Planning Situations in the Union Parishad of Bangladesh and outline of

A Planning Guideline

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Abbreviations

ADB-Asian Development Bank
ADP-Annual Development Plan
BARD-Bangladesh Academy for Rural Development
BD-Basic Democracy/Basic Democrat
BDO-Basic Democracy Order
CBO-Community Based Organisation
CSO-Civil Society Organisation
CVDP-Comprehensive Village Development Programme
DC- District Council
GR-General Relief
LGED-Local Government Engineering Department
LGSP-Local Government Support Programme
NGO- Non-Government Organisation
RESP-Rural Employment Support Programme
SSWRDSP-Small Scale Water Resources Development Sector Project
TR- Test Relief
UC-Union Council
UPGP-Union Parishad Governance Project
UZGP-Upazila Parishad Governance Project
UZP-Upazila Parishad
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Preface

The practices of making sound and comprehensive planning and a pragmatically prepared budget are two of the basic instruments that can provide the Union governance a real institutional edge. The new UP Act 2009 made clear provisions for five year rolling plan and annual development plan for the UPs. The law also made provisions for a transparent budget. So far the UPs made some head way in preparing a budget but still lack capacity to prepare proper plan.

Government for the first time initiated a special ‘Rule on Planning’ like the existing ‘Budget Rule’. It is expected that UPs will get relevant technical and capacity building support to initiate Five Year and Annual Development Plan as envisaged in the law and rule. The guidelines initiated here is merely to supplement the UP law and Rule in undertaking planning function systematically. The Guidelines tried to provide a pathway so as to implement planning function by creating UPs own support network. The planning function the UPs have to address as process, and the planning at UP will evolve as a process from within.

While initiating the process we have had cooperation from UP representatives, Professionals, government officials such as Upazila Nirbahi Officers and Deputy Director (Local Government), Staff members of LGSP-LIC. We express our profound gratitude to all of them. Special mention should be made of Mr Jesmul Hasan, Programme officer of UNCDF who not only accompanied me in the field, he translated and summarised the recently drafted UP Rules on Planning and Budget which is annexed in the report.

The planning guidelines need to be finalised after the finalisation of relevant rules. The guidelines at an opportune time also need to be rewritten in Bangla for the benefit of its real users. A capacity development plan has to be developed for the UPs for putting the Planning rule and guidelines into practice. It is reported that a World Bank team of experts are preparing a comprehensive “Operational Manual” for UPs as part of upcoming project LGSP-2. It is expected that the planning guidelines may be incorporated in the comprehensive manual during its finalisation. In the meantime, all key stakeholders especially LGD, UNDP and UNCDF may provide valuable comments and suggestions for further improvement of the guidelines.

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Part -1: Situation Analysis: Planning at the UPS

1. Background

The Union Parishad in Bangladesh is the oldest grassroots level elected body contained, continued and gradually developing its functional ability for nearly one and a half centuries. The UP emerged with the name Chowkidari Panchayet in 1870 as ‘watchmen’ body in the background of First war of Independence in India in 1857 and within a decade a local body ‘Union Panchayet’ emerged with more respectable role under the influence of Lord Ripon’s famous Resolution of Local Self-government in 1882. The Chowkidari Panchayet and Union Panchayet were combined with a new name ‘Union Board’ under ‘The Bengal Village Self-government Act 1919’. The Union Board got a popular ground and within two decades of the act Union Boards were set up throughout the whole province of Bengal. The Boards were given broader responsibilities mainly in four areas,

1. Supervision of Chowkidars (Watchmen) for maintenance of law and order,
2. Limited municipal functions of maintaining roads, bridges and water bodies,
3. Establishment and upkeep of schools and dispensaries, and lastly
4. Supply of information to the District Board.¹

The Union level local government organisations assumed a host of development functions with the act of 1919 and activities gradually expanded enormously during the last decade of Pakistan with a new legal instrument known as ‘Basic Democracies Order (BDO) 1959’. Under the BDO of 1959, a four tier LGI was initiated with Union Council at the lowest and Divisional Council at the highest levels. The Union Boards were renamed as Union Councils (UC) under the BDO since the 1960s. The resources from central and provincial governments started flowing towards local governments mainly in the name of a programme called Rural works Programme (RWP). The Unions Councils in the 1960s were not flourishing isolated, Thana council (TC) and District Councils were also remained very much functional and Divisional level Councils were at the apex for over all supervision. Flow of cash resources to the UC, TC and DCs made lot of development impacts at the grounds during the decade (1960-1970).

The Rural Works Programme (RWP) was the major programme addressed to the physical infrastructure development during that time through UCs and TCs, and those two councils used to follow certain principles for adoption and implementation of schemes under RWP. The RWP devised infrastructure planning and scheme preparation guidelines for the UCs and TCs backed by technical assistance from Pakistan Academy for

¹ Out of the three tier rural and single unit municipality as urban local government institutions during British time, District Councils used to play a supervisory role over others. Later it became four-tier structure with the introduction of Divisional Councils during the BD years but still the District council played the pivotal role.
Rural Development (PARD, Comilla) to the RWP wing of the provincial government. One of the basic requirements the RWP established in the UCs and TCs was the physical mapping system. All the UCs and TCs have had their base maps and then the subsequent development vision used to get reflected in a new map planned for future intervention. They were required to prepare maps for roads, canals and other physical infra-structures. Combining all the maps the UCs and TCs used to create UC Plan Books and TC Plan Books on the physical infrastructures of their respective Union and Thana(current Upazila).The legacy of Plan books based on maps or map supported plan book system discontinued after the liberation(1972 onwards) mainly due to emergency nature of the operation of relief and rehabilitation in a post war situation. The UCs were renamed as Union Parishad (UP) and all the subsequent laws active in the field of UP during post-independent Bangladesh added ‘planning’ as one of the basic functions of UP without a clear operational guidance, proper technical support and monitoring. As a result the old map based UC Plan Book lost its relevance and further refinement, and without creating an alternative the UP planning system lost its practicing gear. The Local Government Engineering Department (LGED) with support from Rural Employment Support Programme (RESP) had taken steps to formulate and distribute the ‘Union Plan Book’ in 1992 so that infrastructure development schemes can be taken up in a planned manner at the local levels. The Union Plan Book developed by LGED suggested five chapters where at least 34 maps are suggested to be drawn for different sectors like roads, drainage and embankment, irrigation and land use. Guidelines are also provided in the book to avoid confusion. All schemes for next five years in an UP are needed to be shown in the respective maps.² The Union Plan Book prepared under RESP has not been followed up subsequently.

The latest Act effecting UP passed in 2009 upholds the planning function of UP with a more robust way by providing scope for technical assistance from as many as ten directorates of seven ministries; which the UP can draw from the services of the officials transferred to the UP. As far as political supports, the Ward Shava and Standing Committees can be used effectively. The experiences of old RWP, RESP and the latest experiments of LGSP-LIC with participatory planning may be useful for embarking on a pragmatic planning guidelines for the UPs in making the spirit of the UP ACT 2009 effective and functional.

2. Legal obligation (de-jure) for UP Plan

Union Parishad (UP) is regarded as one the oldest functioning local government institutions in Bangladesh. Because the physical proximity and common people’s affiliation with this institution is very close and intimate. The recently enacted Local Government (Union Parishad) Act 2009 added few new dimensions to the traditional functions of UPs as vital institutions for local governance and local development. These include Ward Shava, Ward meetings, Participatory budget and participatory planning. Chapter II (structure, function, power and operation) of the act elaborately dealt with the formation of Ward Shava, power, function and procedures of Ward Shava meetings. The section 47 (Gha) and schedule 2 under the same section placed five year and annual plan as the first function of the UP. Also in Chapter X (on budget and audit) of the act under section 57 (1 & 2) mentions about open budget and role of ward meetings in the process of preparing the budget. Ward meetings, participatory budget and placing budgets in an open public meeting have been introduced and practiced under the initiative of LGSP-LIC during last five years(2006-2011), with the incorporation of those experiences in the latest law(2009) made those practices mandatory from 2010 for all UPs of the country.

² Local Government Division (M/O LGRD&C), (1992) UNION PLAN BOOK, LGED, Dhaka. The Cover of the Book may be seen in Annex-5.
2. Real Practices (de-facto) of planning and Budgeting at UP

Plan, budget and financial management are few of the weakest areas of UP activities. The budgets which were being presented as part of rituals in so called ‘Open Sessions’ in most cases do not or cannot reflect the financial realities of a UP. These were mostly ‘fictitious budgets’ being prepared to satisfy the project formalities. The way resources flow and disbursed to the UPs a real budget cannot be prepared under such a situation. No UP knows how much grant (cash and kind) or revenue transfer they are going to receive except 10-20% of their own revenue. In the absence of universal grant formula or policy, allocation fluctuates substantially between the years. The UPs also grossly lack capacity to prepare a realistic budget in a professional manner. The budget UPs so far made for last few years in many of the project areas are mostly driven by the projects. The current UP budgets in real sense are notional estimates of income and expenditure, at the end of the year the total amount varies from 40 to 60 per cent. The budgeting process is not fully internalised and institutionalised yet.3 The relationship or linkages of plan with budget is hardly found.

In the name of planning what had been practiced so far is mainly discussion for preparing a scheme list with populist overtone from a mass gathering. Some of the schemes are prioritised after the meetings and implemented depending on the resources available to the UPs. This is a process emerged through project inducement to distribute project money equally among the nine Wards of the union. This has been popularly called to be the ‘participatory plan and budget’ of the UPs in some of the donor funded project documents. In fact, there are no planning documents in the UPs with any medium and long term visions and goals. The scheme list found as the ‘plan document’ dominates the physical infrastructure only.4

In spite of a general gloomy statement, it can be said that need for a good plan and a sound budget is felt very strongly with the practices so far initiated (with all its limitations) and scopes and opportunities have been created for further refinement of planning and budgeting process in future.

3. Reasons for partial or no planning at the UPs

The reasons for not having sound plan and proper budget are, firstly, the absence of strict financial discipline at local government levels. No authority (assign by the government) ever took any responsibility or interest to oversee whether any UP at all prepared any plan or budget. Even those who prepared budgets were never appreciated officially. Secondly, the UPs are not competent to prepare a plan and budget properly as they lack technical capacity to do it. No technical assistance was provided for initiating a sound planning except suggesting a ward level public meeting. Budget rules and procedures are hardly understood at the Ward and UP levels. Thirdly, amount and quantity of resources are not at all predictable on the part of UP to formulate a plan and budget. Fourthly, though there was a budget rule to follow, there is an absence of any uniform planning guidelines except some separate executive guidelines and circular for different projects and programmes from different ministries and directorates. Fifthly, the advocates and activists over emphasise on

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3 Visit to five UPs in Barguna, Sirajgonj and Satkhira confirmed the idea.
4 The plan document of two unions of Hobigong (Nobigong) and Sirajgonj (Purnimagathi) have been reviewed.
participation rather than having a concrete plan. The method for participation was not based on well-designed content and method but mostly an overcrowded public meeting have been substituted for participatory plan and budget meeting.

5. Rationale for a fresh start with the new law and new Parishad from 2011

It is an established fact that resources from the government to the UPs in general have been increased for last few years. Though revenue budget did not register substantial growth but the development budget is increased to a mentionable proportion through the new ‘Basic Block Grant’ (BBG), Extended Block Grant (EBG) and Performance Based Grants (PBG). If the resources under Food for work, Cash for work, GR, TR, other projects and ADP added together, the amount is roughly around Tk. 5-7 million per UP. Under the ‘Social Safety Net Programs’ resources channelled for old age pensions and stipends for poor, disabled, freedom fighters, poor pregnant and lactating mothers and other stipends in primary and high schools on an average reach to another 5-8 million Tk in a UP area. In addition, if the resources of other national and NGO projects under implementation in any UP are added, the amount rises to much higher level. The point we want to make here is that if any UP directly and indirectly receive Tk. 10 million on an average per year and get the opportunity to utilise those under a well thought out plan, it obviously can do miracle in five years. It has to be understood at the highest policy level as well as UP and UZP levels.

The elections in the UPs are completed by the first week of July, 2011. A new set of leadership is going to take over the UPs and they will get the opportunity to work for UPs for a full five year term. It is expected that every UP will look forward to have a development vision and prepare a five-year plan which will cover the period 2011-2016. The terminal year will coincide with the year MDG decade ends and also the 6th five year plan (SFYP) period of the government of Bangladesh. The next five years (2011-2016) may be taken as the beginning of UP’s First five Year Plan. The second Five Year plan of the UPs will begin in the year 2016 and end in 2021 with the Golden jubilee of the independence of Bangladesh. If a sound planning process can be initiated in 2011 for five years for the first time, it may likely to attain a reasonable level of perfection during the second plan. Earlier there were practices of ”Thana Plan Books” and ”Union Plan Books” for physical infrastructural development, documentation of which could be found in BARD, Comilla and LGED Dhaka. The LGED and BARD also initiated planning exercises at village levels under two of their projects called ‘Small Scale Water Resources Development Sector Project (SSWRDSP in almost in 200 village units under ADB finance) and Comprehensive Village Development program (CVDP- in about 100 villages) respectively, those could be used as first hand experiences. But socio-economic and poverty reduction strategy or plan in UP level were never practiced seriously so far. A comprehensive plan framework has to be developed and UP leaders have to be well-oriented on the need, importance and methods of adoption and implementation of the plans. Along with the Infrastructural development like roads, bridges; social development programs like education, health, agriculture, poverty reduction etc. could be consolidated in one single plan which will in turn be reflected in the budget. The UPs lack capacity in having a proper plan document. Serious capacity building efforts are needed to develop ‘planning guidelines’ or ‘operational manuals’ through which a definite plan vision could be created among the UP leadership. The LGSP-2, the UPGP, UZGP and other projects can support government to initiate a rigorous planning exercises at all UPs and UZPs of the country.

6. What is first? Plan or participation- perhaps both through a defined process

‘Plan’ is one of the basic outputs and impact of the plan (after implementation) may be considered as ultimate outcome of the whole process. ‘Participation’ is basically a tool as well as a process for getting proper input in the process of preparing the plan at one level and at another level ‘participation’ may also be considered as an output by itself. In our previous efforts towards having a plan and budget ‘participation’ has been utilised as a tool in a vigorous way. But at some point, it was all participation without any concrete plan. There were participations but the basic output, a concrete plan has not been achieved. The participation was also not done in a planned and structured manner. The basic participation tool deployed was traditional ‘public meeting’ approach with speeches and demands. In all future initiatives for plan and budget preparation of UPs, rigorous participation process has to be followed with clearly defined method, contents for participation and stages /levels of participation. The final output and outcome have to be valued at the end. The end (Plan) and means (participation) both should get equal consideration.

Part-2

Outline of a new Operational Guidelines for UP Planning

Legal direction regarding planning

The UP Act 2009 clearly provides directions to the UPs to prepare, approve and implement Five Year(FYP) and Annual Development Plans (ADP). The Article 47 of the act single out four broad functions of UP and out of these four functions, preparation and implementation of plan (local economic and social development planning) is regarded as one of the four basic functions of UP. The act added one separate schedule (Schedule -2) listing major functions of UP and in the schedule, the first function listed is the making of ‘Five Year and Annual Development Plans’.

The government drafted few rules to facilitate the enforcement of this important legal provision and two separate rules already drafted for helping UPs to prepare plan and budget. The English translation of which may be seen in the annex 1. The planning guidelines initiated here will draw the various provisions from the draft legal instrument already in circulation and also the reality that observed in the field.

Organisational arrangement within UP for preparing plans

The UP is the apex body at the Union. Within and around UP, there are other organisations and persons whose help and cooperation are needed in the process of preparation, implementation, support and monitoring of the plan. The UPs for the purposes of planning need to create a network structure for cooperation and coordination at different levels. The network will provide necessary help and assistance to complete the total cycle of the planning process. The UPs may procure the required assistance by utilising the services of the following committees, organisations and expert personnel in a composite way and may create a network of organisations for planning within the UP.

1. Special UP Sub Committee on Plan Coordination
2. 9 Ward Shavas
3. 13 Standing Committees of UP
5. Local NGOs/CBOs/ civil society Organisations
6. 11 Officials of 7 ministries transferred to the UPs

**Metrix-1: Organisation for planning at UP**

**UNION PARISHAD**
- Chairman – 1
- Members - 12

**PLAN COORDINATION COMMITTEE (PCC)**
- UP members (Preferably SC chairs of finance & Establishment, Birth & Death Registration, Accounts & Audit and Tax Assessment & Collection)
- All heads of eleven govt. functionaries work at UP

**Standing Committees (SC)**

- Health, Education & Family Planning
- Agriculture, Fishing, Live stock
- Infrastructure Development, Preservation & Maintenance
- Sanitation Water Supply & Sewerage
- Social Welfare & Disaster Management
- Environment Development & Plantation
- Family dispute resolution, Women & Children’s Dev.
- Culture & Sports
- Law & Order

**WARD SHAVA**

1 2 3 4 5 6 7 8 9

**Logistics and other pre-conditions for plan**

- A work plan for preparation of the five year and annual development plan is necessary at all UPs,
- Resource Mapping has to be done to support the plan
- Preparation of a UP data base
- Arrangement of interactions for planning input from different stakeholders
- Linking plan with budget and resources

The whole efforts suggested in the guideline will be focussed to get the following Products or Outputs:

1. A UP Data Book;
2. Resources map and resource inventory
3. Draft Five Year and Annual Development Plan
4. A pragmatic annual budget

Steps and processes to be followed for creation of Data Base and Plan Book

Step-1: Drawing proper ToR and procedures to make the planning paraphernalia of UP active and functional

The Plan Coordination Committee (PCC): A Sub-committee can be formed and be approved in a UP meeting and the committee may be designated as Plan Coordination Committee (PCC). The Chairs of three Standing Committees such as, Finance and personnel, Audit and Accounts and Taxation may be made members of this committee as these committees do not deal with any specific development and services sector. The Officials of all the sectorial ministries and departments transferred to the UP need to be associated with this committee as members. One of the competent officials may act as the Member-Secretary to the committee. A ToR for the committee need to be prepared and approved by the UP (A draft is provided in the annex-2). The PCC will perform the following functions:

1. Prepare a data base of the Union with the assistance from Ward Shava, relevant departments and SCs;
2. Collect plan ideas and proposals from the rest of the 9 Standing committees and Ward Shavas;
3. Exchange of ideas with NGOs, CBOs, CSOs and private sector and also exchange the draft integrated plan in the Ward Shavas;
4. Creation of UP resource inventory and Resource Map
5. Draft an integrated UP Development Plan document for approval.

Involvement of Standing Committees (SC): The UP should form SCs within 30 days of their taking oath after elections. The ToR for the SCs have to be drawn and orientation programme has to be arranged for the SCs within the week of its formation (Draft ToR for the SCs is provided in the annex-4). The UP will have to adopt TOR of all the SCs in a regular meeting.

The SCs will be composed of UP members, experts/enthusiasts/CBO/CSO members from the locality and officials of the relevant departments working at the UP level. The SCs will basically discharge the following functions:

1. Create data base in their relevant areas/subjects, help to create a consolidated UP Data Book and update the data at the end of each year;
2. Create a development vision on their respective area(s) and formulate plan proposal within the SC’s own area/subject;
3. Propose expenditure proposal and development schemes on the relevant sector under the purview of the committee;
4. Perform watch-dog function on the government and non-government agencies working at union levels;
5. Observe the performance of UP on the specific area include in the ToR of the SC and produce observation reports for discussion in the UP.
6. Assist UP in monitoring and evaluation of schemes and projects under FYP and ADP

Mobilisation of Government and Non-Government Functionaries

Besides the UP Secretary and Village Police, according to the Schedule -3 of the UP ACT 2009, there is a long list of government functionaries working at the Union level. The list may be seen underneath:

1. Ministry of Local Government: A)Sub-Assistant Engineer from LGED and other staff

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B) Tube-well Mechanics of DPHE

2. Ministry of Agriculture: Sub-assistant Agricultural extension officers and their staff
3. Ministry of Health and Family Welfare: A) Health Inspector and Health Assistant and their staff

B) Family Welfare inspector and Family Welfare Assistants and their staff

4. Ministry of Primary and Mass Education: Assistant Education Officer and his staff
5. Ministry of Fisheries and Livestock: a) Veterinary Field Assistant from Livestock and b) Field Assistant of Fisheries Department
6. Ministry of Social Services: Union Social Worker of Social Services department

The UP should mobilise the officials supposed to work with them by having dialogues with the Upazila and district level officials. The office accommodations for all those have to be arranged within the UP building/premise. A notification directing the ministries to instruct their UP level officials to utilise the facilities created at the UP complex is issued by the Cabinet Division on 26/06/2007 (Notification No-72). The UP should also create an incentive system for the officials to work with the UPs and start their offices at the UP complex.

**NGO and CSOs:** In every UP there are NGO,CBO and CSO activities of different types. The UP have to establish effective functional relationship with the NGOs,CBOs and CSOs working in the Union. The NGOs,CBOs and CSOs may extend supports in creating UP Data Base and Data Book. They may also collaborate in developing joint schemes and projects with UP. They may also help in capacity building of the SCs and Ward shavas. The LGD notification on the Union Coordination Committee Meeting(UCCM) may help to accelerate the process.

**Ward Shavas:** Ward Shavas may become a very effective tool in creating data base, prioritising the development issues and schemes and also mobilising the local resources. The plan and budget of the UPs are required to be discussed in Ward Shavas and Ward Shavas required to be convened at least twice in a year.

**As the first step for initiating five year and annual development plans, the four categories of organisations identified (PCC, SCs, Govt. Functionaries, NGO/CSOs and Ward Shavas) within the UP need to be organised, oriented and specific role and function to each has to be allocated.**

**Step-2: UP Data base, Data Book and planning visions**

A common structure of UP data base and a ‘Data Book’ has to be formulated. The Data base have to be furnished in content wise separate chapters. The collection and consolidation of data and information on each of the chapter as delineated below will be the responsibility of one particular SC along with the relevant government department. The SCs will collect and consolidate data on the specific area/subject with the assistance from relevant department and experts and send the consolidated data to the PCC for further refinement and finalisation.

While collecting and consolidating the data, the SC will also identify issues for intervention in their respective areas and through the process plan for the particular sector will be generated for further discussion.

The Chapter outline of the UP Data Book may be seen underneath:
Chapter-1: General Description of the Union- physical feature-area-boundary -general condition and livelihood-total household and population-special feature- a brief local history and vision for future.

Responsibility: PCC

Chapter- 2: Physical infrastructure- Road network- classification of roads- total mileage-bridges& culverts- Rivers, canals and other water bodies- habitats and productive areas outside the proper communication network- Water-logging, flood and water scarce areas. Road network and water bodies have to be shown with proper maps.

Issues, Problems and areas for improvement.

Responsibility: SC on Rural Infrastructure and LGED

Chapter-3: Agricultural information- Farm Household- Classification of Farm household on the basis on land ownership-Land classification –Land under cultivation- land under human settlement/housing- fallow land-forest land-high-low- medium high-flood free-flood prone- agricultural Zoning if any- cropping pattern- irrigation facility and type-use of agricultural implements- level of production(Rice, wheat, vegetables, fruits, flower, etc.).

Issues, Problems and areas for improvement.

Responsibility: S C on Agriculture, Fishery and livestock( Agriculture Extension- sub-Assistant Agriculture Extension Officer)

Chapter -4: Fisheries- total water bodies- water bodies under fish culture- types of fish grown- Fisher folk-fish breeding and fingerlings supply situation- fish culture technology- Environmental issues

Issues, Problems and areas for improvement

Responsibility: SC on Agriculture, fishery and Livestock ( Department of Fishery)

Chapter-5: Livestock- No of Cattle, bobbin, goat, sheep rearing households and no of animal population in each category-situation in milk production-types of milk cow people rear-milk production level- fodder and grazing land-Vet services situation- artificial insemination of animals-

Poultry birds- chicken and egg production farm- household level poultry farm-duck farm-pigeon and other birds

Problems and areas for improvement

Responsibility: SC on Agriculture, Fishery and Livestock (Department of Livestock)

Chapter -6: Education- Education institution wise student, teacher and class wise annual results –institution wise physical facilities- quality of education with some defined indicators- no of children out of school- male-female education and school attendance ratio- School wise stipend programme- situation of school Management committees(SMCs)-sports and cultural activities in the schools.

Problems, issues, gaps and scope for improvement

Responsibility: SC on Education, health and Family Planning (Education Department- Assistant Education Officer)

Chapter-7: Health and family welfare: Population and household – population of different age and sex categories-Children under 6 years of age-Eligible couple- No of Pregnant and lactating mothers-Government
Health Facility in the Union- No of Doctor and Paramedics- how many patients visit the centre daily- what type of treatment the visitors receive- Private health facilities in the Union-Birth control and contraceptives supply and services.

Problems, issues gaps and areas for improvement

Responsibilities: SC on Education ,Health and Family Welfare( Department of Health and Family Welfare)

Chapter-8: Sanitation, water supply and sewerage: Households under safe drinking water coverage- no of DTW, STW and Hand tube well-households outside safe drinking water- nature of unsafe water-Arsenic or other situation- salinity situation –Households without hygienic latrine- public toilet system- situation of water contamination- sewerage-industrial waste- indiscriminate use of insecticide etc.

Problems, issues, gaps and scope for improvement

Responsibility: SC on Sanitation, safe water supply and Sewerage ( DPHE)

Chapter -9: Social welfare, safety net and disaster-No and types of socio-cultural organisation in the union-No of NGOs working- No of cooperatives and their memberships- total no of safety net programmes(SNP) operated in the union- SNP wise beneficiary list- poverty mapping of the union-Disaster records(flood, drought, Earth quake, river erosion) an victim list.

Problems, issues, gaps and scope for improvement,

Responsibility: SC on Social Welfare and Disaster ( Social welfare Department)

Chapter-10: Environmental Development, protection and plantation: Major environmental issues of the Union- Conditions of river, canal and other natural endowments such as forest and low lying land and fish sanctuaries- situation of environment al degradation- impact of environment degradation on water, agriculture, food security and human and animal health- scope for afforestation.

Problem, issues gaps and intervention for improvement, protection and preservation

Responsibility: SC on Environmental Development, Protection and plantation(Agriculture Extension)

Chapter-11: Women and Children's development: Women’s education- women’s involvement in different NGO groups-participation in economic activities- domestic violence- dowry- bride price (den-mohar)marriage age-child right and child health-child abuse-child labour-

Responsibility: SC on Women and Children’ development (Social Welfare)

Chapter -12: Sports and culture: Sports faculties in the Union (Playground, indoor games, school base sports), Coaching facility on few sports such as Football, hand ball, cricket, hockey- annual sports events- Facilities for cultural events- sports and cultural organisations-public library-Community Halls, open air events- music school- music as special course in normal schools-drama and theatre-fair, festivals and exhibitions

Problem, issues, gaps and interventions for improvement

Responsibility: SC on Sports and Culture
Chapter-13: Conflict, Crime, justice and law and order: General description of law and order situation-ward wise crime records-records of violence-ward wise records of complaints at Police station and courts-no of cases at Up/Village courts and records of disposal-theft, robbery, hijack, eve teasing, acid throwing, dowry, murder etc.

No of Village police and other services-community police- thana police- Border Guard-

Issues and problems taken for maintaining law and order, ensuring justice and crime prevention.

Responsibility: SC on Law and order(Ansar-BDP Team leader)

Chapter-14: Basic data on Household, citizen and poverty situation: Up to date household list of the union-Household Information Card(HIC) containing each and every citizens date of birth, marriage and death- survey result on poverty situation through which households of non-poor, moderate poor, extreme poor, women-headed households will be identified (The instrument of HIC, method of HH listing and poverty survey will be provided separately as technical support).

Issues and problems and interventions

Responsibility: SC on Birth and Death Registration

Step-3: Preparation of Resource Inventory and Resource Mapping

While All SCs will be engaged in collecting data and create data base on their respective areas, the PCC will review the income and expenditure history and pattern of UP and draw a detail resource map so that the plan and budget could be drafted in a pragmatic way. The resource map will have the following major components:

1. The PCC in conformity with the UP Budget Rule 2011 will create a data base on the income and expenditure of UP for the current or next financial year;
2. Review the tax schedule and other local resources and prepare list of a practical local income sources of UP with clear financial outlay for the current year or next financial year;
3. Review the pattern of flow of fund from external sources for last two years and prepare a projection for the next or current financial year;
4. Cash and kind Safety Net delivery in the Union for last the year and projection for the current or next financial year;
5. The programme expenditure of NGOs working in the union for the current year and projection for the next financial year;
6. Expenditure of projects and programmes of Government departments in current year and projection for the next financial year;
7. Expenditures of National projects under implementation in the Union;
8. Expenditures from Priority schemes of the Member of Parliament(MP);
9. Zila and Upazila Parishad schemes/programmes; and
10. Natural endowments

The PCC will embark on the preparation of resource map basically with the help and assistance from UP Secretary, eleven officials of different department in the UP, relevant SCs and also in some respect data from upazila level offices such as PIO, UNO, Women Affairs, Youth development, etc. The resource map and fund flow
analysis will help the PCC to draft the integrated Plan and a pragmatic budget for the UP. The preparation of a resource map for the first time will be a relatively a hard job, subsequently it will become a routine work.

**Step-4: Preparation and approval of draft Five year and Annual Development plan**

1. The PCC will remain responsible for collecting plan proposals from the SCs and consolidate them into an integrated plan document. The document will be presented to a special UP meeting for detail discussion. After detail discussion the draft will be approved for sharing in nine of the Ward Shavas. The Nine Ward Shavas will hear the draft plan and provide feedback and also add new proposals.
2. The PCC along with the SCs will revisit their proposals side by side with proposals from the Ward Shavas and come up with final draft.
3. The final draft will again be placed at the UP meeting for approval.
4. The Draft final will again be placed in an open session and with the accommodation of open meeting feedback the plan will finally be approved by the UP.

**Chapter outline For UP Plan Book**

The Up Plan Book will be divided into different chapters conveniently. The Up Planning Rule 2011 provides a structure for the UP Plan Book. The chapters may be categorised programme/subject wise.

**Matrix-2: Structure of Plan Book Provided in the Draft Rule**

<table>
<thead>
<tr>
<th>National plan and project</th>
<th>Development projects of local government institutions</th>
<th>Private Industrial and commercial initiatives</th>
<th>Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local portion of national sector-based projects, which are implementable at union, upazila and district levels</td>
<td>UP’s own projects</td>
<td>Industrial and commercial projects</td>
<td>Priority projects of members of parliament</td>
</tr>
<tr>
<td>Projects of Upazila Parishads</td>
<td>Banking/loan activities</td>
<td>NGO Programmes/projects</td>
<td></td>
</tr>
<tr>
<td>Projects of local government division at union level</td>
<td>CBO/CSO activities</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Interface between Five Year Plan and Annual Development Plan

- The PCC will also draw draft budget and Annual development plan from the Five Year plan.
- Annual development plan and annual budget will be approved in the same meeting of the UP and also be shared in the same open meeting;
- The Annual Development Plan (ADP) of the UP will be transformed into development schemes with proper budget allocations;
- Schemes need clear classification on the basis of resource types, nature of work or intervention and size.
The Infrastructure schemes need classification on the basis of sources of resources such as schemes under TR, GR, FFW, Work for cash, MP’s priority, etc.

Minor infrastructural project may be implemented through the resources from food assisted development programmes;

Projects and schemes on social sector development, capacity building and services need clear delineation;

The project/programmes/schemes with resources from ‘Basic Block Grant’ (BBG) and ‘Performance Block Grants’ (PBG) may be utilised for relatively bigger programmes;

Programmes and projects on education, health, women, children, sports and culture may be addressed with the resources from UP’s own resources, collaboration with other agencies as well as BBGs and PBGs resources;

Joint projects and programmes may also be developed with NGOs, Upazila Parishad and private sector;

All the projects and schemes for implementation under ADP will basically be derived from five year plan or a three year rolling plan.

A bigger programme perceived in the Five Year Plan may in part be implemented in three years with resources allocated from three budgets under three ADPs of the Union.

Plan implementation

The schemes will be put into operation by following the relevant provisions of the Public Procurement Rules.

Monitoring and evaluation of the plan and budget

• ADP and budget will be reviewed after each quarter
• The Budget and ADP can be revised after six month of the financial year
• The last revision could be done before the end of financial year while preparing the new budget and ADP.
• All the SCs will be entrusted with the responsibility of overseeing the implementation of the plan and schemes of their respective sectors
• The Half – yearly Ward Shava will also review the performances of the schemes implemented or under implementation in their respective Wards.

Adoption of a pragmatic Budget

The UPs are to a large extent acquainted with a budget making process. The existing practice generally focuses on two areas: (1) drafting a budget by filling the formats suggested in the ‘Budget Rule’ by looking at last year’s income/receipts and expenditures, and (2) arrangement of a public meeting to read out the budget along with the list of schemes implemented last year. In some of the public meetings termed as ‘Open Budget session’ next year’s scheme lists are also discussed. Many UPs publish their budget document before the open sessions.

As the proper planning system did not evolved development plan were hardly reflected in the budgets so far made. Under current legal system if plan is prepared first, the schemes from the plan could be reflected in development part of the budget.

It has been observed that the revenue part of the budget was elaborated compared to the development part. Development part of the budget in most cases remains indicative and very tentative. It is now possible to make development budget realistic and elaborate by list financial outlay from the plan. The plan and budget will generally support one another and these two documents will be complementary to one another.

A sub-committee will draft the budget for placing in the Up, Ward Shava and open budget session. The ToR for the Sub-Committee on Budget is provided in Annex-3.
The Guidelines for Participatory Planning and Budgeting could only be finalised after the Rules on Planning and Budget is finalised and issued.

Annex-1

Abstracts from Draft Planning and Budget Rules 2011

The UP has to follow the below mentioned activities to complete the step by step Integrated planning process within the previous fiscal year and before the start of any fiscal year.

1. UP Development plan: (a) The Parishad will formulate five-year and annual development plans for implementing its development activities.
   (b) The Union Development Plan should reflect philosophy, goals and objectives of government’s perspective plan, vision paper and the sixth five-year plan.
   (c) The Parishad will include those projects in their plans, which have been prioritized in ward shavas, which have public demand and on which it has earned experience and skill in implementation.
   (d) The Parishad will include the schemes or projects of the government departments that have been transferred to UP from government as mentioned in the third schedule of the UP Act 2009. The departments are:
      (i) Department of local Government Engineering (Sub-Assistant Engineer)
      (ii) Department of Public Health Engineering (Tube-well mechanic)
      (iii) Department of Agriculture extension (Sub-Assistant Agriculture Extension officer)
      (iv) Department of Health (Health Inspectors and Assistants)
      (v) Department of Family Planning (Family Welfare Inspector and Assistants)
      (vi) Department of Primary and Mass education (Assistant Education Officer)
      (vii) Department of fishery and Livestock (Veterinary filed assistant)
      (viii) Department of Social Welfare (union social welfare workers)
      (ix) Ministry of Home (Ansar and village defense party members)
      (e) The Parishad will include the schemes or projects from the district council or Upazila Council.
      (f) The schemes or projects that are under national implementation, or have been proposed or are essential for implementation at union level are to be included in the plan.
      (g) The government officials under section 63 of the Act and UP, UZP and District level government officials of the departments that have been transferred to the Parishad will, during national level project planning, give priority to the schemes/projects that have been included in the UP development plan.
(h) The development plan should include those schemes or projects that are under implementation or proposed for implementation by various NGOs active at union level.

(i) The plan should indicate the concerned government department/agency that will implement each scheme/project.

(j) The development plan may separately include infrastructure, service, social development schemes and those schemes that can be implemented by NGOs or individuals.

(k) The UP can adopt and implement any scheme jointly or programatically with Upazila and District Council.

(l) The development plan should include a financial estimation as well.

(m) The UP plan and budget documents will be separate. The UP will ensure coordination between UP Plan and budget documents.

(n) For determining sector-wise targets, the UP will formulate own information book that will include information on number of households, education, health, infrastructure, population, livestock, fishery, agriculture, land etc.

(o) These information will be preserved and updated by using information technology.

2. Index of development plan: Following information will also be included in the development plan-
   (a) Sector-wise situation analysis
   (b) Specific schemes and physical target of each scheme;
   (c) Necessary manpower and expected cooperation from government, Upazila, district or any other government or private entities;
   (d) Quantity of financial resources required and proposed method of resource mobilization;
   (e) Locally mobilizable finance or resources or unorganized workers;
   (f) Annual work plan and strategies for implementation of the plan; and
   (g) Other measures related to revolving expenditure, proposed financing method and maintenance measures.

3. Union Parishad Planning Committee and its working procedures: (a) Each union will form a Union Parishad Planning Committee (UPPC). A UP member nominated by the parishad will be the convener of the committee. Other UP members, secretary and other staff of the UP and office chiefs of transferred departments will be members of the committee. A planning expert or a local development specialist can be included in the committee.

   (b) The planning committee will follow following procedures:
      (i) Public consultations through ward shava and taking people’s views;
      (ii) Scheme identification and technical analysis;
      (iii) Formulating planning framework;
      (iv) Listing and prioritizing schemes;
(v) Seeking departmental or sector-specific concepts and scheme proposals from the standing committees

(c) The planning committee will consider local development services, demand for economic activities or social problems and needs in scheme identification and prioritization.

(d) The committee will collect detail information about proposed schemes and schemes under implementation by UP, Upazila, District and other government departments.

4. Procedures of the Planning committee in formulating integrated planning document: The Planning Committee will follow below-mentioned procedures in development planning:

(a) Collecting the primary drafts of five-year and annual plans from departmental offices transferred to UPs and all UP standing committees formed under the UP Act 2009;

(b) Collecting information from relevant entities and organizations on that part of the plan that will be implemented by NGOs, bank, individual entrepreneurs or other government-non-government organizations;

(c) Preparing a draft planning document by coordinating proposals of five-year and annual development plans proposed by standing committees;

(d) Before the beginning of the financial year, presenting draft annual plan in meetings of ward shavas and open budget sessions for discussion and approval;

5. Duration of formulating plan: (a) A planning committee will be formed in February before the relevant financial year. That committee will adopt draft annual plan. It will be discussed and scrutinized in ward shava and finalized by March.

(b) The draft plan will be presented in the general meeting of the parishad by end-March and it will be finalized on the basis of meeting discussion.

(c) The five-year plan and annual development plans are to be formulated/modified and approved in special meeting of the parishad by 15 April each year.

6. Approval of development plan: (a) The draft development plan formulated will be presented for approval in a special open meeting/session of the Union Parishad. The Parishad will approve it with or without necessary amendments.

(b) Approval of the Parishad will be required for any amendment to or inclusion in the plan.

(c) The UP will place both planning and budgeting documents for approval in the open meeting/session.

7. Implementation of the Schemes and Monitoring
The UP will take preparation of implementing the scheme immediately after the annual plan and budget is approved. Respective Standing Committee will play the role of implementation and supervision respectively. The following steps have to be followed by Standing Committees for implementation of the scheme and its supervision.
### Steps for implementing a scheme

<table>
<thead>
<tr>
<th>Step</th>
<th>Responsibility</th>
<th>Objective</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Preparatory meeting for implementing scheme</td>
<td>Standing Committees</td>
<td>• To hold initial discussion with the WDC and beneficiaries and distribute tasks for scheme implementation</td>
</tr>
<tr>
<td>2. Scheme-based work plan</td>
<td>Scheme Implementation Committees</td>
<td>• Prepare scheme-based work plan where activities will be mentioned according to months (Annex)</td>
</tr>
<tr>
<td>3. Agreement on procurement</td>
<td>Standing Committees</td>
<td>• Help the UP in processing tender or procurement, tender evaluation, agreement and receiving advance</td>
</tr>
</tbody>
</table>
| 4. Technical and local observation | Scheme Implementation Committees | • Ensure the quality of work  
• Ensure technical assistance necessary for implementing scheme |
| 5. Certificate for repayment | Standing Committees | • Provide certificates for payment of bill after completion of scheme |
| 6. Direction and maintenance | Standing Committees | • Take steps for guiding and maintaining the infrastructure and services achieved in the next level |
| 7. Prepare report | Scheme Implementation Committees | • Prepare monthly progress report on scheme implementation with direct beneficiaries (Annex)  
• Prepare scheme implementation report after the completion of the scheme (Annex) |

The Standing Committees will present the progress of the scheme implementation in the quarterly meeting. Similarly quarterly meetings have to be organized at ward level to inform the people about the progress. The proceedings of this meeting have to be attached to the quarterly report.

- Scheme Implementation Committees (SIC) will supervise and monitor the scheme implementation. The responsible SICs have to be provided with the work order, agreement and final design and a copy of the accounts for each scheme.

8. Maintenance and use of plan book: (a) The plan that will be approved in a special meeting of the Parishad, will be maintained in a book, which will be known as plan book.
(b) In case of implementing any scheme or activity with Parishad’s own resources, schemes or activities from the plan book will be identified. No scheme or project will be taken from outside the plan book.

(c) In case of taking any activity for addressing any disaster on an urgent basis, that activity will be included in the plan book with recommendation from concerned standing committee and approval from the parishad.

(d) If any other entity or individual wants to take any development activity in the area, it/he/she will be encouraged to identify schemes from the plan book.

(e) The plan book should include a map for infrastructure schemes like road, bridge, culvert, rivers, canals etc.

(f) There will be a committee that will identify schemes or activity from the plan book with own resources. The committee will have following members:

   (i) Chairman: Convener
   (ii) UP members: members
   (iii) Secretary: member
   (iv) Officials of departments transferred to UP members

(g) Following sector-wise allocation of resources can be followed in identifying schemes or activities:

<table>
<thead>
<tr>
<th>Sector</th>
<th>Minimum, Maximum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture and small scale irrigation</td>
<td>10%, 15%</td>
</tr>
<tr>
<td>Fishery and livestock</td>
<td>5%, 10%</td>
</tr>
<tr>
<td>Small and cottage industry</td>
<td>5%, 7%</td>
</tr>
<tr>
<td>Transport and communication</td>
<td>12%, 20%</td>
</tr>
<tr>
<td>Building construction</td>
<td>5%, 7%</td>
</tr>
<tr>
<td>Public health</td>
<td>15%, 20%</td>
</tr>
<tr>
<td>Education</td>
<td>7%, 15%</td>
</tr>
<tr>
<td>Health and social welfare</td>
<td>10%, 20%</td>
</tr>
<tr>
<td>Sports and culture</td>
<td>10%, 20%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>10%, 20%</td>
</tr>
</tbody>
</table>

(a) In case of implementation of activities of schemes identified by the committee mentioned in sub-rule 5, approval of the Parishad will be required.

(b) The Parishad will not be allowed to take or implement any of the following schemes or activities either by its own resources or by government money despite being included in the plan book:
(i) Payment of any arrear of any government department such as paying any arrear salary or any liability.
(ii) Providing loan to any individual or family or organization.
(iii) Spending on issues retained by central government.
(iv) Spending for Parishad’s revenue.
(v) Procuring expensive equipment, furniture etc.
(vi) Paying for telephone connection, land development tax, municipality tax, electricity bill etc.
(vii) Appointing any staff or paying any allowance.
(viii) Celebrating any national day or week or fair or exhibition etc.
(ix) Construction of cafeteria or restaurant.
(x)Procuring any vehicles.
(xi) Construction of any tennis court.
(xii) Setting up of new school/college/madrasa.
(xiii) Constructing any club or association building.
(xiv) Setting up of a kindergarten school.

9. Evaluation of development plan: The Union Parishad will evaluate and amend development plan annually and if necessary before that.

10. Adjustment of plan: If the Union Parishad needs any grants, financial or technical support from the government, it will submit the proposal to the government through the Upazila Nirbahi Officer (UNO) for approval for its inclusion in the development plan.

11. Implementation of development plan: That part of the development plan which requires government approval under rule 11 of the UP Rules 2011, cannot be implemented until government approval and budget allocation are received.

12. Sample of structure of a UP Plan Book

<table>
<thead>
<tr>
<th>National plan and project</th>
<th>Development projects of local government institutions</th>
<th>Industrial and commercial initiatives</th>
<th>Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local portion of national sector-based projects, which are implementable at union, upazila and district levels</td>
<td>UP own projects</td>
<td>Industrial and commercial projects</td>
<td>Priority projects of members of parliament</td>
</tr>
<tr>
<td></td>
<td>Projects of Upazila Parishads</td>
<td>Banking/loan activities</td>
<td>NGO projects</td>
</tr>
<tr>
<td>Projects of local government division at union level</td>
<td>Projects of municipalities</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Projects of District councils</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
13. Budget formulation: (a) Subject to provision of section 57, each UP will, 60 days before beginning of financial year, draft a statement of accounts of income and expenditure as recommended in ward shava in UP Budget Form B and a summary in UP Budget Form A and submit it to budget session of the Parishad according to rule 7 and will submit for approval in a special meeting according to rule 8.

(b) UP budget will have following two parts

- First part- Revenue budget
- Second part-Development budget

(c) UP Budget form B will have two parts, first part will have income and expenditure of revenue budget and second part will have income and expenditure of development budget.

(d) The sectors and allocations of development budget are to be included according to the recommendations of the ward shava as much as possible.

14. Sector-wise classification of income and expenditure:

(a) All incomes and expenditures are to be classified separately according to UP Budget Form B.
(b) Money required for all kinds of expenses are to be shown differently in each budget.
(c) For special schemes, money required is to be specified separately in appropriate budgets.

15. Budget statement: The Parishad will attach following documents to the budgets:

- Money required for salaries and allowances for officers/staff according to UP Budget Form C;
- For special schemes, money received from Upazila, district, government or any other organization, probable expenditures and balance of account statement at the end of the financial year;
- Inclusion of new things in new budget areas needs to be explained with sufficient justification;
- Significant increase-decrease in any sector in current or next financial year needs to be explained with sufficient justification;
- Justification for budget amendment, if there is any, and its quantity.

16. Budget formulation process:

(a) Budget statement must include probable earning and probable expenditures specifically.
(b) The Parishad can form a special committee for formulating draft budget.
(c) The standing committees can send proposals for allocations for special purpose/sector for consideration and inclusion in budget.

17. Budget session:

(a) The meetings of standing committees on finance and establishment and audit and accounts and open budget meetings in presence of people according to section 57, subsection 2 of the UP act will be held by 30 April before the end of the financial year.
(b) UP Chairman will chair the budget session. The chair of the budget formulation committee will present the budget in the session.
(c) Budget drafted under rules 3 and 6 will be placed for discussion and opinion in budget session.
(d) The Parishad will have right to accept or reject any opinion and discussion of budget session. But the Parishad will not finally approve the budget before the budget session.
18. Special meeting for budget approval:

(a) The budget of the parishad will be assessed in a special meeting by 31 May before the end of the financial year. (b) On the basis of discussion and opinion (if any) in budget session, draft budget can be amended and copies of the approved budget will have to be sent to Deputy Commissioner, concerned Upazila Chairman and Upazila Nirbahi Officer.

19. Budget certification: If budget session under rule 7 or special meeting under rule 8 cannot be convened or for any other reason budget cannot be approved before the beginning of the financial year, UNO will have the authority to prepare and certify an income-expenditure statement according to section 57, subsection 3 and such certified statement will be treated as the approved budget of Parishad for the year.

20. Budget adjustment: No expenditure above allocated resources for each sector will be acceptable. However, the Parishad can adjust not more than 10% of resources allocated in one sector to another unless such expenditure has received a waiver.

21. Minimum end balance: The Parishad shall keep money equivalent to minimum one month’s expenditure as end balance.

22. Amended budget: If difference between approved and actual incomes and expenditures is observed or needed, the Parishad will formulate and approve an amended budget for the financial year and provisions of section 57 will be applicable in case of formulating such amended budget.

23. Specific fund inclusion and special project: If the government or concerned Upazila Parishad allocates fund for any special scheme or activity, that needs to be included in budget to be formulated and where necessary in amended budget.
UP Budget Form A  
(see rule 3 and 4th schedule of the Act)  
Budget of the....................Union Parishad  
Financial year...................

<table>
<thead>
<tr>
<th>Description</th>
<th>Actual of last year</th>
<th>Budget or amended budget of current year</th>
<th>Budget of next year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Part 1</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Received</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue Grants</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total received</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minus revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>expenditures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue surplus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>deficit (a)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Part 2</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Development account</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Development grants</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other grants and</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>contribution</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total received</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>resources (a+b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minus development</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Overall budget</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>surplus/deficit</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning balance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1 July)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Closing Balance</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
UP Budget Form B  
(see rule 3 and 4th schedule of the Act)  
Budget of the....................Union Parishad  
Financial year.....................

1st part: Revenue Budget

<table>
<thead>
<tr>
<th>Earned income</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description of income</strong></td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sectors of expenditure</strong></td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

1. general establishment/institutional  
   a. allowances/honorarium  
   b. salaries and allowances of staff and officers  
      a.1 Parishad staff  
      a.2 encumbrance (government staff related)  
   c. other institutional cost  
   d. transfer to provident fund  
   e. transport repair and fuel

2. Expenditures for tax  
3. Other expenditures:  
   a. telephone bill  
   b. electricity  
   c. municipal tax  
   d. gas bill  
   e. water bill  
   f. land development tax  
   g. internal audit  
   h. litigation cost  
   i. entertainment  
   j. maintenance  
   k. other taxes/bills  
   l. Incidental costs  
4. Tax realization costs (printing of registers, forms, books etc.)  
5. Tree plantation  
6. a. grants to social and religious institutions  
   b. grants to various social institutions/clubs  
7. celebration of national days  
8. sports an cultural activities
### Earned income

<table>
<thead>
<tr>
<th>Description of income</th>
<th>Actual of last year</th>
<th>Budget or amended budget of current year</th>
<th>Budget of next year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Grants (development)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Upazila</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. district Council</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Government</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Other sources (mention specifically like TR, cash for work, food for work, VGD, VGF etc.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. voluntary donations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Revenue surplus</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total received (development account)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Expenditure

<table>
<thead>
<tr>
<th>Sectors of expenditure</th>
<th>Actual of last year</th>
<th>Budget or amended budget of current year</th>
<th>Budget of next year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Agriculture and irrigation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. industry and cottage industry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Infrastructure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. socio-economic infrastructure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Sports and culture</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Education</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. health</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Poverty reduction: social safety and institutional assistance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. rural development and cooperatives</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. women, youth and child development</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. disaster management and relief</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Miscellaneous</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Miscellaneous</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total expenditure (development account)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
UP Budget Form C

(see rule 5)

Statement of UP officers and staff

Financial year..........  

<table>
<thead>
<tr>
<th>Department/branch</th>
<th>Serial no.</th>
<th>Name of position</th>
<th>Number of position</th>
<th>salary</th>
<th>Dearness Allowance (if applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

Provident fund  
Other allowances  
Monthly average cash  
Annual estimated cash  
salary  
comments

<table>
<thead>
<tr>
<th>Provident fund</th>
<th>Other allowances</th>
<th>Monthly average cash</th>
<th>Annual estimated cash</th>
<th>salary</th>
<th>comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>

UP Budget Form D

(See rule 5)

Statement of finance received from Upazila, district or government for implementing any special project

Financial year..........  

<table>
<thead>
<tr>
<th>Serial no.</th>
<th>Names and summary description of project</th>
<th>Amount of money received from upazila, district or government</th>
<th>Amount of money spent or to be spent in current financial year</th>
<th>Probable balance</th>
<th>comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>
**Annex-2: TOR for Plan Coordination Committees (PCCs) of UPs**

1. The PCC is to be treated as a special committee of the UP formed for a specific purpose. The PCC will be dissolved after the purpose is served.

2. The PCCs will be formed in each of the UP to facilitate the following activities:

   a) Initiate, collect and coordinate relevant information and consolidate the UP Data Base with the help and assistance from standing Committees, Ward Shavas and government functionaries at UP in order to prepare a UP Data Book.

   b) Prepare inventory of resources for supporting the Five Year and Annual Development Plans of UPs,

   c) Initiate, collect and coordinate the sectorial planning ideas from the respective standing committees and prepare a draft integrated UP plan for interaction among various stakeholder groups such as Ward Shava(s), NGO and Civil Society Organisations (CSOs).

   d) The PCC will prepare the draft final of the UP Five Year and Annual Development plans for discussion in the “Open Sessions” as well as in other forums.

3. The PCC will be composed of the following persons and officials:

   a) The Chairs of four specific standing committees which do not have special sectorial responsibilities will become the members of the PCC and one of them may be selected as the chair of the PCC. Four of the SCs are (1) Finance and Establishment, (2) Audit and Accounts, (3) Tax Assessment and Collection and (4) Birth and Death Registration.

   b) Office heads of all the eleven offices of 7 ministries transferred at UP under the under article 63 of the UP Act 2009 and as included in the Schedule three of the same Act will act as members of PCC. The UP Secretary will also be a member of the PCC.

   c) The PCC will assign responsibility of member-Secretary of the committee to one of the officials found suitable for the job.

4. The PCC will meet and work with SCs for getting relevant data and plan ideas and specific schemes.

5. The PCC will interact with the Ward Shavas on behalf of UP for relevant input on data base, plan and other inputs.

**Annex-3: ToR for Budget Committee**

- The UP will form a Sub-committee to formulate /draft budget proposal each year in month of April.
- The committee will be composed of five to seven members keeping the UP Secretary as its member secretary.
- The other members will come from the SCs on Finance and Establishment, Tax assessment and collection and Accounts and Audit. The officials may be co-opted or invited to join the meetings.
- The Committee will draft a budget proposal by reviewing the two instruments (a) Last year’s actual receipt and expenditure and (b) Five year plan document of the UP and last year’s plan implementation status.
- The sub-committee on Budget will invite budget proposal from all sectorial SCs and finalise the drft by conserving the SC proposals.
- The committee will propose the draft budget in an special session of the UP and the UP will finally approve the budget for placing at the Ward Shava and the Open budget session.
Annex-4: ToR for Standing Committees (SCs)

1. The standing Committees have to be formed within the 30 days of the Oath taking of the UP members and Chairs.
2. The SC membership should not exceed seven including the co-opted member from the general public.
3. The participation of the officials of the concerned government departments should be ensured in the relevant SCs and the senior most officials of the concern department at the UP should be made the member-secretary of the committee.
4. One of the Elected UP member should be made Chair of the SC. The list of the SC including its Chair should be approved in the regular UP meeting.
5. The SCs should meet once in two months and every meeting minutes should be sent to UP for information and necessary decision.
6. The SCs are supposed to accomplish the following functions:
   a) The SCs will review, watch and observe the activities and functions of the government and non-government departments and agencies exist within the subject areas of the respective committee, such as education, health, family planning, fisheries, livestock, infrastructure, water and sanitation, environment, social welfare and disaster management, tree plantation, women and child welfare, sports and culture, etc. and produce reports for consideration and decision of the UP.
   b) The SCs will assist PCC and the Budget committee to formulate plan and budget in their respective subject areas for inclusion in the UP plan and UP budget.
   c) The SCs will collect, analyse and process data and information in their respective areas and help UP through PCC to create a UP Data Book.
   d) The SCs will visit the institutions and organisations such as Schools, health centres, offices, projects and schemes for the purpose of collecting information or as part of their overseeing and review functions
   e) The SCs will ensure the transparency and accountability of UP though their watch dog function.
7. The SCs may be reshuffled from time to time and every change in committee has to be approved in the UP meeting.
Annex-5: Specimen of a Union Plan Book