バングラデシュ人民共和国 地方政府・農村開発・協同組合省 地方行政総局 地方行政技術局

バングラデシュ国南部チョットグラム地域開発事業準備調査

ファイナルレポート

(先行公表版)

添付資料

2022年2月

独立行政法人 国際協力機構(JICA)

日本工営株式会社

株式会社コーエイリサーチ&コンサルティング



バングラデシュ国 南部チョットグラム地域開発事業準備調査

添付資料

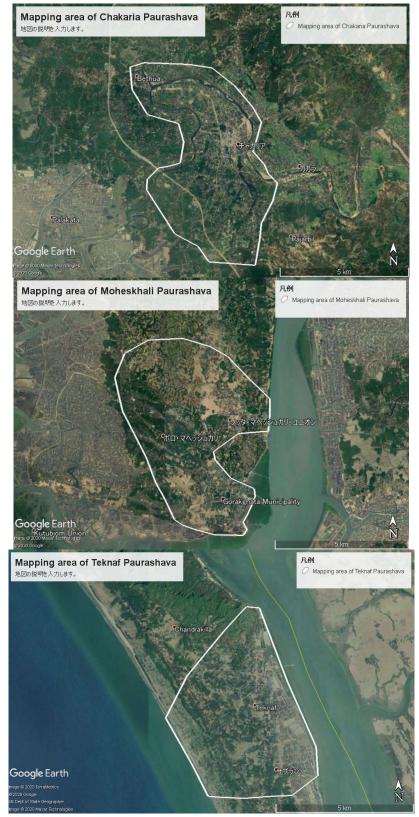
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第1章 序論

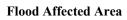


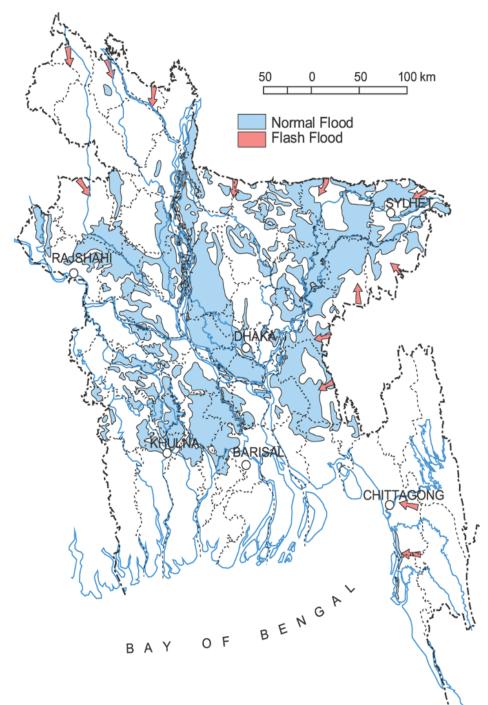
Mapping Area, SCRDP

The Schedule of Survey Work

Period			2020	1													2021												2022
Work Item	0	Oct	Nov		Dec		Jan	1	eb	1 T.	lar	A	pr	May	y	Jun	_	Jul	A	ug	Se	2	Oct	+	Nov	De	c	Jan	
 Collecting related materials and information before field survey 		ŀ			Disc	cuss	ion	with) JIO	CA																	Ц		
(2) Collecting information grasping current situation and tasks					Dis	scus	sion	ı wit	th Ji	ICA																			
(3) Considering population increase model and selecting local administration units		-																											
(4) Reviewing development plan and confirming approval procedure																													
(5) Reviewing other JICA projects and considering utilization of the outputs																													
(6) Confirming other organization's assistance and considering cooperation						Con	firm	ning	wit	h JI	CA a	and																	
(7) Considering infrastructure selection criteria	Π		-	+	Ŧ																			Τ					
(8) Preparing subprojects longlist and selecting 1st batch subprojects				Ļ		F		\square	T											Τ							Π		
(9) Detail consideration of the Project																													
1) Basic design / Cost estimation					Π	F			-								-				_			-			Π		
2) Considering procurement method					\square			E	-								-										Π		
3) Considering consulting service				1		Π		Ħ	+								+										Ħ		
4) Project Implementation schedule								E	-								+												T
5) Implementation management system								Ħ	+								+									Ħ	Ħ		
6) O&M system						T			-								+												
7) Project	T				Ħ	T											╈										Ħ		
evaluation 8) Environmental socio consideration																	_												
(a) Considering subprojects of 1st batch (subcontract)		П						Н		1 1			1 1			1 1	-1		1 1			- 1	1.1				П		
(b) Preparing draft environmental socio consideration framework																													
9) Assisting preparation of abbreviated resettlement action plan (if not huge resettlement or land acquisition occurs)	r			_					_							<u> </u>						<u></u>		_					
(a) Abbreviated resettlement action plan for 1st batch subprojects (subcontract)	T	Т			Π			E									-				_						Π		
(b) Preparing resettlement framework					Ħ																t		+ +				Ħ		
10) Risk assessment for project implementation	T					T		E					++	-			+	5											
11) Considering safety measure for construction	T				Ħ	T		E												T							Ħ		
12) Conflict consideration	T					T		E						-			+												
(10) Preparing and submitting environmental assessment report / Abbreviated resettlement action plan / Environmental socio consideration framework																													
(11) Assisting application of Development Project Proposal (DPP)						Γ																							Т
Preparation of reports																													
1)Inception Report																													
2)Progress Report	\square				LΤ					\square									$ \top$							\square			
3)Interim Report																													
4)Draft Final Report										\square																			
5)Final Report																													
Reports		eption port					Prog Rep	ress						Inter Repo									Dra	ift F Repor	inal t				F
JICA Appraisal / Mission											Fa	ct Fi Aissi	nding on-1							Fa	ct Fin Aissio	▲ ding n-2	i	nprai Missi	sal on				

第2章 南部チョットグラム地域の 開発と計画





Source: Bangladesh Water Development Board

Observation on the Planning Status of the Regional Plans in Target Districts

1) Bandarban District

According to the Research on "Activities of Urban Development Directorate (UDD) since 1965" prepared in 2017, the district development plan of Bandarban was formulated in 1991. Since the long-term plan is for 20 years, the plan is already expired and there is no valid M/P which indicates the development vision and policy of Bandarban District.

The report also shows that land use plan or M/P were prepared in Upazilas of Alikadam, Lama, Thanchi, Ruma, Rowangchari and Naikhongchhari before 1991, hence expired.

Regarding the Paurashava M/P, only Bandarban Paurashava has the valid M/P which was formulated in 2017 with the support of UGIIP-III (ADB).

2) Chattogram District

The District development plan of Chattogram was formulated in 1995 and approved in 1999, which consisted of Structure Plan for 20 years (1995 to 2015), Urban Area Plan for 10 years (1995 to 2015) and Detailed Area Plan. Since the target year of this plan was already passed, Chattogram Development Authority procured the consultancy firm for preparation of new M/P in 2020, which will be composed of six major components, i) SP of Chattogram Metropolitan M/P Area, ii) Action Area Plan for three selected sites as pilot project, iii) Storm Water Drainage and Flood Control M/P, iv) Strategic Transport M/P, v) Sustainable Environmental Management Plan and vi) Organizational Arrangements to implement the M/P. The total project area will be whole of Chattogram City Corporation area as well as some parts adjacent Upazilas, including Hathazari, Raozan, Rangunia, Anowara, Boalkhali, Patiya and Sitakunda.

The Upazila M/Ps were once formulated in Hathazari, Chandanaish, Raozan, Anowara, Sitakunda, Boalkhali, Banshkhali, Lohagora, Satkania, Patiya, Rangunia, Fatikchhari, Sandwip and Mirsharai by UDD, which are already expired. After that, UDD prepared the Upazila M/Ps of only Mirsharai, Rangunia and Ramu in 2016 and 2017, which are still in valid.

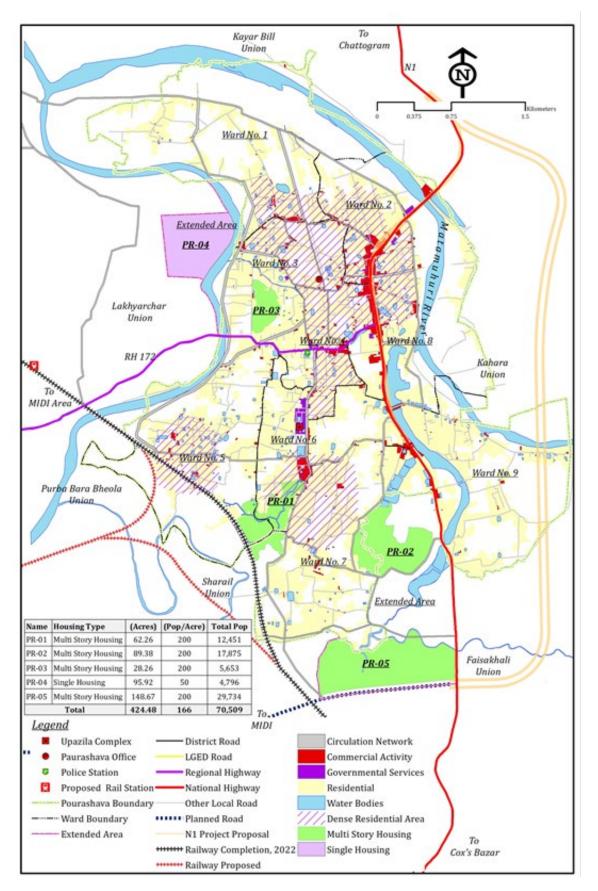
Regarding the Paurashava M/P, the Upazila Towns Infrastructure Development Project (UTIDP) of ADB supported the formulation of M/Ps in eight (8) Paurashavas.

3) Cox's Bazar District

As the District development plan of Cox's Bazar District, "Development Plan for Cox's Bazar Town and Sea Beach up to Teknaf 2011-2031" was formulated in 2011 by UDD, Ministry of Housing and Public Works, which consists of SP and AAP. Target areas are some specific areas in the region including Cox's Bazar Paurashava and surrounding areas such as Maheshkhali, Teknaf, etc. Along with the establishment of Cox's DA in 2016, new urban planning M/P is being prepared by Cox's DA, which would extend its target area to Matabari area.

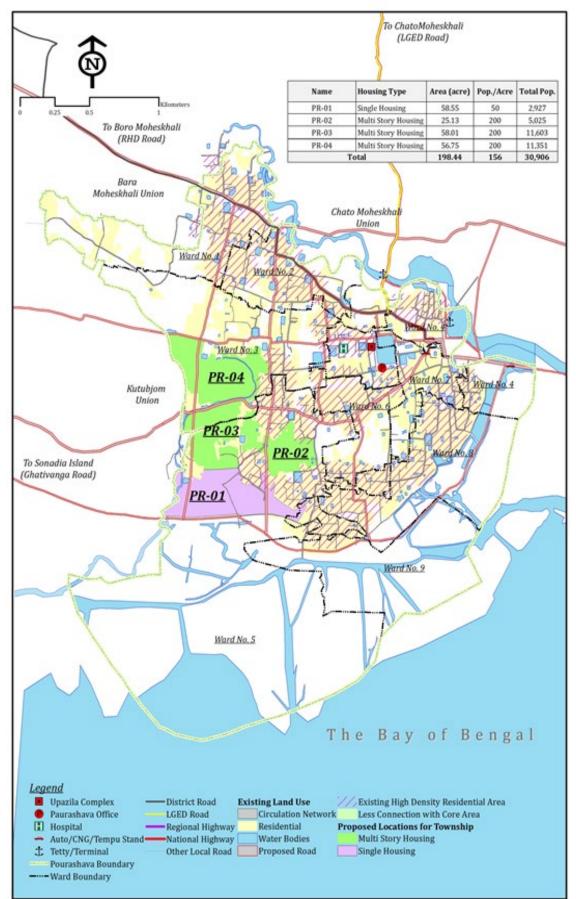
United Nations also formulated "The District Development Plan for Cox's Bazar" in 2020, which covers all Upazilas in the district. The main objectives of this plan are to assess the needs of Displaced persons from Rakhine state, Myammar and the impact caused by refugee influx to the host communities, identify the sector-wise necessary projects in the local area, which contribute to the overall development of the district beyond the two host community Upazilas in the context of Vision 2041 which has specific objectives in terms of elimination of extreme poverty; reach Upper Middle-Income Country (UMIC) status by 2030, and High-Income Country (HIC) status by 2041.

Regarding the Upazila M/P and Paurashava M/P, almost half of the LGIs have the valid M/P. Especially, Chakaria Paurashava and Moheshkhali Paurashava which will be the hinterland of MIDI and accommodate the population derived of MIDI have revised in UDCGP, in order to incorporate the impact of MIDI and propose the necessary projects.



Location for Township Development in Chakaria Paurashava

Note : *Ref. Table 2.3.3 of the Report Source: Updating M/P of Chakaria Paurashava



Location for Township Development in Moheshkhali Paurashava

*Ref. Table 2.3.4 of the Report

Source: Updating M/P of Moheshkhali Paurashava

第3章 対象エリアの選定及び評価

		Area			Pop	oulation			Pop	ulation I	Density (person/k	m2)
Nat	tion/District/Paurashava	(km2)	2011 (Actual)	Growth rate (2001- 2011)	2021*	2026*	2031*	2041*	2011	2021	2026	2031	2041
Who	le country	147569.06	144,043,697	1.47	166,675,153	179,291,279	192,862,356	223,163,966	976	1,129	1,215	1,307	1,512
Cox'	s Bazar district	2491.85	2,289,990	1.19	2,774,942	2,962,715	3,238,908	3,702,877	919	1,114	1,189	1,300	1,486
	Chakaria Paurashava	15.8	72,669	3.78	106,427	129,909	159,359	242,898	4,611	6,753	8,243	10,112	15,412
	Moheskhali Paurashava	7.70	27,321	2.23	34,073	38,051	42,494	52,995	3,548	4,425	4,942	5,519	6,882
	Teknaf Paurashava	4.04	25,056	3.61	35,721	42,652	50,927	72,604	6,202	8,842	10,557	12,606	17,971
	Cox's Bazar Paurashava	32.9	167,477	2.74	219,458	251,217	287,572	376,827	5,090	6,670	7,636	8,741	11,454
Chat	tagram district	5282.9	7,616,352	1.13	9,111,194	9,717,710	10,612,670	12,114,149	1,442	1,725	1,839	2,009	2,293
	Hathazari Paurashava	19.45	76,700	1.07	79,189	83,517	88,082	97,973	0	4,071	4,294	4,529	5,037
	Sitakunda Paurashava	28.0	45,147	2.11	55,630	61,752	68,548	84,465	1,614	1,989	2,208	2,451	3,020
	Sandwip Paurashava	30.03	41,365	1.4	47,535	50,957	54,625	62,773	1,377	1,583	1,697	1,819	2,090
	Mirsharai Paurashava	10.5	16,218	1.4	18,637	19,979	21,417	24,611	1,546	1,777	1,905	2,042	2,346
	Baroiarhat Paurashava	2.1	11,602	1.38	13,306	14,250	15,321	17,606	5,473	6,277	6,719	7,227	8,305
	Fatikchhari Paurashava	25.2	-	1.19	103,613	109,926	116,624	131,270	0	4,112	4,362	4,628	5,209
	Nazirhat Paurashava	37.14	-	1.19	75,561	80,165	85,049	95,730	0	2,034	2,158	2,290	2,578
	Raozan Paurashava	27.15	59,148	0.57	62,607	64,412	66,269	70,144	2,179	2,306	2,372	2,441	2,584
	Rangunia Paurashava	8.0	32,641	0.85	35,524	37,060	38,662	42,077	4,080	4,441	4,632	4,833	5,260
	Boalkhali Paurashava	14.70	-	1.11	47,926	50,646	53,520	59,766	0	3,260	3,445	3,641	4,066
	Patiya Paurashava	10.36	55,323	0.99	61,051	64,133	67,371	74,346	5,340	5,893	6,190	6,503	7,176
	Chandanaish Paurashava	17.1	35,248	1.4	40,506	43,421	46,547	53,490	2,064	2,372	2,542	2,725	3,132
	Dohazari Paurashava	32.81	-	1.21	69,905	74,238	78,840	88,916	0	2,131	2,263	2,403	2,710
	Satkania Paurashava	12.50	45,001	1.4	51,713	55,436	59,427	68,291	3,597	4,137	4,259	4,754	5,463
	Banshkhali Paurashava	28.42	36,910	0.18	37,580	37,919	38,262	38,956	1,299	1,322	1,334	1,346	1,371
	Chittagon CC	155.40	2,582,401	2.47	3,296,029	3,296,029	4,206,863	5,369,400	16,618	21,210	23,962	27,071	34,552
Banc	larban district	87.00	388,335	1.30	466,068	500,238	551,495	636,925	4,464	5,357	5,750	6,339	7,321
	Bandarba Paurashava	13.1	41,434	2.57	53,402	60,626	68,828	88,709	3,175	4,092	4,646	5,274	6,798
	Lama Paurashava	13.88	19,014	2.64	24,674	28,108	32,019	41,550	1,370	1,778	2,025	2,307	2,994

Population Projection and Population Density (Natural Growth)

Source: JICA Project Team

Population Projection, Growth Rate and Population Density by Upazila* (Natural Growth)

Distric	t/ Upazila	Area	Area			on_BBS	-				n_Projectio	on	
	e opuzitu	(km2)	(Acre)	1981	1991	2001	2011	202		2026	2031		2041
Cox's Bazar District		2,359	582,856	847,570	1,165,472	1,923,36		/ /	74,942	2,962,715	3,23	/	3,702,8
	Cox's Bazar Sadar	214	52,767	0	0			/	33,120	702,132		5,652	978,1
	Chakaria	480	118,511	307,421	409,346	· · · · · · · · · · · · · · · · · · ·			72,450	596,257		1,967	691,4
	Moheshkhali	393	97,176	152,644	219,520	256,540			73,169	394,879		7,444	481,7
	Pekua	148	36,575	-	-	149,658		/	93,418	204,358		5,298	237,17
	Kutubdia	102	25,137	72,527	95,055	107,22	_	/	12,626	149,443		9,668	176,7
	Teknaf	372	91,828	102,710	152,557	200,60	_	/	13,338	334,661		5,646	419,95
	Ukhia	261	64,436	89,250	121,514	155,187	7 207	,379 24	40,348	255,870	27	9,154	317,96
	Ramu	390	96,426	123,018	167,480	202,683	3 266	6,640 3	06,473	325,115	35.	3,079	399,68
Chattogram District		5,289	923,602	3,799,913	5,701,603	6,757,117	7,616	6,352 9,1	11,194	9,717,710	10,612	2,670	12,114,14
	Lohagora	258	63648	164,705	203,453	266,74	1 279	9,913 3	30,931	347,287	37	1,822	412,71
	Bashkhali	375	92607	264,835	320,339	391,320	0 431	,162 4	94,405	517,203	55	1,401	608,39
	Satkania	276	68087	247,355	299,762	338,56	3 384	4,806 4	30,410	448,456	47:	5,525	520,64
	Anwara	162	39961	187,061	219,446	228,530		0.022 2	79,757	288,755		2.253	324.75
	Chattogram Metr	185	45636	0	1,366,000	2,023,489	9 2,592)4,184	3,996,216	4,58	1,264	5,564,34
	Chandanais	202	49860	155,842	172,843	192,600			51,396	261,447		5,524	301,65
	Patia (Previous)	306	75655	356,323	398,836	323,848			11,883	529,499		5,923	599,96
	Patia	252	,0000	270,806	303,116	246,12		/	39,032	405,767		2,502	455,97
	Karnafuli	54		270,800	95,720	77,72		/	22,851	128,136		3,421	143,99
	Boalkhali	138	34001	174,364	195,607	201.59			36,738	244.351		1.965	267,19
	Rangunia	340	83895	243.819	263,217	201,39		/ -	56,280	379,108	-	3,350	430,42
	Hathazari	229	56641	243,819	321,004	403,788	_	/	02,818	526,541		2,126	621,43
	-			,	/	· · · · · · · · · · · · · · · · · · ·	_		-	/		/	
	Rauzan	242	59860	268,033	274,344	325,389	_		51,518	360,137		3,065	394,61
	Sitakunda	273	67503	236,664	274,903	335,178			37,089	457,640		8,467	539,84
	Fatikchhari	754	186248	323,941	388,013	441,863			34,964	611,365),968	716,97
	Sandwip	762		252,000	272,000	293,000	-		99,105	303,138		9,187	319,26
	Mirsharai	483		307,000	333,000	369,000	_	/	29,716	442,162		0,831	491,94
Bandarban District		4,599	1,136,434	173,658	231,858	298,120	_		56,068	500,238		1,495	636,92
	Alikadam	787	194451	18,298	24,782	35,264	4 49	,317	57,800	61,942	6	3,154	78,50
	Naikhongchhari	472	116732	27,187	38,350	49,465	_		72,927	77,524		4,419	95,91
	Thanchi	1,080	266844	14,225	16,104	16,992	2 23	,591	24,975	26,134	2	7,873	30,77
	Lama	645	159434	48,731	64,717	78,488	8 108	3,995 12	23,874	131,656	14	3,330	162,78
	Ruma	687	169770	18,656	19,001	26,589	9 29	,098	33,065	34,621	3	5,956	40,84
	Bandarban Sadar	445	109979	31,000	51,000	68,69	3 88	3,282 1.	22,629	135,970	15:	5,982	189,33
	Rowangchhari	482	119224	15,561	17,904	22,629	9 27	,264	30,798	32,391	34	4,781	38,76
				(browth Rate						Density		
District	/ Upazila	Inc81-91	Inc91- 01	Inc01-11	1	Inc21 26	Inc21-31	Inc31-41	2011	2021	2026	2031	2041
Cox's Bazar District		1.38	1.65	1.19	1.21	1.07	1.17	1.14	971	1,176	1,256	1,373	1.57
	Cox's Bazar Sadar		-	1.32	1.38	1.11	1.27	1.21	2,150		3,288	3,773	4,58
	Chakaria	1.33	1.23	0.94	1.21	1.04	1.10	1.09	989		1,243	1,318	· · · ·
	Moheshkhali	1.44	1.17	1.25	1.16	1.06	1.15	1.13	817	949	1,004	1,017	1,122
	Pekua	-	-	1.15	1.13	1.06	1.11	1.10	1,159	1,307	1,381	1,455	1,60
	Kutubdia	1.31	1.13	1.17	1.14	1.05	1.12	1.11	1,232	1,402	1,469	1,570	
	Teknaf	1.31	1.13	1.17	1.14	1.07	1.12	1.11	711	/	901	987	1,73
	Ukhia	1.49	1.51	1.32	1.15	1.07	1.16	1.13	795	922	981	1.071	1,13
	Ramu	1.30	1.28	1.34	1.15	1.06	1.15	1.14	683	785	833	905	/
Chattogram District		1.50	1.21	1.32	1.15	1.00	1.15	1.13	1,440		1,837	2,006	2.29
Cianogram District	Lohagora	1.30	1.19	1.15	1.18	1.07	1.10	1.14	1,440	1,725	1,837	2,000	1.60
	Bashkhali	1.24	1.31	1.03	1.18	1.05	1.12	1.11	1,087	/	1,348	1,444	1,60
	Satkania	1.21	1.22	1.10	1.13	1.03	1.12	1.10	1,130	1,519	1,580	1,471	1,02
	Anwara	1.21	1.13	1.14	1.12	1.04	1.10	1.09	1,597	1,362	1,028	1,720	· · · · ·
		1.1/	1.04	1.13	1.08	1.03	1.08	1.07	1,602	1,730	21,638	24,822	2,00
	Chattogram Metr Chandanais	- 1.11	1.48	1.28	1.39	1.11	1.27	1.21	14,037	19,516	1,296	24,822	
									/	· · · · ·		/	· · · · ·
	Patia (Previous)	1.12	0.81	1.63	0.97	1.03	1.09	1.08	1,725	1,672	1,729	1,816	
	Patia	1.12	0.81	1.63		1.04		1.08	1,594		1,611	1,678	
	Karnafuli	1.12	0.81	1.63	0.97	1.04	1.09	1.08	2,333	, ·	2,359	2,456	2,65
	Boalkhali	1.12	1.03	1.11	1.06	1.03	1.06	1.06	1,622	1,720	1,776	1,831	· · · · · · · · · · · · · · · · · · ·
	Rangunia	1.08	1.13	1.14	1.08	1.04	1.09	1.08	999	1,079	1,117	1,173	1,26

1.16 1.09

1.13

1.11

1.07

1.08

1.20

1.17

1.18

1.06

1.14

1.14

1.39

1.13

1.05 1.02

1.05

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1.12 1.06

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1.11

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1.12

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1.10

1.03

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1.14

1.10

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1.11

1.21

1.11

1,884 1,333

1,420

698

365

826

84

63

131

22

169

42

198 57

1.26 1.19

1.22

1.14

1.08

1.11

1.29

1.42

1.29

1.06

1.21

1.40

1.35

1.26

1.23

1.16

1.20

1.08

1.08

1.34

1.35

1.41

1.13

1.33

1.02

1.65

1.15

1.07 0.99

1.16

1.19

0.95

1.08

1.30

1.40

1.25

1.39

1.39

1.09

1.29

1.20

2,194 1,451

1,600

776

392

890

101

73

154

23

192

48

276

64

2,297 1,487

1,675

811

398

916

109

79

164

24

204

50

306

67

2,452 1,540 1,788

864

406

954

120

87

179

22

26

54

350

72

2,711 1,629

1,976

951

419

138

100

203

252

59

425

80

28

1,019

* This population projection of Upazila includes Paurachava's numbers.

Source: JICA Project Team

Bandarban District

Hathazari

Fatikchhari

Sandwip

Mirsharai

Thanchi

Lama

Ruma

Alikadam Naikhongchhari

Bandarban Sadar

Rowangchhari

Rauzan Sitakunda

Expected Population Increase	Indication about Area to Accommodate	Short Term	Middle and Long Term	Total
		2016-2026	2027-2041	
Matarbari Port Area	2016-2026: Moheshkhali Upazila 2027-2041: Paurashava/ Upazila of Moheshkhali	8,000 (a)	19,800 (d)	27,800
Seabone EZ	Paurashava/ Upazila of Chakaria and Moheshkhali	17,400 (b)	18,200 (e)	35,600
General EZ	2016-2026: Chakaria Paurashava 2027-2041: Chakaria Upazila	14,700 (c)	33,400 (f)	48,100
Additional Workers/Families in New Township	Chakaria Upazila	0	12,300 (g)	12,300
Total		40,100	83,700	123,800

Expected Population Increase Derived of MIDI (Social Growth)

Source: Land Use and Development Planning Survey of Moheshkhali and Matarbari Area in the People's of Republic of Bangladesh ,2019, JICA

Temporary Allocation of Expected Population Increase of MIDI to LGIs

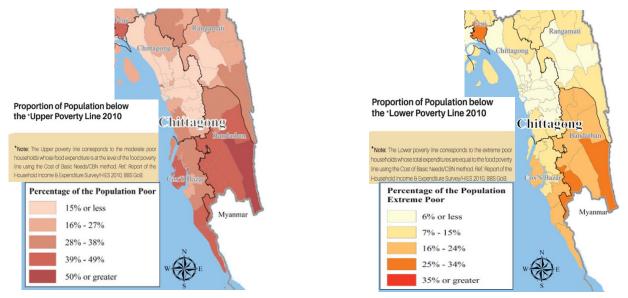
Above-mentioned social growth is temporary allocated to the LGIs which are anticipated to be the accommodation area for people engaged in MIDI, for the sake of convenience to calculate the waste generation. Allocation to LGIs was set based on the indication of the land use plan report of MIDI, however, when no direction of the allocation shown, it was set under the assumption of that the social growth will be almost evenly distributed to each LGIs, with the adjustment to simplify calculation. The figures for 2031 are calculated to increase with a certain trend from 2027 after setting the allocation as of 2041.

	Short T	erm]	Middle and L	ong Term		-2031*	-2041*	
LGIs	-2020 (A)	6		2027-2031 (B)	2032-2041 (C)	2027-2041	-2031* (A)+(B)	(A)+(B)+(C)	
Chakaria Paurashava	(b)+(c)	23,600	(e)	3,300	6,600	9,900	26,900	33,500	
Chakaria Upazila		0	(e)+(f)+(g)	17,667	35,333	53,000	17,667	53,000	
Moheshkhali Paurashava	(b)	8,500	(d)	3,333	6,667	10,000	11,833	18,500	
Moheshkhali Upazila	(a)	8,000	(d)+(e)	3,600	7,200	10,800	11,600	18,800	
Total	(a)+(b)+(c)	40,100	(d)+(e)+(f)+(g)	27,900	55,800	83,700	68,000	123,800	

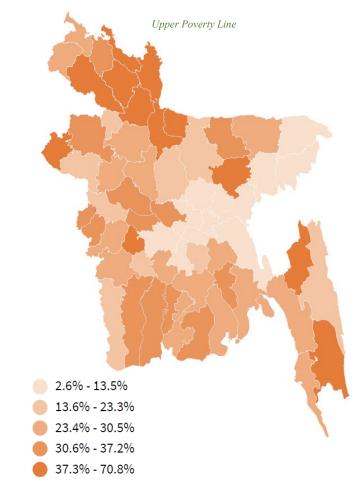
* Cumulative

Source: JICA Project Team

Poverty Population in the Study Area in 2010

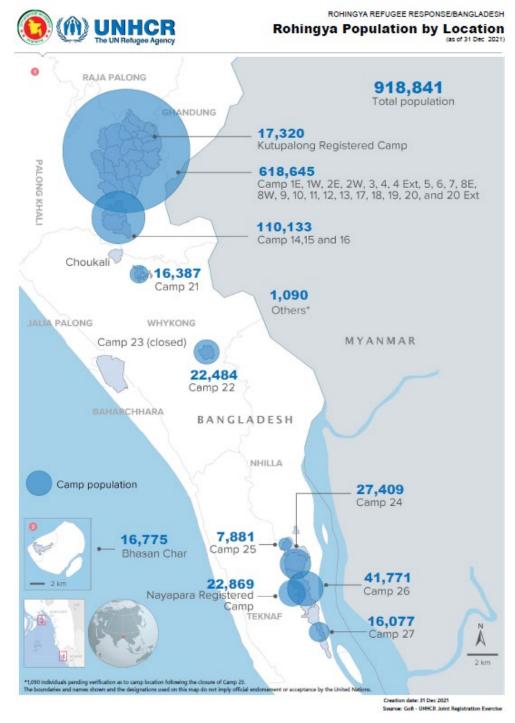


Source: Poverty Maps of Bangladesh 2010 (BBS, World Bank, WFP)



Poverty Rate by District in 2016

Source: Bangladesh Poverty Assessment, 2019, World Bank



Population of Displaced Persons from Rakhine State, Myanmar by Location as of 31 Dec. 2021

Source: Rohingya Refugee Response/ Population Factsheet, Bangladesh Joint Government of Bangladesh-UNHCR 2021

添付資料 3.8.1

Selection Assessment of the LGIs

		Population Increa	se.	MIDI	Potential of	Potential of	Influx of	Host	
		MIDI Related Refugee Influx	Density	Commuting	Strategic	Hinterland*3		Community*5	Total
	Paurashava	Interface Refugee Illinux	Density	Communing	Suutegie	Thinestand 5	10105003 4	community 5	
В	Bandarban P								
a	Lama P								
n	Upazila	I I						1	
d	Bandarban Sadar								
a	Rowangchhari								
r r	Ruma								
b	Thanchi								(
	Alikadam								
а									
n	Naikhongchhari Lama								
	Paurashava	1						,	
	Hathazari			_					
	Sitakunda	+							
	Sandwip	↓							
	Mirsharai								
	Baroiyarhat		0						
	Fatikchhari								(
	Nazirhat								(
	Raozan								(
	Rangunia								(
	Boalkhali								(
С	Patia								(
h	Chandanais								(
а	Dohazari								(
t	Satkania								(
t	Banshkhali								
0	Upazila	· I · · · · · · · · · · · · · · · · · ·				1			
	Hathazari		0						1
g r	Sitakunda								(
	Sandwip								(
a					0				
m	Mirsharai				0]
	Fatikchhari								(
	Raozan								(
	Rangunia								(
	Boalkhali								(
	Karnafuli		0						
	Patia				0				
	Chandanais								(
	Anwara				0				
	Satkania								(
	Lohagora								(
	Banshkhali								(
	Paurashava								
C	Cox's Bazar								(
С	Mohenshkhlai	0		0		0			
0	Chakaria	Ö	0	0		Ő			4
x	Teknaf	0	Õ			Ŭ			
	Upazila	+	. <u> </u>	-		1		۱	
S	Cox's Bazar Sadar		0						
	Mohenshkhlai	0		0	0	0			
В	Kutubdia				0				
а	Pekua	1		+					
z	Chakaria								
a		0		0		0			:
r	Ramu			+					
	Ukhiya	0					0	0	
	Teknaf Maximum time distance	0			0	l	0	0	4

*1: Maximum time distance 1.5 hours
 *2: No. of EZ as Strategic Base for industry and logistics connecting MIDI
 *3:Easy-to-develop land as a hinterland (flat, not lowland, public land) to absorbs population increase by MIDI

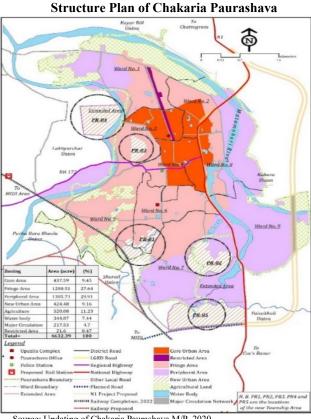
*4:LAUs where the influx of Rohingya refugees is expected to continue

*5:LAUs that have already set up refugee camps and are urgently dealing with emerging urban issues.

Developable Zones in Structure Plan (Chakaria and Moheshkhali)

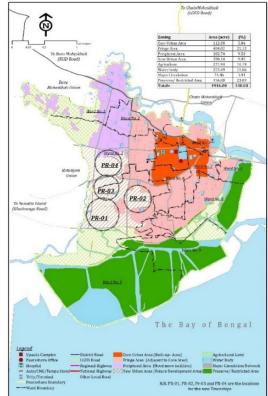
Zone	Description of the Zone
Core Area	This area is also known as built-up area. This is defined as the area which has the highest concentration of services; it also has the highest population concentration and density. It will absorb most population growth during the Land use Plan (2020-2041) period.
Fringe Area	This zone is identified as developing areas which will take further years to reach the population densities of the urban core area. Low initial densities in these areas do not justify supply of a full range of services as they will initially be underused. However, it is essential that planning and reservation of rights of way, at least for primary networks, be undertaken soon to enable provision when justified by increased density levels and allowed by resources.
Peripheral Area	This is the zone where a slow trend of urbanization is continuing in unplanned manner. The area identified in the Structure Plan as the likely choice for new urban development beyond the core area. Ideally, it might be reasonable to provide primary infrastructure networks in this area to foster development and encouraged to enable a more rapid urbanization in a planned way.
New Urban Area	This zone will be the area for future township development as per population projection and for increased population for MIDI impact. New facilities and services like road, drains, footpath, waste transfer station and other civic services will be provided. This area is proposed to grow within 2020-2041.

Source: Updating of M/P of Chakaria Paurashava and Moheshkhali Paurashava, 2020

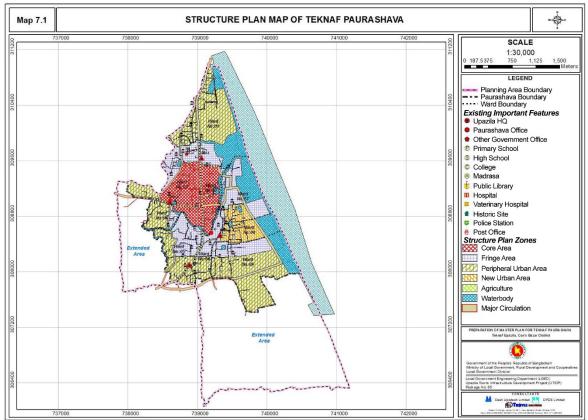


Source: Updating of Chakaria Paurashava M/P, 2020

Structure Plan of Moheshkhali Paurashava

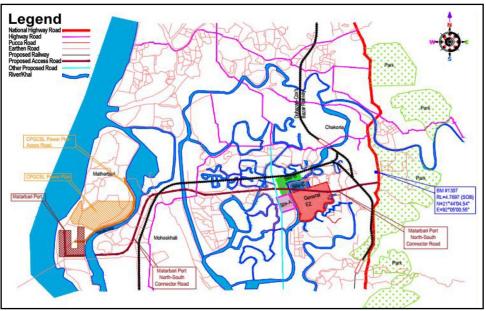


Source: Updating of Moheshkhali Paurashava M/P, 2020



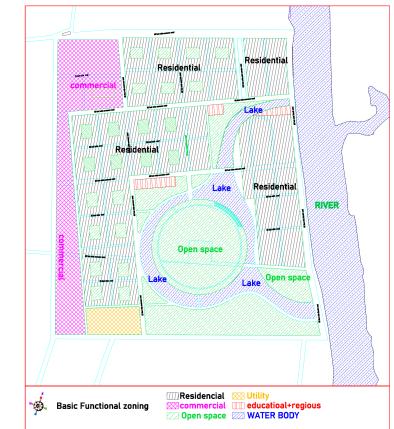
Structure Plan of Teknaf Paurashava

Source: Updating of Teknaf Paurashava M/P, 2015



Location of New Township Development in Chakaria Upazila

Source: Inception Report of Sector Development Plan Project, LGED



Zoning of New Township Deevlopment in Chakaria Upazila

Source: Sector Development Plan Project, 2021, LGD

第4章 地方都市・郡のガバナンス

Number of Local Government Units

D	D		Urban	Areas	Rural	Areas
Division	District	Hill District	CC	Paurashava	Upazila	Union
Barisal	6	0	1	26	42	361
Chattogram	8	3	2	64	103	958
Dhaka	13	0	4	63	88	885
Khulna	10	0	1	36	59	578
Mymensingh	4	0	1	27	35	351
Rajshahi	8	0	1	62	67	565
Rangpur	8	0	1	31	58	534
Sylhet	4	0	1	20	40	339
Total	61	3	12	329	492	4,571

Note: As of December 2020. Source: Compiled by JICA Survey Team based on Bangladesh National Portal. As of October 2020.

添付資料 4.1.2

Category of Paurashavas

Category	Condition
Category A	Own revenue on an average (/year) must be 10 million or more and at the same time its tax collection rate must be more than 75% over the last three years 6.
Category B	Own revenue on an average (/year) must be 6 million or more and at the same time its tax collection rate must be more than 75% over the last three years 4.
Category C	Own revenue must be more than 2 million on an average (/year) over the last three years.

Source: JICA Survey Team

Number of Paurashavas by Division and Category

Division		Paurashava		Total
Division	Category A	Category B	Category C	1 otal
Barisal	18	6	2	26
Chattogram	39	19	6	64
Dhaka	40	17	6	63
Khulna	22	10	4	36
Mymensingh	9	13	5	27
Rajshahi	37	17	8	62
Rangpur	16	9	6	31
Sylhet	12	5	3	20
Total	193	96	40	329

Note: As of October 2020.

Source: Compiled by JICA Survey Team based on Bangladesh National Portal.

添付資料 4.2.1

Numbers of Staff in Target Paurashavas

Position	Planned (Category A)	Chakaria P.	Moheshkhali P.	Teknaf P.
Mayors' Office	3	3	3	2
CEO's Office	2	0	0	0
Engineering Department	68	14	3	4
Executive Engineer	1	0	0	0
Water Supply and Sewerage Section	16	0	0	0
Civil, Electrical, and Mechanical Section	51	15	3	4
Administration Department	58	25	14	8
Secretary	1	1	1	1
General Section	20	10	9	5
Accounts Section	6	3	0	1
Assessment Section	6	1	0	0
Tax Collection / Licensing Section	16	6	3	1
Municipal Market Section	5	4	1	0
Education / Cultural / Library Section	4	0	0	0
Health, Family Planning and Sanitary Department	33	11	3	2
Medical Officer	1	1	0	0
Conservancy Section	5	3	1	0
Health and Family Planning Section	27	7	2	2
Total	164	53	23	16

Note: As of December 2020

Source: Compiled by JICA Survey Team based on the information collected from the target PaurashavaS

添付資料 4.2.2

Staff Composition of Engineering Department in Target Paurashavas

Engineering Department	Planned (Category A)	Chakaria P.	Moheshkhali P.	Teknaf P.
Executive Engineer	1	0	0	(
Water Supply and Sewerage Section				
Superintendent	1	0	0	
Bill clerk	1	0	0	
Technician (Pump/Valve operator)	5	0	0	
Pipeline mechanic	5	0	0	
Tube well technician/guard	3	0	0	
MLSS	1	0	0	
Sub Total	16	0	0	
Civil/Electrical/Mechanical Section				
Assistant Engineer, Civil	1	1	0	
Town Planner	1	0	0	
Slum Development Officer	1	1	0	
Sub-Assistant Engineer, Civil	2	2	1	
Sub-Assistant Engineer, Electronics	1	0	0	
Sub-Assistant Engineer, Mechanics	1	0	0	
Community Worker	2	0	0	
Draftsman	1	0	0	
Shorthand writer	1	0	0	
Storekeeper	1	0	0	
Surveyor/Sub- Overseer	2	1	0	
LDA-cum-typist	1	1	1	
Work Assistant	4	2	0	
Streetlamp Inspector	2	1	0	
Technician (Electrical)	4	0	0	
Lineman	5	1	0	
Helper (Electrical)	3	1	1	
Jeep Driver	1	0	0	
Road Roller Driver	2	2	0	
Mixture Machine Operator	1	0	0	
Truck/Tractor Driver	5	0	0	
Photocopy/Deputy Machine Operator	1	0	0	
Truck helper	5	0	0	
MLSS	3	1	0	
Sub Total	51	14	3	
Total	68	14	3	

Note: As of December 2020

Source: Compiled by JICA Survey Team based on the information collected from the target Paurashavas

Position	Chaka	iria U.	Mohesh	khali U.	Tekn	af U.	Ukhi	a U.
Position	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual
Office of Upazila Nirbahi Officer (UNO)	15	12	17	9	17	12	17	13
Assistant Commissioner (Land)	15	12	19	17	15	13	15	12
Upazila Health and Family Planning Office	268	181	215	121	281	80	281	146
Upazila Agriculture Office	68	33	32	11	29	12	29	18
Upazila Livestock Office	10	8	9	4	11	10	11	6
Upazila Fisheries Office	6	5	8	4	5	2	5	2
Upazila LGED Office	19	7	19	8	19	6	19	12
Upazila Primary Education Office	11	6	9	3	8	2	8	4
Upazila Secondary Education Office	7	4	8	3	7	3	7	2
Upazila Accounts Office	7	4	7	4	7	4	7	4
Upazila Rural Development Office	8	5	8	5	8	4	8	3
Upazila Sub-Registrar Office	6	5	5	5	5	5	5	5
Upazila Youth Development Office	6	2	7	4	7	3	7	2
Upazila Social Services Office	16	10	11	7	10	5	10	5
Upazila Statistics Office	6	3	5	2	5	2	5	0
Upazila Co-operative Office	8	5	5	3	5	4	5	4
Upazila Women and Child Affairs Office	4	2	4	2	4	2	4	4
Upazila Project Implementation Office (PIO)	6	5	5	3	4	4	4	4
Upazila Ansar and VDP Office	4	2	3	2	3	2	3	2
Public Health	11	9	11	7	3	9	3	3
Upazila Food Controller Office	7	4	8	8	8	5	8	7
Upazila Election Office	6	4	3	2	3	2	3	2
ICT	3	2	3	1	3	1	3	1
Total	517	330	421	235	467	192	467	261

Numbers of Staff in Target Upazilas

Note: As of December 2020 Source: Compiled by JICA Survey Team based on the information collected from the target Upazilas

添付資料 4.2.4

Staff Composition of Upazila LGED Office in Target Upazilas

Engineering Department	Planned	Chakaria U.	Moheshkhali U.	Teknaf U	Ukhia U
Upazila Engineer	1	1	0	0	1
Upazila Assistant Engineer	1	0	1	0	0
Sub Assistant Engineer (2)	2	1	1	1	2
Draftsman	1	0	0	0	1
Accountant	1	1	0	0	1
Accounts Assistant	1	0	0	1	0
Surveyor	1	1	1	1	1
Community Organizer	1	0	0	0	0
Work Assistant	4	1	2	0	3
Office Assistant	1	0	1	0	0
Typist/Computer Operator	1	0	0	0	0
Electrician	1	1	0	1	1
Office Assistant	2	1	2	2	1
Night Guard	1	0	0	0	1
Total	19	7	8	6	12

Note: As of December 2020 Source: Compiled by JICA Survey Team based on the information collected from the target Upazilas

Statutory Standing Committees of Paurashava Council Statutory Standing Committees of Paurashava

- a. Establishment and Finance
- b. Taxation and Levy
- Accounts and Audit c.
- d. Urban Planning, Services for Citizen and Development
- e. Rules and Regularities and Public Security
- f. Communication and Infrastructural Development
- g. Women and Child
- h. Fisheries and Livestock's
- i. Information and Culture

j. Observation, Monitoring and Control of Prices Source: Local Government (Municipality) Act, 2009

Statutory Upazila Committees of Upazila Parishad

	Statutory Upazila Committees of Upazila
a.	Law and Order
b.	Communication and Physical Infrastructure Development
c.	Agriculture and Irrigation
d.	Secondary and Madrasa Education
e.	Primary and Mass Education
f.	Health and Family Welfare
g.	Youth and Sports Development
h.	Women and Children Development
i.	Social Welfare
j.	Freedom Fighters
k.	Fisheries and Livestock
1.	Rural Development and Cooperatives
m.	Culture
n.	Environment and Forestry
о.	Market Price Observation, Monitoring and Control
p.	Finance, Budget, Planning and Local Resource Mobilization
q.	Public Health, Sanitation and Pure Drinking Water Supply
Source:	Upazila Parishad Act, 199

添付資料 4.3.1

Sectoral Allocation of ADP in Upazilas

Sector	Allocation (%)
1. Agriculture and Small Irrigation	
(a) Agriculture and irrigation	10
(b) Fish and livestock	5
(c) Small and handicraft industry	5
2. Physical Infrastructure	
(a) Transportation and communication	15
(b) Public Health	15
3. Socio-Economic Infrastructure	
(a) Educational development	10
(b) Health and Social Welfare	15
(c) Sports and culture	10
(d) Women and Child Affairs	10
(e) Others	5

Source: Upazila Parishad Development Fund Using Guideline, LGD

	Chakaria	Ρ.	Moheshkhali	P.	Teknaf P.			
Items \ Paurashava	FY-2019	-20	FY-2019-20		FY-2018-19			
Items \ Paurasnava	Amount	Share	Amount	Share	Amount	Share		
	(thousand BDT)	(%)	(thousand BDT)	(%)	(thousand BDT)	(%)		
I. Receipt								
1. Taxes	22,475	51.9	3,746	20.0	8,924	30.6		
2. Rates	3,130	7.2	670	3.6	2,835	9.7		
3. Fees	11,167	25.8	29	0.2	280	1.0		
4. Others	5,031	11.6	13,109	69.8	16,608	56.9		
5. Government Grant for revenue								
purpose	1,520	3.5	1,220	6.5	560	1.9		
Sub-Total (A)	43,322	100.0	18,773	100.0	29,206	100.0		
Opening Balance (B)	2,538	-	3,703	-	22,011	-		
Grand Total (Receipt) (A) + (B) =								
(C)	45,860	-	22,476	-	52,217	-		
II. Expenditure								
1. General establishment	22,576	54.9	12,048	65.8	9,012	32.7		
2. Tax collection expenses	68	0.2	78	0.4	74	0.3		
3. Health and sanitation	6,399	15.5	2,498	13.6	3,758	13.6		
4. Others	6,904	16.8	0	0.0	0	0.0		
5. Education and culture and								
others	0	0.0	3,684	20.1	195	0.7		
6. Services	5,204	12.6	0	0.0	3,764	13.7		
7. Land purchase	0	0.0	0	0.0	10,754	39.0		
Sub-Total (A)	41,151	100.0	18,308	100.0	27,557	100.0		
Transfer to Development account								
(B)	3,764	-	1,137	-	8,962	-		
Sub-Total $(A) + (B) = (C)$	44,915	-	19,445	-	36,519	-		
Closing Balance (D)	945	-	3,031	-	14,698	-		
Grand Total (Expenditure) (C) +								
(D) = (E)	45,860	-	22,476	-	52,217	-		

Receipt / Expenditure of Revenue Account of Target Paurashavas (latest year)
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Note: Chakaria Paurashava and Moheshkhali Paurashava show the financial data of FY 2019-20, while Teknaf Paurashava shows the financial data of FY 2018-19 as the data for FY 2019-20 was not available. As the figures are rounded up, the sum of each figure may not match with the figure of total. Source: Compiled by JICA Survey Team based on the information collected from the target Paurashavas.

Receipt / Expenditure o	f Development Account of	f Target Paurashavas
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	Chakaria P.		Moheshkhal	i P.	Teknaf P. FY-2018-19		
Items \ Paurashava	FY-2019-20		FY-2019-2	20			
items (rautasitava	Amount (thousand BDT)	Share (%)	Amount (thousand BDT)	Share (%)	Amount (thousand BDT)	Share (%)	
ADP (Block Grant)	8,500	1.0	9,888	16.5	7,100	51.	
ADP (Special)	2,495	0.3	0	0.0	6,658	48	
ADP (DPP)	20,000	2.4	50,000	83.3	0	0	
Govt. donation-others	0	0.0	0	0.0	0	0	
Foreign Project Fund	817,000	96.3	0	0.0	0	0	
Others	0	0.0	132	0.2	0	0	
Sub-Total (A)	847,995	100.0	60,020	100.0	13,758	100	
Transfer from Revenue Account (B)	3,764	-	1,137	-	8,962	-	
Opening Balance (C)	21,017	-	159	-	0	-	
Grand Total (Receipt) $(A) + (B) + (C) = (D)$	872,777	-	61,316	-	22,720	-	
Infrastructure Development	849,174	97.9	61,087	100.0	16,213	86	
Infrastructure Repair and			,				
Maintenance	18,400	2.1	0	0.0	2,507	13	
Sub-Total (A)	867,574	100.0	61,087	100.0	18,720	100	
Closing Balance (B)	5,203	-	229	-	4,000	-	
Grand Total (Expenditure) $(A) + (B)$ = (C)	872,777	-	61,316	-	22,720	-	

Note: Chakaria Paurashava and Moheshkhali Paurashava show the financial data of FY 2019-20, while Teknaf Paurashava shows the financial data of FY 2018-19 as the data for FY 2019-20 was not available. As the figures are rounded up, the sum of each figure may not match with the figure of total. Source: Compiled by JICA Survey Team based on the information collected from the target Paurashavas

Receipt / Expenditure of Revenue Account and Development Account of Target Paurashavas (last five years)

Chakaria Paurashava

Revenue Ac	count										
	Items \ Financial Year	FY-2015-	-16	FY-2016	-17	FY-2017-18		FY-2018-19		FY-2019-20	
	items (Financial Year	Amount	%								
Receipts	1. Taxes	18,476,778	37.5%	22,787,885	51.9%	22,935,276	55.5%	32,389,310	53.1%	22,474,724	51.9
	2. Rates	1,099,720	2.2%	1,519,312	3.5%	1,876,586	4.5%	4,225,896	6.9%	3,129,790	7.2
	3. Fees	21,433,679	43.5%	12,420,725	28.3%	9,977,405	24.1%	16,138,595	26.5%	11,167,047	25.89
	4. Others	7,992,810	16.2%	6,928,510	15.8%	6,076,176	14.7%	7,903,720	13.0%	5,030,800	11.6
	5. Governemnt Grant for revenue purpose	246,690	0.5%	281,580	0.6%	472,576	1.1%	296,000	0.5%	1,520,000	3.5%
	Sub-Total (A)	49,249,677	100.0%	43,938,012	100.0%	41,338,019	100.0%	60,953,521	100.0%	43,322,361	100.0%
	Opening Balance (B)	1,158,787	-	138,449	-	418,457	-	713,796	-	2,537,693	-
	Grand Total (Receipt) (A) + (B) = (C)	50,408,464	-	44,076,461	-	41,756,476	-	61,667,317	-	45,860,054	-
Expenditure	1. General establishment	15,469,363	37.3%	21,240,527	53.7%	22,176,819	59.5%	27,735,111	49.4%	22,576,216	54.99
	2. Tax collection expenses	532,200	1.3%	270,000	0.7%	158,200	0.4%	99,500	0.2%	67,500	0.29
	3. Health and sanitation	6,761,920	16.3%	7,503,750	19.0%	4,658,570	12.5%	6,958,030	12.4%	6,398,605	15.5%
	4. Others	16,206,185	39.1%	7,220,158	18.3%	5,139,120	13.8%	14,330,090	25.5%	6,904,217	16.89
	5. Education and culture and others	2,486,900	6.0%	0	0.0%	0	0.0%	0	0.0%	-	0.09
	6. Services	0	0.0%	3,296,208	8.3%	5,141,514	13.8%	7,061,097	12.6%	5,204,266	12.6
	7. Land purchase	0	0.0%	0	0.0%	0	0.0%	0	0.0%	-	0.0
	Sub-Total (A)	41,456,568	100.0%	39,530,643	100.0%	37,274,223	100.0%	56,183,828	100.0%	41,150,804	100.0%
	Transfer to Development account (B)	8,813,447	-	4,097,653	-	3,768,457	-	2,945,796	-	3,764,355	-
	Sub-Total $(A) + (B) = (C)$	50,270,015	-	43,628,296	-	41,042,680	-	59,129,624	-	44,915,159	-
	Closing Balance (D)	138,449	-	448,165	-	713,796	-	2,537,693	-	944,895	-
	Grand Total (Expenditure) (C) + (D) = (E)	50,408,464	-	44,076,461	-	41,756,476	-	61,667,317	-	45,860,054	-

Development	Account

	Items \ Financial Year	FY-2015-	-16	FY-2016-	17	FY-2017-	-18	FY-2018	-19	FY-2019-20	
	Items \ Financial Year	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Receipts	ADP (Block Grant)	7,000,000	8.3%	12,500,000	5.5%	6,400,000	3.1%	7,500,000	3.8%	8,500,000	1.0%
	ADP (Special)	0	0.0%	0	0.0%	10,000,000	4.9%	3,630,000	1.9%	2,495,000	0.3%
	ADP (DPP)	4,900,000	5.8%	4,100,000	1.8%	34,305,105	16.7%	59,775,000	30.6%	20,000,000	2.4%
	Govt. donation-others	1,782,000	2.1%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Foreign Project Fund	69,800,000	82.7%	207,100,000	91.4%	152,075,000	74.2%	124,699,550	63.8%	817,000,000	96.3%
	Others	934,000.00	1.1%	3,000,000	1.3%	2,230,000	1.1%	0	0.0%	0	0.0%
	Sub-Total (A)	84,416,000	100.0%	226,700,000	100.0%	205,010,105	100.0%	195,604,550	100.0%	847,995,000	100.0%
	Transfer from Reve.Account (B)	8,813,447	-	4,097,653	-	3,768,457	-	2,945,796	-	3,764,355	-
	Opening Balance (C)	0	-	695,885	-	1,903,010	-	11,007,642	-	21,017,173	-
	Grand Total (Receipt) (A) + (B) + (C) = (D)	93,229,447	-	231,493,538	-	210,681,572	-	209,557,988	-	872,776,528	-
Expenditure	Infrastructure Development	92,533,562	100.0%	229,590,528	100.0%	188,907,000	94.6%	139,285,828	73.9%	849,173,776	97.9%
	Infrastructure Repair and Maintenance	0	0.0%		0.0%	10,766,930	5.4%	49,254,987	26.1%	18,400,192	2.1%
	Sub-Total (A)	92,533,562	100.0%	229,590,528	100.0%	199,673,930	100.0%	188,540,815	100.0%	867,573,968	100.0%
	Closing Balance (B)	695,885	-	1,903,010	-	11,007,642	-	21,017,173	-	5,202,560	-
	Grand Total (Espenditure) (A) + (B) = (C)	93,229,447	-	231,493,538	-	210,681,572	-	209,557,988	-	872,776,528	-

Moheshlhali Paurashava Revenue Account

Revenue Account											
	Items \ Financial Year	FY-2015-	-16	FY-2016	-17	FY-2017-	-18	FY-2018-	-19	FY-2019-	-20
	items (Financial Fear	Amount	%								
Receipts	1. Taxes	2,204,627	18.6%	4,286,097	29.1%	4,344,529	32.2%	5,052,338	24.3%	3,745,565	20.0%
	2. Rates	1,235,272	10.4%	1,393,673	9.5%	1,283,215	9.5%	1,387,875	6.7%	670,100	3.6%
	3. Fees	15,500	0.1%	7,200	0.0%	31,200	0.2%	24,000	0.1%	29,000	0.2%
	4. Others	8,154,048	68.8%	8,778,405	59.6%	7,423,668	54.9%	13,766,599	66.2%	13,108,790	69.8%
	5. Governemnt Grant for revenue purpose	246,872	2.1%	271,580	1.8%	430,182	3.2%	560,000	2.7%	1,220,000	6.5%
	Sub-Total (A)	11,856,319	100.0%	14,736,955	100.0%	13,512,794	100.0%	20,790,812	100.0%	18,773,455	100.0%
	Opening Balance (B)	847,172	-	763,646	-	860,366	-	1,531,604	-	3,702,644	-
	Grand Total (Receipt) (A) + (B) = (C)	12,703,491	-	15,500,601	-	14,373,160	-	22,322,416	-	22,476,099	-
Expenditure	1. General establishment	7,171,884	66.2%	10,632,100	80.7%	10,615,090	83.7%	10,963,729	62.0%	12,048,125	65.8%
	2. Tax collection expenses	0	0.0%	1,440	0.0%	0	0.0%	44,736	0.3%	77,780	0.4%
	Health and sanitation	1,332,760	12.3%	703,444	5.3%	204,573	1.6%	711,420	4.0%	2,498,331	13.6%
	4. Others	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	5. Education and culture and others	2,333,121	21.5%	1,837,578	13.9%	1,860,168	14.7%	5,962,087	33.7%	3,683,702	20.1%
	6. Services	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	7. Land purchase	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Sub-Total (A)	10,837,765	100.0%	13,174,562	100.0%	12,679,831	100.0%	17,681,972	100.0%	18,307,938	100.0%
	Transfer to Development account (B)	1,102,080	-	1,465,673	-	161,725	-	937,800	-	1,137,230	-
	Sub-Total $(A) + (B) = (C)$	11,939,845	-	14,640,235	-	12,841,556	-	18,619,772	-	19,445,168	-
	Closing Balance (D)	763,646	-	860,366	-	1,531,604	-	3,702,644	-	3,030,931	-
	Grand Total (Expenditure) (C) + (D) = (E)	12,703,491	-	15,500,601	-	14,373,160	-	22,322,416	-	22,476,099	-

Development Account

	Items \ Financial Year	FY-2015-	-16	FY-2016-	-17	FY-2017-	-18	FY-2018-	-19	FY-2019-	-20
	Items \ Financial Year	Amount	%								
Receipts	ADP (Block Grant)	8,000,000	33.2%	13,772,000	43.3%	6,000,000	8.7%	10,460,000	89.9%	9,888,000	16.5%
_	ADP (Special)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	ADP (DPP)	16,000,000	66.5%	18,000,000	56.7%	62,500,000	91.1%	1,150,000	9.9%	50,000,000	83.3%
	Govt. donation-others	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Foreign Project Fund	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Others	70,093	0.3%	0	0.0%	97,588	0.1%	25,198	0.2%	131,616	0.2%
	Sub-Total (A)	24,070,093	100.0%	31,772,000	100.0%	68,597,588	100.0%	11,635,198	100.0%	60,019,616	100.0%
	Transfer from Reve. Account (B)	1,102,080	-	1,465,673	-	161,725	-	937,800	-	1,137,230	-
	Opening Balance (C)	36,127	-	93,718	-	0	-	53,601	-	159,321	-
	Grand Total (Receipt) (A) + (B) + (C) = (D)	25,208,300	-	33,331,391	-	68,759,313	-	12,626,599	-	61,316,167	-
Expenditure	Infrastructure Development	25,114,582	100.0%	33,331,391	100.0%	68,705,712	100.0%	12,467,278	100.0%	61,086,866	100.0%
	Infrastructure Repair and Maintenance	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Sub-Total (A)	25,114,582	100.0%	33,331,391	100.0%	68,705,712	100.0%	12,467,278	100.0%	61,086,866	100.0%
	Closing Balance (B)	93,718	-	0	-	53,601	-	159,321	-	229,301	-
	Grand Total (Espenditure) (A) + (B) = (C)	25,208,300		33,331,391	-	68,759,313	-	12,626,599	-	61,316,167	-

Teknaf Paurashava

Revenue Ac	count										
	Items \ Financial Year	FY-2014-1	5	FY-2015-	-16	FY-2016-	-17	FY-2017	-18	FY-2018-	19
	items \ Financial Year	Amount	%								
Receipts	1. Taxes	7,178,770	37.6%	9,723,169	41.9%	8,255,881	30.8%	10,140,708	34.7%	8,924,339	30.6%
	2. Rates	1,403,570	7.3%	1,951,539	8.4%	2,389,990	8.9%	2,867,906	9.8%	2,834,602	9.7%
	3. Fees	679,195	3.6%	210,000	0.9%	664,390	2.5%	265,000	0.9%	279,500	1.0%
	4. Others	9,627,433	50.4%	11,142,613	48.0%	15,321,590	57.2%	15,576,535	53.3%	16,607,705	56.9%
	5. Governemnt Grant for revenue purpose	227,413	1.2%	185,156	0.8%	135,790	0.5%	375,000	1.3%	560,000	1.9%
	Sub-Total (A)	19,116,381	100.0%	23,212,477	100.0%	26,767,641	100.0%	29,225,149	100.0%	29,206,146	100.0%
	Opening Balance (B)	9,783,721	-	11,190,015	-	17,716,690	-	24,448,546	-	22,011,233	-
	Grand Total (Receipt) (A) + (B) = (C)	28,900,102	-	34,402,492	-	44,484,331	-	53,673,695	-	51,217,379	-
Expenditure	1. General establishment	6,222,486	61.6%	6,334,600	59.4%	7,203,068	54.8%	9,693,383	52.5%	9,011,571	32.7%
_	2. Tax collection expenses	0	0.0%	85,700	0.8%	90,000	0.7%	108,500	0.6%	74,000	0.3%
	3. Health and sanitation	2,408,285	23.8%	3,117,199	29.2%	2,993,530	22.8%	3,002,914	16.3%	3,758,428	13.6%
	4. Others	0	0.0%	0	0.0%	1,185,906	9.0%	0	0.0%	0	0.0%
	5. Education and culture and others	136,000	1.3%	136,000	1.3%	50,000	0.4%	214,675	1.2%	194,984	0.7%
	6. Services	1,337,620	13.2%	995,542	9.3%	1,613,220	12.3%	5,443,027	29.5%	3,763,832	13.7%
	7. Land purchase	0	0.0%	0	0.0%	0	0.0%	0	0.0%	10,754,240	39.0%
	Sub-Total (A)	10,104,391	100.0%	10,669,041	100.0%	13,135,724	100.0%	18,462,499	100.0%	27,557,055	100.0%
	Transfer to Development account (B)	7,605,696	-	6,016,761	-	6,900,061	-	13,199,963	-	8,961,925	-
	Sub-Total $(A) + (B) = (C)$	17,710,087	-	16,685,802	-	20,035,785	-	31,662,462	-	36,518,980	-
	Closing Balance (D)	11,190,015	-	17,716,690	-	24,448,546	-	22,011,233	-	14,698,399	-
	Grand Total (Expenditure) (C) + (D) = (E)	28,900,102	-	34,402,492	-	44,484,331	-	53,673,695	-	51,217,379	-

Development Account

Developmen	III ACCOUNT											
	Items \ Financial Year	FY-2014-1	15	FY-2015-	-16	FY-2016-	-17	FY-2017-	-18 FY-201		8-19	
	items (Financial Fear	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Receipts	ADP (Block Grant)	6,600,000	62.3%	5,000,000	32.5%	13,772,000	51.4%	6,000,000	23.1%	7,100,000	51.6%	
	ADP (Special Grant)	4,000,000	37.7%	10,400,000	67.5%	13,000,000	48.6%	20,000,000	76.9%	6,658,000	48.4%	
	ADP (DPP)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Govt. donation-others	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Foreign Project Fund	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Others	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
	Sub-Total (A)	10,600,000	100.0%	15,400,000	100.0%	26,772,000	100.0%	26,000,000	100.0%	13,758,000	100.0%	
	Transfer from Reve.Account (B)	7,605,696	-	6,016,761	-	6,900,061	-	13,741,505	-	8,961,925	-	
	Opening Balance (C)	0	-	0	-	1721043	-	0	-	0	-	
	Grand Total (Receipt) (A) + (B) + (C) = (D)	18,205,696	-	21,416,761	-	35,393,104	-	39,741,505	-	22,719,925	-	
Expenditure	Infrastructure Development	17,522,804	96.2%	18,722,761	87.4%	32,400,228	91.5%	39,741,505	100.0%	16,212,698	86.6%	
	Infrastructure Repair and Maintenance	682,892	3.8%	2,694,000	12.6%	2,992,876	8.5%	-	0.0%	2,507,227	13.4%	
	Sub-Total (A)	18,205,696	100.0%	21,416,761	100.0%	35,393,104	100.0%	39,741,505	100.0%	18,719,925	100.0%	
	Closing Balance (B)	0	-	0	-	0	-	0	-	4,000,000	-	
	Grand Total (Espenditure) (A) + (B) = (C)	18,205,696	-	21,416,761	-	35,393,104	-	39,741,505	-	22,719,925	-	

Note:

The tables of Chakaria Paurashava and Moheshkhali Paurashava show the data of the last five years of FY-2015-16 to FY-2019-20. The table of Teknaf Paurashava shows the data of the last five years of FY-2014-15 to FY-2018-19 as the data for FY-2019-20 is not available.

Source: Compiled by JICA Survey Team based on the information from respective target Paurashavas.

Receipt / Expenditure of Revenue Account and Development Account of Target Upazilas

I. Chakaria Upazila					
Items / Financial Year	FY-2015-16	FY-2016-17	FY-2017-18	FY-2018-19	FY-2019-20
1. Revenue Account (thousand BDT)					
Receipt	25,539	(N/A)	42,753	35,453	28,600
Expenditure	23,507	(N/A)	40,002	35,251	26,278
2. Development Account (thousand BDT)					
Receipt	386,611	(N/A)	282,127	283,550	383,314
Expenditure	386,611	(N/A)	282,127	283,550	383,314
II. Moheshkhali Upazila					
Items / Financial Year	FY-2015-16	FY-2016-17	FY-2017-18	FY-2018-19	FY-2019-20
1. Revenue Account (thousand BDT)					
Receipt	(N/A)	9,357	16,603	7,555	10,297
Expenditure	(N/A)	3,629	3,844	3,657	2,974
2. Development Account (thousand BDT)					
Receipt	(N/A)	6,669	5,286	21,860	14,707
Expenditure	(N/A)	6,723	5,420	22,447	14,257
III. Teknaf Upazila					
Items / Financial Year	FY-2015-16	FY-2016-17	FY-2017-18	FY-2018-19	FY-2019-20
1. Revenue Account (thousand BDT)					
Receipt	(N/A)	(N/A)	(N/A)	(N/A)	25,487
Expenditure	(N/A)	(N/A)	(N/A)	(N/A)	27,415
2. Development Account (thousand BDT)					
Receipt	(N/A)	(N/A)	(N/A)	(N/A)	26,442
Expenditure	(N/A)	(N/A)	(N/A)	(N/A)	6,522
IV. Ukhia Upazila					
Items / Financial Year	FY-2016-17	FY-2017-18	FY-2018-19	FY-2019-20	FY-2020-21
1. Revenue Account (thousand BDT)					
Receipt	18,207	48,315	37,229	38,827	41,015
Expenditure	18,207	48,315	37,229	38,827	41,015
2. Development Account (thousand BDT)					
Receipt	8,468	5,420	61,943	42,624	43,200
Expenditure	37,508	37,508	38,826	41,524	42,197

Note: (N/A) means data is not available.

Source: Compiled by JICA Survey Team based on the information collected from the target Upazilas.

Receipt / Expenditure of Revenue Account and Development Account of Target Upazilas

Chakaria	Upazi	la

	Items \ Financial Year	FY-2015		FY-2016	p-17	FY-2017	-18	FY-2018	-19	FY-2019	-20
	Items \ Financial Year	Amount	%	Amount	%	Amount	%	Amount	%	Amount	9
eipts	1. House and Office Rent	1,760,631	6.9%			192,953	0.5%	198,781	0.6%	200,000	
	2. Hat Bazar(Market)	3.059.281	12.0%		1	1.963.066	4.6%	3.378.176	9.5%	3,550,000	1
	3. Land Registration Fee (1%)	20,471,881				17,597,046	41.2%	28,595,550	80.7%	24,500,000	8
	4. Land Development Tax (2%)	247,295	1.0%		1	23,000,000	53.8%	3,280,000	9.3%	350,000	<u> </u>
	5. Sale of Schedule	247,295				23,000,000	0.0%	3,280,000	0.0%	330,000	-
	Sub-Total (A)	25,539,088				42,753,065	100.0%	35,452,507	100.0%	28,600,000	10
		25,559,088			-				1	- / /	-
	Opening Balance (B)				-	0	-	0	-	0	
	Grand Total (Receipt) (A) + (B) = (C)	25,539,088				42,753,065	-	35,452,507	-	28,600,000	
enditure		977,353	27.9%			1,679,000	35.0%	1,685,000	32.1%	1,790,000	
	a) Honorarium and allowances for Chairman and Vice Chairman	767,753				1,440,000		1,450,000		1,550,000	
	b) Salary for Officers and employees	159,600				189,000	(3.9%)	185,000	(3.5%)	190,000	
	Upazila Employees	159,600				189,000	(3.9%)	185,000	(3.5%)	190,000	
	Expenditure for Govt. officials	0				0	(0.0%)	0		0	
	House rent for Chairman	0				0		0		0	
	Travelling allownces	0	(0.0%)			0	(0.0%)	0	(0.0%)	0	1
	c) Other Institutional expenses	0	(0.0%)			0	(0.0%)	0	(0.0%)	0	1
	d) Transfer to Gratuity fund	0	(0.0%)			0	(0.0%)	0	(0.0%)	0	1
	e) Vehicle r/m and fuel	50,000	(1.4%)			50,000	(1.0%)	50,000	(1.0%)	50,000	
	2. Expenses for Tax collection	0				0	0.0%	0	0.0%	0	
	3. Others Expenses (total of following a - s)	967,506				1,158,030	24.1%	1,781,259	33.9%	2,058,000	
	a) Telephone bill	11.222			1	0	(0.0%)	0	(0.0%)	20.000	
	b) Electricity bill	179,259	(5.1%)			390,896	(8.1%)	565,364	(10.8%)	570,000	
	c) Holding Tax	326,580			+	326,580	(6.8%)	653,160	(12.4%)	660,000	
	d) Gas bill	<u> </u>				0	(0.0%)	055,100		000,000	
	e) Water bill	0			+	0	(0.0%)	0		0	
	f) Land development tax	24,745				52,554	(1.1%)	24,735	(0.5%)	50,000	
	g) Internal Audit Expenses	0				0		0		0	
	h) Legal expenses	0				0	(0.0%)	0		0	
	i) Entertainment	240,000				240,000	(5.0%)	240,000		240,000	
	j) Maintenance and service	0				0	(0.0%)	0		0	
	k) Advertisement bill	42,700				0		0		0	
	1) Other tax and bill	0			<u> </u>	0	(0.0%)	0		0	
	m) Contingencies	48,000				48,000	(1.0%)	48,000	(0.9%)	48,000	
	n) Development Fair	50,000	(1.4%)			100,000	(2.1%)	100,000	(1.9%)	100,000	1
	o) Scout Camp	25,000	(0.7%)			0	(0.0%)	0	(0.0%)	0	1
	p) Book purchase	20,000	(0.6%)		1	0	(0.0%)	0	(0.0%)	20,000	1
	q) Furniture and office equipment purchase	0	(0.0%)		1	0	(0.0%)	150.000	(2.9%)	150,000	1
	r) Internet bill	0	(0.0%)		1	0	(0.0%)	0	(0.0%)	0	1
	s) Kit Purchase for formalin and other danger chemical testing	0			1	0		0		50,000	
	t) Ofice equipment and accessories purchase	0			1	0		0		150,000	
	4. Tax collection Expenses (vrious regisgers, forms, receipt books etc.)	5,000	0.1%			0	0.0%	0		15,000	<u> </u>
	5. Plantation and Maintenance	0			-	0		0		100.000	-
	6. Donation to Social and Religious Institues	0				0		0		0	
	7. Celebration of National Days	100,000			-	100,000	2.1%	100,000		100.000	
		100,000					0.0%			100,000	
	8. Sports, Education and Culture					0		0			
	9. Repair and Maintenance of Office and Residential building	700,000				700,000	14.6%	700,000	13.3%	700,000	
	10. Expenses on unexpected head	500,000				500,000	10.4%	500,000	9.5%	500,000	
	11. Repair and Maintenance of Office Equipment	25,000				25,000	0.5%	25,000	0.5%	25,000	
	12. Repair and Maintenance Furniture	0				50,000	1.0%	50,000	1.0%	50,000	
	13. Boundary Wall Construction	0				180,000	3.7%		0.0%	300,000	1
	14. Maintenance Solar Panel	0				10,000	0.2%	10,000	0.2%	110,000	
	15. Scholarship to tallent and poor student	232,000				400,000	8.3%	400,000	7.6%	400,000	
	16. Emergency Relief	0				0	0.0%	0		0	
	17. Machinery purchase	0	0.0%			0	0.0%	0	0.0%	0	
	18. Electric Camp Organization									30,000	
	Sub-Total (A) (total of 1 - 18 avobe)	3,506,859	100.0%			4,802,030	100.0%	5,251,259	100.0%	6.278.000	
	Transfer Revenue Surplus to Development Account (B)	20,000,000				35,200,000	-	30,000,000	-	20,000,000	1
	Sub-Total (A) + (B) = (C)	23,506,859			1	40,002,030	-	35,251,259	-	26,278,000	1
					1	40,002,030	-			20,270,000	-
	Closing Balance (D)	0	-			0	-	0		0	

Development Account

	Items \ Financial Year	FY-2015		FY-2016		FY-2017-		FY-2018-		FY-2019-	
	items (Financial Tear	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Receipts	1. Government Grant (total of following a - 1)	366,611,319	100.0%			246,927,419	100.0%	253,549,626	100.0%	363,314,401	100.0%
	a. Land Transfer Tax 1%	12,000,000	(3.3%)			0	(0.0%)	0	(0.0%)	0	(0.0%
	b. ADP	4,955,000	(1.4%)			5,756,000	(2.3%)	10,299,000	(4.1%)	12,550,000	(3.5%)
	c. ADP -Special	30,000,000	(8.2%)			0	(0.0%)	0	(0.0%)	0	(0.0%
	d. Hat-bazar (Market)	1,391,000	(0.4%)			0	(0.0%)	0	(0.0%)	0	(0.0%
	e. Kabikha (Food by Work)	48,619,781	(13.3%)			76,064,645	(30.8%)	47,358,663	(18.7%)	52,094,529	(14.3%
	f. T.R (Test Relief)	28,688,941	(7.8%)			44,537,295	(18.0%)	31,429,949	(12.4%)	34,572,945	(9.5%
	g. Bridge	76,135,780	(20.8%)			25,388,405	(10.3%)	12,744,662	(5.0%)	62,677,585	(17.3%
	h. Employment for extreme poor	46,595,638	(12.7%)			51,531,720	(20.9%)	51,693,752	(20.4%)	51,693,752	(14.2%)
	i. G.R Rice	10,898,833	(3.0%)			10,538,110	(4.3%)	7,291,045	(2.9%)	8,749,254	(2.4%
	j. VGF Rice	107,326,346	(29.3%)			11,461,285	(4.6%)	44,050,895	(17.4%)	48,455,984	(13.3%
	k. HBB Road	0	(0.0%)			21,649,959	(8.8%)	8,223,200	(3.2%)	43,970,200	(12.1%
	1. Cyclone Shelter	0	(0.0%)			0	(0.0%)	40,458,460	(16.0%)	48,550,152	(13.4%
	Sub-Total (A)	366,611,319	100.0%			246,927,419	100.0%	253,549,626	100.0%	363,314,401	100.0%
	Transfer from Revenue Account (B)	20,000,000	-			35,200,000	-	30,000,000	-	20,000,000	-
	Opening Balance (C)	0	-			0	-	0	-	0	-
	Grand Total (Receipt) (A) + (B) + (C) = (D)	386,611,319	-			282,127,419	-	283,549,626	-	383,314,401	-
Expenditure	1. Agriculture and Irrigation (total of following a - c)	5,375,410	1.4%			8,191,200	2.9%	8,059,800	2.8%	6,510,000	1.7%
	a. Agriculture and Irrigation	5,272,000	(1.4%)			4,095,600	(1.5%)	4,029,900	(1.4%)	3,255,000	(0.8%
	b. Fisheries and Animal Resources	103,410	(0.0%)			2,047,800	(0.7%)	2,014,950	(0.7%)	1,627,500	(0.4%
	c. Small and Cottage Industries	0	(0.0%)			2,047,800	(0.7%)	2,014,950	(0.7%)	1,627,500	(0.4%
	2. Physical Infrastructure (total of following a - c)	51,929,000	13.4%			12,286,800	4.4%	12,089,700	4.3%	9,765,000	2.5%
	a. Transporation	45,987,000	(11.9%)			6,143,400	(2.2%)	6,044,850	(2.1%)	4,882,500	(1.3%
	b. Housing and Physical planning	1,391,000	(0.4%)			2,047,800	(0.7%)	2,014,950	(0.7%)	1,627,500	(0.4%
	c. Public Health	4,551,000	(1.2%)			4,095,600	(1.5%)	4,029,900	(1.4%)	3,255,000	(0.8%
	3. Socio economic Infrastructure (total of following a - e)	11,041,590	2.9%			20,478,000	7.3%	20,149,500	7.1%	16,275,000	4.2%
	a. Development for Education	8,558,000	(2.2%)			4,095,600	(1.5%)	4,029,900	(1.4%)	3,255,000	(0.8%
	b. Health and Social Welfare	750,000	(0.2%)			6,143,400	(2.2%)	6,044,850	(2.1%)	4,882,500	(1.3%
	c. Youth, Sports and Culture	360,000	(0.1%)			4,095,600	(1.5%)	4,029,900	(1.4%)	3,255,000	(0.8%
	d. Women and Children wellfare	148,590	(0.0%)			4,095,600	(1.5%)	4,029,900	(1.4%)	3,255,000	(0.8%
	e. Miscellaneous	1,225,000	(0.3%)			2,047,800	(0.7%)	2,014,950	(0.7%)	1,627,500	(0.4%
	4. Disaster Management and Relief (total of following a - h)	318,265,319	82.3%			241,171,419	85.5%	243,250,626	85.8%	350,764,401	91.5%
	a. Kabikha (Food by work)	48,619,781	(12.6%)			76,064,645	(27.0%)	47,358,663	(16.7%)	52,094,529	(13.6%
	b. T.R (Test Relief)	28,688,941	(7.4%)			44,537,295	(15.8%)	31,429,949	(11.1%)	34,572,945	(9.0%
	c. Bridge	76,135,780	(19.7%)			25,388,405	(9.0%)	12,744,662	(4.5%)	62,677,585	(16.4%
	d. Employment for extreme poor	46,595,638	(12.1%)			51,531,720	(18.3%)	51,693,752	(18.2%)	51,693,752	(13.5%
	e. G.R rice	10,898,833	(2.8%)			10,538,110	(3.7%)	7,291,045	(2.6%)	8,749,254	(2.3%
	f. VGF rice	107,326,346	(27.8%)			11,461,285	(4.1%)	44,050,895	(15.5%)	48,455,984	(12.6%
	g. HBB Road	0	(0.0%)			21,649,959	(7.7%)	8,223,200	(2.9%)	43,970,200	(11.5%
	h. Cyclone Shelter	0	(0.0%)			0	(0.0%)	40,458,460	(14.3%)	48,550,152	(12.7%
	Sub-Total (A) (total of 1 - 4 avobe)	386,611,319	100.0%			282,127,419	100.0%	283,549,626	100.0%	383,314,401	100.0%
	Closing Balance (B)	0	-			0	-	0	-	0	-
	Grand Total (Expenditure) (A) + (B) = (C)	386,611,319	-			282,127,419	-	283,549,626	-	383,314,401	-

	ccount	TTL 0010	14	FY-2016	10	FY-2017	10	FY-2018	10	FY-2019-	20
	Items \ Financial Year-	FY-2015 Amount	-16	FY-2016 Amount	-17	FY-201/ Amount	-18	FY-2018 Amount	-19	FY-2019- Amount	-20
ceipts	1. House and Office Rent	Amount	70	2,712,504	29.0%	1,241,359	7.5%	201,122	2.7%	27,600	0
cerpts	2. Hat Bazar(Market)			3,576,891	38.2%	1,241,559	0.0%	2,335,175	30.9%	5,555,468	5
	3. Land Registration Fee (1%)			3,020,828	32.3%	5,329,775	32.1%	5,018,234	66.4%	4,714,138	4
	4. Land Development Tax (2%)			3,020,828	0.0%	10,031,670	60.4%	0	0.0%	4,/14,138	
	5. Sale of Schedule			47,000	0.5%	0	0.0%	0	0.0%	0	
	Sub-Total (A)			9,357,223		16,602,804	100.0%	7,554,531	100.0%	10,297,206	
	Opening Balance (B)			0	-	0	-	0	-	0	-
	Grand Total (Receipt) $(A) + (B) = (C)$			9,357,223	-	16,602,804	-	7.554.531	-	10,297,206	
enditure				1,135,895	31.3%	2,219,450	57.7%	1,766,980	48.3%	2,421,550	
	a) Honorarium and allowances for Chairman and Vice Chairman			840,685	(23.2%)	1,662,000	(43.2%)	1,128,000	(30.8%)	1,972,905	(6
	b) Salary for Officers and employees			247,580	(6.8%)	507,450	(13.2%)	588,980	(16.1%)	403,645	(1
	Upazila Employees		1	192,580	(5.3%)	247,370	(6.4%)	203,400	(5.6%)	220,500	1
	Expenditure for Govt. officials		1	0	(0.0%)		(0.0%)		(0.0%)		1
	House rent for Chairman		1	55,000	(1.5%)	60,000	(1.6%)	60,000	(1.6%)	59,355	1
	Travelling allownces			0	(0.0%)	200,080	(5.2%)	325,580	(8.9%)	123,790	1
	c) Other Institutional expenses			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	
	d) Transfer to Gratuity fund			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	
	e) Vehicle r/m and fuel			47,630	(1.3%)	50,000	(1.3%)	50,000	(1.4%)	45,000	
	2. Expenses for Tax collection			0	0.0%	0	0.0%	0	0.0%	0	
	Others Expenses (total of following a - p)			1,161,795	32.0%	730,692	19.0%	628,405	17.2%	294,470	
	a) Telephone bill			0	(0.0%)		(0.0%)		(0.0%)	0	
	b) Electricity bill			182,913	(5.0%)	276,692	(7.2%)	362,405	(9.9%)	0	
	c) Holding Tax			684,882	(18.9%)		(0.0%)	0	(0.0%)	0	
	d) Gas bill			0	(0.0%)		(0.0%)	0	(0.0%)	0	
	e) Water bill			0			(0.0%)	0		0	
	f) Land development tax			0			(0.0%)	0		0	
	g) Internal Audit Expenses			0	(0.0%)		(0.0%)	0	(0.0%)	0	
	h) Legal expenses			0			(0.0%)	0	(0.0%)	0	
	i) Entertainment			240,000	(6.6%)	240,000	(6.2%)	220,000	(6.0%)	239,870	
	j) Maintenance and service			0	(0.0%)		(0.0%)	0		0	
	k) Advertisement bill			0	(0.0%)		(0.0%)	0	(0.0%)	0	
	1) Other tax and bill			0	(0.0%)		(0.0%)	0	(0.0%)	0	
	m) Contingencies			44,000	(1.2%)	52,000	(1.4%)	40,000	(1.1%)	54,600	
	n) Development Fair			0		0	(0.0%)	0		0	
	o) Scout Camp			0	(0.0%)	0	(0.0%)	0		0	
	p) Book purchase			0	(0.0%)	0	(0.0%)	0		0	
	 q) Furniture and office equipment purchase r) Internet bill 			10,000	(0.0%)	150,000	(3.9%) (0.3%)	6,000	(0.0%)	0	
	4. Tax collection Expenses (vrious regisgers, forms, receipt books etc.)			10,000	0.0%	12,000	0.0%	0,000		0	+
	5. Plantation and Maintenance			0	0.0%	0	0.0%	0	0.0%	0	+
	6. Donation to Social and Religious Institues			0	0.0%	0	0.0%	0	0.0%	0	
	7. Celebration of National Days			160.000	4.4%	150.000	3.9%	150,000	4.1%	40.000	
	8. Sports, Education and Culture			100,000	0.0%	0	0.0%	0		40,000	
	9. Repair and Maintenance of Office and Residential building			903.826	24.9%	699,960	18.2%	675.678	18.5%	0	
	10. Expenses on unexpected head			159,000	4.4%	00000	0.0%	0/5,0/0	0.0%	200,000	
	11. Repair and Maintenance of Office Equipment			10,600	0.3%	43,500	1.1%	14.000	0.4%	17,500	
	12. Repair and Maintenance Furniture			58,900	1.6%	0	0.0%	22,000	0.6%	0	
	13. Boundary Wall Construction			0	0.0%	0	0.0%	0	0.0%	0	
	14. Maintenance Solar Panel			0	0.0%	0	0.0%	0	0.0%	0	
	15. Scholarship to tallent and poor student			6,000	0.2%	0	0.0%	400,000	10.9%	0	
	16. Emergency Relief			0	0.0%	0	0.0%	0	0.0%	0	
	17. Machinery purchase			32,500	0.9%	0	0.0%	0	0.0%	0	
	Sub-Total (A) (total of 1 - 16 avobe)			3,628,516	100.0%	3,843,602	100.0%	3,657,063	100.0%	2,973,520	
	Transfer Revenue Surplus to Development Account (B)			0	-	0	-	0	-	0	
	Sub-Total (A) + (B) = (C)			3,628,516	-	3,843,602	-	3,657,063	-	2,973,520	
	Closing Balance (D)			0	-	0	-	0	-	0	
	Grand Total (Expenditure) (C) + (D) = (E)		1	3,628,516	-	3,843,602	-	3,657,063		2,973,520	T

	Items \ Financial Year	-
Receipts	1. Government Grant (total of following a - k)	
	a. Land Transfer Tax 1%	
	b. ADP	
	c. ADP -Special	-
	d. Hat-bazar (Market)	
	e. Kabikha (Food by Work)	T
	f. T.R (Test Relief)	
	g. Bridge	1
	h. Employment for extreme poor	
	i. G.R Rice	
	j. VGF Rice	T
	k. HBB Road	
	S-1 T-4-1(4)	T

Development Account

		FY-2015	5-16	FY-2016	-17	FY-2017-	-18	FY-2018	-19	FY-2019-	-20
	Items \ Financial Year	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Receipts	1. Government Grant (total of following a - k)			6,669,180	100.0%	5,286,300	100.0%	9,960,000	100.0%	10,952,000	100.0%
-	a. Land Transfer Tax 1%			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	b. ADP		1	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	c. ADP -Special			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	d. Hat-bazar (Market)		1	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	e. Kabikha (Food by Work)			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	f. T.R (Test Relief)			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	g. Bridge			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	h. Employment for extreme poor			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	i. G.R Rice			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	j. VGF Rice		1	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	k. HBB Road			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	Sub-Total (A)			6,669,180	100.0%	5,286,300	100.0%	9,960,000	100.0%	10,952,000	100.0%
	Transfer from Revenue Account (B)			0	-	0	-	11,900,092	-	3,755,000	-
	Opening Balance (C)			0	-	0	-	0	-	0	-
	Grand Total (Receipt) (A) + (B) + (C) = (D)			6,669,180	-	5,286,300	-	21,860,092	-	14,707,000	-
Expenditure	1. Agriculture and Irrigation (total of following a - c)			900,000	13.4%	270,000	5.0%	0	0.0%	0	0.0%
	a. Agriculture and Irrigation			900,000	(13.4%)	270,000	(5.0%)	0	(0.0%)	0	(0.0%
	b. Fisheries and Animal Resources			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	c. Small and Cottage Industries			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	Physical Infrastructure (total of following a - c)			4,442,927	66.1%	3,500,000	64.6%	17,822,000	79.4%	11,107,000	77.9%
	a. Transporation			3,672,927	(54.6%)	3,350,000	(61.8%)	17,622,000	(78.5%)	10,157,000	(71.2%
	b. Housing and Physical planning			0	(0.0%)	0	(0.0%)	200,000	(0.9%)	0	(0.0%
	c. Public Health			770,000	(11.5%)	150,000	(2.8%)	0	(0.0%)	950,000	(6.7%
	 Socio economic Infrastructure (total of following a - e) 			1,380,000	20.5%	1,650,000	30.4%	4,625,000	20.6%	3,150,000	22.1%
	a. Development for Education			1,180,000	(17.6%)	1,310,000	(24.2%)	3,650,000	(16.3%)	1,600,000	(11.2%)
	b. Health and Social Welfare			200,000	(3.0%)	240,000	(4.4%)	975,000	(4.3%)	1,250,000	(8.8%
	c. Youth, Sports and Culture			0	(0.0%)	100,000	(1.8%)	0	(0.0%)	300,000	(2.1%
	d. Women and Children wellfare			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	e. Miscellaneous			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	4. Disaster Management and Relief (total of following a - g)			0	0.0%	0	0.0%	0		0	0.0%
	a. Kabikha (Food by work)			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	b. T.R (Test Relief)			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	c. Bridge			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	d. Employment for extreme poor			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	e. G.R rice			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	f. VGF rice			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	g. HBB Road			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	Sub-Total (A) (total of 1 - 4 avobe)			6,722,927	100.0%	5,420,000	100.0%	22,447,000	100.0%	14,257,000	100.0%
	Closing Balance (B)			0	-	0	-	0	-	0	-
	Grand Total (Expenditure) (A) + (B) = (C)			6,722,927	-	5,420,000	-	22,447,000	-	14,257,000	-

venue Au	count										
	Items \ Financial Year	FY-201		FY-2010		FY-201		FY-2018		FY-2019	
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
ceipts	1. House and Office Rent									2,301,000	
	2. Hat Bazar(Market)									2,393,812	
	Land Registration Fee (1%) Land Development Tax (2%)		+							20,500,000 110,749	
	4. Land Development 1 ax (2%) 5. Sale of Schedule									110,749	
	Sub-Total (A)									25.487.061	
	Opening Balance (B)		-		-					23,487,001	
	Grand Total (Receipt) $(A) + (B) = (C)$									25,487,061	
enditure	1. General Establishment (total of following a - e)				-				-	2.418.000	
enunure	a) Honorarium and allowances for Chairman and Vice Chairman				+		+			1,128,000	
	b) Salary for Officers and employees				1					1,240,000	
	Upazila Employees				1				1	1,240,000	
	Expenditure for Govt. officials									1,210,000	
	House rent for Chairman				1					0	
	Travelling allownces									0	
	c) Other Institutional expenses				1					0	
	d) Transfer to Gratuity fund				1				1	0	
	e) Vehicle r/m and fuel									50,000	
	2. Expenses for Tax collection									0	
	3. Others Expenses (total of following a - p)									4,151,823	
	a) Telephone bill				1				1	14,400	
	b) Electricity bill								1	135,000	
	c) Holding Tax								1	257,142	
	d) Gas bill				1		1		1	0	
	e) Water bill						1		1	0	
	f) Land development tax				1				1	23,381	
	g) Internal Audit Expenses				1					0	1
	h) Legal expenses						1			0	
	i) Entertainment									240,000	
	j) Maintenance and service									3,293,900	
	k) Advertisement bill								1	0	Г
	1) Other tax and bill								1	0	
	m) Contingencies								1	48,000	T
	n) Development Fair								1	100,000	1
	o) Scout Camp								1	40,000	T
	p) Book purchase								1	0	T
	 q) Furniture and office equipment purchase 									0	Т
	r) Internet bill						1			0	Г
	4. Tax collection Expenses (vrious regisgers, forms, receipt books etc.)									0	
	5. Plantation and Maintenance									0	
	6. Donation to Social and Religious Institues									0	
	7. Celebration of National Days									100,000	
	8. Sports, Education and Culture									0	
	9. Repair and Maintenance of Office and Residential building									0	
	10. Expenses on unexpected head									0	
	11. Repair and Maintenance of Office Equipment									15,000	
	12. Purchase of Furniture									200,000	
	13. Repair and Maintenance Furniture									45,000	
	14. Water pump repairs and maintenance									230,000	
	15. Boundary wall construction									0	
	16. Purchase of office equipment									200,000	
	17. Maintenance Solar Panel									10,000	
	18. Scholarship to tallent and poor student									0	
	19. Miscellaneous									45,000	
	20. Emergency Relief									0	
	Sub-Total (A) (total of 1 - 20 avobe)									7,414,823	
	Transfer Revenue Surplus to Development Account (B)									20,000,000	
	Sub-Total (A) + (B) = (C)									27,414,823	1
	Closing Balance (D)		-			1				0	1

Development Account

		FY-2015	FY-2015-16		5-17	FY-2017-18		FY-2018-19		FY-2019-20	
	Items \ Financial Year	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
eceipts	1. Government Grant (total of following a - k)								1	11.400.000	100
•	a. Land Transfer Tax 1%				1				1	0	(0.
	b. ADP						1		1	6,400,000	(56
	c. ADP -Special								1	5,000,000	(43
	d. Hat-bazar (Market)								1	0	(0
	e. Kabikha (Food by Work)				1		1		1	0	(0
	f. T.R (Test Relief)									0	(0
	g. Bridge				1				1	0	(0
	h. Employment for extreme poor								1	0	(0
	i. G.R Rice				1		1		1	0	(0
	j. VGF Rice								1	0	(0
	k. HBB Road				1					0	(0
	Sub-Total (A)									11,400,000	100
	Transfer from Revenue Account (B)									15,042,000	
	Opening Balance (C)									0	
	Grand Total (Receipt) (A) + (B) + (C) = (D)									26,442,000	
xpenditur	e 1. Agriculture and Irrigation (total of following a - c)									882,000	1
	a. Agriculture and Irrigation		1		1		1		1	551,250	
	b. Fisheries and Animal Resources									330,750	
	c. Small and Cottage Industries		1		1		1		1	0	- interesting
	2. Physical Infrastructure (total of following a - c)									2,268,750	3
	a. Transporation									1,717,500	
	b. Housing and Physical planning		1		1		1		1	0	
	c. Public Health									551,250	
	3. Socio economic Infrastructure (total of following a - e)									3,371,250	
	a. Development for Education				1				1	615,000	(9
	b.Health and Social Welfare		1		1				1	661,500	
	c. Youth, Sports and Culture				1				1	661,500	
	d. Women and Children wellfare		1		1		1		1	330,750	
	e. Miscellaneous				1		1		1	1,102,500	
	Living House Repairs and maintenance									771.750	
	Scout				1				1	110,250	(1
	Contingencies									220,500	
	 Disaster Management and Relief (total of following a - g) 									0	
	a. Kabikha (Food by work)									0	
	b. T.R (Test Relief)				1		1		1	0	- in the second s
	c. Bridge		1						1	0	
	d. Employment for extreme poor						1			0	(0
	e. G.R rice		1		1		1		1	0	
	f. VGF rice		1		1		1		1	0	1 1.0
	g. HBB Road		1		1		1		1	0	1 10
	Sub-Total (A) (total of 1 - 4 avobe)									6,522,000	100
	Closing Balance (B)		1		1				1	0,322,000	100
	Grand Total (Expenditure) $(A) + (B) = (C)$									6,522,000	1

Ukhiya	Upazila
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 4. Land Developme 5. Sale of Schedule Sub-Total (A) Opening Balance (B) Grand Total (Ree I. General Establisi a) Honorarium and b) Salary for Office Upazia Employee Expenditure for G UP Secretary Village Police Travelling allows c) Other Institution d) Transfer to Grant e) Vehicle frin and f) House rent 2. Expenses for Tax 3. Others Expenses a) Techephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land developmet g) Internal Audit Es h) Legal expenses i) Betactrainment i) Maintenance and k) Other ustation and d) Other ustation and d) Transfer to Grant e) Poloo purchase g) Furniture purchat f) Ontation of Nei f) Card Mainton Donation of Soci Donation of Soci <i>Repair and Maint</i> 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 55. Scholarship to to Tax Sholarship to to Tax Sholarship to to Tax 	T. (T	FY-2016	-17	FY-2017	-18	FY-2018-	19	FY-2019	-20	FY-2020	-21
2. Hat Bazar(Marke 3. Land Registration 4. Land Development 5. Sale of Schedule Sub-Total (A) Opening Balance (B Grand Total (Rece Sub-Total (A) Opening Balance (I) Grand Total (Rece Upazila Employee Expenditure of G Up Secretary Village Police Travelling allows () Other Institution d) Tansfer to Grand () Salary for Office Travelling allows () Other Institution d) Tansfer to Grand () House rent 2. Expenses for Tax 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill () Mater tsimel () International diversity () Other Institution d) Tansfer to Grat c) Vehicle r'm and () House rent 2. Expenses for Tax 3. Others Expenses a) Telephone bill f) Land development g) Internal Audit E h) Legal expenses c) Enternament () Maintenance and k) Advertisement bill () Other tax and bill m) Contingencies n) Development Fr o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment f) Ontation to Soci Donation to Soci Donation to Soci Donation of Naii Repair and Maiii 12. Repair and Maiii 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (Other	Items \ Financial Year	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
2. Hat Bazar(Marke 3. Land Registration 4. Land Registration 4. Land Development 5. Sale of Schedule Sub-Total (A) Opening Balance (II Grand Total (Rece enditure 1. General Establish Upazila Employee Expenditure for G UP Secretary Village Police Travelling allown () Other Institution d) Transfer to Grand () Jalary for Office Travelling allown () Other Institution d) Transfer to Grand () House rent 2. Expenses for Tax 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Louge rent g) Internal Audit E h) Leggl expenses a) Telephone bill f) Lond development g) Internal Audit E h) Leggl expenses a) Toelephone bill f) Contingencies a) Development Fr o) Scout Camp p) Book purchase q) Furniture purchar r) Office equipment s) Tentation and Maint 10. Expenses on Tax Souther Scholarship core b) Reparts and Maint 11. Repair and Maint 12. Repair and Maint 13. Repair and Maint 13. Repair and Maint 13. Repair and Maint 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Trata Sub-Total (A) (Other	ouse and Office Rent	798,253	4.4%	894,565	1.9%	1,061,489	4.7%	106,000	0.3%	100,000	0
 Land Registration Land Revelopme Sale of Schedule Sub-Total (A) Opening Balance (IA) Opening Balance (IA) Opening Balance (IA) Dy Charlow (IA)<!--</td--><td></td><td>6,797,248</td><td>37.3%</td><td>6,870,364</td><td>14.2%</td><td>11,833,930</td><td>51.9%</td><td>25,390,889</td><td>65.4%</td><td>25,152,342</td><td>6</td>		6,797,248	37.3%	6,870,364	14.2%	11,833,930	51.9%	25,390,889	65.4%	25,152,342	6
 Land Developme Sale of Schedule Sub-Total (A) Opening Balance (B Grand Total (Rece Bonorarium and b) Salary for Office Upazila Employee Expenditure for G Up Scretary Village Police Travelling allown c) Other Institution d) Honorarium and b) Salary for Office Travelling allown c) Other Institution d) Transfer to Grat e) Vehicle r/m and f) House rent 2. Expenses for Tax 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Legal expenses i) Entertainment j) Maintenance and k) Advertisement b) Other tax and bil m) Contingencies m) Development F1 o) Scout Camp p) Book purchase f) Office equipment f) Office equipment f) Office equipment f) Office and Maintenance and f) Office and Maintenance and Maintenanace and Maintenance and Maintenance and Maintenance and Maint	and Registration Fee (1%)	10,611,627	58.3%	11,139,686	23.1%	8,632,918	37.9%	10,954,959	28.2%	11,543,356	2
 5. Sale of Schedule Sub-Total (A) Opening Balance (I) Grand Total (A) Opening Balance (I) Grand Total (A) Opening Balance (I) I) Honorarium and b) Salary for Office Upazia Employee Expenditure for G UP Sccretary Village Police Travelling allown c) Other Institution d) Transfer to Grat e) Vehicle r/m and f) House rent 2. Expenses for Tas 3. Other Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land developme g) Internal Audit E h) Legal expenses i) Entertainment j) Maintenance and k) Advertisement bill j) Other tax and bil m) Contingencies n) Development Fi o) Sout Camp p) Book purchase q) Furniture purcha r) Ording collision f) Endertion of Ni S. Sports, Education of Ni 8. Sports, Education of Ni 8. Sports, Education of Ni 8. Sports, Education 10. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 15. Scholarship to to 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (toth Tata) 	and Development Tax (2%)		0.0%	27,883,992	57.7%	101,759	0.4%	220,154	0.6%	250,000	1
Sub-Total (A) Opening Balance (B Grand Total (Rece Grand Total (Rece a) Honorarium and b) Salary for Office Upazia Employee Expenditure for G UP Secretary. Village Police Travelling allown c) Other Institution d) Transfer to Grat e) Vehicle /m and Dises rent 2. Expenses for Tax 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Lage Lexpenses j) Entertainment j) Maintenance and k) Advertisement bill j) Other tax and bil m) Contingencies n) Development Fi o) Scout Camp p) Book purchase s) Tender schedule 4. Tax collection E 5. Plantation and Maint 10. Bepresson un 10. Repair and Maint 10. Repair and Maint 10. Repair and Maint			0.0%	1,526,000	3.2%	1,154,987	5.1%	2,154,987	5.6%	3,969,302	1
Opening Balance (B Grand Total (Rece aditure 1. General Establish a) Honorarium and b) Salary for Office Upazila Employee Expenditure for G UP Secretary Village Police Travelling allown c) Other Institution d) Tansfer to Grat c) Vehicle r/m and f) House rent 2. Expenses for Tax 3. Others Expenses a) Tothers Expenses a) Totephone bill b) Electricity bill c) Holding Tax d) Gas bill c) Houter tax d) Gas bill c) Houter tax d) Gas bill c) Dother tax and bil m) Contingencies n) Development F; c) Scout Camp p) Book purchase d) Furniture purcha r) Office equipmen s) Tender schedule 4. Tax collection ES 5. Plantation and M 6. Donation to Soci Donation to Instit 7. Celebrasion of Nis 8. Sports, Education 9. Repair and Maint 10. Expenses on un 11. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to Tota Sub-Total (A) (tot Torta Sub-Total (A) (tot Torta		18,207,128		48,314,607		22,785,083	100.0%	38,826,989	100.0%	41,015,000	10
Grand Total (Recendation) 1. General Establisi a) Honorarium and b) Salary for Office Upazil Employee Expenditure for G UP Secretary Village Police Travelling allown c) Other Institution d) Transfer to Grat e) Vehicle r/m and f) House rent 2. Expenses for Tas 3. Others Expenses a) Telephone bill b) Electricity bill c) Holing Tax d) Gas bill e) Water bill f) Land development g) Internal Audit E h) Logal expenses i) Development Fi o) Scout Camp p) Book purchasec c) Furniture purcha r) Office equipment c) Scout Camp p) Book purchasec d) Function and M f) Donation to Noic Donation to Instit 7. Celebration of N. 8. Sports, Education N. Repair and Maint 10. Repair and Maint 11. Repair and		0	1001070	0	-	14,444,281	-	0	-	0	1.0
aditure 1. General Establisi a) Honorarium and b) Salary for Office Upazila Employee Expenditure for G UP Scretary Village Police Travelling allown c) Other Institution d) Transfer to Grat c) Vehicle r/m and f) House rent 2. Expenses for Tas 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land development g) Internal Audit E b) Legal expenses i) Entertainment j) Maintenance and b) Auster stand f) Other tax and bil m) Contingencies n) Development F, o) Scout Camp p) Book purchase d) Other tax and bil f) Other tax and bil n) Contingencies n) Development F, o) Scout Camp p) Book purchase f) Office equipmen s) Tender schedule 4. Tax collection E5 5. Plantation and M 6. Donation of Nsit 7. Celebration of Nis 8. Sports, Education 9. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Sciolarship to to Teat Sub-Total (A) (toth Total Sub-Total (A) (toth Total (A) (toth Total (A) (toth Total (A) (toth Total (A) (toth Total Sub-Total (A) (toth Total) Sub-Total (A) (toth Total (nd Total (Receipt) $(A) + (B) = (C)$	18,207,128	-	48,314,607		37,229,364	-	38,826,989	-	41,015,000	
 a) Honorarium and b) Salary for Office Upazila Employee Expenditure for G UP Secretary Village Police Travelling allown c) Other Institution d) Transfer to Grat e) Vehicle r/m and f) House rent 2. Expenses for Tax 3. Other Expenses: a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land developmen g) Internal Audit Eth h) Legal expenses i) Entertainment j) Maintenance and k) Advertisement bill b) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purcha f) Office equipment s) Tender schedule 4. Tax collection ES 5. Plantation and Main 6. Donation to Noci: Donation to Instit 7. Celebration of Ni 8. Sports, Education 9. Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scholarship to to Trat Sub-Total (A) (toth Tora 	eneral Establishment (total of following a - f)	3,721,707	38.2%	3,661,707	63.9%	3,341,500	49.3%	5,340,500	60.5%	5,585,300	
 b) Salary for Office Upazila Employee Expenditure for G UP Secretary, Village Police Travelling allown c) Other Institution d) Transfer to Grat e) Vehicle t/m and f) House rent 2. Expenses for Tax 3. Others Expenses a) Telephone bill b) Electricity bill e) Holding Tax d) Gas bill e) Water bill f) Land development g) Internal Audit E h) Legal expenses i) Entertainment j) Maintenance and h) Advertisement bill f) Other tax and bil m) Contingencies n) Development Fi o) Scout Camp p) Book purchasec q) Fundition and Maintenance and f) Other tax and bil m) Contingencies n) Development Fi o) Scout Camp p) Book purchasec q) Furniture purcha f) Office equipment s) Tender schedule d. Tax collection E 5. Plantation and Maintenance So Jonation to Socit Donation to Institi 7. Celebration of Ni 8. Sports, Education 11. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 15. Scholarship to to 16. Emergency Reli 17. Deposit to Trea Sub-Total (A) (toth Tax 	Honorarium and allowances for Chairman and Vice Chairman	330,000	(3.4%)	330,000	(5.8%)	463,000	(6.8%)	1,128,000	(12.8%)	1,240,800	(1
Uparila Employee Expenditure for G UP Secretary Village Police Travelling allown e) Other Institution d) Transfer to Grat e) Vehicle r/m and f) House rent 2. Expenses for Tax 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land developme g) Internal Audit E: h) Legal expenses i) Entertainment b) Logal expenses i) Entertainment b) Other tax and bill m) Contingencies i) Duter tax and bill m) Other tax and bill m) Other tax and bill m) Other tax and bill m) Other tax and bill m) Contingencies i) Discut Camp p) Book purchase g) Furniture purcha r) Office equipmen s) Tender schedule 4. Tax collection E5 5. Plantation and M 6. Donation Donation to Iosci Donation to Iosci Donation to Instit 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scholarship to Trata Sub-Total (A) (toth Tota Sub-Total (A) (toth Total Sub-Total (A) (toth Total (A)		3,281,707	(33.7%)	3,281,707	(57.3%)	2,818,500	(41.6%)	4,102,500	(46.5%)	4,144,500	(3
Espenditure for G UP Secretary Village Police Travelling allown e) Other Institution d) Transfer to Grat e) Vehicle r/m and f) House rent 2. Expenses for Tax 3. Other Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land development g) Internal Audit E h) Legal expenses i) Entertainment j) Maintenance and k) Advertisement b l) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchasec q) Furniture purcha r) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchasec q) Furniture purcha r) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchasec q) Furniture purcha r) Office equipment s) Tender schedule 4. Tax collection F5 5. Plantation and M 6. Donation to Noti Donation to Instif 7. Celebration of Ni 8. Sports, Education 10. Expenses on um 11. Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 15. Chal (A) (toth Torta Sub-Total (A) (toth Tortal Sub-Total (A) (toth Tortal)											
UP Secretary Village Police Travelling allown c) Other Institution d) Transfer to Grat 2) Network (1) Network 3) Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Holding Tax d) Gas bill e) Water bill f) Land development f) Internal Audit Es h) Legal expenses i) Entertainment j) Maintenance and k) Advertisement bi l) Other tax and bil m) Contingencies n) Development F; o) Scout Camp p) Book purchase d) Entertainment f) Office equipmen s) Tender schedule 4. Tax collection ES 5. Plantation and M 6. Donation fon Soci Donation to Soci Donation to Soci Donation to Soci Donation to Soci Donation to Soci Donation of Ns. S. Sports, Education 9. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to Treat Sub-Total (A) (toth Torea Sub-Total (A) (toth Torea		186,000	(1.9%)	186,000	(3.2%)	224,000	(3.3%)	230,000	(2.6%)	253,000	-
Village Police Travelling allown c) Other Institution d) Transfer to Grat c) Vehicle r/m and f) House rent 2. Expenses for Tas 3. Other Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land developme g) Internal Audit E: h) Legal expenses i) Entertainment j) Maintenance am k) Advertisement bi l) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchase d) Furniture purcha r) Other tax and bil m) Contingencies 5. Plantation and M 6. Donation Donation to Soci Donation to Instit 7. Celebration of Ni 8. Sports, Education 9. Repair and Main 10. Repair and Main 11. Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 15. Calcularking Advention Trate Sub-Total (A) (toth Trates Sub-Total (A)		0		0		0				0	
 Travelling allown c) Other Institution d) Transfer to Grat e) Vehicle t'm and f) House rent 2. Expenses for Tas 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land development g) Internal Audit Es h) Legal expenses i) Entertainment i) Maintenance and k) Advertisement bill i) Other tax and bill m) Contingencies n) Development Fi o) Scout Camp p) Book purchasee q) Fundition of Mice equipment s) Tender schedule 4. Tax collection Es 5. Planetion of Mi 6. Donation Donation to Institi 7. Celebration of Ni 8. Sports, Education 11. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Seloarship to to 15. Seloarship to to 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (toth Treat 		1,464,107	(15.0%)	1,464,107	(25.6%)	720,000	(10.6%)	670,000	(7.6%)	670,000	
 c) Other Institution d) Transfer to Grat e) Vehicle t'm and f) House rent 2. Expenses for Tax 3. Others Expenses for Tax a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land developmet g) Internal Audit E: h) Legal expenses i) Entertainment j) Maintenance ans k) Advertisement bill i) Other tax and bill m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment s) Tender schedule 4. Tax collection ES 5. Plantation and Main Donation to Soci Donation to Soci Donation to Soci Donation to Soci Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scloarship to Trat Sub-Total (A) (toto Trat 		1,605,600	(16.5%)	1,605,600	(28.0%)	1,784,000	(26.3%)	3,012,500	(34.1%)	3,012,500	(2
 d) Transfer to Grat e) Vehicle r/m and f) House rent 2. Expenses for Tax 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land development g) Internal Audit E: g) Internal Audit E: g) Internal Audit E: g) Internal Audit E: h) Legal expenses i) Entertainment i) Mainternance and k) Advertisement bill b) Other tax and bill m) Contingencies: n) Development F: o) Scout Camp p) Book purchasec q) Furniture purcha r) Office equipment s) Tender schedule 4. Tax collection ES 5. Plantation and M 6. Donation to Noci: Donation to Institi 7. Celebration of Ni. 8. Sports, Education 11. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 15. Scholarship to to 16. Emergency Reli 17. Deposit to Treat 		26,000	(0.3%)	26,000	(0.5%)	90,500	(1.3%)	190,000	(2.2%)	209,000	-
 e) Vehicle (7m and f) House remt 2. Expenses for Tax 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land development g) Internal Audit Es h) Legal expenses i) Britertainment j) Maintenance ane k) Advertisement bill h) Other tax and bill m) Contingencies n) Development Fi o) Scout Camp p) Book purchase q) Office equipment s) Office equipment f) Office equipment f) Office and Maintenance f) Office schedule f. Tax collection Es 5. Plantation and Maint f) Constitution of Nis Sports, Education g) Repair and Maint [2. Repair and Maint [3. Repair and Maint <li< td=""><td>Other Institutional expenses</td><td>50,000</td><td>(0.5%)</td><td>0</td><td>(0.0%)</td><td>0</td><td>(0.0%)</td><td>0</td><td>(0.0%)</td><td>0</td><td></td></li<>	Other Institutional expenses	50,000	(0.5%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	
f) House rent 2. Expenses for Tax 3. Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land developmen g) Internal Audit Ei h) Legal expenses i) Entertainment j) Maintenance and k) Advertisement b l) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment s) Tender schedule 4. Tax collection E 5. Plantation and M 6. Donation Donation to Soci Donation to Instit 7. Celebration of Ni 8. Sports, Education 9. Repair and Main 12. Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 15. Total (A) (toth Total		0	(0.0%)	0		0	(0.0%)	0	(0.0%)	0	
 Expenses for Tax Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land development g) Internal Audit E h) Legal expenses i) Entertainment j) Maintenance ans k) Advertisement bill f) Other tax and bil m) Contingencies n) Development Fi o) Scout Camp p) Book purchase q) Furniture purcha f) Other tax and bil n) Contingencies n) Development Fi o) Scout Camp p) Book purchase q) Furniture purcha f) Office equipment s) Tender schedule 4. Tax collection E 5. Plantation and Main Donation to Instii Celebration of Ni. 8. Sports, Education 11. Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Schoarship to to 15. Schoarship to to 16. Emergency Reli 17. Deposit to Treat 		50,000	(0.5%)	50,000	(0.9%)	50,000	(0.7%)	50,000	(0.6%)	100,000	
 Others Expenses a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land developmet g) Internal Audit E; h) Legal expenses i) Entertainment j) Maintenance ans k) Avertisement bill m) Other tax and bill m) Contingencies: n) Development F; o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment s) Tender schedule 4. Tax collection E5 S. Plantation and Mi Donation to Soci Donation to Soci Donation to Soci Repair and Maint Boundary Wall Haintenance So S. Scholarship to t Socholarship to Trat 		10,000	(0.1%)	0	(0.0%)	10,000	(0.1%)	60,000	(0.7%)	100,000	
a) Telephone bill b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land developme: g) Internal Audit E: h) Legal expenses i) Entertainment j) Maintenance and k) Advertisement bi l) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purcha r) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment s) Tender schedule 4. Tax collection ES 5. Plantation and M 6. Donation to Soci Donation to Instif 7. Celebration of Ni 8. Sports, Education 9. Repair and Maint 10. Expenses on um 11. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 15. Cholarship to t 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (toth Total	xpenses for Tax collection	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	
 b) Electricity bill c) Holding Tax d) Gas bill e) Water bill f) Land development g) Internal Audit Es h) Legal expenses i) Brinternance and h) Other tax and bil m) Other tax and bil m) Other tax and bil m) Contingencies n) Development F; o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment r) Office purchase r) Donation to Soci Donation to Soci Donation to Soci Donation to Soci Donation to Soci Repair and Maint Repair and Maint Repair and Maint Repair and Maint Bandary Wall t4. Maintenance So S15. Schoarship to to Tata Sub-Total (A) (toth Total 	thers Expenses (total of following a - s)	1,070,000	11.0%	908,389	15.9%	1,664,422	24.5%	1,711,489	19.4%	2,829,700	
 c) Holding Tax d) Gas bill e) Water bill f) Land development g) Internal Audit Es h) Legal expenses i) Entertainment j) Maintenance ann k) Advertisement bill j) Other tax and bill m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment s) Tender schedule 4. Tax collection ES 5. Plantation and Mi 6. Donation to Soci Donation to Instit 7. Celebration of Ni 8. Sports, Education 9. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 15. Cholarship to t 16. Emergency Reli 17. Deposit to Treat 	elephone bill	30,000	(0.3%)	1,500	(0.0%)	78,775	(1.2%)	1,833	(0.0%)	160,000	
 d) Gas bill e) Water bill f) Land developmet g) Internal Audit E g) Internal Audit E j) Entertainment j) Maintenance and k) Advertisement b l) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment s) Tender schedule 4. Tax collection Es 5. Plantation and M 6. Donation Donation to Soci Donation to Soci Donation to Institi 7. Celebration of Ni. 8. Sports, Education 9. Repair and Maint 10. Repairs and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to Tea Sub-Total (A) (toto Treat 	Electricity bill	0	(0.0%)	534,499	(9.3%)	279,667	(4.1%)	357,806	(4.1%)	503,700	
 e) Water bill f) Land development g) Internal Audit E; h) Legal expenses i) Entertainment j) Maintenance anna k) Advertisement bi h) Other tax and bill n) Other tax and bill n) Development F: o) Secout Camp p) Book purchase q) Furniture purchas n) Office equipment s) Tender schedule 4. Tax collection E; 5. Plantation and M 6. Donation to Soci Donation to Instit 7. Celebration of Maintenance So 9. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (toto Treat 	Iolding Tax	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	
 f) Land developme: g) Internal Audit E: h) Legal expenses: i) Entertainment j) Maintenance and k) Advertisement bi l) Other tax and bil m) Contingencies: n) Development F: o) Scout Camp p) Book purchase: q) Furniture purcha q) Office equipment s) Tender schedule 4. Tax collection Es 5. Plantation and M 6. Donation to Soci: Donation to Instit 7. Celebration of Ni 8. Sports, Education 9. Repair and Maint 10. Repairs and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (tota Treat 	Gas bill	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	
 f) Land developme: g) Internal Audit E: h) Legal expenses: i) Entertainment j) Maintenance and k) Advertisement bi l) Other tax and bil m) Contingencies: n) Development F: o) Scout Camp p) Book purchase: q) Furniture purcha q) Office equipment s) Tender schedule 4. Tax collection Es 5. Plantation and M 6. Donation to Soci: Donation to Instit 7. Celebration of Ni 8. Sports, Education 9. Repair and Maint 10. Repairs and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (tota Treat 	Vater bill	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	
 g) Internal Audit Es h) Legal expenses i) Entertainment j) Maintenance and k) Advertisement bit l) Other tax and bil n) Development F; o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment r) Office equipment r) Office equipment s) Cander schedule 4. Tax collection Es 5. Plantation and Maint 7. Celebration of Ni. 8. Sports, Education 9. Repair and Maint 10. Expenses on um 11. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Schoarship to to Tata Sub-Total (A) (toto Trata 	and development tax	0	(0.0%)	19,390	(0.3%)	18,280	(0.3%)	18,280	(0.2%)	50,000	
 h) Legal expenses i) Entertainment i) Maintenance ann k) Advertisement bi l) Other tax and bii m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purchas r) Office equipment s) Tender schedule 4. Tax collection E: 5. Plantation and Mi 6. Donation Donation to Soci Donation to Instit 7. Celebration of Ni 8. Sports, Education 9. Repair and Maint 10. Repair and Maint 11. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 15. Scholarship to to 15. Coloral (A) (toto Treat 	nternal Audit Expenses	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	150,000	
 i) Entertainment i) Maintenance and i) Maintenance and i) Other tax and bii ii) Other tax and bii iii) Contingencies ii) Development Fi o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment s) Tender schedule 4. Tax collection Es 5. Plantation and M 6. Donation Donation to Soci Donation to Institi 7. Celebration of Ni 8. Sports, Education 9. Repair and Maint 10. Repairs and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (toth Total 		0		0		0	(0.0%)	0	(0.0%)	0	
 Maintenance ann k) Advertisement b l) Other tax and bil m) Contingencies n) Development Fi o) Scout Camp p) Book purchase q) Furniture purchan r) Office equipment s) Tender schedule 4. Tax collection E 5. Plantation and M 6. Donation to Soci Donation to Instit 7. Celebration of N. 8. Sports, Education 9. Repair and Maint 10. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (tota Toreal (A) Tax (A) (tota Toreal (A) Tax (A) (tota Toreal (A) (tota Total (A) (tota Toreal (A) (tota Total (A) (tota Total (A) (tota Total (A) (tota Total (A) (tota Tota Total (A) (tota Total (A) (tota Total (A) (tota Tota Total (A) (tota Total (A) (tota Tota Total (A) (tota Total (A) (tota Tota Total (A) (tota Total (A) (tota Total (A) (tota Tota Total (A) (tota Tota Total (A) (tota Tota Tota Total (A) (tota Tota Total (A) (tota Tota Tota Tota Tota Tota Tota Tota		180,000	(1.8%)	180,000	(3.1%)	240,000	(3.5%)	240,000	(2.7%)	456,000	
 k) Advertisement b l) Other tax and bil m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purcha r) Office equipment fice equipment s) Tender schedule 4. Tax collection E 5. Plantation and M 6. Donation to Soci Donation to Instit 7. Celebration of Ni 8. Sports, Education 9. Repair and Maint 12. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (toto Treat 		100,000	(1.0%)	0	(0.0%)	71,000	(1.0%)	74,000	(0.8%)	150.000	
 Other tax and bil m) Contingencies Development F; Scout Camp Book purchase Furniture purchat Office equipment Tender schedule Tax collection Es Plantation and M Donation to Instit Celebration of Ni Sepair and Maint Repair and Maint Boundary Wall Haintennace So Scholarship to to Tat Fourday Chell To Treat To Tortal (A) (toth Tortal 		0		0	(0.0%)	0	(0.0%)	0	(0.0%)	0	
m) Contingencies n) Development F: o) Scout Camp p) Book purchase q) Furniture purchas r) Office equipment s) Tender schedule 4. Tax collection E: 5. Plantation and M 6. Donation Donation to Soci Donation to Instit 7. Celebration of N. 8. Sports, Education 9. Repair and Maint 10. Expenses on um 11. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to t 16. Emergency Reli 17. Deposit to Trea Sub-Total (A) (toth Total (A) (toth Total)		0		0		0	(0.0%)	0	(0.0%)	0	
 n) Development F; o) Scout Camp p) Book purchase: q) Furniture purcha r) Office equipment s) Tender schedule f. Tax collection Es 5. Plantation and M 6. Donation Donation to Soci: Donation to Instit 7. Celebration of N: 8. Sports, Education 9. Repair and Maint 12. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (tota Total 		60,000	(0.6%)	48,000	(0.8%)	48,000	(0.7%)	48,000	(0.5%)	60,000	
 o) Scout Camp p) Book purchase q) Furniture purchase q) Office equipment s) Tender schedule 4. Tax collection E 5. Plantation and M 6. Donation to Soci Donation to Soci Donation to Instit 7. Celebration of N. 8. Sports, Education 9. Repair and Main 10. Expenses on une 11. Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (tota Treat 		50,000	(0.5%)	50,000	(0.8%)	100.000	(1.5%)	100.000	(1.1%)	200,000	
 p) Book purchase q) Furniture purchas r) Office equipment s) Tender schedule 4. Tax collection EX 5. Plantation and M 6. Donation to Soci Donation to Instit 7. Celebration of Ni 8. Sports, Education 9. Repair and Maint 10. Expenses on um 11. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (tota Total 		50,000	(0.5%)	0	(0.9%)	50,000	(0.7%)	50,000	(0.6%)	200,000	
 Furniture purcha Office equipmen Office equipmen Office equipmen Tax collection Es Flantation and M Donation Donation to Instit Celebration of Nis Sports, Education Repair and Maint Expairs and Maint Repair and Maint Repair and Maint Repair and Maint Repair and Maint Boundary Wall Amintenance So Scholarship to to Ta Foolarship to Ta Foolarship to To Treat Sub-Total (A) (tota Tota 		0	(0.3%)	0		30,000	(0.7%)	0	(0.0%)	200,000	
 f) Office equipment s) Tender schedule Tax collection E Plantation and M Donation to Soci Donation to Soci Donation to Instit Celebration of N. Sports, Education Repair and Maint Repair and Maint Repair and Maint Boundary Wall Maintenance So Solvalsrip to to Teat Sub-orbal (A) (tota Trata) 		30,000	(0.0%)	50,000	(0.0%)	150,000	(2.2%)	150,000	(1.7%)	300,000	
 Tender schedule Tax collection Es Plantation and M Donation to Soci Donation to Instit Celebration of Ni Sports, Education Repair and Maint Boundary Wall Maintenance So Scholarship to to Scholarship to to Sub-Total (A) (toti Torata) 			(0.3%)	25,000		200,000	(2.2%)	200,000		300,000	
 Tax collection E Plantation and M Donation to Soci Donation to Soci Donation to Instit Celebration of N. Sports, Education Repair and Main Repair and Main Repair and Main Repair and Main Boundary Wall Maintenance So Scholarship to to Energency Reli To Dreposit to Treat Sub-Total (A) (tota Treat 		30,000			(0.4%)	200,000 428,700		471,570	(2.3%)		-
 Plantation and M Donation Donation to Soci Donation to Instit C elebration of N. Sports, Education Repair and Maint Expenses on unu Repair and Maint Repair and Maint Repair and Maint Buondary Wall Maintenance So Scholarship to to Energency Reli To Dreal (A) (toth Toral 	ender schedule money deposit to Treasury	540,000	(5.5%)	0			(6.3%)		(5.3%)	300,000	
6. Donation Onation to Soit Donation to Instit Onation of N: Soports, Education Onation One of the Institution One of the Instit Instity On	ax collection Expenses (vrious regisgers, forms, receipt books etc.)	0	0.0%	0		0	0.0%	0		0	
Donation to Soci Donation to Instit 7. Celebration of N. N. 8. Sports, Educatior 9. Repair and Main 10. Expenses on unu 11. Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Trea Sub-Total (A) (tota Treat		0	0.0%	0		0	0.0%	0	0.0%	0	
Donation to Instit 7. Celebration of N: 8. Sports, Education 9. Repair and Maint 10. Expenses on unu 11. Repair and Maint 12. Repair and Maint 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Trea Sub-Total (A) (tota		887,659	9.1%	0		0	0.0%	0	0.0%	0	
 Celebration of Ni 8. Sports, Education 9. Repair and Main 10. Expenses on une 11. Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scholarship to to 16. Emergency Reli 17. Deposit to Treat Sub-Total (A) (tota Treat 	onation to Social and Religious Institues	600,000	6.2%	0		0	0.0%	0	0.0%	0	
 Sports, Education Repair and Maint Repair and Maint Repair and Maint Repair and Maint Boundary Wall Maintenance So Scholarship to to Emergency Reli To Deposit to Treat Sub-Total (A) (tota Total (A) (total A) 	onation to Institutions/Club within the Upazila area	287,659	3.0%	0	0.0%	0	0.0%	0	0.0%	0	
 Repair and Maint Expenses on un Expenses on un Repair and Maini Repair and Maini Boundary Wall Maintenance So Scholarship to to Scholarship to to To Eposit to Trea Sub-Total (A) (tota 	elebration of National Days	100,000	1.0%	100,000	1.7%	100,000	1.5%	100,000	1.1%	100,000	
 Expenses on una 11. Repair and Main 12. Repair and Main 13. Boundary Wall 14. Maintenance So 15. Scholarship to tr 16. Emergency Reli 17. Deposit to Trea Sub-Total (A) (tota 	ports, Education and Culture	100,000	1.0%	0		0	0.0%		0.0%		
 Repair and Maii Repair and Maii Repair and Maii Boundary Wall Maintenance So Scholarship to tr Emergency Reli Deposit to Trea Sub-Total (A) (tota 	epair and Maintenance of Office and Residential building	1,123,743	11.5%	0		700,000	10.3%	700,000	7.9%	1,000,000	
 Repair and Maii Boundary Wall Boundary Wall Maintenance So Scholarship to t Emergency Reli Deposit to Trea Sub-Total (A) (tota 	Expenses on unexpected head	1,000,000	10.3%	0		0	0.0%	0	0.0%	0	
 Boundary Wall Maintenance So Scholarship to ta Emergency Reli Deposit to Trea Sub-Total (A) (tota 	Repair and Maintenance of Office Equipment	25,000	0.3%	0		25,000	0.4%	25,000	0.3%	50,000	
 Maintenance So Scholarship to ta Emergency Reli Deposit to Trea Sub-Total (A) (tota 	Repair and Maintenance Furniture	50,000	0.5%	0		50,000	0.7%	50,000	0.6%	50,000	
 Scholarship to ta Emergency Reli Deposit to Trea Sub-Total (A) (tota 	Boundary Wall Construction	0	0.0%	0		0	0.0%	0	0.0%	0	
 Scholarship to ta Emergency Reli Deposit to Trea Sub-Total (A) (tota 	Maintenance Solar Panel	10,000	0.1%	10,000	0.2%	0	0.0%	0	0.0%	500,000	
16. Emergency Reli 17. Deposit to Trea Sub-Total (A) (tota	Scholarship to tallent and poor student	300,000	3.1%	0	0.0%	400,000	5.9%	400,000	4.5%	400,000	
17. Deposit to Trea Sub-Total (A) (tota		400,000	4.1%	0	0.0%	500,000	7.4%	500,000	5.7%	500,000	1
Sub-Total (A) (tota	Deposit to Treasury for Tax and VAT	950,900	9.8%	1,046,900	18.3%	0	0.0%	0	0.0%	0	1
	-Total (A) (total of 1 - 17 avobe)	9,739,009		5,726,996	100.0%	6,780,922	100.0%	8,826,989	100.0%	11,015,000	1
	sfer Revenue Surplus to Development Account (B)	8,468,119	- 100.0%	42,587,611	- 100.0%	6,780,922 30,448,442	-	30,000,000	- 100.0%	30,000,000	11
		18,207,128				30,448,442		30,000,000		41,015,000	-
	-Total(A) + (B) = (C)		-	48,314,607	-		-		-		-
Closing Balance (D	sing Balance (D) nd Total (Expenditure) (C) + (D) = (E)	0	-	48,314,607	-	0 37,229,364	-	0 38,826,989	-	0 41,015,000	1

		FY-2016	FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20		-21
	Items \ Financial Year		%	Amount	%	Amount	%	Amount	%	Amount	%
Receipts	1. Donation - Development (total of following a - b)			5,420,000	100.0%	7,375,000	11.9%	7,224,000	16.9%	7,700,000	17.8
	a. Government			0	(0.0%)	6,675,000	(10.8%)	6,824,000	(16.0%)	7,000,000	(16.2%
	b. Other Sources			0	(0.0%)	700,000	(1.1%)	400,000	(0.9%)	700,000	(1.69
	Special Allocation (total of following a - b)			0	(0.0%)	15,000,000	(24.2%)	5,400,000	(12.7%)	5,500,000	(12.79
	a. UGDP Project			0	(0.0%)	15,000,000	(24.2%)	5,000,000	(11.7%)	5,000,000	(11.69
	b. LGD Project			0	(0.0%)	0	(0.0%)	400,000	(0.9%)	500,000	(1.29
	3. Revenue Surplus			0	(0.0%)	39,568,442	(63.9%)	30,000,000	(70.4%)	30,000,000	(69.4%
	Sub-Total (A)			5,420,000	100.0%	61,943,442	100.0%	42,624,000	100.0%	43,200,000	100.0
	Transfer from Revenue Account (B)			0	-	0	-	0	-	0	-
	Opening Balance (C)	8,468,119	-	0	-	0	-	0	-	0	-
	Grand Total (Receipt) (A) + (B) + (C) = (D)	8,468,119	-	5,420,000	-	61,943,442	-	42,624,000	-	43,200,000	-
Expenditure	1. Agriculture and Irrigation (total of following a - c)	7,501,512	20.0%	7,501,512	20.0%	7,765,200	20.0%	2,264,990	5.5%	5,000,000	11.8
-	a. Agriculture and Irrigation	3,750,756	(10.0%)	3,750,756	(10.0%)	3,882,600	(10.0%)	800,000	(1.9%)	2,000,000	(4.79
	b. Fisheries and Animal Resources	1,875,378	(5.0%)	1,875,378	(5.0%)	1,941,300	(5.0%)	1,232,495	(3.0%)	2,500,000	(5.99
	c. Small and Cottage Industries	1,875,378	(5.0%)	1,875,378	(5.0%)	1,941,300	(5.0%)	232,495	(0.6%)	500,000	(1.29
	Physical Infrastructure (total of following a - c)	16,878,404	45.0%	16,878,404	45.0%	17,471,700	45.0%	30,340,000	73.1%	23,400,000	55.5
	a. Transporation	7,501,513	(20.0%)	7,501,513	(20.0%)	7,765,200	(20.0%)	26,940,000	(64.9%)	20,000,000	(47.4%
	b. Housing and Physical planning	3,750,756	(10.0%)	3,750,756	(10.0%)	3,882,600	(10.0%)	2,600,000	(6.3%)	2,500,000	(5.9%
	c. Public Health	5,626,135	(15.0%)	5,626,135	(15.0%)	5,823,900	(15.0%)	800,000	(1.9%)	900,000	(2.1%
	 Socio economic Infrastructure (total of following a - e) 	13,127,646	35.0%	13,127,646	35.0%	13,589,100	35.0%	8,919,010	21.5%	13,797,485	32.7
	a. Development for Education	3,750,756	(10.0%)	3,750,756	(10.0%)	3,882,600	(10.0%)	2,500,000	(6.0%)	5,000,000	(11.89
	b.Health and Social Welfare	3,750,756	(10.0%)	3,750,756	(10.0%)	3,882,600	(10.0%)	1,564,000	(3.8%)	3,064,990	(7.3%
	c.Youth, Sports and Culture	1,875,378	(5.0%)	1,875,378	(5.0%)	1,941,300	(5.0%)	2,325,010	(5.6%)	2,000,000	(4.79
	d. Women and Children wellfare	1,875,378	(5.0%)	1,875,378	(5.0%)	1,941,300	(5.0%)	1,030,000	(2.5%)	1,500,000	(3.6%
	e. Miscellaneous	1,875,378	(5.0%)	1,875,378	(5.0%)	1,941,300	(5.0%)	1,500,000	(3.6%)	2,232,495	(5.39
	 Disaster Management and Relief (total of following a - g) 	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0
	a. Kabikha (Food by work)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0
	b. T.R (Test Relief)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0
	c. Bridge	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.06
	d. Employment for extreme poor	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.09
	e. G.R rice	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.06
	f. VGF rice	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%
	g. HBB Road	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.06
	Sub-Total (A) (total of 1 - 4 avobe)	37,507,562	100.0%	37,507,562	100.0%	38,826,000	100.0%	41,524,000	100.0%	42,197,485	100.0
	Closing Balance (B)	0	-	0	-	0	-	0	-	0	-
	Grand Total (Expenditure) (A) + (B) = (C)	37,507,562	-	37,507,562	- 1	38,826,000	-	41,524,000	-	42,197,485	-

Note:

Blanks cells in the tables are where data is missing. The tables of Chakaria Upazila, Moheshkhali Upazila, ad Teknaf Upazila show the data of the last five years of FY-2015-16 to FY-2019-20. The table of Ukhia Upazila shows the data of the last five years of FY-2016-17 to FY 2020-21. The receipt and expenditure items are different by Upazilas. Compiled by JICA Survey Team based on the information from respective target Upazilas.

Source:

Taxes, Rates Tolls, Fees of Paurashava

Taxes				
Annual price of building land				
Handover of movable property				
Land development				
Exported materials from municipality				
Service, business and sponsor				
Birth, marriage, adoption and feast				
Advertisement				
Animal				
Display of cinema, drama and theatre show and amusement and recreation				
Vehicles except motor vehicle and boats				
Rates				
Light and fire				
Removal garbage				
Conducting public help related activities				
Water setup and water delivery				
Fees				
Application of construct and re-construct buildings				
Imported materials for consume, use and sale in municipality area				
Tolls				

Source: Third Schedule of Local Government (Municipality) Act, 2009.

Taxes, Rates Tolls, Fees of Upazila

Taxes
Business institutions and mill industries
Cinema hall
Dramatic and theatrical shows and other entertainments
Exhibition and entertainment shows arranged by private sector
Transfer of immovable property
Land development
Rates
Streetlights
Fees
Bazaar, transferred water bodies and ferry ghats
Services provided by Upazila

Source: Third Schedule of Local Government (Municipality) Act, 2009

Development i lang i romoted under Donor supported i rojetts								
Item	Municipal Governance and Services Project (MGSP), WB	Strengthening Paurashava Governance Project (SPGP), JICA	Urban Governance and Infrastructure Improvement (UGIIP), ADB					
T I GI		, , ,,	1 (//					
Target LGIs	CCs and Paurashavas	Paurashavas	Paurashavas					
General Plan (Medium-	Capital Investment Plan (CIP)	5-year Development Plan	Paurashava Development Plan (PDP)					
term)								
General Plan	List of capital investment projects	Annual Plan	N/A					
(Annual)	revised every year							
Investment Plan (List of	List of capital investment projects ("Firm	List (5 years in horizon) included in 5-	List (target years: 2017-2025) Paurashava					
priority projects)	pipeline" and "Soft pipeline") included	year Development Plan	Development Plan (PDP)					
	in CIP as one component	-						

Development Plans Promoted under Donor-supported Projects

Source: JICA Survey Team based on the Preparatory Survey on Urban Development and City Governance Project

添付資料 4.4.2

	Steps of Development I familing in I auf ashavas							
Step	Activity	Responsible Person / Authority						
1	Decision-making on development plan preparation and assignment of responsibility to Urban Planning, Citizen Services & Development Standing Committee in the Council meeting	Mayor and the Councilors						
2	Preparatory meeting of the assigned standing committee to prepare a work program for preparation of a development plan.	Urban Planning, Citizen Services & Development Standing Committee with support from departmental heads and urban planner (if any)						
3	Visioning and needs collection at the ward level	Ward Committees with support from Mayor and departmental heads						
4	Situation assessment of the entire Paurashava considering needs of all wards	Urban Planning, Citizen Services & Development Standing Committee with support from Accounts Officer, departmental heads, urban planner (if any)						
5	Estimation of available financial resources	Urban Planning, Citizen Services & Development Standing Committee with support from Accounts Officer, departmental heads, urban planner (if any)						
6	Preparation of a draft Paurashava vision statement	Urban Planning, Citizen Services & Development Standing Committee through stakeholder workshop participated by Mayor, Councilors, Paurashava officials, other (citizens' representatives)						
7	Preparation of a draft list of priority projects/activities of the Paurashava	Urban Planning, Citizen Services & Development Standing Committee with support from departmental heads and urban planner (if any)						
8	Compilation of a draft development plan document and submission to Mayor	Urban Planning, Citizen Services & Development Standing Committee with support from departmental heads and urban planner (if any)						
9	Discussion of the draft development plan in TLCC (Town Level Coordination Committee) meeting	Mayor						
10	Finalization of the draft development plan in the Council meeting	Mayor						
11	Submission of the final draft to Local Government Division for approval	Mayor						
12	Preparation of an annual action plan and annual budget	The Council with support from Establishment & Finance Standing Committee and departmental heads and other relevant officials						
	approval	The Council with support from Establishment & Finance Standing Co						

Steps of Development Planning in Paurashavas

Source: Operational Manual on Preparation and Implementation of Development Plan, LGD/SPGP

Table of Contents of Development Plan (Paurashava)

1. Introduction

- 1.1. Objective of development plan preparation
- 1.2. Process of development plan preparation
- 2. Paurashava at a glance
- 3. Existing situation
- 4. Financial capacity
- 5. Development vision for the next 5 years
- 6. Planned projects/activities
- Annexes
- 1) Ward level priority project/activity lists 2) List of candidate projects/activities

Source: Operational Manual on Preparation and Implementation of Development Plan, LGD/SPGP

Steps of Development Planning in Upazilas

Step	Activity
1	Preparation of a Five-Year Plan/Annual Development Plan action plan initiated by Upazila Committee on Finance, Budget, Planning and Local Resource Mobilization (UCFBPLRM) and Technical Group for Planning (TGP).
2	Detailed Five-Year Plan/Annual Development Plan work plan reviewed and approved by Upazila Parishad.
3	Stakeholder consultations by Transferred Line Departments (TLDs) Officers.
4	Situational analysis and resource mapping of the Upazila.
5	Budget estimate and prioritization.
6	Setting Five-Year Plan goals and outcomes with measurable indicators and drafting Five-Year Plan.
7	Sharing the draft FYP with the stakeholders by Upazila Parishad.
8	Approval of FYP in the Upazila Parishad meeting.
9	Publication and dissemination of the approved Five-Year Plan.
10	Implementation of the Five-Year Plan.
11	Monitoring and Evaluation of Five-Year Plan.

Source: Guidelines for Upazila Integrated Development Planning, LGD/UICDP

Table of Contents of Development Plan (Upazila)

- 1. Cover page
- 2. Forward
- 3. Map of the Upazila
- 4. Basic demographic and socio-economic data and information
- 5. Situation analysis6. FYP Upazila development programs from different sources (resource mapping)
- 7. Budget summary
- 8. Vision statement
- 9. Sector Goals and Outcomes
- 10. FYP planning format 11. M&E plan

12. List of the members of Upazila Parishad, UCFBPLRM and TGP

Source: Guidelines for Upazila Integrated Development Planning, LGD/UICDP

第5章 県行政と地方行政技術局(LGED)

Functions of District

a.	Review of all development efforts in the Zila.
b.	Examination of the implementation of all promotion schemes taken by the Upazila Parishads and audit.
c.	Provision and maintenance of a common library.
d.	Provision, maintenance and improvement of such public roads, culverts and bridges as are not looked after by the Upazila
	Parishad, the Paurashava or the Government.
e.	Plantation and preservation of trees on roadsides and public places.
f.	Provision and maintenance of public gardens, public playgrounds and public places.
g.	Maintenance and regulation of public ferries other than those maintained by the Government, Upazila Parishads or Paurashavas.
ĥ.	Provision and maintenance of serais, dak bungalows and rest houses.
i.	Co-operation with other organizations engaged in activities similar to those of the Zila Parishad.
j.	Provision of help, assistance and encouragement to Upazila.
k.	Implementation of promotion plans delegated to the Zila Parishad by the Government.
1.	Other functions that may be directed by the Government.

Source: Zila Parishad Act

添付資料 5.2.1

Major Functions of LGED

1	Rural	Infrastructure	Development

- Construction / Rehabilitation / Maintenance of Rural Road Bridge / Culvert
- Development and Maintenance of Growth Centre/ Hat Bazar
- Construction of Landing Station (Ghat) / Jetty Construction of Union Parishad Complex _
- _
- _ Construction of Upazila Parishad Complex and Upazila Parishad Extension Administration Building with hall room
- Construction of Multi-purpose Cyclone Shelter
- _ Tree Plantation _
 - Implementing labour intensive activities through Labour Contracting Society (LCS)

Urban Infrastructure Development - Construction of Road and Footpath 2)

- _ Construction of Drain
- _ Construction of Bus / Truck Terminal
- _
- Solid Waste Management Construction of Community Latrine / Sanitary Latrine _
- _ Micro Credit Program
- _ Income Generation related Training Program

Small Scale Water Resource Development 3)

- Construction of Sluicegate
- Construction Rubber Dam
- _ Excavation and Re-excavation of Canals
- _
- Construction and Re-construction Embankment Formation of Water Management Cooperative Society (WMCA)
- _ Excavation of Pond
- Micro Credit Program _
- Income Generation related Training Program

Source: LGED Website

Numbers of Staff under Additional Chief Engineer (Urban Management) at LGED Headquarters

	Position	Number	
tional Chief Engineer (Urban Management) Stenographer / Computer Operator Office Assistant Driver Urban Management Unit Total Superintending Engineer (Urban Planning and Infrastructure Development) Executive Engineer (Urban Planning) Executive Engineer (Infrastructure Development) Urban Planner			
	Stenographer / Computer Operator	1	
	Office Assistant	1	
	Driver	1	
	Urban Management Unit Total	4	
Superintending Engineer	(Urban Planning and Infrastructure Development)	1	
Executive Engineer (Urban I	Planning)	1	
		1	
		1	
	Assistant Urban Planner	1	
	Typist	1	
	Office Assistant cum Typist	1	
	Driver	1	
	Office Helper	1	
	Urban Management Section Total	13	

Note: As of December 2020.

Source: Compiled by JICA Survey Team based on the information collected from LGED.

Numbers of Staff under Additional Chief Engineer (Rural Infrastructure Development and Management) at LGED Headquarters

Position	Number
Additional Chief Engineer (Rural Infrastructure Development & Management)	1
Assistant Engineer	1
Driver	1
Office Helper	1
Rural Infrastructure Development and Management Unit Total	4
Superintending Engineer (Bridge Implementation) (Road Implementation)	1
Executive Engineer (Bridge Implementation)	1
Typist	1
Office Assistant cum Typist	1
Driver	1
Office Helper	1
Road Implementation Section Total	6
Executive Engineer (Bridge Implementation) (Bridge Implementation)	2
Executive Engineer (Building Implementation) (Building Implementation)	1
Assistant Engineer (Bridge Implementation) (Bridge Implementation)	1
Assistant Engineer (Bridge Implementation) (Building Implementation)	1
Typist	1
Typist cum Computer Operator	1
Office Assistant cum Computer Typist	3
Officer Helper	1
Building Management and Bridge Implementation Section Total	11

Note: As of December 2020.

Source: Compiled by JICA Survey Team based on the information collected from LGED.

第6章 開発援助事業及び インフラニーズ評価

Results of the Review of the Infrastructure Development Mechanism and the Deliverables of the Preceding JICA Projects

1. Infrastructure Implementation Mechanism for each JICA Project

The project implementation mechanism for the infrastructure development of SCRDP, Upazila Governance and Development Project (UGDP), and the Northern Bangladesh Integrated Development Project (NOBIDEP) is shows in the table below.

		n asu ucture m	uprementation	Miechanism of JICA Projects
Project Name	Scheme	Project Implementation Agency	Target	Infrastructure Implementation Mechanism
Southern Chattogram Region Development Project (SCRDP)	Yen loan	LGED	3 Paurashavas and 4 Upazilas	 Upazilas are included as direct target LGI Implementation supervision of the infrastructure development projects in the four target Upazilas will be undertaken by the PIO to be established in the LGED District Office in Cox's Bazar (LGED, as the project implementation agency, will supervise the process of the infrastructure sub-projects, including procurement in the four target Upazilas). The counterpart of the project is LGED; funds for infrastructure development in the Upazilas are allocated to the District LGED Office by LGED headquarter. Involvement of elected representatives of Upazila Parishad and officers of Upazilas other than an Upazila Engineer from the planning stage is essential to ensure operation and maintenance of the infrastructures once they are constructed.
Upazila Governance and Development Project (UGDP)	Yen loan	LGD	Expands the coverage by 100 Upazilas every year, eventually covers all 492 Upazilas	 Targeting all Upazilas Targeting at small-scale infrastructure development. Upazila Engineers are directly responsible for planning, approval, implementation and maintenance Limited involvement of the District LGED Offices Counterpart of the project is LGD; funds for infrastructure development are allocated directly to Upazilas from LGD headquarter.
Northern Bangladesh Integrated Development Project (NOBIDEP)	Yen loan	LGED	14 Districts and 18 Paurashavas	 Upazilas are not direct target Counterpart of the project is LGED; funds for infrastructure development in Upazilas are allocated to District LGED Office by the LGED headquarter. District LGED Office, as PIO, is in-charge of the infrastructure development of Upazilas, but there is no involvement of Upazila administration other than some involvement of Upazila Engineers.

Table 1 Infrastructure Implementation Mechanism of JICA Projects

Source: JICA Survey Team

2. Results of the Review of the Deliverables of the Preceding Projects

Following table shows the results of the review of the deliverables of the some identified preceding JICA projects (Yen loan projects and technical cooperation projects related to Upazilas and other Yen loan projects).

Project Name	Reviewed Documents	Review Results
Upazila Governance and Development Project (UGDP)	The Study of the Upazila Governance and Development Project, Final Report	 Final report of the preparatory survey There is no description of administrative procedures for infrastructure development in Upazilas.
	Operational Guidelines, Part I-I: Sub-project Planning and Implementation under Component 1	 Guidelines for the implementation of sub-projects developed by the SAPI (not yet formally approved by the LGD) There is no description of the role and authority of District LGED Office, as it is designed for small-scale infrastructure development projects of UGDP that can be completed only by Upazila Engineers.
Northern Bangladesh Integrated development Project (NOBIDEP)	 Guidelines and manuals, especially for G-04UGIAP Implementation Guidelines P2-F01 Guidelines for Paurashava's Adequate Staff Structure Development P2-F02Handbook on Pourashava Administrative and Office Management P2-F03UGIAP Monitoring Format P2-F04Guidelines for the Standing Committee Formation and their Activities 	 Mostly concerned with Paurashavas, there is no description of Upazilas There is no detailed description of the administrative procedures for infrastructure development, including those relating to Paurashavas.

Table 2 Results of the Review of the Deliverables of Preceding Projects

Project Name	Reviewed Documents	Review Results
Upazila Integrated Capacity Development Project (UICDP)	Guidelines for Upazila Integrated Development Planning	 Focuses on the process of the formulation of development plans (Five-Year Plan and Annual Development Plans) of Upazilas, and there is no description for the administrative procedures of infrastructure development.
Inclusive City Government Project (ICGP)	Guidelines for Implementation of Infrastructure Subproject Operation Guideline for City Governance Project	 Although the flow of infrastructure development is described in detail, it only targets City Corporations. Therefore, it is difficult to use it as a reference for the infrastructure development flow of this project that includes infrastructure development in Upazilas led by LGED.

Source: JICA Survey Team

UGIIP	UGIIP Phase-2			UGIIP Phase-3	MGSP
Phase-1	Phase-I	Phase-II	Phase-III		
1. Urban Governance	1. Town-level coordination	1. Citizen awareness and participation	None	1. Citizen Awareness and Participation	1. Municipal Planning
1-1. Citizen's awareness and	committee established and	1-1. Citizen charter approved by town-level coordination		1-1. Formation and working of committee for	Processes
participation	operating according to the	committee (TLCC) and displayed at the Paurashava		exchange of views with the Paurashava citizens:	1-1. Capital Investment Plan
1-2. Women's participation	guidelines	office		commonly known as TLCC	1-2. Annual O&M plan
1-3. Integration of the urban poor	2. Ward-level coordination	1-2. Citizens report cards prepared, approved, and		1-2. Formation and working of ward committee	2. Social accountability
1-4. Financial accountability and	committees established and	implemented by the TLCC		1-3. Preparation and implementation of citizen charter	strengthening
sustainability	operating according to the	1-3. Grievance redress cell established with clear terms of		1-4. Formation and working of Information and	2-1. Town Level Coordination
1-5. Administrative transparency	guidelines	reference and made functional		Grievance Redress Cell (IGRC)	Committee (TLCC) and
	3. Community-based	1-4. TLCC and WLCC (Ward Level of Coordination		2. Urban Planning	Ward Level Coordination
	organizations established	Committee) meetings held on a regular basis		2-1. Preparation and implementation of Paurashava	Committee (WLCC)
	4. Formation of a gender	1-5. Budget proposal compared with the budget and actual		Development Plan	2-2. Grievance Redress Cell
	committee headed by	outlays in the previous year, displayed at the		2-2. Control of development activities	(GRC)
	female ward	Paurashava office, and discussed at TLCC		2-3. Preparing annual O&M plan including budget	2-3. Inclusive Budget Process
	commissioners	meetings		provision	3. Public Financial
	5. Planning unit established in	1-6. Mass-communication cell established and campaign		3. Equity and Inclusiveness of Women and Urban	Management &
	Paurashava	plan developed and implemented as planned		<u>Poor</u>	Public Revenues
	Paurashava development	<u>2. Urban Planning</u>		3-1. Form & activate Standing Committee (SC) on	3-1. Computerized accounting
	plan prepared, including	2-1. Base map verified and updated land use plan prepared		women & children to prepare & steer	system and computer-
	poverty reduction action	2-2. Annual operation and maintenance (O&M) plan,		customized GAP (Gender Action Plan)	generated accounting reports
	plan and gender action plan	including budget requirement, prepared and approved		3-2. Form & activate SC on poverty reduction & slum	(including computerized tax-
	7. Interim assessment of	as part of Paurashava development plan (PDP)		improvement to prepare and steer customized	record system and computer-
	holding tax carried out	2-3. A full-time Paurashava urban planner recruited (class		PRAP	generated billing reports)
		A Paurashavas only)		3-3. Form Slum Improvement Committee to	3-2. Property assessment carried
		3. Women's participation		implement slum improvement activities	out regularly
		3-1. Gender action plan (GAP) prepared and included in		4. Enhancement of Local Resource Mobilization	3-3. Tax collection effort
		the PDP		4-1. Revenue mobilization through holding tax	3-4. Non-tax own revenue source
		3-2. Budget to implement GAP identified and approved		4-2. Revenue mobilization through collection of	management
		4. Integration of the urban poor		indirect taxes & fees from other sources (Other	3-5. Settlement of outstanding
		4-1. Slum improvement committees (SICs) established in		than Holding Tax)	bills, especially for services
		targeted slums		4-3. Computerize tax record system and generate	(power & telephone, etc.) by
		4-2. Poverty reduction action plan (PRAP) prepared and		computerized tax bill	GoB & other agencies
		included in the PDP		4-4. Fixation and collection of water tariff	during project
		4-3. Budget allocation for PRAP		5. Financial Management, Accountability and	implementation period
		5. Financial accountability and sustainability 5-1. Computerized accounting system introduced and		Sustainability	
				5-1. Preparation of annual Paurashava budget with	
		computer-generated accounting reports produced 5-2. Computerized tax record system introduced and		involvement of Standing Committee on establishment & finance	
		computer-generated bills produced 5-3. Financial statements prepared and account and audit		5-2. Carrying out audit of accounts with involvement of standing committee on accounts & audit	
		standing committee carry out audit within 3 months		5-3. Establishing computerized accounting system &	
		after closure of fiscal year		generating computerized accounting system &	
		5-4. Interim tax assessment carried out		5-4. Payment of electric & telephone bills	
		annually and collection increased		5-4. Payment of electric & telephone offis 5-5. Carrying out inventory of fixed assets, opening	
		5-5. Non-tax own revenue source increased at least by		of fixed asset register, designing fixed asset	
		inflation rate		database and creation of fixed asset depreciation	
				fund account	
	1			runu account	

Area/activities Evaluated under Performance-based Approaches (UGIIP and MGSP)

UGIIP		UGIIP Phase-2	UGIIP Phase-3	MGSP	
Phase-1	Phase-I	Phase-II	Phase-III		
		5-6. All debts due to Government of Bangladesh and other		5-6. Repayment of all GoB (Government of	
		entities fully repaid according to schedule and ratio of		Bangladesh) loans	
		debt servicing to annual revenue		6. Administrative Transparency	
		receipts remain less than 25%		6-1. Formation and working of standing committees	
		5-7. All outstanding bills older than 3 months, including		6-2. Ensure participation and assistance in conducting	
		electricity and telephone, paid in full		all training programmes	
		6. Administrative transparency		6-3. Using Improved Information Technology (IIT)	
				for good governance	
		6-1. Development of adequate staff structure (according to		7. Keeping Essential Paurashava Services	
		size and needs) with detailed job descriptions to enable		Functional	
		the Paurashava to effectively		7-1. Collection, disposal and management of solid	
		undertake its current and future obligations		waste	
		6-2. Elected representatives, Paurashava officials, and		7-2. Cleaning and maintenance of drains	
		concerned citizens actively participate in training		7-3. Arrangement for making street lighting	
		programs		functional	
		6-3. Progress report on Urban Governance Improvement		7-4. Carrying out Operation & Maintenance (O&M)	
		Action Program implementation and other activities		of infrastructure & establishment & operation of	
		submitted on time to project management office		Mobile Maintenance Team (MMT)	
		6-4. Standing committees established and/or activated		7-5. Managing sanitation	
		6-5. Ensuring evaluation and monitoring by regional Local			
		Government Engineering Department on progress and			
		quality of physical works			
		6-6. Activities for e-governance initiated			
		č			

Reference: Project Appraisal Document Bangladesh - Municipal Governance and Services Project (English), Completion Report of Urban Governance and Infrastructure Improvement (Sector) Project, Completion Report of Second Urban Governance and Infrastructure Improvement (Sector) Project, Project Administration Manual and Report and Recommendation of the President to the Board of Directors of Third Urban Governance and Infrastructure Improvement (Sector) Project, Project Administration Manual and Report and Recommendation of the President to the Board of Directors of Third Urban Governance and Infrastructure Improvement (Sector) Project, Source: JICA Survey Team

			Project				Paurashavas	
Project Name	Period	Fund Source	Cost (BDT million)	Sector	РМО	Chakaria	Moheshkhali	Teknaf
Municipal Governance and Services Project	2014 - 2022	WB	24,709	- Road & Bridge - Drainage	- LGED	•	-	•
Important Urban Infrastructure Development Project (2nd Phase)	2019-2021	GOB own	n.a	- Road & Bridge - Drainage	- LGED	•	•	•
Urban Infrastructure Improvement Project	2020 - 2021	GOB own	n.a	- Road & Bridge - Drainage	- LGED	-	•	-
Earthen Road Repair and Drain Excavation	2020 - 2021	US-AID	0.2	- Road & Bridge - Drainage	n.a	-	-	•
Sustainable Solutions to Solid Waste Management Project	2018 - 2021	UNDP	406	- Solid Waste Management	- BRAC - Practical Action (NGO)	-	-	•
Community Latrine, Household Latrine, Deep Shallow Tube Well, Reverse osmosis plant, Household Water Treatment, etc.	2017 - 2022	DANIDA - SDC	20	- Sanitation - Water	- HYSAWA	-	-	•
Fecal Sludge Treatment Plant	2018 - Ongoing	-	80	- Sanitation	- ICRC	-	-	•

Summary of Implementing Organizations and Projects in Target Paurashavas

Note: PMO: Project Management Organization, n.a: Not available, USAID: United States Agency for International Development, UNDP: United Nations Development Programme, BRAC: Bangladesh Rural Advancement Committee, DANIDA: Danish International Development Agency, SDC: Swiss Agency for Development and Cooperation, HYSAWA: Hygiene, Sanitation and Water Supply, ICRC: International Committee of the Red Cross Source: Compiled by JICA Survey Team based on project lists provided by Chakaria, Moheshkhali and Teknaf Paurashava offices

	<i>.</i>	1	Project	,	liu i rojects i	- ge	-	zilas	
Project Name	Period	Fund	Cost (BDT	Sector	РМО	Chaka-	Mohesh		
		Source	million)			ria	-khali	Teknaf	Ukhia
Emergency Assistance Project (LGED part)	July 2018 – December 2020	ADB	2,973	- Road & Bridge - Drainage - Disaster Management - Others	- LGED	-	-	•	•
Program for Supporting Rural Bridges (SupRB)	February 2010 – December 2021	WB	22,876	- Road & Bridge - Drainage	- LGED	-	•	•	-
Emergency Multi-Sector Rohingya Crisis Response Project	December 2018 – November 2021	WB	7,931	- Road & Bridge - Drainage - Disaster Management	- LGED	-	-	•	•
Municipal Governance and Services Project	January 2014 – June 2021	WB	24,709	- Road & Bridge - Drainage - Elect- rification	- LGED	-	-	•	-
Multipurpose Disaster Shelter Project	September 2018 – August 2023	WB	49,710	- Disaster Management	- LGED	٠	•	•	•
Second Rural Transport Improvement Project	July 2012 – June 2021	WB	48,197	- Others	- LGED	-	-	-	•
Flood & Disaster Damaged Rural Road Infrastructure Rehabilitation Project	January 2021 – June 2021	GOB own	27,851	- Disaster Management	- LGED	•	-	-	-
Construction of Under 100m Bridges on Upazila, Union & Village Road Project	March 2019 – December 2023	GOB own	19,830	- Road & Bridge	- LGED	-	-	-	•
Country Wide Rural Market Infrastructure Development Project	July 2017 – June 2020	GOB own	17,300	- Others	- LGED	•	-	-	•
Greater Chittagong District Rural Infrastructure Development Project (Chittagong & Cox's bazar District)	July 2015 – June 2020	GOB own	4,060	- Road & Bridge - Others	- LGED	•	•	•	•
Greater Chittagong Rural Infrastructure Development Project-3	November 2017 – June 2022	GOB own	12,900	- Road & Bridge - Drainage	- LGED	•	•	•	•
Village Road Rehabilitation Project	November 2018 – June 2021	GOB own	35,160	- Road & Bridge	- LGED	-	-	•	-
Upazila & Union Road Large Bridge Construction Project	February 2010 – December 2021	GOB own	22,877	- Road & Bridge	- LGED	-	-	•	-
Periodic Maintenance	July 2020 – June 2021	GOB own	41	- Road & Bridge - Drainage	- LGED	•	•	•	•
Important Rural Infrastructure Development Project on Priority Basis	July 2015 - June 2021	GOB own	60,764	- Road & Bridge - Drainage	- LGED	•	•	•	•
General Social Infrastructure Development Project	July 2017 – June 2021	GOB own	6,656	- Others	- LGED	•	•	•	-
Maintenance of Poribesh Department Bhaban at Sentmartin	N/A	GOB own	128	- Others	- LGED	-	-	•	-
Upazila Town (Non- Municipal) Master Plan Preparation and Basic Infrastructure Development Project	July 2018 – June 2022	GOB own	1,789	- Road & Bridge - Drainage - Sanitation	- LGED	-	-	-	•
Construction of Historical Sites of Liberation War & Construction of Muktijuddho Memorial Museum	July 2017 – June 2020	GOB own	7,318	- Others	- Ministry of Liberation War Affairs	-	•	-	•

		Fund	Project			Upazilas			
Project Name	Period	Source	Cost (BDT million)	Sector	РМО	Chaka- ria	Mohesh -khali	Teknaf	Ukhia
Upazila Muktijoddha Complex Project	July 2012 – June 2020	GOB own	12,235	- Others	- LGED	•	-	-	-
Construction of Town and Union Land Office Across the Country	July 2016 – June 2019	GOB own	7,318	- Others	- Ministry of Land -LGED	•	•	٠	٠
2020 Joint Response Plan for Rohingya Humanitarian Crisis	2017 - Ongoing	n.a	74,400	- Various (incl. WASH)	- 8 UN agencies - 109 NGOs	-	-	•	•

Source: Compiled by JICA Survey Team based on project lists provided by Upazila LGED Engineer and 2020 Joint Response Plan for Rohingya Humanitarian Crisis

添付資料 6.2.4

Project Name	Fund Source	Project Purpose(s)	Project Site / Target Area	Project Period	Project Cost (USD Million)	Executing Agency	Project Components
Emergency Assistance Project (EAP)	ADB	Improve living conditions and resilience of displaced persons from Myanmar in Cox's Bazar district	Cox's Bazar district - Ukhia Upazia - Teknaf Upazira	Aug 2018 – Jun 2021	120	- LGED - DPHE - RHD - BREB	 Water supply and sanitation Disaster risk management Energy Sources- Access roads
Urban Governance and Infrastructure Improvement Project (UGIIP)	ADB	Strengthen urban governance and improve urban infrastructure and service delivery.	35 pourashavas including Cox's bazar	Phase 1: 2002 – 2010 Phase 2: 2008 – 2016 Phase 3: 2014 – 2020	Phase 1: 60 Phase 2: 87.7 Phase 3: 196	- LGED (Phase 1~3) - DPHE (only Phase 1)	Construction of municipal infrastructures Capacity development of pourashavas in urban service delivery, planning, and financial management Project management and administration system
Emergency Multi-Sector Rohingya Crisis Response Project (EMCRP)	WB	Strengthen the Government of Bangladesh systems to improve access to basic services and build disaster and social resilience of the displaced Rohingya population.	Cox's Bazar district - Ukhia Upazia - Teknaf Upazira	March 2019 - June 2024	165	- LGED - Ministry of Disaster Management and Relief - DPHE	- Strengthening Delivery of Basic Services, Resilient Infrastructure, Emergency Response, and Gender- Based Violence Prevention - Strengthening Community Resilience- Strengthening Institutional Systems to Enhance Service Provision to the Displaced Rohingya Population
Municipal Governance and Service Project (MGSP)	WB	Improve municipal governance and basic urban services in participating Local Administration Units (LGIs), and to improve Recipient's capacity to respond promptly and effectively to an Eligible Crisis or Emergency.	Participating LGIs	April 2014 – June 2021	471.76	- LGED - BMDF	 Municipal Governance and Basic Urban Services Improvement BMDF Demand-based Financing for Urban Services Capacity Building and Implementation Support
Sustainable Solutions to Solid Waste Management Project	UNDP	Improve environment, recycling, health, water quality, sanitation, livelihoods, and human dignity in areas of Cox's Bazar District affected by the Rohingya crisis	Cox's Bazar district - Ukhia Upazia - Teknaf Upazira	2018-2021	4.8	- UNDP	- Developing Waste Management Systems - Changing Behaviours and Attitudes

Summary of Projects Funded by Donor Organizations

Source: Compiled by JICA Survey Team based on Emergency Assistance Project: Project Administration Manual, June 2018, Third Urban Governance and Infrastructure Improvement (Sector) Project: Project Administration Manual, July 2016, Project Paper for Emergency Multi-Sector Rohingya Crisis Response Project Additional Financing, March 2020, Project Appraisal Document for Municipal Governance and Services Project, November 26, 2013, and Project Document for Sustainable Solutions to Solid Waste: A Local Response to the Rohingya, August 2020

Dura in st Names /I. for	1	No. of Subproject		Subpro	ect Cost (BDT Mi	llion)	Note	
Project Name/Infra	Chakaria	Moheshkhali	Teknaf	Chakaria	Moheshkhali	Teknaf	Note	
Municipal Governance	and Services Pro	oject						
 Road & Bridge Drainage Electrification Others 	6	-	3	1,083	-	84	Road, drain, street light and tree plantation	
Important Urban Infrast	ructure Develop	oment Project (2nd	Phase)					
 Road & Bridge 	8	6	1	109	70	10	Road (11km)	
- Drainage	-	-	1	-	-	11	Drain (0.4km)	
Urban Infrastructure Im	provement Proj	ect						
 Road & Bridge 	-	5	-	-	42	-	Road (3km)	
- Drainage	-	1	-	-	12	-	Drain (0.3km)	
Earthen Road Repair an	d Drain Excava	tion						
 Road & Bridge 	-	-	8	-	-	10	Earthen road repair	
- Drainage	-	-	1	-	-	0	Drain	
Sustainable Solutions to	Solid Waste M	anagement Project	:					
- Solid Waste Management	-	-	2	-	-	n.a	Compost plant, collection point, etc.	
Community Latrine, Ho	usehold Latrine	, Deep Shallow Tu	ıbe Well,					
Reverse osmosis plant,	Household Wat	er Treatment, etc.			-			
- Sanitation	-	-	1	-	-	80	Community latrine	
- Water Supply	-	-	1	-	-	30	Deep/shallow tube well	
Fecal Sludge Treatment	Plant							
- Sanitation	-	-	1	-	-	20	Fecal sludge treatment plant	

Proceeding Subprojects in Target Paurashavas

Source: Compiled by JICA Survey Team based on project lists provided by Chakaria, Moheshkhali and Teknaf Paurashava offices

添付資料 6.2.6

Proceeding Subprojects in Target Upazilas

	No. of Subproject Subproject Cost (BDT Million)									
Project Name/Infra	Chakar ia	No. of Su Mohes h-khali	bproject Tek- naf	Ukhia	Sub Chaka ria	project Cos Mohes hkhali	Tek- naf	Ukhia	Note	
Emergency Assist	ance Project	(LGED part	:)						•	
- Road & Bridge	-	-	-	4	-	-	-	583	Road (17km)	
- Road & Bridge / Drainage	-	-	1	3	-	-	122	576	Road & drain (22km)	
- Drainage	-	-	-	2	-	-	-	265	Drainage network	
- Disaster			1				111	220		
Management	-	-	1	3	-	-	111	339	Cyclone shelter (10nos), slope projection	
- Others	-	-	1	2	-	-	31	104	Boundary wall, Food distribution center	
Program for Suppo	orting Rural	Bridges	1							
- Road &	-	1	-	-	-	4	-	-	Bridge (15m)	
Bridge - Drainage			1	-	-	-	4	-	Box culvert (11.6m)	
Emergency Multi-	- Sector Robi	nova Crisis I	-		-			-	Box eurvert (11.0m)	
- Road &	Sector Rollin	ligya Crisis i	cesponse i	-						
Bridge	-	-	-	2	-	-	-	n.a	2 bridges (20m & 40m)	
- Road & Bridge /	-	-	1	8	-	-	149	652	Road & drain (14km)	
Drainage - Disaster										
- Disaster Management	-	-	-	1	-	-	-	462	Cyclone shelter (12nos)	
- Others	-	-	-	1	-	-	-	19	Administration and distribution center	
Municipal Govern	ance and Se	rvices Projec	t			•				
- Road & Bridge - Drainage	-	-	3	-	-	-	n.a	-	Road & drain	
Multipurpose Disa	ster Shelter	Project	1	1		1		1	1	
- Disaster	Sherter	2					0.4		Cyclone shelter (new construction: 62nos,	
Management		2				3,2	284		rehabilitation: 120nos)	
Second Rural Trar	sport Impro	vement Proj	ect							
- Others		-	-	1	-	-	-	12	Market	
Flood & Disaster l	Damaged Ru	iral Road Inf	rastructure	Rehabilitatio	on Project				•	
- Road &	1				5				Road	
Bridge	-	-	-	-		-	-	-	Koad	
Construction of U	nder 100m E	Bridges on U	pazila, Uni	ion & Village	e Road Proje	ect	-			
- Road &	-	-	-	2	-	_	-	128	2 bridges (60m and 96m)	
Bridge	136 1 . 7	<u> </u>	D 1							
Country Wide Run - Others	ral Market Ir	ifrastructure	Developm	ent Project	31	r – – – – – – – – – – – – – – – – – – –		33	Madat hall din a	
Greater Chittagon	a District Du	- rol Infractru	- atura Dava	lonmont Proj		- ong & Covi	-		Market buildings	
- Road &										
Bridge	15	4	2	7	103	64	28	83	Road (19km), 2 bridges (28m and 50m)	
- Others	1	-	-	-	5	-	-	-	Market	
Greater Chittagon	g Rural Infra	structure De	velopment	Project-3					•	
- Road &	4	8	3	13	89	56	49	200		
Bridge	4	0	3	15	09	50	49	200	Road (67km), bridges (65m, 18m & 40m)	
- Road &		-								
Bridge /	-	2	-	-	-	18	-	-	Road & drain (2km)	
Drainage Village Road Reha	bilitation D	raiaat	I			L			1	
- Road &	aonnation Pi									
- Road & Bridge	-	-	2	-	-	-	7	-	Road	
Upazila & Union I	Road Large	Bridge Cons	truction Pr	oiect		1	1	1	1	
- Road &	Lange						110		\mathbf{D} it is $(25m, 8, 00)$	
Bridge	-	-	2	-	-		118	-	Bridges (35m & 96m)	
Periodic Maintena	nce									
- Road &	7	4	6	-	84	35	41		Road maintenance	
Bridge	/	-	0	-	τυ	55	71	-		
- Road &	_	_				_		_		
Bridge /	1	2	-	4	1	2	-	3	Road & Culvert maintenance	
Drainage	for the state	Duul	L Dusi /	Dula is D	L	1		l		
Important Rural Ir - Road &		Developmen			1818					
- Road & Bridge	4	1	2	3	36	8	6	16	Road (11km)	
- Road & Bridge /	-	-	3	1	-	-	31	6	Road & Culvert (4km)	
Drainage	 haatet *	 	Durchent			1				
General Social Inf			-		7	0	n	1	Policious facilities	
- Others	28 pribach Dana	5	6	-	7	8	2	-	Religious facilities	
Maintenance of Po - Others	muesn Depa	a unent Bhab	an at Sent	marun			2	-	Information center	
Upazila Town (No	n- Municing	al) Master DI	an Prenara	tion and Resi	- Infractruc	ture Develor			information center	
- Road &	///- iviumerpa	in masici ri	an i repara							
Bridge	-	-	-	1	-	-	-	26	Road (2km)	
- Drainage	-	-	-	2	-	-	-	18	Culvert (2km) and Drain (1km)	
- Sanitation	-	-	-	1		<u> </u>		1	Toilet	
Construction of H	istorical Site	s of Liberati	on War &	Construction	of Muktijue	ldho Memor	ial Museur	n		

添付資料 6.2.6

Project		No. of Sul		Subproject Cost (BDT Million)					
Name/Infra	Chakar ia	Mohes h-khali	Tek- naf	Ukhia	Chaka ria	Mohes hkhali	Tek- naf	Ukhia	Note
- Others	-	1	-	1	-	3	-	3	Memorial monument
Upazila Muktijodo	Upazila Muktijoddha Complex Project								
- Others	1	-	-	-	20	-	-	-	Upazila complex
Construction of To	own and Uni	on Land Off	ice Across	the Country					
- Others	1	1	1	1	16	17	9	16	Union land office
2020 Joint Respon	se Plan for I	Rohingya Hu	manitariar	Crisis (WA	SH sector)				
- Water	-	-	285	456	-	-	n.a	n.a	Tube well
- Sanitation	-	-	260	250	-	-	n.a	n.a	Latrine / Bathing
- Hygiene	-	6	146	149	-	n.a	n.a	n.a	Hygiene kits (soap & water containers)
- Solid waste	-	-	41	22	-	-	n.a	n.a	Secondary communal pits

Source: Compiled by JICA Survey Team based on project lists provided by Upazila LGED Engineer and the Inter Sector Coordination Group (ISCG)

添付資料 6.3.1

Overview of Social Consideration on MIDI Projects

Executing Agency: EA	Coal Power Generation Company Bangladesh Limited: CPGCBL	Chattogram Port Authority: CPA	Roads and Highways Department: RHD				
Project Facility	Power Plant including Port Facilities for Coal Transportation	Port Facilities	Chattogram – Cox's Bazar Highway	Access Road to Power Plant	Access Road to Port		
Construction Period	2018 - 2023	Original Plan: 2020 – 2024 Local News: 2020 – 2025 or 2026	August 2020 – November 2023 (Engineering Service Loan Period)	2018 - 2023	Original Plan: 2020 – 2024 Local News: 2020 – 2025 or 2026		
Land Acquisition	572 ha	107 ha	To be confirmed by preparatory survey and engineering service period	41 ha	201 ha		
Number of Resettled People / Households	48 Squatter households	297 People	 Dohazari (Bypass): 99 households Lohagara (Bypass): 82 households Chakaria (Bypass): 104 households ⁵ 	93 households with 545 people were estimated at the appraisal ⁶	680 People		
Place of Resettlement	44 households: Sairar Dale Village, Matarbari Union, Moheshkhali Upazila	 Not Provided. Monetary compensation only⁷ 	To be confirmed after Resettlement Action Plan (RAP)	 Not Provided. Monetary compensation only 	Not Provided. Monetary compensation only ⁸		
Progress of Resettlement / Monetary Compensation	Completed. Conducted from September 2019 to July 2020	Not started	To be conducted after RAP ⁹	Under the process	Not started		

Source: Compiled by JICA Survey Team based on Ex-ante Evaluation Reports, Resettlement Action Plans and Interviews with EA (CPGCBL, CPA, RHD)

⁵ Estimated by using satellite image. To be confirmed by preparatory survey and engineering service period.

⁶ The affected households were not relocated since their house or land were not acquired.

⁷ This is because the affected households preferred the monetary compensation to the resettled area at the public consultation.

- ⁸ Ditto.
- ⁹ Number of affected households is planned to be identified around March to June 2021

第9章 事業実施

Procurement Method under the Project

1. Tendering System of Similar Donor-funded Projects

1.1 Tendering and Contract of Civil Works

(1) Applicable Procurement Guidelines

Under similar donor-funded projects such as Inclusive City Governance Project (ICGP) funded by JICA, Emergency Action Plan (EAP) funded by Asian Development Bank (ADB) and Emergency Multi-Sector Rohingya Crisis Response Project (EMCRP) funded by World Bank (WB), the procurement of works was carried out in accordance with the Public Procurement Act 2006 (PPA), Bangladesh Public Procurement Rules 2008 (PPR), the e-GP guideline 2011 and the each donor's procurement guidelines (ICGP: Guidelines for Procurement under Japanese ODA Loans (April 2012), EAP: ADB's Procurement Policy and Procurement Regulations for ADB Borrowers (2017), EMCRP: World Bank Procurement Regulations for IPF Borrowers (August 2018)).

However, although all the donors (JICA, ADB and WB) allow to apply PPA/PPR, several amendments of PPA/PPR are made by the donors as follow.

Project	Detailed Amendments of PPA/PPR
ICGP	- Use of lottery for awarding contracts shall not be allowed.
	- No qualification / experience requirements shall not be allowed.
	- Rejection of bids above or below 5 percent of the estimated cost shall not be allowed.
EAP	- The eligibility of bidders shall be as defined.
	- Submission of bids to 'primary' and 'secondary' locations, or 'multiple droppings' of bids, shall not be required or allowed.
	Advertisements and bidding documents shall specify only one location for delivery of bids.
	- Bids shall not be rejected based on percentage above or below the estimated cost.
	- Use of lottery for awarding contracts shall not be allowed.
	- Bids shall not be rejected, and new bids solicited without ADB's prior concurrence.
EMCRP	- Use of lottery for awarding contracts shall not be allowed.
	- No qualification / experience requirements shall not be allowed.
	- Bids shall not be rejected based on percentage above or below the estimated cost.
	- Model bidding documents agreed with WB shall be used.
	- The eligibility of bidders shall be as defined.
	- The request for bids document shall require that bidders present a signed acceptance confirming compliance with, WB's Anti-
	Corruption Guidelines.
	- Procurement documents include provisions intended to adequately mitigate against environmental, social, health and safety risks and
	impacts.

Table 1 Detailed Amendments of PPA/PPR

Source: Compiled by JICA Survey Team based on Project Administration Manual of Emergency Assistance Project and Project Paper of and Emergency Multi-Sector Rohingya Crisis Response Project

(2) Procuring Entity

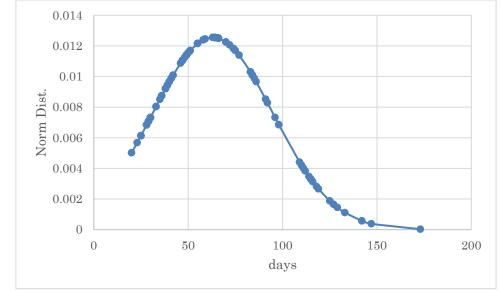
Clause 2 of PPR 2008 defines that Procuring Entity (PE) is an entity having administrative and financial powers to undertake Procurement of Goods, Works or Services using public funds. In case of the subprojects regarding civil works in Chakaria, Moheshkhali, Teknaf and Ukhia upazilas under EAP and EMCRP, the Executive Engineer, LGED, Cox's Bazar District took the responsibility of PE based on the data in the e-GP system. On the other hand, in case of Moheshkhali, Teknaf paurashavas, there is no experience of finalized tendering as PE and in case of Chakaria, there is only one experience. However, according to the paurashavas' engineers, they have experience of e-procurement as member of evaluation committee.

(3) Required Time of Procurement

In accordance with Clause 20 of PPR 2008, the Procuring Entity (PE) shall complete evaluation of Tenders and award of Contract within the initial period of Tender validity which is set normally between 60 days and 120 days from the date of submission of tender. The time required for tenderers to prepare tenders is set normally 28 days. Considering the above, the total required days from the date of advertisement to the date of Notification of Award is set 148 days normally.

The JICA Survey Team reviewed the actual required time of procurement of subprojects in in Chakaria, Moheshkhali, Teknaf and Ukhia upazilas from data in e-GP system. The average required time is 63

days and the standard deviation is 31 days from 129 of data-accessible procurement packages. The figure of the normal distribution is shown in Figure 1. Therefore, these upazilas were able to complete the procurement within 148 days.



Source: Compiled by JICA Survey Team based on National e-Government Procurement (e-GP) Portal of the Government of the People's Republic of Bangladesh Figure 1 Normal Distribution of Required Days for Procurement Process

1.2 General Information of Consultants

2 characteristics in Bangladeshi consultants are found out in this survey.

First characteristic is that hiring consulting firm is not so common in public development project using GOB own fund. In accordance with e-GP portal, no engineering consulting firm is awarded through e-GP system. Furthermore, in accordance with the interview with engineers in LGED and LAUs, in case of GOB's own-funded project, these engineers design, procure and supervise construction works without any support from engineering consulting firms normally, although some individual consultants may be hired temporary in case of necessity.

The other characteristic is that most of consulting firms are located in Dhaka. The Table 4.5.5 shows the list of consulting firm which have applied the consulting service selection as a member of joint venture under Japanese ODA Loans in the last 5 years (i.e. 2015 - 2019) and its location of head office in Bangladesh. All of the applied consulting firms are located in Dhaka. The engineers in LGED and LAUs also pointed out that there are less capable consulting firm in local in the interview. As mentioned in the above, since there are fewer public projects in which consulting firm can participate especially in local, the consulting firms tend to establish their office in Dhaka.

	8 8	
No.	Name of Consulting Firm	Location
1	ACE Consultants Ltd	Dhaka
2	AQUA Consultant & Associates Limited	Dhaka
3	Associates for Development Services Limited	Dhaka
4	BCL Associates Limited	Dhaka
5	BD TECHNOLOGY	Dhaka
6	BETS Consulting Services Limited	Dhaka
7	Center for Natural Resource Studies	Dhaka
8	Centre for Urban Studies	Dhaka
9	Desh Upodesh Limited	Dhaka
10	DeshConsultants(Pvt) Ltd	Dhaka
11	Design Planning & Management Consultants Limited	Dhaka
12	DevConsultants Limited	Dhaka
13	Development Design Consultants Ltd.	Dhaka
14	Development Technical Consultants Ltd	Dhaka
15	E.Gen Consultants Ltd.	Dhaka
16	Engineering and Planning Consultants Ltd.	Dhaka

 Table 2 List of Consulting Firms in Bangladesh and its Location

No.	Name of Consulting Firm	Location
17	Engineers And Consultants Bangladesh Ltd	Dhaka
18	Eusuf and Associates	Dhaka
19	Grant Thornton Bangladesh	Dhaka
20	HB Consultants Limited	Dhaka
21	House of Consultants Ltd.	Dhaka
22	Human Development Research Centre	Dhaka
23	Infrastructure Investment Facilitation Company	Dhaka
24	Keystone Business Support Company Limited	Dhaka
25	Kranti Associates Ltd.	Dhaka
26	KS Consultants Ltd.	Dhaka
27	Murshed Associates Ltd.	Dhaka
28	Pathmark Associates Limited	Dhaka
29	Prokaushali Sangsad Ltd	Dhaka
30	Resource Planning and Management Consultants (Pvt.) Ltd.	Dhaka
31	SARM Associates Limited	Dhaka
32	Services and Solutions International Ltd	Dhaka
33	SODEV CONSULT	Dhaka
34	Technoconsult International Limited	Dhaka
35	Uniconsult International Limited	Dhaka
36	Unnayan Shamannay	Dhaka
37	Young consultants	Dhaka

Source: Compiled by JICA Survey Team based on JICA's Web site (https://www.jica.go.jp/activities/schemes/finance_co/about/result.html)

1.3 General Information of Contractors

Unlike the consulting firms as mentioned in the above, contractors are located in all over Bangladesh. Table 3 shows the list of awarded contractors' location of head office under 129 data-accessible ongoing subprojects in 4 target LAUs (i.e.: Chakaria, Moheshkhali, Teknaf and Ukhia upazilas). As shown in the table, most of awarded contractors are registered in Cox's Bazar. However, in case of EAP and EMCRP, all of the awarded contractors are registered in Dhaka or Chittagong instead of Cox's Bazar. This is because EAP and EMCRP are donor-funded projects, and these projects requires higher quality in terms of technical and financial aspects in accordance with the engineers from LGED and LAUs. In general, the capacity of local contractors is less than that of urban contractors like Dhaka or Chittagong. Sometimes, since the financial status of the local contractors is low and such local contractor cannot provide the bid security at the time of the tender submission, they can only participate the project as subcontractors of an urban contractor. In addition, The urban contractors have heavy equipment required for construction work, since such heavy equipment is specified as the requirement of participate the subproject as prime contractor in EAP and EMCRP.

Table 3 Registered Address of Awarded Contractors in Target LAUs

Registered Address of Contractor's Head Office	Number
Bandarban	2
Chittagong	18
Chuadanga	1
Cox's Bazar	97
Cumilla	1
Dhaka	10
Total	129

Source: Compiled by JICA Survey Team based on National e-Government Procurement (e-GP) Portal of the Government of the People's Republic of Bangladesh

1.4 Procurement of Goods

In the similar donor-funded projects, heavy equipment and automobiles are procured by LGED instead of LAUs and then LGED distribute them to the LAUs. This is because the suppliers are located in Dhaka mainly and, therefore, it is more efficient for LGED in Dhaka to procure such necessary equipment rather than LAUs. Another reason is that there is scale of economics by bundling small packages of procurement.

In case that a special equipment needs to be installed in a subproject, the procurement of such special equipment is included in a construction package and, therefore, the contractor procures the equipment and install it under the construction contract.

Based on the above, LAUs has less experience to procure goods with large amount.

2. Tendering System and Contract Conditions

2.1 Procurement / Selection Method in Bangladesh Procurement Rules and Regulations

Bangladeshi procurement rules and regulations are stipulated in Bangladesh Public Procurement Act 2006 (PPA) and Public Procurement Rules 2008 (PPR). The implementation of PPA/PPR is monitored and reviewed by Central Procurement Technical Unit (CPTU) within the Implementation Monitoring and Evaluation Division of the Ministry of Planning. In accordance with PPA and PPR, procurement is categorized into 3 natures: Goods, Works and Services, and PE such as LGED or LAU has administrative and financial power to undertake procurement of Goods, Works or Services using public fund.

In case of procurement for Goods and Works, the following methods of procurement can be applied in accordance with PPA/PPR.

In case of domestic procurement

- Open Tendering Method (OTM), which is competitive bidding with open advertisement
- Limited Tendering Method (LTM), which is competitive bidding by direct invitation without open advertisement
- Direct Procurement Method (DP)
- Two-Stage Tendering Method, which is competitive bidding with open advertisement evaluated by two stages
- Request for Quotation Method (RFQ), which is a procurement method based on comparing price quotations obtained from several suppliers to ensure competitive prices

In case of international procurement

- Open Tendering Method
- Two-Stage Tendering Method

Basically, the Procuring Entity is recommended to apply OTM. However, in some specific occasion, the other methods may be applied with the approval of the head of the PE.

In case of procurement for Services, the following methods of procurement can be applied in accordance with PPA/PPR.

- Quality- and Cost-Based Selection (QCBS)
- Selection under a Fixed Budget (SFB), in which a consultant is selected within a fixed budget
- Least Cost Selection (LCS), in which a consultant proposing lowest price is selected
- Selection Based on Consultant's Qualifications (SBSQ), in which a consultant is selected based on EOI
- Selection amongst Community Services Organisations (CSOs), in which a consultant is selected from short-listing reputable Non-Governmental Organizations
- Single Source Selection (SSS)
- Selection of Consultants by a Design Contest (DC)

A9.3.1-5

- Selection of Individual Consultant (SIC)

Basically, the PE is recommended to apply QCBS or SFB. However, in some specific occasion, the other methods may be applied with the approval of the head of the PE.

2.2 E-Tendering System

In accordance with Clause 65 of PPA, any or all government procurement under PPA may be undertaken using electronic processing system called e-GP system developed by CPTU. National e-GP portal (https://www.eprocure.gov.bd) is also developed, owned and being operated by CPTU. The e-GP system provides an on-line platform to carry out the procurement activities by the Procuring Entities.

The e-GP system is a single web portal from where and through which the Procuring Entities will be able to perform their procurement related activities using a dedicated secured web-based dashboard. The e-GP system is hosted in e-GP Data Center at CPTU, and the e-GP web portal is accessible by the Procuring Entities through internet for their use.

This complete e-GP solution introduced under the Public Procurement Reform Program is being supported by the World Bank and gradually used by all government organizations. This online platform also helps them ensuring equal access to the Bidders/Tenderers and ensuring efficiency, transparency and accountability in the public procurement process in Bangladesh.

2.3 Standard Tendering Documents

In Bangladesh, many types of standard tendering documents are developed by CPTU based on the nature of procurement (i.e. Goods, Works or Services).

In case of procurement of goods, 16 types of standard tender documents are listed in the website of CPTU as shown in Table 4. Out of 16 documents, 10 documents are published and can be downloaded. Depend on the characteristic of procurement like, national / international tender, estimated value of the package, the Procuring Entities choose appropriate one and prepare tender documents based on it.

Serial No	Code	Туре	Title	Published Date
1	PG1	National	Preliminary Working draft: Standard Request for Quotation (SRFQ) Document (National) for Procurement of Goods (for values up to BDT 5 lakh) [August, 2014]	01/08/2017
2	PG1	National	Draft: Standard Request for Quotation (SRFQ) Document (National) for Procurement of Goods (for values up to BDT 5 lakh) (In Bangla)	16/04/2019
3	PG2	National	Preliminary Working draft: Standard Tender Document (National)For Procurement of Goods [Open Tendering Method / Limited Tendering Method] [December-2012]	01/08/2017
4	PG2	National	Draft: Standard Tender Document (National) For Procurement of Goods [Open Tendering Method / Limited Tendering Method] [June-2020] [Bangla] (Draft for Comments)	30/06/2020
5	PG3	National	Preliminary Working draft: Standard Tender Document (National)For Procurement of Goods [Open Tendering Method] (February 2015) For value above BDT 25 Lac	01/08/2017
6	PG-3	National	Bangla Preliminary Working draft: Standard Tender Document (National)For Procurement of Goods [Open Tendering Method] (April 2021) For value above BDT 25 Lac	15/04/2021
7	PG3A	National	Standard Tender Document (National) For Procurement of Goods Using Framework Contract [OTM/LTM]	01/04/2018
8	PG4	International	Standard Tender Document (STD) For Procurement of Goods (International) Open Tendering Method	15/10/2019
9	PG5A	International and National	Standard Tender Document (STD) For Supply & Installation of Plant & Equipment (National / International) Applicable for One Stage Two Envelope Tendering for Turnkey Contract (For any value)	01/04/2018
10	PG5B	National/ International	Two Stage Tendering Method (for any Value)	Document Not Published
11	PG6	International	SRFQ (for any Value) for Divisible Goods Collection in Bulk by Quotation	Document Not Published
12	ePG3	National (e- GP)	Procurement of Goods through e-GP System For viewing purpose only	01/08/2017
13	PG7B	National	Framework STD for LTM (Value upto 25 Lac)	Document Not Published
14	PG7A	National	Framework STD for OTM (for any Value)	Document Not Published

 Table 4 List of Standard Tender Documents for Goods

15	PQG	International/	Document for Pre-Qualification in case of custom design equipment (for	Document Not
		National	above 3.5 crores) and Plant Installation (above 1.5 crores))	Published
16	PG8	International/	STD for IT Equipment, Ready Software	Document Not
		National		Published

Source: Compiled by JICA Survey Team based on Central Procurement Technical Unit (https://cptu.gov.bd/standard-documents/standard-tender-document.html)

In case of procurement of works, 17 types of standard tender documents are listed in the website of CPTU as shown in Table 5. Out of 17 documents, 14 documents are published and can be downloaded. Depend on the characteristic of procurement like, national / international tender, estimated value of the package, the Procuring Entities choose appropriate one and prepare tender documents based on it.

Serial No	Code	Туре	Title	Published Date
1	PW1	National	Preliminary Working draft: Standard Request for Quotation (SRFQ) Document (National) for Procurement of Works (for Values up to BDT 10 lakh) [August, 2014] For Values up to BDT 10 lakh [August, 2014]	02/08/2017
2	PW1	National	Draft: Standard Request for Quotation (SRFQ) Document (National) for Procurement of Works (for Values up to BDT 10 lakh) [June, 2020] [Bangla] (Draft for Comments)	29/06/2020
3	PW2A	National	Standard Tender Document (National) For Procurement of Works [Open Tendering Method] (For values up to BDT 3 Crore.)(Updated upto 27 September 2018)	07/10/2018
4	PW2b	National	Preliminary Working draft: Standard Tender Document (National) For Procurement of Works [Limited Tendering Method] [December-2012] For values up to BDT 2 Crore	02/08/2017
5	PW3	National	Standard Tender Document (National) For Procurement of Works [Open Tendering Method] (For any value above BDT 3 Crore) (Without Pre-Qualification) (Updated upto 27 September 2018)	27/09/2018
6	PQW4	National	Preliminary Working draft: Standard Pre-qualification Document (National) for Procurement of Works [April 2009]	Document Not Published
7	PW5	International	Preliminary Working draft: Standard Tender Document for Procurement of Works (International) (for values up to BDT 3500 lakh) [September, 2009]	02/08/2017
8	PQW6	International	Document for Pre-Qualification in case of Works (SPD) (for above 35 Crore)	Document Not Published
9	PW7	International	STD for Large and Complex Works (Value above 35 crore)	Document Not Published
10	PW3A	National	Standard Tender Document (National) For Procurement of Works [One Stage Two Envelope Tendering Method] (June 2017) for above BDT 3 Crore	02/08/2017
11	PW7A	International	Standard Tender Document For Procurement of Works (International) [One Stage Two Envelope Tendering Method] For large & Complex works	01/08/2017
12	PW4	National	Preliminary Working draft: Standard Tender Document (STD) for National Procurement of Works (above Tk 350 million)(with Prequalification) [April 2009]	02/08/2017
13	PQW5	International		
14	ePW2a	National (e-GP)	Standard Tender Document (National) For Procurement of Works (Open Tendering) (For values up to BDT Tk. 3 Crore.)	13/09/2018
15	ePW3	National (e-GP)	Standard e-Tender Document (STD) (National) For Procurement of Works [Open Tendering Method] (For values above BDT Tk. 3 Crore funded by GOB)	13/09/2018
16	ePW3A	National (e-GP)	Standard e-Tender Document (STD) (National) For Procurement of Works [One Stage Two Envelope Tendering Method]	26/09/2018
17	ePW3D	National (e-GP)	Standard e-Tender Document (STD) (National) For Procurement of Works [Open Tendering Method/ National Competitive Tendering following the Procedures of Procurement Laws]	26/09/2018

Table 5 List of Standard Tender Documents for Works

Source: Compiled by JICA Survey Team based on Central Procurement Technical Unit (https://cptu.gov.bd/standard-documents/standard-tender-document.html) In case of procurement of services, 14 types of standard request for proposals are listed in the website of CPTU as shown in Table 6. Out of 14 documents, 9 documents are published and can be downloaded. Depend on the characteristic of procurement like, national / international selection, estimated value of the package, the Procuring Entities choose appropriate one and prepare tender documents based on it.

Serial No	Code	Туре	Title	Published Date
1	PS1	National	SRFP for Community Services	Document Not Published
2	PS2	National	SRFQ for NGO Selection	Document Not Published
3	PS3	National	Preliminary working draft: Standard Request for Proposal (SRFA) for Selection of Individual Consultant (National) Lump Sum based	01/08/2017
4	PS4	National	Preliminary working draft: Standard Request for Proposal (SRFA) for Selection of Individual Consultant (National) Time Based	01/08/2017
5	PS5	National	Preliminary working draft: Standard Request for Proposal (SRFP) for Selection of Consulting Firm (National) Simple Lump Sum -up to Tk 10 million	01/08/2017
6	PS6	National	Preliminary working draft: Standard Request for Proposal (SRFP) for Selection of Consulting Firm (National) Simple Time Based - up to Tk 10 million	01/08/2017
7	PS7	National	Preliminary Working draft: Standard Request For Proposal (National) For Selection of Consulting Firm [February-2013] Complex Lump Sum – For value above BDT 1 Crore	01/08/2017

Table 6 List of Standard Tender Documents for Services

8	PS8	National	Preliminary Working draft: Standard Request For Proposal (National) For Selection of Consulting Firm [February-2013] Complex Time Based – For value above BDT 1 Crore	01/08/2017
9	PS9	International	SRFA for Lump-sum Individual Consultant selection	Document Not Published
10	PS10	International	SRFA for Time Based Individual Consultant Selection	Document Not Published
11	PS11	International	Preliminary working draft: Standard Request for Proposal (SRFP) for Selection of Consulting Firm (International) Lump Sum Contract -any value	01/08/2017
12	PS12	International	Preliminary working draft: Standard Request for Proposal (SRFP) for Selection of Consulting Firm (International) Time Based Contract- any value	01/08/2017
13	PSN	National	Standard Tender Document (National) For Procurement of Non-Consulting Services [Open Tendering Method] (July 2019) for any value	15/07/2019
14	PS13	International/ National	SRFP for Consultancy Firm in case of Application Development (for Any Value)	Document Not Published

Source: Compiled by JICA Survey Team based on Central Procurement Technical Unit (https://cptu.gov.bd/standard-documents/standard-request-for-proposal.html)

3. Selection of Consultants

3.1 Preparation of Short List

In Bangladesh, for preparing short list of applicants, Expression of Interest (EOI) is conducted. Therefore, the PE shall prepare a request for EOI and advertise the request for EOI in, at least one Bangla language national newspaper and one English language national newspaper, both of which shall have a wide daily circulation within Bangladesh. The PE shall, immediately after the deadline of submission of EOI, constitute the Proposal Opening Committee (POC) and the POC shall open the EOIs. Then, Proposal Evaluation Committee (PEC), constituted in the PE, shall assess the EOIs and prepare a short-list, composed of 4-7 applicants.

3.2 Approval Process of Proposal Evaluation

In accordance with PPA/PPR, the Approving Authority shall take decisions of approval of selection. Approving Authority is determined in accordance with Delegation of Financial Powers issued by MOF. In accordance with the latest version of Delegation of Financial Powers (August 2015), the threshold of Approving Authority in case of procurement of services under development project is following:

Above BDT 10 Cr.: Cabinet Committee on Government Purchase (CCGP)

Up to BDT 10 Cr.: Ministry

Up to BDT 7 Cr.: Head of PE (HOPE)

Up to BDT 5 Cr.: A-Class Project Director¹

Up to BDT 3 Cr.: B-Class Project Director²

Up to BDT 1 Cr.: C-Class Project Director³

In case the Approving Authority is HOPE, the approval process of proposal evaluation is following.

The short-listed applicants shall prepare proposals referring the Request for Proposals (RFP) submitted from the PE and submit technical and financial proposals separately before the deadline of the submission of proposals.

The PEC shall evaluate technical proposals submitted from the short-listed applicants and prepare a technical evaluation report while keeping financial proposals closed in the safe custody. The technical evaluation report shall be submitted to the HOPE.

Upon approval of the technical evaluation report by HOPE, the financial proposals shall be opened in presence of applicants who attained at least the minimum technical scores. In case of QCBS, the technical score shall be calculated in the combined technical and financial evaluation.

Upon completion of the evaluation of the proposals, in case of QCBS, the PEC shall invite the consultant that scored the highest in the combined technical and financial evaluation for negotiations, in case of

¹ any packages in projects of which total project cost is more than BDT 100 Cr.

² any packages in projects in projects of which total project cost is between BDT 50 Cr. to BDT 100 Cr.

³ any packages in projects in projects of which total project cost is less than BDT 50 Cr.

FBS, the PEC shall invite the consultant that submitted highest ranked technical proposal within the budget for negotiations, in case of LCS, the PEC shall invite the consultant that quoted the lowest price for negotiations. When the contract negotiation is successfully completed, the PEC and the consultant sign the contract.

In accordance with procurement processing and approval timetable attached as Schedule-III in PPR, total period of evaluation process is estimated at 6-8 weeks.

4. Procurement of Works and Goods

4.1 Pre-Qualification

In accordance with PPR, the PE may undertake pre-qualification for the following large and complex procurement subject to the following thresholds:

Construction Works: above BDT 35 Cr.; Maintenance Works: above BDT 3.5 Cr.; Supply and installation of plant and equipment: above BDT 1.5 Cr.; Design and build infrastructure: above BDT 35 Cr.; Custom designed equipment: above BDT 3.5 Cr.; and Management contracts: above BDT 35 Cr.

4.2 Procurement Package

When planning procurement package of a project, the PE considers the level of the Approving Authority who takes decision of approval of tender. The higher the level of the Approving Authority is, the more it takes time for approval of tender. In case of procurement of works, the threshold of Approving Authority on developing project is following.

Above BDT 50 Cr.: CCGP Up to BDT 50 Cr.: Ministry Up to BDT 30 Cr.: HOPE Up to BDT 20 Cr.: A-Class Project Director Up to BDT 15 Cr.: B-Class Project Director Up to BDT 10 Cr.: C-Class Project Director

In case of procurement of goods, the threshold of Approving Authority on developing project is following.

Above BDT 50 Cr.: CCGP Up to BDT 50 Cr.: Ministry Up to BDT 20 Cr.: HOPE Up to BDT 10 Cr.: A-Class Project Director Up to BDT 5 Cr.: B-Class Project Director Up to BDT 3 Cr.: C-Class Project Director

Therefore, in some circumstance, in order to avoid obtaining approval from higher authority, the PE divides a large procurement package into some small package.

Another concerned point for the PE to plan procurement package is the construction period. In accordance with the standard tender documents, price adjustment clauses are usually only permitted for works contracts, execution of which will take more than eighteen (18) months from start date of the works to completion date. Those who does not prefer to apply the price adjustment try to set the

construction period within 18 months. If the total project period is estimated more than 18 months, the procurement package might be divided into several packages.

In terms of the type of works, road construction/renovation works tend to bundle with drain ones in accordance with the previous subproject data of ongoing similar projects.

4.3 Approval Process of Tendering

In case the Approving Authority is HOPE, the approval process of tender evaluation is following.

The PE has the authority to advertise Invitations for Tender (IFT)⁴. Invitations shall be advertised in at least one Bangla language national newspaper and one English language national newspaper, both of which shall have a wide daily circulation within Bangladesh.

All tenderers who purchase tender documents prepare and submit tenders within the date set in the tender documents. Normally the date for preparation tender is set 28 days from the issuance of the tender documents.

The PE shall, immediately after the deadline of submission of tenders, constitute the Tender Opening Committee (TOC) and the TOC shall open the tenders. Then, Tender Evaluation Committee (TEC), constituted in the PE, shall evaluate the tenders.

The PEC shall evaluate tenders both technically and financially and identify a successful tenderer. If specified in the tender documents, the post qualification shall be conducted. Then, PEC shall prepare tender evaluation report and submit it to HOPE as the Approving Authority.

Upon approval of the tender evaluation report by HOPE, Notification of Award (NOA) shall be issued to the successful tenderer. Once receiving NOA, the successful tenderer shall sign the contract and submit it to the PE within the date specified in the tender document, normally 28 days. Contract negotiation shall not be conducted except some special occasion.

In accordance with procurement processing and approval timetable attached as Schedule-III in PPR, total period of evaluation process is estimated at 6-8 weeks.

5. **Precautions and Recommendations**

5.1 **Procurement and Contract**

(1) Precaution

As mentioned in 1.1 (2), the 3 target paurashavas (i.e. Chakaria, Moheshkhali, and Teknaf paurashavas) has less experience of finalized tendering as PE using e-GP system. Therefore, there is a risk to delay the procurement period in the 3 target paurashavas in the Project.

(2) Recommendation

One of the new staff members to be hired in the 3 target paurashavas for the Project should be the person who has experience of public procurement using e-GP system. In addition, procurement support by a procurement expert from the consultant is also recommended.

5.2 Quality Control

From the interviews to LGED and LAUs, there is no major concerns about quality control by contractors since the technologies required in the Project are common in Bangladesh and the similar types of subprojects are conducted in the project areas.

⁴ If pre-qualification is conducted, Invitations for Pre-Qualification (IFPQ) shall be advertised.

5.3 Safety Management

(1) Precaution

From the interviews to LGED and LAUs, there are two major issues in terms of safety during construction work in Bangladesh. First issue is that tenderers do not have to prepare and include a safety plan in tender unless it is required explicitly in Tender Data Sheet (TDS) of Instruction to Tenderers. Clause 30.1 of Instruction to Tenderers, Standard e-Tender Document for Procurement of Works (ePW3) stipulates as follow:

"Tenderer shall furnish a Technical Proposal including a statement of work methods, equipment, personnel, schedule and any other information as stipulated in TDS, in sufficient detail to demonstrate the adequacy of the Tenderer's proposal to meet the work requirements and the completion time."

Therefore, if the PE does not instruct the tenderers to prepare a safety plan in TDS, the tenderers does not prepare and, accordingly, the PE cannot evaluate the tenderers' safety plan.

Second issue is that, even if a contractor submits safety plan, the contractor or workers under the contractor does not always follow the safety plan, especially in case of small contractors. For an example, although proposing to segregate the site by fencing, the contractor does not to do so for saving the cost. There is neither signboard indicating under construction nor fence to segregate the site from the public area. One of the possible reasons for this problem is that the contractor could not include the cost for fencing in the tendering price in order to be more competitive than other tenderers. Another example is that even the contractor provides safety gears to the workers, they do not want to put such gears on because they are uncomfortable for the workers under the circumstances of high humidity and high temperatures in Bangladesh. The workers are required to change their mind to understand the importance of safety.

(2) Recommendation

Regarding the first issue, it is recommended that PE should clearly instruct the tenders to include the safety plan in their technical proposal and the required cost for the safety plan in their financial proposals, and PE also should evaluate the tenders' safety plan as well as other technical documents.

Regarding the second issue, it is recommended that engineers from LAUs and consultants should visit the site regularly and monitor the contractors' safety management. In addition, PE should instruct the contractor to organize a safety training to their workers in the tender documents.

Emission Reduction (Road and Bridge)

Unit: tCO2/y				
Subproject	Baseline emission (1)	Project emission (2)	Emission reduction (1) - (2)	
CH-P-RB3	8	6	2	
CH-P-RB17	25	20	5	
CH-P-RB23	11	9	2	
CH-P-RB25	94	75	19	
CH-P-RB26	8	6	2	
Sub-total	146	116	30	
MO-P-RB6	53	42	11	
MO-P-RB7	58	46	12	
MO-P-RB8	12	10	2	
MO-P-RB9	15	12	3	
MO-P-RB10	12	10	2	
MO-P-RB11	12	10	2	
Sub-total	162	130	32	
TE-P-RB22	14	12	2	
TE-P-RB23	12	10	2	
Sub-total	26	22	4	
CH-U-RB2-1	157	125	32	
CH-U-RB2-2	109	87	22	
CH-U-RB12	278	223	55	
CH-U-RB24	107	85	22	
CH-U-RB30	45	36	9	
Sub-total	696	556	140	
MO-U-RB1	141	113	28	
MO-U-RB3	30	24	6	
MO-U-RB10	190	152	38	
MO-U-RB13	434	347	87	
MO-U-RB16	161	129	32	
MO-U-RB19	8	6	2	
Sub-total	964	771	193	
UK-U-RB16	16	13	3	
UK-U-RB27	11	9	2	
UK-U-RB28	34	28	6	
UK-U-RB29	116	93	23	
UK-U-RB35	20	16	4	
Sub-total	197	159	38	

TE-U-RB1	319	255	64
TE-U-RB3	11	9	2
TE-U-RB4	42	33	9
TE-U-RB9	49	39	10
Sub-total	421	336	85
Total	2,612	2,090	522

Emission Reduction (Drainage/Flood Protection)

			Unit: tCO2/year
Subproject	Baseline emission (1)	Project emission (2)	Emission reduction (1) - (2)
CH-P-DR1	2	0	2
CH-P-DR2	1	0	1
CH-P-DR3	5	0	5
CH-P-DR4	0	0	0
Sub-total	8	0	8
MO-P-DR1	0	0	0
MO-P-DR2	1	0	1
Sub-total	1	0	1
TE-P-DR5	2	0	2
TE-P-DR6	2	0	2
Sub-total	4	0	4
MO-U-DR1	5	0	5
MO-U-DR2	2	0	2
MO-U-DR3	1	0	1
Sub-total	8	0	8
TE-U-DR1	6	0	6
TE-U-DR2	10	0	10
TE-U-DR3	20	0	20
Sub-total	36	0	36
Total	57	0	57

Emission Reduction (Solid Waste Management)

			Unit: tCO2/year
Subproject	Baseline emission (1)	Project emission (2)	Emission reduction (1) - (2)
CH-P-SW1	13,065	8,166	4,899
Sub-total	13,065	8,166	4,899
MO-P-SW1	33,579	20,987	12,592
Sub-total	33,579	20,987	12,592
Total	46,644	29,153	17,492

			Unit: tCO2/year
Subproject	Baseline emission (1)	Project emission (2)	Emission reduction (1) - (2)
CH-P-MC2	2	0	2
CH-P-DP2	1	0	1
CH-P-PA1	1	0	1
Sub-total	4	0	4
MO-P-MC1	2	0	2
MO-P-SA1	0	0	0
Sub-total	2	0	2
TE-P-MC1	4	0	4
TE-P-MC2	2	0	2
TE-P-PA1	2	0	2
Sub-total	8	0	8
CH-U-MC3	2	0	2
CH-U-MC6	2	0	2
Sub-total	4	0	4
UK-U-MC1	2	0	2
UK-U-MC2	2	0	2
UK-U-DP1	1	0	1
Sub-total	5	0	5
TE-U-MC1	2	0	2
TE-U-DP1	1	0	1
Sub-total	3	0	3
Total	26	0	26

Emission Reduction (Other Public Facilities)

Risk Management Framework

D	Kisk Management Francwork
Potential Project Risks 1. Stakeholder Risk	Assessment Probability: L
(Description of risk)	Impact: L
Complains from people	Analysis of probability and impact:
who provide land or need	The probability and impact are low because there is no large-scaled land acquisition and resettlement in the Project.
to relocate	Mitigation measures:
	PMU shall provide compensation appropriately and timely.
	Action during the implementation:
	PMU shall prepare the budget for the land acquisition and resettlement in the DPP. Contingency plan (if applicable):
	N/A
2. Executing Agency Risk	
2.1. Capacity Risk	Probability: H
(Description of risk)	Impact: H
Delay or insufficient staff	Analysis of probability and impact:
assignment in project implementing	The probability is relatively high considering the hiring additional staff were delayed in similar previous projects. Since there is not enough manpower to implement the Project in PMU, PIO, UEO and PIU, the hiring staff may delay or deteriorate
organizations (e.g., PMU,	the Project.
PIO, UEO and PIU)	Mitigation measures:
	The budget for hiring staff shall be ensured in DPP.
	Required qualification of new staff shall be prepared before DPP approval.
	Action during the implementation:
	As soon as the DPP is approved, PMU and PIU shall start the recruiting.
	Regarding the hiring staff in PIU, PMU should coordinate with LGD at PSC and should recruit based on the pre-determined qualification.
	Contingency plan (if applicable):
	N/A
2.2. Governance Risk	Probability: M
(Description of risk)	Impact: L
Lack of coordination	Analysis of probability and impact:
among project implementing	The probability is middle. Many organizations involve for implementation of the Project. Lack of coordination will lead to
organizations	delay or deteriorate the Project. Mitigation measures:
organizations	Project Implementation Committee (PIC) and PSC shall be functioned for coordination among the organizations concerned.
	Coordination among the different LGIs, especially for management of project activities may be indispensable, too.
	Action during the implementation:
	Since the organizations involved in project activities have their regular duties, the project activities will be an additional
	mandate. Additional assignment of project staff is necessary.
	Contingency plan (if applicable):
2.3. Fraud & Corruption	N/A
Risk	Probability: L
(Description of risk)	Impact: H
Fraud & corruption for	Analysis of probability and impact:
selecting contractors at	The probability is low since all procurement processes are monitored through e-Procurement system. However, once a fraud
procurement stage	or corruption is found, the Project may be terminated.
	Mitigation measures: All procurement shall be procured through e-Procurement system and shall be procured in comply with Public Procurement
	Act and Public Procurement Rules as well as JICA Procurement Guidelines.
	Action during the implementation:
	PIO and PIU shall handle tender documents as confidential and avoid the leak of information.
	Contingency plan (if applicable):
	N/A
3. Project Risk	
3.1. Design Risk (Description of risk)	Probability: L Impact: L
Design failure due to	Analysis of probability and impact:
insufficient detailed	Probability is low since the technologies required in the Project are common in Bangladesh and the similar types of
design	subprojects are implemented in the project areas.
	Mitigation measures:
	Detailed design shall be reviewed by PMU with the technical staff in LGED
	Action during the implementation:
	PMU with the technical staff in LGED shall confirm the design applied meets Bangladesh technical standard.
	Contingency plan (if applicable): N/A
3.2. Program & Donor	
Risk	Probability: L
(Description of risk)	Impact: H
Selecting contractors	Analysis of probability and impact:
without respecting JICA Procurement Guidelines	Probability is low because most of clauses in Public Procurement Act and Public Procurement Rules comply with JICA
r rocurement Guidelines	Procurement Guidelines. Impact is high because miss procurement may termination of the Project. Mitigation measures:
	GOB and JICA shall agree in MD that i) use of lottery, ii) no qualification / experience requirements and iii) rejection of
	bids above or below 5% of the estimated cost shall not be allowed when selecting contractors.
	Action during the implementation
	PE should select contractors respecting the conditions agreed in the MD.
	Contingency plan (if applicable):
AA D I' A '' B'''	N/A
3.3. Delivery Quality Risk (Description of risk)	Probability: L Impact: H
(Description of risk) Lack of safety and security	Analysis of probability and impact:
Luck of surery and security	r maryons or probability and impact.

Potential Project Risks	Assessment
management	The impact of this risk will be high in case of small contractors considering such small contractors neither have sufficient safety equipment nor know-how of safety and security management. Once a fatal accident occurs, the construction work will be delayed.
	Mitigation measures:
	Safety and security management shall be a condition for qualified contractor.
	Action during the implementation:
	PIO and PIU shall instruct tenderers to propose safety plan and include required cost for implementing the safety plan in tenderers' proposals.
	Contingency plan (if applicable):
	N/A
4. Other Risk	Probability: M
(Description of risk)	Impact: M
Delay or damage due to	Analysis of probability and impact:
cyclone, flood, or prolonged rainy season	Cox's Bazar district is the area where natural disasters such as cyclone, flood, and prolonged rainy season come occasionally. The impact depends on the disaster scale.
	Mitigation measures:
	Work plan and schedule should be prepared in consideration of rainy season and natural disasters
	Action during the implementation:
	Contractor should prepare proper work plan and schedule in consideration of rainy season and natural disasters and purchase
	disaster insurance.
	Contingency plan (if applicable):
	N/A
5. Overall Risk Rating	Probability: L
(Overall comments)	Impact: L
	implemented successfully, there will be no critical risk of high probability that may prevent serious delay of the Project or

If the countermeasures are implemented successfully, there will be no critical risk of high probability that may prevent serious delay of the Project or deteriorate the Project's beneficial effects, since LGED has enough experience to implement this kind of project in nationwide. The most key issue for the Project implementation is to hire staff in project implementing organizations timely. Note: Probability and impact are rated from High (H), Middle (M) and Low (L). Source: JICA Survey Team