Guidelines for Upazila Integrated Development Planning

Government of Bangladesh
Local Government Division
Ministry of Local Government, Rural Development and cooperatives

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Abbreviations and acronyms

ADP	Annual Development Programme
AP	Annual Plan
CSO	Civil Society Organization
DC	Deputy Commissioner
DDLG	Deputy Director, Local Government
DLG	Director, Local Government
FY	Fiscal Year
FYP	Five-Year Plan
GoB	Government of Bangladesh
LGI	Local Government Institutions
LGD	Local Government Division
MDG	Millennium Development Goals
M&E	Monitoring and Evaluation
MoLGRD&C	Ministry of Local Government, Rural Development and Cooperatives
MP	Member of Parliament
NGO	Non-Governmental Organization
NILG	National Institute of Local Government
PSC	Project Selection Committee
PDCA	Plan-Do-Check-Act
SDG	Sustainable Development Goal
TGP	Technical Group for Planning
TLD	Transferred Line Department
TLCC	Town Level Coordination Committee
UC	Upazila Committee
UCFBPLRM	Upazila Committee on Finance, Budget, Planning and Local Resource Mobilization
UDCC	Union Development Coordination Committee
UNO	Upazila Nirbahi Officer
UP	Union Parishad
UZP	Upazila Parishad

Introduction

Formulation of development plans at the Upazila level is a relatively recent phenomenon. The Constitution of Bangladesh (Article 59) clearly mentions about formulation of economic development plans at the local level. In the light of the provisions of the Constitution, Acts were enacted later on in Parliament to impose obligation to prepare Development Plans on various levels of local government (Union Parishad, Upazila Parishad, Zila Parishad, Pourashava and City Corporation). Nevertheless, this obligation has not been taken seriously at any level of local government. It is important to note that formulation of a proper five-year development plan will have a significant bearing on rejuvenating developmental activities at the grass-root level including Upazila. In 2014, LGD issued a generic Guideline for the formulation and implementation of development plan meant for LGIs in Bangladesh. There is no denying the fact that development needs generally vary across different LGIs and therefore it is ideal and efficient to have LGI-specific development planning guidelines. As such, at present, there exists no detailed guidelines to guide the Upazila level stakeholders with regard to the formulation, implementation and monitoring of their development plans. Given that, the current guidelines will serve that purpose.

The Guidelines also intend to facilitate more improve and participatory planning cycle where all development actors in a local government (including NGOs, CSOs and communities) can effectively participate in and contribute to achieving their common strategic local development goals.

Why do we need "the Guidelines for Upazila Integrated Development Planning"?

Upazila Parishads are mandated to prepare their own development plans by law. In this context, the Local Government Division (LGD) issued an administrative circular (Memo No. 46.046.006.00.00.001.2012-1057 dated 2 November 2014), containing **the Guidelines for preparation and implementation of development plan for Local Government Institutions**. The guidelines provide the overall framework of the FYP, but in some cases, the more generic principles were suggested for all tiers of local government institutions to follow. Thus, formulation of a tailor-made Upazila Parishad specific guidelines with a view to address the specific development needs of the Upazila, is deemed to be crucially important.

While maintaining consistency with some key contents of the 2014 guidelines, the present **Guidelines for Upazila Integrated Development Planning** shall be an updated version, with a more comprehensive and integrated framework for development planning with a clear focus on Upazila Parishads. The Guidelines also provide Upazila Parishads with a clear understanding of a) what is the development planning cycle; b) how it is created and managed at the Upazila level; and c) how the development planning cycle can be effectively synchronized with the result-based management and the PDCA (plan, do, check and act) cycle for ensuring sustainability. In addition, attempts are made to have the guidelines as user friendly as possible.

The Guidelines are designed to serve the following specific **objectives and purposes**:

a) Provide the users with better understanding of the basic principles of development planning and a simple but comprehensive and integrated framework for development planning cycle (e.g. formulation, implementation, M&E and reporting) at the Upazila level.

b) Help the users have a better understanding of the process of result-based management. Thereby Upazilas' development plans shall be more result based and measurable for all stakeholders. They are also aligned with the goals of the national development plans such as the Perspective Plan 2010-2021 as well as the 8th Five-Year Plan 2021-2025.

c) Introduce the users to overall concepts and principles of a Five-Year Plan (FYP) and an Annual Plan (AP) at the Upazila level and the key contents, steps and processes in formulating the development plans by effectively utilizing the development financial resources available at the Upazila level.

d) Provide users with some practical steps and recommendations on how to formulate, implement, M&E, and reporting Upazila development plans by strengthening the institutional framework and accountability and transparency measures for sustainability.

As Upazila Parishads are the middle-tier local government institutions, the Guidelines shall especially emphasize the importance of vertical and horizontal linkages and collaborations. The vertical linkages refer to the Upazila development plans being aligned not only with the district development plan and the overall national development's strategic directions and sectoral development goals and perspective plans, but also with the development initiatives of the Unions and the Pourashavas. This gives the Upazila development plans consistency and coherence. The horizontal linkages refer to the Upazila development plans being linked with other development activities financed by other development funds (e.g. national development plans, Members of the Parliament, NGOs, CSOs, the private sector and other funding organizations). Here the development activities funded by Union Parishads and Pourashavas should also be considered with a view to ensure a broad-based resource mapping. It is estimated that the development funds managed by an Upazila Parishad are approximately 5-7% of the total development resources spent in that Upazila in any given year. Some 80-90% of the total development resources come from the national development plans. It is therefore very important to have the Upazila development plans create maximum synergy and avoid duplications between development initiatives funded by the Upazila and national development plans. This can be done by enhancing close coordination with the Transferred Line Departments within the Upazila Parishad. Horizontal linkages also need to be extended to other stakeholders, such as non-governmental organizations (NGOs), civil society organizations (CSOs), the private sector and to citizens more generally.

The Guidelines stress the importance of result-based management in order to ensure that the plans will accomplish the expected targets and outcomes and thereby attain the original goals and objectives, which can be assessed against the measurable indicators set at the time of formulation of development plans. Similarly, the Guidelines emphasize the PDCA cycle to ensure the sustainability of development planning at Upazila level.

Section One: Concepts of Development Planning Cycle, Result Based Management and PDCA cycle

1.1 Key elements of development planning

When the Constitution and the Upazila Act, 1998 clearly state that Upazila Parishads are fully responsible for their own development plans, it is a requirement for Upazila Parishads to formulate their own development plans. In this context, it is important to understand the basic principles of development planning.

Key elements for development planning at the national level are discussed below. These issues are applicable for every level of the local government institutions including the Upazila Parishads.

1.1.1 Development Planning

Development planning is traditionally a set of national processes for decision-making and actions that determine and regulate the future social, economic and environmental prospects of a country. It usually includes time-based benchmarks.

1.1.2 Importance of Development Planning

Development planning is important as it provides a vision for a nation which the government shall collectively aim to achieve for the nation and its people.

1.1.3 Process of Preparing Development Plans

Based on a long-term vision, a five-year plan is developed as a medium-term plan for a nation to achieve its concrete development goals. With them, the government can create its development strategy and allocate its financial and human resources most effectively and efficiently with a view to achieve the medium and long-term goals. An annual plan can be formulated to correspond to any given fiscal year in order to realize the five-year plan.

1.1.4 Different Stakeholders of Development Plans

Development plans need to be people-centered. Thus, citizens must be consulted before and during the preparatory phases of development planning and these consultations will help getting citizen's endorsement of the plans. Especially important is to collect opinions from different professionals, labors and marginalized people. Once this endorsement is sought and given, it is expected that the citizens would be motivated to contribute to the attainment of the goals envisaged in the plans. Besides, the citizens would spontaneously become responsible for monitoring the outcomes of the plans, evaluate the results and also assess its impact at the end.

1.1.5 The Concept of Development Planning Cycle

A common goal of development planning and strategy is to improve people's lives. Once formulated, development plans need to be implemented; then, monitored and evaluated against the set goals and indicators. The lessons learned will be fed-back into the next development plans. Good development planning, therefore, is not a one-time exercise, rather, it involves a whole cyclical process of planning, implementation, monitoring, evaluation, learning and feeding back to the next plans. In order to manage the development planning cycle, it is also important to have a good institutional framework supported by sufficient financial and human resources.

1.2 What are results-based management (RBM) and PDCA cycle?

Results-based management (RBM) is defined as "a broad management strategy aimed at achieving improved performance and demonstrable results." Planning, monitoring and evaluation come together as RBM. Good development plans entail management for development results. And this "**managing for development results**" applies the basic concepts of "**results-based management**". Good RBM is an ongoing process. This means that there is continuous feedback, learning and subsequent actions for improvement. Existing plans are regularly modified based on the lessons learned through monitoring and evaluation, and future plans are developed based on these lessons.

Monitoring is also an ongoing process. The lessons from monitoring are discussed periodically and used to inform actions and decisions. Evaluations should be conducted for programmatic improvements while the plan is still ongoing and also inform the preparation of the new plans. This ongoing process of **PDCA (plan, do, check and act) cycle** is what is referred to as the **RBM life-cycle** approach.

RBM practices and systems are most effective when they are accompanied by clear accountability arrangements and appropriate incentives that promote desired behavior. In other words, RBM should not be seen simply in terms of developing systems and tools to plan, monitor and evaluate results. It must also include effective measures for promoting a culture of results orientation and ensuring that persons are accountable for both the results achieved and their actions and behavior.

Similarly, as per the PDCA cycle, the Guidelines shall be also reviewed periodically and revised/updated when it is needed. Accordingly, the Local Government Division (LGD) will issue any revision, corrigendum and/or addendum to the Guidelines for Upazila Integrated Development Planning.

Section Two: Development Plans in Bangladesh, the Legal Framework for Upazila Development Planning and the Institutional Framework for Development Planning <u>Cycle at the Upazila Level</u>

2.1 Development plans in Bangladesh

In Bangladesh, the Planning Commission was established in 1972 after the country's independence and entrusted with the responsibility to formulate the national development plans.

(1) National Plans

The national plans include, Second Perspective Plan 2021-2041, Eighth Five-Year Plan 2021-2025, Bangladesh Delta Plan 2100, Annual Development Programme[1] etc. As the central planning organization of Bangladesh, the Planning Commission is responsible for translating the ideas, aspirations and political agendas of the government into macro and micro economic policies, and incorporating them into long, medium and short-term plans. The Planning Commission is responsible for preparing, processing and approving the development plans.

The main themes of the Eighth FYP and the Second Perspective Plan are to eradicate all forms of poverty and become a high-income country by 2041 by ensuring through a) good governance; b) expansion of democracy; c) decentralization; and d) capacity development.

In addition, having gained significant progress in each of the MDGs in 2015, Bangladesh has made clear commitments to attain the SGDs by 2030 and aim to be a middle-income country by 2021.

(2) Sector Development Plans

A sectoral plan is a long-range plan for a specific sector, for instance, agriculture, fisheries, education, public health and communication. Such sectoral plans are prepared with a clear vision to develop a particular sector in a systematic and sustained manner. The Planning Commission and the line ministries are responsible for preparing, approving and implementing the sector development plans in line with the National Plans described in (1) above.

For instance, the two sector strategy papers (**Local Government and Rural Development Sector and Power and Energy Sector**) were developed in consultation with the concerned line ministries and divisions and approved by the Planning Commission in 2018. For the infrastructure and communication, the **Bangladesh Road Mater Plan of 2007**, and for the health sector, the **Health, Population and Nutrition Sector Strategic Plan of 2010** are the

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[1] Planning Commission Website: http://www.plancomm.gov.bd/functions/

examples of those sectoral plans. The **National Livestock Extension Policy of 2013** also provides a planning framework for the livestock sector. In addition, the sector development policies and plans include: the **National Agriculture Policy 2018** and the **National Water Management Plan 2004.** These sectoral plans are formulated at different levels, and no single rule or guideline is issued by the government for the sector plans. However, such sectoral plans shall be consistent with the national plans. Thus, the Upazila Parishad plans shall be aligned with those sector plans as well.

2.2 Development plans at the Upazila level

(3) Upazila-level Plans

At the Upazila level, the Upazila Parishads shall formulate the Five-Year Plan (FYP) and the annual plan (AP) based on their situation analysis, local needs and priorities, capacity and available resources. These development plans shall cover needs and priorities of Union Parishads and Transferred Line Departments' working within the Upazila (horizontal harmonization). Moreover, these development plans need to be consolidated and comprehensive plans of these institutions. At the same time, the plans shall also be consistent with the focus of the national and sectoral plans, and contribute to achieving the national targets through different local interventions (vertical harmonization).

- **Upazila Five-Year Plan (FYP)**

The FYP is a mid-term development plan of Upazila Parishad. It usually corresponds to an electoral period of Upazila Parishads. It is expected that it will be comprehensive in nature and inclusive to reflect the needs and challenges of all stakeholders such as the Unions, Pourashavas, Transferred Line Departments, NGOs, private sector and the citizens of the Upazila. It should entail the vision, goals, development outcomes (expected changes with measurable indicators), and timeframe indicating the implementation schedules. It should also include monitoring and evaluation (M&E) mechanisms. The FYP is to be formulated in a way that is consistent with and can contribute to the development plans at the district as well as the national levels.

- **Upazila Annual Plan (AP)**

The Annual Plan (AP) is the annual breakdowns of the Upazila FYP. This contains further detailed goals, objectives, targets with measurable indicators and specific projects/ schemes, costs involved and sources of funding, implementation modalities, implementing agencies, monitoring mechanism and other relevant information.

2.3 Key legal frameworks of development planning at the Upazila level in Bangladesh

Preparation and implementation of development plans are the legal requirements for all local

government institutions (LGIs). In Article 59 of **the Constitution** of the People's Republic of Bangladesh, the issue of preparing and implementation of the plans of LGIs related to public services and economic development is noted. Furthermore, Section 23 (read with serial no 1 of Schedule-II) of **Upazila Parishad Act, 1998** stipulated that the formulation of development plans including Five Year Plan is a mandatory function of the Upazila Parishad. Section 42 indicated the process and content of the same.

A. Constitution of People's Republic of Bangladesh

"59. Local Government
(1) Local Government in every administrative unit of the Republic shall be entrusted to bodies, composed of persons elected in accordance with law.
(2) Everybody such as is referred to in clause (1) shall, subject to this Constitution and any other law, perform within the appropriate administrative unit such functions as shall be prescribed by Act of Parliament, which may include functions relating to-
(a) administration and the work of public officers;
(b) the maintenance of public order;
(c) the preparation and implementation of plans relating to public services and economic development."

"60. Powers of local government bodies
For the purpose of giving full effect to the provisions of article 59 Parliament shall, by law, confer powers on the local government bodies referred to in that article, including power to impose taxes for local purposes, to prepare their budgets."

B. Upazila Parishad Act 1998

Section 23: Tasks of Parishad

1) The tasks listed in the second schedule would be the task of Parishad and the Parishad will perform its tasks in accordance with its financial capability.

First tasks listed in the second schedule is as follow:

(1) Upazila Parishad will prepare and implement five-year plan and plans for various time frame.

Section 42: Development Plans

(1) Based on financial capacity, the Parishad may formulate and implement development plans of various duration including Five-year plan and the Parishad, in formulating the Plan, may consult with the Union Parishads within its jurisdiction or Non-Government Organizations or any individual involved actively in development activities in that area.

(2) Such plans shall have the following directives as to: a) how the plans shall be financed,

implemented and supervised; b) by whom the plans shall be implemented; and c) necessary matters related to planning.

(3) The Parishad, before implementation of any plan (subject to approval of the concerned Member of Parliament) shall send a copy of each development plan to the government and publicize those in manners deemed appropriate by the Parishad. The Parishad, after taking recommendation of the concerned Member of Parliament on the plan, shall send a copy to the government before implementation of the plan and may publish the same for information of the people in a way deem fit to the Parishad or may take appropriate actions considering their opinions and suggestions.

C. Upazila Parishad (Programme Implementation) Rules, 2010

Section 5: Without deviating from the Act, the following financial, developmental, operational, coordination and miscellaneous issues shall be presented at the Parishad meetings for the purposes of discussion and making decisions.

Developmental:

(2) Preparing and updating Five Year Plan, Annual Development plans, and plan books of the Parishad.

D. Upazila Parishad Budget (Preparation and Approval) Rules, 2010

Section 13: Budget allocation for development projects or sectors shall be made in light of the Five-Year Plan as well as Annual Development Plan and Budget allocation shall not be kept for any new project which is not included in the plan book.

2.4 The other plans and guidelines relating to development planning at Upazila level

The **7th Five-Year Plan (FY 2016-20)** provides the proposed activities related to development planning at the Upazila level (**Section 7.2.6**). Such activities include: ensuring the consistency among national-level development plans and local development plans, development of planning and budgeting capacities at the local level, necessity of annual and five-year plans, guidelines for local-level plans to be developed by the Planning Commission, and technical assistance to LGIs to prepare five-year plans.

The Guidelines for Development Planning and Implementation, Memo No. 46.046.006.00.00.001.2012-1057 dated 2nd November 2014, issued by the Local Government Division (LGD) provides the overall framework for the preparation of the FYP at the Upazila level. Though they are more generic, there are nonetheless some relevant key contents, which include: MDGs (now SDGs) linkages, gender mainstreaming, consistency with national and district level plans, and inclusive and participatory planning at the Upazila level planning.

2.5   The institutional framework in support of development planning cycle at Upazila level

As stated in Section One, good development planning is not a one-time exercise, rather, it involves the management of a development planning cycle. Therefore, it is of the utmost importance to have a solid institutional framework. The following are the key institutions recommended to manage the development planning cycle:

(1) Upazila Parishad

Upazila Parishad Act, 1998 gives the Upazila Parishad a full responsibility to formulate and implement its development plans. Equally important is that Upazila Parishads shall ensure that preparation and implementation of FYPs and APs involve wider stakeholders and development partners and that they become more inclusive and participatory[2]. As needed, the Upazila Parishad set aside an appropriate budget from the revenue budget to hold such stakeholder meetings to ensure the development planning cycle be inclusive and participatory. As the Upazila Parishad is the final decision-making body in regards to its development plans, Upazila Parishad holds an ad hoc meeting as needed to make key decisions regarding development plans on a timely basis without any delay in the processes. Some due consideration is to be given for proper scheduling of the FYP work plan as the Upazila elections normally take place in batches in the period of March to June every five years.

(2) Upazila Committees

In order to effectively manage the development planning cycle, it is important to revitalize the Upazila Committees. They are the mandatory committees at the Upazila level, playing critical functions during the situation analysis in coordinating development activities and schemes in respective sectors and sharing the critical information amongst them. In particular, the **Upazila Committee on Finance, Budget, Planning and Local Resource Mobilization (UCFBPLRM)**[3] has the prime responsibility to lead the management of this development planning cycle (i.e. formulation, implementation, M&E, reporting of the development plans) in close collaboration with the Upazila Parishad and TLDs.

(3) Technical Group for Planning (TGP)

In addition to the Upazila Committees, the Upazila Parishad Development Fund Utilization Guidelines envisage the formation of a committee involving the members of the Upazila Parishad members and non-Parishad members[4] for assessing the project proposals before

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[2] Upazila Parishad Act 1998, Section 42 (1)

[3] The members and terms of reference of Upazila Committee on Finance, Budget, Planning and Local Resource Mobilization is attached in Annex 1

[4] Guidelines for Upazila Parishad Development Fund Utilization Guidelines, on 10 November 2014

approval. Thus, A Technical Group for Planning (TGP) can be created to assist UCFBPLRM and Upazila Parishad in managing the processes of development planning cycle on a regular basis. This is a technical group, consisting of 5-8 members, headed by the Upazila Nirbahi Officer (UNO). 3-6 members can be selected from TLDs and 1-2 members from the NGOs and/or private sector. TGP's key functions include:

- To gather necessary data and information for development plans and prepare key formats and tables for development plans under the guidance of the Upazila Parishad and the UNO.
- To closely work with the Union Parishads, Pourashava, TLDs, Upazila Committees and the Bangladesh Bureau of Statistics to gather key information and data for development plans.
- To create the resource and project mapping of the Upazila from other sources.
- To review and analyze situation analysis undertaken by the TLDs and set priorities in consultations with Upazila Committees and Union Parishads through consultation meetings.
- To consult ideas with other stakeholders including NGOs, CBOs, CSOs and private sector.
- To scrutinize the project/scheme proposals based on the goals and priorities set by the Upazila Parishad.
- To draft an integrated Upazila FYP and AP.
- To review monitoring and evaluation to consolidate all the comments of the stakeholders, including Upazila Parishad, concerned Union Parishads and TLDs on the draft FYP, and assist in preparing the final draft. The final draft will be submitted to the Upazila Parishad for approval.
- To reports of the individual projects and make necessary AP progress and accomplishment reports, advice and recommendations to Upazila Parishad via UCFBPLRM.

(4) Project Selection Committee (PSC)

In accordance with the priority sectors, goals and objectives determined by the Upazila Parishad, the Project Selection Committee (PSC) shall examine the projects and schemes to be funded by the AP from a long list of the proposals submitted by the TLDs, Unions and the Pourashava.

(5) Transferred Line Departments (TLDs)

In accordance with the Upazila Act, the TLD officers shall be part of the Upazila Parishad while they are fulfilling their responsibilities for providing their respective sectoral services to the citizens in the Upazilas. Being stationed at the regional and field offices at the lowest administrative units, those TLD officers shall be responsible for gathering sectoral

socioeconomic and demographic data, information and development needs and challenges in the communities at the Upazilas and information regarding development initiatives ongoing and planned in the Upazila by other sources (e.g. national development plan, the member of parliament, NGOs, the private sector, Unions' ADPs, etc.). Therefore, the TLD officers are in the best positions of undertaking the situation analysis for the respective sectors.

Section Three: Formulation of Upazila Five-Year Plan (FYP)

3.1 Background

Five-Year Plan (FYP) is a comprehensive document showing a medium-term development policy and strategy of the Upazila. It presents a set of priorities by establishing the vision, FYP goals, and expected outcomes with measurable indicators. The set of priorities need to reflect the views and desires of the people of the Upazila. In accordance with the timelines established for the FYP, therefore, Upazila Parishad must follow its accountability and transparency mechanisms to ensure that the contents of FYPs are shared with the people in the Upazila and the status are periodically reported to them.

The FYP is to be generally coherent with the Upazila local election cycle.[5] For the elected officials of the Upazila Parishad, the FYP is an important instrument to realize the expectations of their constituencies during their terms by demonstrating development plans and strategy to address the local needs of the people in the Upazila.

Being the principle document concerning Upazila's development for a given five-year period, the FYP shall be an integrated, comprehensive and self-explanatory document for all stakeholders and partners. It shall be constantly referred during the given period. In addition, it shall serve as the basis for formulating an annual plan (AP) each year during the period.

3.2 Key contents of the FYP

The FYP will consist of the following key contents (please also refer to the suggested table of contents in 3.3.7):

3.2.1. Situation Analysis

It refers to the analysis of the internal and external factors that affect the lives and livelihoods of people residing in the Upazila. It helps to identify development needs and challenges, possible interventions and potential impacts. Good situation analysis can be done by strengthening (vertical and horizontal) coordination among different development plans (e.g. national, regional, district, Union, Pourashava) and gathering socio-economic data and information from wider stakeholders.

In situation analysis, it is also important for the Upazila Parishad to understand what development initiatives and funds are ongoing and/or planned in the Upazila. The development resources managed by the Upazila Parishad are approximately 5-7% of the total

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[5] Upazila elections usually take place in groups in the period of March to June every five years. Thus, it is not feasible for start the preparation of the FYP prior to the inoculations of the elected representatives, especially Upazila Parishad Chairmen. Thus, preparation of the FYP/AP shall begin in June/July for the election year.

development resources utilized. A large sum of the development funds come from other sources such as development plans of national, district, Pourashava, Unions, NGOs/CSOs, and the private sector. By mapping those development initiatives funded by other sources, therefore, Upazila Parishad cannot only avoid duplications and create maximum synergies and linkages (horizontal), but also strategically allocate its own resources most efficiently and effectively.

Comprehensive review and analysis of those data and information shall lead to an objective assessment of Upazila's key development potentials, opportunities, constraints and challenges. It will also help setting local development priorities. Based on the situation analysis, Upazila can set a vision, FYP goals and expected outcomes with measurable indictors.

Key Sustainable Development Goals (SDGs)[6] indicators are important as the Government of Bangladesh identifies them as critical in the Vision 2021 and 2041 as well as the 8th Five Year Plan. The Government has also established the monitoring and evaluation framework of SDGs in 2018.[7]

It is also important for Upazila to learn the lessons from the past experiences (e.g. from the past APs and FYP). What has been achieved and not been achieved and why? What development initiatives have worked and what have not worked? What approaches need to be strengthened or be suspended? Upazila shall draw lessons from the past development activities to use for future planning. It is also stressed in Section One, 1.2 for PDCA cycle of the Guidelines.

3.2.2. Vision

Each Upazila Development Plan should have a 'Vision'. It is a picture of the desired future that the Upazila Parishad wants to achieve in the long run. The Vision of the Upazila must be determined on the basis of national plan and policy as the Five-Year Plans of the Upazila will play a vital role in achieving the National Development Plan and its goals. 'Vision' will be the basis for the Development Plan and Development Strategy of the Upazila.

3.2.3. FYP Goals

Based on the situation analysis and in line with the selected vision statement, FYP goals are what the FYP will be aiming to achieve during the next five years. They should more specifically define key sector development which can contribute to make changes within the vision. The process for setting FYP goals should also be inclusive and participatory for

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[6] SDGs are intergovernmental set of aspirational goals adopted at the United Nations in September 2015. 17 goals with 169 targets are to be achieved by 2030.

[7] Monitoring and Evaluation Framework of Sustainable Development Goals (SDGs): Bangladesh Perspective, General Economics Division, Planning Commission, Ministry of Planning, March 2018

ensuring the ownership of the stakeholders in the Upazila.

3.2.4. Expected Outcomes with Measurable Indicators

Expected outcomes are the changes to be made as a result of development initiatives by the FYP and APs. All development plans must be result-based. Therefore, the expected outcomes (results) must be measurable with a set of indictors. The Government of Bangladesh provides various socio-economic national targets in its long and medium-term development plans. At the same time, the government is also relentlessly striving to achieve SDGs. Keeping the above in view, Upazilas are required to follow these goals and targets based on their local needs and priorities. It is important to note that Upazilas' needs and priorities should always be consistent with the national development plans and new strategies which are adopted by the national government. Therefore, the targets of the FYP of Upazila may be revised in accordance with the most recent national plan, priorities and targets.

3.2.5. Development Strategy and Prioritization

The development strategy is a medium-term policy direction that focuses on what development approaches would most effectively and efficiently helps realizing the vision, FYP goals and desirable outcomes (results). This also guides the prioritization of projects/schemes/ initiatives which are to be funded by the APs during the period of FYP. Upazila must take into account the closeness (vertical) between Upazila development plans and strategy and other development plans at the national, regional, district, Pourashava and Unions considering how much of the development funds being utilized for development in Upazilas are being sourced from the national and other development plans.

3.2.6. Monitoring and Evaluation (M&E) Plan

The monitoring of FYP is to be conducted on an annual basis. The UCFBPLRM with the help of the TGP, compiles with a FYP annual monitoring report by consolidating the AP monitoring reports. Please refer to the **Format 7** FYP Annual Monitoring Report in the annexes of the Guidelines. Effective M&E is a result-based process. The FYP annual monitoring report determines expected outcomes and indicators established at the beginning. M&E measures the attainments of those outcomes and indicators during the implementation of the FYP. Once the M&E reports are approved by the Upazila Parishad, these will be reported to the District (Zila) as well as Unions/Pourashavas for the purposes of transparency and accountability. At the mid-term (Year 3), a mid-term evaluation shall be undertaken. If needed, the FYP can be amended in accordance with the recommendations therein. FYP may also be amended when any drastic change happens to the Upazila and/or the people in Upazila during the period, such as a natural disaster or pandemic. At the end of the FYP, a final evaluation shall be conducted to draw the lessons learned which will eventually help the preparation of the next FYP.

3.3 Key steps for Upazila FYP cycle

In preparation of FYP, Upazila Parishad shall undertake the following key steps described as follows (**Figure 1**). Each step is designed in the logical sequences and therefore it is important for each Upazila to go through each step rigidly and systematically while ensuring the maximum vertical and horizontal coordination and collaboration among the concerned stakeholders and partners.
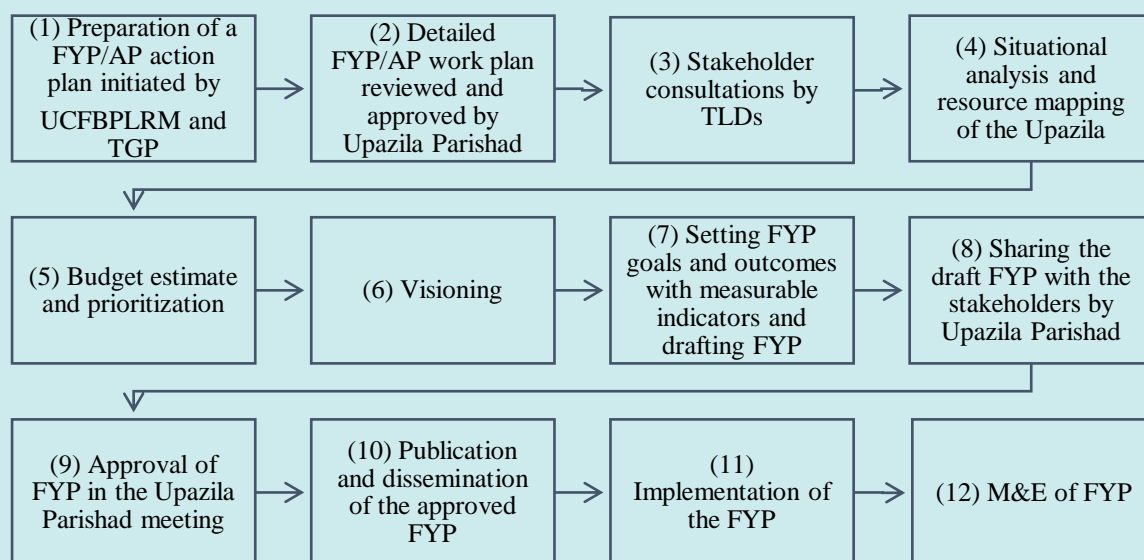
Figure 1. Key Steps for Upazila FYP Cycle

3.3.1. Preparation of the FYP (/AP) action plan initiated by the Upazila Committee on Finance, Budget, Planning and Local Resource Mobilization (UCFBPLRM) and the Technical Group for Planning (TGP)

At the beginning of the FYP formulation process, the core planning team should discuss on the planning exercise. The core team consists of the UCFBPLRM and the TGP members. TGP provides technical support to UCFBPLRM. The first task of the core team is to prepare a FYP (/AP) action plan. It should be noted that every five years, Upazila will formulate a FYP along with an AP and thus important is to develop the action plan for both. The action plan shall be approved by the Upazila Parishad for immediate implementation.

Table 1 below exhibits a suggested format of the action plan for FYP. The work plan needs to be adjusted to fit appropriately with the calendar of the Upazila.

Table 1: Work Plan for FYP Formulation

FYP Preparation Tasks	Responsible Person	Timeline	Remarks
Preparation of a FYP/AP action plan	UCFBPLRM with TGP	August	Within a month after the Upazila Parishad is formed after the election
Decision making on the action plan and tasks by Upazila Parishad	Upazila Parishad	August	First Upazila Parishad meeting
Stakeholders consultations	Upazila Committees/ TLDs and Pourashava and Unions	August	Discussions via TLDs/ Upazila Committees
Situation analysis of the Upazila Analysis and prioritization	Upazila Committees/ TLDs TGP/UCFBPLRM	September September	Socio-economic data and information gathering Compilation and recommendation
Development resource and activities mapping	TGP with TLDs, Unions, Pourashava, NGOs/CSOs	September	TLDs consult with the line ministries of the GoB TGP gathers other sources
Visioning exercise	Upazila Parishad with UCs and TGP support	September	Discussions, analysis and decision making
Setting FYP goals and outcomes and drafting a FYP	UCFBPLRM with TGP support	September	Discussions, analysis, decision making and drafting
Sharing the draft FYP with stakeholders	Upazila Parishad with UCFBPLRM support	September	Ensuring inclusive and participatory consultations
Approval of the FYP by Upazila Parishad	Upazila Parishad	October	Decision making
Publication and dissemination of the FYP	Upazila Parishad with UCFBPLRM and TGP	October	Reporting to LGD, DDLG and the people in Upazila
Implementation of the FYP	TLDs and other implementing agencies	Continuous	
M&E of the FYP	UCFBPLRM and TGP	Continuous	Annual monitoring and revision as needed

3.3.2. Detailed FYP/AP action plan reviewed and approved by the Upazila Parishad

Upazila Parishad makes a decision on the FYP and AP action plan prepared by UCFBPLRM. Upazila Parishad may require an ad hoc meeting to decide several critical decisions regarding its development plans. The Upazila Parishad discusses key steps and timelines in preparing the FYP/AP and assigning the necessary responsibilities to each Upazila officials and stakeholder.

3.3.3. Stakeholder consultations by Transferred Line Departments (TLDs) [6]

In this process, the Upazila Parishad may invite opinions from the concerned Union Parishads, Pourashava, NGOs, professional groups and informed general citizens. The opinions of these stakeholders will be recorded and preserved by the Upazila Parishad [8]. The TLDs are responsible for the needs assessment at the Union and Pourashava level. They are also responsible for participatory planning process at the Unions and Pourashava by holding consultation meetings with Town Level Coordination Committee (TLCC) and Union Development Coordination Committee (UDCC) and with communities, NGOs, CBOs, CSOs and private sector entities to identify sectoral needs at the Union/Pourashava levels.

3.3.4. Situation Analysis and resource mapping of Upazila

A situation analysis entails a "snapshot of the existing ground realities." It is the most important process of planning by taking stock of current problems and issues as well as future requirements and wants, and systematically identifying the most effective ways of resolving those issues and achieving desired outcomes. Such analysis involves gathering, analyzing, and synthesizing data to make decisions along the lines of the strategic objectives using the available resources. The key data and information for situational analysis include: a) democratic data; b) socioeconomic data; c) SDGs indicators; d) needs assessment; e) environment impacts; and f) hazards mapping. At the end of the Guidelines attached for use is the Format 1: Basic democratic, infrastructure and socio-economic data and information and the Format 2: Format for situation analysis. While the TGP consolidates the Format 1 and 2 for UCFBPLRM and Upazila Parishad, the TLDs are responsible for gathering necessary sectoral data and information as well as the development needs and analysis from Union Parishads (e.g. UDCC), Pourashava (e.g. TLCC) and NGOs and the development partners at the Upazila level. Basic demographic and socio-economic data are available at the TLDs and the Bangladesh Bureau of Statistics.

In preparation of situation analysis, the TGP in close collaboration with the TLDs officials shall undertake the resource mapping for the FYP by taking into account of ongoing and projected development initiatives in the Upazila level. It can consist of different sources. They include the development activities by national development plans (i.e. sector development plans), Member of the Parliament (MP), LGIs (i.e. Unions and Pourashava), NGOs and even private entities and other sources. TLDs play important roles in gathering that information from both national sector development planning and Union and Pourashava development plans and thus they shall maintain close communications and networks with the respective

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[6] Transferred Line Departments (TLDs) are decentralized from key line ministries/offices of the central Government of Bangladesh offices and become part of the Upazila Parishad.

[8] Section 12, the Guidelines for Preparation of Development Plan and Implementation, Memo No. 1057, 2 November 2014

central ministries/regional departments as well as Unions and Pourashava within the Upazila on a regular basis. It is an important step in part of the situation analysis. The Format 3 is used for the development funds utilized in the Upazila from different sources. The resource mapping can be adjusted every year when the AP is prepared.

3.3.5. Budget estimates and prioritization

As for the budget estimate for the FYP, often it is difficult to obtain the development resources for multiple years (5 years). In such cases, the FYP may give the projections (estimates) based on the estimated budget for the current year (use the Format 4) multiply by 5. Similarly, as for the resource mapping, Upazila may use ongoing sector development initiatives and projects in the Upazila multiply by 5. Resource mapping exercise can be more effective and meaningful when Upazila prepares its AP.

By reviewing the outcomes of the situation analysis in all different sectors by the TLDs, the Upazila Parishad shall determine which areas (sectors) the Upazila should determine as the priority (focused) areas for development for the next five years. The Upazila Parishad also must determine the level of financial resources available at the Upazila for the next five years. With those two criteria, Upazila Parishad can decide the scope of the FYP and focused areas for development.

The Upazila Parishad may request the higher-level authorities at the district and national level of the Transferred Line Departments for those areas which are given priority but beyond the capacity of the Upazila in the existing financial and technical condition.

3.3.6. Visioning

Based on the situation analysis, the Upazila Parishad sets its vision, FYP goals and expected outcomes so as to address the problems (development challenges) in the next five years.

Based on people's opinion, the Vision of the Upazila is an image of desired future with a realistic reflection of what the Upazila wants to do in its development activities and where the Upazila wants to go at a given time. It has been stated earlier that, in Upazila's Vision, it is reasonable to have a long-term desired image and the process of formulating it should be inclusive and participatory. Because, through this, the expected future of the livelihood is determined.

3.3.7. FYP goals and outcomes with measurable indicators setting and drafting the FYP

FYP goals are directly linked with the vision statement. Upazila Parishad given the situation analysis, sets their own FYP goals to be achieved within a period of five years. In setting FYP goals, Upazila shall focus on some key sectors (not all sectors) which they consider to be the most important for development planning in the next five years. From the priority sectors,

FYP goals are formulated to address the specific development challenges and problems. Then, Upazila Parishad also comes up with desirable outcomes. An outcome is usually described in the form of an outcome statement, i.e. what changes or results for which the Upazila will aim within the five-year period through the FYP. Upazila Parishad establishes an associated indicator to measure the outcome (change/result). **Format 5** (please see in the annexes to the Guidelines) provides the standard format for setting the FYP (sector) goals and outcomes.

In drafting the FYP, it is important to keep in mind that the FYP is a comprehensive document showing a medium-term development policy and strategy of the Upazila in five years. It presents a set of priorities by establishing the vision, FYP goals, and expected outcomes with measurable indicators. It also describes the institutional framework and the roles and responsibilities of the Upazila Parishad to manage the FYP cycle. Being a principle document concerning Upazila's development for a given five-year period, the FYP shall be a living document, which is constantly referred to and used as the basis for formulating an annual development plan (AP) during the period.

The UCFBPLRM with support from the TGP formulates a draft FYP and submits it to the Upazila Parishad for approval. In preparing the draft, the following **FYP table of contents** can be used. They include:

1. Cover page
2. Foreword
3. Map of the Upazila
4. Basic demographic and socio-economic data and information (use Format 1)
5. Situation analysis (use Format 2)
6. FYP Upazila development programs from different sources (resource mapping) (use Format 3)
7. Budget summary (use Format 4)
8. Vision statement
9. Sector Goals and Outcomes (use Format 5)
10. FYP planning format (use Format 6)
11. M&E plan
12. List of the members of Upazila Parishad, UCFBPLRM and TGP

In drafting the FYP, it is also important to have good explanations what conclusions are reached at each step (e.g. each key heading of 4-10 in the above Table of Contents). Especially responding to the following questions may be helpful:

- What analysis was given to reach a conclusion (e.g. rationales)?
- What decision(s) was (were) made (e.g. final conclusions)?
- How the decisions were made (e.g. consultations with wider stakeholders)?

By doing so, the FYP becomes a self-explanatory document for all stakeholders and partners.

The readers of the FYP can easily read and understand the development policy and strategy of the Upazila.

3.3.8. Sharing of draft plan with the stakeholders

Once the draft FYP is prepared and reviewed at the Upazila Parishad, the Upazila Parishad sends the draft FYP to the MP, DC, DDLG, all Union Parishads, and Pourashava. The Upazila Parishad shall invite representatives from different professional groups and the civil society to this meeting to discuss the drafted FYP. As per the provision of the Upazila Parishad Act, 1998 it may also invite any individual with special skills or expertise to the Parishad's meeting for providing his/her opinions on a specific matter[9].

A summary of the draft FYP shall be posted on the notice boards and website of the Upazila Parishad and sent to other important offices for public view comments.

3.3.9. Approval of the FYP by the Upazila Parishad

Having reflected the views and comments from the stakeholders and partners, the Upazila Parishad shall approve the final FYP in an Upazila Parishad meeting. As needed, the Upazila Parishad may hold an ad hoc/special meeting to approve the FYP.

3.3.10. Publication of the approved FYP

The Upazila Parishad publishes the FYP after the approval for wider distributions to the LGD, MP, DC, DDLG, all Unions and Pourashava and other local institutions and media. The Information Book of the Upazila may include the FYP, annual plan (AP) and annual budget related information along with other information.

It will also be put up in the notice board of Upazila Parishad and other important offices, and posted on the websites of Upazila Parishad, and District Web portal for wider dissemination.

3.3.11. Implementation of FYP

The Five-Year Plan (FYP) provides a basic medium-term framework for the Upazila's development. The annual plan (AP) is a building block of realizing the FYP and an instrument for implementing the FYP. Therefore, the AP prepared each year shall be within the framework of the FYP. All development activities (projects/schemes) listed in the AP need to be in line with the FYP goals and expected outcomes. The annual budget of the first year AP is prepared to ensure a clear linkage with the FYP and AP.

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[9] Upazila Parishad Act 1998, Section 28, Sub section 2.

3.3.12. Monitoring and Evaluation (M&E) of FYP

As for the institutional setup for M&E, Upazila Parishad is responsible for monitoring and supervising the operations of the development activities, utilization of resources and their results. Upazila Nirbahi Officer (UNO) is responsible to provide support to the Upazila Parishad[10] for the execution of the development plans, and supervision and reporting on the progress.

Monitoring involves a regular collection and analysis of information to identify the progresses and achievements of the FYP against its goals and expected outcomes with measurable indicators. Monitoring of the FYP is done by the UCFBPLRM with the support of the TGP on an annual basis. TGP analyzes Upazila's socio-economic data and information to see if there is any change against the baselines and reviews the AP monitoring and accomplishment reports to see if they are on track attaining the expected targets an output of the year. Based on the major findings, UCFBPLRM submits a monitoring report to the Upazila Parishad on an annual basis. Please use the **Format 12**: FYP Annual Monitoring Report.

In the third year of the FYP implementation, Upazila Parishad conducts a **mid-term review** of the FYP. At the mid-term review, the FYP can be revised and/or updated as needed. The review points may include the following:

* Delay of the progress and its reasons;
* Changes in situation, needs or priorities of the local people;
* Urgent needs, such as disasters, accidents and others;

The FYP can be revised in case any significant incident happens and drastically changes the scope of the development planning and resources (e.g. natural disasters, pandemics to respond to the state of emergency and/or disaster).

At the end of the FYP, Upazila Parishad undertake the **final evaluation**. It shall be done by the third party. The result of the evaluation must be reported to the LGD and also be known to the citizens of the Upazila. Key lessons learned should be reflected in the preparation of the next FYP, which is an important process of PDCA cycle.

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[10] Charter of Duties of the officials of the transferred departments, Circular no: 1422, Dated 17-06-2014

Section Four: Formulation of Annual Plan (AP)

4.1. Main contents of AP

The Upazila Parishad is required to prepare the FYP and the APs[11]. The APs are annualized development plans to realize FYP goals and expected outcomes in line with a medium-term vision. The APs describe more concrete AP goals, objectives and targets attainable in a given year. The contents of the AP include: a) what projects/schemes the Upazila Parishad will implement in a given year; b) what targets will be achieved; and c) how project activities will be executed and managed. It also describes the clear deliverables (outputs). Thus AP goals, objectives, targets and projects are within the scope of the FYP and consistent with the FYP goals and expected outcomes.

4.2. Key steps for Upazila AP cycle

According to the LGD Guidelines[12], the Upazila Parishad is responsible for managing the AP cycle corresponding to each fiscal year of the Upazila.[13] Each AP within the five-year period is an important building block in realizing the medium-term development planning cycle (i.e. FYP).

Some key steps for AP preparation are described in Figure 2 below. The key steps for AP preparation are similar to the ones for FYP preparation. Every five years when the FYP is prepared, some steps for AP (e.g. socioeconomic data collection, situation analysis, resource mapping) can be combined with the steps for FYP. In any other years, Upazila updates those information and data for the AP preparation.
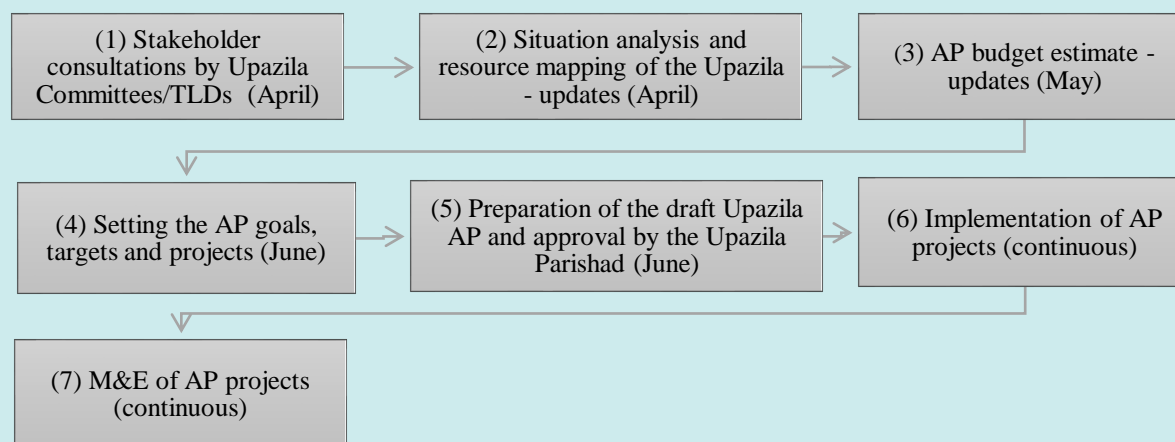
Figure 2. Key steps in preparing AP

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[11] Section 42 of the Upazila Parishad Act, 1998

[12] Section 3 of the Guidelines for Development planning and implementation, Memo No. 1057 dated 2nd November 2014

[13] The AP cycle corresponds each fiscal year starting from 1 July to 30 June. Because the Upazila elections usually take place in the period of March – June every five years, the preparation of the FYP and the first year AP would only start from June. For the subsequent APs of the FYP cycle, however, the AP preparation process should start as early as March/April so that the AP shall begin implementing its projects/schemes from the start of the fiscal year (1 July).

4.2.1. Stakeholder consultations by Upazila Committees and/or TLDs

In preparation of the AP, the Upazila Parishad may invite opinions from the concerned Unions, Pourashava, NGOs, professional groups and general citizens. The Upazila Committees and the TLDs can also solicit their needs and recommendations. Such consultations must be held at the Upazila every time when the AP formulation process starts. Thereby the development planning can be more inclusive.

4.2.2. Situation Analysis of the Upazila

While the FYP provides the situation analysis of the Upazila, the AP situation analysis shall take note and update it if there are any changes. The processes involve in gathering, analyzing, and synthesizing the Upazila's socioeconomic data and information. When the AP is prepared at the same time as the FYP every five years, this process can be combined with the situation analysis for the FYP.

Majority of data and information and the updates of the situation analysis shall be undertaken by the TLDs. The UCFBPLRM with support from the TGP, consolidate the situation analysis and updated data and information for the Upazila Parishad's consideration and decision. In analyzing the current Upazila's situations, the following questions may be addressed.

- Are there any significant changes in socio-economic data and information in the Upazila since the ones prepared for the FYP? (e.g. emerging problems and needs which were not captured as the priorities in the FYP but may require for urgent actions and/or responses in the AP)
- Is the situation would be getting improved or deteriorating?
- What are possible actions which Upazila could take to address those emerging needs and problems? (projects / interventions)
- What budget will be available to execute the projects for the year?

Based on the situation analysis (See **Format 2** annexed to the Guidelines), the Upazila Parishads prepare their strategies and list the priority projects and schemes funded under the AP.

The importance of resource mapping is stressed in the formulation of the FYP because the development resources (budget) which Upazila Parishad directly manages under its authority normally represents only 5-10% of the total development funds being spent within the Upazila for development in a given year. In the preparation of the FYP, this resource mapping is done. For the first year AP, the same information/data can be used. For the following year APs, however, it is important the resource mapping information and data are updated each year. Thereby the Upazila Parishad can consider how best it can use the scarce resources of AP budget to maximize the development results in any given year. By ensuring better coordination and collaboration with the national, district, Pourashava and Union Parishad's

development plan, complementarity and synergies can be created.

4.2.3. AP budget estimate

In estimating the AP budget, it is important to know how much funds would be available for funding development projects/schemes in the Upazila for any given year. Upazila Parishad is responsible for managing the development funds and using them in most effective and efficient manners. Needless to say, that any Upazila cannot fund projects beyond the financial resources available for the year.

In order to maintain a good financial management and control, **Format 4**: AP budget (Table 2) can be used for estimating the budget for the AP next year.

Table 2: Budget of Upazila Parishad (for total AP budget estimate)

Particulars		Actual of Previous year	Budget or revised budget for current year	Estimated budget for next year
Prat 1	Revenue account/receipt			
	Revenue			
	Grant			
	Total income			
	Expenditure from revenue account			
	Revenue surplus / deficit (A)			
Part 2	Development Account/Development Grant			**Amount D**
	Other grant and contribution			
	Total (B)			
	Total resources available (A+B)			
	Expenditure from development account			
	Total budget surplus / deficit			
	Carry over (1st July)			**Amount C**
	Closing balance			

In Table 2, a total of **Amount C** and **Amount D** will be the estimated budget for the development activities of the AP next year. **Amount C** is part of the estimated total revenue surplus from the current year to the following year, of which the Upazila Parishad transfers to the development funds for the following year. **Amount D** is the ADP given by the Government (for the AP planning, the same ADP amount of current year should be used) and other development budgets (e.g. UGDP).

4.2.4. Setting AP Goals, Objectives, Targets and Projects

The Upazila Parishad sets AP goals, objectives and targets to address the problems in a given year. The vision statement and the FYP (sector) goals become the guiding principles in setting of more specific AP goals, objectives and annual targets for the Upazila. **Format 5** (which is annexed to the Guidelines) provides the standard guidance for setting these AP goals, objectives, and targets. The AP goals need to be prioritized among those FYP (sector) goals and limited to 3-5 sectors within the range of the AP estimated budget.

Once the prioritized AP goals and objectives are set, Upazila can formulate project proposals to be funded by the AP. Please use **Format 11** for the purpose. Upazila can keep development project/scheme proposals in the inventory (roster) and ensure their qualities throughout the year and thereby when they are selected for AP funding, they can jump start their tendering and/or implementation at the beginning of the new fiscal year. In accordance with the AP goals set by the Upazila Parishad, Upazila also can invite the Unions and other institutions to propose project proposals for AP funding.

The project proposals are reviewed and selected by the **Project Selection Committee** (PSC) in accordance with the AP goals and objectives. TGP will compile those selected proposals and list them in the project summary (**Format 10**. It covers only those prioritized projects/schemes which can be funded by the AP estimated budget. It should not include any other projects/schemes whose funding are beyond the financing capacities of the Upazila for the given year. A few additional projects can be listed as the 'projects in waiting' or 'pipeline projects'. They can be funded only when any additional funds become available in the AP. The Upazila Parishad approves the final AP project list at its regular meeting.

4.2.5. Preparation of the draft AP and approval by the Upazila Parishad

In preparing the AP, it is important to always refer to the FYP and consider how best the vision statement, FYP goals and expected outcomes can be realized by implementing the AP each year. In addition, the Upazila Parishad shall keep good coordination and collaboration with concerned stakeholders such as Unions (through UDCCs), Pourashava (through TLCC), NGOs and private sector. The process of AP formulation should be always inclusive and participatory.

The AP's contents are somewhat similar to the ones of FYP. But they contain more specific and updated information for the year. The **main AP's table of contents** are as follows:

1. Cover page
2. Foreword
3. Map of the Upazila
4. Basic demographic and socio-economic data and information
   (use Format 1 at the end of the Guidelines)

5. Situation analysis (use Format 8)
6. Resource mapping (use Format 3)
7. Budget estimate (use Format 4)
8. Vision statement and FYP goals (copied from the FYP)
9. AP Goals, Objectives and Targets (use Format 9)
10. Project summary (use Format 10)
11. M&E plan

In addition to the above table of contents, the following project outlines can be attached as annexes to the AP:

12. Scheme Proposal (use Format 11)

Being a self-explanatory document, the annual development plan (AP) must contain all necessary information for all stakeholders and partners to read and understand the development initiatives in the Upazila for a given year. In drafting the AP, therefore, it is crucially important to have good logical framework between each steps by providing detailed explanations to each heading (4 to 10) of the contents along the line of the following questions:

- What analysis was given to reach a conclusion (e.g. rationales)?
- What decision(s) was (were) made (e.g. final conclusions)?
- How the decisions were made (e.g. consultations with wider stakeholders)?

After having prepared the draft AP, the Upazila Parishad shall share it with the concerned stakeholders such as Union Parishads, Pourashava, Zila Parishad, Upazila Committees, MP, DC/DDLG, and private sector entities and citizens by posting it on the website. A copy of the AP should also be put up on the Upazila Parishad's notice board for public display. Open meeting can be organized to collect feedbacks and comments from wider stakeholders.

After having finalized the AP with the comments and feedbacks received, the Upazila Parishad shall approve the AP. The final AP can be published. It will also be submitted to the DDLG and DLG and posted in the Upazila website for public view.

4.2.6. Implementation of AP

After the approval of the AP, the Upazila Parishad implements the development projects in accordance with the administrative procedures.[14] The Upazila Parishad continues to be primarily responsible for the implementation of all development schemes/projects/ activities listed in the AP. For the schemes which require higher technical capacity of design and supervision, the Upazila Parishad may seek assistance of the Transferred Line Departments

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[14] the Public Procurement Rules

(TLDs) such as the Executive Engineer of LGED.

At the beginning of the fiscal year, the Upazila Parishad may not have the first ADP allocation. In order to avoid any delay in implementing the AP projects, the Upazila Parishad may utilize the revenue surplus funds to fund some AP projects at the beginning.

As part of the good practices, Upazila can keep up the inventory (roster) of good project proposals throughout the year and/or improve the qualities of the proposals by providing necessary training to the stakeholders (e.g. Unions, NGOs, etc.) by TLDs and/or Upazila Engineer. They will help the Upazila Parishad to implement the AP projects/schemes without any delay.

4.2.7. Monitoring and review of AP

The implementation of the AP is monitored by the Upazila Parishad. The Chairman takes the leading role in monitoring the AP implementation, while UNO assists him in this regard. Each implementing agency of the project is responsible for submitting a progress report quarterly to the UCFBPLRM. The TGP helps UCFBPLRM in compiling the progress reports into a quarterly monitoring report. Then it is submitted to a regular meeting of the Upazila Parishad for review on a quarterly basis (in October, January and April). Use **Format 12** for quarterly monitoring reports.

The Upazila Parishad, in its review of ongoing projects/schemes, shall give a special attention to see if the projects/schemes are on track in terms of the target indicators and/or the expenditures to date. The Upazila Parishad may make a decision to revise the suspension of the projects and/or the reallocation of the resources for other purposes (e.g. newly emerging needs and priorities or emergencies) if needed.

The timeframe and processes for review of the AP are closely aligned with the budget process to ensure that plans and budgets are well integrated. The review and revision will take place in April of each year and before the preparation of the Upazila Parishad's annual budget. If required, the annual development plan can be revised along with the revision of the fiscal year's budget. This revision must be approved by the Upazila Parishad in a formal meeting.

At the end of the fiscal year (in July), AP accomplishment report shall be prepared (**Format 13**) by UCFBPLRM with the help of TGP. It shall contain not only the accomplishments of each project against each expected outputs and estimated budget but also the overall accomplishments against the AP goals and objectives. Important lessons, including good practices shall be drawn from the current AP. They shall be incorporated in preparation of the next AP (the PDCA cycle).

Annexure

Format 1: FYP/AP Basic demographic, infrastructure and socio-economic data and information

Topics	Quantity / Number	Source/ Year
Outline of Upazila		
Area	sq. km.	District Census 11
Populations	(Male - ; Female - Third Gender-)	
Households		
Number of population with disability	(Male - ; Female - Third Gender-)	
Number of voters		
Population density	per sq. km.	
No. of Municipalities		
No. of Unions		
No. of Villages		
Important Public Infrastructure		
Hat-bazaars		
Growth centers		
Hospitals		
Health sub-centers/ Community Clinic		
Bank branches		
Post offices		
Primary schools		
Secondary schools		
Universities/Colleges		
Mosques		
Temples		
Graveyards		
Boat jetties (Ghat)		
Technical training institutes		
Public toilets		
Libraries		
Park/Open places		
Number of ponds		
Number of rivers		

Key indicators for SDGs and its targets	Baseline data (year) at the national level	Latest data at the Upazila (year)	Target by 2030
1.2.1 Proportion of population living below the national poverty line (%) (SDG1, target 1.2)	24.3% (World Bank, 2016)		9.7%
2.2.2 Prevalence of malnutrition among children under 5 years of age (%) (SDG2, target 2.2)	14.3% (BDHS)		Wasting: <5%

3.1.1 Maternal mortality rate (per 1,000 live births) (SDG3, target 3.1)	181 (SVRS, 2015)		70
4.2.2 Participation rate in organized learning (one year before the official primary entry age) (%) (SDG4, target 4.2)	39% (APSC, 2015)		100%
5.5.1 Proportion of seats held by women in local government (%) (SDG5, target 5.5)	23% (LGD, 2016)		33%
6.1.1 Proportion of population using safely managed drinking water services (%) (SDG6, target 6.1)	42.6% (MICS, 2019)		100%
7.1.1 Proportion of population with access to electricity (%) (SDG7, target 7.1)	78% (SVRS, 2015)		100%
8.6.1 Proportion of youth (aged 15-24 years) not in education, employment, or training (%) (SDG8, target 8.6)	28.88% (QLFS, 2015-16)		3%
9.c.1 Proportion of population covered by a mobile network, by technology	2G: 99% 3G: 71%		2G &3G: 100% 4G launched in 2018
Dropout rate of students			
Family of hygienic toilet users (%)			

Format 2: FYP Format for Situation Analysis

Sector	Description of problems/development challenges				Recent, ongoing and/or planned activities addressing the problems	Given the ongoing and planned activities, what would be the situation after 5 years?	Based on the situation forecasted in 5 years, what are the recommendable actions/ counter measures in the FYP?
	Major Problems (Challenges)	Location/ Area	Quantity/ Magnitude	Reasons contributing to the problems			

Format 3: FYP/AP Upazila development programmes from different sources (resource mapping)

Sector	Plan/ Project Title	Brief description including target groups, and outcomes/ outputs	Location (names of Upazilas	Duration /Budget
National Plan and projects (to be completed by TLDs for all national sector development initiatives)				
Development projects of MP				
Development projects of local government institutions (to be completed by TLDs for all Union/Pourashava development initiatives)				
Projects of NGOs and CSOs				
Industry/trade entrepreneurship				
Others projects/Development programmes				

Format 4: FYP/AP Budget

Form A

Fiscal Year _____

	Particulars	Actual of previous year	Budget or revised budget for current year	Budget for next year
Part 1	**Revenue account/ Receipt**			
	Revenue			
	Total Income			
	Expenditure from revenue account			
	Revenue surplus / deficit (A)			
Part 2	**Development Account**			
	Other grants and contribution			
	Total (B)			
	Total resources available (A+B)			
	Expenditure from development account			
	Total budget surplus / deficit			
	Carry over (1 July)			
	Closing balance			

Format 5: FYP Goals and Outcomes with Measurable Indicators

No	FYP goals	Sector	Outcomes/Outputs	Measurable indicators
1				
2				
3				

Format 6: FYP Planning Format

Period: FY _ _ _ _ To: FY _ _ _ _

Project Description						Location	Schedule of Implementation		Investment		Source of Proposal
ID Tag	Name of the Scheme	Description	Target / quantity	Expected Beneficiary Male/ Female, Children, People with special need / others	Sector	Location (UP/ Pourashava-Ward No.)	Proposed Year of Implementation	Executing Agency	Estimated Cost	Sources of Fund	Scheme Proposed by
							1 2 3 4 5				

Format 7: FYP Annual Progress Report

Summary of overall assessment of FYP status (including progress, impact, expenditure, problem, solution, good practice, lessons learned, etc.)				
1.				
2.				
3.				
No.	FYP Goals	Date of Start/ Duration	AP Goals/ activities/ targets with measurable indicators	Achievements to date (% of the targets achieved)	Budget/ Disbursement to date (%)
1					
Any issues to be highlighted during the period:					
2					
Any issues to be highlighted during the period:					
3					
Any issues to be highlighted during the period:					
4					
Any issues to be highlighted during the period:					
5					
Any issues to be highlighted during the period:					
6					

Format 8: AP Format for Situation Analysis

Sector	Description of problems/development challenges				Recent, ongoing and/or planned activities addressing the problems	Given the ongoing and planned activities, what would be the situation after 1 year?	Based on the situation forecasted in 1 year what are the recommendable actions/ counter measures in the AP?
	Major Problems (challenges)	Location/ Area	Quantity / Magnitude	Reasons contributing to the problems			

Format 9: AP Goals, Objectives and Targets with Measurable Indicators

No	AP Goals	Sector	Objectives	Annual measurable targets
1				
2				
3				

Format 10: AP Project Summary

FY: _ _ _ _

		Project Description				Locatio n	Schedule of Implementation			Investmen t		Monitoring	
ID Tag	Title of the projec t	Descripti on	Target / quantit y	Expected Beneficia ry Male/ Female/ Third Gender/ Children, Disable	Sector	Location	Start Date	End Date	Executing Agency	Estimate d Cost	Source s of Fund	Responsib le Agency	Referenc e [SN-2 of FYP]

Format 11: Project (Scheme) Proposal: Fact Sheet

1. Project title			
2. Name of implementing agency		3. Project location(s)	
4. Proposed starting date		5. Project duration	
6. Project budget and breakdown		7. Counterpart contributions (other inputs)	
8. Brief description of the project / scheme			
9.Objectives			
10.Expected results (measurable outputs)			
11.Implementing arrangements			

(Signature of the concerned officer)

_____

Name:

Date:

Format 12: AP Quarterly Monitoring Report

Quarterly Monitoring Report_____
Reporting Period: _____ to _____

Name of Upazila: _____
District: _____

Narrative Summary:

• Overall progress toward the FYP/AP goals, any problems/challenges encountered and solutions, total expenditures incurred against the total budget, good practices identified, lessons learned, etc. during the quarter.
  ▪
 	
• Summary and overall situation of the key performance at the end of the quarter regarding the Annual Plan goal 1:
  ▪
 	
• Summary and overall situation of the key performance at the end of the quarter regarding the Annual Plan goal 2:
  ▪

No.	AP Goals	Sector	AP Objectives/ Activities	Target Indicator	Actual accomplishment	AP Project Title	Achievements to date (% of the targets achieved)	Budget/ Total disbursement to date (%) (Taka)
1								

Format 13: AP Accomplishment Report

Accomplishment Report
Reporting Period: _____ to _____

Name of Upazila: _____
District: _____

Narrative Summary:

• Overall accomplishments against the FYP/AP goals, any problems/challenges encountered and solutions, total expenditures incurred against the total budget, good practices identified, lessons learned, etc. at the end of AP.
  ▪ Overall accomplishments:
  ▪ Problems/challenges encountered:
  ▪ Any solutions:
  ▪ Total AP expenditures against total AP budget:
  ▪ Any good practices identified:
  ▪ Any lessons learned during the year to be incorporated in the next AP:
• Summary of accomplishment(s) of the projects regarding the Annual Plan Goal 1:
  ▪
 	
• Summary of accomplishment(s) of the projects regarding the Annual Plan Goal 2:
  ▪

No.	AP Goals	Sector	AP Objectives/ Activities	Target Indicator	Actual accomplishment	AP Project Title	Achievements to date (% of the targets achieved)	Budget/ Total disbursement to date (%) (Taka)
1								