Nutrition	2008 - National Food Policy Plan of Action (2008-2015)
1995 - Bangladesh Integrated Nutrition Programme (BINP)	2011 - Operational plan (OP) of the National Nutrition Services (NNS) approved by GoB under the Health, Population and Nutrition Sector Development Program (HPNSDP, 2011–2016)
2002 - National Nutrition Project	2015 - National Nutrition Policy
2006 - National Nutrition Project integrated under the Health, Nutrition and Population Sector Programme	2017 - The Second National Plan of Action for Nutrition (NPAN2)

Source: Compiled by authors.

3.2 Key Policies and Plans

3.2.1 National Development Plans

To fulfil its commitment to improving nutrition, the GoB has included nutrition in key national development plans. This includes Vision 2021, which sets the policy objective of transforming Bangladesh into a middle-income country by 2021 and includes goals on food security and nutrition, specifically around eliminating food deficiency and attaining self-sufficiency in food production to meet the nutritional requirements of the population. Further goals which may impact positively on nutritional status include access to clean drinking water, greater diet diversity, improved education and social protection and poverty reduction strategies. Vision 2021 is implemented through a Perspective Plan (2010-2021) and two Five Year Plans, the 6th (2011-15)⁹ and 7th (2016-2020)¹⁰. The Perspective Plan includes reducing underweight in children under 5 as a key indicator for the Health, Nutrition and Population sector with the 6th and 7th Five Year Plans including an underweight and a stunting target in the list of priority indicators for the health sector.

3.2.2 Key Nutrition-relevant Policies and Plans Second National Plan of Action on

Up until the development of the National Nutrition Policy in 2015 and the NPAN2 in 2017, the focus was on scaling up key nutrition interventions in Bangladesh through the health sector as well as ensuring food security through the agriculture sector. The NPAN2, developed to operationalise the National Nutrition Policy, aims to improve the nutritional status of all citizens. It follows a lifecycle approach and also focuses on multi-sectoral interventions which can potentially improve nutritional status. The key target groups include from a child's conception up to 23 months of age (first 1,000 days), adolescent girls, pregnant and lactating women, elderly population and physically, mentally and cognitively disabled persons. It brings together 17 ministries as well as the Prime Minister's Office, to achieve its aims through the following focus areas:

1. Nutrition for all following lifecycle approach
 - (a) Infant and young child feeding practices (IYCF)
 - (b) Micronutrient Malnutrition
 - (c) Maternal nutrition and reducing low birth weight
 - (d) Management of Acute Malnutrition
 - (e) Adolescent nutrition
 - (f) Nutrition for the elderly population

■ ⁹General Economics Division - Planning Commission, 6th Five Year Plan (2011-2015), Part 1 – Strategic Directions and Policy Framework. Government of the People's Republic of Bangladesh, April 2012

■ ¹⁰General Economics Division - Planning Commission, 7th Five Year Plan (2016-2020). Government of the People's Republic of Bangladesh, April 2012

- (g) Prevention and control of obesity and non-communicable diseases
 - (h) Water, sanitation and hygiene (WASH)
 - (i) Urban nutrition
2. Agriculture and diet diversification and locally adapted recipes
 - (j) Food Fortification
 - (k) Food Processing and Storage
 - (l) Food security, safety and quality
 3. Social Protection
 4. Implementation of Integrated and Comprehensive Social and Behaviours Change Communication (SBCC) Strategy
 5. Monitoring, Evaluation and Research to inform policy and program formulation as well as implementation
 6. Capacity Building

The NPAN2 is the culmination of efforts by a large number of GoB ministries and development partners over a period of 2 years to develop a plan to implement the National Nutrition Policy and is seen by many as a landmark achievement. It takes a multi-sectoral approach to tackle malnutrition in line with the Lancet 2013 Series on Maternal and Child Nutrition¹¹, as many other countries have developed in recent years. The inclusive approach taken when developing the NPAN2 as well as its multi-sectoral nature resulted in a wide-ranging debate in terms of what could and should be included in the plan. However, a common view received from stakeholders was that the final document provides a solid framework from which to plan and to guide implementation. However, the implementation phase, which has already started, will determine the success of the NPAN2.

The Country Investment Plan for the National Food Policy Plan of Action

The National Food Policy Plan of Action was first implemented through the Country Investment Plan (CIP), but is now transitioning to the upcoming CIP2. The CIP set out a roadmap towards investment in agriculture, food security and nutrition with CIP2 (currently in draft), focuses on interventions related to food availability, access and utilisation, particularly nutrition sensitive food systems. There are a number of ministries and development partners whose main focus is on implementing the CIP, who also have a role to play in the implementation of the NPAN2. These include the Ministry of Food (including the Food Planning and Monitoring Unit - FPMU), the Ministry of Agriculture and the Ministry of Fisheries and Livestock along with the EU, FAO and USAID. Table 3 lists the ministries which participated in the development of the NPAN2 and /or CIP2 and have specific roles and responsibilities outlined in the Plans.

■ ¹¹Lancet Series on Maternal and Child Nutrition, The Lancet, Volume 382, No. 9890, 3 August 2013

Table 3**List of ministries in NPAN2 and in CIP2**

	Ministries	NPAN2	CIP2
1	Ministry of Agriculture	Y	Y
2	Ministry of Chittagong Hill Tracts Affairs		Y
3	Ministry of Commerce	Y	
4	Ministry of Disaster Management and Relief	Y	Y
5	Ministry of Education	Y	
6	Ministry of Environment and Forest	Y	Y
7	Ministry of Finance	Y	Y
8	Ministry of Fisheries and Livestock	Y	Y
9	Ministry of Food	Y	Y
10	Ministry of Health and Family Welfare	Y	Y
11	Ministry of Industries	Y	Y
12	Ministry of Information	Y	
13	Ministry of Local Government, Rural Development and Cooperatives	Y	Y
14	Ministry of Planning	Y	Y
15	Ministry of Primary and Mass Education	Y	
16	Ministry of Religious Affairs	Y	
17	Ministry of Social Welfare	Y	Y
18	Ministry of Water Resources		Y
19	Ministry of Women and Children Affairs	Y	Y
20	Prime Minister's Office	Y	

Source: NPAN2 and CIP2.

There are obvious synergies between the NPAN2 and the CIP2, particularly around food security and nutrition. FPMU, in particular, were keen to stress that although their focus is on implementing the CIP, they are keen to ensure that they are playing their role to the full to improve nutrition and food security. Similarly, donors such as the EU who also support implementation of the CIP are also supporting projects which focus on nutrition specific interventions, such as *“Improving Health and Nutrition Status of Urban Extreme Poor in Bangladesh through Sustainable Health Service Provision (2016-2020).”*

At the same time there are thematic areas and interventions which potentially crossover. The NPAN2 includes a component on *Agriculture and diet diversification and locally adapted recipes*, which covers food fortification; food processing and storage; and food security, safety and quality. These are all areas also covered in the draft CIP2. A number of respondents stressed the need to ensure that implementation of the two plans is coordinated where potential overlaps exist to achieve the maximum impact and to take advantage of synergies. FPMU indicated that there has been strong coordination since the start of development of both the CIP2 and the NPAN2.

Implementation of the NPAN2

Since the NPAN2 was finalised and approved by the Honourable Prime Minister on 13th August 2017, there have been efforts to raise awareness about it with key ministries and development partners and it has also been distributed quite widely. Although in the early stages greater awareness seems to have been generated among key development partners relative to government ministries, efforts are ongoing to disseminate information on the NPAN2 to ministries and also at the district level.

Key informant interviews were conducted with stakeholders from 8 out of the 17 ministries involved in NPAN2, in particular with the planning wing of the relevant line ministries. When asked about their level of understanding and awareness of NPAN2, responses varied widely among ministries. A majority of respondents reported that they had either heard of the NPAN2 and seen the document or that they had heard about it, often from junior colleagues, but had not seen it. Only a small minority of respondents responded that they were not aware of the NPAN2.

The most common factor regarding lack of awareness was that government officials working in the planning wing, which may have been engaged in the development of the NPAN2 to some degree, had often moved to different positions and taken the knowledge with them. A number of interviewees cited examples of colleagues that they knew had been involved but had now moved to new positions.

Another reason that came to light was that disseminated policies and plans were more likely to go first to the policy wing within each ministry, which would then disseminate amongst relevant colleagues. However, it seems as though this has not always happened to date. Therefore, awareness of the NPAN2 in each ministry may not yet have reached those that are directly responsible for the planning and budgeting of nutrition relevant interventions, i.e., the planning wing within each ministry. This situation may improve over time and with the expected appointment of nutrition focal persons within each of the 17 Ministries which are a part of NPAN2.

It may be expected that ministries would start to take the NPAN2 into consideration in the planning and budgeting cycle for the next financial year 2018-19, which is now in progress. Some ministries, such as

the Ministry of Health – Health Services Division, indicated that this was the case. Others stated that although they were largely aware of the types of projects that they implemented that were nutrition relevant, these were being implemented as part of their regular mandate or due to the influence of other policies and plans such as the National Food Policy Plan of Action rather than because of the influence of the NPAN2 at this stage.

3.3 Coordination mechanisms

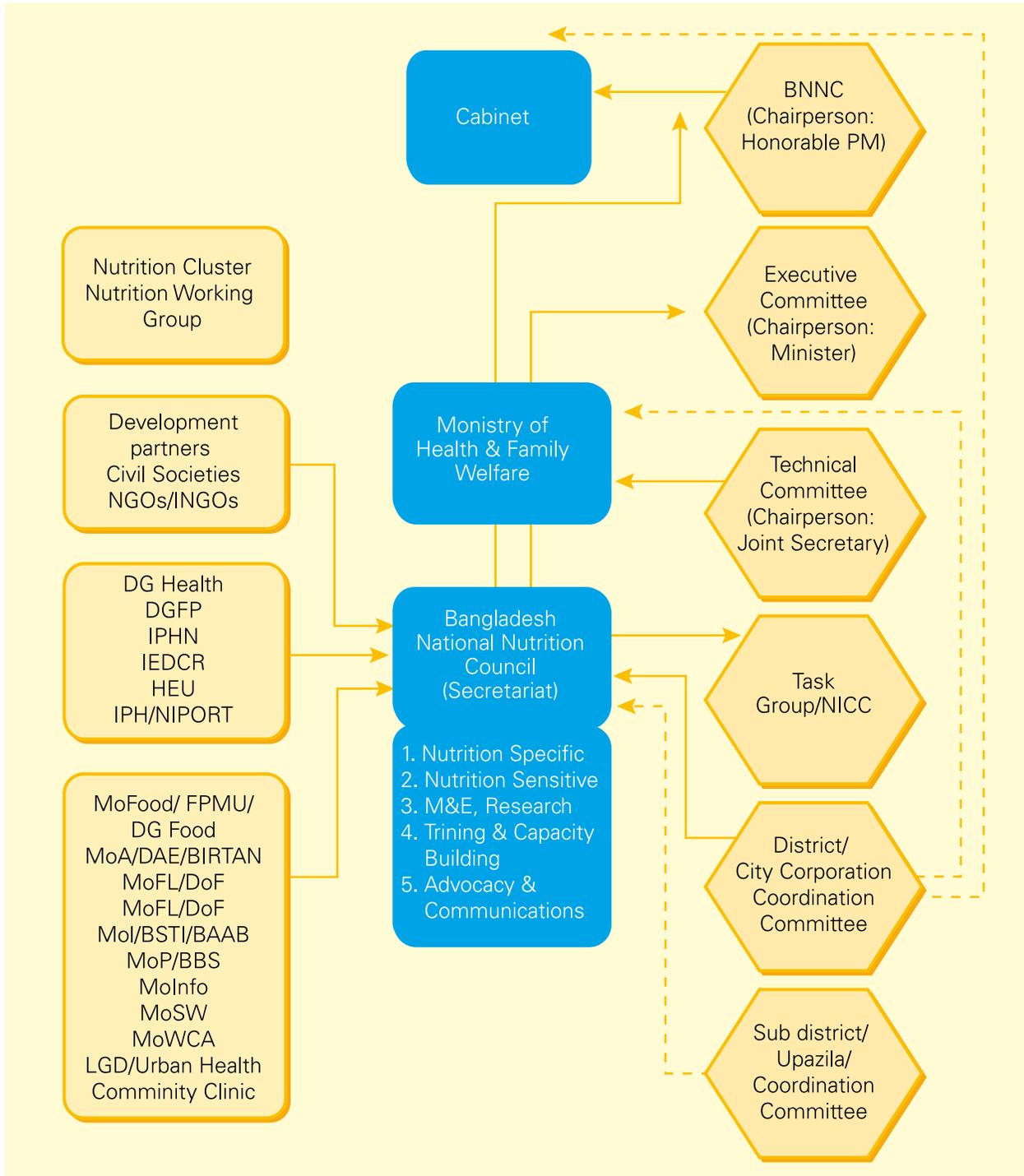
The coordination between NPAN2 and CIP2 is particularly important to ensure that synergies are maximised. Each one has its own coordinating mechanism: For the NPAN2 it is the recently revived Bangladesh National Nutrition Council (BNNC) and its associated committees and Secretariat. The Food Planning and Monitoring Committee (FPMC) coordinates the CIP, and the FPMU acts as the secretariat.

There was a suggestion that prior to the revitalisation of BNNC and the development of NPAN2, the Food Planning and Monitoring Committee had been de facto acting as the coordinating body for a significant part of nutrition-relevant interventions in Bangladesh, specifically those that overlap with food security and are part of the country's Annual Development Programme (ADP), i.e., the development side of the budget. At the same time, there is recognition that there are also a significant number of nutrition interventions that fall outside the CIP, as explained in Section 1.1.

The first meeting of the revived BNNC on 13th August 2017, chaired by the Honourable Prime Minister, launched the NPAN2. The BNNC, comprised of Ministers representing 12 ministries, other senior government officials representing a further 4 ministries, and representatives of the Prime Minister's Office and other government entities and academia is the apex of the envisioned coordination mechanisms for implementation of the NPAN2 (Figure 2). The proposed structure, which has started to be implemented, focuses on developing coordination mechanisms at each level of government down to the sub-district level in order to ensure that nutrition is understood and interventions are implemented as a cross cutting issue. However, it is understood that at the lower levels, these mechanisms are yet to be put in place and information on the NPAN2 is not yet disseminated fully (although a dissemination plan is being implemented). The structure also focuses on ensuring that the key stakeholders in nutrition, whether GoB, development partners or NGOs have a voice through various committees and task groups and that decisions taken by the BNNC and other key committees are transmitted effectively. This role of coordinating the various stakeholders and committees is one of the roles of the BNNC Secretariat.

Figure 2

Proposed Coordination Structure for Nutrition under the NPAN2



Source: NPAN2

The importance of involving multiple sectors to address malnutrition is well recognised, and has been embraced by the GoB in the NPAN2. A number of other countries, which have developed multi-sectoral plans, have situated the coordinating body and associated structures under the Presidents or Prime Minister's office in order to ensure that the body is in a position to be able to provide strong oversight and coordinate the implementation of nutrition policies and plans with Ministries, Divisions and Agencies (MDAs). In Bangladesh, a hybrid approach has been taken. The BNNC itself, chaired by the Honourable Prime Minister, is in a position to guide the 17 Ministries under the NPAN2. However, the Executive Committee (headed by the Minister of Health and Family Welfare) and the Standing Technical Committee (headed by a Joint Secretary of MOHFW) are led by the MOHFW. The BNNC Secretariat is housed in the Institute of Public Health (IPH) outside the Bangladesh Secretariat where all relevant ministries are located. It will be important to ensure that this is not a barrier to the BNNC Secretariat in particular overseeing the implementation of decisions taken by the BNNC due to being housed under one ministry (MOHFW).

3.3.1 BNNC Secretariat

The BNNC Secretariat has an explicit but broad mandate to provide technical, analytical and secretarial support for NPAN2 implementation, and ensure that the decisions taken by the BNNC are implemented. Its mandate is outlined in Annex 3b of the NPAN2 and is summarised below:

- Provide technical, analytical and secretarial support to the BNNC and other Committees and execute their decisions as appropriate
- Conduct/coordinate research and studies to generate knowledge including provision of research grants
- Monitor and evaluate NPAN2 implementation; and enhance multi-sectoral coordination on policies, strategies and programs
- Provide support to formulate/update nutrition policies/plan of action and disseminate technical and general information on nutrition
- Provide support and guidance to develop institutional capacity for nutrition;
- Organize media campaign on Sustainable SBCC using radio, television and print media and maintain a public resource library on nutrition.

Although the BNNC is mandated to provide oversight and coordinate policy through the Secretariat with Ministries, Department and Agencies (MDAs) to implement nutrition-relevant interventions according to the NPAN2, the budgeting and expenditure authority remains in the MDAs. A key part of this role is to ensure information flow among ministries on nutrition policies, plans and projects as well as ensuring each relevant project is implemented in line with the National Nutrition Policy. The BNNC Secretariat has already held meetings with 8 of the 17 NPAN2 ministries (with more planned) to understand the nutrition relevant projects that they are already implementing and the budget allocated to them. It has also enquired about each ministry's plan to implement and scale up those projects they have been mandated to implement in the NPAN2. It is critical that the BNNC Secretariat continues this early momentum.

Separately, the Cabinet Division has sent a letter to relevant ministries requesting them to provide information on the budget allocated for nutrition related activities. In both cases, as they can only advise ministries on budget allocations for nutrition and advocate for greater funding, it is too early to know what the response will be from each ministry.

Given its role, it is very important that the BNNC Secretariat builds up its capacity to that outlined in the NPAN2 (Annex 3a), as it is currently understaffed. The Director General has been in position for only 6 months, and out of a total expected staff of 62, there are only 6 staff who have been seconded from the Directorate General of Health Services (DGHS) at Assistant Director level. However, over half of the expected positions are currently being recruited. It is also yet to finalise its operational plan, outlining how it will carry out each of its functions. Both of these are critical elements that need to be addressed so that BNNC Secretariat is able to carry out its mandate and has the funding to do so.

The BNNC Secretariat is currently a grant in aid body with the budget allocation mainly coming from MOHFW for operational costs and the NNS OP to implement activities. However, there is an expectation that development partners would also provide funding to implement a number of the functional areas outlined above such as research studies and media campaigns. In fact, a number of development partners and NGOs have already provided or expressed a willingness to provide funds. This includes DFID through Nutrition International which is supporting the recruitment of a number of consultants, UNICEF which plans to develop a work plan with the BNNC Secretariat and provide support for human resources, as well as capacity support from WFP, GAIN and Alive and Thrive. The BNNC Secretariat is also actively soliciting further support from development partners.

Although it is encouraging that a number of development partners have expressed willingness to support the BNNC Secretariat or are already doing so, it would be preferable that over time such an autonomous body can receive sufficient direct budgetary support to carry out its role. A number of development partners and the BNNC Secretariat itself highlighted that it would be advantageous to receive sufficient operational budget from the GoB, rather than relying on a specific Operational Plan and development partners, to be able to carry out its mandate sustainably.

3.3.2 Coordination with development partners at national and sub-national levels

There are a large number of development partners and national and international NGOs involved in nutrition. Many work within government frameworks and programmes or at least coordinate with relevant line ministries. However, any form of coordination tends to be with the relevant line ministry. Finding the best mechanisms for coordination with development partners and NGOs to ensure that a coordinated approach is taken at each level to implement the NPAN2 will be important.

Currently there are a number of such mechanisms that could be taken advantage of:

- The Local Consultative Group (LCG) is a coordination mechanism between development partners and the GoB, consisting of national and sector level forums. The LCG Plenary is chaired by the Secretary of the ERD and the chair of the LCG Executive Committee (a development partner representative), and includes representatives of bilateral and multilateral donors. It promotes the

effective and efficient use of aid in harmony with the GoB's development priorities. The LCG Executive Committee steers the work of the LCG. Under the LCG Plenary are a number of sector Working Groups including one for health, but not specifically nutrition.¹²

- Separately, a Nutrition Working Group (NWG) aims to coordinate the work of development partners and NGOs in Bangladesh. The co-chairs of the NWG are members of the Nutrition Task Group (NTG), led by the MOHFW and operating within the health, nutrition and population sector programme. NGOs also coordinate nutrition activities through the SUN Civil Society Alliance.

The BNNC Secretariat has already started to plan and undertake regular meetings with development partners and NGOs, with one such meeting held in the second half of March 2018 with the aim of soliciting further support and sensitizing on the role of the BNNC Secretariat in the NPAN2. This is an encouraging sign; however, it will be important that they take advantage of and work within these existing coordination mechanisms to coordinate with development partners and NGOs to build towards what is proposed in the NPAN2, rather than duplicating existing coordination mechanisms. In order to start this process, a review of the existing groups with development partners and NGOs to agree on the best mechanisms to coordinate effectively, would be helpful. It will also be important for development partners and NGOs to ensure that relevant groups are fully functional and are linked to the BNNC Secretariat.

As Figure 2 showed, the coordination mechanisms for the NPAN2 are not only focused at the national level but go down to the lower levels of government at the district and sub-district levels. A number of stakeholders within and outside of the GoB suggested that ensuring an understanding of what the NPAN2 is trying to achieve at the sub-national level, where the majority of implementation actually takes place, would be critical to its success. Nutrition is not a new issue at this level and 39 districts supported by UNICEF have set up multi-sectoral District Nutrition Coordination mechanisms over the last 4 years¹³. There are also a significant number of GoB and non-government actors at the local level working on nutrition-relevant interventions, often together. However, nutrition is not necessarily seen as a key issue at the local level with most spending on issues that give immediately visible results.

A strong coordination mechanism from the national to local level is important to ensure that the multitude of actors within and outside of the GoB are all working in a coordinated manner towards the same nutrition goals within the NPAN2. Taking the case of IYCF as an example: At the national level, the MoHFW, for example, takes the lead in developing national guidelines for IYCF, with technical support

■ ¹²www.lcgbangladesh.org

■ ¹³District Nutrition Coordination comprised of: CS, DDFP, DD-Agri, DFO, DLO, DPEO, DEO, DWAO, BSCIC, DFO, DIO, DSWO

coming from development partners as well as funding to implement relevant programmes at the local level. At the other end of the chain, NGOs may play a critical role working with the district or sub-district councils in order to advocate for implementing the IYCF guidelines and also to support implementation in Community Clinics (14,000 established since 2009¹⁴), and through outreach services. Strong coordination at each level will help to ensure that key nutritional interventions achieve maximum impact. Therefore, it is critical that focus continues to be placed on sensitization around the NPAN2 throughout the country and implementing multi-sectoral coordination mechanisms at all levels.

There are two recent developments in this direction showing progress made on the coordination mechanism: The District and Upazilla Nutrition Coordination Committee was approved on the 31st of July 2018; and The Nutrition Platform Committee was approved on the 12th of August 2018.

3.4 Key findings

In summary, the key findings on nutrition goals and governance are as follows:

- The GoB is increasingly committed to improving nutrition outcomes of the population, attested by the growing number of policies and action plans and the reformation of the BNNC.
- There are obvious synergies and areas of potential crossover between the NPAN2 and the CIP2, particularly around nutrition sensitive ap ill be very important.
- A coordination mechanism is in place but a number of steps are required before it is fully functional including continuing to build the capacity of the BNNC Secretariat, and further developing the envisaged coordination mechanisms with and between donors and other development partners and at the district and sub-district levels. There has been progress throughout 2018 in this respect.
- The BNNC Secretariat should continue to enhance its advocacy role and the relationship building it has started with ministries and development partners. This will enable it to execute its functions more effectively including those related to funding such as ensuring sufficient budget allocations for nutrition-relevant projects in each ministry, and tracking nutrition budgets and expenditure over the lifetime of the NPAN2.

■ ¹⁴<http://www.searo.who.int/mediacentre/events/community-clinics-bangladesh-story/en/>



4

Public expenditure on nutrition (on-budget)

4.1 Level and composition of expenditure

In total, BDT 23,120 crore (USD 2.7 billion)¹⁵ was spent in nutrition relevant interventions in Bangladesh in 2016/17, representing about 9% of the total GoB budget and about 1% of GDP. This includes Secretariat costs attributed to nutrition interventions and all nutrition-specific and nutrition-sensitive interventions (the value without Secretariat costs is BDT 20,855). The latter are accounted for in full, without weighting or apportionment. In other words, this amount includes not only those investments in the interventions that are the most effective and most important to accelerate progress in improving nutritional status (nutrition-specific) but also those that address the underlying determinants of nutrition (nutrition-sensitive programmes). With a population of over 150 million (of which 15 million are children under 5),¹⁶ this translates into an average of about USD 18 per capita. However, as stated above, as nutrition is multi-sectorial and nutrition-sensitive interventions include large sector programmes (e.g. maternal and child health, procurement of food, etc.), the total expenditure found with the PER should not be compared with investment in traditional sectors, such as health or education.

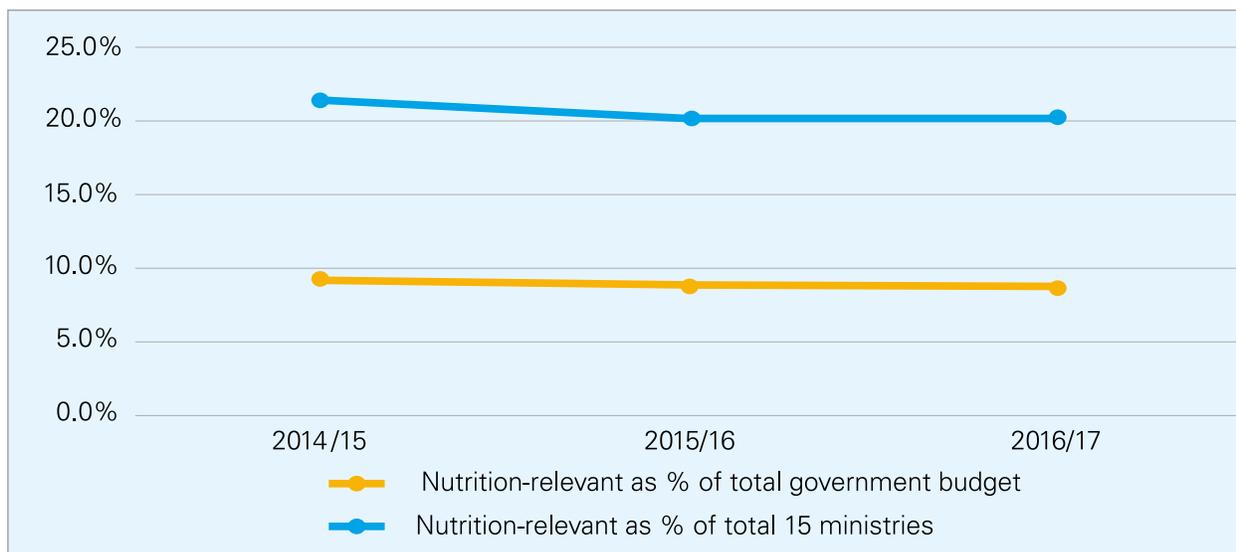
Nutrition is included in key national development plans including Vision 2021

Based on the methodology outlined in Section 2 above, this PER has identified a total of 291 projects/operational lines relevant to nutrition in the 15 ministries/divisions. The full list is presented in Annex D and the analysis is presented below.

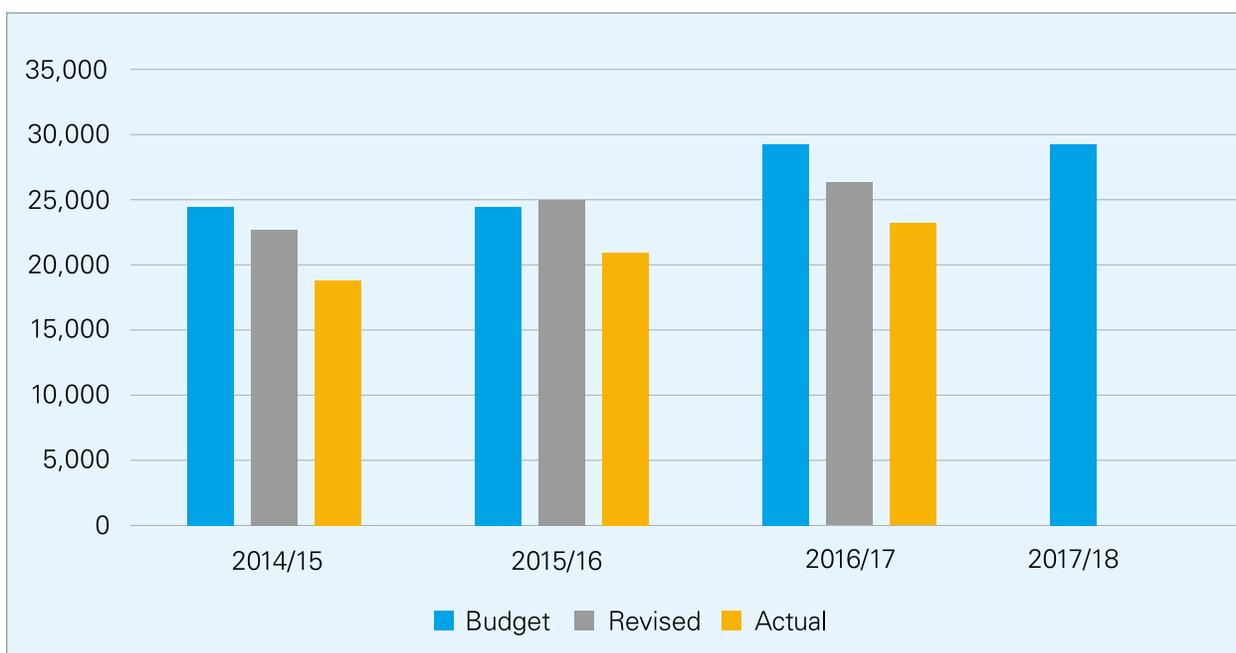
Figure 3 presents the yearly trend in nutrition actual expenditure from FY2014/15 to FY2016/17 as a percentage of total government budget and as a percentage of the nutrition-relevant ministries. It shows that the proportion of nutrition expenditure with respect to the total budget for these 15 ministries/divisions remained relatively stable around 20% over the 3 years under review (FY2014/15 to FY2016/17). Figure 4 presents nutrition budget allocation, revised allocation and actual expenditure in nominal terms for the 15 ministries/divisions. The figure shows how actual expenditure has been lower than the revised budget every year, which itself was also lower than the original budget.

■ ¹⁵Estimated using exchange rate at USD 1=BDT 84. This figure includes Secretariat costs attributed to nutrition interventions.

■ ¹⁶See UNICEF statistics for Bangladesh at: https://www.unicef.org/infobycountry/bangladesh_bangladesh_statistics.html

Figure 3**Nutrition Actual Expenditure as a % of Government Budget and as a share of the 15 key ministries**

Source: IBAS++ and own calculations.

Figure 4**Nutrition Budget, Revised Allocation and Actual Expenditure, FY2014/15 to FY2016/17 (nominal terms)**

Source: IBAS++ and own calculations.

Table 4 presents key figures by ministry/division for the latest completed financial year available, i.e., 2016/17. The table showcases the relative size of each ministry/division with respect to GDP and total actual expenditure. The Ministry of Food was the biggest spender on nutrition in 2016/17, followed by the Health Service Division under the Ministry of Health and Family Welfare, the Ministry of Primary and Mass Education and the Ministry of Women and Children Affairs. As shown in Figure 5, these four ministries/divisions together account for 80% of the total actual expenditure for the three fiscal years from FY2014/15 to FY2016/17. Box 4 reviews to what extent the MTBFs of these ministries refer to nutrition as the intermediary link between the high-level development plan (NPAN2) and the budget.

BOX 4: MINISTRIES/DIVISIONS MENTIONING NUTRITION IN THEIR MTBFS.

Each Ministry develops a MTBF annually. This allows ministries to priorities interventions in line with high-level policy goals and objectives. What is in the MTBFs in turn is what is later included in the budget. The MTBF therefore links the high-level national development plans, such as NPAN2 with the annual budget. In order for nutrition to be prioritised in the budget, we would expect to see it in the MTBFs of the relevant ministries.

Nutrition is mentioned in the MTBFs of (1) Primary and Mass Education, (2) Women and Children Affairs, (3) Social Welfare, (4) Fisheries and Livestock, (5) Agriculture, (6) Food, (7) Information (8) Health Services Division (HSD) and Medical Education and Family Welfare Division (MEFWD) under Ministry of Health and Family Welfare, (9) Local Government Division (LGD) and Rural Development and Cooperatives Division (RDCD) under Ministry of Local Government, Rural Development and Cooperatives.

In addition, nutrition is mentioned as a major function in the MTBF of HSD under Ministry of Health and Family Welfare (Providing health and nutrition services and expansion of these services; Implementation of programmes of child health care and maternal care, EPI and nutrition improvement activities).

Nutrition is also mentioned in the Medium Term Strategic Objectives and Activities of (1) Agriculture, (2) Fisheries and Livestock, (3) Food, (4) Information, (5) HSD and MEFWD under Ministry of Health and Family; and it is mentioned in priority spending areas/ programmes of the Ministry of Women and Children Affairs.

In the following ministries/division, nutrition is not mentioned but food fortification and feeding is mentioned: 1) Industries (Ensure provision of iodine with salt and Fortification of vitamin-A with edible oil appeared as activities under Medium Term Strategic Objectives), (2) Disaster Management and Relief (One of the Major functions is Humanitarian assistance to ensure food security through the implementation of Rural Infrastructure Development, Rural Infrastructure Maintenance, Vulnerable Group Feeding, GR, and other programmes.

Finally, nutrition is not mentioned at all in the MTBF of (1) Planning, (2) Finance, (3) Commerce, (4) Religious Affairs, (5) Environment and Forest, (6) Secondary and Higher Education Division (SHED) and Technical and Madrassa Education Division (TMED) under Ministry of Education.

Table 4**Nutrition expenditure 2016/17 by ministry/division**

Ministry/ Division Name	Actual Expenditure 2016/17						Nutrition actual expenditure 2016/17			
	Total (crore)	As % of GDP	As % of total GoB budget	Of which, nutrition (%)	Of which, nutrition (crore)	Of which, nutrition-Specific	Of which, nutrition-Sensitive	Of which, development	Of which, non-Development	
Min. of Food	9,731	0.5%	3.6%	89%	8709	0%	100%	2%	98%	
Min. of Health and Family Welfare	15,248	0.8%	5.7%	41%	6311	4%	96%	15%	85%	
Primary and Mass Education Min.	20,247	1.0%	7.5%	15%	3026	0%	100%	66%	34%	
Min. of Women & Children Affairs	2,110	0.1%	0.8%	91%	1929	7%	93%	3%	97%	
Rural Development & Co-op Div.	1,615	0.1%	0.6%	49%	796	0%	100%	97%	3%	
Min. of Agriculture	8,186	0.4%	3.0%	9%	733	0%	100%	70%	30%	
Local Government Division	15,343	0.8%	5.7%	3%	474	0%	100%	98%	2%	
Secondary & Higher Edu. Division	24,659	1.2%	9.1%	2%	456	0%	100%	85%	15%	
Min. of Fisheries & Livestock	1,790	0.1%	0.7%	28%	493	0%	100%	78%	22%	
Min. of Disaster Mngt & Relief	6,791	0.3%	2.5%	1%	74	0%	100%	96%	4%	
Min. of Social Welfare	4,256	0.2%	1.6%	2%	77	0%	100%	12%	88%	
Min. of Industries	697	0.0%	0.3%	2%	11	100%	0%	92%	8%	
Min. of Environment & Forest	1,676	0.1%	0.6%	2%	30	0%	100%	19%	81%	
Min. of Information	877	0.0%	0.3%	0%	0	0%	100%	0%	100%	
Min. of Religious Affairs	601	0.0%	0.2%	0%	0	0%	100%	0%	100%	
Total	113,826	5.8%	42.24%	20%	23,120	2%	98%	25%	75%	

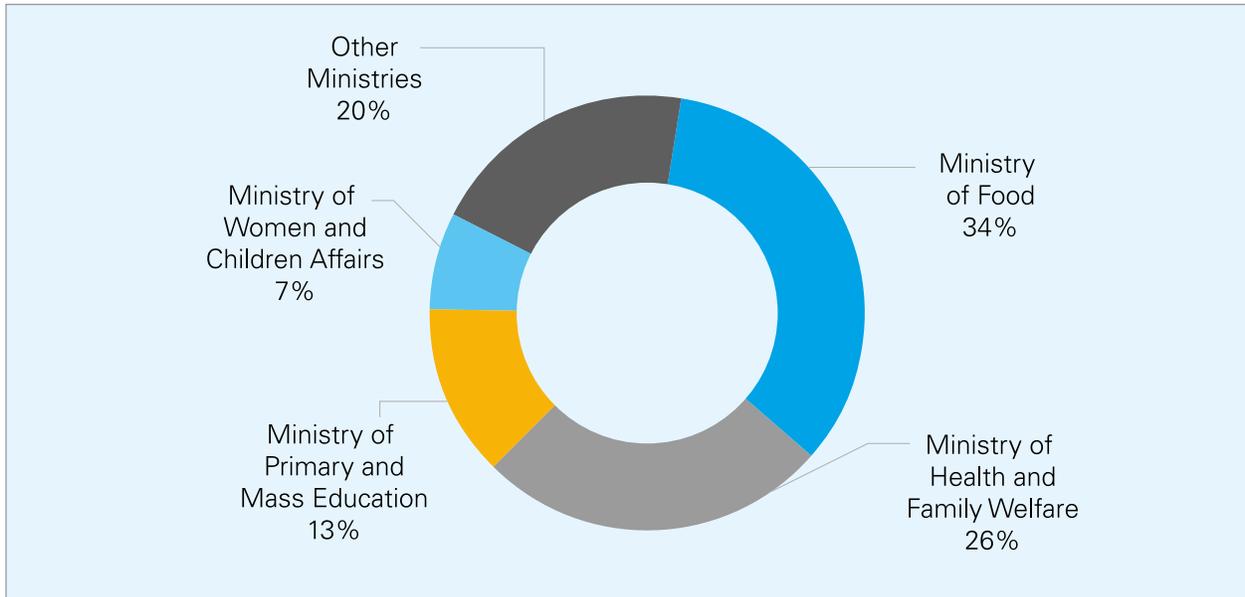
Source: IBAS++ and own calculations

Table 5

Nutrition expenditure by ministry/division; 2014/15 to 2017/18; Original, revised and actual expenditure (core, nominal)

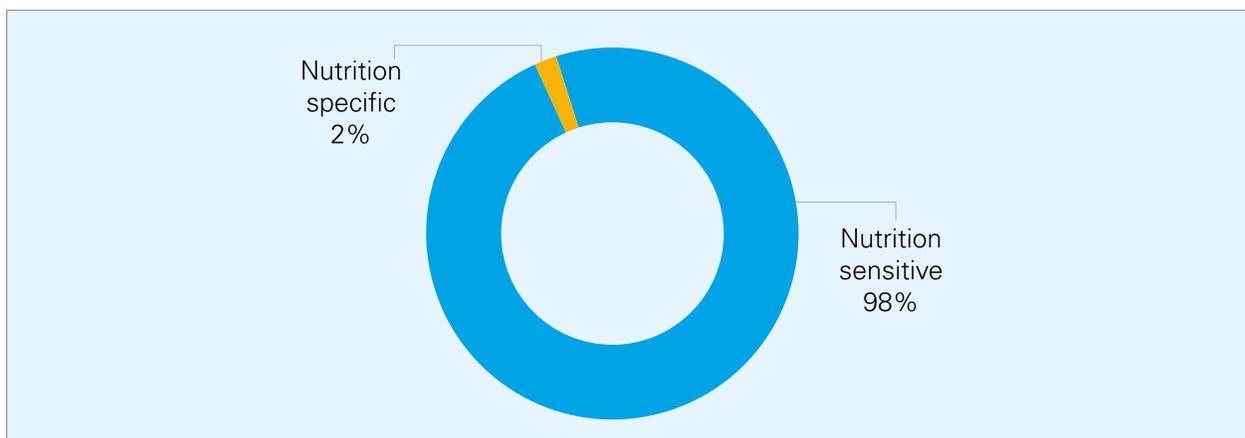
Ministry/ Division Name	2014/15			2015/16			2016/17			2017/18	
	Original	Revised	Actual	Original	Revised	Actual	Original	Revised	Actual	Original	Actual
Min. of Food	10,042	8,099	6,653	10,189	8,259	6,165	10,811	10,701	8,709	13,159	8,709
Min. of Health and Family Welfare	5,322	5,548	4,813	5,647	6,758	5,359	7,274	6,294	6,311	7,174	6,311
Primary and Mass Education Min.	2,007	2,082	2,025	1,022	2,968	2,968	2,764	2,111	3,026	1,098	3,026
Min. of Women & Children Affairs	1,364	1,361	1,317	1,510	1,542	1,493	1,937	1,981	1,929	2,334	1,929
Rural Development & Co-op Div	893	934	915	565	678	674	395	789	796	957	796
Min. of Agriculture	372	379	373	527	595	593	714	659	733	1,035	733
Local Government Division	1,080	888	739	1,049	935	591	1,148	1,355	474	1,023	474
Secondary & Higher Edu. Division	2	399	397	406	420	435	422	403	456	161	456
Min. of Fisheries & Livestock	467	418	413	490	405	417	536	460	493	646	493
Min. of Disaster Relief & Mngt	2,849	2,529	1,064	2,986	2,331	2,135	3,072	1,420	74	1,659	74
Min. of Social Welfare	58	59	50	55	54	49	71	75	77	96	77
Min. of Industries	21	17	9	19	25	3	6	22	11	1	11
Min. of Environment & Forest	9	6	6	12	9	8	10	27	30	3	30
Min. of Information	1	1	0	0	1	0	0	0	0	0	0
Min. of Religious Affairs	0	0	0	0	0	0	0	0	0	0	0
Total	24,486	22,721	18,775	24,476	24,980	20,891	29,161	26,296	23,120	29,347	23,120

Source: IBAS++ and own calculations

Figure 5**Nutrition expenditure distribution across ministries, FY2014/15-2016/17**

Source: IBAS++ and own calculations

Looking at the proportion of nutrition-specific vs nutrition-sensitive expenditures, only 2% were on nutrition-specific project/operational lines while the remaining 98% was on nutrition-sensitive (Figure 6). This is similar to what is found in other countries as reported in the 2017 Global Nutrition Report (Development Initiatives, 2017). This is particularly relevant because since nutrition-sensitive interventions do not have nutrition as its primary focus, it does not answer to what extent these are targeting nutrition. A project by project analysis would be necessary to answer that. There might also be missed opportunities and competing priorities within these programmes with other sectors' goals such as health, education or agriculture.

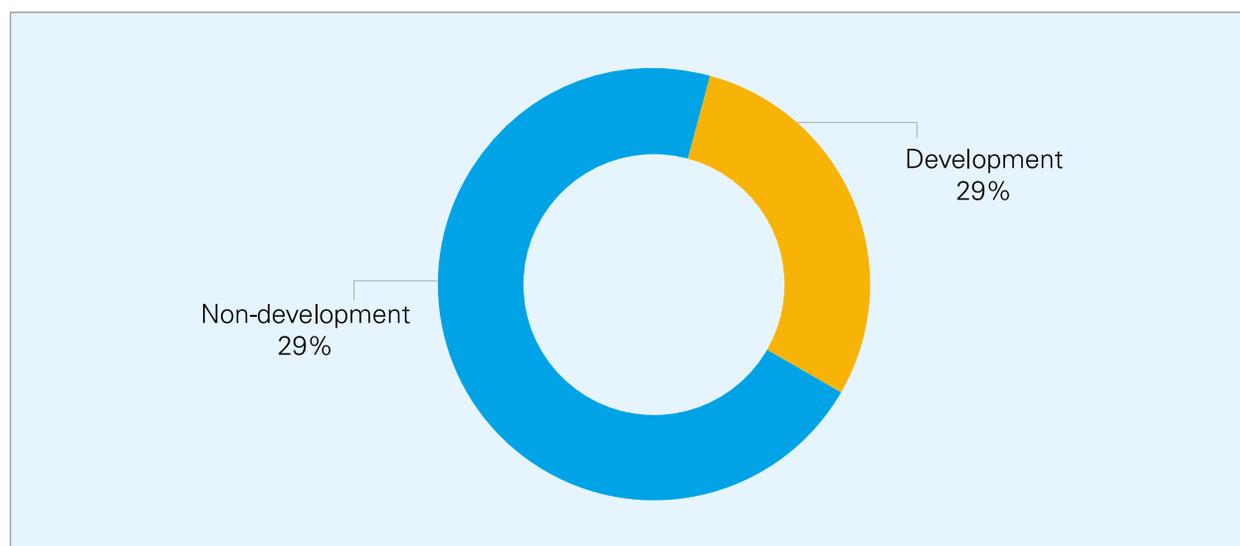
Figure 6**Nutrition-specific vs nutrition-sensitive, FY2014/15-FY2016/17**

Source: IBAS++ and own calculations

A breakdown between Development Projects and Non-Development Operational Lines shows how Non-Development accounts for more than 70% of nutrition expenditures. This means that it is important to look beyond the Annual Development Programme as a lot of the expenditure goes through the Non-Development budget (Figure 7).

Figure 7

Development vs Non-development, FY2014/15-FY2016/17



Source: IBAS++ and own calculations

Not surprisingly, the review of the largest project/operational lines shows how these fall mainly within the largest spending ministries. Table 6 shows how the largest 20 operational/project lines accounted for 81% of total nutrition actual expenditure between 2014/15 and 2016/17. In terms of whether these 20 projects were nutrition-specific or nutrition-sensitive, it is found that only one nutrition-specific project was in the top 20 projects, with the other 19 projects/operational lines categorised as nutrition-sensitive. It is also worth noting that one ministry accounts for a third of the total value, that is, the Ministry of Food. Table 7 provides the yearly breakdown for these programmes.

More than half of the total expenditure found is concentrated in seven projects/operational lines. Their relevance is as follows:

- Domestic Procurement and Subsidy for OMS (22% and 7%) under the Ministry of Food: According to MTBF, Open Market Sales (OMS) of stored food-grains would enable the poor people to buy food-grains at low price. Through a targeted food distribution program like OMS people of low income groups can purchase food at cheaper prices, aiming to meet their needs for food and nutrition.
- Upazilla Family Planning Offices (7%), Upazilla Health Complex and Sub Centers (5%) and Upazilla Health Offices (4%) under the Ministry of Health and Family Welfare: MTBF of both HSD and MEFWD includes providing Health, Nutrition and Family planning services to rural poor through

community clinics and Union Health and Family Welfare Centres as a priority spending area. The Non-Development of Upazila Health Office includes budget for union level facilities under DGHS. Similarly budget for union level facilities under DGFP is included in the budget of Upazilla Family Planning Office. Union level facilities mostly provide maternal and child care that include nutrition services through counselling during Ante Natal Care, growth monitoring of child, etc. Upazila Health Complexes (UHC) provide maternal and child care along with other services. UHC in 53 Upazilas implement maternal health voucher scheme. According to NNS Operational Plan nutrition services are provided through Integrated Management of Childhood Illnesses (IMCI) corner and UHCs have IMCI corners.

- VGD Programme (5%) under the Ministry of Women and Children Affairs: According to MTBF the long-term objective of the VGD Programme is to improve socioeconomic conditions of the poverty prone and distressed rural women of Bangladesh, so that they can overcome food insecurity, malnutrition and financial crisis as well as the lack of social dignity.
- Primary education Stipend Project (4%) under the Ministry of Primary and Mass Education: According to the Key Informant Interviewees this programme was introduced replacing Food for Education. MTBF states that stipend is offered to students coming from poor families to increase school attendance and to help poor students to complete the primary education cycle. This is linked to keeping children in schools and improving nutrition outcomes.

Nutrition-sensitive programmes account for the vast majority of expenditures are often sector wide programmes and cover cross-cutting issues. Nutrition-specific programmes are smaller as they are more focused, and represent a smaller proportion of the budget. These are presented separately given their direct impact in the reduction of malnutrition.

Table 8 presents the list of the 13 project/operational lines identified as nutrition-specific. Maternal, Neonatal, Child and Adolescent Health (MNCAH) project dominated the nutrition-specific actual expenditure in Bangladesh, accounting for 60% of the total nutrition-specific expenditures incurred. However, it was equivalent to only 1% of the total nutrition expenditure between 2014/15 to 2016/17 given the relative size of nutrition-specific versus nutrition-sensitive expenditure. The Karmajibi Lactating Mother Sohaita Tohbil project equalled 20% of the nutrition-specific actual expenditure, while the National Nutrition Services (NNS) constituted 8%. Table 9 provides the yearly breakdown.

Table 6

Top 20 Projects/Operational Lines by Size

Rank	Project/ Operational Lines	Ministry	Percentage Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Expenditure in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific
1	Domestic Procurement	Min. of Food	22%	14,131	Non-Development	Sensitive
2	Upazilla Family Planning Offices	Ministry of Health and Family Welfare	7%	4,235	Non-Development	Sensitive
3	Subsidy for OMS	Min. of Food	6%	3,848	Non-Development	Sensitive
4	Upazilla Health Complex and Sub Centres	Ministry of Health and Family Welfare	5%	3,277	Non-Development	Sensitive
5	VGD Programmes	Min. of Women & Children Affairs	5%	3,160	Non-Development	Sensitive
6	Primary Education Stipend Project (3rd Phase)	Primary and Mass Education Min.	4%	2,772	Development	Sensitive
7	Upazilla Health Offices	Ministry of Health and Family Welfare	4%	2,591	Non-Development	Sensitive
8	Secretariat *	Primary and Mass Education Min.	4%	2,468	Non-Development	Sensitive
9	V.G.F. Programme	Min. of Disaster Mngt & Relief	3%	2,151	Non-Development	Sensitive
10	Import under Own Resources	Min. of Food	3%	1,937	Non-Development	Sensitive
11	One house one farm (Revised)	Rural Development & Co-op Div.	3%	1,725	Development	Sensitive
12	Secretariat *	Ministry of Health and Family Welfare	2%	1,491	Non-Development	Sensitive
13	School feeding Programme in Poverty prone areas (1st Revised)	Primary and Mass Education Min.	2%	1,361	Development	Sensitive
14	Department of Health Services	Ministry of Health and Family Welfare	2%	1,170	Non-Development	Sensitive
15	Community Based Health Care (CBHC)2	Ministry of Health and Family Welfare	2%	1,060	Development	Sensitive
16	Stipened Project for Primary Education (2nd Phase)	Primary and Mass Education Min.	1%	939	Development	Sensitive
17	Valuation of Food Supplied under Food for Works (Outside A.D.P)	Min. of Disaster Mngt & Relief	1%	887	Development	Sensitive
18	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Ministry of Health and Family Welfare	1%	750	Development	Specific
19	Secondary Education Stipend Project	Secondary & Higher Edu. Division	1%	683	Development	Sensitive
20	Maternity Allowance for the Poor Mother	Min. of Women & Children Affairs	1%	627	Non-Development	Sensitive
Sub-Total			81%	51,262		
Other Projects			19%	12,028		
Total			100%	63,290		

Source: IBAS++ and own calculations. Notes: * Non-development related Secretariat costs proportional to nutrition-relevant actual development expenditure.

Table 7

Top 20 Projects/Operational Lines by Size; 2014/15 to 2017/18; original, revised and actual expenditure (crore)

Project/Operational Lines	Ministry	2014/15			2015/16			2016/17			2017/18	
		Original	Revised	Actual	Original	Revised	Actual	Original	Revised	Actual	Original	Actual
1 Domestic Procurement	Min. of Food	4,960	5,312	5,234	5,483	5,415	4,056	6,891	6,609	4,841	6,121	
2 Upazilla Family Planning Offices	Ministry of Health and Family Welfare	1,094	1,185	1,092	1,252	1,608	1,457	1,853	1,746	1,686	0	
3 Subsidy for OMS	Min. of Food	842	697	340	934	1,072	865	1,790	2,682	2,643	3,427	
4 Upazilla Health Complex and Sub Centres	Ministry of Health and Family Welfare	884	969	882	1,008	1,241	1,167	1,410	1,365	1,228	1,575	
5 VGD Programmes	Min. of Women & Children Affairs	926	932	905	1,032	1,038	1,021	1,220	1,244	1,234	1,465	
6 Primary Education Stipend Project (3rd Phase)	Primary and Mass Education Min.	0	0	0	0	1,400	1,390	1,400	1,400	1,382	354	
7 Upazilla Health Offices	Ministry of Health and Family Welfare	655	652	660	683	958	908	1,107	1,075	1,024	1,163	
8 Secretariat *	Primary and Mass Education Min.	432	520	504	274	912	945	669	6	1,016	2	
9 V.G.F. Programme	Min. of Disaster Mngt & Relief	1,419	1,410	870	1,453	1,461	1,280	1,484	1,324	1	1,642	
10 Import under Own Resources	Min. of Food	3,144	1,615	757	2,800	1,067	587	1,106	800	592	2,795	
11 One house one farm (Revised)	Rural Development & Co-op Div.	585	584	561	461	480	465	315	678	700	773	
12 Secretariat *	Ministry of Health and Family Welfare	517	438	409	405	603	385	575	119	629	244	
13 School feeding Programme in Poverty prone areas (1st Revised)	Primary and Mass Education Min.	360	419	396	560	482	481	431	540	485	512	
14 Department of Health Services	Ministry of Health and Family Welfare	167	236	249	269	383	381	433	573	541	638	
15 Community Based Health Care (CBHC)	Ministry of Health and Family Welfare	345	285	169	475	550	412	525	405	478	700	
16 Stipend Project for Primary Education (2nd Phase)	Primary and Mass Education Min.	970	940	938	0	0	0	0	0	0	0	
17 Valuation of Food supplied under Food for Works (Outside A.D.P)	Min. of Disaster Mngt & Relief	1,239	1,011	168	1,310	719	719	1,435	0	0	0	
18 Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Ministry of Health and Family Welfare	585	726	521	640	578	94	566	425	135	1,290	
19 Secondary Education Stipend Project	Secondary & Higher Edu. Division	1	220	219	270	245	231	240	234	233	109	
20 Maternity Allowance for the Poor Mother	Min. of Women & Children Affairs	143	143	140	169	169	169	317	318	318	380	
Total		19,269	18,294	15,014	19,480	20,380	17,013	23,767	21,543	19,165	23,189	

Source: IBAS++ and own calculations. Notes: * Non-development related Secretariat costs proportional to nutrition-relevant actual development expenditure.

Table 8

Nutrition-Specific Projects/Operational Lines

Rank	Project Name	Ministry	Cummulative Actual Expenditure in Crore Taka (2014/15-2016/17)	Share of Total Nutrition-Specific Expenditure	Share of Total Nutrition Expenditure (2014/15-2016/17)	Development vs Non-Development
1	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Ministry of Health and Family Welfare	750	60.03%	1.19%	Development
2	Karmajibi Lactating Mother Sohaita Tohbil	Min. of Women & Children Affairs	255	20.43%	0.40%	Non-Development
3	National Nutrition Services (NNS)	Ministry of Health and Family Welfare	106	8.47%	0.17%	Development
4	Early learning for Child Development (2nd phase) (01/01/2014 - 31/12/2016)	Min. of Women & Children Affairs	55	4.41%	0.09%	Development
5	Institute of ORS Production and Distribution	Ministry of Health and Family Welfare	27	2.17%	0.04%	Non-Development
6	Control of iodine deficiency disorder through universal application of salt iodisation (01/07/11-30/06/16)	Min. of Industries	17	1.33%	0.03%	Development
7	Institute of Public Health Nutrition, Dhaka	Ministry of Health and Family Welfare	16	1.30%	0.03%	Non-Development
8	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Ministry of Health and Family Welfare	9	0.74%	0.01%	Development
9	Fortification of Edible Oil in Bangladesh (01/07/2013-31/12/2015) (Phase-2) approved	Min. of Industries	6	0.47%	0.01%	Development
10	Bangladesh Breastfeeding Foundation, Dhaka	Ministry of Health and Family Welfare	4	0.28%	0.01%	Non-Development
11	National Nutrition Programme (NNP)	Ministry of Health and Family Welfare	2	0.16%	0.00%	Development
12	Bangladesh National Nutrition Council	Ministry of Health and Family Welfare	2	0.15%	0.00%	Non-Development
13	Gazipur City Corporation to provide poor women and children's health and nutrition services (2016-17 to 2018-19)	Min. of Women & Children Affairs	1	0.04%	0.00%	Non-Development
Total			1,250	100.00%	1.97%	

Source: IBAS+++ and own calculations.

Table 9**Nutrition-Specific Projects/Operational Lines; 2014/15 to 2017/18; Original, Revised and Actual (crore)**

	Project Name	Ministry	2014/15			2015/16			2016/17			2017/18	
			Original	Revised	Actual	Original	Revised	Actual	Original	Revised	Actual	Original	Actual
1	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Ministry of Health and Family Welfare	585	726	521	640	578	94	566	425	135	1,290	
2	Karmajibi Lactating Mother Sohaita Tohbil	Min. of Women & Children Affairs	65	65	65	76	76	76	114	114	114	128	
3	National Nutrition Services (NNS)	Ministry of Health and Family Welfare	87	110	41	78	89	32	58	36	33	136	
4	Early learning for Child Development (2nd phase) (01/01/2014 - 31/12/2016)	Min. of Women & Children Affairs	0	19	21	16	17	17	4	17	17	9	
5	Institute of ORS Production and Distribution	Ministry of Health and Family Welfare	9	9	7	10	11	8	11	12	12	13	
6	Control of iodine deficiency disorder through universal application of salt iodisation (01/07/11-30/06/16)	Min. of Industries	12	10	9	9	10	3	4	8	5	1	
7	Institute of Public Health Nutrition, Dhaka	Ministry of Health and Family Welfare	4	4	4	4	7	6	8	8	6	9	
8	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	Ministry of Health and Family Welfare	0	0	0	0	0	0	0	0	9	183	
9	Fortification of Edible Oil in Bangladesh (01/07/2013-31/12/2015) (Phase-2) approved	Min. of Industries	8	7	0	9	14	0	2	13	6	0	
10	Bangladesh Breastfeeding Foundation, Dhaka	Ministry of Health and Family Welfare	1	1	1	1	1	1	2	2	2	0	
11	National Nutrition Programme (NNP)	Ministry of Health and Family Welfare	0	0	0	0	0	0	0	0	2	0	
12	Bangladesh National Nutrition Council	Ministry of Health and Family Welfare	1	1	1	1	1	1	1	1	1	1	
13	Gazipur City Corporation to provide poor women and children's health and nutrition services (2016-17 to 2018-19)	Min. of Women & Children Affairs	0	0	0	0	0	0	0	2	1	2	
14	Completion of the Incomplete work of Maternal and Child Health Care Training Institute (MCHTI)	Ministry of Health and Family Welfare	0	0	0	0	0	0	25	25	0	17	
Total			772	952	669	844	804	238	794	664	342	1,789	

Source: IBAS++ and own calculations

4.2 Analysis of selected ministries

This section presents the analysis of the largest spenders on nutrition project/operational lines as shown in Table 4 above based on their priorities as presented in the MTBF and the projects/operational lines found in their budgets. These are: Ministry of Food, Health Service Division, Ministry of Primary and Mass Education and the Ministry of Women and Children Affairs.

4.2.1 Ministry of Food

Food access and availability are one of the most important long-term factors that could prevent undernutrition (Ahmed et al, 2015). One of the specific objectives of the National Nutrition Policy 2015 guiding NPAN2 is “ensuring availability of adequate, diversified and quality safe food and promote healthy feeding practices”, which to a large extent falls under the responsibility of the Ministry of Food.

As per its MTBF, the Ministry of Food aims at ensuring sufficient and safe food for all citizens of the country through integrated policy, strategy and management of food. Its main functions include Bangladesh’s overall food management, planning, operation, and co-ordination; export, import and internal procurement of food grains (rice and wheat), its distribution and movement around the country, as well as maintaining sufficient food stock and grains and testing its quality. Its medium term strategic objectives include ensuring availability of food to the poor (especially to the women and children) and ensuring availability of safe food and improved nutrition. In line with this, its priority spending areas are the domestic procurement of rice and wheat, the import of food-grain through own resources and aid supported imports and the distribution of food grains at fair prices for the poor people.

Based on this, this PER-N argues that the alignment between the ministry’s objectives and those in NPAN2 should be strengthened. The MTBF talks about ensuring sufficient and safe food and testing quality. It however does not mention diversification. Food grains include rice and wheat only but this is not sufficient to ensure the diversified diet as prioritised in NPAN2.

The Ministry of Food represents about 3.7% of total GoB budget and around 0.5% of GDP. Table 10 shows how the identified projects/operational lines contributing to nutrition represent around 34% of total expenditure on nutrition found in the three years under review. Most of it is in the non-development side of the budget and is dedicated to the procurement of rice and wheat as well as import and distribution of food. It can all be classified as nutrition-sensitive.

These interventions would fall under the second thematic area of NPAN2, namely “agriculture and diet diversification and locally adapted recipes”. This thematic area includes food fortification, food processing and storage and food security, safety and quality. This does not mean, however, that they reflect the actions as anticipated in NPAN2.

Table 11 presents the breakdown by economic classification, namely pay, recurrent non-pay and capital. In the Ministry of Food, nutrition expenditures on pay represent less than 1% of the total and most of it is on recurrent non-pay and on capital expenditure.

Tables 12 and 13 provide a further breakdown of the two largest operational lines which account for nearly 30% of total expenditure on nutrition in 2016/17 and its evolution in the three years period. The breakdown of the operational line for domestic procurement under the Ministry of Food shows clearly how this expenditure is for the purchase of rice and wheat. Actual expenditure decreased significantly in real terms from 2014/15 to 2015/16 (by 27%), increased in 2016/17 (by 13%) and is projected to decrease again in 2017/18 (by 16%).

The breakdown of the operational line of the Subsidy for OMS shows how the amount has been increasing rapidly between 2014/15 and 2016/17 with a 7-fold increase.

Table 10**Ministry of Food: Nutrition Projects/Operational Lines**

#	Project Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Expenditure in Crore BDT (2014/15-2016/17)	Development vs Non-Development	Nutrition-Sensitive vs Specific	NPAN2
1	Domestic Procurement	22%	14,131	Non-Development	Sensitive	Agriculture
2	Subsidy For Open Market Sale (OMS)	6%	3,848	Non-Development	Sensitive	Agriculture
3	Import under Own Resources	3%	1,937	Non-Development	Sensitive	Agriculture
4	Import under Foreign Assistance	1%	476	Non-Development	Sensitive	Agriculture
5	Construction of a Concrete Grain Silo of 50000 MT capacity at Mongla port with Ancillary Facilities	0%	249	Development	Sensitive	Agriculture
6	Modern Food Storage Facilities Project	0%	185	Development	Sensitive	Agriculture
7	Construction of Multistoried Warehouse at Santahar grain Silo, Bogra (25,000 M.T.)	0%	130	Development	Sensitive	Agriculture
8	Construction of 1.05 lakh M.T Capacity new food godowns	0%	75	Development	Sensitive	Agriculture
9	Silo	0%	70	Non-Development	Sensitive	Agriculture
10	Controller of Movement & Storage	0%	51	Non-Development	Sensitive	Agriculture
	Other	1%	349			
	Total	34%	21,501			

Source: IBAS++ and own calculations

Table 11

MoFood nutrition expenditure: Breakdown by economic classification (nominal)

	Development			Non-development		
	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2014-15	Actual 2015-16	Actual 2016-17
Capital	88.02%	84.65%	46.00%	0.02%	0.01%	0.05%
Non-pay recurrent	11.62%	14.95%	53.29%	99.5%	99.3%	99.4%
Pay	0.36%	0.41%	0.71%	0.46%	0.71%	0.58%

Source: IBAS++ and own calculations.

Table 12

Breakdown of Domestic Procurement (nominal)

Component	2014/15		2015/16		2016/17		2017/18	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Purchase of Wheat	4,394	4,748	5,846	6,313	8,734	5,786	2,587	5,656
Purchase of Rice	45,205	47,593	48,985	34,247	60,171	60,307	45,709	55,550
Administrative Costs	0	0	0	0	0	0	113	0
Total (nominal)	49,598	52,341	54,831	40,560	68,905	66,093	48,409	61,206
Annual change (nom)			11%	-23%	26%	22%	19%	-11%
Annual change (real)			4%	-27%	19%	16%	13%	-16%

Source: IBAS++ and own calculations.

Table 13

Breakdown of Subsidy for Open Market Sale (OMS) (nominal)

Component	2014/15		2015/16		2016/17		2017/18	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Subsidy for Open Market Sale	842	340	934	865	1,790	2,682	2,643	3,427
Annual change (nom)			11%	155%	92%	206%	206%	91%
Annual change (real)			5%	141%	82%	190%	190%	82%

Source: IBAS++ and own calculations.

4.2.2 Ministry of Health and Family Welfare

As reflected in NPAN2, one of the objectives of the National Nutrition Policy 2015 specifically aims to improve the nutritional status of all citizens, including children, adolescent girls, pregnant women and lactating mothers. This, to a large extent, falls under the Ministry of Health and Family Welfare, split in two divisions since 2017/18: The Health Services Division and the Medical Education and Family Welfare Division.

The Ministry aims to ensure affordable and quality health care services for all by improving the health, population and nutrition sectors and building a healthy, strong and effective workforce. Within its major functions, it includes providing health and nutrition services and expansion of these services; ensuring medical facilities, public health and prevention and cure of different communicable and non-communicable diseases; implementation of programmes of child health care and maternal care, Expanded Programme of Immunisation (EPI) and nutrition improvement activities; and control of communicable and non-communicable and newly emerging diseases. Aligned with this, its medium-term objectives include ensuring improved health care for mother and child (including distribution of Vitamin-A and encouraging breast feeding); upgrading quality health services for all (including conducting community clinic based primary health, nutrition and population programme for rural population; inclusion of health education in school curriculum; and mass awareness and information campaigns); and increasing food safety with nutritional standards. The latter includes the implementation of the community nutrition programme; expansion of activity providing supplementary foods to pregnant women, nursing mothers and children; formulation and implementation of a strategy to ensure food safety and to determine food standards; and conducting nutrition awareness programmes with help of the mass media and NGOs. Furthermore, it aims to develop efficient human resources in the health, population and nutrition sector.

Within its priority spending areas/programmes, it has the provision of health, nutrition and family planning services to rural poor through community clinics and Union Health and Family Welfare Centres. The Ministry of Health and Family Welfare represents about 5.8% of total GoB budget and around 0.8% of GDP. Table 14 shows how the identified projects/operational lines contributing to nutrition represent around 26% of total expenditure on nutrition found in the 2016/17. These are mainly related to health services in general and maternal and child health specifically. Most of it is in the non-development side of the budget. The largest lines, i.e., Upazilla Family Offices, Upazilla Health Complex and Sub-Centers and Upazilla Health Offices have been explained above.

These interventions would fall under the first thematic area of NPAN2, namely “nutrition for all lifecycle approach”. This thematic area includes Infant and Young Child Feeding (IYCF) Practices, micronutrients malnutrition, maternal nutrition and reducing low birth weight, management of acute malnutrition, adolescent nutrition, nutrition for the elderly population, prevention and control of obesity and non-communicable diseases, and urban nutrition.

Table 15 provides a further breakdown of the largest operational line, the Upazilla Health Family Planning Office, which alone accounts for 7% of total expenditure on nutrition in 2016/17 and its evolution in the three years period. It shows how around 92% of it is for pay and allowances, and 3% is for contraceptives. Actual expenditure has increased by 26% and 10% in real terms in 2015/16 and 2016/17 respectively.

Table 14

Ministry of Health and Family Welfare

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual in Crore BDT (2014/15-2016/17)	Development vs Non-Development	Nutrition-Sensitive vs Specific	NPAN2
1	Upazilla Family Planning Offices	6.69%	4,235	Non-Development	Sensitive	Nutrition
2	Upazilla Health Complex and Sub Centres	5.18%	3,277	Non-Development	Sensitive	Nutrition
3	Upazilla Health Offices	4.09%	2,591	Non-Development	Sensitive	Nutrition
4	Secretariat	2.36%	1,491	Non-Development	Sensitive	Nutrition
5	Department of Health Services	1.85%	1,170	Non-Development	Sensitive	Nutrition
6	Community Based Health Care (CBHC) (2)	1.67%	1,060	Development	Sensitive	Nutrition
7	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	1.19%	750	Development	Specific	Nutrition
8	*Family Planning Field Services Delivery (FPFSD)	0.49%	310	Development	Sensitive	Nutrition
9	Clinical Contraception Services Delivery Programme (CCSDP)	0.47%	299	Development	Sensitive	Nutrition
10	Revitalization of Community Health Care Initiative in Bangladesh (01/07/2009 - 30/06/2015) approved	0.41%	258	Development	Sensitive	Nutrition
	Other	1.74%	1,098			
	Total	26.13%	16,540			

Source: IBAS++ and own calculations. Notes: Those mark with MEFWD fall under the Medical Education and Family Welfare Division since 2017/2018.

4.2.3 Ministry of Primary and Mass Education

NPAN2 recognises that social protection programmes offer multiple ways for integrating nutrition considerations. As examples, it includes school meals and school feeding, which may include fortified foods as well as nutrition-related education. It also notes that the design of social protection programs must also address underlying causes to the maximum extent, such as poverty, women empowerment and child marriage, which have been acknowledged as the leading underlying causes of under-nutrition in Bangladesh. A major activity aiming to contribute to that is increasing the coverage of school stipend programs for girls (keeping them in schools). School feeding programmes in poverty prone areas and stipend programmes fall mainly under the responsibility of the Ministry of Primary and Mass Education, as well as the Ministry of Secondary and Higher Education.

The Ministry of Primary and Mass education aims to extend universal access to primary education, including through stipend program for poor students, school feeding programmes in poverty stricken areas and education allowances and stipends for disadvantaged students to prevent drop-out rates, which were found within its priority spending areas/programmes in the MTBF.

The Ministry of Primary and Mass Education represents about 7.8% of total GoB budget and around 1% of GDP. Table 16 shows how the identified projects/operational lines contributing to nutrition represent around 13% of total expenditure on nutrition found in the 2016/17. Most of it is in the development side and it is for school feeding and stipends, classified as nutrition-sensitive. School feeding and school stipend programmes are sometimes classified under the “education” thematic sector in other countries but in NPAN2, they clearly fall under “social protection” (as education is not an area in itself in NPAN2).

Table 16

Ministry of Primary and Mass Education: List of Projects/Operational Lines

#	Project/ Operational Lines	Percentage Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Expenditure in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Primary Education Stipend Project (3rd Phase)	4.38%	2,772	Development	Sensitive	Social Protection
2	School feeding Programme in Poverty prone areas (1st Revised)	2.15%	1,361	Development	Sensitive	Social Protection

#	Project/ Operational Lines	Percentage Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Expenditure in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
3	Stipend Project for Primary Education (2nd Phase)	1.48%	939	Development	Sensitive	Social Protection
4	Reaching Out of School Children (ROSC) Project (2nd Phase)	0.67%	426	Development	Sensitive	Social Protection
5	EC Assisted School Feeding Program (1st Revised)	0.08%	50	Development	Sensitive	Social Protection
6	School Health & School Feeding	0.01%	4	Development	Sensitive	Social Protection
7	Basic Education for Hard to Reach Urban Working Children (2nd Phase)	0.00%	1	Development	Sensitive	Social Protection
8	Secretariat	3.90%	2,468	Non-Development	Sensitive	Social Protection
	Total	12.68%	8,022			

Source: IBAS++ and own calculations.

4.2.4 Ministry of Women and Children Affairs

Within the social protection area, NPAN2 notes the importance of women empowerment and children's rights protection to tackle the underlying causes of malnutrition in Bangladesh. As explained in NPAN2, in order to enhance the nutritional value, inclusion of multiple micronutrient fortified foods (e.g. rice and edible oil) into the food basket/transfer of social protection programs can contribute to reducing micronutrient deficiencies to targeted sections of population. It specifically mentions that social protection programs such as the Vulnerable Group Development (VGD) program need to be encouraged to further replace regular food with fortified food in the near future. This programme falls under the Ministry of Women and Children Affairs.

The MTBF has as part of its major functions women and children welfare and development as well as empowerment of women with creation of employment opportunities. Within its priority spending areas, in addition to the VGD programme, it also includes the working lactating mother assistance fund and maternity allowance programme for poor mothers, i.e. pregnant women.

The Ministry of Women and Children Affairs is a relatively small one, representing only 0.8% of GOB budget and 0.1% of GDP. However, almost all of its operational/project lines have been identified as nutrition-sensitive, accounting for as much as 83% of the total expenditure of the ministry. All of its project/operational lines account for 7.5% of nutrition expenditure in Bangladesh, most of it dedicated to the VGD Programme (see Table 17).

Table 18 shows the breakdown of the Programme and the trends over the years. It shows that training expenses and travel related costs are only a small proportion of the total programme costs and most of it is for VGD. The Programme has been allocated a budget for 2017/18 which represents around a 14% increase in real terms.



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Table 17**Ministry of Women and Children Affairs: List of Projects/Operational Lines**

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual in Crore BDT (2014/15-2016/17)	Development vs Non-Development	Nutrition-Sensitive vs Specific	NPAN2
1	VGD Programmes	5.0%	3,160	Non-Development	Sensitive	Social Protection
2	Maternity Allowance for the Poor Mother	1.0%	627	Non-Development	Sensitive	Nutrition
3	Directorate of Women Affairs	0.6%	393	Non-Development	Sensitive	Nutrition
4	Karmajibi Lactating Mother Sohaita Tohbil	0.4%	255	Non-Development	Specific	Social Protection
5	Enabling Environment for Child Rights (01/07/2012 - 30/06/2017)	0.1%	80	Development	Sensitive	Nutrition
6	Bangladesh Shishu Academy	0.1%	70	Non-Development	Sensitive	Nutrition
7	Early learning for Child Development (2nd phase) (01/01/2014 - 31/12/2016)	0.1%	55	Development	Specific	Social Protection
8	Secretariat	0.1%	36	Non-Development	Sensitive	Nutrition
9	Investment Component for Vulnerable Group development programme (01/07/2014-30/06/2018)	0.0%	19	Development	Sensitive	Social Protection
10	Shishu Bikash Kendra	0.0%	12	Non-Development	Sensitive	Nutrition
	Other	0.1%	36			
	Total	7.5%	4,742			

Source: IBAS++ and own calculations.

Table 18

Breakdown of Vulnerable Group Development (VGD) Programme (nominal)

Component	2014/15		2015/16		2016/17		2017/18		
	Budget	Revised Actual	Budget	Revised Actual	Budget	Revised Actual	Budget	Actual	
Vulnerable Group Development	887	869	981	990	984	1,169	1,192	1,190	1,408
Training Expenses	32	29	32	30	28	32	33	29	36
Transport Related Costs	7	7	19	18	9	19	19	15	21
Other Expenses	1	2	13	10	2	9	9	6	10
Total	927	907	1,045	1,047	1,023	1,229	1,253	1,240	1,475
<i>Annual change (nominal)</i>			13%	11%	13%	18%	20%	21%	20%
<i>Annual change (real)</i>			6%	5%	6%	12%	13%	15%	14%

Source: IBAS++ and own calculations.

4.3 Efficiency and equity of spending

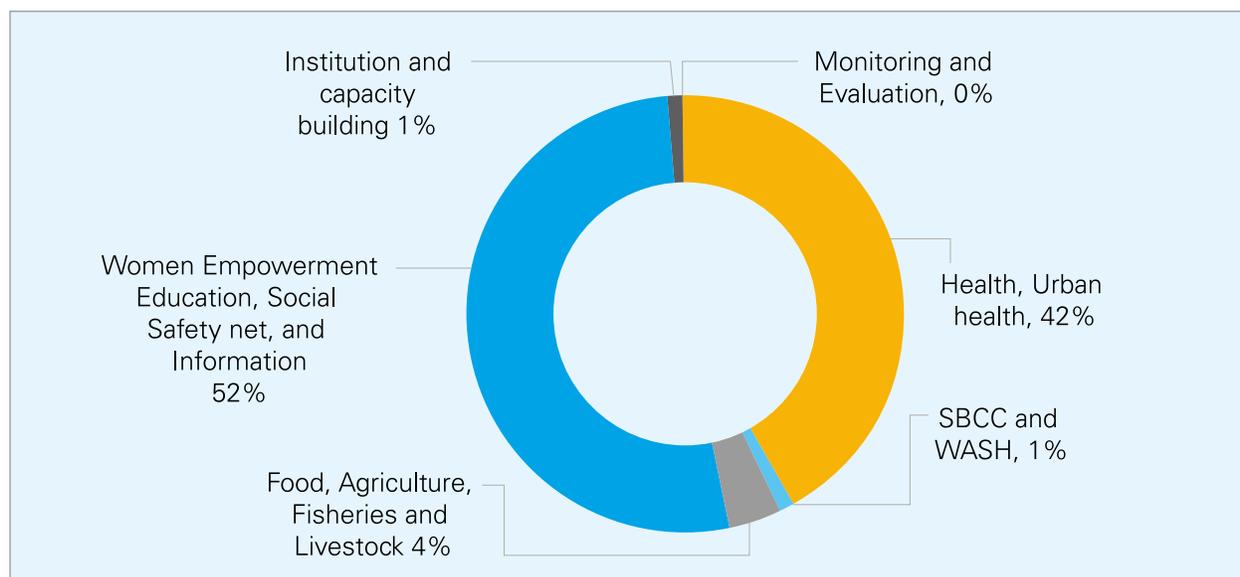
4.3.1 Allocative efficiency

Allocative efficiency refers to whether spending processes result in funds being allocated and spent in ways that reflect GoB priorities for nutrition, NPAN2 in the case of Bangladesh (whether the government is investing in the 'right' combination of IYCF promotion and Management of Acute Malnutrition). NPAN2 lays out the highest priority nutrition-specific interventions (a total of 12), focusing mainly on those for which there is global evidence on their ability to achieve the highest marginal benefit to nutrition outcomes. Beyond the nutrition-specific interventions, it also outlines the nutrition-sensitive interventions prioritised. Based on this, the distribution of resources across the functional areas, relative to the priorities stated in NPAN2 is examined. As anticipated, however, as NPAN2 and the budget are not fully aligned, only an indication of allocative efficiency is provided, while attempting to map the existing budget against the priorities in NPAN2. In addition, with experience from other countries, the SUN Movement categorises nutrition expenditure across six themes: health, education, agriculture, social protection, WASH and fisheries.

NPAN 2 provides an indication on the overall financial requirement from 2016 to 2026, amounting to BDT 12463.41 crore (around USD 1.5 billion). It provides a disaggregation of the budgetary requirements by category of interventions. This is presented in Figure 8. According to NPAN2, the largest spending areas are Health (labelled Health and Urban Health, 42%) and Women Empowerment, Education, Social Safety Net, and Information (52%). Together, these two spending areas account for 94% of the estimated budgetary requirements of NPAN2.

Figure 8

Summary of costs of NPAN2



Source: NPAN2.

Within Women Empowerment, Education, Social Safety Net and Information, by far the highest spending requirement is for the Scale up of existing Maternity Allowance project to 90% coverage, which accounts for 51% of the total NPAN2 financial requirements. Within Health and Urban Health, NPAN 2 identifies as the highest spending requirements for nutrition specific interventions the public provision of complementary foods (15% of total requirements) and breastfeeding promotion (5%).

In an ideal world, the current financial commitments would be aligned with the spending areas identified in NPAN2. However, in practice, plans and budgets are not fully aligned and it is not possible to compare like for like based on existing information. In addition, NPAN2 is forward looking and its costs refer to additional investments over and above existing spending. It was approved in the second half of 2017. This PER is backward looking, covering FY2014/16 to FY2017/18.

A review of how the projects and operational lines identified align with nutrition NPAN2 revealed challenges in classifying these and aligning them to NPAN2. Some project/operational lines appear to be cutting across more than one theme. This preliminary classification gives an indication of the areas which are currently accounting for the largest shares and can be refined further with more nuanced clarifications. Figure 9 present the share of nutrition-related projects and their value by theme based on NPAN2.

The largest 20 projects/operational lines were found to be under either “agriculture and diet diversification and locally adapted recipes”, “nutrition for all following lifecycle approach” or the “social protection” themes of NPAN2. These thematic areas are also the ones capturing almost all nutrition-relevant expenditures in 2016/17 with 62%, 31% and 6.7% respectively. There were very small expenditures found under the other three thematic areas, i.e., “implementation of Integrated and Comprehensive Social and Behaviours Change Communication (SBCC) Strategy”, “Monitoring, Evaluation and Research to inform policy and program formulation as well as implementation” and “capacity building”. The relatively lower financial requirements of these areas is aligned with NPAN2 estimates given that M&E and capacity building are expected to require relatively small additional financing and the SBCC is currently under development and particular operational or project lines were not expected to be found.

In the area of “monitoring, evaluation and research” a number of lines related to research institutes have been identified. The line between research organisations and capacity building is not clear cut. For the purposes of the PER, the Institute of Public Health and Nutrition has been classified under this thematic area as it is mentioned in NPAN2. Other research organisations might be classified here with further consultation, or under capacity building. Their value is quite small relative to the large spending areas and accounts for just 0.24% of actual expenditure. This classification is preliminary and it is to show the array of research initiatives NPAN2 can build on. This can support the establishment of a common nutrition agenda as well as knowledge sharing mechanisms in the utilization of research findings and outcomes, as envisaged under NPAN2. The overlaps are with agriculture, food and health nutrition and population are also recognised.

Finally, under the thematic area of Capacity Building, the review has preliminary identified items mainly related to the Bangladesh Institute of Research and Training On Applied Nutrition (BIRTAN). This is because NPAN2 anticipates that BIRTAN’s capacity, as the training and research arm of the Ministry of Agriculture, will be enhanced through different capacity-building initiatives. NPAN2 further envisages that

building and developing capacity will need to happen at all levels, particularly in rural areas and urban slums. Some capacity strengthening initiatives were found in the PER-N but it is possible that further efforts are happening as part of wider programmes and are not obvious in this initial review. Funds for organisations such as the National Institute for Prevention and Social Medicine (NIPSOM) and the Institute of Child and Mother Health (ICMH) can be reflected here or under research organisations.

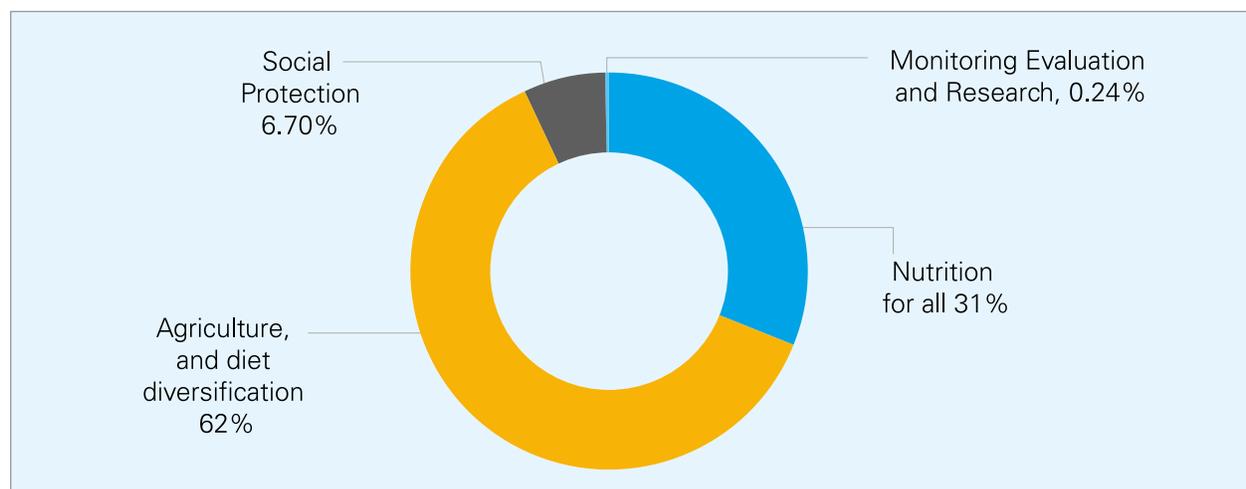
In term of SUN themes, the projects fell under agriculture, health, social protection and education themes. It is important to note that while school feeding and stipends are classified under the “education” theme in the SUN Movement guidelines, in NPAN2 these are under “social protection.” This explains the difference in the relative proportion of expenditure under “social protection” in SUN (1.2%) and in NPAN2 (6.7%).

Similarly, while WASH is one of the thematic areas under the SUN Movement guidelines, programmes related to WASH are covered under “nutrition for all lifecycle approach” under NPAN2. This is explained as water, sanitation and hygiene are intimately linked with health and NPAN2 notes that the nutrition and the linkage between nutrition and WASH programs need to be established to promote hygiene practices at all level (personal/household/community/food production, processing, storage, preparation). Mahmud and Mbuya (2016) provide further detailed arguments in the report “WASH and Nutrition in Bangladesh: Can Building Toilets Affect Children’s Growth?”

Finally, in the case of fisheries, these are found in NPAN2 under the thematic area “Agriculture and diet diversification and locally adapted recipes.” Fisheries production contribute to the promotion of diversified, integrated food production systems which in turn increase the availability, affordability, accessibility and consumption of food.

Figure 9

Distribution of nutrition-related expenditure across NPAN2 themes



Source: IBAS++ and own calculations.

Table 19

Top 20 Projects/Operational Lines by NPAN2 themes

NPAN2 theme	Project	SUN themes
Agriculture and diet diversification and locally adapted recipes	• Domestic Procurement	Agriculture
	• Subsidy For Open Market Sale (OMS)	Agriculture
	• Valuation Of Food Supplied Under Food For Works (Outside A.D.P)	Agriculture
	• Import Under Own Resources	Agriculture
	• Upazilla Family Planning Offices	Health
	• Upazilla Health complex and sub-centres	Health
Nutrition for all following lifecycle approach	• Upazilla Health Offices	
	• Department Of Health Services	Health
	• Community Based Health Care (CBHC)	Health
	• Maternal, Neonatal, Child And Adolescent Health (MNCAH)	Health
	• Maternity Allowance For The Poor Mother	Health
	• Vulnerable Group Development (VGD) Programme	Social protection
Social protection	• Primary Education Stipend Project (3rd Phase)	Education
	• Vulnerable Group Feeding (VGF) Programme	Social protection
	• One House One Farm (Revised)	Social protection
	• School Feeding Programme In Poverty Prone Areas (1st Revised)	Education
	• Stipend Project For Primary Education (2nd Phase)	Education
	• Secondary Education Stipend Project	Education

Source: Authors' analysis.

Based on this preliminary review, while it is not possible to provide a one to one comparison, it appears that allocative efficiency could be improved over time with NPAN2. Where the money is currently being spent might not necessarily be targeting those areas identified in NPAN2 as having longer term nutrition gains for Bangladesh. This is an area for further debate amongst nutrition stakeholders in the country. For example:

- Is current expenditure identified under the Ministry of Food aligned with NPAN2 objectives? The MTBF objectives of the Ministry of Food focus on staple foods. However, if the NPAN2 objective is to diversify diets what measures are being taken to diversify availability and access to affordable foods? What more can be done to improve the diversity of diets and the consumption of safe and nutritious food?

- With regards to education, the MTBF importantly aims for universal access. Is there a differentiated approach to ensure that girls are not left behind? Better educated mothers has a positive impact on nutrition. There is a direct link between keeping girls in school and delaying early marriage and pregnancy. Female secondary education plays a key role so the stipends projects are very relevant.
- Under MoWCA, one of the main spending areas is the “Working Lactating Mother Assistance Fund and Maternity Allowance Program for Poor Lactating Mothers.” Is the budget estimated for this aligned with the costing provided in NPAN2?
- Under MoHFW, there are a number of large operational/budget lines that play an important role in nutrition. Could targeting be improved to reach the more malnourished women and children?

It would be premature to conclude on these questions on the basis of the PER-N or provide specific reallocations that might improve allocative efficiency. However, further work can shed more light on these and the PER-N has provided a baseline to build upon.

4.3.2 Process efficiency

Process efficiency refers to whether institutional arrangements for public spending are efficient. One of the issues covered during the KII with ministries was the budget processes and performance to understand any issues faced in this regard and how these might be impacting spending in general and nutrition related expenditures in particular. The starting point used was the issues emerging from the 2015 PEFA report, which were then adapted and updated based on changes since the report was published. Some of the potential issues includes in-year budget revisions, underspending of budgets or a weak procurement system. Discussions were also held based on available data on ministry-level original budget, the revised and the actual expenditure as this can also give some indication of the efficiency of budget processes.

A common theme emerging from the KII was that coordination between Planning, Policy Planning and Coordination (PPC) and the budget wings in the respective ministries was good, with the planning wing aware of the development budget ceiling and each wing working together. This usually resulted in no change from planning onwards in terms of the amounts budgeted. A common finding was that expenditure would be close or equal to the budgeted amount over each fiscal year, although there may be some adjustments made in the revised budget to facilitate this.

Some challenges may present themselves during the fiscal year, with delays in fund releases cited on a number of occasions due to procedural issues but the funds would always be made available if in line with the budget. However, there were also some examples where capacity in a specific ministry was cited as a reason why there may be difficulties in fully expending the budgeted amount. This was the case with the Ministry of Health and Family Welfare, where Table 20 below shows that actual execution rates based on the revised budget ranged between 79% and 91% over the 3 fiscal years. There is also evidence that the National Nutrition Services has also not been able to spend all its allocated budget and this was also acknowledged during the interviews.

Table 21 below shows how the largest project/operational lines identified as nutrition-sensitive (school feeding and stipends) had execution rates of 90% or above.

There is one particularly odd percentage which is driven by the Secondary Education Stipend Project. While there was a very small budget in 2014/15, a large amount was then included in the revised budget and spent. This explains the more than 18,000% in the Secondary and Higher Education Division and the more than 21,000% execution rate for this project in Table 21.

Performance is usually monitored by the planning wing of the respective ministry with reporting through monthly, quarterly and annual reports in IMED-5 from the line ministry for review meetings and to the IMED for the purpose of monitoring. No specific issues were noted with regards to monitoring and reporting, with review meetings, involving all the relevant wings and departments of the respective ministry used to discuss and solve any issues found.

There are incentives (non-monetary) systems in place for good performance in budget utilisation. Each Ministry/Division signs a Performance Contract under Annual Performance Agreement (APA) with the Cabinet Division and performance, especially in respect of resource utilization and other MTBF objectives is reviewed on the basis of performance of the entity submitted to the Cabinet Division. If the indicator used to monitor budget utilization performance is high, then the concerned ministry/division earns reward points and is given preferential treatment during next year's budget allocation. When utilisation is low, then the concerned entity is held responsible, and in the absence of satisfactory reason for low performance the next year's budget allocation of that line item is reduced.¹⁷ However, this does not apply to priority or essential projects/line items.

■ ¹⁷ See Annual Performance Agreement Guidelines (APA) 2014-15 - Cabinet Division, GoB.

Table 20**Execution rates¹⁸ nutrition expenditure 2014/15 to 2016/17 by Ministry**

Year	2014/15		2015/16		2016/17	
	Budget vs Actual	Revised vs Actual	Budget vs Actual	Revised vs Actual	Budget vs Actual	Revised vs Actual
Ministry/ Division Name						
Min. of Food	66%	82%	61%	75%	81%	81%
Min. of Health and Family Welfare	90%	87%	95%	79%	87%	100%
Primary and Mass Education Min.	101%	97%	290%	100%	109%	143%
Min. of Women & Children Affairs	97%	97%	99%	97%	100%	97%
Rural Development & Co-op Div.	102%	98%	119%	99%	201%	101%
Min. of Agriculture	100%	98%	113%	100%	103%	111%
Local Government Division	68%	83%	56%	63%	41%	35%
Secondary & Higher Edu. Division	18301%	99%	107%	104%	108%	113%
Min. of Fisheries & Livestock	88%	99%	85%	103%	92%	107%
Min. of Disaster Mngt & Relief	37%	42%	72%	92%	2%	5%
Min. of Social Welfare	86%	84%	88%	89%	108%	103%
Min. of Industries	43%	52%	17%	13%	187%	52%
Min. of Environment & Forest	67%	97%	63%	89%	289%	113%
Total	77%	83%	85%	84%	79%	88%

Source: IBAS++ and own calculations. Notes: (1) The odd 18365% execution rate in 2014/15 under the Secondary and Higher Education Division is driven by the Secondary Education Stipend Project as seen in table below. The specific line driving it is "stipend / scholarship".

■ ¹⁸ The execution rate is the percentage of budget executed with respect to what was approved in the original budget or in the revised budget.

Table 21

Execution rates 2014/15 to 2016/17 largest projects

Rank	Project/Operational Lines	Year		2014/15		2015/16		2016/17	
		Ministry/ Division Name		Budget vs Actual	Revised vs Actual	Budget vs Actual	Revised vs Actual	Budget vs Actual	Revised vs Actual
1	Domestic Procurement	Min. of Food		106%	99%	74%	75%	70%	73%
2	Upazilla Family Planning Offices	Ministry of Health and Family Welfare		100%	92%	116%	91%	91%	97%
3	Subsidy for OMS	Min. of Food		40%	49%	93%	81%	148%	99%
4	Upazilla Health Complex and Sub Centres	Ministry of Health and Family Welfare		100%	91%	116%	94%	87%	90%
5	VGD Programmes	Min. of Women & Children Affairs		98%	97%	99%	98%	101%	99%
6	Primary Education Stipend Project (3rd Phase)(01/07/2015-30/06/2017)	Primary and Mass Education Min.					99%	99%	99%
7	Upazilla Health Offices	Ministry of Health and Family Welfare		101%	101%	133%	95%	92%	95%
8	Secretariat*	Primary and Mass Education Min.							
9	V.G.F. Programme	Min. of Disaster Mngt & Relief		61%	62%	88%	88%	0%	0%
10	Import under Own Resources	Min. of Food		24%	47%	21%	55%	54%	74%
11	One house one farm (Revised) (01/07/09-30/06/20)	Rural Development & Co-op Div.		96%	96%	101%	97%	222%	103%
12	Secretariat*	Ministry of Health and Family Welfare							
13	School feeding Programme in Poverty prone areas (1st Revised) (01/07/2010-31/12/2017) Approved	Primary and Mass Education Min.		110%	95%	86%	100%	113%	90%

Rank	Project/Operational Lines	Year		2014/15		2015/16		2016/17	
		Ministry/ Division Name		Budget vs Actual	Revised vs Actual	Budget vs Actual	Revised vs Actual	Budget vs Actual	Revised vs Actual
14	Department of Health Services	Ministry of Health and Family Welfare		148%	105%	141%	100%	125%	94%
15	Community Based Health Care (CBHC)	Ministry of Health and Family Welfare		49%	59%	87%	75%	91%	118%
16	Stipend Project for Primary Education (2nd Phase) (01/07/2008-30/06/2015) Approved	Primary and Mass Education Min.		97%	100%				
17	Valuation of Food Supplied under Food for Works (Outside A.D.P)	Min. of Disaster Mngt & Relief		14%	17%	55%	100%	0%	
18	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	Ministry of Health and Family Welfare		89%	72%	15%	16%	24%	32%
19	Secondary Education Stipend Project	Secondary & Higher Edu. Division		21872%	100%	85%	94%	97%	100%
20	Maternity Allowance for the Poor Mother	Min. of Women & Children Affairs		98%	98%	100%	100%	100%	100%

Source: IBAS++ and own calculations.

4.3.3 Equity

The geographic distribution of spending can provide us with information on expenditure per capita in each region, outlining potential variances which can be further explored. The costs of delivering in each location might differ so it is not possible to conclude on whether funds are spent in an equitable manner or not. For example, a higher expenditure per capita in a region with relatively low nutrition outcomes can reflect the fact that it is more costly to deliver in that region, rather than indicate that funds are not being targeted to those more in need. Furthermore, the fact that funds are disbursed, which is as much as a PER-N can provide information on, does not necessarily mean that goods and services are delivered. For example, commodities could be sitting idle in health clinics or facilities.

As noted during inception, with the upgrade of iBAS++, the segment on location was not transferred into the new system. As a result, this PER-N is not able to present findings by location. In the future, however, it should be relatively straightforward to analyse spending distribution by district of the selected project/operational lines.

A breakdown of expenditure by district was requested for a number of projects. However, data was only received for relatively small projects. Instead, this PER-N uses data from 2014/15 from the Health Expenditure reviews to show geographical spread for four selected projects which together accounted for 17% of the expenditures identified in this PER-N.

Figures 11 to 14 present expenditure per capita by district for 2 nutrition-specific interventions and 3 of the largest programmes (nutrition-sensitive) which together accounted for 17% of the expenditures identified in this PER-N:

- National Nutrition Services and Maternal, Neonatal, Child and Adolescent Health (MNCAH) (1%, nutrition-specific)
- Upazilla Family Planning Offices (7%, nutrition-sensitive)
- Upazilla Health Complex and Sub-Center (5%, nutrition-sensitive)
- Upazilla Health Offices (4%, nutrition-sensitive)

It shows that this varies widely across districts. There are many good reasons why this may be the case including differences in “needs” (e.g. nutrition outcome indicators such as stunting prevalence rates) and relative costs of services as explained above. The districts that appear to have highest per capita expenditure across the 4 project/operational lines are: Rangamati, Khagrachhari, Bandarban, Rangpur and Bagerhat. Some of these are hilly districts with small population which could explain the higher average per capita expenditure. Also, these are poverty prone areas which often receive larger shares of the budget related to social protection. At the other end of the spectrum, the districts that appear to have the lowest per capita expenditure are: Gazipur, Narayanganj, Chittagong and Noakhali. Some of these are close to Dhaka with large populations which could explain the lower average per capita expenditure. Per

capita income of these districts is higher than the rest of the country. The average spent per capita in the whole country is also shown, which includes what is spent in HQs plus at the district level (note that it is not per capita expenditure for the average district).

While it is not possible to draw conclusions on whether the expenditure per capita found are equitable in terms of geographic distribution, Box 5 presents a map on stunting prevalence on Bangladesh from Haslett et al (2014). This can inform the debate on better targeting by giving an indication of the geographical spread of the nutrition challenge.

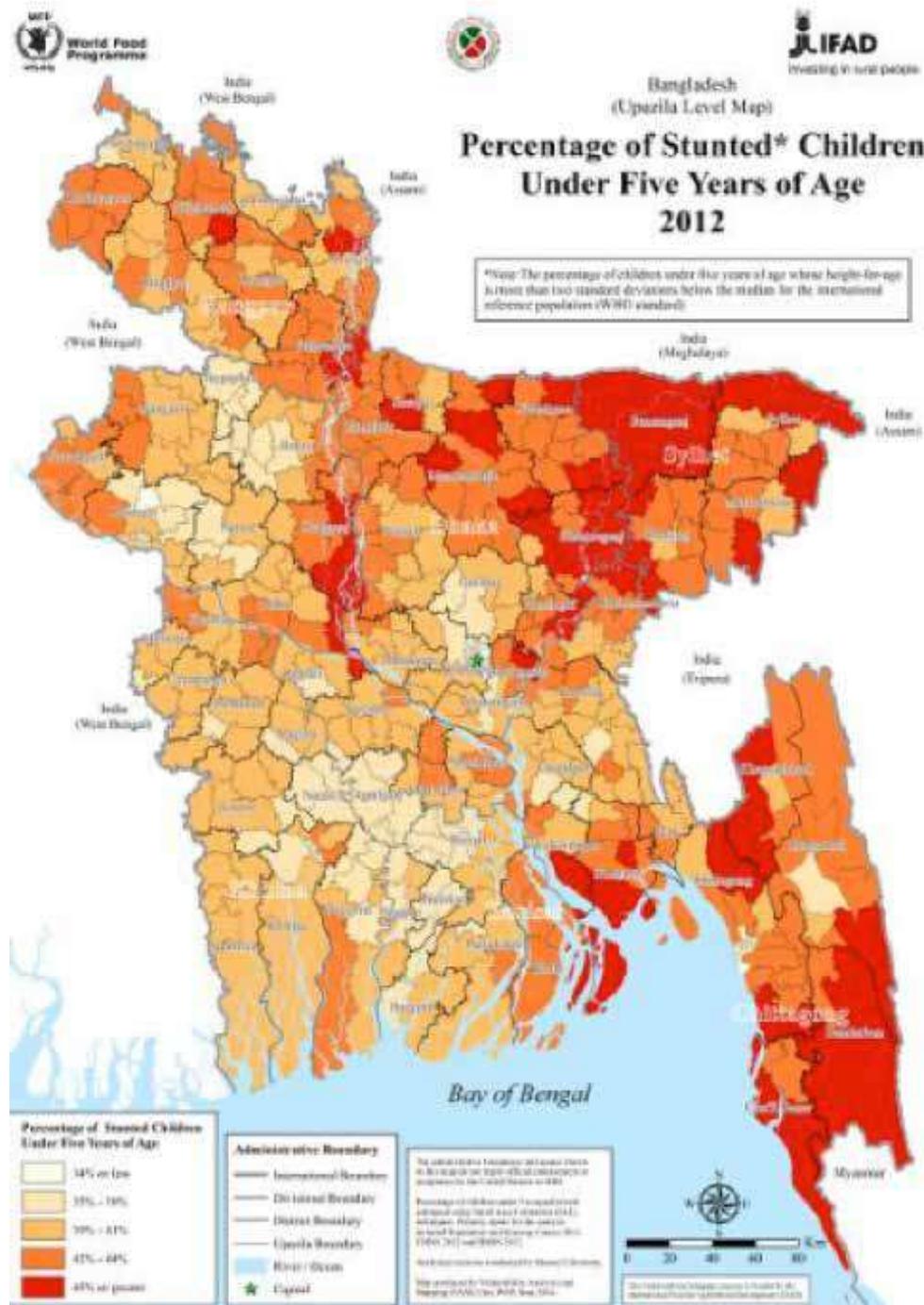
BOX 5: GEOGRAPHICAL DISTRIBUTION OF STUNTED CHILDREN

To inform in-country debates on geographic targeting of nutrition interventions, the nutrition community considers the location of vulnerable population. The report on “Small area estimation of child undernutrition in Bangladesh” provides this information. In particular, it shows the percentage of stunted children under five years of age in 2012. A more in-depth study could review the extent to which programmes take these geographical differences into account to improve targeting.



Figure 10

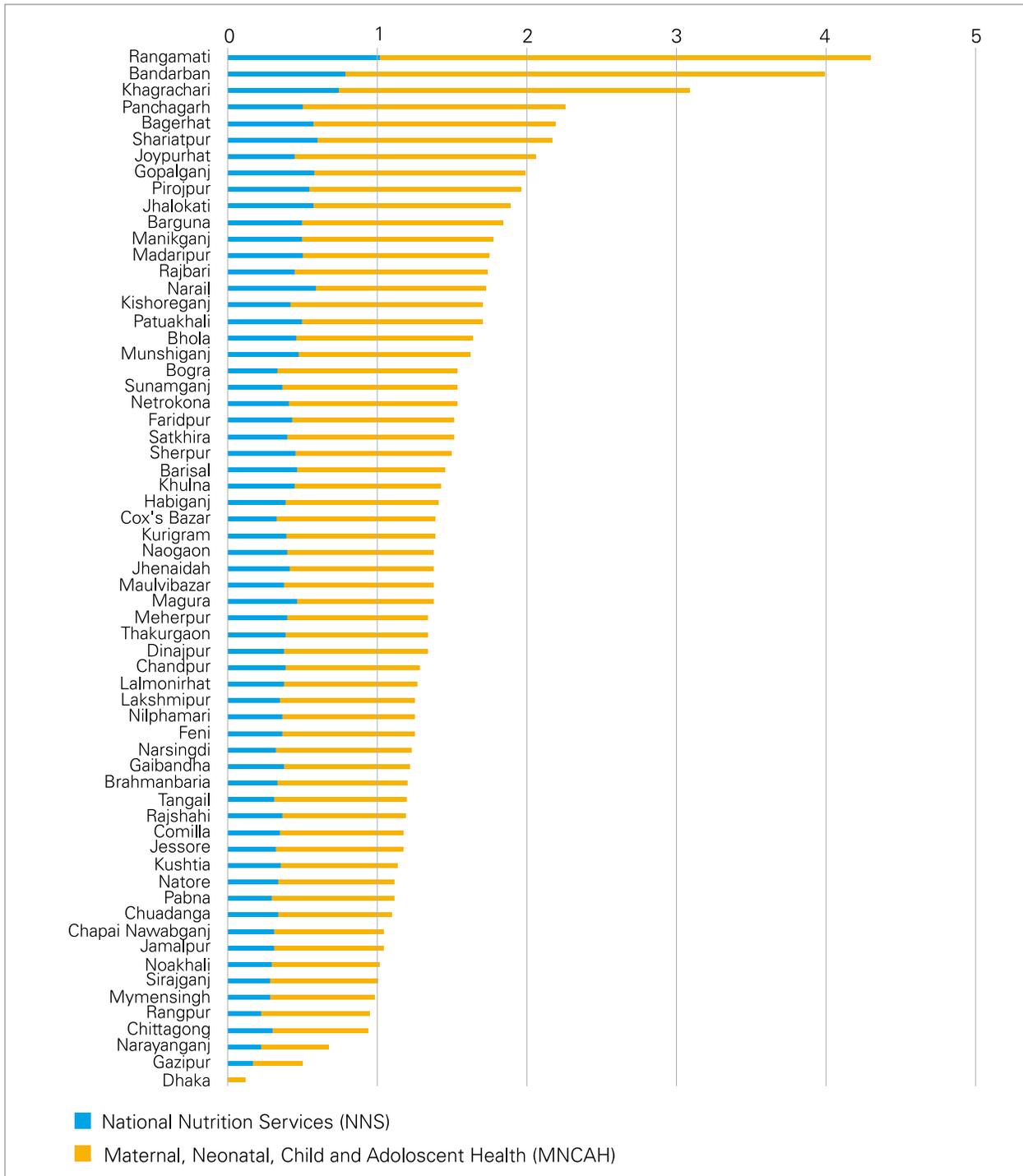
Percentage of stunted children under five years of age in Bangladesh, 2012



Source: Haslett, S., J. Geoffrey and M. Isidro (2014). "Small area estimation of child undernutrition in Bangladesh." Institute of Fundamental Sciences – Statistics. Massey University, New Zealand.

Figure 11

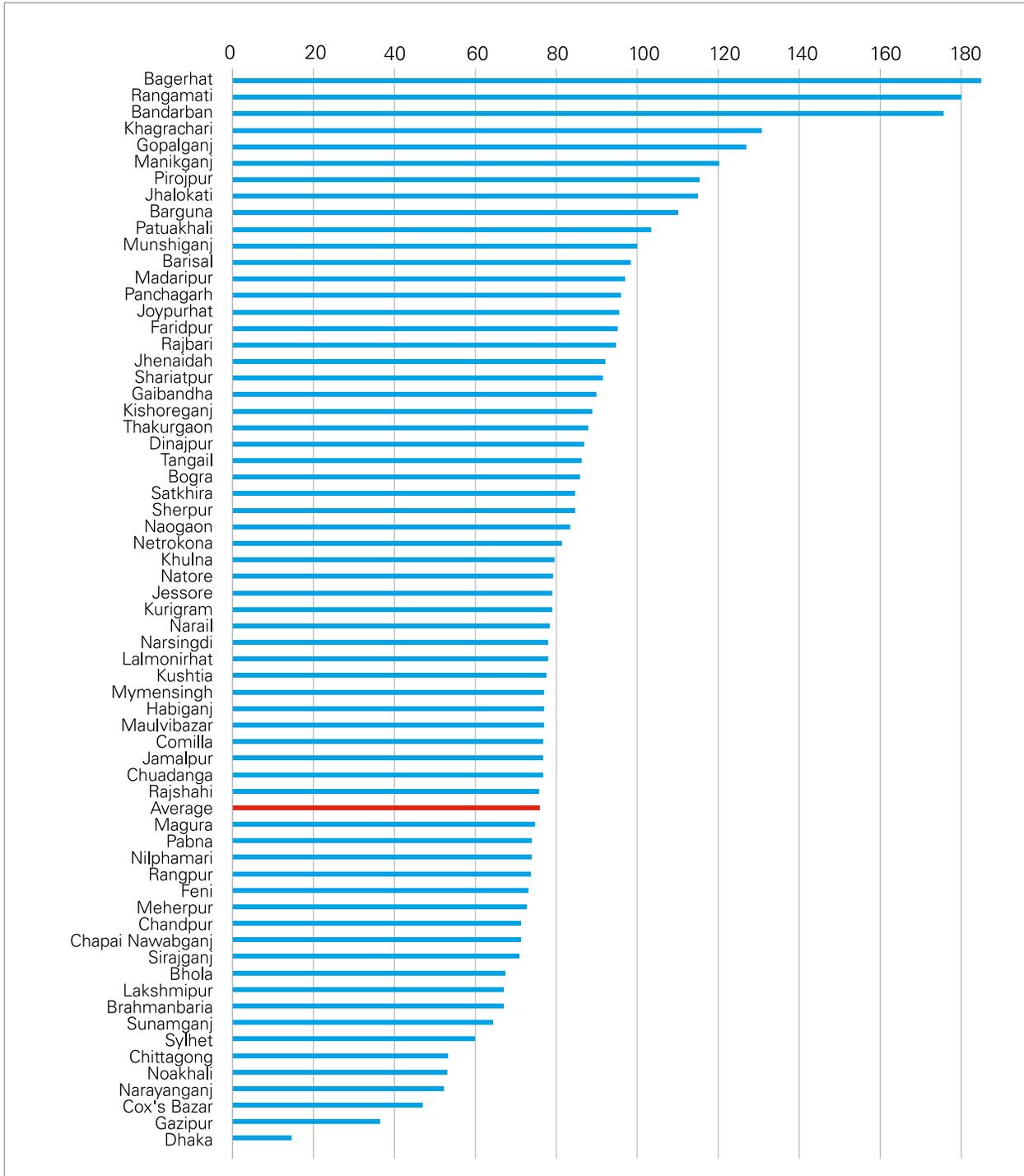
Maternal, Neonatal, Child and Adolescent Health (MNCAH) and National Nutrition Services, Per Capita Expenditure in BDT, 2014/15



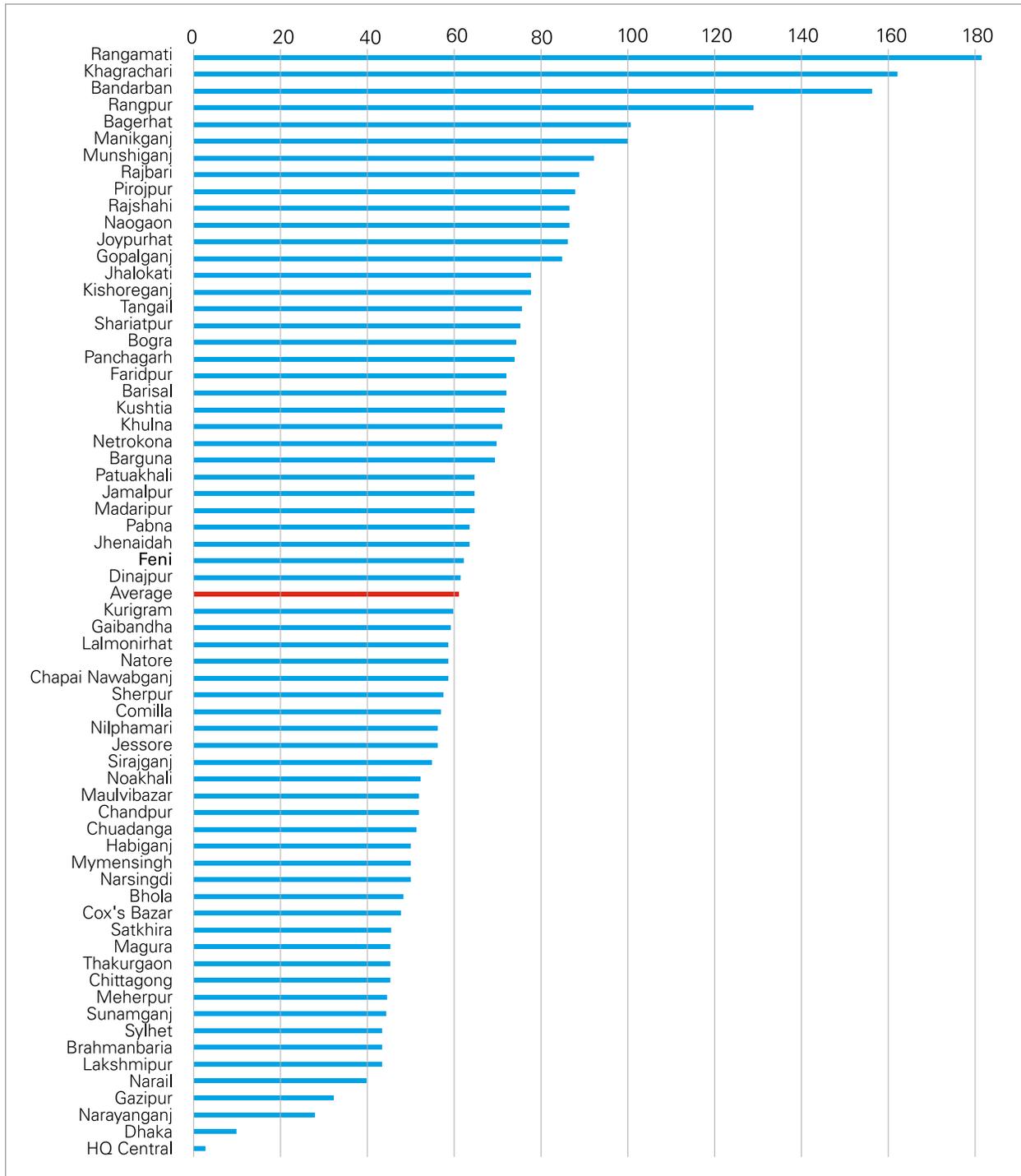
Source: Expenditure data from PER Health and population data from <http://www.citypopulation.de/Bangladesh-Mun.html>.

Figure 12

Upazilla Family Planning Offices, Per Capita Expenditure in BDT, 2014/15



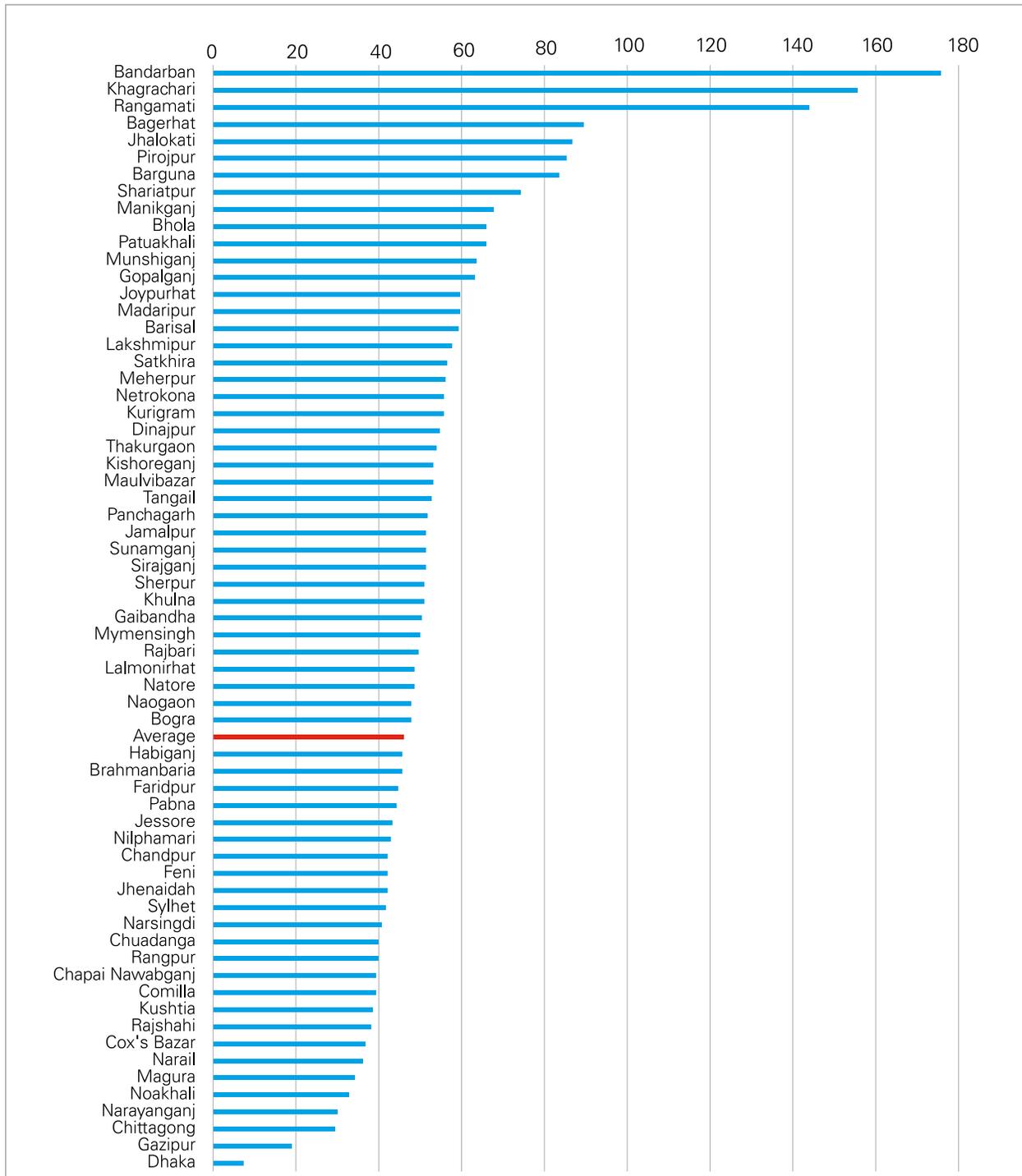
Source: Expenditure data from PER Health and population data from <http://www.citypopulation.de/Bangladesh-Mun.html>.

Figure 13**Upazilla Health Complex and Sub Center, Per Capita Expenditure in BDT, 2014/15**

Source: Expenditure data from PER Health and population data from <http://www.citypopulation.de/Bangladesh-Mun.html>.

Figure 14

Upazilla Health Offices, Per Capita Expenditure in BDT, 2014/15



Source: Expenditure data from PER Health and population data from <http://www.citypopulation.de/Bangladesh-Mun.html>

Furthermore, while reviewing sub-national level finances is outside the scope of this PER-N, it is clear that a thorough analysis of resources and activities at the sub-national could provide further insights into the extent to which national level policy, planning and budgeting translates into service delivery outcomes. The in-depth study by Save the Children on nutrition governance at the Upazilla level¹⁹ covers this aspect. For the purposes of the PER-N, a brief case study is included in Box 6 on the Dhaka South City Corporation to provide insights on finance and activities at the sub-national level.

BOX 6: SPENDING AT SUB-NATIONAL LEVEL: INSIGHTS FROM DHAKA SOUTH CITY CORPORATION.

Nutrition relevant spending by local government entities was not included in the scope of this PER. However, to gain an understanding of the finances related to nutrition at sub-national level, spending by Dhaka South City Corporation (DSCC) was reviewed.

Dhaka City Corporation, the local government entity of the capital city, was known as Dhaka Municipality before 1990, and was established in 1864. In December 2011 it was split into two parts, creating Dhaka North City Corporation and DSCC. The present population of Dhaka city is around 15 million, however, the population who live in the Southern part of the city is not known. DSCC with 5 zones and 57 wards is densely populated demanding more attention for cleanliness, sanitation and hygiene, all nutrition sensitive activities.

Budget and Finance: DSCC budget is financed through government grants from the Local Government Division (LGD), external assisted ADP projects (e.g. UPHCSDP) and DSCC's own income. Major sources of DSCC's own income include: holding tax collected from households, amusement tax collected from cinema halls, circus etc., lease and rents collected

from markets, children parks, community centres, and shopping malls, fees collected from land transfer, issue of birth, death, and marriage certificates, trade licences, rickshaw licences, rent from bus and truck terminals and advertisement fees. However, this amount is not always adequate; it also needs government grants for deficit financing and foreign aid and government contributions in the form of Project Aid to carry out development programmes. In 2016-17, DSCC spent BDT 1788.8 crore. A little less than one fourth of this was financed by DSCC's own income.

Health Department: The health department of the DSCC consists of one Chief Health Officer who leads the department, there is an Assistant Health Officer for each of its 5 zones to oversee the health related activities of the City Corporation within the respective zone. Health Department also operates 3 hospitals and charitable dispensaries with DSCC's own income.

Nutrition related activities: Some of the activities of the DSCC health department cover nutrition-relevant issues, like EPI, distribution of vitamin A for children, sanitation, hygiene, and food safety. The Extended Programme on Immunization (EPI)

■ ¹⁹ Nutrition Governance in Bangladesh - A National and Upazilla-level Assessment, Save the Children, 2014

is led by the Ministry of Health and Family Welfare (MOHFW) and the DSCC health department provides manpower and facilities in 57 wards to facilitate the EPI service. MOHFW and UNICEF provide vaccines for EPI programme, folic acid and vitamin A. For food safety DSCC uses the food testing laboratory of IPH, MOHFW for food testing.

The health department of the DSCC keeps close liaison with the IPHN to keep themselves abreast of the National Nutrition Policy, although they do not have any plan to launch any nutrition programmes of their own. Policy meetings at the MOHFW are attended by representatives from the health department of the DSCC.

Nutrition Finance: DSCC's health and nutrition finance is mainly looked after by UPHCSDP. In 2016-17 UPHCSDP allocated BDT 2.3 million for the component on supplementary nutrition, which is 0.1% of total UPHCSDP budget for that year. Out of BDT 2.3 million, 22% was allocated for DSCC. However, DSCC does not provide funding to UPHCSDP.

The expenditure of nutrition-relevant programmes of DSCC such as sanitation, hygiene and food safety is from DSCC's own income. In 2016-17, a paltry amount of BDT 200,000 was spent on procuring chemicals used for food testing. It is unlikely that DSCC will increase nutrition related expenditure in near future given its dependence on government grants and project aid for development programmes.

The DSCC website, while describing health related activities, does not even mention 'nutrition'. It mentions nutrition only in relation to UPHCSDP. On the other hand, NPAN2 does not show local government entities as implementing agencies for various nutrition related activities it outlined in the document. Focus is on the need to strengthen capacity and coordination mechanisms at this level. BNNC needs to start dialogue with local government bodies, particularly city corporations on coordination of nutrition activities in urban areas.

Source: Interview with the Senior Medical Officer and Chief Accounting Officer of DSCC, DSCC website, and the data from iBAS++ and the Urban Primary Health Care Services Delivery Project (UPHCSDP) of LGD.

4.4 Key findings

The key findings from the analysis are the following:

- Total public actual expenditure in nutrition in Bangladesh in 2016/17 was BDT 23,120 crore (USD 2.7 billion) across 15 ministries/division, representing 9% of the total budget and 1% of GDP.
- Nutrition project/operational lines are found across at least 15 ministries/divisions. Of these, the vast majority is concentrated in 4 ministries over the 3 years under review (FY2014/15 to FY2016/17), namely Ministry of Food (34%), Ministry of Health and Family Welfare (26%), Primary and Mass Education Ministry (13%) and Ministry of Women and Children Affairs (7%).
- The proportion of nutrition expenditure with respect to the total budget for these 15 ministries/divisions remained relatively stable around 20% over the 3 years under review (FY2014/15 to FY2016/17).

- The ministries/divisions for whom the proportion of nutrition expenditure with respect to their own spending is largest are: Ministry of Food, Ministry of Women and Children Affairs, Rural Development and Cooperation Division and Ministry of Health and Family Welfare.
- Out of total nutrition expenditure during the 3 years under review, only 2% is on nutrition-specific project/operational lines. The remaining 98% is on nutrition-sensitive.
- Out of the total expenditure in 3 years, 29% was found in the development side of the budget while 71% was found in the non-development side. This means that any analysis of nutrition investments needs to include both the development as well as the non-development side of the budget.
- The largest 20 project/operational lines found account for 81% of expenditures in the 3 years under review. A third of it is on the procurement of rice and wheat and the subsidy for OMS. This PER argues that alignment of the objectives of these expenditures could be strengthened to better reflect the objective of diet diversification prioritised in NPAN2.
- The largest nutrition-sensitive project/operational lines during these 3 years are: Procurement of wheat/rice (22%); the Upazilla Family Planning Offices (7%); the subsidy for Open Market Sales (6%), Upazilla Health Complex and sub-centres (6%), the VGD Programme (5%) and the Primary Education Stipend Project (4%).
- The largest nutrition-specific project/operational lines are: MNCAH, Karmajibi Lactating Mother Sohaita Tohbil and NNS.
- The 20 largest projects were found to be under either “agriculture and diet diversification and locally adapted recipes”; “nutrition for all following lifecycle approach” or the “social protection” themes of NPAN2. As it is the case in many countries, health and agriculture dominate although social protection plays a very important role too.
- Based on this analysis, it appears that allocative efficiency can be improved over time. Where the money is currently being spent is not necessarily targeting those areas identified in NPAN2 as having longer term nutrition gains for Bangladesh. This is an area for further debate among nutrition stakeholders in the country.
- The analysis of execution rates highlighted some challenges in budget processes and performance. These challenges are similar to those found in PFM diagnostic studies, such as the 2015 PEFA. An analysis of execution rates showed odd figures for some ministries which might be further investigated, as well as some of the largest project/operational lines.
- The review of geographical distribution of expenditure for four programmes shows that per capita expenditure by district can vary significantly. There are many good reasons why this may be the case. More in-depths analysis would be required to conclude on equity.
- The districts that appear to have highest per capita expenditure across the health project/operational lines analysed are: Rangamati, Khagrachhari, Bandarban, Rangpur and Bagerhat. At the other end of the spectrum, the districts that appear to have the lowest per capita expenditure are: Gazipur, Narayanganj, Chittagong and Noakhali.





5

Other donor investments for nutrition

5.1 Level and composition of investments

Following the process outlined in the methodology section, a total of 73 projects investing in nutrition were found with funding from donors to NGOs and other organisations. The majority of these projects were found in the AIMS database (46) with a further 27 found in the CIP database (Development Partners Sheet). Out of these, only 13 projects were found in both, giving a total of 60 unique projects. Annex D provides further details on these projects. Some of the challenges found in reporting such investments are given in Box 7.

BOX 7: CHALLENGES IN REPORTING OTHER DONOR INVESTMENTS FOR NUTRITION

The analysis has indicated challenges in reporting on aid funding evidenced by some data inconsistencies with regards to other donor investments for nutrition, which were found when reviewing the various datasets. These challenges are common in many countries and in the case of the reporting systems in Bangladesh two common issues were found.

In some cases, projects showed commitments and disbursed amounts but expenditure was showing zero. An example project is the Improving Maternal and Child Nutrition (NoboKoli) project funded by KOICA found in the AIMS database. Such projects were included in the analysis but the only financial data used was total value in USD.

In other cases, projects showed disbursements higher than the project total amount or project total values differed in each dataset or in other project information. In this case the total value of the project was checked in all available databases and project documents and websites to ascertain the value. In a small number of cases this could not be resolved. An example of this is SUCHANA where the project value is entered in AIMS as GBP 2 million when according DFID's website it should be 20 million²⁰. This might explain why the disbursed amount is higher than the funding value entered in AIMS at GBP 7.9 million. Information could not be found on the EU contribution to this project in the available databases.

Source: Authors.

■ ²⁰<https://devtracker.dfid.gov.uk/projects/GB-1-204131/>

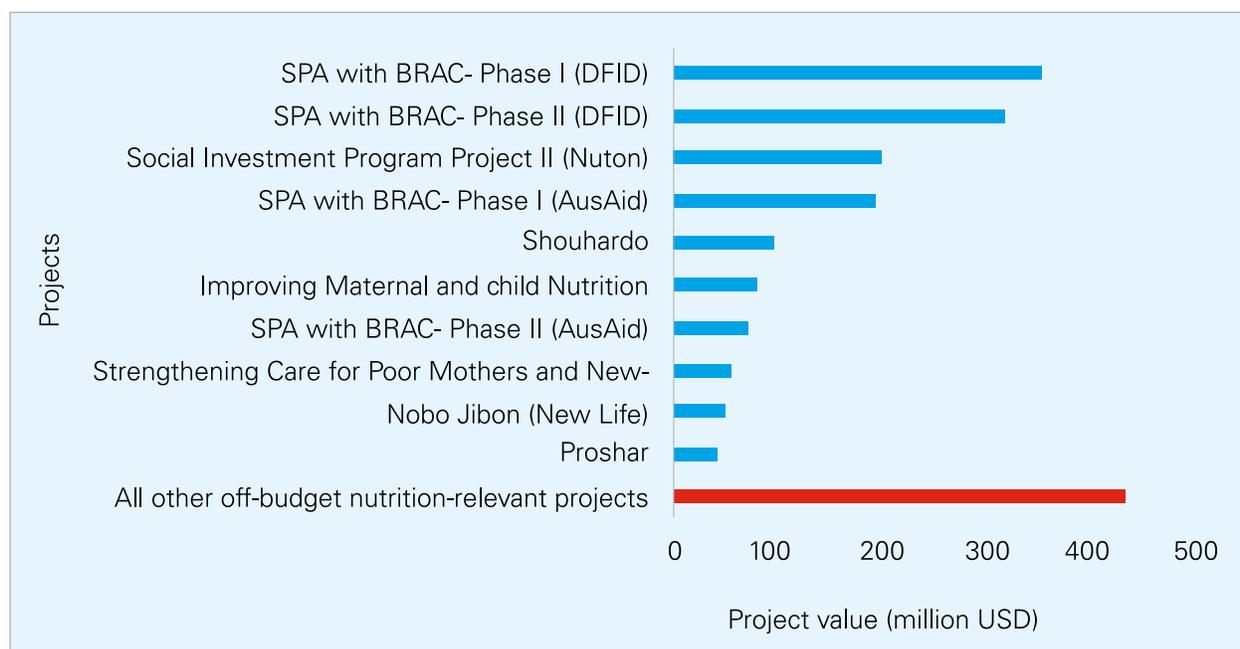
■ ²¹Exchange rate used 1 USD = BDP 84.

The proxy value of the 60 unique projects for the 3 PER-N years is USD 736 million (6,182 crore taka)²¹. The vast majority of these projects are being implemented by international and national NGOs, as well as a number of national foundations. The review found a total of 13 different funders including AUSAID, DFID, USAID, and DFATD. It is important to note that due to the reasons stated in Section 2.3 and the reporting challenges discussed in Box 7, this data is not directly comparable with the value of on-budget nutrition investments, which was about 63,000 crore taka in 3 years. It is however, significant. This was an expected limitation from the beginning of the study and has been confirmed through the analysis undertaken.

To give an indication of the potential significance of the investments going directly to NGOs and other organisations, out of the 60 projects found, the largest 10 projects/programmes have a total value (across the lifespan of each project) of USD 1.46 billion (see Figure 15). These projects/programmes have the potential to have a significant impact on nutritional status.

Figure 15

Largest 10 other donor investments for nutrition – Total value



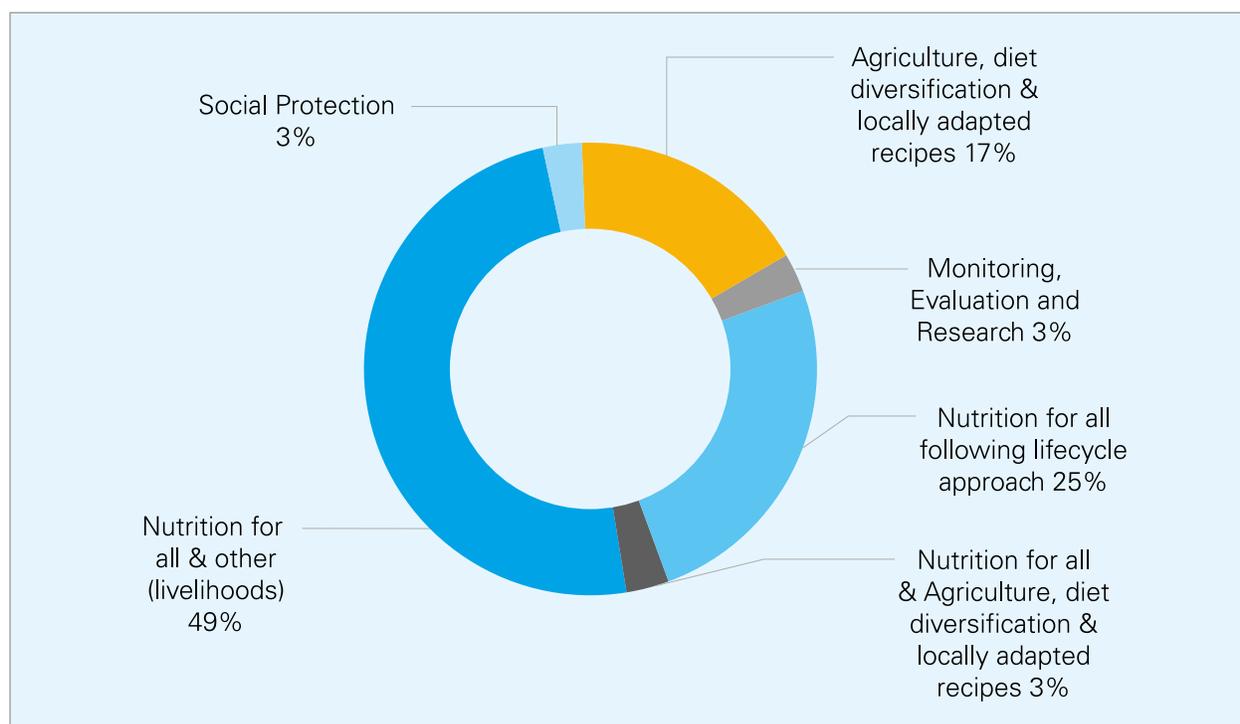
Source: AIMS and CIP database. Notes: SPA = Strategic Partnership Arrangement.

The projects/programmes were also assessed in terms of: i) whether they had any objectives related to improving nutritional status; and ii) whether they aligned with the thematic areas of NPAN2, in order to assess whether funding is being invested in NPAN2 priorities.

It was found that out of the 60 projects, 14 have a direct objective to improve nutritional status, with 9 explicitly focusing on pregnant and lactating mothers, children under 5 and adolescent girls. A further 6 projects are broad support to BRAC and ICDDR, which include components on nutrition specific and sensitive interventions and research.

Figure 16

Other donor funding for nutrition by NPAN2 thematic areas



Source: AIMS, CIP database and authors own calculations.

Figure 16 shows that almost half of the investment in these 60 projects had a cross-cutting focus on nutrition for all (which includes WASH) and livelihoods (mainly explained by the funding which goes to BRAC). Although livelihoods is not a key focus of the NPAN2, it can be used as a vehicle for the inclusion of nutrition components.

Funding for projects/programmes which have a major focus on nutrition for all or agriculture (including food and nutrition security) is also significant at around 25% and 17% respectively. A further 3% of funding is on projects/programmes which focus on nutrition for all and agriculture. Social Protection, with funding going to cash transfers and school feeding related interventions, and Monitoring, Evaluation and Research account for smaller amounts (3%). There is no specific focus on SBCC and capacity building as stand-alone initiatives. However, some of the identified programmes and projects do include these under their objectives.

5.2 Key findings

The key findings from the review of other donor investments for nutrition are:

- There is a large number of projects with significant funding going from funders direct to NGOs and other organisations.
- The proxy value for the three PER-N years of the 60 projects identified is USD 736 million (6,182 crore taka).
- Although this analysis gives a relatively comprehensive picture of available funding outside of the government system for nutrition in Bangladesh, it does not give a complete picture. This is due to the fact that NGOs for example are likely to receive funds from foundations and private sources which are not captured in the datasets that exist as they focus on donor funding only.
- Almost half of the investment in these 60 projects had a cross-cutting focus on nutrition for all (which includes WASH) and livelihoods (mainly explained by the funding which goes to BRAC).
- None of the existing databases is comprehensive and there are likely to be more projects not found in this review:
 - The analysis revealed that the AIMS database does not comprehensively cover all donor funding in Bangladesh. AIMS relies on information being provided by development partners in a standardised format to the ERD for each project. It seems likely that project information is not always received.
 - The triangulation with the CIP dataset also indicates that it is likely that there are other projects which started from 2016 onwards that are not in AIMS and have been missed in the list of 60 projects found in this analysis. This is because the CIP dataset (specifically the Development Partners sheet) available for the analysis had been collected in 2016 and covered projects which were in progress in 2014/15 but not afterwards.
- Some of the projects found may have close links with government ministries, such as SUCHANA with the MoHFW. However, this does not necessarily translate into systematic and timely reporting in a comprehensive manner.





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6

Conclusions and recommendations

Agriculture and diet diversification and locally adapted recipes

6.1 Summary of findings

The findings from this PER are summarised below.

- BNNC Secretariat has the mandate to oversee and monitor all expenditure relevant for the operationalisation of NPAN2. It is important that early momentum in this regard is built upon, that capacity envisioned in NPAN2 is realised and sufficient operational budget comes from the GoB to enable the BNNC Secretariat to carry out its mandate sustainably.
- Nutrition investments can be found in at least 15 ministries/divisions in Bangladesh.
- The PER estimates that a total of BDT 23,210 crore (USD 2.7 billion) was spent in nutrition in 2016/17, representing 9% of total government budget and 1% of GDP. It is however not possible to compare this with traditional sectors such as health or education because nutrition cuts across them and could be misleading. In a sense the amount overestimates investments on nutrition since it includes programmes that do not have nutrition outcomes as its primary target.
- The level of investment has remained relatively stable.
- The vast majority of expenditure is on nutrition-sensitive interventions, around 98%, while the remaining 2% is on nutrition-specific.
- The ministries concentrating the largest amounts are Ministry of Food (34%), Ministry of Health and Family Welfare (23%), Primary and Mass Education Ministry (13%) and Ministry of Women and Children Affairs (7%). The 4 of them together account for 80% of the total.
- The distribution of allocation across NPAN2 themes shows how almost all expenditure can be classified under the three main NPAN2 themes: “agriculture and diet diversification and locally adapted recipes” (62%), “nutrition for all following lifecycle approach” (31%) or the “social protection” (7%) themes of NPAN2.
- Based on this analysis, it appears that allocative efficiency can be improved. Where the money is currently being spent is not necessarily targeting those areas identified in NPAN2 as having longer term nutrition gains for Bangladesh. This is an area of further debate among nutrition stakeholders in the country (see next sub-section).

- Execution rates of nutrition expenditures signal weaknesses in budget processes and performance, broadly in line with those found across sectors, so they are not particular to nutrition.
- The review of geographical distribution of expenditure for 2 nutrition-specific and 3 nutrition-sensitive programmes shows that per capita expenditure by district can vary significantly. However, more in-depths analysis would be required to conclude on equity.
- The districts that appear to have highest per capita expenditure across health project/operational lines analysed are: Rangamati, Khagrachhari, Bandarban, Rangpur and Bagerhat. At the other end of the spectrum, the districts that appear to have the lowest per capita expenditure are: Gazipur, Narayanganj, Chittagong and Noakhali.
- In addition to public expenditure on nutrition found in iBAS++, there are significant other donor investments for nutrition which go directly to NGOs that are currently not being captured in a systematic and comprehensive manner by any other existing database (AIMS, the CIP database or the OECD-DAC CRS).
- The proxy value for the 3 PER-N years of the 60 projects identified is USD 736 million (6,182 crore taka).
- There is likely to be more investment for nutrition outside of the government system than what has been found in this PER as NGOs for example are likely to receive funds from foundations and private sources which are not captured in the datasets that exist.
- More than half of the investment in the 60 projects found had a cross-cutting focus on nutrition for all (which includes WASH) and livelihoods (mainly explained by the funding which goes to BRAC).

6.2 Recommendations

A Validation Workshop was held on the 5th of September 2018 with 50 participants representing all the line ministries identified in NPAN2 as well as key development partners. The workshop agenda and full list of participants can be found in Annex F.

On the basis of the findings, some preliminary questions were identified to be discussed at the workshop to put forward the necessary recommendations. In order to strengthen ownership and accountability of the Plan of Action put forward, this was developed as a team during the validation workshop with all the relevant stakeholders who will ultimately be responsible for making them happen. The full Plan of Action as developed during the workshop by participants is attached in Annex G.

Based on the discussions during the workshop and contributions from participants, the following specific recommendations have been selected.

First, in order to improve the level and composition of expenditure:

- NPAN2 activities should be considered during budget preparation, Annual Performance Agreements to set Key Performance Indicators and project preparation. Specifically, including a nutrition component in the Development Project Proforma.
- The largest spending items can be scrutinized to identify any potentially missed opportunities for better targeting for nutrition impact, particularly for the MoFood, MoHFW, MoPME and MoWCA given they account for a significant proportion of overall investments. (See examples provided by participants in the Plan of Action in Annex G)

Second, in order to strengthen coordination and reporting:

- Consolidate the nutrition investment dataset that accompanies this PER-N and populate and refine going forward as data becomes available.
- Increase resources to BNNC to deliver on their mandate (budget and HR).

Third, advocate for nutrition. Specifically, BNNC could develop a Nutrition training module to be used by line ministries in awareness raising and capacity building of nutrition focal points in line ministries.

Fourth, improve the regular collection and use of relevant data to address the data challenges identified in this PER-N, including:

- On-budget expenditure by location: Ensure the segment on location is duly completed in the upgrade of iBAS++ going forward, to allow tracking the geographical distribution of expenditures.
- Donor investments: The GoB and the identified donors should work together to ensure all the necessary data with the adequate details is kept in one place to track also donor funds that are going directly to NGOs for the implementation of programmes aiming to improve nutrition.
- Public corporations: iBAS++ does not provide enough level of detail to understand expenditures made by Public Corporations. BNNC should work with the relevant Public corporations to gather the relevant data on nutrition investments, such as for example BSCIC's project 'Nutrition awareness of iodine and promoting consumption of iodized salt (2011-2012 to 2015-2016)', which was in the CIP database but was not captured in the iBAS++ database.
- City Corporations: There are 11 City Corporations in Bangladesh and these local government bodies might make investments on nutrition from their own resources, which are not captured in iBAS++. BNNC should explore the expenditures of the 11 City Corporations to have a better understanding of investments at the sub-national level.

Finally, this PER-N should be used as a baseline to institutionalise tracking of financing investments on nutrition going forward, as part of the mandate of BNNC.

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Annex A

Members of the Technical Advisory Committee

The Technical Advisory Committee includes the following members:

- Dr. Md. Jafar Uddin, Additional Secretary, Budget-1, Finance Division. (Chairman)
- Director General, Food Planning and Monitoring Unit (FPMU), Ministry of Food, Khaddya Bhaban, Abdul Gani Road, Dhaka.
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- Piyali Mustaphi, UNICEF, Bangladesh
- Mr. Carlos Acosta, Chief, Social Policy, Evaluation, Analytics and Research Section.
- Mr. Naoki Minamiguchi, Representative from FAO
- Mr. Sheikh Farid, Deputy Secretary, Finance Division

Annex B

List of people met

	Name	Designation	Organisation
1	A K M Nurul Islam	Project Director, Strengthening of Sustainable Nutrition through Pulse and Oil Seed Production Project	Bangladesh Agricultural Development Corporation (BADC)
2	Jamaluddin	Deputy Chief	Bangladesh Agricultural Development Corporation (BADC)
3	Mr Mustafa Shawkat Ali Faisal	Deputy Chief	Bangladesh Agricultural Development Corporation (BADC)
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11	Engineer Tushar Mohon Shadhu Khan	Superintendent Engineer, Planning Circle	Department of Health Engineering (DPHE)
12	Engineer Md Shafiqur Rahman	Programmer, Planning Circle	Department of Health Engineering (DPHE)
13	Engineer Ehteshamul Russel Khan	Project Director, Water Supply Sanitation & Hygiene (WASH) Project	Department of Health Engineering (DPHE)
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	Name	Designation	Organisation
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22	Md. Khademul Karim Iqbal	CAO, DSCC	Dhaka South City Corporation
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62	Mst. Ferdousi Begum	Deputy Secretary	Ministry of Women's and Children's Affairs
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70	Azizur Rahman	Social Policy Officer	UNICEF
71	Carlos Acosta	Chief, Social Policy	UNICEF
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78	Dr Shakil Ahmed	Senior Health Economist	World Bank

Annex C

Technical notes

This annex provides further technical notes on the analysis. It contains:

1. The full list of key words used to identify relevant project/operational lines
2. The description of the different data sources
3. The detailed methodology for screening other donor investments for nutrition

C.1 Key words

Nutrition Specific	
Infant & Young Child Feeding practices	Infant and Young Child Feeding (IYCF), SBCC, IYCF capacity building, Baby Friendly Hospital Initiative (BFHI), (exclusive) breastfeeding, breastfeeding counseling, maternity leave law, complementary feeding
Micronutrient Malnutrition	Micronutrient supplementation, micronutrient powder (MNP), fortification, fortified, vitamin A, anemia, iron folate, iron folic acid (IFA), calcium, zinc, iodine, iodized salt, vitamin B12, vitamin D, deworming, Food Based Dietary Guidelines, SBCC
Maternal nutrition and reducing low birth weight	Low birth weight, nutrition counselling (ANC, PNC), diversified food intake, micronutrient supplementation, SBCC
Management of Acute Malnutrition	Severe Acute Malnutrition (SAM), Moderate Acute Malnutrition (MAM), acute malnutrition, therapeutic foods / feeding, supplementary foods / feeding, nutrition counselling, nutritional support, SAM/MAM guidelines
Adolescent nutrition	nutrition education / SBCC (e.g. balanced diet / healthy cooking practices), nutrition education (schools / community)
Prevention and control of obesity and non-communicable diseases, TB, HIV	Overweight, obesity, non-communicable disease, diet, healthy lifestyle, healthy diet, promote community sport / physical exercise, dietary guidelines, processed food (regulation), nutrition education (schools), SBCC

Nutrition-sensitive

Health Sector	
Other nutrition related in health	Family planning, birth spacing, child immunization, EPI, hygiene promotion, HIV/AIDS supplementation (PLWHIV), malaria prevention, insecticide treated bed nets (ITBN)

Agriculture*	
Production diversity	Homestead food production (fruits and vegetables, livestock, aquaculture, fish, nutrition education) diverse food, safe food, nutritious food, home gardening, horticulture, climate-smart technologies, pulses, legumes, nuts, poultry, dairy, high nutrient, nutrient-dense, diversification, dietary diversity
Quality of Diet	food based dietary guidelines, SBCC, optimal IYCF feeding practices, healthy lifestyle, nutrition labelling
Food fortification	(home-based / industrial) fortification (iodine in edible salt, Vitamin A in edible oil, fortified food, bio-fortification
Food processing & storage	Food processing, storage, post-harvest, processing, preservation
Food security, safety & quality	Food safety, food quality, food standards, food hygiene, school milk, food availability, food (in)security, post-harvest loss, Integrated Pest Management (IPM), Food Safety Law 2013, National Food Safety Policy

WASH	
WASH	Hygiene promotion, hygiene practices, water supply, sanitation, latrine construction, community-led total sanitation (CLTS), (household) water treatment, (safe) water storage, handwashing education, safe drinking water

Education	
Nutrition in schools / ECD	School feeding, take-home rations, early child education / development, nutrition curriculum / education, school health, school gardening, WASH, hygiene, hand-washing, latrine construction, sanitation, water supply, responsive care giving / feeding practices, stimulation, child care

Social Protection	
Social Protection	Food transfers (including fortified food), safety net, (conditional) cash transfer, conditional vouchers (e.g. maternal health services, nutritional support), maternity leave, nutrition education, prevent child marriage, reduce adolescent pregnancies, women economic empowerment, nutrition education, "School Stipend"; financial support (vulnerable women), income generating activities (IGA)

Environment and Climate Change	
Environment and Climate Change	Livelihood vulnerability, vulnerable communities, climate change adaptation strategies

SBCC*	
Social and behavior change communication (SBCC)	Nutrition education / counselling, behavior change communication (BCC), mass media, nutrition advocacy / awareness, SBCC strategy, Example Topics: balanced diet, the nutritional value of food, and physical activity and exercise, nutrition and food security campaign through the mass media, appropriate micronutrient enriched family foods and promote increased consumption

*Applies to all sectors

Coordination	
Strengthening multi-sectoral programs and coordination	NPAN2, BNNC (council, executive committee, standing technical committee), sub-national level coordination, nutrition focal points (sectors/divisions/departments/services), coordination platforms, guidelines

M&E / Research	
M&E / Research	M&E system, operational research, nutrition research, monitoring and evaluation, vulnerability assessment, rapid nutrition assessment, nutrition information system (NIS), nutrition survey, nutrition surveillance, nutrition indicators

Capacity building*	
Capacity building	Capacity development / building, nutritionist, nutrition officer / focal person, nutrition pre-service curricula, nutrition in-service training, training needs assessment, agricultural extension officer

C.2 Description of data sources

Integrated Budget and Accounting System (iBAS)

The primary source of data is the iBAS++ of Bangladesh. From iBAS++, data has been collected for the last 3 fiscal years (FY2014/15, FY2015/16 and FY2016/17) on the original budget, the revised budget and actual expenditure at the central level and on the original budget for the current one (FY2017/18). Both the development side and the non-development side of the budget have been reviewed. From iBAS++, it is possible to obtain a breakdown by economic classification.

Aid Information Management System (AIMS)

Aid Information Management System (AIMS) is a web portal of Economics Relations Division (ERD) of the Ministry of Finance. It gathers all information related to foreign assistance in Bangladesh. The system records and processes information provided by donors on development activities and related fund flows in the country. The objective of AIMS is to increase aid transparency. This is not an accounting system. As in the case of IMED data, if nutrition is not identifiable from the data available, the team will not engage in direct additional data collection.

For loan/aid accounting ERD maintains a separate accounting system called Debt Management and Financial Analysis System (DMFAS).

Food Planning and Monitoring Unit (FPMU), Ministry of Food

At the moment, the database held by FPMU covering the CIP is probably the most comprehensive dataset on nutrition-relevant programmes, in so long as they are related to food security. In fact, in the past, this dataset has been used to share data on nutrition to the SUN Movement Secretariat by removing those projects not relevant to nutrition and adding projects on nutrition-specific interventions which are not part of the CIP.

This unit collects, reviews and publishes a dataset at least annually, linking expenditures to objectives. However, during inception phase, three main limitations to the dataset were identified:

- It only covers the Development budget, while a significant proportion of nutrition expenditures are in the Non-development budget;
- It includes only revised budget and actual expenditure, not original, so important information could be missing with regards to the variances between the original and revised budget and what it might mean in terms of budget processes performance; and
- It only includes nutrition-sensitive projects, which means that it excludes very important nutrition-specific interventions under, for example, the Health Service Division.

The softcopy of the latest data set the unit holds has been requested. Official publications are available online and are being used in the selection of projects: <http://fpmu.gov.bd/agridrupal/food-planning-and-monitoring-unit>.

The existence of this database facilitates significantly the task of selecting development projects (Step 1: Identification) and will be used to triangulate the data captured in iBAS++ and collected from IMED.

OECD-DAC Creditor Reporting System (CRS)

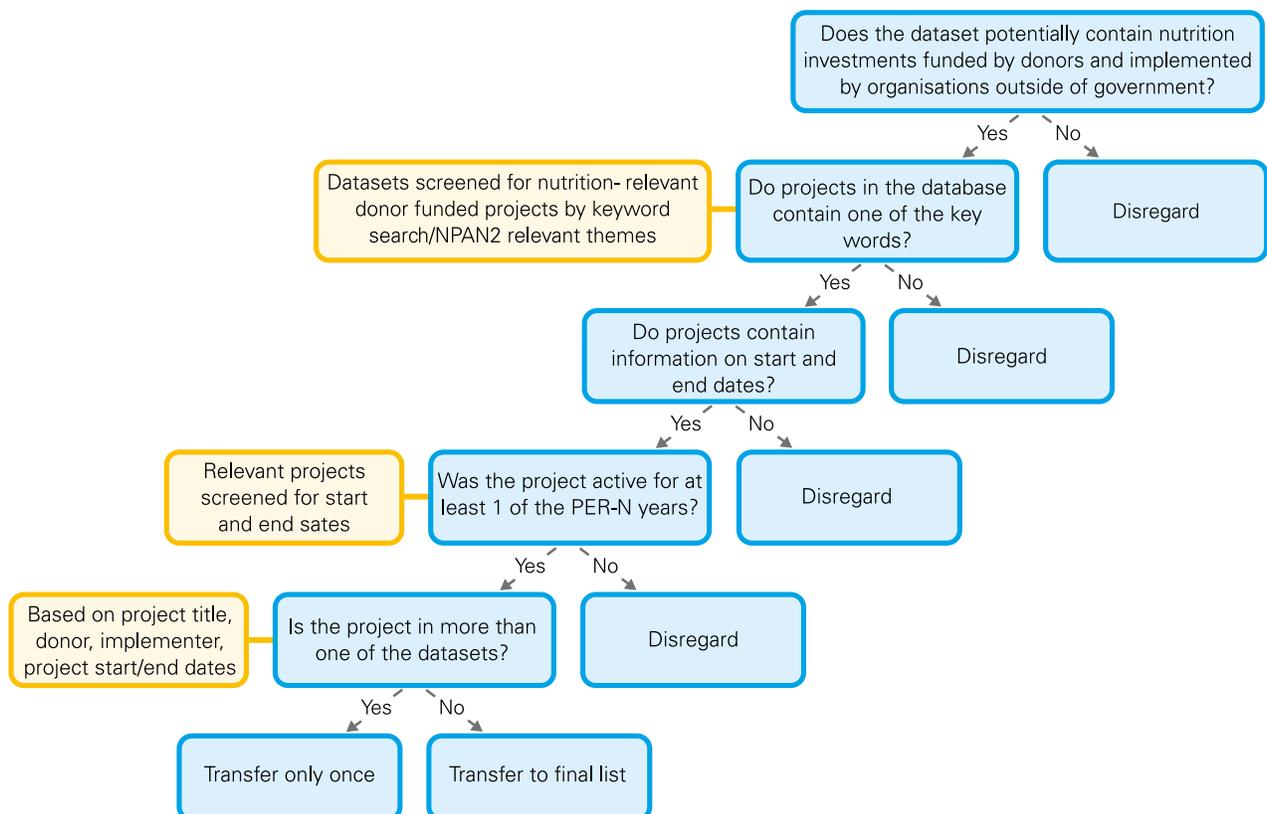
In an ideal world, the team would want to match the data available in the international OECD-DAC CRS which collects data on donor flows worldwide with the data available at the country level on donor funded projects. An initial review of the data from the Creditor Reporting System has found that this is unlikely to provide additional information. However, this option will be explored further to triangulate it with other data sources on donor funded projects.

C.3 Detailed methodology to screen other donor investments for nutrition

The process to select other donor investments for nutrition involved a number of steps.

Figure 17

Screening of potential other donor investments for nutrition



- Out of the datasets, the AIMS, CIP (Development Partners Sheet) and CRS databases were found to have nutrition investments funded by donors which go to non-governmental organisations and foundations.
- These were screened by relevant thematic areas covering NPAN2 (nutrition, health, WASH, social protection, livelihoods, education, agriculture) and then by key word search to identify relevant lines on donor funding for nutrition-relevant projects and programmes which go to non-governmental organisations. The information in the CRS database was more limited and therefore only used for triangulation of the information found in AIMS and in the Development Partners sheet of the CIP.
- From the list of projects/programmes identified through the key word search, some were disregarded as not being relevant for NPAN2 given that the key words are quite broad. For those projects/programmes which were unclear in terms of their nutrition relevance, a search of project/programme websites, donor/implementing organisation websites and available project documents was undertaken to determine inclusion or exclusion. This brought down the total number of projects/programmes identified in AIMS from 117 to 78 and in the Development Partners Sheet of the CIP from 75 to 36, making the total between the two datasets 114.
- Projects/programmes with start and or end dates missing or which were not active for at least 1 of the 3 PER-N financial years (2014-15, 2015-16, 2016-17) were removed. These steps reduced the number of projects/programmes included to 46 in AIMS and 27 in CIP-DP for a total of 73.
- The project/programme lists from the AIMS and CIP databases were then merged and screened to check whether there were any duplicate projects/programmes using the name, the start and end dates, the total funding value and the donor. A total of 13 projects/programmes were found in both databases and the duplicates removed.
- Finally, the datasets were compared to understand what common financial data was available across all chosen projects. As full data on disbursements were not available, the only common data which could be reliably used for comparison across projects/programmes was the total value of the project in USD. However, in order to align with the time period of the PER-N (2014-15, 2015-16, 2016-17), the financial data presented is an estimation using a proxy value based on the proportion of the project/programme period in the 3 PER-N years.
- The screening left a total of 60 projects/programmes for which a project name and a total project value can be reported.
- The identified projects/programmes were also classified into the NPAN2 thematic areas as closely as possible. This was done based on the information available in the respective datasets and crosschecked with project and programme websites and reports.

Annex D

On-budget nutrition projects/operational lines

This annex provides the full list of project/operational lines included in this PER ordered by Ministry as in Table 4 in the report. Those values that appear 0 mean that expenditure during the 3 years period was less than 1 lakh BDT.

Ministry of Food: List of Project/Operational lines

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non- Development Expenditure	Nutrition- Sensitive vs Specific	NPAN2
1	Domestic Procurement	22%	14,131	Non- Development	Sensitive	Agriculture
2	Subsidy For Open Market Sale (OMS)	6%	3,848	Non- Development	Sensitive	Agriculture
3	Import under Own Resources	3%	1,937	Non- Development	Sensitive	Agriculture
4	Import under Foreign Assistance	1%	476	Non- Development	Sensitive	Agriculture
5	Construction of a Concrete Grain Silo of 50000 MT capacity at Mongla port with Ancillary Facilities	0%	249	Development	Sensitive	Agriculture
6	Modern Food Storage Facilities Project	0%	185	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
7	Construction of Multistoried Warehouse at Santahar grain Silo, Bogra (25,000 M.T.)	0%	130	Development	Sensitive	Agriculture
8	Construction of 1.05 lakh M.T Capacity new food godowns	0%	75	Development	Sensitive	Agriculture
9	Silo	0%	70	Non-Development	Sensitive	Agriculture
10	Controller of Movement & Storage	0%	51	Non-Development	Sensitive	Agriculture
11	Bangladesh Safe Food Authority	0%	20	Non-Development	Sensitive	Agriculture
12	Institutionalization of Food Safety in Bangladesh for Safer Food	0%	10	Development	Sensitive	Agriculture
13	National Food Policy capacity strengthening Project (N.F.P.C.S.P) Phase-2	0%	7	Development	Sensitive	Agriculture
14	Government Flour Mills	0%	6	Non-Development	Sensitive	Agriculture
15	Secretariat	0%	307	Non-Development	Sensitive	Agriculture

Ministry of Health and Family Welfare: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Upazilla Family Planning Offices	6.69%	4,235	Non-Development	Sensitive	Nutrition
2	Upazilla Health Complex and Sub Centres	5.18%	3,277	Non-Development	Sensitive	Nutrition
3	Upazilla Health Offices	4.09%	2,591	Non-Development	Sensitive	Nutrition
4	Secretariat	2.36%	1,491	Non-Development	Sensitive	Nutrition
5	Department of Health Services	1.85%	1,170	Non-Development	Sensitive	Nutrition
6	Community Based Health Care (CBHC)	1.67%	1,060	Development	Sensitive	Nutrition
7	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	1.19%	750	Development	Specific	Nutrition
8	*Family Planning Field Services Delivery (FPFSD)	0.49%	310	Development	Sensitive	Nutrition
9	Clinical Contraception Services Delivery Programme (CCSDP)	0.47%	299	Development	Sensitive	Nutrition
10	Revitalization of Community Health Care Initiative in Bangladesh (01/07/2009 - 30/06/2015) approved	0.41%	258	Development	Sensitive	Nutrition
11	Communicable Diseases Control (CDC)	0.33%	208	Development	Sensitive	Nutrition

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
12	Department of Family Planning	0.32%	202	Non-Development	Sensitive	Nutrition
13	Institute of Public Health	0.26%	162	Non-Development	Sensitive	MER
14	National Nutrition Services (NNS)	0.17%	106	Development	Specific	Nutrition
15	Dhaka Shishu Hospital	0.10%	65	Non-Development	Sensitive	Nutrition
16	Institute of Child and Mother Health	0.09%	56	Non-Development	Sensitive	MER
17	Training, Research and Development (TRD)	0.07%	46	Development	Sensitive	MER
18	Non-Communicable Diseases (NCD)	0.07%	44	Development	Sensitive	Nutrition
19	ICDDRDB	0.05%	29	Non-Development	Sensitive	Nutrition
20	Institute of ORS Production and Distribution	0.04%	27	Non-Development	Specific	Nutrition
21	Inst. of Epidemiology, Disease Control & Research	0.03%	18	Non-Development	Sensitive	MER
22	Institute of Public Health Nutrition, Dhaka	0.03%	16	Non-Development	Specific	MER
23	Model Family Planning Clinic (8)	0.03%	16	Non-Development	Sensitive	Nutrition

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
24	Infectious Diseases Hospital, Dhaka	0.02%	15	Non-Development	Sensitive	Nutrition
25	School Health Clinics	0.02%	14	Non-Development	Sensitive	Nutrition
26	Planning, Monitoring and Research (PMR)	0.02%	13	Development	Sensitive	MER
27	Bangladeesh Institute of Tropical and Infectious Diseases (BITID), Faujdarhat, Chittagong.	0.02%	10	Non-Development	Sensitive	MER
28	Information, Education and Communication (IEC)	0.01%	9	Development	Sensitive	Nutrition
29	Maternal, Child, Reproductive and Adolescent Health (MCRAH)	0.01%	9	Development	Specific	Nutrition
30	Safe Motherhood Promotion Operations Research on Safe Motherhood and Newborn Survival	0.01%	5	Development	Sensitive	MER
31	TN Mother Child Hospital	0.01%	4	Non-Development	Sensitive	Nutrition
32	Bangladesh Breastfeeding Foundation, Dhaka	0.01%	4	Non-Development	Specific	Nutrition
33	OGSB Hospital and Inistitue of Reproductive & Child Health, Plot-No-6/1, Section-17, Mirpur, Dhaka	0.01%	4	Non-Development	Sensitive	Nutrition

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
34	Khulina Shishu hospital	0.00%	3	Non-Development	Sensitive	Nutrition
35	Skin and Social Hygiene Centre , Chittagong	0.00%	3	Non-Development	Sensitive	Nutrition
36	Bangladesh Family Planning Association	0.00%	3	Non-Development	Sensitive	Nutrition
37	Shishu Sasthya Foundation, Bangladesh	0.00%	2	Non-Development	Sensitive	Nutrition
38	National Nutrition Programme (NNP)	0.00%	2	Development	Specific	Nutrition
39	Bangladesh National Nutrition Council	0.00%	2	Non-Development	Specific	Nutrition
40	Life Style and Health Education & Promotion (LHEP)	0.00%	1	Development	Sensitive	Nutrition
41	Dr. Zahed Shishu Hospital, Faridpur	0.00%	1	Non-Development	Sensitive	Nutrition
42	Bangladesh Child Health Institute	0.00%	1	Non-Development	Sensitive	MER
43	* Extension of Dhaka Shishu (Children) Hospital (01/07/2010-30/06/2014)	0.00%	0	Development	Sensitive	Nutrition
44	Meternity Center, Motijheel	0.00%	0	Non-Development	Sensitive	Nutrition

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
45	Magura Shishu & Eye Hospital	0.00%	0	Non-Development	Sensitive	Nutrition
46	Construction of family planning godown at upazilla level	0.00%	0	Development	Sensitive	Nutrition
47	*Family Planning Field Services Delivery (FPFSD)	0.00%	0	Non-Development	Sensitive	Nutrition
48	Community Based Health Care (CBHC)	0.00%	0	Non-Development	Sensitive	Nutrition
49	Establishment of Mother and child care Hospital under A.K Khan health care centre	0.00%	0	Development	Sensitive	Nutrition
50	Maternal, Neonatal, Child and Adolescent Health (MNCAH)	0.00%	0	Non-Development	Specific	Nutrition
51	Strengthening Public Health Actions for Emerging Infectious Events in Bangladesh.	0.00%	0	Development	Sensitive	Nutrition
52	Completion of the Incomplete work of Maternal and Child Health Care Training Institute (MCHTI)	0.00%	0	Development	Specific	MER
53	Hospitals and Dispensaries	0.00%	0	Non-Development		Nutrition

Ministry of Primary and Mass Education: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Primary Education Stipend Project (3rd Phase)	4.38%	2,772	Development	Sensitive	Social Protection
2	School feeding Programme in Poverty prone areas (1st Revised)	2.15%	1,361	Development	Sensitive	Social Protection
3	Stipened Project for Primary Education (2nd Phase)	1.48%	939	Development	Sensitive	Social Protection
4	Reaching Out of School Children (ROSC) Project (2nd Phase)	0.67%	426	Development	Sensitive	Social Protection
5	EC Assisted School Feeding Program (1st Revised)	0.08%	50	Development	Sensitive	Social Protection
6	School Health & School Feeding	0.01%	4	Development	Sensitive	Social Protection
7	Basic Education for Hard to Reach Urban Working Children (2nd Phase)	0.00%	1	Development	Sensitive	Social Protection
8	Targeted Stipend	0.00%	0	Development	Sensitive	Social Protection
9	School feeding Programme in Poverty prone areas (1st Revised)	0.00%	0	Non-Development	Sensitive	Social Protection
10	Sishu Kollyan Trust	0.00%	0	Non-Development	Sensitive	Social Protection
11	Secretariat	3.90%	2,468	Non-Development	Sensitive	Social Protection

Ministry of Women and Children Affairs: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	VG D Programmes	5%	3,160	Non-Development	Sensitive	Social Protection
2	Maternity Allowance for the Poor Mother	1%	627	Non-Development	Sensitive	Nutrition
3	Directorate of Women Affairs	1%	393	Non-Development	Sensitive	Nutrition
4	Karmajibi Lactating Mother Sohaita Tohbil	0%	255	Non-Development	Specific	Nutrition
5	Enabling Environment for Child Rights (01/07/2012 - 30/06/2017)	0%	80	Development	Sensitive	Nutrition
6	Bangladesh Shishu Academy	0%	70	Non-Development	Sensitive	Nutrition
7	Early Learning for Child Development (2nd phase) (01/01/2014 - 31/12/2016)	0%	55	Development	Specific	Nutrition
8	Secretariat	0%	36	Non-Development	Sensitive	
9	Investment Component for Vulnerable Group development programme (01/07/2014-30/06/2018)	0%	19	Development	Sensitive	Social Protection
10	Shishu Bikash Kendra	0%	12	Non-Development	Sensitive	Nutrition

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
11	Advancement and promoting women's Rights (01/01/2013-31/12/2017)	0%	8	Development	Sensitive	Nutrition
12	Daycare Programme for the Children of lower and Middle Income Working Women(01/07/09 - 30/06/14)	0%	7	Development	Sensitive	Nutrition
13	Construction of Working Women Hostel and Child Daycare center at Kaliganj, Gazipur	0%	4	Development	Sensitive	Nutrition
14	Generation Break Through A Multi-Pronged Approach to Building Healthy Relationships for Primary Prevention of Gender Based Violence and Meeting SRHR N(01/09/13-31-12-16)	0%	4	Development	Sensitive	Nutrition
15	Food and Livelihood Security (FLS)(01/01/2012-30/06/14)	0%	4	Development	Sensitive	Agriculture
16	Day-Care Center Program for Children of women worker of Garment Industries.(01/01/2015-31/12/2017)	0%	3	Non-Development	Sensitive	Nutrition
17	Preventing child marriage and promoting adolescent health, right among the future generation through building adolescent club and TV programme	0%	2	Non-Development	Sensitive	Nutrition

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
18	Establishment of 20 Child Daycare Center Project (01/07/2016-28/02/2021)	0%	1	Development	Sensitive	Nutrition
19	Education and health Program for Disadvantage Children	0%	1	Non-Development	Sensitive	Nutrition
20	Gazipur City Corporation to provide poor women and children's health and nutrition services (2016-17 to 2018-19)	0%	1	Non-Development	Specific	Nutrition
21	FPD'S Family Development Centre (FDC) through training and skill development of women entrepreneurship and employment (2016-17 to 2018-19)	0%	0	Non-Development	Sensitive	Nutrition
22	Incoming Generating Activities (IGA) Training for Women at Upazilla Level (01/01/2017-31/12/2019) Approved	0%	0	Development	Sensitive	Nutrition

Rural Development & Cooperative Division: List of Project/Operational lines

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	One house one farm (Revised) (01/07/09-30/06/20)	2.73%	1,725	Development	Sensitive	Agriculture
2	Char Livelihood Program-2nd phase (01/07/11-31/12/16)	0.46%	291	Development	Sensitive	Social Protection
3	Secretariat	0.14%	88	Non-Development	Sensitive	
4	Expansion of Small Farmers Development Foundation (SFDF) Activities for Poverty Alleviation	0.07%	47	Development	Sensitive	Agriculture
5	Comprehensive Village Development Programme (CVDP) -2nd Phase (01/07/09-31/12/13)	0.05%	32	Development	Sensitive	Social Protection
6	Assistance to Small Farmers Development Foundation (2nd Phase)	0.05%	32	Development	Sensitive	Agriculture
7	Poverty Reduction Through Minor Crops Production, Preservation, Processing & Marketing Program-2nd Phase (01/07/11-30/06/14)	0.05%	31	Development	Sensitive	Agriculture
8	Action Research Project of Integrated Water Management	0.04%	28	Development	Sensitive	MER

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
9	Expansion of Milk producers cooperative in Greater Faridpur, Barishal and Khulna district for Reduction of poverty and Socio-economic Development	0.04%	28	Development	Sensitive	Agriculture
10	Irrigation Expansion Programme	0.03%	20	Development	Sensitive	Agriculture
11	Participatory Rural Development Project-III (PRDP Phase-III)	0.03%	19	Development	Sensitive	Social Protection
12	Action Research Project on Extension and Dissemination of Modern Water Saving Technologies and Management Practice of Rice Cultivation to Increase Production ,	0.02%	15	Development	Sensitive	MER
13	Action Research Project on "poverty Alleviation through Livestock, Husbandry, Bottling of Biogas and Organic Manure Production	0.02%	11	Development	Sensitive	MER
14	Action Research Project on Command Area Development using Surface Water for Rural Livelihood Improvement by Replicating RDA Technology.	0.02%	11	Development	Sensitive	MER

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
15	Programme for Facilitating Improved Breed Cow Rearing and Increase in Milk production Through Cooperatives.	0.01%	4	Non-Development	Sensitive	Agriculture
16	Ensuring Co-operative based milk production	0.01%	4	Development	Sensitive	Agriculture
17	Improved Breed Dairy Farming for Livelihood Development of Disadvantaged Women.	0.00%	1	Development	Sensitive	Agriculture
18	Poverty alleviation of marginal and small farmer through post harvesting support program of grains trading.	0.00%	0	Development	Sensitive	Agriculture
19	Expansion of Dairy Cooperatives in Gangachara Upazila for Employment Generation through Milk and Meat Production	0.00%	0	Development	Sensitive	Agriculture
20	Establishment of Milk Plant for Enhancing Milk Production at Patiya, Chittagong	0.00%	0	Development	Sensitive	Agriculture
21	Poverty alleviation through re-excavate of derelict/abandoned pond for community retting cum fish culture	0.00%	0	Development	Sensitive	Agriculture

Ministry of Agriculture: List of Project/Operational lines

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Secretariat	0.62%	393	Non-Development	Sensitive	
2	Enhancement of Crop Production Through Farm Mechanization (Phase-2)	0.27%	173	Development	Sensitive	Agriculture
3	Improvement and Quality Seed Production of Rice, Wheat and Maize Project (2nd Phase)	0.22%	139	Development	Sensitive	Agriculture
4	Integrated Farm Management Component (IFMC) Agriculture Growth and Employment Program (AGEP)	0.17%	107	Development	Sensitive	Agriculture
5	Second Crop Diversification	0.17%	105	Development	Sensitive	Agriculture
6	Year Round Fruit Production for Nutrition Improvement Project	0.14%	86	Development	Sensitive	Agriculture
7	Construction of Rubber Dams in small Medium Rivers for Increasing of Food Production (LGED part)	0.13%	85	Development	Sensitive	Agriculture
8	Infrastructure Development and strengthening of Bangladesh institute of Research and Training on Applied Nutrition (BIRTAN) (01/07/2013-30/06/2017) approved	0.13%	82	Development	Sensitive	Capacity Building

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
9	Integrated Agricultural Approach for Ensuring Nutrition and Food Security Project (DAE Phase)	0.08%	50	Development	Sensitive	Capacity Building
10	Safe Crop Production Project Through Integrated Pest Management (IPM) Approach)	0.07%	44	Development	Sensitive	Agriculture
11	Strengthening of Sustainable Nutrition Security through Pulse & Oil Seed Production Project	0.06%	40	Development	Sensitive	Agriculture
12	Project for increasing supply of Quality Seed-BARI Part-(January-2011 to June/2014.	0.06%	38	Development	Sensitive	Agriculture
13	Establishment of Pulse and Oil Seed Multiplication Farm and Seed Processing Centre at Subarnachar in Noakhali District.	0.05%	33	Development	Sensitive	Agriculture
14	Production, Storage and Distribution of Quality Seeds of Pulse, oil and Onion at Farmer's (2nd Phase)	0.05%	32	Development	Sensitive	Agriculture
15	Construction of Rubber Dams to Utilize Surface Water for Enhancing Agricultural Production Project.	0.05%	30	Development	Sensitive	Agriculture
16	Enhancement of Crop Production Through Improved On-Farm Water Management Technologies	0.04%	24	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
17	Strengthening Physical Infrastructure and Research Activities of Bangladesh Rice Research Institute	0.04%	23	Development	Sensitive	MER
18	Increasing Cropping Intensity in Sylhet Region Project (DAE Part)	0.04%	22	Development	Sensitive	Agriculture
19	National Agricultura Technology Program Phase-2 Project (NATP-2) (DAE Part) 01/10/2015-30/09/2021	0.03%	21	Development	Sensitive	Agriculture
20	Food Security through enhanced Agricultural Production, Diversified sources of Income, Value Addition and Marketing in Bangladesh (Mymensingh/ Sherpur) (FSMSP)	0.02%	12	Development	Sensitive	Agriculture
21	Integrated Agricultural Productivity Project (IAPP) (BARI Part)	0.02%	10	Development	Sensitive	Agriculture
22	Bangladesh Institute of Research and Training On Applied Nutrition (BIRTAN).	0.01%	9	Non-Development	Sensitive	Capacity Building
23	Integrated Agricultural Productivity Project (IAPP) (BRRI Part)	0.01%	8	Development	Sensitive	Agriculture
24	National Agricultura Technology Program Phase-2 Project (NATP-2) 01/10/2015-30/09/2021	0.01%	8	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
25	Strengthening of Oil-seed and Pulses Research and Development.	0.01%	8	Development	Sensitive	MER
26	Quality Seed Production, Distribution & Farmers Training Project for crop Production	0.01%	7	Development	Sensitive	Agriculture
27	Tuber Crops Development Project (BARI part)	0.01%	6	Development	Sensitive	Agriculture
28	Construction of Rubber Dams in small Medium Rivers for Increasing of Food Production (DAE part)	0.01%	6	Development	Sensitive	Agriculture
29	Enhancing Quality Seed Supply- (BRR1 Part)-) (01/01/11-30/06/16)	0.01%	5	Development	Sensitive	Agriculture
30	Mujibnagar Integrated Agriculture Development Project- (BRR1 Part)-Approved-01/07/2011 -30/06/2016	0.01%	5	Development	Sensitive	Agriculture
31	Increasing Cropping Intensity in Sylhet Region Project (BADC Part)	0.01%	5	Development	Sensitive	Agriculture
32	Promotion of digital Krishi and livelihood improvement through Agriculture Information & Communication Center)	0.01%	5	Development	Sensitive	Agriculture
33	Development of Commercial Variety and Sustainable High Yielding Variety of Ginger and Garlic.	0.01%	4	Non-Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
34	Environment Friendly Poison Free Safe Crop Production for Food Security Through Good Agricultural Management Program	0.01%	4	Non-Development	Sensitive	Agriculture
35	Mujibnagar Integrated Agriculture Development Project-(BARI Part)-Approved-01/07/2011 - 30/06/2016	0.01%	4	Development	Sensitive	Agriculture
36	Increasing Cropping Intensity in Sylhet Region Project (DAM Part)	0.01%	4	Development	Sensitive	Agriculture
37	Integrated Agricultural Approach for Ensuring Nutrition and Food Security Project (BIRTAN Phase) (01/07/2014-30/06/2019) approved	0.01%	4	Development	Sensitive	Agriculture
38	Tuber Crops Development Project(DAE part)	0.01%	4	Development	Sensitive	Agriculture
39	Char Development and Settlement Project-4	0.01%	3	Development	Sensitive	Agriculture
40	Create Employment Opportunities of Char Dwellers in Greater Rangpur Districts Through Sugarcane Cultivation	0.00%	3	Development	Sensitive	Agriculture
41	Integrated Agricultural Productivity Project (IAPP) (Seed Certification Agency)	0.00%	3	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
42	Strengthening of Surveillance, Forecasting and Early Warning activities for Environment Friendly Food Security.	0.00%	3	Non-Development	Sensitive	Agriculture
43	Keep Running of Pesticide Research In Pesticide Analytical Laboratory at BARI (01/07/2010-30/06/2015) (Approved)	0.00%	2	Development	Sensitive	MER
44	Development of High Yielding Climate Resilient Pulse, oil seed and cereal crop varieties through Agronomic Management for Nutritional Security	0.00%	2	Non-Development	Sensitive	Agriculture
45	Variety Development, Seed Production and Postharvest Technology Development of Ground Nut.	0.00%	2	Non-Development	Sensitive	Agriculture
46	National Agricultural Technology Program (NATP-2) Preparation Facility Project (PCMU Part)	0.00%	2	Development	Sensitive	Agriculture
47	Hybrid Rice Research Capacity Development of Bangladesh Rice Research Institute.	0.00%	2	Development	Sensitive	Capacity Building
48	National Agricultura Technology Program Phase-2 Project (NATP-2) (PMU Part) (01/10/2015-30/09/2021)	0.00%	2	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
49	Transfer of Technology for Agriculture Production under Blue Gold Program (DAE Component)	0.00%	2	Development	Sensitive	Agriculture
50	Strengthening of Bio-technology Research of BRRI	0.00%	2	Non-Development	Sensitive	MER
51	Program on Crop Production increase by Transferring Modern Agricultural Technologies at Chatmohor, Vhangura and Faridpur Upazilla in Pabna District.	0.00%	2	Non-Development	Sensitive	Agriculture
52	C.G.I.A.R.	0.00%	2	Non-Development	Sensitive	Agriculture
53	Development of New horticultural Crop Varieties and Management Technologies through Mutation and Advanced Technoques	0.00%	1	Non-Development	Sensitive	Agriculture
54	Extension of Cotton production in Barind Area for Crop Diversification.	0.00%	1	Non-Development	Sensitive	Agriculture
55	Development of Four Crops based cropping pattern for increasing cropping intensity and productivity programme	0.00%	1	Non-Development	Sensitive	Agriculture
56	Production and Dissemination of Disease Free Fresh Sugarcane Seed	0.00%	1	Non-Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
57	Programme on Homestead level Potato storage, processing & marketing	0.00%	1	Non-Development	Sensitive	Agriculture
58	Food And Agriculture Organisation (FAO) Problem Identification & Research Based Programme on Newly Released Potato and Vitamin Rich Sweet Potato Breeder Seed Production by Conducting Demonstration	0.00%	1	Non-Development	Sensitive	Agriculture
59	Programme for Modernization and Strengthening of Seed Certification at field level for development of quality of Seed	0.00%	1	Non-Development	Sensitive	MER
60	Expansion of Processing and marketing Activities of Freshcut Vegetables and Fruits Programme	0.00%	1	Non-Development	Sensitive	Agriculture
61	Development of Climate Resilient Crop and Fruit Varieties	0.00%	0	Non-Development	Sensitive	Agriculture
62	Enhancing Food Security through Improved Crop Water Management Practices in the Southern Areas of Bangladesh.	0.00%	0	Development	Sensitive	Agriculture
63	Production, Storage and Distribution of Quality Seeds of Pulse, oil and Onion at Farmer's (2nd Phase)	0.00%	0	Non-Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
65	Programme for Enhancement of Crop Production Through Farm Mechanization Program	0.00%	0	Non-Development	Sensitive	Agriculture
66	Safe Crop Production Project Through Integrated Pest Management (IPM) Approach)	0.00%	0	Non-Development	Sensitive	Agriculture
67	Environment Friendly Poison Free Safe Crop Production for Food Security Through Good Agricultural Management Program	0.00%	0	Development	Sensitive	Agriculture
68	Orienting Agriculture toward Improved Nutrition and Women Empowerment (01/07/2015-30/06/2018)	0.00%	0	Development	Sensitive	Agriculture
69	Rain water Harvesting in Hilly Creeks/Charas to Restore Sustainable Agriculture-Based Livelihoods in Hilly Areas of Chittagong Hill Tracts. (01/01/2015-30/06/2016) approved	0.00%	0	Development	Sensitive	Agriculture
70	Adaptation to Climate Change and Rehabilitation of Livelihoods in Selected Districts of South Bangladesh	0.00%	0	Development	Sensitive	Agriculture

Local Government Division: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non- Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Urban Primary Health Care Services Delivery Project (01/07/2012-30/06/2017) Approved	0.37%	232	Development	Sensitive	Nutrition
2	Special Rural Water Supply Project	0.36%	230	Development	Sensitive	Nutrition
3	Village Water Supply Project.	0.21%	135	Development	Sensitive	Nutrition
4	Bangladesh Rural Water Supply and Sanitation Project (BRWSSP)	0.21%	132	Development	Sensitive	Nutrition
5	Dhaka Water Supply and Sanitation Project	0.20%	126	Development	Sensitive	Nutrition
6	Char Development and Settlement Project-4, LGED	0.20%	126	Development	Sensitive	Social Protection
7	Water Supply, Sanitation and Drainage Project in Sylhet and Barisal City	0.17%	109	Development	Sensitive	Nutrition
8	Urban Public Environment Health Development Programme	0.16%	102	Development	Sensitive	Nutrition
9	Environment Sanitation and Water Supply With Piped Network In Thana Sadar and Growth Center Pourashava (2nd Phase) (01/07/2012-30/06/2015) Approved	0.15%	94	Development	Sensitive	Nutrition

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
10	Drinking Piped water supply from irrigation deep tubewell (Phase-III)	0.12%	73	Development	Sensitive	Nutrition
11	Water Supply, Sanitation & Drainage of Tongi Municipality	0.11%	73	Development	Sensitive	Nutrition
12	Water, Sanitation and Hygiene (WASH) Project	0.11%	71	Development	Sensitive	Nutrition
13	Water supply in 40 Pouroshova and growth center & Environmental Project (Phase-2) (01/01/2014-30/06/2017) Approved	0.11%	68	Development	Sensitive	Nutrition
14	Saidabad Water Treatment Plant Project Phase-III	0.10%	63	Development	Sensitive	Nutrition
15	Development of Dhaka Water Supply Network	0.06%	35	Development	Sensitive	Nutrition
16	National Sanitation Project (3rd Phase)	0.04%	28	Development	Sensitive	Nutrition
17	Secretariat	0.04%	27	Non-Development	Sensitive	Nutrition
18	Improvement Of Water Supply System of Rajshahi City (01/07/2012-31/12/2015)	0.03%	19	Development	Sensitive	Nutrition
19	Water Supply and Environmental Sanitation Project in Mongla Pouroshava (2nd Phase)	0.03%	17	Development	Sensitive	Nutrition
20	Rehabilitation of Water Supply System in Rajshahi City	0.02%	15	Development	Sensitive	Nutrition

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
21	Sector policy support of the water supplies and sanitation subsector Bangladesh Phase-3 (01/01/12-31/12/15)	0.02%	11	Development	Sensitive	Nutrition
22	Development and Expansion of Water Supply System in Khulna City	0.01%	5	Development	Sensitive	Nutrition
23	Income Support Programme for the poorest	0.01%	4	Development	Sensitive	Social Protection
24	Development of Village water Supply Programme in Shahrastic and Hazigong Upazila under Chandpur District	0.00%	2	Non-Development	Sensitive	Nutrition
25	Development of Village Water Supply Programme in Khathalia Upazila under Jhalokathi district	0.00%	1	Non-Development	Sensitive	Nutrition
26	Development of Village Water Supply Programme in Faridgong upazila under Chandpur District	0.00%	1	Non-Development	Sensitive	Nutrition
27	Development of Sanitation Programme, renovation & rehabilitation of damaged water sources of water supply system at flooded areas of Bandarban hill District	0.00%	1	Non-Development	Sensitive	Nutrition
28	Construction and renovation of Ringwell rehabilitation, Sanitation works Programme in Rangamati District	0.00%	1	Non-Development	Sensitive	Nutrition

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
29	Development of Sanitation & Water Supply System through Pipe lines at Enayet pur Darbar Sharif Complex, Chouhali Upazila, Shirajhong	0.00%	1	Non-Development	Sensitive	Nutrition
30	Safe water supply in several districts of Bandarban district	0.00%	1	Development	Sensitive	Nutrition
31	Sector policy support of the water supplies and sanitation subsector Bangladesh Phase-3 (01/01/12-31/12/15)	0.00%	0	Non-Development	Sensitive	Nutrition
32	Development of safe water supply Programme at Mathbaria Municipality.	0.00%	0	Non-Development	Sensitive	Nutrition
33	Water Supply and Sanitation at different municipalities and Upazilas of Tangial District.	0.00%	0	Non-Development	Sensitive	Nutrition
34	Development of Water Supply System in Narayanganj City	0.00%	0	Development	Sensitive	Nutrition
35	Support to the Urban Urban Health and Nutrition to Bangladesh	0.00%	0	Development	Sensitive	Nutrition
36	Cox's Bazar town water supply and sanitation and on the feasibility study for the formulation of development projects	0.00%	0	Development	Sensitive	Nutrition

Secondary & Higher Edu. Division: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Secondary Education Stipend Project	1.08%	683	Development	Sensitive	Social Protection
2	Higher Secondary Stipend Project (01/01/2014-30/06/2017)	0.72%	454	Development	Sensitive	Social Protection
3	Secretariat	0.24%	151	Non-Development	Sensitive	
4	Higher Secondary Female Stipend Project-Phase-4 (01/07/08-30/06/14) Approved	0.00%	1	Development	Sensitive	Social Protection

Min. of Fisheries & Livestock: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Secretariat	0.40%	255	Non-Development	Sensitive	
2	Establishment of Regional Duck Breeding Farm along with Hatchery (3rd Phase) (01/10/2011-30/09/2015)	0.16%	104	Development	Sensitive	Agriculture
3	Banladesh Marine Fisheries Capacity Building Project (01/07/07 - 30/06/12) Approved.	0.12%	74	Development	Sensitive	Capacity Building
4	Livestock Disease Prevention and Control Project (01/07/2012-31/12/2015)	0.11%	68	Development	Sensitive	Agriculture
5	Establishment of Beel nursery and fingerlings Stocking in inland open Waters.	0.10%	62	Development	Sensitive	Agriculture
6	Integrated Fisheries & Livestock Development Project in Flood Control, Drainage and Irrigation (01/07/11-30/06/14) Approved	0.09%	58	Development	Sensitive	Agriculture
7	Aquaculture Development and Extension project in Chittagong Hill	0.09%	54	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
8	Fresh Water Shrimp Culture Extension Project (2nd Phase) (01/07/2012-30/06/2017) approved	0.07%	45	Development	Sensitive	Agriculture
9	Establishment of Institute of Livestock Science and Technology Project	0.07%	43	Development	Sensitive	MER
10	Enhancement of Fish Production Through Restoration of Water-bodies Project	0.06%	40	Development	Sensitive	Agriculture
11	Fisheries Development Project in Rangpur Division.	0.06%	37	Development	Sensitive	Agriculture
12	Brood Bank Establishment Project (3rd Phase) (01/09/2014-30/06/2019)	0.05%	33	Development	Sensitive	Agriculture
13	Enhanced Coastal Fisheries (ECOFISH BD)	0.05%	32	Development	Sensitive	Agriculture
14	Extension of National Institute of Livestock & Poultry Management and Disease Diagnostic Laboratory Project(01/07/2012-30/06/2018)	0.04%	28	Development	Sensitive	MER

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non- Development Expenditure	Nutrition- Sensitive vs Specific	NPAN2
15	Strengthening of Fishery and Aquaculture Food Study and Quality Management System in Bangladesh (01/07/2010-31/12/2014) Approved	0.04%	27	Development	Sensitive	Agriculture
16	Nimgachi Aquaculture Development Project (01/09/2014-30/06/2019)	0.04%	26	Development	Sensitive	Agriculture
17	Integrated Agricultural Productivity Project (IAPP) (Department of Fisheries Part)	0.04%	23	Development	Sensitive	Agriculture
18	Aquaculture Development Project in Greater Faridpur District (01/01/10 - 30/06/2016) Approved.	0.04%	23	Development	Sensitive	Agriculture
19	Poverty Reduction & Livelihood Security for the People of Economically Depressed Area (01/04/10 - 30/06/2016) Approved.	0.04%	22	Development	Sensitive	Agriculture
20	Beef Cattle Development Project (01/07/2012-30/06/2016)	0.03%	22	Development	Sensitive	Agriculture
21	Aquaculture & Fishrsh Management project in Haor Area (01/10/2010-30/06/2014)	0.03%	21	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
22	South West Region Livestock Development Project	0.03%	20	Development	Sensitive	Agriculture
23	Integrated Agricultural Productivity Project (IAPP) (Department of Livestock Part) (01/07/11-31/12/16)	0.03%	19	Development	Sensitive	Agriculture
24	Culture of Cuchia (Mud Eel) and Crab in selected areas of Bangladesh and Research project	0.03%	18	Development	Sensitive	MER
25	Jatka Protection Alternative Livelihoods and Research Project (DOF Part) (01/07/2008-30/06/2013) Approved.	0.03%	18	Development	Sensitive	Agriculture
26	National Agricultura Technology Program Phase-2 Project (NATP-2) (DOF part) 01/10/2015-30/09/2021	0.03%	17	Development	Sensitive	Agriculture
27	Establishment of Fish Landing Centers with Artillery Facilities in 3 Coastal Districts at 4 Selected Area	0.03%	16	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition- Sensitive vs Specific	NPAN2
28	National Agricultura Technology Program Phase-2 Project (DLS part) (NATP-2) 01/10/2015-30/09/2021	0.02%	15	Development	Sensitive	Agriculture
29	Animal Nutrition Development and Technology Transfer Project (2nd Phase) (01/07/2015 - 31/12/2017)	0.02%	14	Development	Sensitive	Agriculture
30	Integrated Agriculture Intervention for Food and Nutrition in Selected District of Southern Bangladesh	0.02%	13	Development	Sensitive	Agriculture
31	Conservation and Improvement of Native Sheep Through Community Farming and Commercial Farming (Component-A)	0.02%	11	Development	Sensitive	Agriculture
32	Hura Sagar Aquaculture and Fisheries Management Project	0.02%	10	Development	Sensitive	Agriculture
33	Infrastrucion Development and Research Strengthening of the fisheries Research Institute (01/07/2010 -30/06/2013)	0.01%	9	Development	Sensitive	MER

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non- Development Expenditure	Nutrition- Sensitive vs Specific	NPAN2
34	Culture of Cuchia (Mud Eel) and Crab in the Selected Areas of Bangladesh and Research Project (Comp.-B, BFRI Part)	0.01%	8	Development	Sensitive	MER
35	Integrated Agricultural Productivity Project (IAPP) (FRI Part) (Approved) (01/07/2011 - 31/12/2016)	0.01%	7	Development	Sensitive	Agriculture
36	Greater Jessore Fisheries Development Project	0.01%	6	Development	Sensitive	Agriculture
37	National Agricultural Technology Project (DLS Component) (01/07/07 - 31/12/14) Approved	0.01%	6	Development	Sensitive	Agriculture
38	Enhancement of Fish Production, Conservation and Strengthening Management at Kaptai Lake (01/01/11 - 31/12/15) Approved	0.01%	5	Development	Sensitive	Agriculture
39	Impact on Aquaculture Drugs and Chemicals on Aquatic Ecology and Productivity (01/07/09-30/06/13) Approved.	0.01%	5	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
40	Small Scale Dairy & Poultry Farmers' Support Project in 22 Selected Districts (01/10/10 - 30/06/15)	0.01%	4	Development	Sensitive	Agriculture
41	Enhancing aquaculture production for food security and rural development through better seed and feed production and management with special focus on	0.00%	3	Development	Sensitive	Agriculture
42	Dairy Development Research Project	0.00%	3	Development	Sensitive	MER
43	Disease control and Compensation Program for Avian Influenza Affected Poultry Farm	0.00%	2	Non-Development	Sensitive	Agriculture
44	Expansion of Aquaculture Technology Serviced up to Union Level (Phase-II) Project	0.00%	1	Development	Sensitive	Agriculture
45	Establishment of National Livestock feed and Products Quality Control Laboratory Project (01/10/2015-30/06/2019)	0.00%	1	Development	Sensitive	Agriculture

#	Project/ Operational Lines	Share of Total Nutrition- Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition- Sensitive vs Specific	NPAN2
46	Animal Nutrition Development and Technology Transfer Project (2nd Phase)	0.00%	0	Development	Sensitive	Agriculture
47	Fish cultivation Expansion Project at Chittagong Hill Tracks Hilly Marsh area	0.00%	0	Development	Sensitive	Agriculture
48	Expansion of Aquaculture Technology Services up to Union Level (2nd Phase)	0.00%	0	Non-Development	Sensitive	Agriculture
49	Technical Support for Stock Assessment of Marine Fisheries Resources in Bangladesh	0.00%	0	Development	Sensitive	Agriculture
50	Improving Food Security of Women and Children by enhancing background Small Scall Poltry Production in Southern delta region.	0.00%	0	Development	Sensitive	Agriculture
51	Improvement of Food Security and Public Health Through Strengthening (01/07/2016-30/06/2020) Approved	0.00%	0	Development	Sensitive	Agriculture

Min. of Disaster Mngt & Relief: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	V.G.F. Programme	3.40%	2,151	Non-Development	Sensitive	Social Protection
2	Valuation of Food Supplied under Food for Works (Outside A.D.P)	1.40%	887	Development	Sensitive	Agriculture
3	Construction of Food Shelters in the Flood Prone and River Erosion Areas (2nd Phase)	0.31%	193	Development	Sensitive	Agriculture
4	Secretariat	0.03%	19	Non-Development	Sensitive	
5	* Procurement of Saline Water Treatment Plant (2 ton truck mounted)	0.03%	18	Development	Sensitive	Nutrition
6	PROSHAR Programme	0.01%	4	Non-Development	Sensitive	Social Protection
7	FFW Programmes	0.00%	3	Non-Development	Sensitive	Social Protection
8	Nobo Jibon Programme	0.00%	1	Non-Development	Sensitive	Social Protection
9	Valuation of Food Supplied under Food for Works (Outside A.D.P)	0.00%	0	Non-Development	Sensitive	Agriculture

Min. of Social Welfare: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Department of Social Services	0.47%	295	Non-Development	Sensitive	Social Protection
2	Sheikh Russel Training and Rehabilitation Centre for Children	0.47%	295	Non-Development	Sensitive	Social Protection
3	Child Sensitive Social Protection in Bangladesh (CSPB) (01/01/2012 - 31/12/2016)	0.05%	34	Development	Sensitive	Social Protection
4	Secretariat	0.05%	32	Non-Development	Sensitive	
5	Safe Motherhood Activities in Four Upazillas of Comilla District (January 2015-December 2016)	0.01%	4	Development	Sensitive	Nutrition
6	Safe Motherhood Activities in 4 Upazillas of Comilla District.	0.00%	0	Development	Sensitive	Nutrition

Min. of Industries: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Control of iodine deficiency disorder through universal application of salt iodisation (01/07/11-30/06/16)	0.03%	17	Development	Specific	Nutrition
2	Fortification of Edible Oil in Bangladesh (01/07/2013-31/12/2015) (Phase-2) approved	0.01%	6	Development	Specific	Agriculture
3	Secretariat	0.00%	1	Non-Development	Sensitive	

Min. of Environment & Forest: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Secretariat	0.03%	18	Non-Development	Sensitive	
2	Char Development and Settlement Project-4(CDSP – 4) (Fotrdy Component)(01/07/11-31/12/16) Approved	0.03%	17	Development	Sensitive	Social Protection

Min. of Information: List of Projects/Operational Lines

#	Project/ Operational Lines	Share of Total Nutrition-Relevant Expenditure	Cumulative Actual Exp. in Crore BDT (2014/15-2016/17)	Development vs Non-Development Expenditure	Nutrition-Sensitive vs Specific	NPAN2
1	Making a March towards in universal Health coverage in Bangladesh training up Journalists and Capacity PIB (01/07/12 - 30/06/14)	0.00%	0	Development	Sensitive	Nutrition
2	Secretariat	0.00%	0	Non-Development	Sensitive	

Annex E

Other donor investments for nutrition

Table 22 presents the list of 60 other donor investments for nutrition identified. Table 23 provides the list of 13 that were found in two datasets, the AIMS and CIP (Development Partners Sheet).

Table 22

List of 60 other donor investments for nutrition

Project name	
1	Accelerating Improved Nutrition for Extreme Poor in Bangladesh
2	Adolescent Health Strengthening
3	Agricultural Extension Capacity Building Activity (feed the future)
4	Agriculture and Food Security Project (AFSP) in the Chittagong Hill Tracts (CHT) Phase II
5	Agriculture Value Chains (part of feed the future)
6	Aquaculture for Income and Nutrition (AIN) - (Feed the future)
7	Bangladesh aquaculture-horticulture for nutrition (Feed the Future)
8	BRAC Strategic Partnership Arrangement (SPA)
9	BRAC Strategic Partnership Arrangement (SPA)
10	Cash transfer interventions
11	Ending the Cycle of Undernutrition in Bangladesh-Suchana
12	Food Safety and Certification Program
13	Horizontal Learning for Local Water and Sanitation Governance
14	Improving food security and public health through strengthened veterinary services in Bangladesh
15	Improving Health and Nutrition for Hard-to-Reach Mothers and Young Children
16	Improving health and nutrition status of urban extreme poor in Bangladesh through sustainable health service provision
17	Improving Health Service of Maternal and Newborn Child (MAMOTA)

Project name	
18	Improving Maternal and Child Nutrition
19	Improving Maternal and Child Nutrition (NoboKoli)
20	Institutional Support to the International Centre for Diarrhoeal Disease Research, Bangladesh-III
21	Investing In People - Maternal and Child Health
22	Joint Donor Technical Assistance Fund to Health, Nutrition, Population Sector Development Programme (JDTAF)
23	KOICA-WFP Saemaul Zero Hunger Communities Project
24	Livestock for Improved Nutrition
25	MAX WASH II
26	National Food Security Nutritional Surveillance Project
27	Nobo Jibon (New Life)
28	Nutritious Value Chain Innovations Feasibility Assessment (GAIN) (Feed the future)
29	Policy Research and Strategy Support Program (PRSSP)
30	Program for Strengthening Household Access to Resources (PROSHAR)
31	Promotion of Water Supply, Sanitation and Hygiene in Hard-to-Reach Areas of Rural Bangladesh
32	PROOFs (Profitable Opportunities for Food Security)
33	Rice and Diversified Crops
34	RICE FORTIFICATION
35	Rice Value Chain Project (Feed the future)
36	SaFaL
37	Sanitation Markets Systems (SanMarkS)
38	SHIKHA (Feed the future)
39	SHOMOSHTI- Program Support- Inception
40	SHOUHARDO

Project name	
41	Social Investment Program Project II (Nuton Jibon Project)
42	SRH, FP Info and Services thru RTMI
43	SRH, FP Information and Services through BCCP (SBCC on Eliminating Factors Affecting Women's Health, Rights, Morbidity and Mortality)
44	SRH, PF Information and Services through Jhpiego (prime) in collaboration with Johns Hopkins University Bangladesh (JHUB)
45	Strengthening Government Social Protection Systems for the Poor (SGSP)
46	Strengthening Partnerships, Results, and Innovations in Nutrition Globally project (SPRING) (Feed the Future)
47	Support to ICDDR,B
48	Sustainable Solutions for the delivery of Safe Drinking Water
49	Technical Assistance to the Ministry of Health and Family Welfare and to the Ministry of Local Government, Rural Development and Cooperatives for urban health and nutrition in Bangladesh
50	The Strategic Partnership Arrangement with BRAC - Phase II
51	The Strategic Partnership Arrangement with BRAC - Phase II
52	Ultra Poor Programme -Ujjibito (UPP-Ujjibito)
53	Urban Health: Strengthening Care for Poor Mothers and New-borns
54	USAID Horticulture Project (Feed the future)
55	Water And Sanitation Health (WASH) Max foundation
56	Water Sanit.,Health
57	Water Sanitation and health. WASH
58	WATER SANITATION, HEALTH WOP
59	WHO Programme Budget for the Biennium 2014-2015
60	WHO Programme Budget for the Biennium 2016-2017

Table 23

Projects found in both AIMS and CIP-DP

Project name	Implementing organisation	Donor
Agricultural Extension Capacity Building Activity (feed the future)	DAM, Care	USAID
Agriculture Value Chains (part of feed the future)	Development Alternatives Inc (DAI)	USAID
BRAC Strategic Partnership Arrangement (SPA)	BRAC	DFID
BRAC Strategic Partnership Arrangement (SPA)	BRAC	AUSAID
Livestock for Improved Nutrition	ACDI/VOCA	USAID
National Food Security Nutritional Surveillance Project	BRAC University	EU/EC
PROOFs (Profitable Opportunities for Food Security)	ICCO, iDE, BOP, GAIN	netherlands
Rice Fortification	WFP & DSM	netherlands
SaFaL	Solidaridad Network Asia	netherlands
SHIKHA (Feed the future)	FHI 360, BRAC	USAID
Social Investment Program Project II (Nuton Jibon Project)	Social Development Foundation	World Bank
Strengthening Government Social Protection Systems for the Poor (SGSP)	UNDP, WFP, MJF, World Bank	DFID
Ultra Poor Programme -Ujjibito (UPP-Ujjibito)	PKSF	EU/EC

Annex F

Validation Workshop

Table 22 presents the list of 60 other donor investments for nutrition identified. Table 23 provides the list of 13 that were found in two datasets, the AIMS and CIP (Development Partners Sheet).

F.1 Agenda

Time	Agenda item	Responsible
9:00-9:30	Arrival and Registration	MoF
9:30-10:00	Introductions and opening speeches	MoF, BNNC, UNICEF
10:00-10:30	NPAN2 and the importance of the PER-N Presentation on the NPAN2, frame the workshop and place the importance of the PER-N	BNNC
10:30-11:00	The PER-N in Bangladesh – Methodology Participants will be introduced to the specific objectives and scope of the PER, as well as the methodology	OPM
11:00-11:15	Break	
11:15-12:00	The PER-N in Bangladesh – Key findings presentation Participants are requested to allow the presenters to run through the whole presentation before raising questions.	OPM
12:00-12:45	Comments and reactions to the findings This will be a Q&A session to allow participants to react to the findings and provide further clarification where requested.	OPM
12:45-13:45	LUNCH	
13:45-14:00	Introduction to Breakout session This will present the group work planned to discuss the key topics emerging from the findings and develop recommendations.	OPM

Time	Agenda item	Responsible
14:00-15:30	<p>Breakout sessions – Level and composition of expenditure</p> <p>Participants will be divided into groups and given a few specific challenges identified in the PER-N in relation to the level and composition of expenditure.</p> <p>Each group will develop recommendations to address these challenges, identify missed opportunities, specific actions for FY2018/19.</p>	There will be 3 groups facilitated by 1 OPM consultant, 1 official of BNNC/HSD.
14:45-15:30	<p>Breakout sessions – Nutrition governance and institutionalisation of PER-N</p> <p>Participants will be divided into groups to review specific challenges in the area of nutrition governance and institutionalisation of PER-N. Each group will develop recommendations with regards to the potential for improved reporting around each area and specific actions for FY2018/19.</p>	There will be 3 groups facilitated by 1 OPM consultant, 1 official of BNNC/HSD.
15:30-16:00	<p>Reporting back by 3 groups to the plenary</p> <p>Each group will present the main actions for FY2018/19 in 10-15 minutes. This will be followed by a 15 minutes Q&A</p>	Speaker per group, moderated by OPM
16:00-16:15	<p>Next steps and closing remarks</p>	BNNC/UNICEF/ MoF/ OPM

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Annex G

Plan of Action

Area A: Level and Composition of Expenditure

	Challenge	Action	Timeline (e.g. 1, 3 or 5 years)	Responsible
1	<p>Consolidating nutrition investment dataset: Lack of a standard set of nutrition projects/budget lines routinely monitored against NPAN 2. This PER-N represents the first iterations of the standard set.</p>	<ul style="list-style-type: none"> • Prepare guidelines to identify nutrition relevant projects in line with NPAN2 • List projects based on guideline • Prepare reporting template 	<ol style="list-style-type: none"> 1. 1 year (by December 2018) 2. 1 year (by April 2019) 3. 1 year (by June 2019) 	<ol style="list-style-type: none"> 1. BNNC and Line ministries 2. Line ministries 3. BNNC and Line ministries
2	<p>Plan and budget alignment: It is currently not possible to align the plan (NPAN2) with the budget. NPAN2 is “additional” and forward looking; PER is backward looking (e.g. SBCC not yet there)</p>	<ul style="list-style-type: none"> • Consider NPAN-2 activities during budget preparation, APA Agreement to set KPI and project preparation 	<ul style="list-style-type: none"> • On going 	<ul style="list-style-type: none"> • Line ministries
3	<p>Level of investments: Nutrition budget allocations and actual expenditure as a proportion of the 15 Ministries budgets is slightly decreasing. The current coverage of nutrition-specific interventions is insufficient and should be scaled-up.</p>	<ul style="list-style-type: none"> • Conduct Need Assessment • Set priorities • Raise awareness and disseminate NPAN2 • Review of budget • Develop capacity • Conduct SBCC • Assign focal person for nutrition 	<ul style="list-style-type: none"> • 2 years • 1 year • 3 years • Every year • 3 years • 5 years • On-going 	<ul style="list-style-type: none"> • Line ministries • PM office/ Cabinet • Line ministries • Line ministries and BNNC • Line ministries • Line ministries • Line ministries

Challenge	Action	Timeline (e.g. 1, 3 or 5 years)	Responsible
4 Budget performance: Actual expenditure is significantly lower than original budget	<ul style="list-style-type: none"> Monitor nutrition expenditure Formulate equitable budget Make procurement simpler Coordinate with BMC, BWG an PEC 	<ol style="list-style-type: none"> On-going Every year 2 years 1 year 	<ul style="list-style-type: none"> Line ministries Line ministries Line ministries MOF and Line ministries
5 Missed opportunities for better targeting within programmes: Significant investment goes into the procurement of food staples (rice and wheat) potentially missing opportunities for better targeting or increase nutrition-sensitive.	<ul style="list-style-type: none"> (i) Introduce and phase wise scale up fortified rice with kernel in OMS and also (ii) include pulses and oil in the food friendly program (i) Special day for nutrition in parent-teacher meeting (i) Introduce school feeding in madrasah (primary level) (i) Include nutrition in the curriculum of all training programmes for building capacity of Religious leaders of all religions (Islam, Hinduism, Christianity and Buddhism), (ii) Develop and implement a plan for all religious leaders to deliver nutrition messages during weekly prayers 	<p>5 years</p> <p>3 years</p> <p>5 years</p> <p>3 years</p>	<p>Ministry of Food</p> <p>MoPME</p> <p>Ministry of Education, Technical and Madrasah Education Division</p> <p>Ministry of Religion Affairs (Islamic Foundation, Hindu Welfare Trust, Christian Welfare Trust, Buddhist Welfare Trust), BIRTAN</p>

	Challenge	Action	Timeline (e.g. 1, 3 or 5 years)	Responsible
		<ul style="list-style-type: none"> (i) Implement fortification of edible oil with vitamin A and vitamin D (ii) Implement fortification of milk with vitamin A and vitamin D, (ii) Provide milk in secondary schools in areas with high stunting and poor nutritional indicators 	<p>3 years</p> <p>(i) 5 years (ii) 5 years</p>	<p>Ministry of Industries</p> <p>(i) Ministry of Fisheries and Livestock (ii) MoFL and MoEd</p>
6	<p>Missed opportunities for better targeting in sector programmes: Significant nutrition investments are part of wider sector programmes particularly under the MoFood, MoHFW, MoPME and MoWCA. Unclear the extent to which the budget lines identified include improve nutrition as an objective or not.</p>	<ul style="list-style-type: none"> (i) BNNC should develop a standard nutrition module for nutrition capacity development training and (ii) Use the BNNC developed standard training module in training program on nutrition capacity building (i) In the Development Project Proforma (DPP) include Nutrition as component 	<p>(i) 1 year and (ii) 3 years</p> <p>3 years</p>	<ul style="list-style-type: none"> (i) BNNC Line ministries and (ii) Line ministries Planning Commission and BNNC (advocacy)
7	<p>Geographical differences: Per capita expenditure appears to vary widely.</p>	<ul style="list-style-type: none"> Special targeting for wetland, coastal, island district, and hill districts, awareness building and service delivery Mass screening of nutritional status of women and children using existing service delivery points 	<p>3 years</p> <p>3 years</p>	<ul style="list-style-type: none"> Line ministries and MoCHT MoHFW and MoCHT

Area B: Coordination, monitoring and reporting

Challenge	Action	Timeline	Responsible
1	<p>Tracking systems – City and public corporations: There are challenges tracking investments by city and public corporations, as well as by location</p>	<ul style="list-style-type: none"> Incorporate guideline for the Public Corporations and City Corporations to follow nutrition classification guidelines Instruct relevant line ministries to monitor online/offline progress of nutrition relevant activities Develop online system for data collection from Public Corporations and City Corporations 	<p>2 years</p> <p>2 years</p> <p>2 years</p> <p>MoF, BNNC</p> <p>MOF</p> <p>MOF, Public Corporations and City Corporations</p>
2	<p>Tracking systems - Aid reporting: Tracking of other donor investments is fragmented and not comprehensive: None of the existing databases is comprehensive (AIMS, CIP, OECD-DAC) Not possible to get full information on time-bound investments – analysis is based on TOTAL project value SPA with BRAC and the Social Investment Project II account for a large proportion of other investments – at least these need to be clearly integrated into government's routine reporting</p>	<ul style="list-style-type: none"> Establish comprehensive database Strengthen monitoring system aligned with NPAN 2 Develop standard reporting format for Development Partners Ensure strong monitoring and coordination at field level/subnational level 	<p>2 years</p> <p>5 years</p> <p>2 years</p> <p>1 year</p> <p>NGO Affairs Bureau of PMO and ERD</p> <p>Line ministries</p> <p>ERD, IMED, MOF</p> <p>Line ministries, Cabinet division, District Administration</p>

Challenge	Action	Timeline	Responsible
3	<p>Strengthening coordination: Continuing revitalisation of BNNC and source of funding (via NNS OP), potential readjustment of existing ways of working and budgeting</p>	<ul style="list-style-type: none"> • 1 year • 5 years • 5 years • 3 years • 3 years 	<p>MoHFW, and MoF</p> <p>MoHFW</p> <p>Line ministries</p> <p>Line ministries and BNNC</p> <p>MOF and Line ministries</p>

Annex H

About Oxford Policy Management

Oxford Policy Management is committed to helping low- and middle-income countries achieve growth and reduce poverty and disadvantage through public policy reform.

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