

**People's Republic of Bangladesh  
Ministry of Local Government,  
Rural Development and Cooperatives,  
Local Government Division,  
Local Government Engineering Department**

**PREPARATORY SURVEY ON  
SOUTHERN CHATTOGRAM REGIONAL  
DEVELOPMENT PROJECT**

**FINAL REPORT  
(Advanced Version)**

**Attachment**

**February 2022**

**Japan International Cooperation Agency (JICA)**

**Nippon Koei Co., Ltd.  
Koei Research & Consulting Inc.**

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# Preparatory Survey on Southern Chattogram Regional Development Project

## Attachments

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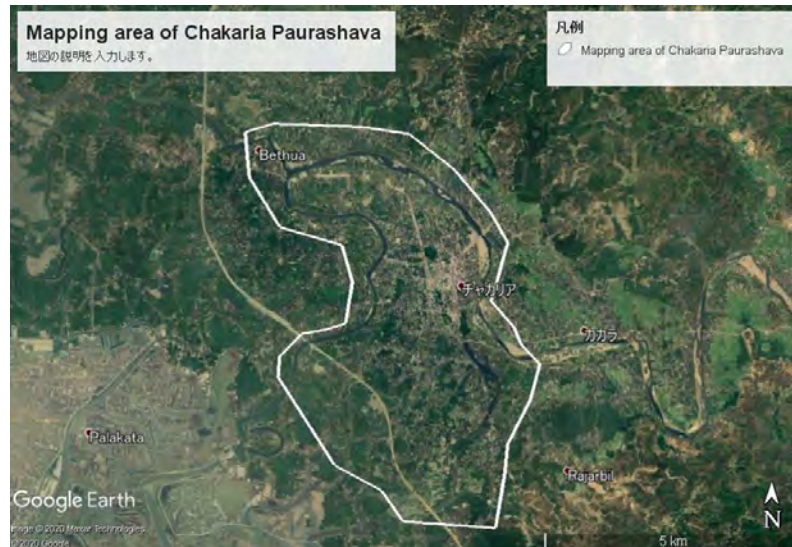
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# **Chapter 1**

## **Introduction**

## Mapping Area, SCRDP



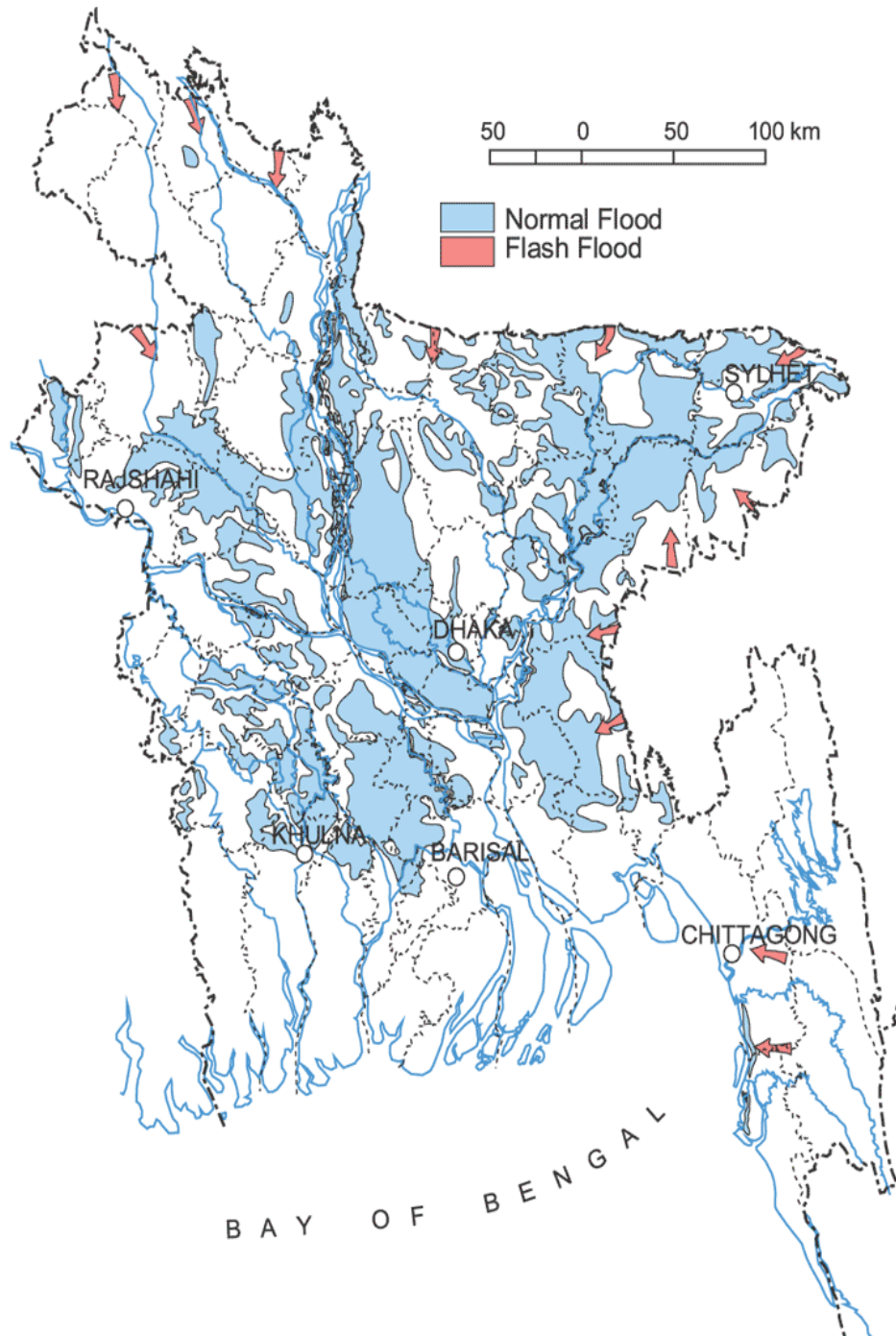
## The Schedule of Survey Work

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## **Chapter 2**

# **Development and Planning of Southern Chattogram Region**

Flood Affected Area



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.

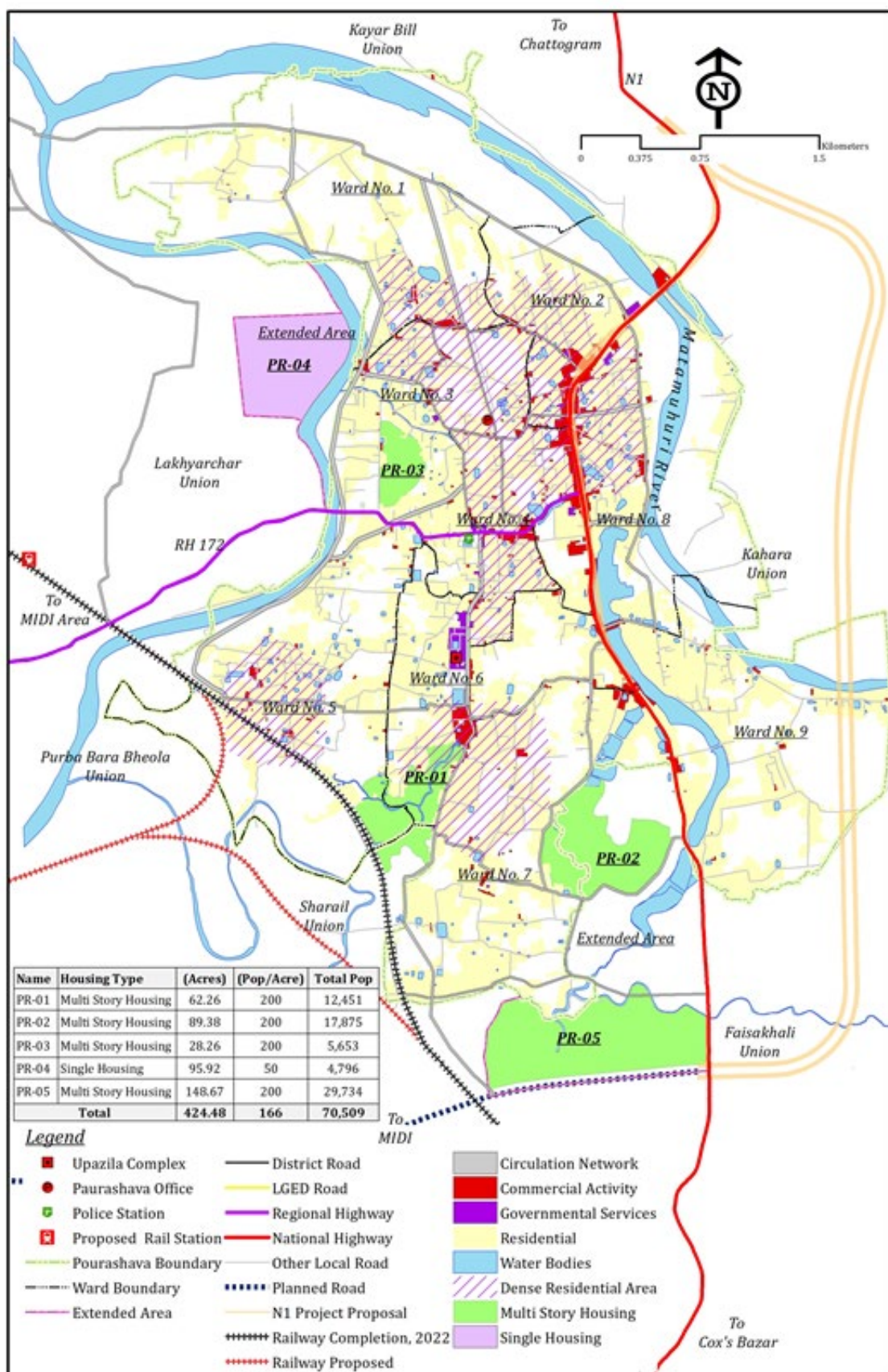
#### 3) Cox's Bazar District

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, Myanmar 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

# **Chapter 3**

## **Selection and Assessment of Target Areas**

## Population Projection and Population Density (Natural Growth)

Nation/District/Paurashava	Area (km2)	Population						Population Density (person/km2)				
		2011 (Actual)	Growth rate (2001- 2011)	2021*	2026*	2031*	2041*	2011	2021	2026	2031	2041
Whole 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
Moheskhal 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
Chattagram 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
Baroarhat 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
Bandarban 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

Source: JICA Project Team

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

District/ Upazila		Area (km2)	Area (Acre)	Population BBS				Population Projection			
				1981	1991	2001	2011	2021	2026	2031	2041
Cox's Bazar District		2,359	582,856	847,570	1,165,472	1,923,367	2,289,990	2,774,942	2,962,715	3,238,908	3,702,877
	Cox's Bazar Sadar	214	52,767	0	0	348,075	459,082	633,120	702,132	805,652	978,184
	Chakaria	480	118,511	307,421	409,346	503,390	474,465	572,450	596,257	631,967	691,485
	Moheshkhali	393	97,176	152,644	219,520	256,546	321,218	373,169	394,879	427,444	481,719
	Pekua	148	36,575	-	-	149,658	171,538	193,418	204,358	215,298	237,178
	Kutubdia	102	25,137	72,527	95,055	107,221	125,279	142,626	149,443	159,668	176,710
	Teknaf	372	91,828	102,710	152,557	200,607	264,389	313,338	334,661	366,646	419,955
	Ukhia	261	64,436	89,250	121,514	155,187	207,379	240,348	255,870	279,154	317,960
	Ramu	390	96,426	123,018	167,480	202,683	266,640	306,473	325,115	353,079	399,686
Chattogram District		5,289	923,602	3,799,913	5,701,603	6,757,117	7,616,352	9,111,194	9,717,710	10,612,670	12,114,149
	Lohagora	258	63,648	164,705	203,453	266,741	279,913	330,931	347,287	371,822	412,713
	Bashkhali	375	92,607	264,835	320,339	391,320	431,162	494,405	517,203	551,401	608,397
	Satkania	276	68,087	247,355	299,762	338,563	384,806	430,410	448,456	475,525	520,641
	Anwara	162	39,961	187,061	219,446	228,530	259,022	279,757	288,755	302,253	324,750
	Chattogram Metr	185	45,636	0	1,366,000	2,023,489	2,592,439	3,604,184	3,996,216	4,584,264	5,564,345
	Chandanaish	202	49,860	155,842	172,843	192,600	233,017	251,396	261,447	276,524	301,652
	Patia (Previous)	306	75,655	356,323	398,836	323,848	528,120	511,883	529,499	555,923	599,963
	Patia	252		270,806	303,116	246,125	401,372	389,032	405,767	422,502	455,973
	Karnafuli	54		85,517	95,720	77,723	126,748	122,851	128,136	133,421	143,990
	Boalkhali	138	34,001	174,364	195,607	201,590	223,125	236,738	244,351	251,965	267,191
	Rangunia	340	83,895	243,819	263,217	298,370	339,004	366,280	379,108	398,350	430,421
	Hathazari	229	56,641	261,648	321,004	403,788	431,748	502,818	526,541	562,126	621,435
	Rauzan	242	59,860	268,033	274,344	325,389	322,840	351,518	360,137	373,065	394,611
	Sitakunda	273	67,503	236,664	274,903	335,178	387,832	437,089	457,640	488,467	539,845
	Fatikchhari	754	186,248	323,941	388,013	441,863	526,003	584,964	611,365	650,968	716,971
	Sandwip	762		252,000	272,000	293,000	278,605	299,105	303,138	309,187	319,268
	Mirsharai	483		307,000	333,000	369,000	398,716	429,716	442,162	460,831	491,946
Bandarban District		4,599	1,136,434	173,658	231,858	298,120	388,335	466,068	500,238	551,495	636,925
	Alikadam	787	194,451	18,298	24,782	35,264	49,317	57,800	61,942	68,154	78,508
	Naikhongchhari	472	116,732	27,187	38,350	49,465	61,788	72,927	77,524	84,419	95,911
	Thanchi	1,080	266,844	14,225	16,104	16,992	23,591	24,975	26,134	27,873	30,772
	Lama	645	159,434	48,731	64,717	78,488	108,995	123,874	131,656	143,330	162,786
	Ruma	687	169,770	18,656	19,001	26,589	29,098	33,065	34,621	36,956	40,847
	Bandarban Sadar	445	109,979	31,000	51,000	68,693	88,282	122,629	135,970	155,982	189,336
	Rowangchhari	482	119,224	15,561	17,904	22,629	27,264	30,798	32,391	34,781	38,765

District/ Upazila		Growth Rate							Density				
		Inc81-91	Inc91- 01	Inc01-11	Inc11-21	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	1,570
	Cox's Bazar Sadar	-	-	1.32	1.38	1.11	1.27	1.21	2,150	2,965	3,288	3,773	4,581
	Chakaria	1.33	1.23	0.94	1.21	1.04	1.10	1.09	989	1,194	1,243	1,318	1,442
	Moheshkhali	1.44	1.17	1.25	1.16	1.06	1.15	1.13	817	949	1,004	1,087	1,225
	Pekua	-	-	1.15	1.13	1.06	1.11	1.10	1,159	1,307	1,381	1,455	1,602
	Kutubdia	1.31	1.13	1.17	1.14	1.05	1.12	1.11	1,232	1,402	1,469	1,570	1,737
	Teknaf	1.49	1.31	1.32	1.19	1.07	1.17	1.15	711	843	901	987	1,130
	Ukhia	1.36	1.28	1.34	1.16	1.06	1.16	1.14	795	922	981	1,071	1,219
Chattogram District	Ramu	1.36	1.21	1.32	1.15	1.06	1.15	1.13	683	785	833	905	1,024
		1.50	1.19	1.13	1.20	1.07	1.16	1.14	1,440	1,723	1,837	2,006	2,290
	Lohagora	1.24	1.31	1.05	1.18	1.05	1.12	1.11	1,087	1,285	1,348	1,444	1,602
	Bashkhali	1.21	1.22	1.10	1.15	1.05	1.12	1.10	1,150	1,319	1,380	1,471	1,623
	Satkania	1.21	1.13	1.14	1.12	1.04	1.10	1.09	1,397	1,562	1,628	1,726	1,890
	Anwara	1.17	1.04	1.13	1.08	1.03	1.08	1.07	1,602	1,730	1,786	1,869	2,008
	Chattogram Metr	-	1.48	1.28	1.39	1.11	1.27	1.21	14,037	19,516	21,638	24,822	30,129
	Chandanaish	1.11	1.11	1.21	1.08	1.04	1.10	1.09	1,155	1,246	1,296	1,370	1,495
	Patia (Previous)	1.12	0.81	1.63	0.97	1.03	1.09	1.08	1,725	1,672	1,729	1,816	1,960
	Patia	1.12	0.81	1.63	0.97	1.04	1.09	1.08	1,594	1,545	1,611	1,678	1,811
	Karnafuli	1.12	0.81	1.63	0.97	1.04	1.09	1.08	2,333	2,262	2,359	2,456	2,651
	Boalkhali	1.12	1.03	1.11	1.06	1.03	1.06	1.06	1,622	1,720	1,776	1,831	1,942
	Rangunia	1.08	1.13	1.14	1.08	1.04	1.09	1.08	999	1,079	1,117	1,173	1,268
	Hathazari	1.23	1.26	1.07	1.16	1.05	1.12	1.11	1,884	2,194	2,297	2,452	2,711
	Rauzan	1.02	1.19	0.99	1.09	1.02	1.06	1.06	1,333	1,451	1,487	1,540	1,629
	Sitakunda	1.16	1.22	1.16	1.13	1.05	1.12	1.11	1,420	1,600	1,675	1,788	1,976
	Fatikchhari	1.20	1.14	1.19	1.11	1.05	1.11	1.10	698	776	811	864	951
	Bandarban District	Sandwip	1.08	1.08	0.95	1.07	1.01	1.03	1.03	365	392	398	406
Mirsharai		1.08	1.11	1.08	1.08	1.03	1.07	1.07	826	890	916	954	1,019
		1.34	1.29	1.30	1.20	1.07	1.18	1.15	84	101	109	120	138
Alikadam		1.35	1.42	1.40	1.17	1.07	1.18	1.15	63	73	79	87	100
Naikhongchhari		1.41	1.29	1.25	1.18	1.06	1.16	1.14	131	154	164	179	203
Thanchi		1.13	1.06	1.39	1.06	1.05	1.12	1.10	22	23	24	26	28
Lama		1.33	1.21	1.39	1.14	1.06	1.16	1.14	169	192	204	222	252
Ruma		1.02	1.40	1.09	1.14	1.05	1.12	1.11	42	48	50	54	59
Bandarban Sadar		1.65	1.35	1.29	1.39	1.11	1.27	1.21	198	276	306	350	425
Rowangchhari		1.15	1.26	1.20	1.13	1.05	1.13	1.11	57	64	67	72	80

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

Source: JICA Project Team

## Expected Population Increase Derived of MIDI (Social Growth)

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

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

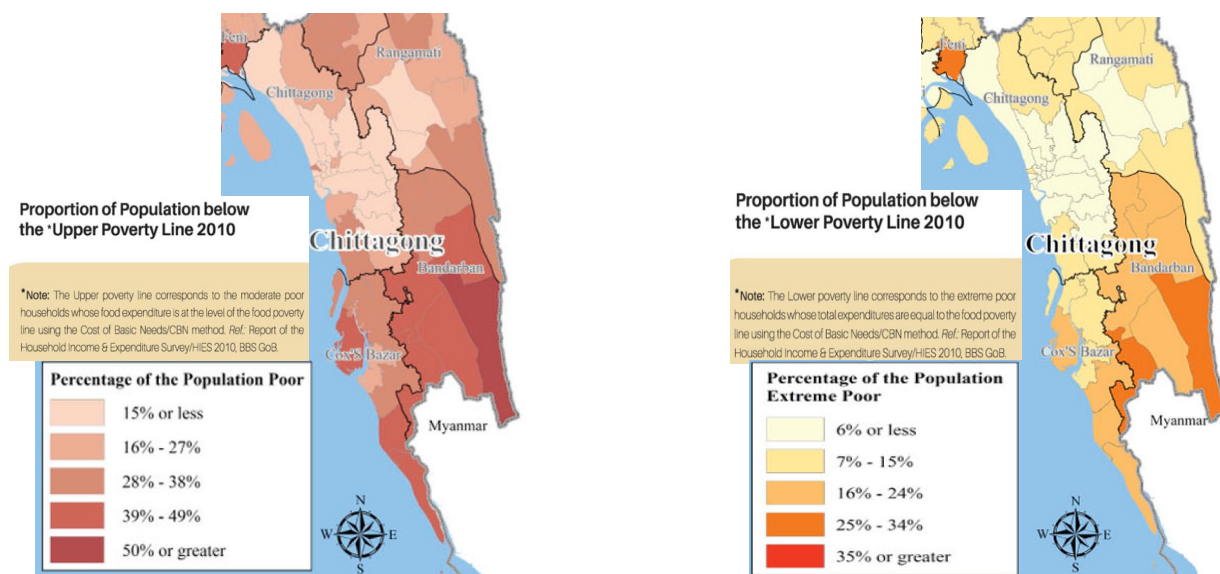
Above-mentioned social growth is temporary allocated to the LGIs which are anticipated to be the accommodation area for people engaged in MIDI, for the sake of convenience to calculate the waste generation. Allocation to LGIs was set based on the indication of the land use plan report of MIDI , however, 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.

LGIs	Short Term		Middle and Long Term				-2031* (A)+(B)	-2041* (A)+(B)+(C)
	-2026 (A)			2027-2031 (B)	2032-2041 (C)	2027-2041		
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

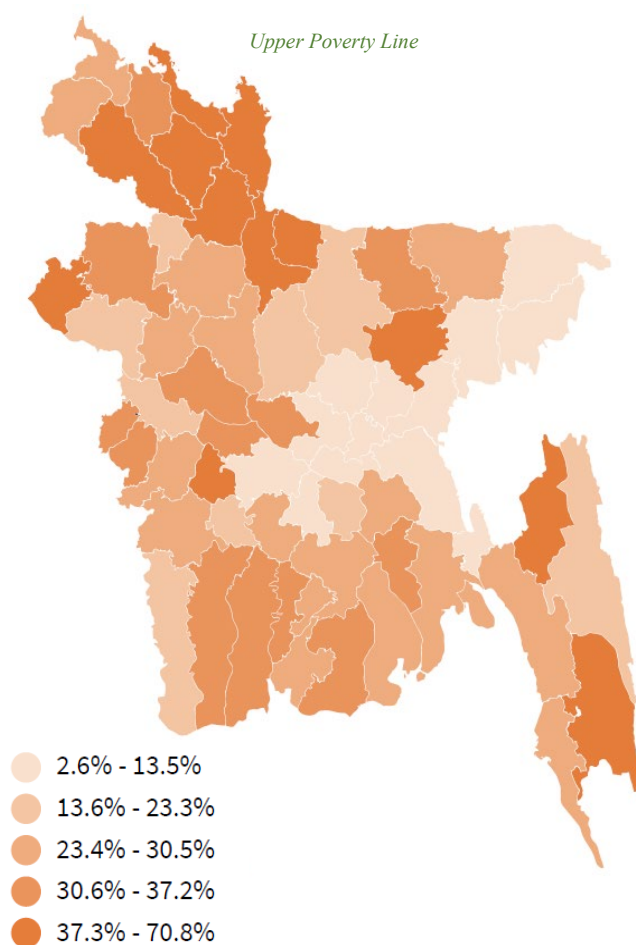
Source: JICA Project Team

### Poverty Population in the Study Area in 2010



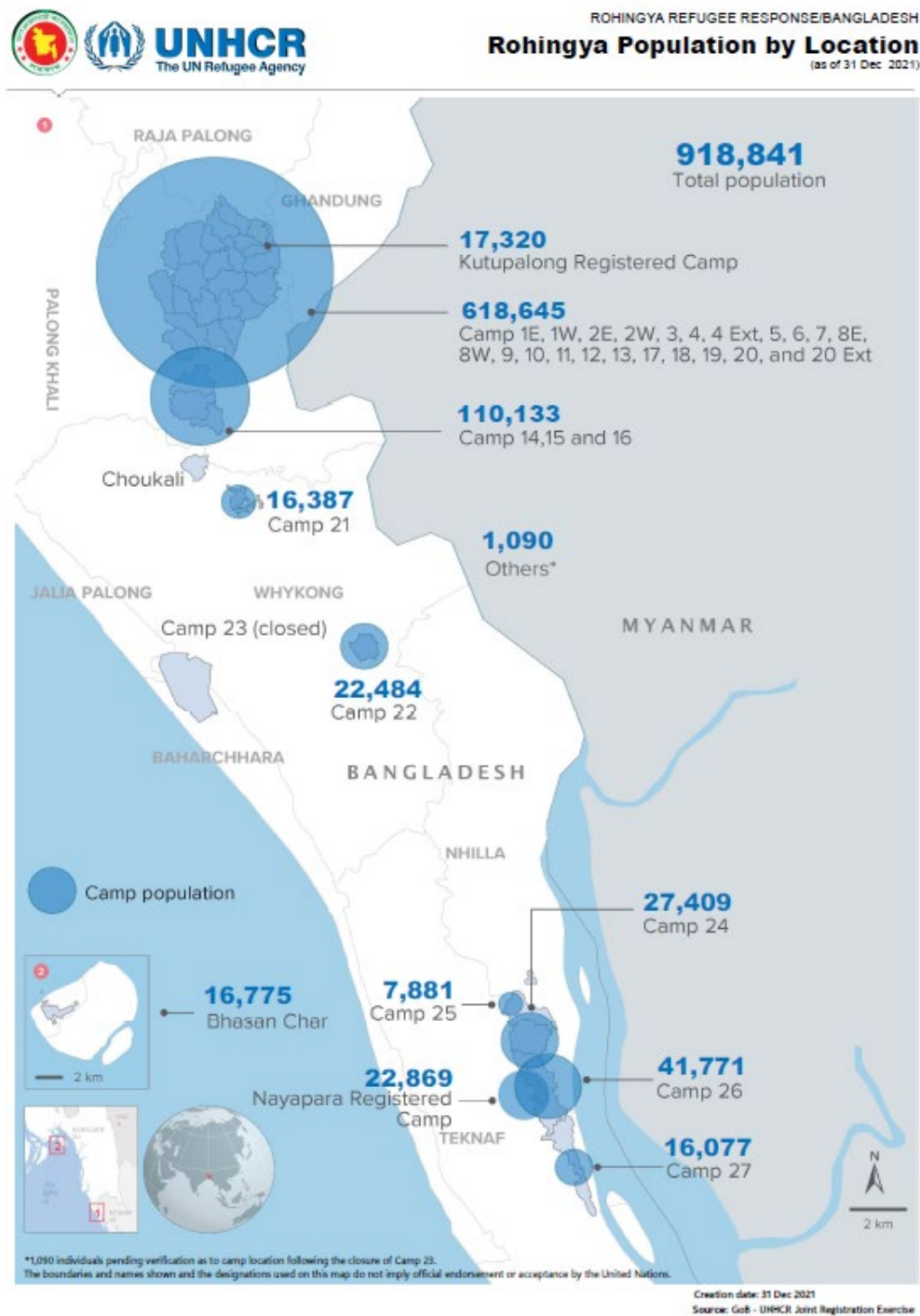
Source: Poverty Maps of Bangladesh 2010 (BBS, World Bank, WFP)

### 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

## Selection Assessment of the LGIs

		Population Increase			MIDI Commuting	Potential of Strategic	Potential of Hinterland*3	Influx of Refugees*4	Host Community*5	Total
		MIDI Related	Refugee Influx	Density						
B a n d a r b a n	Paurashava									
	Bandarban P									0
	Lama P									0
	Upazila									
	Bandarban Sadar									0
	Rowangchhari									0
	Ruma									0
	Thanchi									0
	Alikadam									0
	Naikhongchhari									0
	Lama									0
C h a t t a r a n g a	Paurashava									
	Hathazari									0
	Sitakunda									0
	Sandwip									0
	Mirsharai									0
	Baroiyarhat			○						1
	Fatikchhari									0
	Nazirhat									0
	Raozan									0
	Rangunia									0
	Boalkhali									0
	Patia									0
	Chandanais									0
	Dohazari									0
	Satkania									0
	Banshkhali									0
	Upazila									
	Hathazari			○						1
	Sitakunda									0
	Sandwip									0
	Mirsharai					○				1
	Fatikchhari									0
	Raozan									0
	Rangunia									0
	Boalkhali									0
	Karnafuli			○						1
	Patia					○				1
	Chandanais									0
	Anwara					○				1
	Satkania									0
	Lohagora									0
	Banshkhali									0
C o x ' s B a z a r	Paurashava									
	Cox's Bazar									0
	Mohenshkhilai	○			○		○			3
	Chakaria	○		○	○		○			4
	Teknaf		○	○						2
	Upazila									
	Cox's Bazar Sadar			○						1
	Mohenshkhilai	○			○	○	○			4
	Kutubdia									0
	Pekua									0
	Chakaria	○			○		○			3
	Ramu									0
	Ukhiya		○					○	○	3
	Teknaf		○			○		○	○	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 absorb population increase by MIDI

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

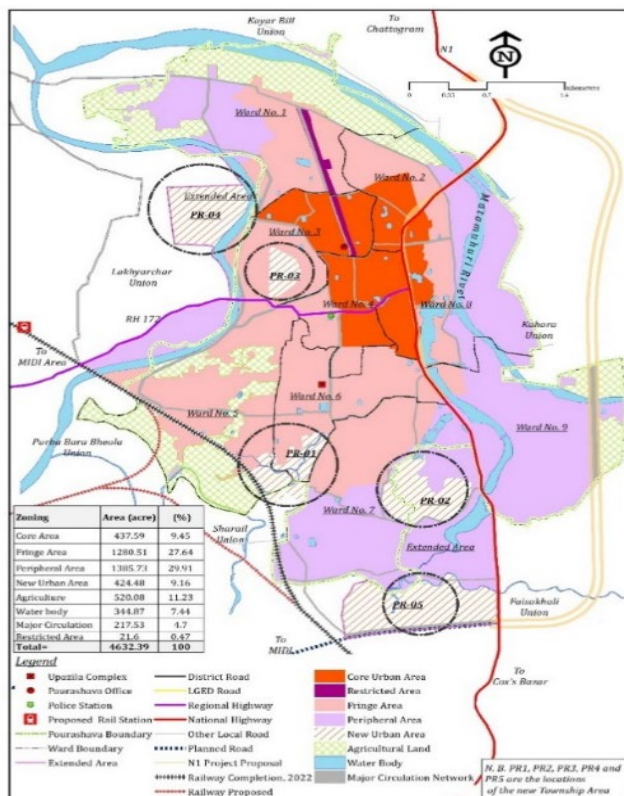
\*5: LAUs that have already set up refugee camps and are urgently dealing with emerging urban issues.

### 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.

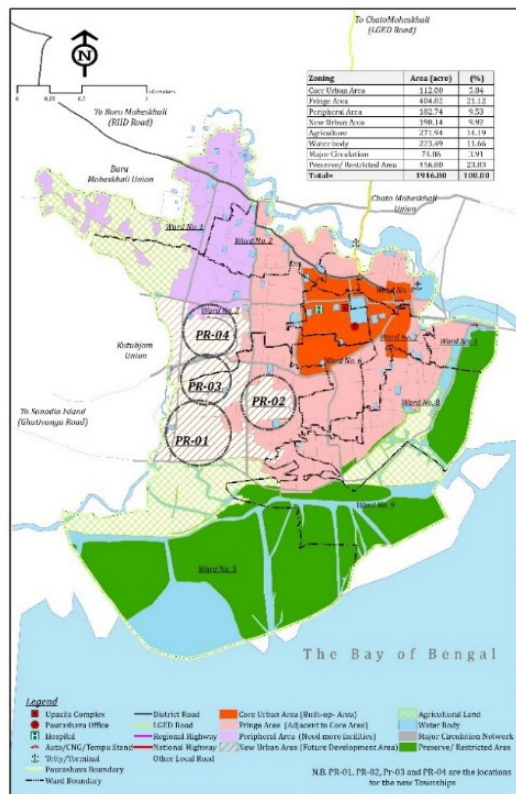
Source: Updating of M/P of Chakaria Paurashava and Moheshkhali Paurashava, 2020

#### Structure Plan of Chakaria Paurashava



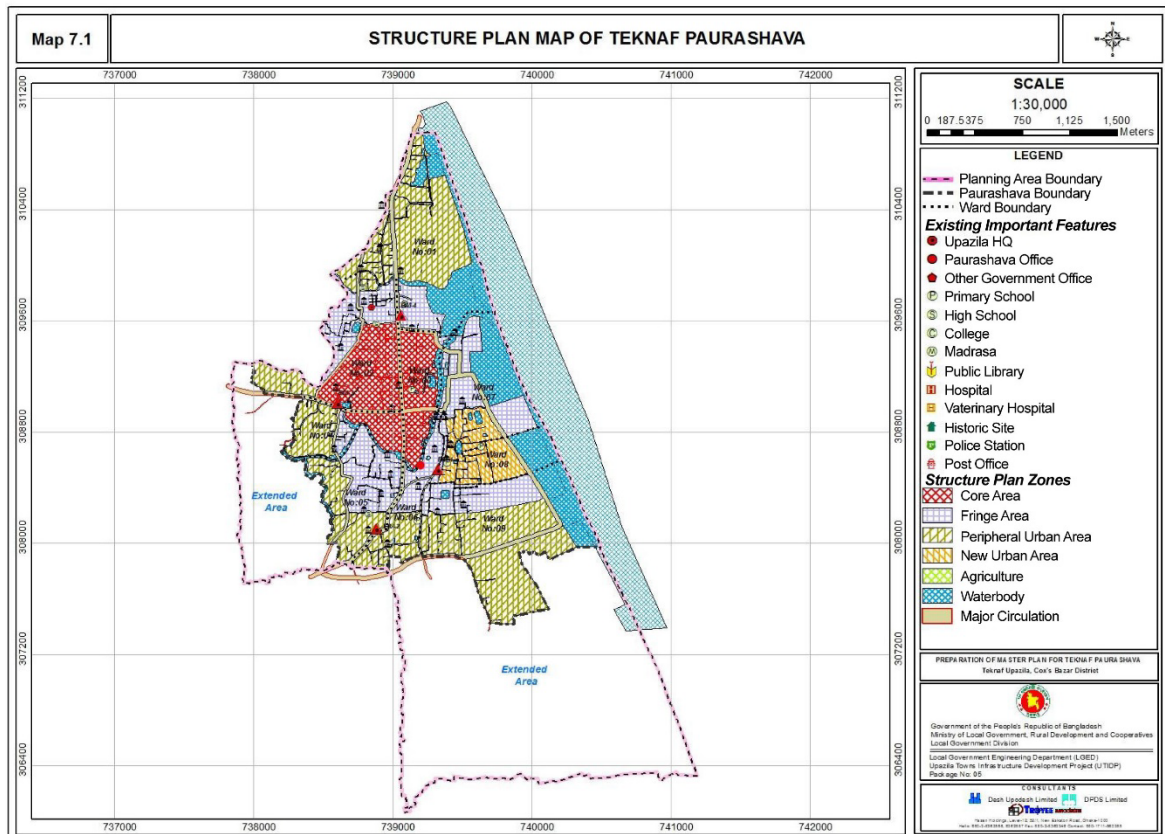
Source: Updating of Chakaria Paurashava M/P, 2020

#### Structure Plan of Moheshkhali Paurashava



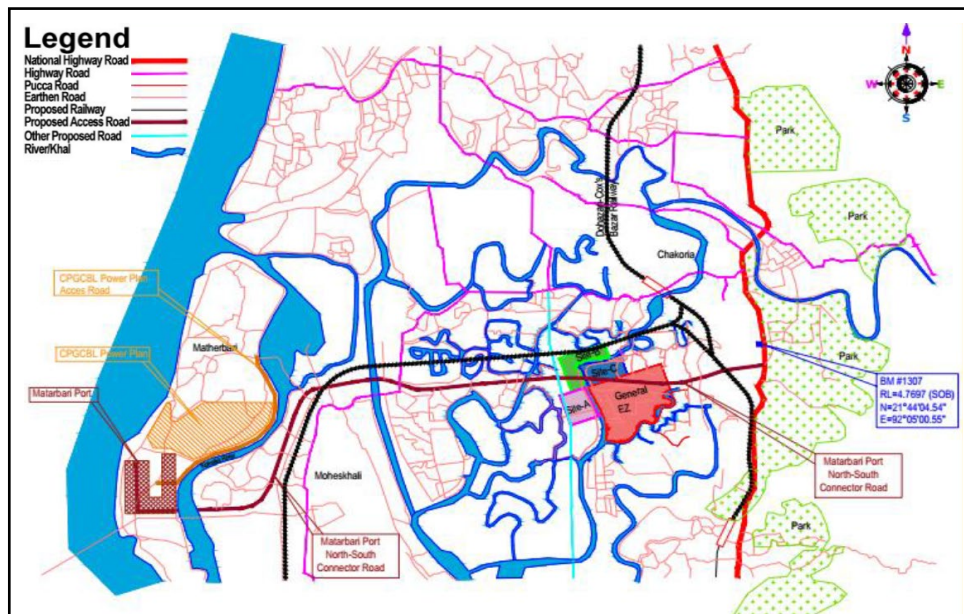
Source: Updating of Moheshkhali Paurashava M/P, 2020

## Structure Plan of Teknaf Paurashava



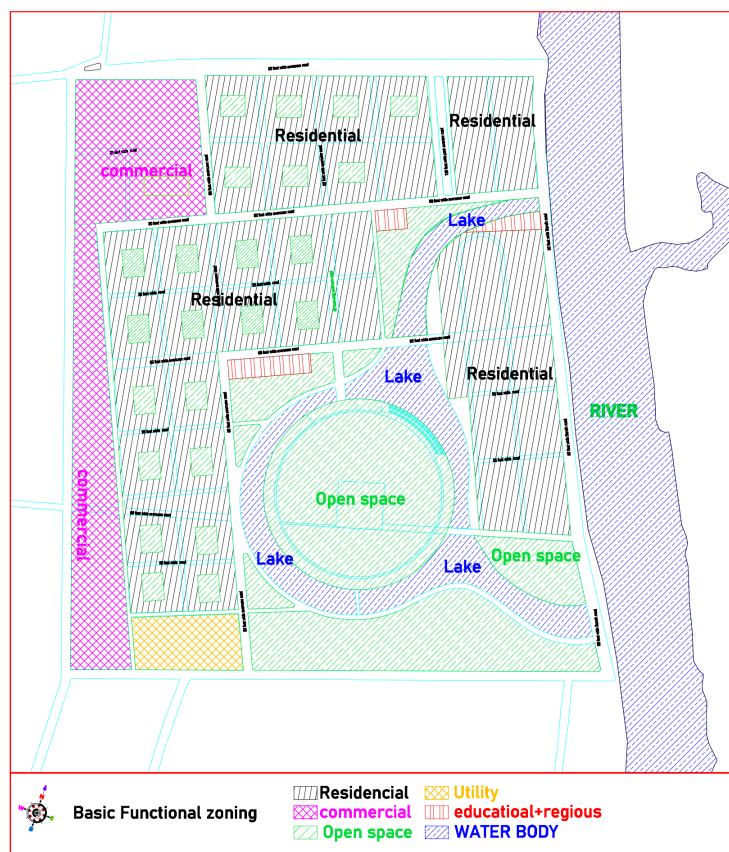
Source: Updating of Teknaf Paurashava M/P, 2015

## Location of New Township Development in Chakaria Upazila



Source: Inception Report of Sector Development Plan Project, LGED

## Zoning of New Township Development in Chakaria Upazila



Source: Sector Development Plan Project, 2021 , LGD

# **Chapter 4**

## **Governance and**

### **Target Paurashavas and Upazilas**

## Number of Local Government Units

Division	District	Hill District	Urban Areas		Rural Areas	
			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.

## Attachment 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
	Category A	Category B	Category C	
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.

## Numbers of Staff in Target Paurashavas

Position	Planned (Category A)	Chakaria P.	Moheshkhali P.	Teknaf P.
<b>Mayors' Office</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CEO's Office</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Engineering Department</b>	<b>68</b>	<b>14</b>	<b>3</b>	<b>4</b>
Executive Engineer	1	0	0	0
Water Supply and Sewerage Section	16	0	0	0
Civil, Electrical, and Mechanical Section	51	15	3	4
<b>Administration Department</b>	<b>58</b>	<b>25</b>	<b>14</b>	<b>8</b>
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
<b>Health, Family Planning and Sanitary Department</b>	<b>33</b>	<b>11</b>	<b>3</b>	<b>2</b>
Medical Officer	1	1	0	0
Conservancy Section	5	3	1	0
Health and Family Planning Section	27	7	2	2
<b>Total</b>	<b>164</b>	<b>53</b>	<b>23</b>	<b>16</b>

Note: As of December 2020

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

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

Note: As of December 2020

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

## Attachment 4.2.3

### Numbers of Staff in Target Upazilas

Position	Chakaria U.		Moheshkhali U.		Teknaf U.		Ukhia U.	
	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

Note: As of December 2020

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

## Attachment 4.2.4

### Staff Composition of Upazila LGED Office in Target Upazilas

	Planned	Chakaria U.	Moheshkhali U.	Teknaf U	Ukhia U
Engineering Department					
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
c.	Accounts and Audit
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
l.	Rural Development and Cooperatives
m.	Culture
n.	Environment and Forestry
o.	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

**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

**Receipt / Expenditure of Revenue Account of Target Paurashavas (latest year)**

Items \ Paurashava	Chakaria P.		Moheshkhali P.		Teknaf P.	
	FY-2019-20		FY-2019-20		FY-2018-19	
	Amount (thousand BDT)	Share (%)	Amount (thousand BDT)	Share (%)	Amount (thousand BDT)	Share (%)
<b>I. Receipt</b>						
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	-
<b>II. Expenditure</b>						
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	-

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 Development Account of Target Paurashavas**

Items \ Paurashava	Chakaria P.		Moheshkhali P.		Teknaf P.	
	FY-2019-20		FY-2019-20		FY-2018-19	
	Amount (thousand BDT)	Share (%)	Amount (thousand BDT)	Share (%)	Amount (thousand BDT)	Share (%)
<b>Receipt</b>						
ADP (Block Grant)	8,500	1.0	9,888	16.5	7,100	51.6
ADP (Special)	2,495	0.3	0	0.0	6,658	48.4
ADP (DPP)	20,000	2.4	50,000	83.3	0	0.0
Govt. donation-others	0	0.0	0	0.0	0	0.0
Foreign Project Fund	817,000	96.3	0	0.0	0	0.0
Others	0	0.0	132	0.2	0	0.0
Sub-Total (A)	847,995	100.0	60,020	100.0	13,758	100.0
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	-
<b>Expenditure</b>						
Infrastructure Development	849,174	97.9	61,087	100.0	16,213	86.6
Infrastructure Repair and Maintenance	18,400	2.1	0	0.0	2,507	13.4
Sub-Total (A)	867,574	100.0	61,087	100.0	18,720	100.0
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 Account											
Items \ Financial Year		FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
		Amount	%	Amount	%	Amount	%	Amount	%	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	25.8%
	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%
	<b>Sub-Total (A)</b>	<b>49,249,677</b>	<b>100.0%</b>	<b>43,938,012</b>	<b>100.0%</b>	<b>41,338,019</b>	<b>100.0%</b>	<b>60,953,521</b>	<b>100.0%</b>	<b>43,322,361</b>	<b>100.0%</b>
	Opening Balance (B)	1,158,787	-	138,449	-	418,457	-	713,796	-	2,537,693	-
	<b>Grand Total (Receipt) (A) + (B) = (C)</b>	<b>50,408,464</b>	<b>-</b>	<b>44,076,461</b>	<b>-</b>	<b>41,756,476</b>	<b>-</b>	<b>61,667,317</b>	<b>-</b>	<b>45,860,054</b>	<b>-</b>
	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	54.9%
	2. Tax collection expenses	532,200	1.3%	270,000	0.7%	158,200	0.4%	99,500	0.2%	67,500	0.2%
Expenditure	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	16.8%
	5. Education and culture and others	2,486,900	6.0%	0	0.0%	0	0.0%	0	0.0%	-	0.0%
	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%
	<b>Sub-Total (A)</b>	<b>41,456,568</b>	<b>100.0%</b>	<b>39,530,643</b>	<b>100.0%</b>	<b>37,274,223</b>	<b>100.0%</b>	<b>56,183,828</b>	<b>100.0%</b>	<b>41,150,804</b>	<b>100.0%</b>
	Transfer to Development account (B)	8,813,447	-	4,097,653	-	3,768,457	-	2,945,796	-	3,764,355	-
	<b>Sub-Total (A) + (B) = (C)</b>	<b>50,270,015</b>	<b>-</b>	<b>43,628,296</b>	<b>-</b>	<b>41,042,680</b>	<b>-</b>	<b>59,129,624</b>	<b>-</b>	<b>44,915,159</b>	<b>-</b>
	Closing Balance (D)	138,449	-	448,165	-	713,796	-	2,537,693	-	944,895	-
	<b>Grand Total (Expenditure) (C) + (D) = (E)</b>	<b>50,408,464</b>	<b>-</b>	<b>44,076,461</b>	<b>-</b>	<b>41,756,476</b>	<b>-</b>	<b>61,667,317</b>	<b>-</b>	<b>45,860,054</b>	<b>-</b>

Development Account											
Items \ Financial Year		FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
		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%
	<b>Sub-Total (A)</b>	<b>84,416,000</b>	<b>100.0%</b>	<b>226,700,000</b>	<b>100.0%</b>	<b>205,010,105</b>	<b>100.0%</b>	<b>195,604,550</b>	<b>100.0%</b>	<b>847,995,000</b>	<b>100.0%</b>
	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	-
	<b>Grand Total (Receipt) (A) + (B) + (C) = (D)</b>	<b>93,229,447</b>	<b>-</b>	<b>231,493,538</b>	<b>-</b>	<b>210,681,572</b>	<b>-</b>	<b>209,557,988</b>	<b>-</b>	<b>872,776,528</b>	<b>-</b>
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	0.0%	10,766,930	5.4%	49,254,987	26.1%	18,400,192	2.1%
	<b>Sub-Total (A)</b>	<b>92,533,562</b>	<b>100.0%</b>	<b>229,590,528</b>	<b>100.0%</b>	<b>199,673,930</b>	<b>100.0%</b>	<b>188,540,815</b>	<b>100.0%</b>	<b>867,573,968</b>	<b>100.0%</b>
	Closing Balance (B)	695,885	-	1,903,010	-	11,007,642	-	21,017,173	-	5,202,560	-
	<b>Grand Total (Expenditure) (A) + (B) = (C)</b>	<b>93,229,447</b>	<b>-</b>	<b>231,493,538</b>	<b>-</b>	<b>210,681,572</b>	<b>-</b>	<b>209,557,988</b>	<b>-</b>	<b>872,776,528</b>	<b>-</b>

Moheshhlali Paurashava											
Revenue Account											
Items \ Financial Year		FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
		Amount	%	Amount	%	Amount	%	Amount	%	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%
	<b>Sub-Total (A)</b>	<b>11,856,319</b>	<b>100.0%</b>	<b>14,736,955</b>	<b>100.0%</b>	<b>13,512,794</b>	<b>100.0%</b>	<b>20,790,812</b>	<b>100.0%</b>	<b>18,773,455</b>	<b>100.0%</b>
	Opening Balance (B)	847,172	-	763,646	-	860,366	-	1,531,614	-	3,702,644	-
	<b>Grand Total (Receipt) (A) + (B) = (C)</b>	<b>12,703,491</b>	<b>-</b>	<b>15,500,601</b>	<b>-</b>	<b>14,373,160</b>	<b>-</b>	<b>22,322,416</b>	<b>-</b>	<b>22,476,099</b>	<b>-</b>
	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%
Expenditure	3. 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%
	<b>Sub-Total (A)</b>	<b>10,837,765</b>	<b>100.0%</b>	<b>13,174,562</b>	<b>100.0%</b>	<b>12,679,831</b>	<b>100.0%</b>	<b>17,681,972</b>	<b>100.0%</b>	<b>18,307,938</b>	<b>100.0%</b>
	Transfer to Development account (B)	1,102,080	-	1,465,673	-	161,725	-	937,800	-	1,137,230	-
	<b>Sub-Total (A) + (B) = (C)</b>	<b>11,939,845</b>	<b>-</b>	<b>14,640,235</b>	<b>-</b>	<b>12,841,556</b>	<b>-</b>	<b>18,619,772</b>	<b>-</b>	<b>19,445,168</b>	<b>-</b>
	Closing Balance (D)	763,646	-	860,366	-	1,531,604	-	3,702,644	-	3,030,931	-
	<b>Grand Total (Expenditure) (C) + (D) = (E)</b>	<b>12,703,491</b>	<b>-</b>	<b>15,500,601</b>	<b>-</b>	<b>14,373,160</b>	<b>-</b>	<b>22,322,416</b>	<b>-</b>	<b>22,476,099</b>	<b>-</b>

Development Account											
Items \ Financial Year		FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
		Amount	%	Amount	%	Amount	%	Amount	%	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%
	<b>Sub-Total (A)</b>	<b>24,070,093</b>	<b>100.0%</b>	<b>31,772,000</b>	<b>100.0%</b>	<b>68,597,588</b>	<b>100.0%</b>	<b>11,635,198</b>	<b>100.0%</b>	<b>60,019,616</b>	<b>100.0%</b>
	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	-
	<b>Grand Total (Receipt) (A) + (B) + (C) = (D)</b>	<b>25,208,300</b>	<b>-</b>	<b>33,331,391</b>	<b>-</b>	<b>68,759,313</b>	<b>-</b>	<b>12,626,599</b>	<b>-</b>	<b>61,316,167</b>	<b>-</b>
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%
	<b>Sub-Total (A)</b>	<b>25,114,582</b>	<b>100.0%</b>	<b>33,331,391</b>	<b>100.0%</b>	<b>68,705,712</b>	<b>100.0%</b>	<b>12,467,278</b>	<b>100.0%</b>	<b>61,086,866</b>	<b>100.0%</b>
	Closing Balance (B)	93,718	-	0	-	53,601	-	159,321	-	229,301	-
	<b>Grand Total (Expenditure) (A) + (B) = (C)</b>	<b>25,208,300</b>	<b>-</b>	<b>33,331,391</b>	<b>-</b>	<b>68,759,313</b>	<b>-</b>	<b>12,626,599</b>	<b>-</b>	<b>61,316,167</b>	<b>-</b>

Teknaf Paurashava											
Revenue Account											
Items \ Financial Year		FY-2014-15		FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19	
		Amount	%	Amount	%	Amount	%	Amount	%	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											
Items \ Financial Year		FY-2014-15		FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19	
		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 (Expenditure) (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
1. Revenue Account (thousand BDT)					
Receipt		25,539	(N/A)	42,753	35,453
Expenditure		23,507	(N/A)	40,002	35,251
2. Development Account (thousand BDT)					
Receipt		386,611	(N/A)	282,127	283,550
Expenditure		386,611	(N/A)	282,127	283,550
II. Moheshkhali Upazila					
Items / Financial Year		FY-2015-16	FY-2016-17	FY-2017-18	FY-2018-19
1. Revenue Account (thousand BDT)					
Receipt		(N/A)	9,357	16,603	7,555
Expenditure		(N/A)	3,629	3,844	3,657
2. Development Account (thousand BDT)					
Receipt		(N/A)	6,669	5,286	21,860
Expenditure		(N/A)	6,723	5,420	22,447
III. Teknaf Upazila					
Items / Financial Year		FY-2015-16	FY-2016-17	FY-2017-18	FY-2018-19
1. Revenue Account (thousand BDT)					
Receipt		(N/A)	(N/A)	(N/A)	(N/A)
Expenditure		(N/A)	(N/A)	(N/A)	(N/A)
2. Development Account (thousand BDT)					
Receipt		(N/A)	(N/A)	(N/A)	(N/A)
Expenditure		(N/A)	(N/A)	(N/A)	(N/A)
IV. Ukhia Upazila					
Items / Financial Year		FY-2016-17	FY-2017-18	FY-2018-19	FY-2019-20
1. Revenue Account (thousand BDT)					
Receipt		18,207	48,315	37,229	38,827
Expenditure		18,207	48,315	37,229	38,827
2. Development Account (thousand BDT)					
Receipt		8,468	5,420	61,943	42,624
Expenditure		37,508	37,508	38,826	41,524

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 Upazila												
Revenue Account												
Items \ Financial Year			FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
			Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Receipts	1. House and Office Rent		1,760,631	6.9%			192,953	0.5%	198,781	0.6%	200,000	0.7%
	2. Hat Bazar(Market)		3,059,281	12.0%			1,963,066	4.6%	3,378,176	9.5%	3,550,000	12.4%
	3. Land Registration Fee (1%)		20,471,881	80.2%			17,597,046	41.2%	28,595,550	80.7%	24,500,000	85.7%
	4. Land Development Tax (2%)		247,295	1.0%			23,000,000	53.8%	3,280,000	9.3%	350,000	1.2%
	5. Sale of Schedule		0	0.0%			0	0.0%	0	0.0%	0	0.0%
	<b>Sub-Total (A)</b>		<b>25,539,088</b>	<b>100.0%</b>			<b>42,753,065</b>	<b>100.0%</b>	<b>35,452,507</b>	<b>100.0%</b>	<b>28,600,000</b>	<b>100.0%</b>
Opening Balance (B)			0	-			0	-	0	-	0	-
<b>Grand Total (Receipt) (A) + (B) = (C)</b>			<b>25,539,088</b>				<b>42,753,065</b>		<b>35,452,507</b>		<b>28,600,000</b>	
Expenditure	1. General Establishment (total of following a - e)		977,353	27.9%			1,679,000	35.0%	1,685,000	32.1%	1,790,000	28.5%
	a) Honorarium and allowances for Chairman and Vice Chairman		767,753	(21.9%)			1,440,000	(30.0%)	1,450,000	(27.6%)	1,550,000	(24.7%)
	b) Salary for Officers and employees		159,600	(4.6%)			189,000	(3.9%)	185,000	(3.5%)	190,000	(3.0%)
	Upazila Employees		159,600	(4.6%)			189,000	(3.9%)	185,000	(3.5%)	190,000	(3.0%)
	Expenditure for Govt. officials		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	House rent for Chairman		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	Travelling allowances		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	c) Other Institutional expenses		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	d) Transfer to Gratuity fund		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	e) Vehicle r/m and fuel		50,000	(1.4%)			50,000	(1.0%)	50,000	(1.0%)	50,000	(0.8%)
	2. Expenses for Tax collection		0	0.0%			0	0.0%	0	0.0%	0	0.0%
	3. Others Expenses (total of following a - s)		967,506	27.6%			1,158,030	24.1%	1,781,259	33.9%	2,058,000	32.8%
	a) Telephone bill		11,222	(0.3%)			0	(0.0%)	0	(0.0%)	20,000	(0.3%)
	b) Electricity bill		179,259	(5.1%)			390,896	(8.1%)	565,364	(10.8%)	570,000	(9.1%)
	c) Holding Tax		326,580	(9.3%)			326,580	(6.8%)	653,160	(12.4%)	660,000	(10.5%)
	d) Gas bill		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	e) Water bill		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	f) Land development tax		24,745	(0.7%)			52,554	(1.1%)	24,735	(0.5%)	50,000	(0.8%)
	g) Internal Audit Expenses		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	h) Legal expenses		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	i) Entertainment		240,000	(6.8%)			240,000	(5.0%)	240,000	(4.6%)	240,000	(3.8%)
	j) Maintenance and service		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	k) Advertisement bill		42,700	(1.2%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	l) Other tax and bill		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	m) Contingencies		48,000	(1.4%)			48,000	(1.0%)	48,000	(0.9%)	48,000	(0.8%)
	n) Development Fair		50,000	(1.4%)			100,000	(2.1%)	100,000	(1.9%)	100,000	(1.6%)
	o) Scout Camp		25,000	(0.7%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	p) Book purchase		20,000	(0.6%)			0	(0.0%)	0	(0.0%)	20,000	(0.3%)
	q) Furniture and office equipment purchase		0	(0.0%)			0	(0.0%)	150,000	(2.9%)	150,000	(2.4%)
	r) Internet bill		0	(0.0%)			0	(0.0%)	0	(0.0%)	0	(0.0%)
	s) Kit Purchase for formalin and other danger chemical testing		0	(0.0%)			0	(0.0%)	0	(0.0%)	50,000	(0.8%)
	t) Office equipment and accessories purchase		0	(0.0%)			0	(0.0%)	0	(0.0%)	150,000	(2.4%)
	4. Tax collection Expenses (various registers, forms, receipt books etc.)		5,000	0.1%			0	0.0%	0	0.0%	15,000	0.2%
	5. Plantation and Maintenance		0	0.0%			0	0.0%	0	0.0%	100,000	1.6%
	6. Donation to Social and Religious Institutes		0	0.0%			0	0.0%	0	0.0%	0	0.0%
	7. Celebration of National Days		100,000	2.9%			100,000	2.1%	100,000	1.9%	100,000	1.6%
	8. Sports, Education and Culture		0	0.0%			0	0.0%	0	0.0%	100,000	1.6%
	9. Repair and Maintenance of Office and Residential building		700,000	20.0%			700,000	14.6%	700,000	13.3%	700,000	11.2%
	10. Expenses on unexpected head		500,000	14.3%			500,000	10.4%	500,000	9.5%	500,000	8.0%
	11. Repair and Maintenance of Office Equipment		25,000	0.7%			25,000	0.5%	25,000	0.5%	25,000	0.4%
	12. Repair and Maintenance Furniture		0	0.0%			50,000	1.0%	50,000	1.0%	50,000	0.8%
	13. Boundary Wall Construction		0	0.0%			180,000	3.7%	0	0.0%	300,000	4.8%
	14. Maintenance Solar Panel		0	0.0%			10,000	0.2%	10,000	0.2%	110,000	1.8%
	15. Scholarship to talent and poor student		232,000	6.6%			400,000	8.3%	400,000	7.6%	400,000	6.4%
	16. Emergency Relief		0	0.0%			0	0.0%	0	0.0%	0	0.0%
	17. Machinery purchase		0	0.0%			0	0.0%	0	0.0%	0	0.0%
	18. Electric Camp Organization		0	0.0%			0	0.0%	0	0.0%	30,000	0.5%
	<b>Sub-Total (A) (total of 1 - 18 above)</b>		<b>3,506,859</b>	<b>100.0%</b>			<b>4,802,030</b>	<b>100.0%</b>	<b>5,251,259</b>	<b>100.0%</b>	<b>6,278,000</b>	<b>100.0%</b>
Transfer Revenue Surplus to Development Account (B)			20,000,000	-			35,200,000	-	30,000,000	-	20,000,000	-
<b>Sub-Total (A) + (B) = (C)</b>			<b>23,506,859</b>				<b>40,002,030</b>		<b>35,251,259</b>		<b>26,278,000</b>	
Closing Balance (D)			0	-			0	-	0	-	0	-
<b>Grand Total (Expenditure) (C) + (D) = (E)</b>			<b>23,506,859</b>				<b>40,002,030</b>		<b>35,251,259</b>		<b>26,278,000</b>	

Development Account												
Items \ Financial Year			FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
			Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Receipts	1. Government Grant (total of following a - l)		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%)
	l. 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. Transportation		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 welfare		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 above)		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	-

## Moheshkhali Upazila

## Revenue Account

Items \ Financial Year	FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Receipts</b>										
1. House and Office Rent			2,712,504	29.0%	1,241,359	7.5%	201,122	2.7%	27,600	0.3%
2. Hat Bazar(Market)			3,576,891	38.2%	0	0.0%	2,335,175	30.9%	5,555,468	54.0%
3. Land Registration Fee (1%)			3,020,828	32.3%	5,329,775	32.1%	5,018,234	66.4%	4,714,138	45.8%
4. Land Development Tax (2%)			0	0.0%	10,031,670	60.4%	0	0.0%	0	0.0%
5. Sale of Schedule			47,000	0.5%	0	0.0%	0	0.0%	0	0.0%
<b>Sub-Total (A)</b>			<b>9,357,223</b>	<b>100.0%</b>	<b>16,602,804</b>	<b>100.0%</b>	<b>7,554,531</b>	<b>100.0%</b>	<b>10,297,206</b>	<b>100.0%</b>
Opening Balance (B)			0	-	0	-	0	-	0	-
<b>Grand Total (Receipt) (A) + (B) = (C)</b>			<b>9,357,223</b>	<b>-</b>	<b>16,602,804</b>	<b>-</b>	<b>7,554,531</b>	<b>-</b>	<b>10,297,206</b>	<b>-</b>
<b>Expenditure</b>										
1. General Establishment (total of following a - c)			1,135,895	31.3%	2,219,450	57.7%	1,766,980	48.3%	2,421,550	81.4%
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	(66.3%)
b) Salary for Officers and employees			247,580	(6.8%)	507,450	(13.2%)	588,980	(16.1%)	403,645	(13.6%)
Upazila Employees			192,580	(5.3%)	247,370	(6.4%)	203,400	(5.6%)	220,500	(7.4%)
Expenditure for Govt. officials			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
House rent for Chairman			55,000	(1.5%)	60,000	(1.6%)	60,000	(1.6%)	59,355	(2.0%)
Travelling allowances			0	(0.0%)	200,080	(5.2%)	325,580	(8.9%)	123,790	(4.2%)
c) Other Institutional expenses			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
d) Transfer to Gratuity fund			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
e) Vehicle r/m and fuel			47,630	(1.3%)	50,000	(1.3%)	50,000	(1.4%)	45,000	(1.5%)
2. Expenses for Tax collection			0	0.0%	0	0.0%	0	0.0%	0	0.0%
3. Others Expenses (total of following a - p)			1,161,795	32.0%	730,692	19.0%	628,405	17.2%	294,470	9.9%
a) Telephone bill			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
b) Electricity bill			182,913	(5.0%)	276,692	(7.2%)	362,405	(9.9%)	0	(0.0%)
c) Holding Tax			684,882	(18.9%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
d) Gas bill			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
e) Water bill			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
f) Land development tax			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
g) Internal Audit Expenses			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
h) Legal expenses			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
i) Entertainment			240,000	(6.6%)	240,000	(6.2%)	220,000	(6.0%)	239,870	(8.1%)
j) Maintenance and service			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
k) Advertisement bill			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
l) Other tax and bill			0	(0.0%)	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	(1.8%)
n) Development Fair			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
o) Scout Camp			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
p) Book purchase			0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
q) Furniture and office equipment purchase			0	(0.0%)	150,000	(3.9%)	0	(0.0%)	0	(0.0%)
r) Internet bill			10,000	(0.3%)	12,000	(0.3%)	6,000	(0.2%)	0	(0.0%)
4. Tax collection Expenses (vrious regisgers,forms, receipt books etc.)			0	0.0%	0	0.0%	0	0.0%	0	0.0%
5. Plantation and Maintenance			0	0.0%	0	0.0%	0	0.0%	0	0.0%
6. Donation to Social and Religious Institutes			0	0.0%	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	1.3%
8. Sports, Education and Culture			0	0.0%	0	0.0%	0	0.0%	0	0.0%
9. Repair and Maintenance of Office and Residential building			903,826	24.9%	699,960	18.2%	675,678	18.5%	0	0.0%
10. Expenses on unexpected head			159,000	4.4%	0	0.0%	0	0.0%	200,000	6.7%
11. Repair and Maintenance of Office Equipment			10,600	0.3%	43,500	1.1%	14,000	0.4%	17,500	0.6%
12. Repair and Maintenance Furniture			58,900	1.6%	0	0.0%	22,000	0.6%	0	0.0%
13. Boundary Wall Construction			0	0.0%	0	0.0%	0	0.0%	0	0.0%
14. Maintenance Solar Panel			0	0.0%	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	0.0%
16. Emergency Relief			0	0.0%	0	0.0%	0	0.0%	0	0.0%
17. Machinery purchase			32,500	0.9%	0	0.0%	0	0.0%	0	0.0%
<b>Sub-Total (A) (total of 1 - 16 avobe)</b>			<b>3,628,516</b>	<b>100.0%</b>	<b>3,843,602</b>	<b>100.0%</b>	<b>3,657,063</b>	<b>100.0%</b>	<b>2,973,520</b>	<b>100.0%</b>
Transfer Revenue Surplus to Development Account (B)			0	-	0	-	0	-	0	-
<b>Sub-Total (A) + (B) = (C)</b>			<b>3,628,516</b>	<b>-</b>	<b>3,843,602</b>	<b>-</b>	<b>3,657,063</b>	<b>-</b>	<b>2,973,520</b>	<b>-</b>
Closing Balance (D)			0	-	0	-	0	-	0	-
<b>Grand Total (Expenditure) (C) + (D) = (E)</b>			<b>3,628,516</b>	<b>-</b>	<b>3,843,602</b>	<b>-</b>	<b>3,657,063</b>	<b>-</b>	<b>2,973,520</b>	<b>-</b>

## Development Account

Items \ Financial Year	FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Receipts</b>										
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			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)			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			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%)
<b>Sub-Total (A)</b>			<b>6,669,180</b>	<b>100.0%</b>	<b>5,286,300</b>	<b>100.0%</b>	<b>9,960,000</b>	<b>100.0%</b>	<b>10,952,000</b>	<b>100.0%</b>
Transfer from Revenue Account (B)			0	-	0	-	11,900,092	-	3,755,000	-
Opening Balance (C)			0	-	0	-	0	-	0	-
<b>Grand Total (Receipt) (A) + (B) + (C) = (D)</b>			<b>6,669,180</b>	<b>-</b>	<b>5,286,300</b>	<b>-</b>	<b>21,860,092</b>	<b>-</b>	<b>14,707,000</b>	<b>-</b>
<b>Expenditure</b>										
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%)
2. 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. Transportation			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%)
3. 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 welfare			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	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%)
<b>Sub-Total (A) (total of 1 - 4 avobe)</b>			<b>6,722,927</b>	<b>100.0%</b>	<b>5,420,000</b>	<b>100.0%</b>	<b>22,447,000</b>	<b>100.0%</b>	<b>14,257,000</b>	<b>100.0%</b>
Closing Balance (B)			0	-	0	-	0	-	0	-
<b>Grand Total (Expenditure) (A) + (B) = (C)</b>			<b>6,722,927</b>	<b>-</b>	<b>5,420,000</b>	<b>-</b>	<b>22,447,000</b>	<b>-</b>	<b>14,257,000</b>	<b>-</b>

Teknaf Upazila												
Revenue Account												
Items \ Financial Year		FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20		
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Receipts	1. House and Office Rent									2,301,000	22.3%	
	2. Hat Bazar(Market)									2,393,812	23.2%	
	3. Land Registration Fee (1%)									20,500,000	199.1%	
	4. Land Development Tax (2%)									110,749	1.1%	
	5. Sale of Schedule									181,500	1.8%	
	Sub-Total (A)									25,487,061	247.5%	
	Opening Balance (B)									0	-	
	Grand Total (Receipt) (A) + (B) = (C)									25,487,061	-	
Expenditure	1. General Establishment (total of following a - e)									2,418,000	32.6%	
	a) Honorarium and allowances for Chairman and Vice Chairman									1,128,000	(15.2%)	
	b) Salary for Officers and employees									1,240,000	(16.7%)	
	Upazila Employees									1,240,000	(16.7%)	
	Expenditure for Govt. officials									0	(0.0%)	
	House rent for Chairman									0	(0.0%)	
	Travelling allowances									0	(0.0%)	
	c) Other Institutional expenses									0	(0.0%)	
	d) Transfer to Gratuity fund									0	(0.0%)	
	e) Vehicle r/m and fuel									50,000	(0.7%)	
	2. Expenses for Tax collection									0	0.0%	
	3. Others Expenses (total of following a - p)										4,151,823	56.0%
	a) Telephone bill										14,400	(0.2%)
	b) Electricity bill										135,000	(1.8%)
	c) Holding Tax										257,142	(3.5%)
	d) Gas bill										0	(0.0%)
	e) Water bill										0	(0.0%)
	f) Land development tax										23,381	(0.3%)
	g) Internal Audit Expenses										0	(0.0%)
	h) Legal expenses										0	(0.0%)
	i) Entertainment										240,000	(3.2%)
	j) Maintenance and service										3,293,900	(44.4%)
	k) Advertisement bill										0	(0.0%)
	l) Other tax and bill										0	(0.0%)
	m) Contingencies										48,000	(0.6%)
	n) Developmnet Fair										100,000	(1.3%)
	o) Scout Camp										40,000	(0.5%)
	p) Book purchase										0	(0.0%)
	q) Furniture and office equipment purchase										0	(0.0%)
	r) Internet bill										0	(0.0%)
	4. Tax collection Expenses (vrious regisgers,forms, receipt books etc.)										0	0.0%
	5. Plantation and Maintenance										0	0.0%
	6. Donation to Social and Religious Institutes										0	0.0%
	7. Celebration of National Days										100,000	1.3%
	8. Sports, Education and Culture										0	0.0%
	9. Repair and Maintenance of Office and Residential building										0	0.0%
	10. Expenses on unexpected head										0	0.0%
	11. Repair and Maintenance of Office Equipment										15,000	0.2%
	12. Purchase of Furniture										200,000	2.7%
	13. Repair and Maintenance Furniture										45,000	0.6%
	14. Water pump repairs and maintenance										230,000	3.1%
	15. Boundary wall construction										0	0.0%
	16. Purchase of office equipment										200,000	2.7%
	17. Maintenance Solar Panel										10,000	0.1%
	18. Scholarship to tallent and poor student										0	0.0%
	19. Miscellaneous										45,000	0.6%
	20. Emergency Relief										0	0.0%
	Sub-Total (A) (total of 1 - 20 avobe)										7,414,823	100.0%
	Transfer Revenue Surplus to Development Account (B)										20,000,000	-
	Sub-Total (A) + (B) = (C)										27,414,823	-
	Closing Balance (D)										0	-
	Grand Total (Expenditure) (C) + (D) = (E)										27,414,823	-

Development Account												
Items \ Financial Year		FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20		
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Receipts	1. Government Grant (total of following a - k)									11,400,000	100.0%	
	a. Land Transfer Tax 1%									0	(0.0%)	
	b. ADP									6,400,000	(56.1%)	
	c. ADP -Special									5,000,000	(43.9%)	
	d. Hat-bazar (Market)									0	(0.0%)	
	e. Kabikha (Food by Work)									0	(0.0%)	
	f. T.R (Test Relief)									0	(0.0%)	
	g. Bridge									0	(0.0%)	
	h. Employment for extreme poor									0	(0.0%)	
	i. G.R Rice									0	(0.0%)	
	j. VGF Rice									0	(0.0%)	
	k. HBB Road									0	(0.0%)	
	Sub-Total (A)										11,400,000	100.0%
	Transfer from Revenue Account (B)										15,042,000	-
	Opening Balance (C)										0	-
	Grand Total (Receipt) (A) + (B) + (C) = (D)										26,442,000	-
	Expenditure	1. Agriculture and Irrigation (total of following a - c)									882,000	13.5%
a. Agriculture and Irrigation										551,250	(8.5%)	
b. Fisheries and Animal Resources										330,750	(5.1%)	
c. Small and Cottage Industries										0	(0.0%)	
2. Physical Infrastructure (total of following a - c)										2,268,750	34.8%	
a. Transporation										1,717,500	(26.3%)	
b. Housing and Physical planning										0	(0.0%)	
c. Public Health										551,250	(8.5%)	
3. Socio economic Infrastructure (total of following a - c)										3,371,250	51.7%	
a. Development for Education										615,000	(9.4%)	
b.Health and Social Welfare										661,500	(10.1%)	
c.Youth, Sports and Culture										661,500	(10.1%)	
d. Women and Children welfare										330,750	(5.1%)	
e. Miscellaneous										1,102,500	(16.9%)	
Living House Repairs and maintenance										771,750	(11.8%)	
Scout										110,250	(1.7%)	
Contingencies										220,500	(3.4%)	
4. Disaster Management and Relief (total of following a - g)										0	0.0%	
a. Kabikha (Food by work)										0	(0.0%)	
b. T.R (Test Relief)										0	(0.0%)	
c. Bridge										0	(0.0%)	
d. Employment for extreme poor										0	(0.0%)	
e. G.R rice										0	(0.0%)	
f. VGF rice										0	(0.0%)	
g. HBB Road										0	(0.0%)	
Sub-Total (A) (total of 1 - 4 avobe)											6,522,000	100.0%
Closing Balance (B)											0	-
Grand Total (Expenditure) (A) + (B) = (C)											6,522,000	-

Development Account												
Items \ Financial Year		FY-2015-16		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20		
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Receipts	1. Government Grant (total of following a - k)									11,400,000	100.0%	
	a. Land Transfer Tax 1%									0	(0.0%)	
	b. ADP									6,400,000	(56.1%)	
	c. ADP -Special									5,000,000	(43.9%)	
	d. Hat-bazar (Market)									0	(0.0%)	
	e. Kabikha (Food by Work)									0	(0.0%)	
	f. T.R (Test Relief)									0	(0.0%)	
	g. Bridge									0	(0.0%)	
	h. Employment for extreme poor									0	(0.0%)	
	i. G.R Rice									0	(0.0%)	
	j. VGF Rice									0	(0.0%)	
	k. HBB Road									0	(0.0%)	
	Sub-Total (A)										11,400,000	100.0%
	Transfer from Revenue Account (B)										15,042,000	-
	Opening Balance (C)										0	-
	Grand Total (Receipt) (A) + (B) + (C) = (D)										26,442,000	-
Expenditure	1. Agriculture and Irrigation (total of following a - c)									882,000	13.5%	
	a. Agriculture and Irrigation									551,250	(8.5%)	
	b. Fisheries and Animal Resources									330,750	(5.1%)	
	c. Small and Cottage Industries									0	(0.0%)	
	2. Physical Infrastructure (total of following a - c)									2,268,750	34.8%	
	a. Transportation									1,717,500	(26.3%)	
	b. Housing and Physical planning									0	(0.0%)	
	c. Public Health									551,250	(8.5%)	
	3. Socio economic Infrastructure (total of following a - e)									3,371,250	51.7%	
	a. Development for Education									615,000	(9.4%)	
	b. Health and Social Welfare									661,500	(10.1%)	
	c. Youth, Sports and Culture									661,500	(10.1%)	
	d. Women and Children welfare									330,750	(5.1%)	
	e. Miscellaneous									1,102,500	(16.9%)	
	Living House Repairs and maintenance									771,750	(11.8%)	
	Scout									110,250	(1.7%)	
	Contingencies									220,500	(3.4%)	
	4. Disaster Management and Relief (total of following a - g)										0	0.0%
	a. Kabikha (Food by work)										0	(0.0%)
	b. T.R (Test Relief)										0	(0.0%)
	c. Bridge										0	(0.0%)
	d. Employment for extreme poor										0	(0.0%)
	e. G.R rice										0	(0.0%)
	f. VGF rice										0	(0.0%)
	g. HBB Road										0	(0.0%)
	Sub-Total (A) (total of 1 - 4 avobe)										6,522,000	100.0%
	Closing Balance (B)										0	-
	Grand Total (Expenditure) (A) + (B) = (C)										6,522,000	-

Ukhiya Upazila									
Revenue Account									
Items \ Financial Year		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
		Amount	%	Amount	%	Amount	%	Amount	%
Receipts	1. House and Office Rent	798,253	4.4%	894,565	1.9%	1,061,489	4.7%	106,000	0.3%
	2. Hat Bazar(Market)	6,797,248	37.3%	6,870,364	14.2%	11,833,930	51.9%	25,390,889	65.4%
	3. Land Registration Fee (1%)	10,611,627	58.3%	11,139,686	23.1%	8,632,918	37.9%	10,954,959	28.2%
	4. Land Development Tax (2%)		0.0%	27,883,992	57.7%	101,759	0.4%	220,154	0.6%
	5. Sale of Schedule		0.0%	1,526,000	3.2%	1,154,987	5.1%	2,154,987	5.6%
	<b>Sub-Total (A)</b>	<b>18,207,128</b>	<b>100.0%</b>	<b>48,314,607</b>	<b>100.0%</b>	<b>22,785,083</b>	<b>100.0%</b>	<b>38,826,989</b>	<b>100.0%</b>
	Opening Balance (B)	0	-	0	-	14,444,281	-	0	-
	<b>Grand Total (Receipt) (A) + (B) = (C)</b>	<b>18,207,128</b>	<b>-</b>	<b>48,314,607</b>	<b>-</b>	<b>37,229,364</b>	<b>-</b>	<b>38,826,989</b>	<b>-</b>
	1. General 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%
	a) Honorarium and allowances for Chairman and Vice Chairman	330,000	(3.4%)	330,000	(5.8%)	463,000	(6.8%)	1,128,000	(11.3%)
Expenditure	b) Salary for Officers and employees	3,281,707	(33.7%)	3,281,707	(57.3%)	2,818,500	(41.6%)	4,102,500	(46.5%)
	Upazila Employees	186,000	(1.9%)	186,000	(3.2%)	224,000	(3.3%)	230,000	(2.6%)
	Expenditure for Govt. officials	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	UP Secretary	1,464,107	(15.0%)	1,464,107	(25.6%)	720,000	(10.6%)	670,000	(7.6%)
	Village Police	1,605,600	(16.5%)	1,605,600	(28.0%)	1,784,000	(26.3%)	3,012,500	(34.1%)
	Travelling allowances	26,000	(0.3%)	26,000	(0.5%)	90,500	(1.3%)	190,000	(2.2%)
	c) Other Institutional expenses	50,000	(0.5%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	d) Transfer to Gratuity fund	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	e) Vehicle r/m and fuel	50,000	(0.5%)	50,000	(0.9%)	50,000	(0.7%)	50,000	(0.6%)
	f) House rent	10,000	(0.1%)	0	(0.0%)	10,000	(0.1%)	60,000	(0.7%)
	2. Expenses for Tax collection	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Expenditure	3. Others 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%
	a) Telephone bill	30,000	(0.3%)	1,500	(0.0%)	78,775	(1.2%)	1,833	(0.0%)
	b) Electricity bill	0	(0.0%)	534,499	(9.3%)	279,667	(4.1%)	357,806	(4.1%)
	c) Holding Tax	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	d) Gas bill	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	e) Water bill	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	f) Land development tax	0	(0.0%)	19,390	(0.3%)	18,280	(0.3%)	18,280	(0.2%)
	g) Internal Audit Expenses	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	h) Legal expenses	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	i) Entertainment	180,000	(1.8%)	180,000	(3.1%)	240,000	(3.5%)	240,000	(2.7%)
Expenditure	j) Maintenance and service	100,000	(1.0%)	0	(0.0%)	71,000	(1.0%)	74,000	(0.8%)
	k) Advertisement bill	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	l) Other tax and bill	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	m) Contingencies	60,000	(0.6%)	48,000	(0.8%)	48,000	(0.7%)	48,000	(0.5%)
	n) Development Fair	50,000	(0.5%)	50,000	(0.9%)	100,000	(1.5%)	100,000	(1.1%)
	o) Scout Camp	50,000	(0.5%)	0	(0.0%)	50,000	(0.7%)	50,000	(0.6%)
	p) Book purchase	0	(0.0%)	0	(0.0%)	0	(0.0%)	0	(0.0%)
	q) Furniture purchase	30,000	(0.3%)	50,000	(0.9%)	150,000	(2.2%)	150,000	(1.7%)
	r) Office equipment purchase	30,000	(0.3%)	25,000	(0.4%)	200,000	(2.9%)	200,000	(2.3%)
	s) Tender schedule money deposit to Treasury	540,000	(5.5%)	0	(0.0%)	428,700	(6.3%)	471,570	(5.3%)
Expenditure	4. Tax collection Expenses (various registers, forms, receipt books etc.)	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	5. Plantation and Maintenance	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	6. Donation	887,659	9.1%	0	0.0%	0	0.0%	0	0.0%
	Donation to Social and Religious Institutes	600,000	6.2%	0	0.0%	0	0.0%	0	0.0%
	Donation to Institutions/Club within the Upazila area	287,659	3.0%	0	0.0%	0	0.0%	0	0.0%
	7. Celebration of National Days	100,000	1.0%	100,000	1.7%	100,000	1.5%	100,000	1.1%
	8. Sports, Education and Culture	100,000	1.0%	0	0.0%	0	0.0%	0	0.0%
	9. Repair and Maintenance of Office and Residential building	1,123,743	11.5%	0	0.0%	700,000	10.3%	700,000	7.9%
	10. Expenses on unexpected head	1,000,000	10.3%	0	0.0%	0	0.0%	0	0.0%
	11. Repair and Maintenance of Office Equipment	25,000	0.3%	0	0.0%	25,000	0.4%	25,000	0.3%
Expenditure	12. Repair and Maintenance Furniture	50,000	0.5%	0	0.0%	50,000	0.7%	50,000	0.6%
	13. Boundary Wall Construction	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	14. Maintenance Solar Panel	10,000	0.1%	10,000	0.2%	0	0.0%	0	0.0%
	15. Scholarship to talented and poor student	300,000	3.1%	0	0.0%	400,000	5.9%	400,000	4.5%
	16. Emergency Relief	400,000	4.1%	0	0.0%	500,000	7.4%	500,000	5.7%
	17. Deposit to Treasury for Tax and VAT	950,900	9.8%	1,046,900	18.3%	0	0.0%	0	0.0%
	<b>Sub-Total (A) (total of 1 - 17 above)</b>	<b>9,739,009</b>	<b>100.0%</b>	<b>5,726,996</b>	<b>100.0%</b>	<b>6,780,922</b>	<b>100.0%</b>	<b>8,826,989</b>	<b>100.0%</b>
	Transfer Revenue Surplus to Development Account (B)	8,468,119	-	42,587,611	-	30,448,442	-	30,000,000	-
	<b>Sub-Total (A) + (B) = (C)</b>	<b>18,207,128</b>	<b>-</b>	<b>48,314,607</b>	<b>-</b>	<b>37,229,364</b>	<b>-</b>	<b>38,826,989</b>	<b>-</b>
	Closing Balance (D)	0	-	0	-	0	-	0	-
	<b>Grand Total (Expenditure) (C) + (D) = (E)</b>	<b>18,207,128</b>	<b>-</b>	<b>48,314,607</b>	<b>-</b>	<b>37,229,364</b>	<b>-</b>	<b>38,826,989</b>	<b>-</b>

Development Account									
Items \ Financial Year		FY-2016-17		FY-2017-18		FY-2018-19		FY-2019-20	
		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%
	a. Government			0	(0.0%)	6,675,000	(10.8%)	6,824,000	(16.2%)
	b. Other Sources			0	(0.0%)	700,000	(1.1%)	400,000	(0.9%)
	2. Special Allocation (total of following a - b)			0	(0.0%)	15,000,000	(24.2%)	5,400,000	(12.7%)
	a. UGDP Project			0	(0.0%)	15,000,000	(24.2%)	5,000,000	(11.7%)
	b. LGD Project			0	(0.0%)	0	(0.0%)	400,000	(0.9%)
	3. Revenue Surplus			0	(0.0%)	39,568,442	(63.9%)	30,000,000	(70.4%)
	<b>Sub-Total (A)</b>			<b>5,420,000</b>	<b>100.0%</b>	<b>61,943,442</b>	<b>100.0%</b>	<b>42,624,000</b>	<b>100.0%</b>
	Transfer from Revenue Account (B)			0	-	0	-	0	-
	Opening Balance (C)	8,468,119	-	0	-	0	-	0	-
Expenditure	<b>Grand Total (Receipt) (A) + (B) + (C) = (D)</b>	<b>8,468,119</b>	<b>-</b>	<b>5,420,000</b>	<b>-</b>	<b>61,943,442</b>	<b>-</b>	<b>42,624,000</b>	<b>-</b>
	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%
	a. Agriculture and Irrigation	3,750,756	(10.0%)	3,750,756	(10.0%)	3,882,600	(10.0%)	800,000	(1.9%)
	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%)
	c. Small and Cottage Industries	1,875,378	(5.0%)	1,875,378	(5.0%)	1,941,300	(5.0%)	232,495	(0.6%)
	2. 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%
	a. Transportation	7,501,513	(20.0%)	7,501,513	(20.0%)	7,765,200	(20.0%)	26,940,000	(64.9%)
	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%)
	c. Public Health	5,626,135	(15.0%)	5,626,135	(15.0%)	5,823,900	(15.0%)	800,000	(1.9%)
	3. 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%
Expenditure	a. Development for Education	3,750,756	(10.0%)	3,750,756	(10.0%)	3,882,600	(10.0%)	2,500,000	(6.0%)
	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%)
	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%)
	d. Women and Children welfare	1,875,378	(5.0%)	1,875,378	(5.0%)	1,941,300	(5.0%)	1,030,000	(2.5%)
	e. Miscellaneous	1,875,378	(5.0%)	1,875,378	(5.0%)	1,941,300	(5.0%)	1,500,000	(3.6%)
	4. Disaster Management and Relief (total of following a - g)	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%)
	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%)
Expenditure	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%)
	<b>Sub-Total (A) (total of 1 - 4 above)</b>	<b>37,507,562</b>	<b>100.0%</b>	<b>37,507,562</b>	<b>100.0%</b>	<b>38,826,000</b>	<b>100.0%</b>	<b>41,524,000</b>	<b>100.0%</b>
	Closing Balance (B)	0	-	0	-	0	-	0	-
	<b>Grand Total (Expenditure) (A) + (B) = (C)</b>	<b>37,507,562</b>	<b>-</b>	<b>37,507,562</b>	<b>-</b>	<b>38,826,000</b>	<b>-</b>	<b>41,524,000</b>	<b>-</b>

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 Ukhiya 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.

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

**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

## Attachment 4.4.1

### Development Plans Promoted under Donor-supported Projects

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

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

## Attachment 4.4.2

### Steps of Development Planning in Paurashavas

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

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 analysis
6. 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

# **Chapter 5**

## **District Administration and LGED Field Office at District**

### 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.  |
| h. | 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.  |
| l. | Other functions that may be directed by the Government.  |

Source: Zila Parishad Act

## Attachment 5.2.1

### Major Functions of LGED

- |    |  |
|----|--|
| 1) | <b>Rural Infrastructure Development</b> <ul style="list-style-type: none"> <li>- Construction / Rehabilitation / Maintenance of Rural Road Bridge / Culvert</li> <li>- Development and Maintenance of Growth Centre/ Hat Bazar</li> <li>- Construction of Landing Station (Ghat) / Jetty</li> <li>- Construction of Union Parishad Complex</li> <li>- Construction of Upazila Parishad Complex and Upazila Parishad Extension Administration Building with hall room</li> <li>- Construction of Multi-purpose Cyclone Shelter</li> <li>- Tree Plantation</li> <li>- Implementing labour intensive activities through Labour Contracting Society (LCS)</li> </ul> |
| 2) | <b>Urban Infrastructure Development</b> <ul style="list-style-type: none"> <li>- Construction of Road and Footpath</li> <li>- Construction of Drain</li> <li>- Construction of Bus / Truck Terminal</li> <li>- Solid Waste Management</li> <li>- Construction of Community Latrine / Sanitary Latrine</li> <li>- Micro Credit Program</li> <li>- Income Generation related Training Program</li> </ul>   |
| 3) | <b>Small Scale Water Resource Development</b> <ul style="list-style-type: none"> <li>- Construction of Sluiceway</li> <li>- Construction Rubber Dam</li> <li>- Excavation and Re-excavation of Canals</li> <li>- Construction and Re-construction Embankment</li> <li>- Formation of Water Management Cooperative Society (WMCA)</li> <li>- Excavation of Pond</li> <li>- Micro Credit Program</li> <li>- Income Generation related Training Program</li> </ul>  |

Source: LGED Website

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

Position	Number
Additional Chief Engineer (Urban Management)	1
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 Planning)	1
Executive Engineer (Infrastructure Development)	1
Urban Planner	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.

**Chapter 6**  
**Development Assistance and**  
**Need Assessment of Infrastructure**  
**Development**

## 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 shown in the table below.

**Table 1 Infrastructure Implementation Mechanism 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	<ul style="list-style-type: none"> <li>Upazilas are included as direct target LGI</li> <li>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).</li> <li>The counterpart of the project is LGED; funds for infrastructure development in the Upazilas are allocated to the District LGED Office by LGED headquarter.</li> <li>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.</li> </ul>
Upazila Governance and Development Project (UGDP)	Yen loan	LGD	Expands the coverage by 100 Upazilas every year, eventually covers all 492 Upazilas	<ul style="list-style-type: none"> <li>Targeting all Upazilas</li> <li>Targeting at small-scale infrastructure development. Upazila Engineers are directly responsible for planning, approval, implementation and maintenance</li> <li>Limited involvement of the District LGED Offices</li> <li>Counterpart of the project is LGD; funds for infrastructure development are allocated directly to Upazilas from LGD headquarter.</li> </ul>
Northern Bangladesh Integrated Development Project (NOBIDEP)	Yen loan	LGED	14 Districts and 18 Paurashavas	<ul style="list-style-type: none"> <li>Upazilas are not direct target</li> <li>Counterpart of the project is LGED; funds for infrastructure development in Upazilas are allocated to District LGED Office by the LGED headquarter.</li> <li>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.</li> </ul>

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).

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

Project Name	Reviewed Documents	Review Results
Upazila Governance and Development Project (UGDP)	<i>The Study of the Upazila Governance and Development Project, Final Report</i>	<ul style="list-style-type: none"> <li>Final report of the preparatory survey</li> <li>There is no description of administrative procedures for infrastructure development in Upazilas.</li> </ul>
	<i>Operational Guidelines, Part I-I: Sub-project Planning and Implementation under Component 1</i>	<ul style="list-style-type: none"> <li>Guidelines for the implementation of sub-projects developed by the SAPI (not yet formally approved by the LGD)</li> <li>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.</li> </ul>
Northern Bangladesh Integrated development Project (NOBIDEP)	Guidelines and manuals, especially for <ul style="list-style-type: none"> <li>G-04UGIAP Implementation Guidelines</li> <li>P2-F01 Guidelines for Paurashava's Adequate Staff Structure Development</li> <li>P2-F02 Handbook on Paurashava Administrative and Office Management</li> <li>P2-F03UGIAP Monitoring Format</li> <li>P2-F04 Guidelines for the Standing Committee Formation and their Activities</li> </ul>	<ul style="list-style-type: none"> <li>Mostly concerned with Paurashavas, there is no description of Upazilas</li> <li>There is no detailed description of the administrative procedures for infrastructure development, including those relating to Paurashavas.</li> </ul>

## Attachment 6.1.1

Project Name	Reviewed Documents	Review Results
Upazila Integrated Capacity Development Project (UICDP)	<i>Guidelines for Upazila Integrated Development Planning</i>	<ul style="list-style-type: none"> <li>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.</li> </ul>
Inclusive City Government Project (ICGP)	<i>Guidelines for Implementation of Infrastructure Subproject</i>	<ul style="list-style-type: none"> <li>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.</li> </ul>
	<i>Operation Guideline for City Governance Project</i>	

Source: JICA Survey Team

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

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

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

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

Source: JICA Survey Team

## Summary of Implementing Organizations and Projects in Target Paurashavas

Project Name	Period	Fund Source	Project Cost (BDT million)	Sector	PMO	Paurashavas		
						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	-	-	•

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

## Summary of Implementing Organizations and Projects in Target Upazilas

Project Name	Period	Fund Source	Project Cost (BDT million)	Sector	PMO	Upazilas			
						Chakaria	Moheshkhali	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 - Electrification	- LGED	-	-	•	-
Multipurpose Disaster Shelter Project	September 2018 – August 2023	WB	49,710	- Disaster Management	- LGED	•	•	•	•
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	-	•	-	•

## Attachment 6.2.3

Project Name	Period	Fund Source	Project Cost (BDT million)	Sector	PMO	Upazilas			
						Chakaria	Moheshkhali	Teknaf	Ukhia
Upazila Muktiyoddha 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	•	•	•	•
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

## Attachment 6.2.4

### Summary of Projects Funded by Donor Organizations

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

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

## Proceeding Subprojects in Target Paurashavas

Project Name/Infra	No. of Subproject			Subproject Cost (BDT Million)			Note
	Chakaria	Moheshkhali	Teknaf	Chakaria	Moheshkhali	Teknaf	
Municipal Governance and Services Project							
- Road & Bridge - Drainage - Electrification - Others	6	-	3	1,083	-	84	Road, drain, street light and tree plantation
Important Urban Infrastructure Development Project (2nd Phase)							
- Road & Bridge	8	6	1	109	70	10	Road (11km)
- Drainage	-	-	1	-	-	11	Drain (0.4km)
Urban Infrastructure Improvement Project							
- Road & Bridge	-	5	-	-	42	-	Road (3km)
- Drainage	-	1	-	-	12	-	Drain (0.3km)
Earthen Road Repair and Drain Excavation							
- Road & Bridge	-	-	8	-	-	10	Earthen road repair
- Drainage	-	-	1	-	-	0	Drain
Sustainable Solutions to Solid Waste Management Project							
- Solid Waste Management	-	-	2	-	-	n.a	Compost plant, collection point, etc.
Community Latrine, Household Latrine, Deep Shallow Tube Well, Reverse osmosis plant, Household Water Treatment, etc.							
- Sanitation	-	-	1	-	-	80	Community latrine
- Water Supply	-	-		-	-		Deep/shallow tube well
Fecal Sludge Treatment Plant							
- Sanitation	-	-	1	-	-	20	Fecal sludge treatment plant

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

## Proceeding Subprojects in Target Upazilas

Project Name/Infra	No. of Subproject				Subproject Cost (BDT Million)				Note
	Chakar ia	Mohes h-khali	Tek- naf	Ukhia	Chaka ria	Mohes hkhali	Tek- naf	Ukhia	
Emergency Assistance 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 Management	-	-	1	3	-	-	111	339	Cyclone shelter (10nos), slope projection
- Others	-	-	1	2	-	-	31	104	Boundary wall, Food distribution center
Program for Supporting Rural Bridges									
- Road & Bridge	-	1	-	-	-	4	-	-	Bridge (15m)
- Drainage	-	-	1	-	-	-	4	-	Box culvert (11.6m)
Emergency Multi-Sector Rohingya Crisis Response Project									
- Road & Bridge	-	-	-	2	-	-	-	n.a	2 bridges (20m & 40m)
- Road & Bridge / Drainage	-	-	1	8	-	-	149	652	Road & drain (14km)
- Disaster Management	-	-	-	1	-	-	-	462	Cyclone shelter (12nos)
- Others	-	-	-	1	-	-	-	19	Administration and distribution center
Municipal Governance and Services Project									
- Road & Bridge	-	-	3	-	-	-	n.a	-	Road & drain
- Drainage									
Multipurpose Disaster Shelter Project									
- Disaster Management	2				3,284				Cyclone shelter (new construction: 62nos, rehabilitation: 120nos)
Second Rural Transport Improvement Project									
- Others	-	-	-	1	-	-	-	12	Market
Flood & Disaster Damaged Rural Road Infrastructure Rehabilitation Project									
- Road & Bridge	1	-	-	-	5	-	-	-	Road
Construction of Under 100m Bridges on Upazila, Union & Village Road Project									
- Road & Bridge	-	-	-	2	-	-	-	128	2 bridges (60m and 96m)
Country Wide Rural Market Infrastructure Development Project									
- Others	1	-	-	1	31	-	-	33	Market buildings
Greater Chittagong District Rural Infrastructure Development Project (Chittagong & Cox's bazar District)									
- Road & Bridge	15	4	2	7	103	64	28	83	Road (19km), 2 bridges (28m and 50m)
- Others	1	-	-	-	5	-	-	-	Market
Greater Chittagong Rural Infrastructure Development Project-3									
- Road & Bridge	4	8	3	13	89	56	49	200	Road (67km), bridges (65m, 18m & 40m)
- Road & Bridge / Drainage	-	2	-	-	-	18	-	-	Road & drain (2km)
Village Road Rehabilitation Project									
- Road & Bridge	-	-	2	-	-	-	7	-	Road
Upazila & Union Road Large Bridge Construction Project									
- Road & Bridge	-	-	2	-	-	-	118	-	Bridges (35m & 96m)
Periodic Maintenance									
- Road & Bridge	7	4	6	-	84	35	41	-	Road maintenance
- Road & Bridge / Drainage	1	2	-	4	1	2	-	3	Road & Culvert maintenance
Important Rural Infrastructure Development Project on Priority Basis									
- Road & Bridge	4	1	2	3	36	8	6	16	Road (11km)
- Road & Bridge / Drainage	-	-	3	1	-	-	31	6	Road & Culvert (4km)
General Social Infrastructure Development Project									
- Others	28	5	6	-	7	8	2	-	Religious facilities
Maintenance of Poribesh Department Bhaban at Sentmartin									
- Others	-	-	1	-	-	-	2	-	Information center
Upazila Town (Non- Municipal) Master Plan Preparation and Basic Infrastructure Development Project									
- Road & Bridge	-	-	-	1	-	-	-	26	Road (2km)
- Drainage	-	-	-	2	-	-	-	18	Culvert (2km) and Drain (1km)
- Sanitation	-	-	-	1	-	-	-	1	Toilet
Construction of Historical Sites of Liberation War & Construction of Muktiuddho Memorial Museum									

## Attachment 6.2.6

Project Name/Infra	No. of Subproject				Subproject Cost (BDT Million)				Note
	Chakar ia	Mohes h-khali	Tek-naf	Ukhia	Chaka ria	Mohes hkhali	Tek-naf	Ukhia	
- Others	-	1	-	1	-	3	-	3	Memorial monument
Upazila Muktijoddha Complex Project									
- Others	1	-	-	-	20	-	-	-	Upazila complex
Construction of Town and Union Land Office Across the Country									
- Others	1	1	1	1	16	17	9	16	Union land office
2020 Joint Response Plan for Rohingya Humanitarian Crisis (WASH 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)

## Attachment 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 <sup>5</sup>	93 households with 545 people were estimated at the appraisal <sup>6</sup>	680 People
Place of Resettlement	44 households: Sairar Dale Village, Matarbari Union, Moheshkhali Upazila	• Not Provided. • Monetary compensation only <sup>7</sup>	To be confirmed after Resettlement Action Plan (RAP)	• Not Provided. • Monetary compensation only	• Not Provided. • Monetary compensation only <sup>8</sup>
Progress of Resettlement / Monetary Compensation	Completed. Conducted from September 2019 to July 2020	Not started	To be conducted after RAP <sup>9</sup>	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)

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

<sup>6</sup> The affected households were not relocated since their house or land were not acquired.

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

<sup>8</sup> Ditto.

<sup>9</sup> Number of affected households is planned to be identified around March to June 2021

# **Chapter 9**

## **Project Implementation**

## 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.

**Table 1 Detailed Amendments of PPA/PPR**

Project	Detailed Amendments of PPA/PPR
ICGP	<ul style="list-style-type: none"> <li>- Use of lottery for awarding contracts shall not be allowed.</li> <li>- No qualification / experience requirements shall not be allowed.</li> <li>- Rejection of bids above or below 5 percent of the estimated cost shall not be allowed.</li> </ul>
EAP	<ul style="list-style-type: none"> <li>- The eligibility of bidders shall be as defined.</li> <li>- 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.</li> <li>- Bids shall not be rejected based on percentage above or below the estimated cost.</li> <li>- Use of lottery for awarding contracts shall not be allowed.</li> <li>- Bids shall not be rejected, and new bids solicited without ADB's prior concurrence.</li> </ul>
EMCRP	<ul style="list-style-type: none"> <li>- Use of lottery for awarding contracts shall not be allowed.</li> <li>- No qualification / experience requirements shall not be allowed.</li> <li>- Bids shall not be rejected based on percentage above or below the estimated cost.</li> <li>- Model bidding documents agreed with WB shall be used.</li> <li>- The eligibility of bidders shall be as defined.</li> <li>- The request for bids document shall require that bidders present a signed acceptance confirming compliance with, WB's Anti-Corruption Guidelines.</li> <li>- Procurement documents include provisions intended to adequately mitigate against environmental, social, health and safety risks and impacts.</li> </ul>

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

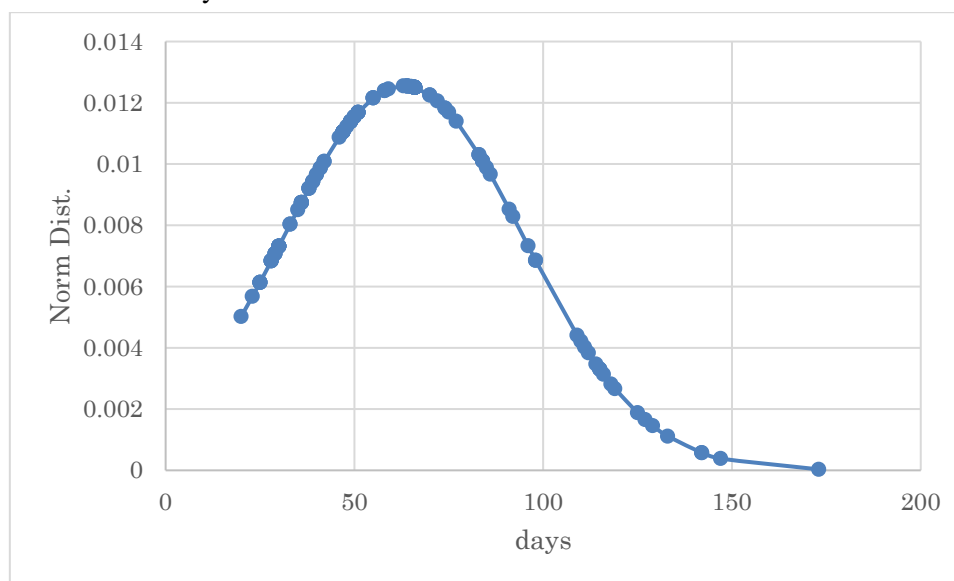
Clause 2 of PPR 2008 defines that Procuring Entity (PE) is an entity having administrative and financial powers to undertake Procurement of Goods, Works or Services using public funds. In case of the subprojects regarding civil works in Chakaria, Moheshkhali, Teknaf and Ukhia upazilas under EAP and EMCRP, 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 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.

**Table 2 List of Consulting Firms in Bangladesh and its Location**

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

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](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 participating the tender in the tender documents. This is another reason that local contractors cannot 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)

- 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.

**Table 4 List of Standard Tender Documents for Goods**

Serial No	Code	Type	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

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

**Table 5 List of Standard Tender Documents for Works**

Serial No	Code	Type	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	Preliminary Working draft: Standard Pre-qualification Document (International) for Procurement of Works (for values above BDT 3500 lakh) [January 2010]	02/08/2017
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

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.

**Table 6 List of Standard Tender Documents for Services**

Serial No	Code	Type	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

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 Director<sup>1</sup>

Up to BDT 3 Cr.: B-Class Project Director<sup>2</sup>

Up to BDT 1 Cr.: C-Class Project Director<sup>3</sup>

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

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

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

<sup>3</sup> 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)<sup>4</sup>. 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.

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<sup>4</sup> 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 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/year

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

Emission Reduction (Other Public Facilities)

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

### Risk Management Framework

Potential Project Risks	Assessment
<b>1. Stakeholder Risk</b>	Probability: L
(Description of risk) Complains from people who provide land or need to relocate	Impact: L Analysis of probability and impact: The probability and impact are low because there is no large-scaled land acquisition and resettlement in the Project. 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
<b>2. Executing Agency Risk</b>	
<b>2.1. Capacity Risk</b>	Probability: H
(Description of risk) Delay or insufficient staff assignment in project implementing organizations (e.g., PMU, PIO, UEO and PIU)	Impact: H Analysis of probability and impact: 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 the Project. 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
<b>2.2. Governance Risk</b>	Probability: M
(Description of risk) Lack of coordination among project implementing organizations	Impact: L Analysis of probability and impact: The probability is middle. Many organizations involve for implementation of the Project. Lack of coordination will lead to delay or deteriorate the Project. Mitigation measures: 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): N/A
<b>2.3. Fraud &amp; Corruption Risk</b>	Probability: L
(Description of risk) Fraud & corruption for selecting contractors at procurement stage	Impact: H Analysis of probability and impact: The probability is low since all procurement processes are monitored through e-Procurement system. However, once a fraud 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
<b>3. Project Risk</b>	
<b>3.1. Design Risk</b>	Probability: L
(Description of risk) Design failure due to insufficient detailed design	Impact: L Analysis of probability and impact: Probability is low since the technologies required in the Project are common in Bangladesh and the similar types of 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
<b>3.2. Program &amp; Donor Risk</b>	Probability: L
(Description of risk) Selecting contractors without respecting JICA Procurement Guidelines	Impact: H Analysis of probability and impact: Probability is low because most of clauses in Public Procurement Act and Public Procurement Rules comply with JICA 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): N/A
<b>3.3. Delivery Quality Risk</b>	Probability: L
(Description of risk) Lack of safety and security management	Impact: H Analysis of probability and impact: The impact of this risk will be high in case of small contractors considering such small contractors neither have sufficient

## Attachment 9.7.1

Potential Project Risks	Assessment
	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 cyclone, flood, or prolonged rainy season	Analysis of probability and impact:
	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
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